BYLAW NO. 1046-2022 for the purpose of amending Split Rate Tax Bylaw No. 986 Dividing Assessment Class 2 – Non–Residential in to Sub-Classes TOWN OF SEXSMITH Municipal Government Act RSA 2000 Chapter M-26 Part 2, Section 297 (2.1)

BYLAW NO. 1046 OF THE TOWN OF SEXSMITH IN THE PROVINCE OF ALBERTA FOR THE PURPOSE OF AMENDING BYLAW NO. 986 OF THE TOWN OF SEXSMITH

WHEREAS pursuant to Section 297 of the *Municipal Government Act*, R.S.A. 2000 c M-26 of Alberta, a Council may by Bylaw divide class 2 non-residential into sub-classes on any basis it considers appropriate;

AND WHEREAS the Council for the Town of Sexsmith deems it desirable to amend Bylaw No. 986 of the Town of Sexsmith dividing class 2 non-residential into sub-classes;

NOW THEREFORE pursuant to the provisions of Section 297(2.1) of the Municipal Government Act, and Matters Relating to Assessment Sub-classes Regulation 202/2017, it is hereby enacted by Council that;

- 1. Bylaw No. 986 of the Town of Sexsmith is hereby amended as follows:
 - a. Section 4 is deleted in its entirety and replaced with the following:

For the effective administration of the small business property sub-class, each small business property owner shall complete and submit to the Town of Sexsmith an annual declaration confirming the employee count for the business by March 31 of each taxation year. In the event that a declaration is not completed and submitted in accordance with this Section 4 for a property, the property may be assigned a different sub-class.

- 2. If any section, subsection, sentence, clause or phrase of this bylaw, or the bylaws amended by this bylaw, is for any reason held to be invalid by the decision of any Court of competent jurisdiction, the decision shall not affect the validity of the remaining portions of this bylaw or the bylaws amended by this bylaw.
- 3. This Bylaw shall come into force and effect upon the third and final reading of this Bylaw.

Read a first time this 21st day of March, 2022.

Read a second time this 21st day of March, 2022

Read a third time and finally passed this 21st day of March, 2022.

Kate Potter, Mayor

Rachel Wueschner Chief Administrative Officer