

GOVERNMENT AMENDMENT

AMENDMENTS TO BILL 8

AN ACT TO STRENGTHEN MUNICIPAL GOVERNMENT

Amendment A1 Agreed to May 3, 2017

The Bill is amended as follows:

A Section 1 is amended

(a) in subsection (39)

(i) in the proposed section 380.4

(A) by striking out subsection (3) and substituting the following:

(3) The business improvement area tax bylaw authorizes the council to impose a tax on property or on businesses, but not on both, within the business improvement area, except

(a) businesses that are referred to in section 351 or 375,

(b) if applicable, the administration or management office of the business improvement area located within the business improvement area, and

(c) if the tax is a tax on property,

(i) all property other than non-residential property, and

(ii) a property that is exempt under section 351, 361, 362 or 364, unless section 363 or 365 applies in respect of that property.

(B) by striking out subsection (4) and substituting the following:

(4) The person liable to pay a business improvement area tax is

- (a) if the tax is imposed on property within the business improvement area, the owner of the property, and
- (b) if the tax is imposed on businesses within the business improvement area, the person who operates the business.

(C) by adding the following after subsection (4):

(5) Division 1, other than sections 348 to 352, does not apply to a business improvement area tax on property within a business improvement area.

(6) A business improvement area tax on property within a business improvement area is not a property tax for the purposes of Division 2.

(7) Notwithstanding that one or more parts of a property in a business improvement area are exempt from the business improvement area tax, the business improvement area tax imposed on a taxable part of the property is recoverable against the entire property.

(ii) in the proposed section 380.5 by adding the following after clause (g):

- (g.1) specifying provisions in this Part that do not apply, or that apply with modifications, to a business improvement area tax on property within a business improvement area;

(b) by adding the following after subsection (39):

(39.1) Section 410(e) is amended by striking out “or a community aggregate payment levy” and substituting “, a community aggregate payment levy or, where a business improvement area tax is imposed on property under section 380.4(3), a business improvement area tax”.

(c) in subsection (56) in the proposed section 636(1)(f) by striking out “Public Highways Development Act” and substituting “Highways Development and Protection Act”.