

**THE CITY OF SPRUCE GROVE**

**BYLAW C-1193-22**

**2022 BUSINESS IMPROVEMENT AREA TAX RATE BYLAW**

WHEREAS, pursuant to Part 9, Division 4, section 381 of the *Municipal Government Act*, RSA 2000 cM-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-1192-22 authorizes the assessment and taxation of all taxable businesses for the purpose of imposing a business improvement area tax;

AND WHEREAS, the 2022 approved budget for the City Centre Business Improvement Area includes revenue of \$32,000 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 2022 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 cooperative 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*, RSA 2000 cL-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.

### **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

[Click here to enter a date.](#)

Second Reading Carried

[Click here to enter a date.](#)

Third Reading Carried

[Click here to enter a date.](#)

Date Signed

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Mayor

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City Clerk