

CITY OF GRANDE PRAIRIE

BYLAW C-1447

A Bylaw to Impose a Tax and an Assessment in Respect of Businesses Operating in the Municipality

**THE MUNICIPAL COUNCIL OF THE CITY OF GRANDE PRAIRIE, IN THE
PROVINCE OF ALBERTA, DULY ASSEMBLED, ENACTS AS FOLLOWS:**

1. In this Bylaw:

(a) “Act” means the *Municipal Government Act*.

(b) “Assessor” means the assessor for the City of Grande Prairie.

(c) “Business” means:

- (i) a commercial, merchandising 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 associations of persons.

(d) “City” means the City of Grande Prairie.

(e) “Floor space” means the area of all of the floors in a building and the area outside the building that are occupied for the purposes of the business being assessed.

(f) “Percentage assessment” means those assessments based on a percentage of the assessment prepared pursuant to Part 9 of the Act for premises occupied for the purpose of a business.

(g) “Premises” means the store, office, warehouse, factory, building, enclosure, yard or any space occupied or used by a person for the purposes of a business.

(h) Other words and phrases defined in the Act shall have the meaning provided in the Act.

2. (a) In each calendar year, the Assessor shall prepare an assessment of tax for businesses operating within the City.

(b) The assessments shall be recorded on a business assessment roll by May 1 of each calendar year.

3. The following methods shall be used to prepare the assessments for business taxes:

(a) Assessment based on floor space; or

(b) Assessment based on percentage assessment.

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4.
 - (a) For those assessments based on floor space, the classes of businesses specified in Schedule 1 are established.
 - (b) For these assessments based on percentage assessments, the classes of businesses specified in Schedule 2 are established.
 - (c) The Assessor shall determine:
 - (i) into which Schedule and which class within each Schedule each business to be assessed falls; and
 - (ii) if appropriate, the apportionment of the area of the premises amongst the sub-classes which may be applicable to a business.
 5.
 - (a) For those assessments based on floor space, the assessed value will be the product of the applicable dollar rate or rates specified in Schedule 1 and the number of square feet of floor space used by, or in connection with, a business as determined by the Assessor.
 - (b) For those assessments based on the percentage assessment, the basis on which the business tax shall be imposed (i.e. the assessed value) will be the percentage for that class of business as set forth on Schedule 2.
 6.
 - (a) All persons operating a business in the City shall pay business tax, except those required by the Act to be exempted and all those operating outside the boundaries of the Downtown Business Improvement Area (BIA) established under Bylaw C-801.
 - (b) If a person who operates a business sublets part of the premises, the sublessee shall pay the business tax or supplementary business tax in respect of the portion of the premises occupied by the sublessee and is thus liable to be shown on the tax roll.
 7.
 - (a) The full amount of business tax due from a business shall be paid by the date shown on the business tax notice.
 - (b) Penalties for late payment of business taxes shall be as provided in Bylaw C-1138.
 - (c) Any claim for over-payment of business taxes shall be made by the person who operates the business by a notice in writing stating the amount of over-payment claimed, the reason for the claim and the address and telephone number of the claimant, delivered to the City before December 31 of the year following the business tax year in question.
 8.
 - (a) If a business relocated outside of the Downtown BIA boundaries or a business ceased to operate during the assessment year, the business taxes due for that year from the business shall be pro-rated to reflect the number of days occupied within the Downtown BIA during the taxation year.
 - (b) If a business was taxable by the floor space method of assessment and the floor space occupied by the business changed during the assessment year, the business taxes due for that year from the business shall be pro-rated to reflect the actual floor space of the premises occupied each day of the tax year.

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- (c) If the nature of a business changed during the assessment year and the Assessor determines that the change resulted in the business belonging to a different class than that it was originally assessed as belonging to, the business taxes due for that year from the business shall be pro-rated to reflect the number of days of the tax year that the business fell into each such class.
9. The City shall pass a business tax rate bylaw applicable to businesses referred to in Schedules 1 and 2 and shall further specify the business tax rates for each class of business.
10. The amount of business tax to be imposed in respect of a business shall be calculated by multiplying the assessment for a business by the tax rate to be imposed on that business.
11. Bylaw C-1431 is hereby repealed.
12. This Bylaw shall take effect on the date it is passed.

READ a first time this 21 day of March, 2022.

READ a second time this 21 day of March, 2022.

READ a third time and finally passed this 21 day of March, 2022.

"J. Clayton" (signed)

Mayor

"A. Karbasheski" (signed)

City Clerk

BYLAW C-1447**SCHEDULE 1****2022 Business Assessment Rates
for BIA Assessment Application**

Occupancy	Tenant Type	Quality	Rate
Retail	Fast Food	Class A	39.00
Retail	Restaurant: LT 10,000 sq ft	Low	14.00
Retail	Restaurant: GT 10,000 sq ft	Low	14.00
Retail	Restaurant: LT 10,000 sq ft	High	26.00
Retail	Restaurant: GT 10,000 sq ft	High	22.00
Retail	Retail: 1-5,000 sq ft	Class B	16.50
Retail	Retail: 1-5,000 sq ft	Class C	12.00
Retail	Retail: 1-5,000 sq ft	Class D	10.00
Retail	Retail: 5,001-10,000 sq ft	Class B	15.00
Retail	Retail: 5,001-10,000 sq ft	Class C	11.00
Retail	Retail: 5,001-10,000 sq ft	Class D	9.00
Retail	Retail: 10,001-20,000 sq ft	Class B	14.75
Retail	Retail: 20,001-30,000 sq ft	Class B	10.50
Retail	Retail: 10,001-30,000 sq ft	Class C	10.00
Retail	Retail: 10,001-30,000 sq ft	Class D	8.00
Retail	Retail: 30,001-60,000 sq ft	Class A	14.00
Retail	Retail: 30,001-60,000 sq ft	Class B	9.00
Office	Single Tenant Office	Class A	21.50
Office	Single Tenant Office	Class B	16.00
Office	Single Tenant Office	Class C	12.00
Office	Multi-Tenant Office	Class A	21.50
Office	Multi-Tenant Office	Class B	16.00
Office	Multi-Tenant Office	Class C	12.00
Office	Condominium Commercial	Class A	16.00
Office	Bank	Class A	36.00
Office	Bank	Class B	16.00
Other	Override Bonnet's Centre Catering Area \$/sq ft		16.00
Residential	Upper Residential	Average	1.00
Other	Override \$/sq ft		1.00
Other	Override \$/sq ft		3.00

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SCHEDULE 2

**2022 Business Assessment Rates
for BIA Assessment Application**

Downtown	Hotels & Motels	Total property Assessment (less business assessment of leased premises) times property capitalization rate
Downtown	Equipment-Gas Stations, Carwashes	Total Equipment Assessment times Property Capitalization Rate