

## THE CITY OF EDMONTON

### BYLAW 14187

#### 2006 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 97 Street and Area, 124 Street and Area, Stony Plain Road and Area, Alberta Avenue, Beverly, Downtown, Fort Road, Inglewood, Kingsway, Old Strathcona and Northwest Industrial 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 20 of AR 399/94, 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 399/94, 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: <ul style="list-style-type: none"><li>(a) “<b>City</b>” means the Municipal Corporation of the City of Edmonton; and</li><li>(b) “<b>Person</b>” includes an individual, partnership, association, corporation, trustee, executor, administrator or legal representative.</li></ul>
<b>RULES FOR INTERPRETATION</b>	3	The marginal notes and headings in this bylaw are for reference purposes only.

## PART II - BUSINESS REVITALIZATION ZONE TAX

<b>IMPOSITION</b>	4	<p>A business revitalization zone tax is imposed on all taxable businesses operating within each of the following business revitalization zones:</p> <ul style="list-style-type: none"><li>(a) Edmonton 97<sup>th</sup> Street and Area</li><li>(b) 124<sup>th</sup> Street and Area;</li><li>(c) Stony Plain Road and Area;</li><li>(d) Alberta Avenue;</li><li>(e) Beverly</li><li>(f) Downtown;</li><li>(g) Fort Road;</li><li>(h) Inglewood;</li><li>(i) Kingsway;</li><li>(j) Old Strathcona; and</li><li>(k) Northwest Industrial.</li></ul>
<b>TAXPAYER</b>	5	<p>The tax imposed by the City under this bylaw must be paid by the person who operates the business.</p>
	6	<p>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.</p>
	7	<p>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.</p>
<b>BUSINESS TAX BYLAW</b>	8	<p>(1) For the purposes of the business revitalization zone tax, Bylaw 14160, 2006 Business Tax, Business Tax Rate, Supplemental Business Tax and Supplementary Business Assessment Bylaw, shall apply to the business revitalization zone tax levied under this bylaw.</p> <p>(2) Without restricting the generality of (1), the business assessment roll prepared by the City Assessor pursuant to Bylaw 14160 for the imposition of a business tax is hereby adopted for the purposes of calculating each business revitalization tax.</p>

### 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) Alberta Avenue at 1.67;
- (b) Beverly at 1.37;
- (c) Downtown at 0.69;
- (d) Fort Road at 1.32;
- (e) Inglewood at 2.17;
- (f) Kingsway at 0.99;
- (g) Old Strathcona at 2.09;
- (h) 97 Street and Area at 1.12;
- (i) 124 Street and Area at 2.07;
- (j) Northwest Industrial at 0.60; and
- (k) Stony Plain Road and Area at 1.12.

#### 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); and
- (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).

READ a first time this	31 <sup>st</sup>	day of	January, A.D. 2006;
READ a second time this	31 <sup>st</sup>	day of	January, A.D. 2006;
READ a third time this	31 <sup>st</sup>	day of	January, A.D. 2006;
SIGNED and PASSED this	31 <sup>st</sup>	day of	January, A.D. 2006.

THE CITY OF EDMONTON

  
MAYOR

  
CITY CLERK