

**TOWN OF ROCKY MOUNTAIN HOUSE**  
**BYLAW NO 2019/11F – Small Business Property Class Bylaw**

Being a Bylaw of Rocky Mountain House, in the Province of Alberta, for the purpose of assessment class 2 - non-residential into sub-classes.

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**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 the 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 the small business property sub-class, a property owner may be required under this bylaw to comply with the completion of a declaration confirming their employee count as of December 31 of the year prior to 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 this 7 day of May, 2019.

READ a second time this 7 day of May, 2019.

RECEIVED unanimous consent for third and final reading this 7 day of May, 2019.

READ a third and final time this 7 day of May, 2019.

  
Tammy Burke, MAYOR

  
Dean Krause, CAO