

**THE CITY OF SPRUCE GROVE**

**BYLAW C-1438-26**

**2026 BUSINESS IMPROVEMENT AREA TAX 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 sections 20(1) - (4) and 22 of the Business Improvement Area Regulation, Alta. 93/2016, if a business improvement area has been established then in each year, Council must pass a business improvement area tax bylaw before May 1 to authorize Assessment for the purpose of 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 2026 Business Improvement Area Tax Bylaw.”

**2. DEFINITIONS**

2.1 “Act” means the *Municipal Government Act*, R.S.A. 2000 c M-26, as amended.

2.2 “Assessment” means a value of property determined pursuant to Part 9 of the Act.

2.3 “BIA” means Business Improvement Area.

2.4 “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.

- 2.5 “City” means the municipal corporation of the City of Spruce Grove in the Province of Alberta.
- 2.6 “City Manager” means the administrative head of the City of Spruce Grove.
- 2.7 “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.
- 2.8 “Municipal Assessor” means the designated officer appointed under section 284.2 of the Act.
- 2.9 “Premises” means any space used in connection with a Business, and without limiting the generality of the foregoing includes:
- (a) land and buildings or parts of buildings on such land; and
  - (b) a store, office, warehouse, factory, hotel, motel, building, enclosure, yard or any space, occupied or used for the purpose of a Business within the boundaries of the BIA.

### **3. APPLICATION**

- 3.1 Any Business operating within the BIA shall be taxed at a rate or rates to be passed annually, with the exception of those referred to in sections 351 and 375 of the Act.
- 3.2 The Municipal Assessor shall prepare and record on an Assessment roll, the Assessments of any Business Premises operating within the BIA for the purpose of the BIA tax.
- 3.3 The BIA Assessment will be prepared based on 100 percent (100%) of the Assessment prepared under Part 9 of the Act for the Business Premises occupied for the purposes of a 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 City 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 proration nor rebate.
- 3.7 There shall be no penalty for late payment.

**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	13 April 2026
Second Reading Carried	13 April 2026
Third Reading Carried	13 April 2026
Date Signed	13 April 2026

---

Mayor

---

City Clerk