



**THE CITY OF EDMONTON**

**BYLAW 14843**

**2008 BUSINESS REVITALIZATION ZONE TAX AND TAX RATE BYLAW**

**Whereas**, pursuant to the *Municipal Government Act*, and AR 377/94, the Business Revitalization Zone Regulation, Council has established the Edmonton 124 Street and Area, Alberta Avenue, Beverly, Chinatown and Little Italy, Downtown, Fort Road and Area, Inglewood, Kingsway, Northwest Industrial, Old Strathcona, and Stony Plain Road and Area Business Revitalization Zones:

And Whereas, pursuant to section 18(1) of AR 377/94, Council must pass a business revitalization zone tax bylaw;

And Whereas, pursuant to section 18(6) of AR 377/94, a business revitalization zone tax may establish maximum and minimum amounts to be paid under it;

And Whereas, pursuant to section 19(1) of AR 377/94, council that has passed a business revitalization zone tax bylaw must pass a business revitalization zone tax rate bylaw annually;

And Whereas, pursuant to section 19(3) of AR 377/94, the business revitalization zone tax rate for a zone 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 20 of AR 377/94, the business tax provisions of the *Municipal Government Act* apply with necessary modifications to the business revitalization zone tax;

Edmonton City Council enacts:

**PART I - PURPOSE, DEFINITIONS AND INTERPRETATION**

- |                    |     |  |
|--------------------|-----|--|
| <b>PURPOSE</b>     | 1   | The purpose of this bylaw is to pass a business revitalization zone tax and set the business revitalization zone tax rate.                 |
| <b>DEFINITIONS</b> | 2   | In this bylaw, unless the context otherwise requires:  |
|                    | (a) | “ <b>City</b> ” means the Municipal Corporation of the City of Edmonton; and   |
|                    | (b) | “ <b>Person</b> ” includes an individual, partnership, association, corporation, trustee, executor, administrator or legal representative. |

**RULES FOR  
INTEPRETATION**

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

**PART II - BUSINESS REVITALIZATION ZONE TAX**

**IMPOSITION**

4 A business revitalization zone tax is imposed on all taxable businesses operating within each of the following business revitalization zones:

- (a) 124 Street and Area;
- (b) Alberta Avenue;
- (c) Beverly;
- (d) Chinatown and Little Italy;
- (e) Downtown;
- (f) Fort Road and Area;
- (g) Inglewood;
- (h) Kingsway;
- (i) Northwest Industrial;
- (j) Old Strathcona; and
- (k) Stony Plain Road and Area.

**TAXPAYER**

5 The tax imposed by the City under this bylaw must be paid by the person who operates the business.

6 The tax imposed by the City shall be due and payable at the same time that business taxes are due and payable for the current year.

7 Every business tax notice must contain a statement showing the amount of the tax payable under this bylaw and the person to whom the notice is directed.

**BUSINESS TAX  
BYLAW**

8 (1) For the purposes of the business revitalization zone tax, Bylaw 14812, 2008 Business Tax, Business Tax Rate, Supplementary Business Tax and Supplementary Business Assessment Bylaw, shall apply to the business revitalization zone tax levied under this bylaw.

(2) Without restricting the generality of (1), the business assessment roll prepared by the City Assessor pursuant to Bylaw 14812 for the imposition of a business tax is hereby adopted for the purposes of calculating each business revitalization tax.

**PART III - BUSINESS REVITALIZATION ZONE TAX RATE**

9 Subject to the minimum and maximum amounts payable under section 10, the amount of business revitalization zone tax to be imposed on a business is calculated by multiplying the business assessment, as shown on the business assessment roll, by the following rates for each business revitalization zone:

- (a) 124 Street and Area at 1.360;
- (b) Alberta Avenue at 2.020;
- (c) Beverly at 1.815;
- (d) Chinatown and Little Italy at 1.654;
- (e) Downtown at 0.596;
- (f) Fort Road and Area at 1.326;
- (g) Inglewood at 2.240;
- (h) Kingsway at 0.988;
- (i) Northwest Industrial at 0.202;
- (j) Old Strathcona at 1.816; and
- (k) Stony Plain Road and Area at 1.053.

**MINIMUM AND  
MAXIMUM  
AMOUNTS**

10 There will be no minimum and/or maximum tax amounts to be required of any person or business assessed, with the following exceptions:

- (a) in the Downtown Business Revitalization Zone no person or business assessed shall be required to pay a sum less than One Hundred Dollars (\$100.00), nor a sum greater than Six Thousand Five Hundred Dollars (\$6,500.00);
- (b) in the Kingsway Business Revitalization Zone no person or business assessed shall be required to pay a sum greater than Seven Thousand Dollars (\$7,000.00);
- (c) in the 124 Street and Area Business Revitalization Zone no person or business assessed shall be required to pay a sum less than One Hundred and Fifty Dollars (\$150.00);
- (d) in the Stony Plain Road and Area Business Revitalization Zone no person or business assessed shall be required to pay a sum less than One Hundred and Fifty Dollars (\$150.00), nor a sum greater than Eight Hundred Dollars (\$800.00);

- (e) in the Old Strathcona Business Revitalization Zone no person or business assessed shall be required to pay a sum less than One Hundred Dollars (\$100.00), nor a sum greater than Two Thousand Five Hundred Dollars (\$2,500.00);
- (f) in the Beverly Business Revitalization Zone no person or business assessed shall be required to pay a sum greater than Two Thousand Five Hundred Dollars (\$2,500.00);
- (g) in the Alberta Avenue Business Revitalization Zone no person or business assessed shall be required to pay a sum less than One Hundred and Fifty Dollars (\$150.00); and
- (h) in the Chinatown and Little Italy Business Revitalization Zone no person or business assessed shall be required to pay a sum less than One Hundred and Fifty Dollars (\$150.00), nor a sum greater than Four Thousand Five Hundred Dollars (\$4,500.00).

**DIFFERENT RATES** 11

All persons and businesses assessed and located in the following area of the Old Strathcona Business Revitalization Zone are exempt from the 2008 Business Revitalization Tax:

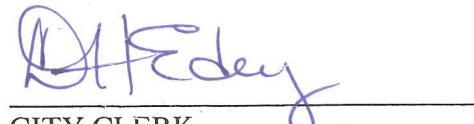
Originating at the intersection of 79 Avenue and 100 Street, south along 100 Street to the south east corner of the lot located west of the intersection of 75 Avenue and 100 Street (legal description: Plan 0520934 Block 2 Lot 1), continuing west along the southern boundary of this lot to the southwest 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 northwesterly 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 northwesterly 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.

Bylaw 14843

READ a first time this	30 <sup>th</sup> day of January, A.D. 2008;
READ a second time this	30 <sup>th</sup> day of January, A.D. 2008;
READ a third time this	30 <sup>th</sup> day of January, A.D. 2008;
SIGNED and PASSED THIS	30 <sup>th</sup> day of January, A.D. 2008.

THE CITY OF EDMONTON

  
MAYOR

  
CITY CLERK