

**BYLAW NO. 1339/21**

A BYLAW OF LACOMBE COUNTY IN THE PROVINCE OF ALBERTA TO  
AUTHORIZE A SMALL BUSINESS PROPERTY ASSESSMENT SUB-CLASS

WHEREAS pursuant to Section 297 of the Municipal Government Act, RSA 2000, c. M-26 (the "Municipal Government Act") a Council may, by bylaw, divide the class 2 non-residential property assessment class into sub-classes as prescribed by regulation; AND

WHEREAS pursuant to Alberta Regulation 202/2017, "Matters Relating to Assessment Sub-Classes Regulation, Council may, by bylaw, establish a "Small Business Property" Sub-Class;

NOW THEREFORE, the COUNCIL of Lacombe County, duly assembled, pursuant to the authority conferred upon it by the *Municipal Government Act*, and amendments thereto, enacts as follows:

1. This bylaw authorizes Lacombe County to prepare non-residential assessments using property assessment sub-classes.
2. This bylaw shall be referred to as the "Small Business Property Assessment Sub-Class Bylaw".
3. The following sub-classes are prescribed for property in Lacombe County in Assessment Class 2:
  - a. Small business property;
  - b. Other non-residential property.
4. For the purposes of Section 3(b), "small business property" means a property in the County, other than designated industrial property, that is owned or leased by a business and that has fewer than 50 full time employees across Canada.
5. A property that is leased by a business is not a small business property if the business has subleased the property to someone else.
6. To be eligible for the small business property sub-class designation, the small business owner must apply annually to the County on a form designated by the County and confirming their business's employee count. The deadline for the submission of the form shall be:
  - a. For the 2021 taxation year- April 30<sup>th</sup>; and
  - b. For all subsequent taxation years – February 15<sup>th</sup>.
7. The Chief Administrative Officer may, from time to time, establish procedures to allow for the effective administration of the small business property sub-class to allow for the effective administration of the sub-class, including without limitation a method and documentation for determining and counting full time employees.
8. In addition to meeting the requirements of this bylaw, the small business must also comply with the provisions of the County's Land Use Bylaw, as amended from time to time.
9. This bylaw comes into effect after third and final reading and upon being signed.

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Reeve

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County Manager