

THE CITY OF EDMONTON

BYLAW 16674

**2014 BUSINESS REVITALIZATION ZONE ("BRZ") ASSESSMENT,
SUPPLEMENTARY BRZ ASSESSMENT, BRZ TAX, SUPPLEMENTARY BRZ TAX
AND BRZ TAX RATE BYLAW**

Whereas, pursuant to sections 371, 377 and 379 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 as amended and section 20 of the *Business Revitalization Zone Regulation*, Alta. Reg. 377/94, as amended, City Council may pass bylaws dealing with business revitalization zone tax and assessment;

And Whereas, pursuant to the *Municipal Government Act* and the *Business Revitalization Zone Regulation*, Council has established the 124 Street and Area, Alberta Avenue, Beverly, Chinatown and Little Italy, Downtown, Fort Road and Area, Inglewood, Kingsway, North Edge, Northwest Industrial, Old Strathcona, Stony Plain Road and Area, and French Quarter and Area Business Revitalization Zones;

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

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

And Whereas, pursuant to section 19(1) of Alta. Reg. 377/94, each Council that has passed a business revitalization zone tax bylaw must pass a business revitalization zone tax bylaw annually;

And Whereas, pursuant to section 19(3) of Alta. Reg. 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 Alta. Reg. 377/94, Part 10, Division 3 of the *Municipal Government Act* applies with necessary modifications to business revitalization zone tax.

Edmonton City Council enacts:

PART I - PURPOSE, DEFINITIONS AND INTERPRETATION

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| PURPOSE | 1 | The purpose of this bylaw is to provide for the annual and supplementary assessment and taxation of business revitalization zones and to set the business revitalization zone tax rate in the City of Edmonton for the 2014 taxation year. |
| DEFINITIONS | 2 | <p>In this bylaw, unless the context otherwise requires:</p> <p>(a) “Act” means <i>Municipal Government Act</i>, R.S.A. 2000, c. M-26, as amended;</p> <p>(b) “Assessor” means;</p> <p style="padding-left: 40px;">(i) a person designated by the Minister, or</p> <p style="padding-left: 40px;">(ii) a person appointed by a municipality to the position of designated officer</p> <p style="padding-left: 40px;">to carry out the duties and responsibilities of an Assessor under the Act, and include any person whom those duties and responsibilities are delegated by the person referred to in subsection (b)(i) or b(ii).</p> <p>(c) “Bingo Facilities” means a Business that operates under a Bingo Facility License pursuant to the <i>Gaming and Liquor Act</i>, R.S.A. 2000, c. G-1, but does not include;</p> <p style="padding-left: 40px;">(i) any portion of the Premises operating under a Class “A” or Class “B”;</p> <p style="padding-left: 40px;">(ii) any portion of the Premises allowing access to video lottery terminals, gaming terminals or gaming activities other than bingo;</p> <p style="padding-left: 40px;">(iii) any portion of the Premises containing storage</p> |

- facilities;
- (iv) any portion of the Premises containing office space; or
 - (v) any portion of the Premises operating food or beverage concessions.
- (d) **“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 or association of persons.
- (e) **“City”** means the Municipal Corporation of the City of Edmonton.
- (f) **“Council”** means the Municipal Council of the City of Edmonton;
- (g) **“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.
- (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.

purposes only.

PART II - ASSESSMENT

ASSESSMENT

- 4 (1) Every Business operating in and/or from a Premise will be assessed by an Assessor for the purpose of imposing a business revitalization zone tax, except for any Business located in a business revitalization zone that is exempt from taxation under this bylaw.
- (2) Businesses within a business revitalization zone will be classified in accordance with Schedule "A", which is attached to and forms part of this bylaw.
- (3) Assessment of Businesses within a business revitalization zone will be prepared based on one of the following methods:
 - (i) Business Revitalization Zone Class I: One Hundred percent (100%) of the Net Annual Rental Value of the Premises occupied or used for Business purposes by the Class I Businesses, or
 - (ii) Business Revitalization Zone Class II: Six percent (6%) of the assessments prepared for the 2014 taxation year under Part 9 of the Act, for Business purposes by Class II Businesses.
- 5 (1) The Assessor will each year prepare a business revitalization zone assessment roll for the purpose of generating a business revitalization zone tax roll for the current year; and
- (2) In each year, the Assessor will enter on the business revitalization zone assessment roll the name of every Person operating a Business in a Premises, together with the name of the assessed Business and the business revitalization zone assessment.
- 6 When the business revitalization zone 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

revitalization zone 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 businesses revitalization zone 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 revitalization zone assessment or determine if a Business within the business revitalization zone 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 revitalization zone 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 REVITALIZATION ZONE ASSESSMENT

**SUPPLEMENTARY
BUSINESS
REVITALIZATION
ZONE ASSESSMENT**

- 10 A supplementary business revitalization zone assessment will be prepared:
- (a) for each Business that operates for a temporary period within a business revitalization zone and whose name is not entered on the business revitalization zone tax roll;
 - (b) for each Business that moves into new Premises or opens new Premises or branches of an existing Business within a business revitalization zone, although the Business' name is entered on the business revitalization zone tax roll.
 - (c) for each Business that begins operating within a Business Revitalization Zone and whose name is not entered on the business revitalization zone tax roll; 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 Revitalization Zone after the business revitalization zone tax roll has been prepared.

