



Province of Alberta

## MUNICIPAL GOVERNMENT ACT

# **CITY OF CALGARY RIVERS DISTRICT COMMUNITY REVITALIZATION LEVY REGULATION**

### **Alberta Regulation 232/2006**

With amendments up to and including Alberta Regulation 266/2018

Current as of December 20, 2018

### Office Consolidation

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(Consolidated up to 266/2018)

**ALBERTA REGULATION 232/2006**

**Municipal Government Act**

**CITY OF CALGARY RIVERS DISTRICT COMMUNITY  
REVITALIZATION LEVY REGULATION**

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Schedule

**Definitions**

**1** In this Regulation,

- (a) “Act” means the *Municipal Government Act*;
- (b) “assessment baseline” means the property assessment of each property within the Rivers District as of December 31 of the year in which the community revitalization levy bylaw is approved by the Lieutenant Governor in Council;
- (c) “community revitalization levy bylaw” means a bylaw passed by the council to impose a levy in respect of the incremental assessed value of property in the Rivers District;

- (d) “community revitalization levy rate” means the rate imposed under a community revitalization levy rate bylaw for the applicable assessment class or sub-class of property;
- (e) “council” means the council of the City of Calgary;
- (f) “incremental assessed value” has the meaning given to it in section 381.1(a) of the Act;
- (g) “property” has the meaning given to it in section 284(1)(r) of the Act;
- (h) “Rivers District” means the City of Calgary Rivers District community revitalization levy area established pursuant to section 3.

**Scope of regulation**

**2(1)** This Regulation applies only to property located in the Rivers District.

**(2)** Sections 6 to 14 apply only if

- (a) the council passes a community revitalization levy bylaw in respect of the Rivers District, and
- (b) the Lieutenant Governor in Council approves the community revitalization levy bylaw.

**Establishment of community revitalization levy area**

**3** This Regulation establishes a community revitalization levy area in the City of Calgary, known as the Rivers District, on the lands described in the Schedule.

**Community revitalization plan**

**4(1)** Before passing a community revitalization levy bylaw in respect of the Rivers District, the council must

- (a) prepare a community revitalization plan for the Rivers District,
- (b) hold one or more public hearings on the proposed community revitalization plan in accordance with section 606 of the Act, and
- (c) make and keep a record of any public hearings and make the results of the public hearings available to the public.

- (2) A community revitalization plan must address
- (a) the objectives, risks and benefits associated with the plan,
  - (b) the need for the plan, including substantiation that redevelopment will not progress significantly in its absence,
  - (c) the costs associated with the plan, including the amount and timing of projected
    - (i) redevelopment capital costs,
    - (ii) borrowing costs, and
    - (iii) other costs,
  - (d) the revenues associated with the plan, including the amount and timing of projected
    - (i) community revitalization levies in respect of the incremental assessed value of property in the Rivers District,
    - (ii) general municipal revenues, and
    - (iii) other revenue sources,
  - (e) the amount, timing and source of projected borrowings associated with the plan, and the amount and timing of the repayments,
  - (f) a low, medium and high projection of estimated changes in the incremental assessed value of property in the Rivers District and the consequent impact on projected revenues from community revitalization levies,
  - (g) how the municipality will fund any shortfall in the event that actual revenues associated with the plan are not sufficient to provide for the actual costs and repayment of borrowings associated with the plan,
  - (h) the proposed land uses for the Rivers District,
    - (i) the proposed phasing of development in the Rivers District,
  - (j) the impact, if any, that the redevelopment of the Rivers District will have on the residents of that area,
  - (k) which features, facilities and characteristics of the municipality will be adversely affected by the

redevelopment of the Rivers District and what is proposed to mitigate those effects,

- (l) which historically significant buildings in the Rivers District will be conserved and maintained and how they will be conserved and maintained, and
- (m) the expected role of private sector developers in the redevelopment of the Rivers District.

