

**Subject: 2026 Budgets and Special Levies for Business Improvement Areas (BIA) and Sparks Street Mall Authority**

**File Number: ACS2026-FCS-FIN-0007**

**Report to Finance and Corporate Services Committee on 7 April 2026  
and Council 8 April 2026**

**Submitted on March 25, 2026 by Isabelle Jasmin, Deputy City Treasurer,  
Corporate Finance, Finance and Corporate Services Department**

**Contact Person: Miriam Mesquita, Manager, Accounting & Reporting, Corporate  
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**Ward: Citywide**

**Objet : Budgets de 2026 pour les Zones d'Amélioration Commercial (ZAC) et  
l'Administration du Mail de la Rue Sparks**

**Dossier : ACS2026-FCS-FIN-0007**

**Rapport au Comité des finances et des services organisationnels**

**le 7 avril 2026**

**et au Conseil le 8 avril 2026**

**Soumis le 25 mars 2026 par Isabelle Jasmin, Trésorière municipale adjointe,  
Services des finances municipales, Direction générale des finances et des  
services organisationnels**

**Personne ressource : Miriam Mesquita, Gestionnaire, Comptabilité et Rapports,  
Services des finances municipales, Direction générale des finances et des  
services organisationnels**

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**Quartier : À l'échelle de la ville**

## **REPORT RECOMMENDATIONS**

**That the Finance and Corporate Services Committee recommend that Council:**

**1. Approve the 2026 budgets and special levies, as presented in Document 1, for the following:**

- **Barrhaven BIA**
- **Bells Corners BIA**
- **Carp BIA**
- **Carp Road Corridor BIA**
- **Centretown BIA**
- **Downtown BIA**
- **Downtown Rideau BIA**
- **Glebe BIA**
- **Heart of Orleans BIA**
- **Kanata Central BIA**
- **Kanata North BIA**
- **Manotick BIA**
- **Preston BIA**
- **Somerset Chinatown BIA**
- **Somerset Village BIA**
- **Sparks Street Mall Authority**
- **Vanier BIA**
- **Wellington West BIA**
- **Westboro Village BIA**

2. Enact the BIA levy by-laws and the Sparks Street Mall Authority by-law for the BIAs and Mall Authority listed in Recommendation 1 once the 2026 tax ratios are approved by Council.
3. Direct that the report be submitted to Council for consideration at its meeting of April 8, 2026, to allow time for the enactment the required by-laws in advance of when tax bills are issued in May.

## **RECOMMANDATIONS DU RAPPORT**

**Que le Comité des finances et des services organisationnels recommande au Conseil municipal :**

1. d'approuver les budgets de 2026 tels que présentés dans le document no 1, pour les organismes suivants :
  - ZAC de Barrhaven
  - ZAC de Bells Corners
  - ZAC de Carp
  - ZAC du corridor Carp
  - ZAC de Centretown
  - ZAC du centre-ville
  - ZAC de la rue Rideau (centre-ville)
  - ZAC de Glebe
  - ZAC du cœur d'Orléans
  - ZAC de Kanata Centrale
  - ZAC de Kanata Nord
  - ZAC de Manotick
  - ZAC de la rue Preston
  - ZAC de Somerset Chinatown
  - ZAC du village de Somerset

- **Administration du mail de la rue Sparks**
  - **ZAC de Vanier**
  - **ZAC de Wellington Ouest**
  - **ZAC du village de Westboro**
2. **adopter les règlements municipaux concernant le prélèvement d'impôts visant les zones d'amélioration commerciale (ZAC) et le règlement du mail de la rue Sparks visant l'administration des ZACs et du mail, énumérés à la recommandation 1 lorsque les coefficients fiscaux de 2026 seront approuvés par le Conseil.**
  3. **demander que le rapport soit soumis au Conseil pour examen au cours de sa réunion du 8 avril 2026, afin de permettre l'adoption des règlements requis avant l'émission des relevés d'imposition en mai.**

## **BACKGROUND**

The *Municipal Act, 2001*, Section 205(2), requires that City Council approve the annual budgets for all Business Improvement Areas (BIAs) and Mall Authority.

