

BYLAW 6396

**A BYLAW OF THE CITY OF LETHBRIDGE TO
PROVIDE FOR THE 2023 DOWNTOWN BUSINESS
IMPROVEMENT AREA TAX RATE**

WHEREAS pursuant to the *Municipal Government Act*, R.S.A. 2000, c. M-26, and AR 93/2016, the Business Improvement Area Regulation, City Council has established the Downtown Business Improvement Area under DBIA Bylaw 6338;

AND WHEREAS, pursuant to section 20 (3) of AR 93/2016, Bylaw 6388 2023 Downtown Business Improvement Area Tax Bylaw authorizes City Council to impose and collect a levy to provide for the cost of administering and maintaining the Downtown Business Improvement Area;

AND WHEREAS, pursuant to section 21(1) of AR 93/2016, a Council that has passed a Business Improvement Area Tax Bylaw must also pass a Business Improvement Area Tax Rate Bylaw annually;

AND WHEREAS, pursuant to section 11 of AR 93/2016, the Downtown Business Improvement Area Board's 2023 budget, consisting of estimates of revenue and expenditures for the Downtown Business Improvement Area for 2023, has been approved by City Council;

AND WHEREAS, in order to meet such expenditures, it will be necessary to levy a Business Improvement Area levy on all Business assessments as shown on the Downtown Business Improvement Area assessment and tax rolls for 2023;

AND WHEREAS, the total Downtown Business Improvement Area Business assessment for the City of Lethbridge for 2023 is \$69,282,580;

AND WHEREAS, the assessment base used to calculate the mill rate, after removing the total assessments for all Businesses subject to the minimum Tax, is \$67,579,605;

AND WHEREAS, pursuant to section 22 of AR 93/2016, with the exception of sections 371, 372, 374(1)(a), (2), 376, and 377 (3) and (4), the Business Tax provisions of the *Municipal Government Act*, R.S.A. 2000, c.M-26, apply, with necessary modification to the Business Improvement Area Tax;

AND WHEREAS, pursuant to section 20(6) of AR 93/2016, Bylaw 6388 set a minimum Tax of ONE HUNDRED AND TWENTY (\$120) DOLLARS for 2023.

NOW THEREFORE, THE COUNCIL OF THE CITY OF LETHBRIDGE ENACTS AS FOLLOWS:

PART I – TITLE, PURPOSE AND DEFINITIONS

- 1 (1) This Bylaw may be cited as the 2023 Downtown Business Improvement Area Tax Rate Bylaw.

Purpose

- 2 (1) The purpose of this Bylaw is to establish:
- (a) the Tax rate necessary to raise the revenue approved in the DBIA's 2023 budget; and
 - (b) the due date for payment of Taxes.
- 3 (1) Every person who carries on Business in the Downtown Business Improvement Area shall be assessed based on the formulas set out in Bylaw 6388 the 2023 Downtown Business Improvement Area Tax Bylaw.
- 4 (1) Any person occupying a building liable to taxation under this Bylaw shall be liable for the Downtown Business Improvement Area Tax levy aforesaid though they may also be the owner of the Premises and as such owner are also liable for taxation on the lands, buildings and improvements.
- 5 (1) With respect to the certification of the sending of the Downtown Business Improvement Area Business tax notices, and the publication of the notice of the sending of the assessment notices, the provisions of the *Act* shall apply to the Business Improvement Area Assessment and Tax Roll.

Definitions

- 6 (1) In this Bylaw, unless the context otherwise requires:
- (a) "*Act*" means the *Municipal Government Act*, R.S.A. 2000 c. m-26, as amended or replaced from time to time;
 - (b) "Business" means business as defined in the *Act*;
 - (c) "Current Year" means the year 2023;
 - (d) "Downtown Business Improvement Area" or "DBIA" means DBIA as defined in Bylaw 6338 DBIA Bylaw;
 - (e) "Premises" means Premises as defined in Bylaw 6388 2023 Downtown Business Improvement Area Tax Bylaw;
 - (f) "Special Purpose Committees" means Special Purpose Committees as defined in Bylaw 6388 2023 Downtown Business Improvement Area Tax Bylaw;
 - (g) "Tax Arrears" means Taxes that remain unpaid after December 31 of the Current Year in which they are imposed;
 - (h) "Taxes" include the Business Improvement Levy and all other Taxes or charges lawfully imposed pursuant to the *Act* or any other statute of the Province of Alberta.

