



City Council Report

April 14, 2026

Finance and Risk Management-2026-0008

6515 – 2026 DOWNTOWN BIA TAX RATE BYLAW

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Department Finance and Risk Management

Summary

Bylaw 6515 allows the Downtown Business Improvement Area (DBIA) to:

- Raise the revenue as per the DBIA board's 2026 budget;
- Set the tax levy due date for 2026 to be June 30; and
- Directs administration to charge penalties on unpaid tax levies in accordance with Schedule A of [Bylaw 6510 – 2026 Incentives for Prepayments, Penalty and Tax Deferral](#) (Link 1).

This bylaw must be passed on April 28, 2025, in order for the City to bill and collect the 2026 DBIA tax levy on or before the June 30 due date.

Recommendation(s)

That Council give first reading on April 14, 2026, and second and third reading on April 28, 2026, to Bylaw 6515, the 2026 Downtown Business Improvement Area Tax Rate Bylaw, as presented in Attachment 1.

Financial

City administration costs for billing and collecting the levies on behalf of the DBIA are recovered through the DBIA and is included in the DBIA's annual budget (Attachment 2) to be incorporated in the tax rate calculation.

Background and Prior Decisions

In accordance with the [Alta Reg 93/2016 | Business Improvement Area Regulation](#) (Link 2):

- Section 21(1) – Each council that has passed a business improvement area tax bylaw must pass a business improvement area tax rate bylaw annually.
- [Bylaw 6511 - Downtown Business Improvement Area Tax](#) (Link 3) was approved by Council on January 20, 2026.
- Section 21(3) - The business improvement area tax rate for an area must be sufficient to raise the amount that the board is to receive from the municipality in respect of the business improvement area tax as set out in the board's approved budget.

- On March 24, 2026, Council approved the Downtown Business Improvement Area Budget request of \$322,612.50 (Attachment 2).

In February, Administration identified 519 taxable businesses (a nineteen-business decrease from last year), 173 vacant building units and 49 exempt premises in the DBIA (no change).

A minimum tax of \$150 per year will be applied to 82 businesses which accounts for \$12,300 in levies. The remaining \$310,313.50 derived from applicable business assessments, is used to determine the tax rate of 0.004694 required to generate the revenue for 2026.

Bylaw 6510 – 2026 Incentives for Prepayments, Penalty and Tax Deferral (Link 1) maintains the existing penalty structure for outstanding DBIA tax balances as outlined in Schedule A of the current year's penalty bylaw for property taxes. Taxes are due on or before the last business day of June in the current year.

Since the formation of the DBRZ, Council has annually approved the DBIA Tax Rate Bylaw.

Engagement

Discussions with the Director of the DBIA to plan the deadlines for the Budget meetings and bylaw submissions occurred in December 2025. Public engagement will occur as necessary once the DBIA Assessment and Tax Notices are mailed out.

Recommendation and Option(s) Analysis

That Council give first reading on April 14, 2026, and second and third reading on April 28, 2026, to Bylaw 6515, the 2026 Downtown Business Improvement Area Tax Rate Bylaw.

- *Community/Citizens:*
 - Social – Taxable businesses operating within the DBIA will have levies applied to their assessments and will have their Assessment and Tax Notice mailed to them on May 28, 2026; and
 - Economic - The levies collected by the DBIA will fund the services the DBIA provides the downtown businesses such as the clean sweep program.
 - Environmental – NA

- *Risk:*

City Council is required under the BIA Regulations to pass a Business Improvement Tax Rate Bylaw for the DBRZ to levy funds required to meet budget requirements approved by Council on March 25, 2025.

- *Implementation and Communication Plan:*

Once Bylaw 6515 is approved, Assessment and Taxation will process the tax levies on each account for the May 28, 2026, Assessment and Tax Notice mail-out. These notices will include their assessment value, appeal date, tax levy, due date, payment methods, penalty

structure, appeal details, TIPP comments (if applicable), and contact information for inquiries.

Promotional efforts will align with the City's Annual Tax Notice campaign, including placement in the Herald (on the day of mail-out and throughout June), in PSA's (at the start of mail-out and just before tax deadlines), electronic signs, and social media posts.

Attachment(s)

1. Attachment 1 – Bylaw 6515 - 2026 Downtown Business Improvement Area Tax Rate
2. Attachment 2 – DBIA Budget Approved by Council March 24, 2026

Link(s)

1. Link 1 - [Bylaw 6510 – 2026 Incentives for Prepayments, Penalty and Tax Deferral](#)
2. Link 2 - [Alta Reg 93/2016 | Business Improvement Area Regulation | CanLII](#)
3. Link 3 - [Bylaw 6511 - Downtown Business Improvement Area Tax](#)