



## VULCAN COUNTY

Vulcan - Alberta

### **BYLAW 2025-006**

Being a Bylaw of Vulcan County in the Province of Alberta for the purpose of dividing property Assessment Class 2 - Non-Residential into Sub-Classes.

**WHEREAS** pursuant to section 297(2.1) of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta, 2000, and amendments thereto, provides that Council may divide property assessment Class 2 – non-residential, into sub-classes prescribed by section 297(3.1) for property in Class 2.

**NOW THEREFORE** the Council of Vulcan County, in the Province of Alberta, duly assembled enacts as follows:

1. This Bylaw may be cited as the “**Assessment Sub-Classes Bylaw.**”
2. The following sub-classes are prescribed for property in Class 2 – Non-Residential:
  - a) small business property;
  - b) other non-residential property.
3. “**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 of December 31<sup>st</sup> of the year prior to the year of taxation.

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. “**Other Non-Residential Property**” means property classified as non-residential that is not Small Business Property.

5. For the effective administration of Small Business Property sub-class, each applicable property owner will be required under this bylaw to comply with the following:
  - a) If the most recent tax year's declaration was equal to or exceeded 30 full-time employees, the property owner will be required to complete an annual declaration confirming their employee count by March 31<sup>st</sup> of the year of taxation.
  - b) If the most recent tax year's declaration was less than 30 full-time employees, the property owner is not required to submit an annual declaration, unless during a tax year, the property increased to 30 full-time employees or more during the related tax year.
  - c) All Small Business Property is subject to periodic and/or random Request for Information (RFI) and/or review at the sole discretion of County Administration and the Municipal Assessor to ensure compliance with this bylaw.
6. The tax rate set for Small Business Property:
  - a) must not be less than 75% of the tax rate for Other Non-Residential Property; and
  - b) must not be greater than the tax rate for Other Non-Residential Property
7. Should any section or part of this Bylaw be found to have been improperly enacted, for any reason, then such section or part shall be regarded as being severable from the rest of the Bylaw and the Bylaw remaining after such severance shall be effective and enforceable as if the section found to be improperly enacted had not been enacted as part of this Bylaw.
8. This Bylaw shall be effective as of January 1, 2025.

READ a first time on this 5<sup>th</sup> day of February 2025.

READ a second time on this 5<sup>th</sup> day of February 2025.

READ a third time and passed on this 5<sup>th</sup> day of February 2025.

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Reeve

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Chief Administrative Officer