

**MUNICIPALITY OF CROWSNEST PASS**  
**BYLAW NO. 1184, 2024**  
**CLASS 2 NON-RESIDENTIAL SUB-CLASS BYLAW**

**BEING** a bylaw of the Municipality of Crowsnest Pass in the province of Alberta, to establish dividing assessment Class 2 Non-Residential into sub-classes.

**WHEREAS** pursuant to section 297 of the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26, a Council may enact a bylaw to divide property classified as non-residential for the purposes of assessment into subclasses as prescribed by regulation;

**AND WHEREAS** pursuant to the Alberta Regulation 202/2017, "*Matters Relating to Assessment Sub-Classes Regulation*", a Council may enact a bylaw to establish a small business property sub-class;

**NOW THEREFORE**, the Council of the Municipality of Crowsnest Pass in the Province of Alberta duly assembled, enacts as follows:

**1. Short Title**

1.1 This Bylaw shall be cited as the "Class 2 Non-Residential Sub-Class Bylaw".

**2. Definitions**

2.1 In this Bylaw:

- (a) "**Act**" means the Municipal Government Act, RSA 2000, c. M-26 and regulations, as amended from time to time.
- (b) "**Business**" has the same meaning given to it in the *Municipal Government Act*.
- (c) "**Chief Administrative Officer (CAO)**" means the person appointed as the Chief Administrative Officer of the Municipality of Crowsnest Pass and includes any person who holds the position of CAO in an acting capacity.
- (d) "**Designated Industrial Property**" has the same meaning given to it in the *Municipal Government Act*.
- (e) "**Non-Residential Property**" has the same meaning given to it in the *Municipal Government Act*.

2.2 All other terms used in this Bylaw shall have the meaning as is assigned to them by the Act, to the extent that said meaning differs from the ordinary meaning of such terms.

**3. Prescribed Non-Residential Property Subclasses**

3.1 Class 2 – Non-Residential property within the Municipality of Crowsnest Pass is hereby divided into the following subclasses:

- (a) Vacant non-residential property;
- (b) Small business property;
- (c) Other non-residential property.

#### 4. Small Business Property

- 4.1 For a non-residential property in the Municipality of Crowsnest Pass to constitute 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 must be owned or leased by a business that has fewer than 50 (fifty) full-time employees across Canada as of December 31 of the year prior to the year of taxation;
  - (c) The non-residential property, if leased by a business, cannot be subleased to someone else.
- 4.2 The Chief Administrative Officer may, from time to time, establish procedures to allow for the effective administration of the small business property sub-class, including without limitation a method and documentation for determining and counting full-time employees.

#### 5. Severability

- 5.1 Each Section of this Bylaw shall be read and construed as being separate and severable from each other Section. Furthermore, 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.

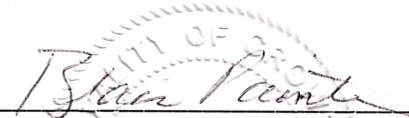
#### 6. Enactment

- 6.1 This Bylaw shall come into force and effect when it has received third reading and has been duly signed.

READ a **first** time in council this 9<sup>th</sup> day of April 2024.

READ a **second** time in council this 16<sup>th</sup> day of April 2024.

READ a **third and final** time in council this 16<sup>th</sup> day of April 2024.

  
Blair Painter  
Mayor

  
Patrick Thomas  
Chief Administrative Officer

