

**PROPOSED WORDING FOR A BYLAW PROVIDING FOR
TAXATION OF BUSINESS REVITALIZATION ZONES IN
THE CITY OF CALGARY FOR 2014**

WHEREAS Council has the authority to provide for the taxation of business revitalization zones in accordance with Section 381 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 (the “Act”), and the regulations passed thereunder;

AND WHEREAS Council has established various business revitalization zones in the City of Calgary, which are set out in Schedule “A” to this Bylaw;

AND WHEREAS Council desires to provide for the taxation of business revitalization zones for 2014;

NOW, THEREFORE, THE COUNCIL OF THE CITY OF CALGARY ENACTS AS FOLLOWS:

1. This Bylaw may be cited as the “2014 Business Revitalization Zone Tax Bylaw”.
2. In this Bylaw, the term “Business Revitalization Zone” may be referred to as “BRZ”.
3. All businesses operating within each of the BRZs identified on the attached Schedule “A”, which forms part of this Bylaw, shall be taxed at a rate or rates to be passed annually for each BRZ, except businesses that are referred to in Sections 351 or 375 of the Act.
4. In 2014, the City Assessor shall prepare and record on an assessment roll, assessments of taxable businesses operating within each BRZ for the purposes of the BRZ tax.
5. To prepare the BRZ tax for each BRZ in Schedule “A”, the
 - (a) assessments of businesses prepared for the business tax;
 - (b) method of assessment used to prepare the business tax;
 - (c) basis upon which the business tax and penalties are imposed; and
 - (d) procedure for pro-rating and rebating business taxes.

as set out in the 2014 Business Tax Bylaw, are hereby adopted.

6. This Bylaw comes into force on the date it is passed.

SCHEDULE “A”

TO THE “2014 BUSINESS REVITALIZATION ZONE TAX BYLAW”

Name of BRZ	Established pursuant to Bylaw:
Bowness Business Revitalization Zone	38M95
The Calgary Downtown Association (A Business Revitalization Zone)	33M88
Fourth Street South West Business Revitalization Zone	40M90
Inglewood Business Revitalization Zone	7M88
The International Avenue Business Revitalization Zone	41M92
The Kensington/Louise Crossing Business Revitalization Zone	23M85
The Marda Loop Business Revitalization Zone	52M84
Montgomery Business Revitalization Zone	56M2010
17 th Avenue Retail Entertainment District (RED)	39M84
Victoria Park Business Revitalization Zone	37M96