

THE CITY OF SPRUCE GROVE

BYLAW C-1311-24

2024 BUSINESS IMPROVEMENT AREA TAX RATE BYLAW

WHEREAS, pursuant to Part 9, Division 4, section 381 of the *Municipal Government Act*, R.S.A. 2000 c M-26, as amended, the Minister shall make regulations respecting a business improvement area tax;

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

AND WHEREAS, pursuant to section 377 of the *Municipal Government Act*, R.S.A. 2000, c M-26, as amended, and section 21 of the Business Improvement Area Regulation, Alta. 93/2016, in each year that Council has passed a business improvement area tax bylaw Council must pass a business improvement area tax rate bylaw;

AND WHEREAS, Bylaw C-1310-24 authorizes the assessment and taxation of all taxable businesses for the purpose of imposing a business improvement area tax;

AND WHEREAS, the 2024 approved budget for the City Centre Business Improvement Area includes revenue of \$32,000 to be raised through taxation;

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

1. BYLAW TITLE

1.1 This bylaw is called “the 2024 Business Improvement Area Tax Rate Bylaw.”

2. DEFINITIONS

2.1 “BIA” means Business Improvement Area.

2.2 “Business” means:

(a) a commercial, merchandising or industrial activity or undertaking,

- (b) a professional trade, occupation, calling or employment, or
- (c) an activity providing goods or services,

whether or not for profit and however organized or formed, including a co-operative or association of persons and; excludes a constituency office of a member of the Legislative Assembly or any other office used by one or more members of the Legislative Assembly to carry out their duties and functions as members.

- 2.3 “Council” means the Council of the City of Spruce Grove elected pursuant to the *Local Authorities Election Act*, R.S.A. 2000 c L-21, as amended.

3. APPLICATION

- 3.1 The BIA levy shall be set at a uniform rate and calculated by dividing the amount approved to be raised by taxation by the number of taxable Businesses as recorded on the BIA Assessment Roll.
- 3.2 The BIA levy in 2024 will be \$202.53 per taxable Business.

4. SEVERABILITY

- 4.1 Every provision of this bylaw is independent of all other provisions and if any provision is declared invalid by a Court, then the invalid provisions shall be severed and the remainder provisions shall remain valid and enforceable.

5. EFFECTIVE DATE

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

First Reading Carried	8 April 2024
Second Reading Carried	8 April 2024
Third Reading Carried	22 April 2024
Date Signed	22 April 2024

Mayor

City Clerk

UNCERTIFIED COPY