

THE CITY OF EDMONTON

BYLAW 20984

**2025 BUSINESS IMPROVEMENT AREA ASSESSMENT, SUPPLEMENTARY
ASSESSMENT, TAX, SUPPLEMENTARY TAX AND TAX RATE BYLAW**

Whereas, pursuant to sections 377 and 379 of the *Municipal Government Act*, RSA 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, pursuant to the *Municipal Government Act* and the *Business Improvement Area Regulation*, Council has established the 124 Street and Area, Alberta Avenue, Beverly, Chinatown and Area, Downtown, Fort Road and Area, The Crossroads, Kingsway, North Edge, Northwest Industrial, Old Strathcona, Stony Plain Road and Area, and French Quarter/Quartier Francophone business improvement areas;

And Whereas, pursuant to section 20(1) of Alta Reg 93/2016, Council must pass a business improvement area tax bylaw;

And Whereas, pursuant to section 20(6) of Alta Reg 93/2016, a business improvement area tax bylaw may establish maximum and minimum amounts to be paid under it;

And Whereas, pursuant to section 21(1) of Alta Reg 93/2016, each Council that has passed a business improvement area tax bylaw must pass a business improvement area tax rate bylaw annually;

And Whereas, pursuant to section 21(3) of Alta Reg 93/2016, the business improvement area tax rate for a business improvement area must be sufficient to raise the amount that the board is to receive from the municipality for the board's approved budget;

And Whereas, pursuant to section 22 of Alta Reg 93/2016, Part 10, Division 3 of the *Municipal Government Act* applies with necessary modifications to business improvement area tax.

Edmonton City Council enacts:

PART I -PURPOSE, DEFINITIONS AND INTERPRETATION

- PURPOSE** 1 The purpose of this bylaw is to provide for the annual and supplementary assessment and taxation of businesses operating within business improvement areas and to set the business improvement area tax rates in the City of Edmonton for the 2025 taxation year.
- DEFINITIONS** 2 In this bylaw, unless the context otherwise requires:
- (a) **“Act”** means *Municipal Government Act*, RSA 2000, c M-26, as amended;
 - (b) **“Assessor”** means:
 - (i) a person designated by the Minister, or;
 - (ii) a person appointed by a municipality to the position of designated officer;to carry out the duties and responsibilities of an Assessor under the Act, and includes any person whom these duties and responsibilities are delegated by the person referred to in subsection (b)(i) or b(ii);
 - (c) **“Business”** means:
 - (i) a commercial, merchandizing or industrial activity or undertaking,
 - (ii) a profession, trade, occupation, calling or employment, or
 - (iii) an activity providing goods or services, whether or not for profit and however organized or formed including a co-operative association of persons;
 - (d) **“City”** means the Municipal Corporation of the City of Edmonton;
 - (e) **“Council”** means the Municipal Council of the City of Edmonton;

- (f) **“Net Annual Rental Value”** means the value determined by the Assessor, through analysis of market information, to represent the typical rental value of the Premises, exclusive of customary operating costs and occupancy costs;
- (g) **“Permanently Closed”** means a Business that is no longer in operation as determined under this Bylaw;
- (h) **“Person”** means a natural or legal person and also includes an individual, partnership, association, organization, cooperative, corporation, trustee, executor, administrator or legal representative;
- (i) **“Premises”** means:
 - (i) land and building on the land;
 - (ii) a building or part of a building, or
 - (iii) a store, office, warehouse, factory, building, enclosure, yard or any space;

occupied or used for the purpose of a Business within the municipal boundaries of the City of Edmonton;

RULES FOR INTERPRETATION

3 The marginal notes and headings in this bylaw are for reference purposes only.

PART II - ASSESSMENT

ASSESSMENT

- 4 (1) Every Business operating in and/or from a Premise in a business improvement area will be assessed by an Assessor for the purpose of imposing a business improvement area tax, except for any Business that is exempt from taxation under this bylaw.
- (2) Businesses within a business improvement area will be grouped in accordance with Schedule “A”, which is attached to and forms part of this bylaw.

- (3) Assessment of Business within a business improvement area will be prepared pursuant to section 374(1)(b) of the Act based on one of the following methods:
 - (i) Business improvement area Group I: One Hundred percent (100%) of the Net Annual Rental Value of the Premises occupied or used for Business purposes by the Group I Businesses, or;
 - (ii) Business improvement area Group II: Six percent (6%) of the assessments prepared for the 2025 taxation year under Part 9 of the Act, for the premises occupied for the purposes of the Business by Group II Businesses.

- 5 (1) The Assessor will each year prepare a business improvement area assessment roll for the purpose of generating a business improvement area tax roll for the current year.
- (2) In each year, the Assessor will enter on the business improvement area assessment roll the name of every Person operating a Business in a Premises, together with the name of the assessed Business and the business improvement area assessment.

