



Province of Alberta

MUNICIPAL GOVERNMENT ACT

BUSINESS REVITALIZATION ZONE REGULATION

Alberta Regulation 377/1994

With amendments up to and including Alberta Regulation 84/2011

Office Consolidation

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Alberta Queen's Printer
7th Floor, Park Plaza
10611 - 98 Avenue
Edmonton, AB T5K 2P7
Phone: 780-427-4952
Fax: 780-452-0668

E-mail: qp@gov.ab.ca
Shop on-line at www.qp.alberta.ca

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(Consolidated up to 84/2011)

ALBERTA REGULATION 377/94

Municipal Government Act

BUSINESS REVITALIZATION ZONE REGULATION

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Definitions

- 1 In this Regulation,
 - (a) “board” means the board of a business revitalization zone;
 - (b) “capital property” means a capital property as defined in section 241(c) of the Act;
 - (c) “disestablishment” in respect of a business revitalization zone includes the dissolution of the zone’s board;
 - (d) “taxable business” means a business in a business revitalization zone whose operator is a taxpayer;
 - (e) “taxpayer” means a person who operates a business and is liable to pay business revitalization zone tax in respect of that business.

Establishment

Procedure for establishment

- 2 A business revitalization zone may only be established in accordance with this Regulation.

Request for establishment

- 3(1) The process for establishing a business revitalization zone begins with a request to council signed by persons who
 - (a) would be taxpayers if a zone was established, and
 - (b) represent at least 25% of the businesses that would be taxable businesses if a zone was established.

- (2) The request must ask that a zone be established and describe the proposed purposes and boundaries of the zone.
- (3) Within 30 days of receiving a request that meets the requirements of subsections (1) and (2), the municipality must take reasonable steps to ensure that a notice of the request is mailed or delivered to every business in the proposed zone that would be a taxable business if a zone was established.

Petition objecting to establishment

- 4(1)** Persons who would be taxpayers if a proposed zone was established may petition the council objecting to the establishment of the zone.
 - (2) The petition is not sufficient unless
 - (a) it is signed by persons referred to in subsection (1) who represent more than 50% of the businesses that would be taxable businesses if the proposed zone was established, and
 - (b) it is filed with the chief administrative officer within 60 days of the last date on which notice of the request was mailed or delivered.
 - (3) If the chief administrative officer declares a petition to be sufficient, council may not pass a bylaw establishing a business revitalization zone set out in the request until 2 years have passed from the day the petition was declared to be sufficient.

AR 377/94 s4;264/95

Business revitalization zone bylaw

- 5(1)** If a sufficient petition is not received, the council may pass a business revitalization zone bylaw that is based on the request.
 - (2) A business revitalization zone bylaw must
 - (a) designate an area as a business revitalization zone,
 - (b) designate a name for the zone,
 - (c) describe the purposes for which the zone is established,
 - (d) establish a board for the zone, and
 - (e) specify the number of board members, the term of office of board members and the method of filling vacancies.

Board

- 6(1)** A board established for a business revitalization zone must consist of individuals nominated by one or more taxpayers in the zone.
- (2)** A council may also appoint one or more councillors to be members of a board.
- (3)** A council may only revoke the appointment of a board member who was nominated by a taxpayer if the revocation is recommended by the board.

Amendments to BRZ bylaw

- 7** Sections 3 and 4 do not apply to an amendment of a business revitalization zone bylaw or when a business revitalization zone is disestablished.

AR 377/94 s7;264/95

Change in boundaries

- 7.1(1)** A council may not pass a proposed bylaw to amend a business revitalization zone bylaw that changes the boundaries of the zone unless, before the proposed bylaw receives second reading,
- (a) the zone's board consents to the change in boundaries, and
 - (b) taxpayers in the zone and people who would be taxpayers under the change in boundaries are provided with an opportunity to make representations concerning the change to council.
- (2)** Before the proposed bylaw receives second reading, the municipality must take reasonable steps to ensure that a notice that meets the requirements of subsection (3) is mailed or delivered to every taxable business in the zone and to every business that would be a taxable business under the change in boundaries.
- (3)** The notice must set out
- (a) a summary of the proposed bylaw, including a description of the change in boundaries,
 - (b) a statement that taxpayers in the zone and people who would be taxpayers under the change in boundaries may make representations concerning the proposed bylaw to council, and

- (c) the manner and time period for making those representations.