PART IV - BUSINESS REVITALIZATION ZONE TAX

- IMPOSITION**
- 11 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) French Quarter and Area;
 - (h) Inglewood;
 - (i) Kingsway;
 - (j) North Edge;
 - (k) Northwest Industrial;
 - (l) Old Strathcona; and
 - (m) Stony Plain Road and Area.
- 12 The tax imposed by the City under this bylaw must be paid by the Person who operates the business.

- 13 A business revitalization zone tax roll will be prepared in accordance with the Act.
- 14 The City will mail or deliver a tax bill to each Person liable for business revitalization zone taxes, which shows the assessed value of the Business Premises within the Business Revitalization Zone and the amount of business revitalization zone 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 revitalization zone tax in respect of the whole or part of the Premises.
- 16 Business revitalization zone taxes imposed pursuant to this bylaw are due and payable on March 31, 2014.

PART V - BUSINESS REVITALIZATION ZONE TAX RATE

TAX RATE

- 17 Subject to the minimum and maximum amounts payable under section 18, the amount of business revitalization zone tax to be imposed on a Business is calculated by multiplying the business revitalization zone assessment, as shown on the business revitalization zone assessment roll, by the rates set out in Schedule C.
- 18 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 D.
- 19 All Persons and Businesses assessed and located in the following area of the Old Strathcona Business Revitalization Zone are exempt from the 2014 Business Revitalization 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.

**PART VI - PROCEDURE FOR PRO-RATING AND REBATING BUSINESS
REVITALIZATION ZONE TAX**

**PROCEDURE FOR
PRO-RATING AND
REBATING**

- 20 (1) When a Person operates a Business within the Business Revitalization Zone in the municipal boundaries of the City:

**BUSINESS
REVITALIZATION
ZONE TAX**

- (a) If the Business is operated in a Business Revitalization Zone every month during the year, the Person is liable for payment of the full annual business revitalization zone tax in respect of that Business, but
- (b) If the Person does not carry on the Business within a Business Revitalization Zone during every month of the year, the Person is only liable for the payment of that part of the full annual business revitalization zone tax in respect of that Business in proportion to the number of months of the year during which the Business is carried on. A portion of the month is considered to be a full month.
- (2) Notwithstanding subsection (1), 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 Person is not liable for the payment of the business revitalization zone tax in respect of that business for the year.
- 21 Where an overpayment of business revitalization zone 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 VII - SUPPLEMENTARY BUSINESS REVITALIZATION ZONE TAX

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| SUPPLEMENTARY
BUSINESS
REVITALIZATION
ZONE TAX | 22 | A supplementary business revitalization zone tax shall be levied upon any Person who is subject to a supplementary business revitalization zone assessment prepared in accordance with section 10 of this bylaw. |
| | 23 | A supplementary business revitalization zone tax is due thirty (30) days after the date on which the supplementary tax notice is mailed to the Person being taxed. |
| | 24 | Sections 12, 14, 15, 17, 18, 19, 20, and 21, of this bylaw apply to the imposition of supplementary business revitalization zone tax. |
| | 25 | A supplementary business revitalization zone tax will be prepared in accordance with section 379 of the Act. |

PART VIII - MONTHLY AUTOMATIC PAYMENT PLAN

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| MONTHLY
AUTOMATIC
PAYMENT PLAN | 26 | At the option of the Person being taxed, current business revitalization zone taxes may be paid in monthly instalments by automatic bank withdrawal pursuant to Bylaw 12914, as amended. |
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PART IX - EXEMPTION

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| EXEMPTION | 27 | Business referenced in sections 375 and 376 of the Act and located in a business revitalization zone are exempt from business revitalization zone tax under this bylaw. |
| | 28 | Bingo Facilities are exempt from business revitalization zone taxation, under section 372(1) of the Act, as directed by City Council. |
| | 29 | The facilities as set in Schedule B, which is attached to and forms part of this bylaw, are exempt from business revitalization zone tax, under sections 372(1) and 374(2) of the Act, as directed by City Council. |

PART X - GENERAL

NUMBER AND GENDER REFERENCES 30 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.

REPEALS 31 Bylaw 15639, as amended, is repealed.

EFFECTIVE DATE 32 This bylaw takes effect beginning on the date on which this bylaw is passed and signed.

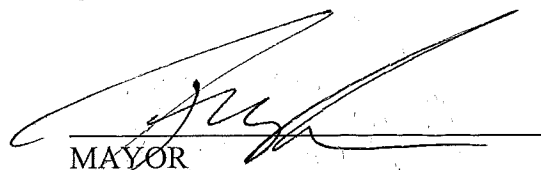
Read a first time 29th day of January , A. D. 2014;

Read a second time 29th day of January , A. D. 2014;

Read a third time 29th day of January , A. D. 2014;

SIGNED AND PASSED 29th day of January , A. D. 2014.