- 6 When the business improvement area assessment roll has been prepared, the City will mail to every Person whose name appears on the roll an assessment notice containing the information shown on the roll, which pertains to that Person.

- 7 (1) After giving reasonable notice to a Business, the Assessor may at any reasonable time, for the purpose of preparing the business improvement area assessment:
 - (a) enter and inspect the Business Premises,
 - (b) request anything to be produced to assist the Assessor in preparing the assessment or determining if the Business within the business improvement area is to be assessed,
 - (c) make copies of anything necessary to the inspection.

- (2) When carrying out the duties under subsection (1), an Assessor will provide identification on request.
- 8
- (1) A Person must provide, on request of the Assessor, information necessary for the Assessor to prepare a business improvement area assessment or determine if a Business within the business improvement area is to be assessed.
 - (2) The provisions of section 296 of the Act apply with all necessary modifications as if it were set out in this bylaw.
- 9
- When the lessee, who is subject to a business improvement area assessment in respect of any leased Premises, sublets the whole or part of the Premises, the Assessor may assess either the lessee or the sub-lessee to pay the taxes in respect of the whole or part of the Premises.

PART III - SUPPLEMENTARY BUSINESS IMPROVEMENT AREA ASSESSMENT

**SUPPLEMENTARY
BUSINESS
IMPROVEMENT
AREA ASSESSMENT**

- 10
- A supplementary business improvement area assessment will be prepared:
- (a) for each Business that operates for a temporary period within a business improvement area and whose name is not entered on the business improvement area assessment roll;
 - (b) for each Business that moves into new Premises or opens new Premises or branches of an existing Business within a business improvement area after the business improvement assessment roll has been prepared;
 - (c) for each Business that begins operating within a business improvement area after the business improvement assessment roll has been prepared; and
 - (d) for each Business that increases the storage capacity or floor space of the Premises occupied for the purpose of a Business within a business improvement area after the business improvement area assessment roll has been

prepared.

PART IV - BUSINESS IMPROVEMENT AREA TAX

IMPOSITION	11	<p>A business improvement area tax is imposed on all taxable Businesses operating within each of the following business improvement areas;</p> <ul style="list-style-type: none">(a) 124 Street and Area;(b) Alberta Avenue;(c) Beverly;(d) Chinatown and Area;(e) Downtown;(f) Fort Road and Area;(g) French Quarter/Quartier Francophone;(h) The Crossroads;(i) Kingsway;(j) North Edge;(k) Northwest Industrial;(l) Old Strathcona; and(m) Stony Plain Road and Area.
	12	<p>The tax imposed by the City under this bylaw must be paid by the Person who operates the Business or subsequently becomes the Person that operates the Business.</p>
	13	<p>A business improvement area tax roll will be prepared in accordance with the Act.</p>
	14	<p>The City will mail or deliver a tax bill to each Person liable for</p>

business improvement area taxes, which shows the assessed value of the Business Premises within the business improvement area and the amount of business improvement area tax payable.

- 15 When a lessee, who is liable to pay the tax in respect of any leased Premises, sublets the whole or part of the Premises, the City may require the lessee or the sub-lease to pay the business improvement area tax in respect of the whole or part of the Premises.
- 16 Business improvement area taxes imposed pursuant to this bylaw are due and payable on March 31, 2025.

PART V - BUSINESS IMPROVEMENT AREA TAX RATE

- TAX RATE** 17 Subject to the minimum and maximum amounts payable under section 18, the amount of the business improvement area tax to be imposed on a Business is calculated by multiplying the business improvement area assessment, or supplementary business improvement area assessment, as shown on the business improvement area assessment roll, by the rates set out in Schedule B.
- MINIMUMS AND MAXIMUMS** 18 (1) There will be no minimum and/or maximum tax amounts to be required by any Person or Business assessed, except for the exceptions listed in Schedule C.
- (2) Despite subsection (1), where a Business is partially exempt for a number of months, or receives a supplementary business improvement tax, the minimum and maximum amounts outlined in Schedule C will be adjusted for that Business to be proportional to the number of months that the Business is taxable.

PART VI - SUPPLEMENTARY BUSINESS IMPROVEMENT AREA TAX

- SUPPLEMENTARY BUSINESS IMPROVEMENT AREA TAX** 19 A supplementary business improvement area tax shall be levied upon any Person who is subject to a supplementary business improvement area assessment prepared in accordance with

section 10 of this bylaw.

- 20 A supplementary business improvement area tax is due thirty (30) days after the date on which the supplementary tax notice is mailed to the Person being taxed.
- 21 Section 16 of this Bylaw does not apply to the imposition of supplementary business improvement area tax.
- 22 A supplementary business improvement area tax will be prepared in accordance with section 379 of the Act.

PART VII - EXEMPTION

STATUTORY EXEMPTION

- 23 Business referenced in section 375 of the Act and located in a business improvement area are exempt from business improvement area tax under this bylaw.

