

**Report to  
Rapport au:**

**Finance and Economic Development Committee  
Comité des finances et du développement économique  
6 April 2021 / 6 avril 2021**

**and Council  
et au Conseil  
14 April 2021 / 14 avril 2021**

**Submitted on March 24, 2021  
Soumis le 24 mars 2021**

**Submitted by  
Soumis par:**

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**Ward: CITY WIDE / À L'ÉCHELLE DE LA VILLE      File Number: ACS2021-FSD-FIN-0006**

**SUBJECT: 2021 BUDGETS AND SPECIAL LEVIES FOR BUSINESS  
IMPROVEMENT AREAS (BIA) AND SPARKS STREET MALL  
AUTHORITY**

**OBJET: BUDGETS DE 2021 POUR LES ZONE D'AMÉLIORATION  
COMMERCIAL (ZAC) ET L'ADMINISTRATION DU MAIL DE LA RUE  
SPARKS**

## **REPORT RECOMMENDATIONS**

**1. That the Finance and Economic Development Committee recommend that Council approve the 2021 budgets and special levies, as presented in Document 1, for the following:**

- a) Bank Street BIA**
- b) Barrhaven BIA**
- c) Bells Corners BIA**
- d) ByWard Market BIA**
- e) Carp BIA**
- f) Carp Road Corridor BIA**
- g) Downtown Rideau BIA**
- h) Glebe BIA**
- i) Heart of Orleans BIA**
- j) Kanata Central BIA**
- k) Kanata North BIA**
- l) Manotick BIA**
- m) Preston BIA**
- n) Somerset Chinatown BIA**
- o) Somerset Village BIA**
- p) Sparks Street BIA**
- q) Sparks Street Mall Authority**
- r) Vanier BIA**
- s) Wellington West BIA**
- t) Westboro Village BIA**

2. That Council 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 2021 tax ratios are approved by Council.

## **RECOMMANDATIONS DU RAPPORT**

1. Que le Comité des finances et du développement économique recommande au Conseil municipal d'approuver les budgets de 2021 tels que présentés dans le document no 1, pour les organismes suivants :

- a) ZAC de la rue Bank
- b) ZAC de Barrhaven
- c) ZAC de Bells Corners
- d) ZAC du marché Byward
- e) ZAC de Carp
- f) ZAC du corridor Carp
- g) ZAC de la rue Rideau (centre-ville)
- h) ZAC de Glebe
- i) ZAC du cœur d'Orléans
- j) ZAC de Kanata Centrale
- k) ZAC de Kanata Nord
- l) ZAC de Manotick
- m) ZAC de la rue Preston
- n) ZAC de Somerset Chinatown
- o) ZAC du village de Somerset
- p) ZAC de la rue Sparks
- q) Administration du mail de la rue Sparks
- r) ZAC de Vanier

s) **ZAC de Wellington Ouest**

t) **ZAC du village de Westboro**

2. **Que le Conseil adopte 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 ZAC et du mail, énumérés à la recommandation 1 lorsque les coefficients fiscaux de 2021 seront approuvés par le Conseil.**

## **BACKGROUND**

The Municipal Act 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 2021 BIA and Sparks Street Mall Authority Budgets as shown in Document 1. There is a maximum of 28 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 2021 BIA and Sparks Street Mall Authority levy requirements have been computed with reference to the 2021 assessment roll, the 2021 approved board budgets, the audited 2019 surplus/deficit, and the 2020 unaudited year-end disposition.

## **DISCUSSION**

The BIAs are funded through a levy on all rateable 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 properties are billed at the rate equivalent to the BIA levy. The exceptions being ByWard Market BIA, which has chosen not to budget for the following properties: United States Embassy, National Art Gallery, Royal Canadian Mint, Connaught Building, and the Downtown Rideau BIA, which has chosen not to budget for payment in lieu revenue for the Bytown Museum.

In accordance with subsection 208(3) of the Municipal Act, the Barrhaven Board of Management has approved a minimum rate of two hundred and fifty dollars (\$250) per property and the Carp Road Corridor Board of Management has approved a maximum rate of one thousand five hundred and sixty two dollars and fifty cents (\$1,562.50) per property.

The by-law establishing the 2021 levies for the BIAs and Sparks Street Mall Authority will be placed on the Agenda of Council once Council approves the 2021 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.

### **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.

### **CONSULTATION**

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

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

This is a City-wide report and does not require comments by the ward councillor.

### **LEGAL IMPLICATIONS**

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

### **RISK MANAGEMENT IMPLICATIONS**

There are no risk management implications associated with this report.

### **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.

### **ACCESSIBILITY IMPACTS**

There are no accessibility impacts associated with this report.

**TERM OF COUNCIL PRIORITIES**

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

**SUPPORTING DOCUMENTATION**

Document 1 – 2021 Summary of BIA and Mall Authority Budgets.

**DISPOSITION**

The Finance Services Department will set the BIA levies by applying the 2021 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 the Finance Services Department 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 2021 tax ratios are established.