

BYLAW NO. 986-2019 For the purpose of Dividing Assessment Class 2 – Non-Residential in to

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. 986 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. A property that is leased by a business is not a small business property if the business has subleased the property to someone else.
4. For the effective administration of small business property sub-class, each property owner will be required under this bylaw to comply with the completion of an annual declaration confirming their employee count by December 31 of the year prior to taxation.
5. 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).

6. Effective Date:

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

Bylaw No 977 is hereby rescinded.

Read a first time this 15<sup>th</sup> day of April, 2019.

Read a second time this 15<sup>th</sup> day of April, 2019.

Read a third time and finally passed this 18<sup>th</sup> day of April, 2019

"Kate Potter" signed

Kate Potter, Mayor

"Rachel Wueschner" signed

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](http://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. \_\_\_\_\_  
Plan: \_\_\_\_\_ Block \_\_\_\_\_ Lot \_\_\_\_\_ Roll No. \_\_\_\_\_  
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.