

	<h2>Town of Vegreville Policy</h2>
Policy No.: Policy Title: Approval Date: Department:	FIN-6008 Small Business Sub-Class October 28, 2024 Corporate Services
Revisions:	November 8, 2021

Policy Statement:

For purposes of Bylaw 08-2021 Small Business Sub-Class Bylaw the following policy shall be in place.

1.0 Definitions

1.1 Active Business Income means income earned in a business other than investing income, rental income or leasing income.

1.2 Business means:

1.2.1 a commercial, merchandising, or industrial activity or undertaking

1.2.2 a profession, trade, occupation, calling or employment, or

1.2.3 an activity providing goods or services,

1.2.4 whether or not for profit and however organized or formed, including a co-operative or association of persons.

1.3 Chief Administrative Officer means the chief administrative officer of the municipality.

1.4 Employee means an individual employed to do work who receives or is entitled to receive remuneration for work, however calculated.

1.5 Full-Time Employee means an employee that works a minimum of 35 hours a week on a regular basis.

2.0 Responsibilities

2.1 Town Council to:

2.1.1 Approve by resolution this policy and any amendments.

- 2.1.2 Consider the allocation of resources for successful implementation of this policy in the annual budget process.

2.2 Chief Administrative Officer to:

- 2.2.1 Implement this policy and approve procedures.
- 2.2.2 Ensure policy and procedure reviews occur and verify the implementation of policies and procedures.

2.3 Director/Manager of the Department to:

- 2.3.1 Ensure implementation of this policy and procedure.
- 2.3.2 Ensure that this policy and procedure is reviewed every three years.
- 2.3.3 Make recommendations to the Chief Administrative Officer of necessary policy or procedure amendments.
- 2.3.4 Understand, and adhere to this policy and procedure.
- 2.3.5 Ensure employees are aware of this policy and procedure.

2.4 All Employees to:

- 2.4.1 Understand and adhere to this policy and procedure.

3.0 Small Business Property

- 3.1** The non-residential sub-class Small Business Property shall be a property in the Town of Vegreville, other than designated industrial property, that is owned or leased by a Business:

- 3.1.1 operating under a valid business license, and
- 3.1.2 has fewer the 50 (fifty) Full-Time Employees across Canada as of December 31 of the year preceding the tax year.

- 3.2** A property is not a Small Business property if:

- 3.2.1 the property leased by a business has subleased the property to someone else; or
- 3.2.2 the property is vacant non-residential property; or
- 3.2.3 the property is not used to generate Active Business Income.

4.0 Eligibility

4.1 For the effective administration of Small Business Property sub-class, an application must be made to have the Non-Residential Property considered eligible as a small business property, by December 31 of the year before the tax year. The application shall contain the following information:

4.1.1 the name of the qualifying small business that owns or leases the Non-Residential Property;

4.1.2 the legal description, municipal address and tax roll number of the Non-Residential Property;

4.1.3 the nature of the Business that owns or leases the Non-Residential Property;

4.1.4 a copy of the business license issued by the Town of Vegreville to the Business;

4.1.5 a declaration sworn on the basis of personal knowledge stating the number of Full-Time Employees across Canada employed by the Business that owns or leases the non-residential property,

4.1.6 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 leased the Non-Residential Property to someone else; and

4.1.7 such other information as the Chief Administrative Officer may reasonably require.

4.2 If a Non-Residential property owner does not provide the complete information requested in the prescribed form by the required due date, the Non-Residential property is not considered a Small Business Property for purposes of the small business property sub-class tax rate.

5.0 Tax Rate

5.1 The tax rate set for the property referred to as Small Business Property:

5.1.1 must not be less than 75% of the tax rate established for other Non-Residential Property; and

5.1.2 must not be greater than the tax rate established for other Non-Residential Property.

6.0 Appendix

6.1 Annual Small Business Declaration Form

7.0 End of Policy



Mayor Tim MacPhee



Sandra Ling, CAO

ANNUAL SMALL BUSINESS DECLARATION

Business Information

Business License No: _____

Business Name on Tax Notice: _____

Business Name **If different than listed on Tax Notice (IE. Renter/Tenant)*: _____

Business Address: _____

Roll#(s)(If Available): _____

Check if multiple roll numbers are associated with this address:

Contact Person's Name: _____

Daytime Phone Number: _____

Email Address: _____

Declaration:

I _____ am a designated signing officer of the above-mentioned business located in the Town of Vegreville, and as of November 30 of this calendar year, the total employee count is as indicated below *(must be fifty or fewer in Canada, including related and affiliated companies to qualify)* . I acknowledge the following Municipal Government Act sections below, which allows for this declaration. I further acknowledge that this declaration will be completed and submitted to the Town Office annually by 4:30 PM on the last working day of December.

1 - 40 Employees

41-50 Employees

51-60 Employees

61+ Employees

Date

Signature of Designated Signing Officer

Municipal Government Act Chapter M-26

Duty to Provide Information 295

- 1) A person must provide, on request by an assessor, any information necessary for the assessor to carry out the duties and responsibilities of an assessor under Parts 9 to 12 and the regulations.
- 2) The Alberta Safety Codes Authority or an agency accredited under the Safety Codes Act must release, on request by an assessor, information or documents respecting a permit issued under the Safety Codes Act.
- 3) As assessor may request information or documents under subsection (2) only in respect of a property within the municipality for the which the assessor is preparing an assessment.
- 4) No person may make a complaint in the year following the assessment year under section 460 or, in the case of designated industrial property, under section 492(1) about an assessment if the person has failed to provide any information requested under subsection (1) within 60 days from the date of the request.