

# CITY OF GRANDE PRAIRIE

## BYLAW C-1494

### A Bylaw to Impose the Business Improvement Area Assessment and Tax Rate for 2026 within the Downtown Business Improvement Area of the City of Grande Prairie

**WHEREAS** the Council of The City of Grande Prairie ("Council") has the authority to provide for the taxation of a Business Improvement Area in accordance with Section 381 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, as amended, and the regulations passed thereunder;

**WHEREAS** Council has established the Downtown Business Improvement Area as per **Bylaw C-801** in the City of Grande Prairie;

**AND WHEREAS** Council desires to provide for the taxation of businesses located in the Business Improvement Area.

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

#### SHORT TITLE

1. This Bylaw shall be called the "2026 Business Improvement Area Tax" Bylaw.

#### DEFINITIONS

2. In this Bylaw the following words and phrases mean:

**"Act"** means the *Municipal Government Act*, RSA 2000, Chapter M-26, as amended, or any statute enacted in its place.

**"Assessor"** means a person appointed by a municipality to the position of designated officer; to carry out the duties and responsibilities of an Assessor under the *Act*, and includes any person whom these duties and responsibilities are delegated to by the person.

**"Business"** means a business located in the Downtown Business Improvement Area.

**"Business Improvement Area" or "BIA"** means a business improvement area established pursuant to section 50 of the *Act* and the regulations and bylaws enacted pursuant to that section.

**"City"** means the municipal corporation of The City of Grande Prairie, having authority under the *Act* and other applicable legislation. Where context requires, City also means the area included within the municipal boundaries of the City.

**"Net Annual Rental Value"** means the typical market annual rental value of the Premises exclusive of operating costs.

**"Permanently Closed"** means a Business that is no longer in operation as determined under this Bylaw.

**"Person"** means a natural or legal person and also includes an individual, partnership, association, organization, cooperative, corporation, trustee, executor, administrator or legal representative.

**"Premises"** means:

- (a) land and building on the land;
- (b) a building or part of a building, or
- (c) a store, office, warehouse, factory, building, enclosure, yard or any space; occupied or used for the purpose of a Business within the municipal boundaries of the City.

## INTERPRETATION

3. Each provision of this Bylaw is independent of all other provisions and if any provision is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw remain valid and enforceable.

## ASSESSMENT OF BUSINESSES

4. Every Business operating in and/or from a Premise in the Downtown BIA will be assessed by an Assessor for the purpose of imposing a BIA tax, except for any Business that is exempt from taxation under this bylaw.
5. Businesses within a BIA will be grouped in accordance with **Schedule "A"**, which is attached to and forms part of this bylaw.
6. Assessment of Business within a BIA will be prepared pursuant to section 374(1)(b) of the Act based on one of the following methods:
  - (a) BIA Group I: One Hundred percent (100%) of the Net Annual Rental Value of the Premises occupied or used for Business purposes by the Group I Businesses, or;
  - (b) BIA Group II: Eight percent (8%) of the assessments prepared for the 2026 taxation year under Part 9 of the Act, for the Premises occupied for the purposes of the Business by Group II Businesses.
7. In each year, the Assessor will:
  - (a) prepare a BIA assessment roll for the purpose of generating a BIA tax roll for the current year.
  - (b) enter on the BIA assessment roll the name of every Person operating a Business in a Premises, together with the name of the assessed Business and the BIA assessment.

8. When the BIA assessment roll has been prepared, the City will mail to every Person whose name appears on the roll an assessment notice containing the information shown on the roll, which pertains to that Person.
9. After giving reasonable notice to a Business, the Assessor may at any reasonable time, for the purpose of preparing the BIA assessment:
  - (a) enter and inspect the Business Premises,
  - (b) request anything to be produced to assist the Assessor in preparing the assessment or determining if the Business within the BIA is to be assessed,
  - (c) make copies of anything necessary to the inspection.
10. When carrying out the duties under section 9, an Assessor will provide identification on request.
11. A Person must provide, on request of the Assessor, information necessary for the Assessor to prepare a BIA assessment or determine if a Business within the BIA is to be assessed.
12. The provisions of section 296 of the Act apply with all necessary modifications as if it were set out in this bylaw.
13. When the lessee, who is subject to a BIA assessment in respect of any leased Premises, sublets the whole or part of the Premises, the Assessor may assess either the lessee or the sub-lessee to pay the taxes in respect of the whole or part of the Premises.
14. If it is discovered that there is an error, omission or misdescription in any of the information shown on the business assessment roll, the Municipal Assessor may correct the business assessment roll for the current year only.

