

BYLAW NO. 1106-2026 For the purpose of Dividing Assessment Class 2 – Non-Residential into Sub-Classes

TOWN OF SEXSMITH

Municipal Government Act RSA 2000 Chapter M-26

Part 2, Section 297 (2.1)

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BYLAW NO. 1106 OF THE TOWN OF SEXSMITH IN THE PROVINCE OF ALBERTA FOR THE PURPOSE OF DIVIDING ASSESSMENT CLASS 2 – NON-RESIDENTIAL INTO SUB-CLASSES

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**WHEREAS pursuant to Section 297 of**, the Municipal Government Act, R.S.A. 2000 c M-26 of Alberta, a Council may by Bylaw divide class 2 non-residential into sub-classes on any basis it considers appropriate.

**NOW THEREFORE** pursuant to the provisions of Section 297(2.1) of the Municipal Government Act, and Matters Relating to Assessment Sub-classes Regulation 202/2017, it is hereby enacted by Council that;

1. The following sub-class are prescribed for property in class 2:
  - a) Vacant non-residential property;
  - b) Small business property
  - c) Other non- residential property
2. For the purpose of Section 1 (b) above, “small business property” means property in the municipality, other than designated industrial property, that is owned or leased by a business operating under a business license issued by the municipality that states that the business has 5 or fewer full-time employees as at December 31 of the year prior to the year of taxation.
3. For the purpose of Section 2, above, “business” means and includes a business and its affiliates, subsidiaries and holding companies, as defined in the *Business Corporations Act*, RSA 2000, c. B-9, as amended. For further clarity, a business’s affiliates, subsidiaries and holding companies’ full-time employees across Canada, if any, shall be included and taken into account for the purpose of determining and counting full-time employees. In the case of a business that is franchisee within the meaning of the *Franchises Act*, RSA 2000, c. F-23, the number of full time employees across Canada shall include the number of full time employees of that franchisee and any other employees of that franchisee’s affiliates, subsidiaries and holding companies across Canada, but it shall not include any employees of any other franchisees and sub franchisees of the franchise in question for the purpose of determining and counting the number of full time employees under this Bylaw.
4. A property that is leased by a business is not a small business property if the business has subleased the property to someone else.
5. For the effective administration of small business property sub-class, each small business property owner shall complete and submit to the Town of Sexsmith an annual declaration confirming the employee count for the business by March 31 of each taxation year, In the event that a declaration is not completed and submitted in accordance with this Section 4 for a property, the property may be assigned to a different sub-class.
6. The tax rate set for property referred to in Section 1(b) above:
  - a) Must not be less than 75% of the tax rate for property referred to in Section 1 (c); and
  - b) Must not be greater than the tax rate for property referred to in Section 1 (c).

7. Effective Date:

This Bylaw shall come into full force and effect on final passage thereof.

Bylaw No. 986 is hereby rescinded.

Bylaw No. 1023 is hereby rescinded.

Bylaw No. 1046 is hereby rescinded.

Read a first time this 2<sup>nd</sup> day of March, 2026.

Read a second time this 2<sup>nd</sup> day of March, 2026.

Read a third time and finally passed this 2<sup>nd</sup> day of March, 2026



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Kate Potter, Mayor



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Rachel Wueschner  
Chief Administrative Officer



**Town of Sexsmith**

9927-100 Street, Box 420, Sexsmith, Alberta T0H 3C0  
Phone: 780-568-3681 Fax: 780-568-2200  
www.sexsmith.ca

Application No. \_\_\_\_\_

**OFFICE USE ONLY**

**ANNUAL SMALL BUSINESS DECLARATION**

**APPLICANT INFORMATION:**

Business Name on tax Notice: \_\_\_\_\_ Contact Person: \_\_\_\_\_  
Daytime Phone #: \_\_\_\_\_ Email Address: \_\_\_\_\_  
Address: \_\_\_\_\_ Postal Code: \_\_\_\_\_

**BUSINESS / PROPERTY INFORMATION:**

Plan: \_\_\_\_\_ Block \_\_\_\_\_ Lot \_\_\_\_\_ Roll No. \_\_\_\_\_  
Plan: \_\_\_\_\_ Block \_\_\_\_\_ Lot \_\_\_\_\_ Roll No. \_\_\_\_\_  
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Plan: \_\_\_\_\_ Block \_\_\_\_\_ Lot \_\_\_\_\_ Roll No. \_\_\_\_\_  
Plan: \_\_\_\_\_ Block \_\_\_\_\_ Lot \_\_\_\_\_ Roll No. \_\_\_\_\_

(attach an additional schedule if more space is required)

**Declaration:**

I \_\_\_\_\_ am a designated signing officer of the above mentioned Business  
(Print Name)

located in the Town of Sexsmith, and as at Dec 31, 20\_\_\_, the total employee count was \_\_\_\_\_ (must be 5 or fewer to qualify). I acknowledge the following Municipal Government Act sections below, which allows for inspection of this declaration. I further acknowledge that this declaration will be completed annually at a time and form specified by the Town of Sexsmith.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Designated Signing Officer

Municipal Government Act Chapter M-26

**Duty to provide information 295**

- (1) A person must provide, on request by an assessor, any information necessary for the assessor to carry out the duties and responsibilities of an assessor under Parts 9 to 12 and the regulations.
- (2) The Alberta Safety Codes Authority or an agency accredited under the Safety Codes Act must release, on request by an assessor, information or documents respecting a permit issued under the Safety Codes Act.
- (3) An assessor may request information or documents under subsection (2) only in respect of a property within the municipality for which the assessor is preparing an assessment.
- (4) No person may make a complaint in the year following the assessment year under section 460 or, in the case of designated industrial property, under section 492(1) about an assessment if the person has failed to provide any information requested under subsection (1) within 60 days from the date of the request.