

Procedure

Edmonton Economic Recovery Grant Program: Business Improvement Area Levy Rebate Stream



This Procedure falls under C623A Edmonton Economic Recovery Grant

Program Impacted	Economic Development <i>Edmonton has a diverse and prosperous economy that thrives locally and globally</i>
Approved By	City Manager
Date of Approval	January 11, 2021
Approval History	n/a
Next Scheduled Review	January 1, 2022

1. PURPOSE

1.1 This Procedure is intended to guide the administration of the Business Improvement Area Levy Rebate Stream, including the application process and criteria to qualify for the Grant. This procedure does not apply to the other streams in Policy C623A.

2. DEFINITIONS

2.1 In this Procedure:

2.1.1 "Act" means the *Municipal Government Act*, RSA 2000 Chap M-26.

2.1.2 "Business" means a business as defined in Section 1(1)(a.1) of the Act that is located within a Business Improvement Area.

2.1.3 "Business Improvement Area" means a business improvement area as established by bylaw under the Act.

2.1.4 "Business Improvement Area Tax" means a tax on a business that is located within a Business Improvement Area.

2.1.5 "Closed" means a business that is temporarily not open for business and is not otherwise earning any revenue from business operations.

2.1.6 “Eligible Business” means a Business that meets all the Eligibility requirements to obtain a Grant under this Procedure.

2.1.7 “Grant” means a grant established pursuant to City of Edmonton Policy C623A to a business that was Closed as a result of Covid-19.

3. ELIGIBILITY REQUIREMENTS

3.1 A Business that meets the following criteria shall be eligible to apply for the Grant:

3.1.1 The Business must reside within an Edmonton Business Improvement Area.

3.1.2 The Business must have been assessed for a Business Improvement Area Tax.

3.1.3 The Business must have been required to be Closed on a temporary basis for a minimum period of two weeks as a result of the impact of Covid-19.

3.1.4 The Business must have been Closed during the 2020 taxation year.

3.1.5 The Business must have earned no revenue while Closed.

3.2 The Grant shall only apply to Business Improvement Area Tax and does not apply to any other type of municipal or provincial taxation.

3.3 A Grant shall not be issued if:

3.3.1 The Business has permanently closed.

3.3.2 A Business has received another grant or other financial assistance from the City of Edmonton or another level of Government, and there is a dispute about whether the entity is abiding by the terms of that grant or assistance.

3.3.3 The Business was Closed for a period of less than two weeks.

4. APPLICATION REQUIREMENTS

4.1 A Business must apply for the Grant during the months of January and February, 2021 by filling in an application made available by the City of Edmonton.

4.2 In making an application a business should provide the following information:

4.2.1 The Business name.

4.2.2 The Business Improvement Area tax account number.

4.2.3 The address of the Business.

4.2.4 The number of weeks that the Business was closed as a result of Covid-19.

4.2.5 An active email address for the Business.

4.2.6 Whether the Business has reopened since it was Closed or intends to reopen.

4.3 The City, in its sole discretion, may require a Business to provide any additional information that may be required to determine whether the City will issue a Grant, both during the application process, and at any other time.

5. GRANT DECISION

5.1 Based on the information the City shall decide whether to issue a Grant.

5.2 The submission of an application, or meeting the eligibility requirements does not require or commit the City to the payment of any Grant. The City reserves the right, in its sole and unfettered discretion, to accept, reject, or modify any Grant request, or approve any Grant with conditions.

6. AMOUNT OF THE GRANT

6.1 Any approved Grant shall be for a 1, 2 or 3 month period.

6.2 The number of months that are approved shall be based on the number of weeks a Business is Closed as follows:

2-5 weeks: 1 month.

6- 9 weeks: 2 months.

10 or more weeks: 3 months.

6.3 If the City decides that a Grant should be issued, the amount of the Grant shall be based on the actual Business Improvement Area Tax charged to the business for the 2020 year prorated for the period that the Business was Closed, rounded to the nearest month as outlined in Section 6.2, to a maximum of 3 months.

6.4 Any Grant will not include associated penalties that have been accrued for failure to pay.

7. PAYMENT OF THE GRANT

7.1 Upon approval the Grant shall be paid by applying the Grant to the tax account for the Eligible Business.

7.2 If the payment of the Grant creates a credit on the tax account for the Eligible Business, the City will apply that credit to the upcoming business improvement area tax for the upcoming taxation year.

8. REPORTING

8.1 The City shall report data about the program, including the number and amounts of the Grants provided to City Council on an annual basis.

9. RESPONSIBILITIES

9.1 Deputy City Manager of Financial and Corporate Services

9.1.1 Oversees the Grant program, including the evaluation of the Grant program and the financial implication of the program, and reporting on the program.

9.1.2 Delegates authority as required in regards to the operation of the program.

9.2 Branch Manager of Assessment and Taxation

9.2.1 Provides Grant approval.

9.3 Manager Tax Accounting and Director of Taxation

9.3.1 Approves application process for Grant.

9.3.2 Gathers grant applications and provides recommendation to Branch Manager for approval.

9.3.3 Application (payment) of the Grant amount on the tax account for the Eligible Business.