#### **BUSINESS IMPROVEMENT AREA TAX**

15. A BIA tax will be imposed on all taxable Businesses operating within the Downtown BIA.
16. The tax imposed by the City under this bylaw must be paid by the Person who operates the Business or subsequently becomes the Person that operates the Business.
17. A BIA tax roll will be prepared in accordance with the Act.
18. The City will mail or deliver a tax bill to each Person liable for BIA taxes, which shows the assessed value of the Business Premises within the BIA and the amount of BIA tax payable.
19. When a lessee, who is liable to pay the tax in respect of any leased Premises, sublets the whole or part of the Premises, the City may require the lessee or the sub-lease to pay the BIA tax in respect of the whole or part of the Premises.
20. BIA taxes imposed pursuant to this bylaw are due and payable by the date indicated on the bill.

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**BUSINESS IMPROVEMENT AREA TAX RATE**

21. The amount of the BIA tax to be imposed on a Business is calculated by multiplying the BIA assessment as shown on the BIA assessment roll, by the rate of 2.15%
22. There will be no minimum or maximum tax amount to be required by any Person or Business assessed.

**EXEMPTION**

23. Business referenced in section 375 of the Act and located in a BIA are exempt from BIA tax under this bylaw.
24. Where a Person carries on a Business for a whole or any part of one or more days in the year, but not exceeding a total of thirty (30) days in the year, the Business is exempt and not liable for the payment of the BIA tax in respect of that Business for the year.
25. An Assessor may, in their sole discretion, determine that a Business is Permanently Closed.
26. In determining whether a Business is Permanently Closed, an Assessor may consider factors including, but not limited to:
  - (a) the expiry of a lease;
  - (b) the removal of furniture, fixtures and equipment;
  - (c) signage of the property;
  - (d) advertisements including online advertising;
  - (e) information from the landlord;
  - (f) the cancellation of expiry of a business license;
  - (g) information from the Business owner; and
  - (h) any other reliable information about the Business.
27. Despite section 25 and 26, a Premises
  - (a) that is undergoing renovation or redevelopment that remains associated with a Business;
  - or
  - (b) that contains a Business that is temporarily empty or closed;shall not be considered to be Permanently Closed.
28. A Business shall be exempt for the remainder of the year if it is Permanently Closed.
29. Notwithstanding section 28, a Business that is not Permanently Closed for each and every day in a calendar month shall be considered operational for that month and shall not be exempt for that month.

- 30. A Business that is exempt for one or more months in the year is only liable for the payment of that part of the full annual BIA tax in respect of that Business in proportion to the number of months of the year during which the Business is not exempt.
- 31. An exemption will not be granted for any calendar month where the Premises were not exempt for the entire calendar month.

**UNPAID BUSINESS IMPROVEMENT AREA TAX**

- 32. Penalties on unpaid amount(s) of a BIA tax levy shall be imposed as per the **Tax Penalties and Discounts Bylaw C-1138**.
- 33. Any overdue and unpaid BIA tax levy amounts will be forwarded to an external collection agency. The Person or Business obligated to pay these unpaid amounts will also be responsible for settling any penalties, fees, or charges that the third-party collection agency imposes.

**EFFECTIVE DATE**

- 34. This Bylaw shall take effect on the date it is passed.

**READ** a first time this 16 day of March, 2026.

**READ** a second time this 16 day of March, 2026.

**READ** a third time and finally passed this 16 day of March, 2026.

"J. Clayton" (signed) \_\_\_\_\_

Mayor

"A. Van Beekveld" (signed) \_\_\_\_\_

Acting City Clerk

CITY OF GRANDE PRAIRIE

BYLAW C-1494

SCHEDULE "A"

1. Businesses within the BIA shall be divided into the following groups for the purposes of specifying methods of assessment:

1.1 **Business Improvement Area Group I** includes all Businesses not included in BIA Group II.

1.2 **Business Improvement Area Group II** includes:

- (a) hotels/motels
- (b) gas stations
- (c) car washes