(3) A community revitalization plan must be consistent with the land use policies established by the Lieutenant Governor in Council under section 622 of the Act.

#### **Community revitalization levy bylaw**

**5(1)** A community revitalization levy bylaw must include all of the information required to be included in the community revitalization plan.

(2) A community revitalization levy bylaw may be amended by the council, but the amendment has no effect unless it is approved by the Lieutenant Governor in Council.

#### **Borrowing bylaw**

**6** Despite sections 256 to 263 of the Act, a borrowing bylaw for the purpose of implementing the community revitalization plan, in whole or in part, must be advertised in accordance with section 606 of the Act.

#### **Preparation of assessments**

**7** Assessments of property in the Rivers District must be prepared in the same manner as similar properties in the municipality in accordance with Part 9 of the Act, as modified by this Regulation.

#### **Community revitalization assessment roll**

**8(1)** The municipality must prepare annually, not later than February 28, a community revitalization assessment roll.

(2) A community revitalization assessment roll may be a continuation of the assessment roll prepared under Part 9 of the Act or may be separate from that roll.

#### **Community revitalization levy roll**

**9(1)** A community revitalization levy roll may be a continuation of the tax roll prepared under Part 10 of the Act or may be separate from that roll.

(2) A community revitalization levy roll must show the same information that is required to be shown on the tax roll in accordance with section 329 of the Act.

#### **Community revitalization levy rate bylaw**

**10(1)** The council must pass a community revitalization levy rate bylaw annually.

(2) A community revitalization levy rate bylaw must

- (a) set and show separately all of the community revitalization levy rates that must be imposed to raise the revenue required to meet the levy increment financing program and council's approved budget, and
- (b) not be imposed in respect of property that
  - (i) is exempt under section 351, 361 or 362 of the Act, or
  - (ii) is exempt under section 363 or 364 of the Act, unless the bylaw passed under section 363 makes the property taxable.

(3) A community revitalization levy rate must be equal to or greater than the tax rates established annually for the corresponding property tax bylaw for each assessment class or sub-class of property referred to in section 297 of the Act.

#### **Calculating the amount of the levy**

**11(1)** The amount of the levy to be imposed in respect of property located in the Rivers District is to be calculated by multiplying the incremental assessed value for the property by the community revitalization levy rate to be imposed on that property.

(2) If a tax exempt property in the Rivers District becomes taxable, the levy for that property is to be calculated in accordance with the following formula:

$$\text{Levy} = (A+B) \times C$$

where

- A is the assessment baseline for the property;
- B is the incremental assessed value for the property;
- C is the community revitalization levy rate to be imposed on that property.

(3) The levy under subsection (2) is to be applied beginning in the year that the property becomes taxable.

(4) If a tax exempt property in the Rivers District becomes taxable, the assessment baseline for that property shall be excluded from the equalized assessment beginning in the year that the property becomes taxable.

(5) If a taxable property in the Rivers District becomes tax exempt, no levy is to be applied to that property beginning in the year that the property becomes exempt.

#### **Separate fund required**

**12** A community revitalization levy collected from the Rivers District, and any interest earned from that investment of the levy, must

- (a) be accounted for separately from other levies collected, and
- (b) be used only for the purposes specified for the Rivers District.

#### **Application of Parts 9 to 12 of Act**

**13** Except as modified by this Regulation, Parts 9 to 12 of the Act relating to the assessment and taxation of property apply with the necessary modifications to a community revitalization levy and for that purpose a reference in those Parts to

- (a) a tax imposed under Part 10, Division 2 is deemed to be a reference to a community revitalization levy;
- (b) a property tax bylaw is deemed to be a reference to a community revitalization levy bylaw;
- (c) an assessment roll is deemed to be a reference to a community revitalization assessment roll;
- (d) a tax roll is deemed to be a reference to a community revitalization levy roll.

