THE CITY OF SPRUCE GROVE

BYLAW C-1115-20

2020 BUSINESS IMPROVEMENT AREA TAX RATE BYLAW

WHEREAS, pursuant to Part 9, Division 4, section 381 of the Municipal Government Act, RSA 2000 cM-26, as amended, the Minister may 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 Council that has passed a business improvement area tax bylaw Council must pass a business improvement area tax rate bylaw;

AND WHEREAS, Bylaw C-1114-20 authorizes the assessment and taxation of all taxable businesses for the purpose of imposing a business improvement area tax;

AND WHEREAS, the 2020 approved budget for the City Centre Business Improvement Area includes revenue of $32,000 to be raised through taxation;

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

1. DEFINITIONS
   1.1 “BIA” means Business Improvement Area.
   1.2 “Business” means:
      (a) a commercial, merchandising or industrial activity or undertaking,
      (b) a profession 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.

1.3 “Council” means the Council of the City of Spruce Grove elected pursuant to the Local Authorities Election Act, RSA 2000 cL-21.

2. **APPLICATION**

2.1 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. **SEVERABILITY**

3.1 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.

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 11 May 2020
Second Reading Carried 25 May 2020
Third Reading Carried 25 May 2020
Date Signed 29 May 2020

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Mayor

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City Clerk