

Your BIA tax is due by the date on your bill

- Payments will be accepted at any time (subject to penalties).
- Payments may be made by cheque, money order, debit card, or cash (only in-person). You can pay via online banking, at a financial institution, in-person at City Cashiers, or by mail. Credit card payments are not accepted. The City is not responsible for items lost or delayed. Penalty fees are the responsibility of the payer.

Returned payments and penalties for late or non-payment

- On April 1, a penalty of 7% of the unpaid current year's taxes will be added to the balance.
- On July 1, an additional penalty of 7% of any unpaid current year's taxes will be added to the balance.
- Commencing January 1, any unpaid taxes and penalties accrued from previous years are charged a penalty of 1% of the outstanding balance the first day of each month.
- Returned payments will incur a \$35 service charge (subject to change). If the payment included multiple accounts, and additional \$10 per account will be applied.
- If your tax bill is not paid by the due date after a returned payment, you will be charged penalties.
- Penalties are a percentage of the past due unpaid tax amount. "Current tax" refers to the tax levied in the current calendar year. "Arrears" refers to unpaid tax levied in previous calendar years.

Important information

- Please verify your bill and pay your BIA tax before the due date to avoid penalties.
- Join the Business Tax Instalment Payment Plan (BTIPP) to avoid late tax payment penalties, learn more at calgary.ca/btipp.
- If you plan to move or close your business, please inform us in advance at calgary.ca/mybusiness. We can adjust your BIA tax for the current year upon review, and provide a refund if there is a credit balance. If you are using BTIPP, please cancel your plan participation at calgary.ca/btipp.

Make budgeting easier, pay your BIA tax monthly



Joining the Business Tax Instalment Payment Plan (BTIPP) offers a hassle-free way to pay your BIA tax. Instead of a single annual payment, pay on a monthly basis. You may join at any time during the year. There is no filing fee or initial payment.

To request a BTIPP agreement call 311 or 403-268-2489 if calling from outside Calgary. If you own more than one business or have more than one location, an agreement is required for each account.

Questions about your BIA tax bill

- Online:** BIA general information: calgary.ca/bia
Payment information: calgary.ca/biatax
Business Tax Instalment Payment Plan (BTIPP): calgary.ca/btipp
- Phone:** BIA general inquiries: contact your BIA
BIA assessment inquiries:
403-268-2888
(Mon. – Fri., 8 a.m. – 4:30 p.m.)
BIA tax payment and BTIPP inquiries:
311 or 403-268-2489 outside of Calgary
- Hearing impaired:** Contact 711 to request
403-268-4889
- In-person:** Tax Advisory Services
Third Floor, Calgary Municipal Building
800 Macleod Tr. S.E.
Monday to Friday
8 a.m. to 4:30 p.m.
- Mail:** The City of Calgary (#8044)
P.O. Box 2100, Stn. M
Calgary, AB T2P 2M5

Calgary



Business Improvement Area (BIA) Tax





A Business Improvement Area (BIA) is established by business owners in a defined area to jointly raise and administer funds through the BIA tax for various projects and promotional activities within the area throughout the year.

Business Improvement Area (BIA) tax

Each BIA's Board of Directors establishes a proposed annual budget which is submitted to City Council for approval. Once approved, a BIA tax rate is set for each BIA to raise the required revenue to meet their budget requirements. Then The City of Calgary creates BIA tax bills and processes payments.

Your BIA tax bill

Only businesses operating within a BIA boundary receive a BIA tax bill. BIA tax bills and property tax bills are unrelated. The BIA tax is collected by The City of Calgary on behalf of the BIA. It is paid by businesses in the BIA whereas property tax is levied directly to property owners. The City does not financially benefit from the collection of BIA tax. All funds are transferred to the BIA, who work with business members to set priorities for the budget.

Annual BIA tax bills are mailed in February.

Is your information correct?

Please take a moment to review the important information on your BIA tax bill and verify that it is correct. If you have questions, we offer online tools and resources on calgary.ca/bia or contact us. For specific questions regarding your BIA, we encourage you to contact your BIA directly.

How your portion of the BIA tax is determined

To determine your portion of the overall BIA tax collected, The City completes an annual business assessment on your business premises every year. Your business assessment reflects the typical net annual rental value of your premises based on July 1 of the prior year. The BIA assessment is valued using a typical net annual rental value applied to the total area occupied by your business.

The assessed value of your business premises in relation to all the business premises in your BIA determines the portion of your BIA's budget which is your share of the BIA tax.

BIA tax bill calculation

BIA tax is levied on any business that occupies space within one of the 15 BIAs within Calgary during the calendar year. Your BIA tax bill equals the assessed value of your business premises multiplied by the BIA tax rate.

Calculation

BIA tax bill = Assessed value of your business premises × BIA tax rate

BIA tax is based on the calendar year January 1 to December 31



Supplementary BIA tax bill

The BIA supplementary tax bill is sent after the annual BIA tax bill to new business or businesses with changes, updates or moves. Supplementary tax bills are due and payable on the date shown on the BIA tax bill.

Your BIA assessment

The assessed value of your business premises is related to the amount you will pay for your BIA tax. If you don't think your premises' BIA assessment value is an accurate reflection of what the typical net annual rental value would have been for your premises as of July 1 of the previous year, contact Assessment & Tax. We can help review your information indicated on your BIA tax bill. Changes to your BIA business assessment will only be considered if an inquiry is received before the date to file a complaint.

Information about how to file a complaint with the Assessment Review Board (ARB) is available on calgaryarb.ca.

Moving or closing your business

Prior to moving or closing your business, let us know. Visit calgary.ca/mybusiness to update your information. Once you have notified us of your move or closure, we can adjust your BIA assessment and tax accordingly. If your business moves out of the BIA, or closes mid-year, a letter will be sent indicating your amended assessed value prior to receiving your BIA tax statement of account.

- If your business has moved out of a BIA or closed and you are paying by BTIPP you will need cancel your plan participation. Visit calgary.ca/btipp to submit your cancellation request.
- Contact Assessment & Tax to request a refund should your BIA tax adjustment result in a credit balance.

Making changes to a BIA

Learn more on how to make changes to a BIA by visiting calgary.ca/bia and review the *Toolkit for running a BIA in Calgary* information. The toolkit provides helpful and important information on BIA matters including governance, policies, changing boundaries, and disestablishing a current BIA.