



THE MUNICIPAL DISTRICT OF OPPORTUNITY NO. 17

Bylaw 2026-17

Non-Residential Small Business Sub-Class Bylaw

BEING A BYLAW OF THE MUNICIPAL DISTRICT OF OPPORTUNITY NO. 17, IN THE PROVINCE OF ALBERTA, TO ESTABLISH NON-RESIDENTIAL SUB-CLASSES AND TO ESTABLISH THE QUALIFICATION PROCEDURE FOR THE NON-RESIDENTIAL SMALL BUSINESS 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 the *Matters Relating to Assessment Sub-Classes Regulation*, Alta Reg 202/2017 prescribes for the purposes of Section 297(2.1) of the *Municipal Government Act*, RSA 2000, c M-26 the following sub-classes for property in class 2: 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 Municipal District of Opportunity No. 17 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 Council of the Municipal District of Opportunity No. 17, 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. "*Municipal Government Act*" means the *Municipal Government Act*, RSA 2000, c M-26, as amended.
 8. "Municipality" means the Municipal District of Opportunity No. 17.
 9. "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 farm land or land that is used or intended to be used for permanent living accommodation.
 10. "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

11. For the purposes of the 2021 tax year and every subsequent tax year, class 2 - Non-Residential Property within the Municipality 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

12. 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 must be owned or leased by a Business that has fewer than 26 Full Time Employees across Canada, as at December 31 of the year prior to the tax year. Submission of the employer T4 Summary will confirm the number of employees.
 - (c) the Non-Residential Property, if leased by a Business, cannot be subleased to someone else;
 - (d) 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 bylaw passed in accordance with section 353 of the *Municipal Government Act*; and
 - (e) the Property Owner of the Non-Residential Property must provide the Chief Administrative Officer with the following information, in the form

prescribed by the Chief Administrative Officer, no later than April 15 of the tax year:

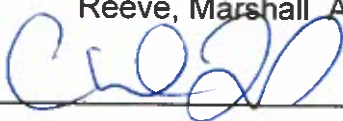
- i. the name of the Property Owner of the Non-Residential Property;
 - ii. if applicable, the name of the Business that leases the Non-Residential Property from the Property Owner;
 - iii. the legal description of the Non-Residential Property;
 - iv. the municipal address of the Non-Residential Property;
 - v. the nature of the Business that owns or leases the Non-Residential Property;
 - vi. 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 31 of the year prior to the tax year;
 - vii. the proportion of the Non-Residential Property that is owned or leased by a Business that has fewer than 25 Full Time Employees across Canada, as at December 31 of the year prior to the tax year;
 - viii. if the Non-Residential Property is leased by a Business, a declaration sworn on the basis of personal knowledge confirming that the Business has not subleased the Non-Residential Property to someone else; and
 - ix. such other information as the Chief Administrative Officer may reasonably require.
13. The Chief Administrative Officer is hereby authorized to review and make the final decision on whether the information provided in accordance with section 12(e) of this Bylaw is complete and satisfies the requirements of this Bylaw.
14. Each Non-Residential Property will be considered separately for conformance with section 12 of this Bylaw. A Business who owns or leases multiple properties within the Municipality will not be limited to a single property being eligible for qualification in the small business property subclass.
15. 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 12(e) of this Bylaw.
16. 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.
17. 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

18. 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 valid and enforceable.
19. This Bylaw comes into effect upon third and final reading.
20. Bylaw 2024-06 is repealed and replaced by this Bylaw.

Read a first time this 24th day of August 2026.

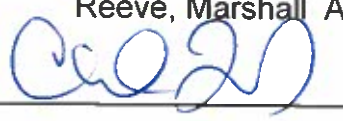


Reeve, Marshall Auger


Chad Tullis, CAO

Read a second time this 124th day of August 2026.

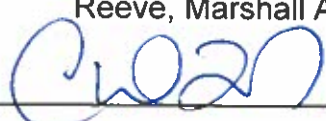


Reeve, Marshall Auger


Chad Tullis, CAO

Read a third and final time this 24th day of August 2026.



Reeve, Marshall Auger


Chad Tullis, CAO