



**Proposed Revisions to the 2025 Business Improvement
Area Tax and Tax Rate Bylaw for the 2026 Tax Year**

#	Component	Amendments	Rationale
(1)	Removed Original Section 17	Removed " <i>There shall be no penalty for late payment.</i> "	<ul style="list-style-type: none"> Removal of this section as there will be a penalty for late payment in the 2026 version of the Bylaw.
(2)	Original Section 18 becomes Section 17	Moved Section up one due to change (1).	<ul style="list-style-type: none"> Section moved due to change of original Section 17.
(3)	Original Section 19 becomes Section 18	Moved Section up one due to change (2).	<ul style="list-style-type: none"> Section moved due to change of original Section 17.
(4)	Added New Section 19	<i>"A late penalty of \$100.00 shall be imposed if any portion of the Business Improvement Area Levy remains unpaid after June 30, 2026."</i>	<ul style="list-style-type: none"> Addition of late penalty to achieve compliance of payment of BIA taxy level by due date.
(5)	Revision to Section 20	Annual updates to 2026 approved tax levy, tax rate, and annual assessments.	<ul style="list-style-type: none"> Per Alberta Regulation 93/2016 the 2026 BIA budget must be approved by council. Assessments must reflect the 2025 DBIA assessment roll.

- *Annual administrative changes required.*
- *Deletions from 2025 Tax and Tax Rate Bylaw*
- *Additions to the 2025 BIA Tax and Tax Rate Bylaw*

CITY OF ST. ALBERT

BYLAW 14/2025

2025 BUSINESS IMPROVEMENT AREA TAX AND TAX RATE BYLAW

A bylaw to impose a Downtown Business Improvement Area Tax and establish Tax Rates for the 2025 Tax Year in the City of St. Albert.

WHEREAS, pursuant to the Act and the Regulation, Council has established the Downtown Business Improvement Area pursuant to Bylaw 21/2023;

AND WHEREAS pursuant to sections 377 and 379 of the Act and section 20 of the Regulation, Council may pass bylaws dealing with business improvement area tax and assessment;

AND WHEREAS, pursuant to section 20(1) of the Regulation, Council must pass a business improvement area tax bylaw if there is a business improvement area in the municipality;

AND WHEREAS, pursuant to section 20(6) of the Regulation, a business improvement area tax bylaw may establish maximum and minimum amounts to be paid under it;

AND WHEREAS, pursuant to section 21(1) of the Regulation, each Council that has passed a business improvement area tax bylaw must pass a business improvement area tax rate bylaw annually;

AND WHEREAS, pursuant to section 21(3) of the Regulation, the business improvement area tax rate for a business improvement area 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 22 of the Regulation, Parts 9 to 12 of the Act apply with necessary modifications to business improvement area tax;

NOW THEREFORE, the Council of the City of St. Albert, duly assembled, hereby ENACTS AS FOLLOWS:

TITLE

1. This Bylaw may be referred to as the “2025 Business Improvement Area Tax and Tax Rate Bylaw”

DEFINITIONS

2. In this Bylaw:

- a. “Act” means the *Municipal Government Act*, R.S.A., 2000, c.M-26 and all amendments thereto;
- b. "Assessor" means the individual appointed to the position of City Assessor in accordance with City Assessor Bylaw 12/2002;
- c. “Business” means:
 - i. a commercial, merchandizing, 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 association of persons;
- d. "Business Assessment" means the assessment of a Business located within the Business Improvement Area, for Business Improvement Area Tax purposes;
- e. “Business Improvement Area” means the Downtown Business Improvement Area as designated in accordance with the Downtown Business Improvement Area Bylaw 21/2023;
- f. “Business Improvement Area Tax” means the tax levied pursuant to this bylaw on any Person carrying on a Business within the Business Improvement Area;
- g. “City” means the municipal corporation of the City of St. Albert, or where the context so requires, the area contained within the boundaries of the City of St. Albert;
- h. “Council” means the municipal Council of the City of St. Albert;
- i. "Net Annual Rental Value" means the value determined by the Assessor, through analysis of market information, to represent the typical rental value

of the Premises, exclusive of customary operating costs and occupancy costs;

- j. "Person" means a natural or legal person and also includes an individual, partnership, association, organization, cooperative, corporation, trustee, executor, administrator or legal representative;
- k. "Premises" means:
 - i. land and building on the land;
 - ii. a building or part of a building, or
 - iii. a store, office, warehouse, factory, building, enclosure, yard or any space;

occupied or used for the purpose of a Business within the City; and

- l. "Regulation" means the Business Improvement Area Regulation, A.R. 93/2016, and all amendments thereto.

