

THE CITY OF SPRUCE GROVE

BYLAW C-1032-18

2018 BUSINESS IMPROVEMENT AREA TAX BYLAW

WHEREAS, Pursuant to section 371 of the *Municipal Government Act*, R.S.A 2000, c.M-26 as amended and section 20 of the *Business Improvement Area Regulation*, Alta. Reg. 93/2016, as amended, City Council may pass bylaws dealing with business improvement area tax and assessment;

AND WHEREAS, by Bylaw C-966-16, the Municipal Council of the City of Spruce Grove has established a City Centre Business Improvement Area;

AND WHEREAS, Council desires to provide for the taxation on all taxable businesses operating within the business improvement area;

NOW THEREFORE, The Municipal Council of the City of Spruce Grove duly assembled, hereby enacts as follows:

1. BYLAW TITLE

1.1 This bylaw is called “2018 Business Improvement Area Tax Bylaw”.

2. DEFINITIONS

2.1 “Act” means the Municipal Government Act, R.S.A., 2000, c.M-26 and amendments thereto.

2.2 “Assessment” means a value of property determined in accordance with Part 9 of the Municipal Government Act and Matters Relating to Assessment and Taxation Regulation.

2.3 “BIA” means Business Improvement Area.

2.4 “Business” means business as defined in the Act.

2.5 “City Assessor” means the person who has the qualifications set out in the regulation and is appointed by the City of Spruce Grove to the position as designated officer to carry out the duties and responsibilities of an assessor.

2.6 “Council” means the Mayor and Councillors duly elected pursuant to the provisions of the *Local Authorities Election Act*, R.S.A., 2000, c.L-21.

2.7 “Premises” means:

- a. Land and buildings on the land;
- b. A building or part of a building, or;
- c. A store, office, warehouse, factory, building, enclosure, yard or any space occupied or used for the purpose of a Business within the boundaries of the City Centre Business Improvement Area.

3. APPLICATION

3.1 Any Business operating in and/or from a Premises within the BIA shall be taxed at a rate or rates to be passed annually, except Businesses that are referred to in Sections 351 or 375 of the Act.

3.2 The City Assessor shall prepare and record on an Assessment roll, Assessments of any Business Premises operating within the BIA for the purpose of the BIA tax.

3.3 Assessment will be prepared based on 100 per cent (100%) of the Assessment prepared under Part 9 for the Premises occupied for the purposes of the Business.

3.4 Liability to pay is imposed on the person who operates the Business as set out in Section 373 of the Act.

3.5 When a lessee who is liable to pay the BIA tax imposed under this bylaw in respect of any leased Premises sublets the whole or part of the Premises, the municipality may require the lessee or the sub-lessee to pay the tax in respect of the whole or part of the Premises.

3.6 There shall be no provision for pro-rating nor rebating.

3.7 There shall be no penalty for late payment.

4. EFFECTIVE DATE

4.1 This bylaw shall come into force and effect when it receives third reading and is duly signed.

First Reading Carried 12 March 2018

Second Reading Carried 12 March 2018

Third Reading Carried 23 April 2018

Date Signed 27 April 2018

Mayor

City Clerk

UNCERTIFIED COPY