

**BYLAW 26-010
OF
LAC LA BICHE COUNTY**

A BYLAW OF LAC LA BICHE COUNTY IN THE PROVINCE OF ALBERTA TO ESTABLISH A RURAL 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 assessment class 2 – non-residential into sub-classes prescribed by the regulations;

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 Lac La Biche County deems it necessary and desirable to establish by bylaw rural 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 under the authority and subject to the provisions of the *Municipal Government Act*, and by virtue of all other powers enabling it, the Council of Lac La Biche County, duly assembled, enacts as follows:

1. **TITLE**

1.1. This Bylaw may be cited as the “Rural Non- Residential Small Business Sub-Class Bylaw.”

2. **DEFINITIONS**

2.1. **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 cooperative or association of persons.

2.2. **CAO** means the Chief Administrative Officer of Lac La Biche County, or delegate;

2.3. **Complete Application** means an application submitted pursuant to this bylaw that includes the application form, any information and documents as required by the application form and any additional application requirements for the tax incentives under this bylaw, including any additional documentation requested by Lac La Biche County to verify the accuracy of the information provided;

- 2.4. **Council** means the Council of Lac La Biche County;
- 2.5. **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).
- 2.6. **Employee** means an individual employed to do work who receives or is entitled to remuneration for work, however calculated.
- 2.7. **Full Time Employee** means an Employee that works a minimum of 37.5 hours a week on a regular basis.
- 2.8. **Improvement** means
- A) a structure,
 - B) anything attached or secured to a structure, that would be transferred without special mention by a transfer or sale of the structure,
- 2.9. **Municipal Government Act** means the *Municipal Government Act*, RSA 2000, c M-26, as amended from time to time;
- 2.10. **Municipality** means Lac La Biche County.
- 2.11. **Non-residential** means the type of Property falling within the assessment class specified in section 297(1)(b) of the Municipal Government Act;
- 2.12. **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.
3. **PRESCRIBED RURAL NON- RESIDENTIAL PROPERTY SUB-CLASEES**
- 3.1. Class 2 – Rural Non-Residential Property within Lac La Biche County is hereby divided into the following sub-classes:
- A) Small business property
 - B) Other Non-Residential Property
4. **SMALL BUSINESS PROPERTY**
- 4.1. In order for a rural 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 must be located within the Rural Service Area

- C) the Non-Residential Property cannot be vacant. There must be an assessable improvement on the property.
- D) 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;
- E) the Non-Residential Property must be owned or leased by a Business that annual revenue does not exceed \$500,000, as at December 31st of the year prior to the tax year;
- F) the Non-Residential Property, if leased by a Business, cannot be subleased to someone else;
- G) the Non-Residential Property was subject to non-residential taxation in the previous tax year;
- H) 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.

5. **APPLICATION FOR ELIGIBILITY**

- 5.1. 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 Lac La Biche County, no later than December 31st of the prior tax year.
- 5.2. 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.
- 5.3. The Chief Administrative Officer is hereby authorized to review and make the final decision on whether the information provided in accordance with section 5.1 of this Bylaw is a complete Application and satisfies the requirements of this Bylaw.
- 5.4. 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 5.2(f) or 5.2(h) of this Bylaw.
- 5.5. If a Property Owner does not provide a Complete Application and all information requested by the Chief Administrative Officer in accordance with Section 5.2 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.

5.6. 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.

6. **SEVERABILITY**

6.1. If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed, and the remainder of the Bylaw is deemed valid.

7. **COMING INTO FORCE**

7.1. This Bylaw shall come into force and effect upon the day of final passing and signing.

THAT BYLAW 26-010 BE GIVEN FIRST READING THIS 5TH DAY OF MAY, 2026.

THAT BYLAW 26-010 BE GIVEN SECOND READING THIS 5TH DAY OF MAY,

2026.

THAT BYLAW 26-010 BE SUBMITTED FOR THIRD AND FINAL READING THIS 5TH DAY OF MAY, 2026.

THAT BYLAW 26-010 BE GIVEN THIRD AND FINAL READING THIS 5TH DAY OF MAY, 2026.

“Original Signed”

Mayor

“Original Signed”

Chief Administrative Officer