

THE CITY OF SPRUCE GROVE

BYLAW C-1439-26

2026 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, a municipality 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-1438-26 authorizes the assessment and taxation of all taxable businesses for the purpose of imposing a business improvement area tax;

AND WHEREAS, the 2026 approved budget for the City Centre Business Improvement Area includes revenue of \$45,000 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 2026 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 2026 will be \$281.25 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	13 April 2026
Second Reading Carried	13 April 2026
Third Reading Carried	13 April 2026
Date Signed	13 April 2026

Mayor

City Clerk

UNCERTIFIED COPY