

BYLAW NO. 2019-05

A Bylaw of Birch Hills County, in the Province of Alberta for the purpose of Authorizing Small Business Property Assessment Sub-Class

WHEREAS: The Municipal Government Act, R.S.A. 2000, c. M-26 and amendments thereto, provides that Council may pass bylaws setting the assessment sub-class for Non-Residential Property; and

WHEREAS: pursuant to Section 2 of Alberta Regulation 202/2017 Matters Relating to Assessment Sub-Classes Regulation, Council may pass a bylaw to establish a Small Business Property Sub-Class;

NOW THEREFORE, the Council of Birch Hills County, in the Province of Alberta, duly assembled hereby enacts as follows:

- 1. The purpose of this bylaw is to authorize the assessment sub-class for non-residential property.
- 2. In this bylaw, unless the context otherwise requires:
 - a. "Act" means the Municipal Government Act. R.S.A. 2000, c.M-26;
 - b. "Assessment Property" means assessed property as defined in section 284 of the Act;
 - c. "Regulation" means Alberta Regulation 202/2017 Matters Relating to Assessment Sub-Classes Regulation;
 - d. "Non-Residential Assessment Class Property" means non-residential property as defined in Section 297(b) of the Act;
 - e. "Small Business Property" means Small Business property other than designated industrial property, that is owned or leased by a business that has fewer than 50 full-time employees across Canada.
- For the purpose of the 2019 and all future Assessment Rolls, all Non-Residential assessment Property within Birch Hills County is hereby divided into the following sub-class;
 - a. Small business property.



4. This Bylaw shall come into force and effect on the date of final passing thereof.

READ a first time this 25th day of April, 2019.

READ a second time this 25th day of April, 2019.

READ a third and final time this 25th day of April, 2019.

SIGNED this 25th day of April, 2019.

<u>Original to be signed by</u> Reeve Gerald Manzulenko Original to be signed by Chief Administrative Officer Hermann Minderlein