OLD STRATHCONA AREA EXEMPTION

- 24 All Persons and Businesses assessed and located in the following area of Old Strathcona business improvement area are exempt from the 2025 business improvement area tax:

Originating at the intersection of 79 Avenue and 100 Street, south along 100 Street to the southeast corner of the lot located west of the intersection of 75 Avenue and 100 Street (Legal description: Plan 0520934 Block 2 Lot 1), continuing west along the southern boundary of this lot to the southwest corner of this lot, north along the western boundary of this lot to the southern boundary of the block with the legal description: Plan 8022223 Block 1, continuing north-westerly along the southern boundary of this Block 1 to the southeast corner of the lot legally described as: Plan 1584HW Block S Lot F, continuing north-westerly along the southern boundary of this lot to Gateway Boulevard, then north along Gateway Boulevard to the south/west corner of Plan 0521161 Block L Lot 3, east along the southern boundary of this lot and continuing east along the southern boundary of Plan I Block L to the south/east corner of this Block L, then north along the eastern boundary of this same Block L to 79 Avenue, then east along 79 Avenue to the intersection of 79 Avenue and 100 Street.

**SHORT TERM
BUSINESS
EXEMPTION**

25 Where a Person carries on a Business for a whole or any part of one or more days in the year, but not exceeding a total of thirty (30) days in the year, the Business is exempt and not liable for the payment of the business improvement area tax in respect of that Business for the year.

**EXEMPTIONS FOR
CLOSED BUSINESS
EXEMPTION**

- 26 (1) An assessor may, in their sole discretion, determine that a Business is Permanently Closed.
- (2) In determining whether a Business is Permanently Closed, an assessor may consider factors including, but not limited to:
- i) the expiry of a lease;
 - ii) the removal of furniture, fixtures and equipment;
 - iii) signage of the property;
 - iv) advertisements including online advertising;
 - v) information from the landlord;
 - vi) the cancellation of expiry of a business license;
 - vii) information from the Business owner; and
 - viii) any other reliable information about the Business.
- (3) Despite subsection (1) and (2), a Premises
- (i) that is undergoing renovation or redevelopment that remains associated with a Business; or
 - (ii) that contains a Business that is temporarily empty or closed;
- shall not be considered to be Permanently Closed.
- (4) A Business shall be exempt for the remainder of the year if it is Permanently Closed.

- (5) Notwithstanding subsection (4), a Business that is not Permanently Closed for each and every day in a calendar month shall be considered operational for that month and shall not be exempt for that month.

**PRO-RATED
TAXATION FOR
PARTIAL YEAR
EXEMPTIONS**

27

A Business that is exempt for one or more months in the year is only liable for the payment of that part of the full annual business improvement area tax in respect of that Business in proportion to the number of months of the year during which the Business is not exempt.

**PARTIAL MONTH
EXEMPTIONS
PROHIBITED**

28

An exemption will not be granted for any calendar month where the Premises were not Exempt for the entire calendar month.

PART VIII - REBATING BUSINESS IMPROVEMENT AREA TAX

29

Where an overpayment of business improvement area tax exists, subject to section 352 of the Act, the overpayment plus accumulated interest will be refunded to the Person being taxed, upon the written request from the Person being taxed.

PART IX - MONTHLY AUTOMATIC PAYMENT PLAN

**MONTHLY
AUTOMATIC
PAYMENT PLAN**

30

At the option of the Person being taxed, current business improvement area taxes may be paid in monthly installments by automatic bank withdrawal pursuant to Bylaw 19394.

PART X - GENERAL

**NUMBER AND
GENDER
REFERENCES**

31

All references in this bylaw may be read with such changes in number and gender as may be appropriate according to whether the reference is to a male or female Person, or a corporation or partnership.

EFFECTIVE DATE

32

This bylaw takes effect beginning on the date on which this

SCHEDULE A -- BYLAW 20984

Businesses within a business improvement area shall be divided in to the following groups for the purposes of specifying methods of assessment:

Business improvement area Group I

Business improvement area Group I include all Businesses not included in business improvement area Group II.

Business improvement area Group II

Business Group II includes:

1. hotels/motels, and
2. for profit nursing homes.

SCHEDULE B -- BYLAW 20984

Business improvement area Tax Rates

(a)	124 Street and Area	at 2.62701%
(b)	Alberta Avenue	at 3.22730%
(c)	Beverly	at 2.23409%
(d)	Chinatown and Area	at 2.06086%
(e)	Downtown	at 1.23021%
(f)	Fort Road and Area	at 1.38830%
(g)	French Quarter/Quartier Francophone	at 2.36511%
(h)	The Crossroads	at 1.98004%
(i)	Kingsway	at 1.68559%
(j)	North Edge	at 1.36437%
(k)	Northwest Industrial	at 0.27751%
(l)	Old Strathcona	at 2.71524%
(m)	Stony Plain Road and Area	at 1.23635%