This submission constitutes the approval required for the 2026 BIA and Sparks Street Mall Authority Budgets as shown in Document 1. There is a maximum of 18 property classes that would be subject to a BIA levy in the City of Ottawa. A rate has been assigned to each property class even if there are currently no properties assessed in the class in order to ensure that if assessment moves into these classes, either through an appeal or on a supplementary roll, a rate of taxation will exist. The 2026 BIA and Sparks Street Mall Authority levy requirements have been determined with consideration given to the 2026 assessment roll, the 2026 approved board budgets, the audited 2024 surplus/deficit, and the 2025 unaudited year-end disposition.

## **DISCUSSION**

The BIAs are funded through a levy on all ratable properties in the area that are within a prescribed business property class. The operations of the Sparks Street Mall Authority are funded by way of special meter-frontage charges imposed on properties fronting on a special area of the mall. The City collects the special levies on behalf of these outside agencies.

BIA levies are charged to owners who may apportion it back to their tenants based on a formula prescribed by legislation.

Payments-in-lieu of tax (PILT) properties are billed at the rate equivalent to the BIA levy. The exception being the Downtown Rideau BIA, which has chosen not to budget for payment-in-lieu of revenue for the Bytown Museum.

In accordance with subsection 208(3) of the *Municipal Act*, the Board of Management of the following BIAs has established special charges as follows:

- **Barrhaven:** Approved a minimum rate of two hundred and fifty dollars (\$250) per property.
- **Carp Road Corridor:** Approved a maximum rate of one thousand five hundred and sixty-two dollars and fifty cents (\$1,562.50) per property.
- **Kanata Central:** Approved a flat amount of one hundred dollars (\$100) and two hundred dollars (\$200) for two properties while remaining undeveloped.
- **Preston:** Approved a flat amount of ten thousand dollars (\$10,000) for one property.
- **Westboro:** Approved a flat rate of seven thousand four hundred and twenty-two dollars (\$7,422) for one of their properties.

The by-law establishing the 2026 levies for the BIAs and Sparks Street Mall Authority will be placed on the agenda of Council once Council approves the 2026 tax ratios and these ratios are applied to the approved budgets of the BIAs. Minor adjustments of the rates may occur due to finalization of tax ratios.

## **FINANCIAL IMPLICATIONS**

The BIA and Mall Authority budgets and levy requirements have no direct financial impact on the City. Pursuant to subsection 205(3) of the *Municipal Act*, a BIA shall not incur any indebtedness extending beyond the current year. Any deficit positions shown on Document 1 are funded through an increase in the BIA tax levy or contribution from previous years' surplus and/or reserve fund.

## **LEGAL IMPLICATIONS**

There are no legal impediments to approving the recommendations in this report.

## **COMMENTS BY THE WARD COUNCILLOR(S)**

This is a Citywide report.

**CONSULTATION**

All BIA Executive Directors are aware of the contents of this report specific to their BIA.

**ACCESSIBILITY IMPACTS**

Finance and Corporate Services supports and considers the *Accessibility for Ontarians with Disabilities Act, (2005)* in its operations. There are no accessibility impacts associated with this report.

**RISK MANAGEMENT IMPLICATIONS**

There are no risk management implications associated with this report.

**RURAL IMPLICATIONS**

The levies associated with this report will support the ongoing activities of the Manotick BIA, the Carp Road Corridor BIA and the Carp BIA.

**TERM OF COUNCIL PRIORITIES**

This report supports the City's on-going commitment to financial sustainability and transparency.

**SUPPORTING DOCUMENTATION**

Document 1 – 2026 Summary of BIA and Mall Authority Budgets.

**DISPOSITION**

The Finance and Corporate Services Department will set the BIA levies by applying the 2026 tax ratios to the approved BIA budgets once these ratios are established by City Council and will apply the meter-frontage charge to properties in the Sparks Street Mall Authority.

Legal Services and Finance Services will work together to prepare and place the BIA levy by-laws and Sparks Street Mall Authority by-law on the agenda of Council for enactment by Council once the 2026 tax ratios are established.