

BYLAW NO. 3196/98

Being a bylaw to provide for a business assessment for properties within the City of Red Deer's Business Revitalization Zone;

NOW THEREFORE THE MUNICIPAL COUNCIL OF THE CITY OF RED DEER, IN THE PROVINCE OF ALBERTA, DULY ASSEMBLED, ENACTS AS FOLLOWS:

Short Title

- 1 This bylaw may be cited as "The Business Revitalization Zone Business Tax Bylaw".

Definitions

- 2 In this bylaw, unless the context otherwise requires:
 - (a) "Assessor" means the Assessor of The City of Red Deer.
 - (b) "Business" means
 - (i) a commercial, merchandising or industrial activity or undertaking,
 - (ii) profession, trade, occupation, calling or employment, or
 - (iii) an activity providing goods or services, however organized or formed, including a co-operative or association of persons.

- (c) "Business Assessment" means the assessment of a business located within the Business Revitalization Zone, for business tax purposes.
- (d) "Business Day" means a day on which The City of Red Deer is open for business.
- (e) "Business Tax" means the tax levied pursuant to this bylaw on any person carrying on a business within the City of Red Deer's Business Revitalization Zone, including Supplementary Business Tax and penalties.
- (f) "City" means The City of Red Deer.
- (g) "Floor Space" means the superficial area of every floor in the premises in which business is carried on and includes the superficial area of any land not forming the site of a building but occupied or used for the purpose of or incidental to the exercise or carrying on of a business.
- (h) "Person" includes a corporation or partnership.
- (i) "Premises" means the store, office warehouse, factory, building, enclosure, yard or any space occupied or used by a person for the purpose of a business.

Assessment Roll

- 3 The Assessor shall prepare a business tax assessment roll showing the business tax assessment for each business operating within the Business Revitalization Zone.

Calculation of Business Assessment

- 4¹ The business assessment shall be a sum equal to 100% of the net annual rental value of the premises occupied by the business.

Business Revitalization Zone Tax

- 5² Each person carrying on business within the boundaries of the Business Revitalization Zone Bylaw 2827/83 shall pay annually as a Business Tax a sum equal to 1.7729% of the Business Assessment of that Business or the sum of \$162.75, whichever is the greater sum.

Obligation to Pay Business Tax

- 6³ Every Person operating a Business within the boundaries of the Business Revitalization Zone shall pay the full amount of the Business Tax to the City on or before the due date stated on the Business Tax Revitalization Zone notice.

¹ 3196/A-2001, 3196/A-2012

² 3196/A-99, 3196/A-2000, 3196/A-2001, 3196/A-2002, 3196/A-2003, 3196/A-2004, 3196/A-2005, 3196/A-2006, 3196/A-2007, 3196/A-2008, 3196/A-2009, 3196/A-2010, 3196/A-2011, 3196/A-2012, 3196/A-2013, 3196/A-2014, 3196/A-2015, 3196/A-2016, 3196/A-2017

³ 3196/A-2011, 3196/A-2012

- 7 A person who takes over the operation of a business shall be liable to pay the business tax imposed in respect of that business from the date the person took over operation of the business and for the remainder of the year.
- 8 Where, in the opinion of the Assessor, it is not practical to levy a Business Tax or Supplementary Business Tax on individual tenants or sub-tenants as a result of the short term of their tenancies, then the Business Tax or Supplementary Business Tax shall be levied on the owner or tenant or sub-tenant, as the Assessor deems appropriate.
- 9 A person who ceases to carry on business shall be entitled to receive a rebate of business taxes based on the number of days in the year in which the person does not carry on that business, prorated to the total amount of the business tax for the entire year.

Supplementary Business Tax

- 10 The Assessor may prepare a Supplementary Business Tax Assessment Roll at any time or times during the year, for the purpose of assessing businesses.
- 11 A Supplementary Business Tax shall be levied at the same rate as the Business Tax rate for that year:
- (a) on each person who operates a business for a temporary period and whose name is not entered on the business tax roll;

- (b) on each person who moves into new premises or opens new premises or branches of an existing business, although the person's name is entered on the business tax roll;
- (c) on each person who begins operating a business and whose name is not entered on the business tax roll;
- (d) on each person who increases the storage capacity or floor space of the premises occupied for the purposes of a business after the business tax roll has been prepared.

Proration of Taxes

- 12 Notwithstanding anything contained herein, a person who is liable to pay Business Tax or Supplementary Business Tax shall only be liable to pay tax in respect of the period of time during the year that the person operated the business and the amount of the tax to be paid shall be a portion of the full amount of the taxes for the entire year prorated over the period of time that the business is actually operated.
- 13 Notwithstanding anything contained herein, a person who operates a business for a period of time not exceeding 30 days in total during the course of a year shall not be liable to pay either Business Tax or Supplementary Business Tax.

Penalties for Late Payment of Taxes

14 For the purpose of this bylaw, any payment of business tax forwarded by mail shall be deemed to be paid on the same date as the postmark on the envelope in which the said payment is mailed.

15¹ A penalty shall be levied on the amount of any current year business taxes which remain outstanding on the following dates:

<i>Tax</i>	<i>April 1</i>	<i>7%</i>
	<u><i>July 1</i></u>	<u><i>7%</i></u>
	<i>Total</i>	<i>14%</i>

Penalties imposed in the current calendar year will not be compounded during that year.

16² A penalty shall be levied on the amount of any business taxes and accumulated penalties that remain unpaid after December 31st of the year in which they were imposed on the following dates

<i>Tax Arrears</i>	<i>January 1</i>	<i>7%</i>
	<u><i>July 1</i></u>	<u><i>7%</i></u>
	<i>Total</i>	<i>14%</i>

¹ 3196/A-2017

² 3196/A-2017

- 17¹ A refund of overpayment or a rebate of business tax shall be made only on written application from the taxable business to the City. No refund of overpayment or rebate of business tax shall be made without verification of the business moving out of the Business Revitalization Zone or after January 31 of the year following the year the tax is levied.

Consequential Provisions

- 18 Bylaw No. 3128/95 and all amendments thereto are hereby repealed.
- 19 The provisions of the General Penalty Bylaw shall not apply to Business Tax, Supplementary Business Tax and penalties.

¹ 3196/A-2017

READ A FIRST TIME IN OPEN COUNCIL this 9 day of February A.D. 1998.

READ A SECOND TIME IN OPEN COUNCIL this 9 day of February A.D. 1998.

READ A THIRD TIME IN OPEN COUNCIL this 9 day of February A.D. 1998.

AND SIGNED BY THE MAYOR AND CITY CLERK this 9 day of February A.D. 1998.

“Morris Flewwelling”

DEPUTY MAYOR

“Kelly Kloss”

CITY CLERK