ASSESSMENT OF BUSINESS

- 3. The Assessor shall prepare a Business Assessment for every Business operating in and/or from a Premises in a Business Improvement Area for the purpose of imposing a Business Improvement Area Tax, except for any Business that is:
 - a. exempt from section 375 of the Act; or
 - b. operated on property which appears on the City's 2024 property assessment roll as 100 percent belonging to the residential assessment class.
- 4. Business Assessments shall be prepared based on one hundred percent of the Net Annual Rental Value of the Premises.
- 5. Any Business Assessment prepared in accordance with this bylaw must be an estimate of the Net Annual Rental Value of the Premises on July 1, 2024.
- 6. In each year, the Assessor will enter on the Business Improvement Area assessment roll the name of every Person operating a Business in a Premises, together with the name of the assessed Business and the Business Improvement Area assessment.
- 7. When the Business Assessment roll has been prepared, the City will mail to every Person whose name appears on the roll a combined assessment and tax notice containing the information shown on the roll, which pertains to that Person.

8. After giving reasonable notice to a Person operating a Business, the Assessor may at any reasonable time, for the purpose of preparing the Business Assessment:
 - a. enter and inspect the Premises,
 - b. request anything to be produced to assist the Assessor in preparing the Business Assessment or determining if the Business within the Business Improvement Area is to be assessed, and
 - c. make copies of anything necessary to the inspection.
9. When carrying out the duties in section 8 of this bylaw, the Assessor must produce City identification on request.
10. A Person must provide, on request of the Assessor, information necessary for the Assessor to prepare a Business Assessment or determine if a Business within the Business Improvement Area is to be assessed.
11. The provisions of section 296 of the Act apply with all necessary modifications as if it were set out in this bylaw.

BUSINESS IMPROVEMENT AREA TAX

12. A Business Improvement Area Tax is imposed on all taxable Businesses operating within the Business Improvement Area.
13. A Business Improvement Area Tax roll will be prepared in accordance with the Act.
14. Liability to pay the Business Improvement Area Tax is imposed on the Person who operates the Business as set out in section 373 of the Act.
15. When a lessee, who is liable to pay the Business Improvement Area Tax imposed under this bylaw in respect of any leased Premises, sublets the whole or part of the Premises, the City may require the lessee or the sub-lessee to pay the Business Improvement Area Tax in respect of the whole or part of the Premises.
16. There shall be no provision for tax proration nor rebate.
- ~~17. There shall be no penalty for late payment.~~
17. The City will mail or deliver a tax bill to each Person liable for the Business Improvement Area Tax, which shows the assessed value of the Business Premises within the Business Improvement Area and the amount of Business Improvement Area Tax payable.

18. Business Improvement Area Taxes imposed pursuant to this bylaw are due and payable on or before June 30, 2025.

19. *A late penalty of \$100.00 shall be imposed if any portion of the Business Improvement Area Levy remains unpaid after June 30, 2026.*

BUSINESS IMPROVEMENT AREA TAX RATE

20. Subject to the minimum and maximum amounts payable under section 21 of this bylaw, the amount of the Business Improvement Area Tax to be imposed on a Business is calculated by multiplying the Business Assessment as shown on the Business Assessment roll by the tax rate. The tax calculation is provided below.

BIA- St. Albert Downtown		Tax Levy	Total (NARV) Assessment	Tax Rate (Mills)
Non-Residential		\$22,400	\$3,580,304	6.25645

21. In accordance with section 20(6) of the Regulation, the minimum amount payable pursuant to this bylaw is \$200.00 and the maximum amount payable pursuant to this bylaw is \$200.00.

SEVERABILITY

22. Should any provision of this bylaw be invalid, then the invalid provision shall be severed, and the remainder of this bylaw shall be maintained.

EFFECTIVE DATE

23. This bylaw comes into effect when it is passed.

READ a First time this ____ day of _____ 20____.

READ a Second time this ____ day of _____ 20____.

READ a Third time this ____ day of _____ 20____.

SIGNED AND PASSED this ____ day of _____ 20____.



MAYOR

CHIEF LEGISLATIVE OFFICER