#### **Termination of a community revitalization levy bylaw**

**14** The community revitalization levy bylaw is terminated on the earliest of the following:

- (a) at the end of a period of 40 years from the year in which the initial Rivers District Community Revitalization Levy



Bylaw is approved by the Lieutenant Governor in Council;

- (b) the date that all borrowings for the Rivers District are repaid or recovered from the revenues associated with the community revitalization plan;
- (c) an earlier date specified by the Lieutenant Governor in Council.

AR 232/2006 s14;266/2018

### Reporting

**14.1** Commencing in 2017, each year, on or before May 1, the City of Calgary shall, in the form and manner acceptable to the Minister submit to the Minister a report containing the required information relating to the community revitalization levy, including the information relating to

- (a) the amount of revenue raised by the levy from year to year, broken down by the municipal portion and the education property tax portion, and the amount from other sources of revenue from year to year;
- (b) the amount of costs incurred under the community revitalization plan from year to year;
- (c) the incremental assessed value within the community revitalization levy area for the year and previous years.

AR 181/2016 s2

### Expiry

**15** This Regulation expires on December 31, 2027.

AR 232/2006 s15;181/2016

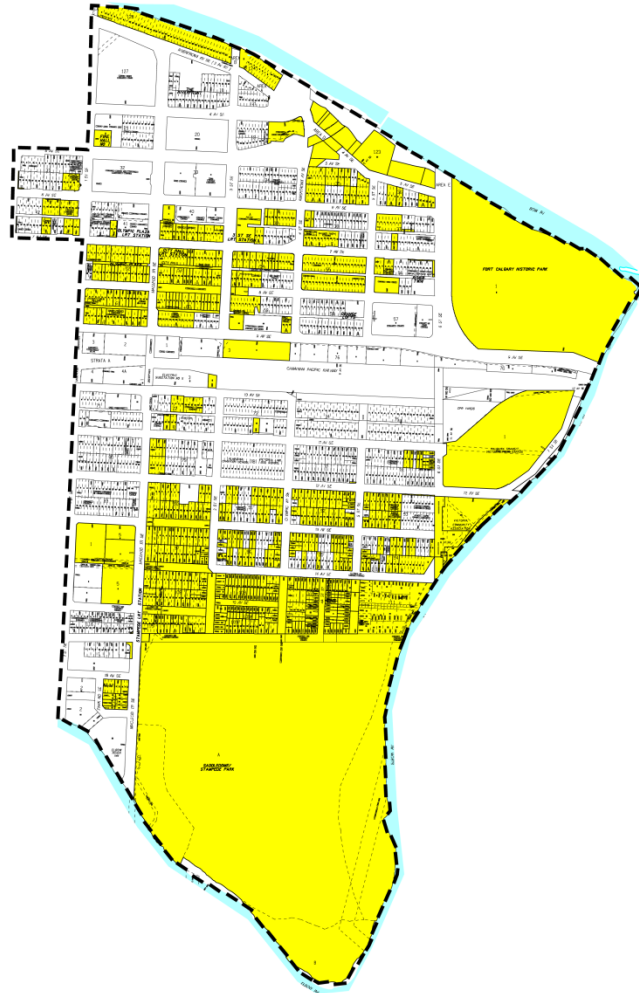
### Schedule

All lands in the City of Calgary contained in the area shown on the following map and which may be described as follows:

Bounded on the north by the right bank of the Bow River, on the east and south by the left bank of the Elbow River and on the west described as follows:

commencing at a point where the left bank of the Elbow River intersects with the west side of 1st Street S.E., north along the west side of 1st Street S.E. to where it intersects with 7th Avenue S.E., then westward along the south side of 7th Avenue S.E. to Centre Street, northward along the west side of Centre Street to 5th Avenue S.E., eastward

along the north side of 5th Avenue to the intersection with 1st Street S.E., then northward along the west side of 1st Street S.E. to a point where, if extended northward, 1st Street S.E. would intersect with the right bank of the Bow River.







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