

# CITY OF GRANDE PRAIRIE

## BYLAW C-1448

### A Bylaw to Impose a Tax on Businesses within the Downtown Business Improvement Area of the City

#### 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* and the regulations passed pursuant to the Municipal Government Act.
  - (b) “Assessment” means an assessment prepared pursuant to Bylaw C-1447.
  - (c) “Assessment Roll” means an assessment roll prepared pursuant to Bylaw C-1447.
  - (d) “Business Improvement Area” means the business improvement area as established by the City pursuant to Bylaw C-801.
  - (e) “Business” and other words and phrases defined in the Act shall have the meaning provided in the Act.
  - (f) “City” means the City of Grande Prairie.
  - (g) “Premises” shall have the meaning provided in Bylaw C-1447.
2. The City is authorized to impose a tax on all businesses operating within the Business Improvement Area, except those businesses referred to in Sections 351 and 375 of the Act.
3. An assessment of businesses within the Business Improvement Area shall be prepared and recorded on the Assessment Roll.
4.
  - (a) All persons operating a business within the Business Improvement Area, except those required by the Act to be exempted or those specifically exempted by the City, shall pay a Business Improvement Area tax in accordance with this Bylaw.
  - (b) If a person who operates a business sublets part of the premises, the sublessee shall pay the Business Improvement Area tax due in respect of the portion of the premises occupied by the sublessee and is thus liable to be shown on the tax roll.
5.
  - (a) The full amount of the Business Improvement Area tax due from a business shall be paid by the date shown on the tax notice.
  - (b) Penalties for late payment of Business Improvement Area taxes shall be as provided in Bylaw C-1138.
  - (c) Any claim for over-payment of Business Improvement Area taxes shall be made by the person who operates the business by a notice in writing stating the amount of the 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.

6. The same methods adopted in Bylaw C-1447 for pro-rating and rebating business taxes shall apply to the pro-rating and rebating of Business Improvement Area taxes.
7. The City shall pass a Business Improvement Area tax rate bylaw in accordance with the Act.
8. The amount of the Business Improvement Area tax to be imposed in respect of a business shall be calculated by multiplying the business assessment by the tax rate set forth in the Business Improvement Area Tax Rate Bylaw C-1449.
9. Bylaw C-1432 is hereby repealed.
10. 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