PART II – LEVY

- 7 (1) The Downtown Business Improvement Area Tax is the tax rate of THREE THOUSAND FIVE HUNDRED THIRTY-NINE MILLIONTHS (0.003539) multiplied by the assessment value of the Premises occupied or rented for the purpose of such Business, and the Assessor shall set opposite the name of each person assessed on the Downtown Business Improvement Area Business assessment and tax roll the amount of tax payable by such person unless the amount is less than ONE HUNDRED AND TWENTY (\$120) DOLLARS.
- 8 (1) If the tax rate of THREE THOUSAND FIVE HUNDRED THIRTY-NINE MILLIONTHS (0.003539) multiplied by the assessment value of the Premises

occupied or rented for the purpose of said Business is less than ONE HUNDRED AND TWENTY (\$120) DOLLARS, the Assessor shall set opposite the name of each said person assessed on the Downtown Business Improvement Area Business Assessment and Tax Roll the minimum Tax of ONE HUNDRED AND TWENTY (\$120) DOLLARS payable by such person pursuant to Bylaw 6388 2023 Downtown Business Improvement Area Tax Bylaw.

- 9 (1) No assessment is required to be prepared on the Business Improvement Area Business Assessment and Tax Roll for Businesses exempt from taxation under section 351 and 375 of the *Act* and Premises held by the City of Lethbridge and Special Purpose Committees.

PART III – DUE AND PAYABLE, AND PENALTIES


- 10 (1) The Downtown Business Improvement Area Tax levy shall be due and payable on or before the last business day of June in the Current Year.
- 11 (1) In accordance with Schedule “A” of Bylaw 6385 – 2023 Incentives for Prepayments, Penalties and Tax Deferral Bylaw, in the Current Year, penalties will be applied on the first day of each month against any Taxes remaining unpaid on the last day of the previous month.
- 12 (1) If any Downtown Business Improvement Area Tax levy or levies assessed and levied pursuant to the provisions of this or any other Bylaw of the City of Lethbridge remains unpaid after the 31st day of December, such levies or Taxes are deemed in Tax Arrears and penalties shall be added in accordance with Schedule A of Bylaw 6385 2023 Incentives for Prepayments, Penalties and Tax Deferral Bylaw.
- 13 (1) All penalties provided for by this Bylaw shall be added to and form part of the unpaid Taxes.

14 (1) This bylaw shall come into force and effect on the date of final passing thereof.

READ A FIRST TIME this 18 day of April, A.D. 2023




MAYOR

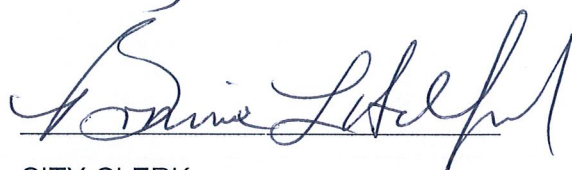


CITY CLERK

READ A SECOND TIME this 2 day of May, A.D. 2023




MAYOR

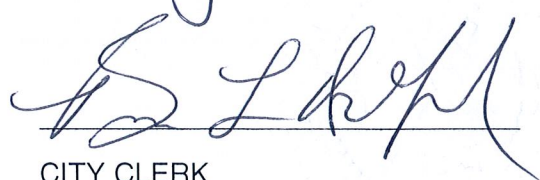


CITY CLERK

READ A THIRD TIME this 2 day of May, A.D. 2023



MAYOR



CITY CLERK