

BYLAW 2022-20

A BYLAW OF THE COUNTY OF ST. PAUL IN THE PROVINCE OF ALBERTA TO ESTABLISH A NON-RESIDENTIAL SMALL BUSINESS PROPERTY SUB-CLASS

Whereas, pursuant to Section 297(2.1) of the *Municipal Government Act*, RSA 2000, c M-26 as amended, a council may by bylaw divide class 2 – non-residential into sub-classes of vacant non-residential property; small business property; and other non-residential property;

And Whereas, pursuant to the *Matters Relating to Assessment Sub-Classes Regulation*, Alta Reg 202/2017, a municipality may by bylaw prescribe procedures to allow for the effective administration of the small business property sub-class tax rate;

And Whereas, the Council of the County of St. Paul deems it necessary and desirable to establish by bylaw non-residential property sub-classes and a procedure to allow for the effective administration of the small business property sub-class tax rate;

Now Therefore the County of St. Paul Council, duly assembled, enacts as follows:

Short Title

1. This Bylaw may be referred to as the "Non-Residential Small Business Sub-Class Bylaw."

Definitions

2. "Business" means

- (a) a commercial, merchandising or industrial activity or undertaking,
- (b) a profession, trade, occupation, calling or employment, or
- (c) an activity providing goods or services,

whether or not for profit and however organized or formed, including a co-operative or association of persons.

3. "Chief Administrative Officer" means the Chief Administrative Officer of the Municipality.
4. "Designated Industrial Property" means
 - (a) facilities regulated by the Alberta Energy Regulator, the Alberta Utilities Commission or the National Energy Board,
 - (b) linear property,
 - (c) property designated as a major plant by the regulations under the *Municipal Government Act*,

- (d) land and improvements in respect of a parcel of land where that parcel of land contains property described in subclause (a) or (c), and
 - (e) land and improvements in respect of land in which a leasehold interest is held where the land is not registered in a land titles office and contains property described in subclause (a) or (c).
5. “Employee” means an individual employed to do work who receives or is entitled to remuneration for work, however calculated.
 6. “Full Time Employee” means an Employee that works a minimum of 37.5 hours a week on a regular basis.
 7. “Improvement” means
 - (a) a structure,
 - (b) any thing attached or secured to a structure, that would be transferred without special mention by a transfer or sale of the structure,
 8. “*Municipal Government Act*” means the *Municipal Government Act*, RSA 2000, c M-26, as amended.
 9. “Municipality” means County of St. Paul No. 19.
 10. “Non-Residential Property” means linear property, components of manufacturing or processing facilities that are used for the cogeneration of power or other property on which industry, commerce or another use takes place or is permitted to take place under a land use bylaw passed by a council, but does not include farmland or land that is used or intended to be used for permanent living accommodation.
 11. “Property Owner” means the person(s) who is (are) registered under the *Land Titles Act* as the owner of the fee simple estate in the land.

Prescribed Non-Residential Property Sub-Classes

12. Class 2 - Non-Residential Property within the County of St. Paul is hereby divided into the following sub-classes:
 - (a) vacant Non-Residential Property;
 - (b) small business property;
 - (c) other Non-Residential Property.

Small Business Property

13. In order for a Non-Residential Property in the Municipality to be a “small business property” and qualify for the small business property sub-class tax rate:
 - (a) the Non-Residential Property cannot be Designated Industrial Property;

- (b) the Non-Residential Property cannot be vacant. There must be an assessable improvement on the property.
- (c) the Non-Residential Property must be owned or leased by a Business that has fewer than 10 Full Time Employees across Canada, as at December 31st of the year prior to the tax year;
- (d) the Non-Residential Property, if leased by a Business, cannot be subleased to someone else;
- (e) the Non-Residential Property was subject to non-residential taxation in the previous tax year;
- (f) the Business that owns or leases the Non-Residential Property and the legal description of the Non-Residential Property must be identified in the Municipality's property tax rate bylaw passed in accordance with section 353 of the Municipal Government Act.

Application for Eligibility

- 13. An application to have a property considered eligible as a small business property must be submitted in the applicable form, along with all the supporting documentation to the County of St. Paul, no later than December 31st of the prior tax year.
- 14. The application will include the following:
 - (a) The name of the Property Owner of the Non-Residential Property;
 - (b) if applicable, the name of the Business that leases the Non-Residential Property from the Property Owner;
 - (c) the legal description and tax roll number of the Non-Residential Property;
 - (d) the rural address of the Non-Residential Property;
 - (e) the nature of the Business that owns or leases the Non-Residential Property;
 - (f) a declaration sworn on the basis of personal knowledge stating the number of Full Time Employees employed across Canada by the Business that owns or leases the Non-Residential Property, as at December 31st of the year prior to the tax year;
 - (g) the proportion of the Non-Residential Property that is owned or leased by a Business that has fewer than 10 Full Time Employees across Canada, as of December 31 of the year prior to the tax year;
 - (h) if the Non-Residential Property is leased by a Business, a declaration sworn based on personal knowledge confirming that the Business has not subleased the Non-Residential Property to someone else; and
 - (i) such other information as the Chief Administrative Officer may reasonably require.

15. The Chief Administrative Officer is hereby authorized to review and make the final decision on whether the information provided in accordance with section 13 of this Bylaw is complete and satisfies the requirements of this Bylaw.
16. The Chief Administrative Officer may request from a Property Owner any additional information that he or she may reasonably require to confirm the accuracy of a declaration submitted under section 14(f) or 14(h) of this Bylaw.
17. If a Property Owner does not provide the complete information requested by the Chief Administrative Officer in accordance with Section 14 of this Bylaw, the Non-Residential Property owned by the Property Owner from whom the information was requested is not considered “small business property” for purposes of the small business property sub-class tax rate.
18. Without restricting any other power, duty or function granted by this Bylaw, the Chief Administrative Officer may:
 - a. establish forms for the purposes of this Bylaw;
 - b. delegate any powers, duties, or functions under this Bylaw to an employee of the Municipality.

Severability

19. Each provision of this Bylaw is independent of all other provisions. If any such provision is declared invalid by a Court of competent jurisdiction, all other provisions of this Bylaw will remain invalid and enforceable.

Recission

20. Bylaw 2022-17 is hereby rescinded.

Enactment

21. This Bylaw comes into effect upon third and final reading.

Read a first time in Council this 25th day of October A.D. 2022.

Read a second time in Council this 25th day of October A.D. 2022.

Read a third time in Council this 25th day of October A.D. 2022.

(original signed by Reeve G. Ockerman)

Reeve

(original signed by CAO S. Kitz)

Chief Administrative Officer