AR 264/95 s3

Capital Property

Capital property

8(1) A board may enter into an agreement with a municipality in which the municipality agrees to undertake the construction of a capital property to be located within the business revitalization zone of the board.

(2) The agreement may deal with payment for the costs and expenses associated with the construction of the capital property and its subsequent maintenance and operation and any other matter relating to the capital property that the board and the municipality consider appropriate.

Financial Matters

Financial year

9 The financial year of a board is the calendar year.

Budget

10(1) A board must submit a proposed budget for each calendar year to the council for the council's approval.

(2) The proposed budget must be submitted at the time and in the form specified by council.

(3) The proposed budget must be a balanced budget and include

- (a) the estimated amount of the board's revenue from every source, including the amount that the board will receive from the municipality in respect of the business revitalization zone tax, and
- (b) the estimated amount of all operating and capital expenditures planned for the year.

Notice of proposed budget

11(1) The municipality must take reasonable steps to ensure that a notice of the proposed budget and the date and place of the council meeting at which the proposed budget will be considered is mailed or delivered to every taxable business in the business revitalization zone.

(2) Persons representing those businesses may, with the permission of council, speak at the meeting.

Budget amendments

12(1) Council may, in its approval of a board's budget,

- (a) authorize the board to amend the budget by
 - (i) transferring amounts to or from the board's reserves, and
 - (ii) transferring amounts between expenditures so long as the amount of the total expenditures is not increased,and
- (b) establish conditions respecting the amendment of the budget under clause (a).

(2) An amendment to a board's budget made in accordance with subsection (1) is deemed to be approved by council.

Transfer of money by municipality

13(1) After council approves the budget of a board, the municipality is required to transfer to the board the amounts identified in the approved budget as revenue to be received from the municipality.

(2) The municipality may make the payments in a method agreed upon with the board.

Restrictions on board

14(1) A board may only make an expenditure if

- (a) the expenditure is included in the board's budget, and
- (b) the budget has been approved by the council.

(2) A board must not incur indebtedness extending beyond the current fiscal year of the board without the approval of the council.

Non-profit organization

14.1 A board must apply all income and any profits to promoting the objects of the board and must not pay any dividends to any person.

Records

15 A board must ensure that proper financial records are maintained and that the minutes of its meetings and its resolutions are recorded.

Auditor

16(1) The board must appoint an auditor.

(2) An auditor appointed by the board is at all reasonable times and for any purpose related to an audit entitled to access to

- (a) the records of the board, and
- (b) data processing equipment owned or leased by the board.

Financial statement and reports

17 Each year following its financial year, the board must submit an audited financial statement to the council and any reports required by the council by the date agreed upon with the council.

Business Revitalization Zone Tax**BRZ tax bylaw**

18(1) A council of a municipality must pass a business revitalization zone tax bylaw if there is a business revitalization zone within the municipality.

(2) A business revitalization zone tax bylaw or an amendment to it applies to the year in which it is passed only if it is passed before May 1 of that year.

(3) The business revitalization zone tax bylaw authorizes the council to impose a tax on all businesses operating within the business revitalization zone, except businesses that are referred to in section 351 or 375 of the Act.

(4) The business revitalization zone tax bylaw must require assessments of taxable businesses operating within the zone to be prepared and recorded on an assessment roll for the purposes of the business revitalization zone tax.

(5) If a council has passed a business tax bylaw, the business revitalization zone tax bylaw may adopt for the purposes of the business revitalization zone tax the assessments of businesses prepared for the business tax.

(6) A business revitalization zone tax bylaw may establish maximum and minimum amounts to be paid under it.

BRZ tax rate bylaw

19(1) Each council that has passed a business revitalization zone tax bylaw must pass a business revitalization zone tax rate bylaw annually.

(2) A business revitalization zone tax rate for a zone may be

- (a) a uniform rate throughout the zone, or
- (b) at different rates in different parts of the zone if the council considers that some activities of the board are of greater benefit to businesses in one or more parts of the zone.

(3) The business revitalization zone tax rate for a zone must be sufficient to raise the amount that the board is to receive from the municipality in respect of the business revitalization zone tax as set out in the board's approved budget.

