



**BYLAW NUMBER 5M2010**

**BEING A BYLAW OF THE CITY OF CALGARY  
PROVIDING FOR TAXATION OF BUSINESS  
REVITALIZATION ZONES IN THE CITY OF CALGARY  
FOR 2010**

\*\*\*\*\*

**WHEREAS** Council has the authority to provide for the taxation of business revitalization zones in accordance with Section 381 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 (the "Act"), and the regulations passed thereunder;

**AND WHEREAS** Council has established various business revitalization zones in the City of Calgary, which are set out in Schedule "A" to this Bylaw;

**AND WHEREAS** Council desires to provide for the taxation of business revitalization zones for 2010;

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF CALGARY ENACTS AS FOLLOWS:**

1. This Bylaw may be cited as the "2010 Business Revitalization Zone Tax Bylaw".
2. In this Bylaw, the term "Business Revitalization Zone" may be referred to as "BRZ".
3. All businesses operating within each of the BRZs identified on the attached Schedule "A" shall be taxed at a rate or rates to be passed annually for each BRZ, except businesses that are referred to in Sections 351 or 375 of the Act.
4. In 2010, the City Assessor shall prepare and record on an assessment roll, assessments of taxable businesses operating within each BRZ for the purposes of the BRZ tax.
5. To prepare the BRZ tax for each BRZ in Schedule "A", the
  - (a) assessments of businesses prepared for the business tax;
  - (b) method of assessment used to prepare the business tax;
  - (c) basis upon which the business tax and penalties are imposed; and
  - (d) procedure for pro-rating and rebating business taxes;

**as set out in the 2010 Business Tax Bylaw, are hereby adopted.**

**BYLAW NUMBER 5M2010**

6. This Bylaw comes into force on the date it is passed.

READ A FIRST TIME THIS 18<sup>TH</sup> DAY OF JANUARY, 2010.

READ A SECOND TIME THIS 18<sup>TH</sup> DAY OF JANUARY, 2010.

READ A THIRD TIME THIS 18<sup>TH</sup> DAY OF JANUARY, 2010.

(Sgd.) D. Bronconnier  
MAYOR

(Sgd.) S. Gray  
ACTING CITY CLERK

UNCERTIFIED COPY

**SCHEDULE "A"**

**TO THE "2010 BUSINESS REVITALIZATION ZONE TAX BYLAW"**

Name of BRZ	Established pursuant to Bylaw:
The Bowness Business Revitalization Zone	38M95
The Calgary Downtown Association (A Business Revitalization Zone)	33M88
The Fourth Street South West Business Revitalization Zone	40M90
The Inglewood Business Revitalization Zone	7M88
The International Avenue Business Revitalization Zone	41M92
The Kensington/Louise Crossing Business Revitalization Zone	23M85
The Marda Loop Business Revitalization Zone	52M84
The Uptown 17 Business Revitalization Zone	39M84
The Victoria Crossing Business Revitalization Zone	37M96