

## APPENDIX B

### BYLAW NO. 1686

BEING A BYLAW OF THE MUNICIPAL DISTRICT OF BONNYVILLE NO. 87  
IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF DIVIDING  
ASSESSMENT CLASS 2 – NON-RESIDENTIAL INTO SUB-CLASSES

WHEREAS pursuant to Section 297 of the Municipal Government Act, RSA 2000, Chapter M-26, 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-classes are prescribed for property in class 2:
  - a) vacant non-residential property;
  - b) small business property;
  - c) other non-residential property.
2. For the purposes 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 and that has fewer than 50 full-time employees across Canada 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 March 31 of the year of 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. This bylaw comes into force on the final passing thereof.

READ A FIRST TIME IN COUNCIL THIS 28<sup>TH</sup> DAY OF FEBRUARY, 2018.

READ A SECOND TIME IN COUNCIL THIS 28<sup>TH</sup> DAY OF FEBRUARY, 2018.

READ A THIRD AND FINAL TIME, WITH THE UNANIMOUS CONSENT OF ALL COUNCILLORS PRESENT, THIS 28<sup>TH</sup> DAY OF FEBRUARY, 2018.

  
REEVE  
CHIEF ADMINISTRATIVE OFFICER