CITY OF EDMONTON


MAYOR


CITY CLERK

SCHEDULE A – BYLAW 16674

Business within a Business Revitalization Zone shall be divided in to the following classes:

Business Revitalization Zone Class I

Business Revitalization Zone Class I include all Businesses not included in Business Revitalization Zone Class II.

Business Revitalization Zone Class II

Business Class II includes:

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

SCHEDULE B – BYLAW 16674**Exempt Business Revitalization Zone Class**

Exempt facilities include:

1. parking space, stall, lot, or parkade that is included or associated as part of a commercial leasehold, which leasehold interest is outside of the parking space, stall, lot or parkade;
2. parking space, stall, lot, or parkade, which is included or associated as part of a residential tenancy agreement;
3. parking space, stall, lot, or parkade located on non-residential assessment class properties, as defined in section 397(4)(b) of the Act, for which no fee is charged;
4. municipally owned and operated parking space, meter, stall, lot, or parkade;
5. Crown owned and operated parking space, meter, stall, lot or parkade;
6. parking space, meter, stall, lot or parkade that is owned and operated by the health authority (also known as the health region) as set out in sections 362(1)(e) and (g.1) of the Act;
7. parking space, meter, stall, lot, or parkade that is owned and operated by a school or a board of governors as set out in sections 362(1)(c) and 362(1)(d) of the Act;
8. parking space, meter, stall, lot or parkade that is owned by the municipality and operated by Edmonton Economic Development Corporation (also known as Economic Development Edmonton);
9. parking space, meter, stall, lot or parkade owned by the municipality and leased and operated by Edmonton Regional Airport Authority, but not sub-leased or licensed from the Edmonton Regional Airport Authority;
10. parking space, meter, stall, lot or parkade owned by the municipality and leased by Edmonton Northlands or Edmonton Oilers (formerly known as Edmonton Investors Group Limited);
11. vacant, non-residential property space as defined in section 297(4)(b) of the Act;
 - (a) a Business may become exempt from the payment of business revitalization zone taxes imposed under this Bylaw or a portion of a Premises which becomes vacant for a period of at least 30 days, regardless of whether there is a lease or licence of occupation in place with respect to that Premises;
 - (b) for greater certainty, the term “vacant” means space which forms part of a Business Premises; but
 - (i) is physically separated from other space by walls and locked doors or is separate by other means which makes it inaccessible and unable to be used for Business purposes; and
 - (ii) is entirely empty from wall to wall and floor to ceiling, and does not contain equipment, furnishing, cubicle walls and partitions; but

- (iii) does not include portions of Business Premises which are temporarily unused such as hotel and motel rooms, individual offices, parking spaces, parking stall, or space being renovated;
 - (c) in order to be eligible to benefit from an exemption for vacant space, a Person must notify the City Assessor, in writing, of the vacant space;
 - (d) any exemption granted for vacant space shall not take effect or have application prior to the date of notification in writing, and shall have effect only as long as the space is vacant;
12. a Premises on which there is no Business;
 13. a Business conducted in residential property as defined in section 297(4)(c) of the Act;
and
 14. self-storage units, access to which is controlled by tenant, but not including land.

SCHEDULE C – BYLAW 16674**Business Revitalization Zone Tax Rates**

(a)	124 Street and Area	at 2.11712%
(b)	Alberta Avenue	at 1.83243%
(c)	Beverly	at 1.39625%
(d)	Chinatown and Little Italy	at 1.73403%
(e)	Downtown	at 0.80211%
(f)	Fort Road and Area	at 1.12137%
(g)	French Quarter and Area	at 1.95596%
(h)	Inglewood	at 1.20490%
(i)	Kingsway	at 0.78921%
(j)	North Edge	at 0.97039%
(k)	Northwest Industrial	at 0.24661%
(l)	Old Strathcona	at 2.27658%
(m)	Stony Plain Road and Area	at 0.80248%

SCHEDULE D – BYLAW 16674**Minimum and/or Maximum Tax Amount Exceptions**

1. In the 124 Street and Area Business Revitalization Zone no Person or Business assessed shall be required to pay a sum less than Two Hundred and Forty Dollars (\$240.00), nor a sum greater than Four Thousand Five Hundred Dollars (\$4,500.00);
2. 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);
3. In the Beverly Business Revitalization Zone no Person or Business assessed shall be required to pay a sum less than Two Hundred Dollars (\$200.00), nor a sum greater than Five Thousand Dollars (\$5,000.00);
4. 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 Dollars (\$100.00), nor a sum greater than Five Thousand Hundred Dollars (\$5,000.00);
5. 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);
6. In the Kingsway Business Revitalization Zone no Person or Business shall be required to pay a sum greater than Seven Thousand Dollars (\$7,000.00);
7. In the North Edge 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);
8. 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 Four Thousand Three Hundred Dollars (\$4,300.00); and
9. 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).
10. In the French Quarters and Area Business Revitalization Zone no Person or Business assessed shall be required to pay a sum less than Two Hundred Dollars (\$200.00), nor a sum greater than Seven Thousand Five Hundred Dollars (\$7,5000.00)