Application of business tax provisions

20(1) Except as modified by this Regulation, Parts 9 to 12 of the Act relating to business tax apply with the necessary modifications to business revitalization zone tax and for that purpose a reference in those Parts to

- (a) business tax or tax imposed under Part 10, Division 3 is deemed to be a reference to business revitalization zone tax;
- (b) a business tax bylaw is deemed to be a reference to a business revitalization zone tax bylaw;
- (c) a business tax rate bylaw is deemed to be a reference to a business revitalization zone tax rate bylaw;
- (d) a business assessment roll is deemed to be a reference to the assessment roll prepared or adopted for the purposes of the business revitalization zone tax;
- (e) a business tax roll is deemed to be a reference to a business revitalization zone tax roll.

(2) Sections 371, 372, 374(1)(a), (2), 376 and 377(3) and (4) of the Act do not apply to business revitalization zone tax.

Disestablishment

Procedure for disestablishment

21 A business revitalization zone may only be disestablished in accordance with this Regulation.

Petition

22(1) Taxpayers in a business revitalization zone may petition for a bylaw to disestablish the zone.

(2) The petition is not sufficient unless it is signed by taxpayers representing at least 25% of the taxable businesses in the business revitalization zone.

Disestablishment bylaw and taxpayers vote

23(1) A council must within 30 days of the chief administrative officer's declaring a petition referred to in section 22 to be sufficient

- (a) give first reading to a bylaw to disestablish the business revitalization zone,
- (b) specify a date that is within 90 days after the bylaw receives first reading for a vote of the taxpayers in the zone on the bylaw, and
- (c) specify the question that is to appear on the ballot for the vote.

(1.1) The bylaw must specify the date, being at least 6 weeks after the date of the vote, on which the bylaw is to take effect.

(2) A council that wants to disestablish a business revitalization zone either on its own initiative or on the request of the zone's board must follow the procedures for the disestablishment of the zone that apply when a petition referred to in section 22 is declared to be sufficient.

AR 377/94 s23;264/95;163/2000

Notice

24 After a bylaw to disestablish a zone receives first reading, the municipality must take reasonable steps to ensure that every taxable business within the zone is notified

- (a) that a bylaw to disestablish the zone has been given first reading, and
- (b) that a vote on the bylaw will be held on the specified day.

Taxpayer vote on bylaw

25(1) Council is responsible for holding the vote on the bylaw to disestablish the zone.

(2) The board of the business revitalization zone is responsible for the costs and expenses of the vote on the bylaw.

(3) The vote must be conducted in accordance with the *Local Authorities Election Act*, except that

- (a) sections 44, 46(1), (1.1) and (2), 47, 49, 50 and 52 do not apply to the vote,
- (b) only a taxpayer in the business revitalization zone is eligible to vote,
- (c) if there is more than one taxpayer for a taxable business, only one such taxpayer, selected by the taxable business, may vote in respect of that business, and
- (d) the returning officer may
 - (i) prepare a list of the taxable businesses eligible to vote on the bylaw,
 - (ii) require reasonable proof of a taxpayer's entitlement to vote on behalf of an eligible taxable business,
 - (iii) remove the taxable business's name from the list once a ballot is issued to a taxpayer who operates the business,
 - (iv) refuse to issue a ballot to a taxpayer who does not meet the eligibility requirements, and
 - (v) utilize any form necessary to further the objects of this section.

AR 377/94 s25;163/2000

Consequences of taxpayers vote

26(1) If the vote approves the bylaw to disestablish the zone, the council must pass the bylaw within 30 days of the date of the vote without any alteration affecting its substance.

(2) If the vote does not approve the bylaw, the council

- (a) must not give the bylaw any further readings and any previous readings are rescinded, and

- (b) must not, within 2 years of the date of the vote, give first reading to a bylaw that disestablishes the business revitalization zone.

AR 377/94 s26;264/95

Liability for deficiency

27 If on the disestablishment of a business revitalization zone the amount received from the disposal of the board's assets does not cover the board's liabilities, the municipality is liable to pay the outstanding amount of the liabilities.

Imposing tax after disestablishment

28(1) The council may, despite the disestablishment of a business revitalization zone, recover any outstanding amount referred to in section 27 by imposing a business revitalization zone tax on businesses that were taxable businesses before the disestablishment of the zone.

(2) Section 19(3) does not apply to a business revitalization zone tax imposed under subsection (1).

Expiry

Expiry

28.1 For the purpose of ensuring that this Regulation is reviewed for ongoing relevancy and necessity, with the option that it may be repassed in its present or an amended form following a review, this Regulation expires on June 30, 2016.

AR 163/2000 s4;89/2005;84/2011

Commencement

Coming into force

29 This Regulation comes into force on January 1, 1995.



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