



Province of Alberta

MUNICIPAL GOVERNMENT ACT

**MATTERS RELATING TO
ASSESSMENT SUB-CLASSES
REGULATION**

Alberta Regulation 202/2017

Extract

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ALBERTA REGULATION 202/2017

Municipal Government Act

**MATTERS RELATING TO ASSESSMENT
SUB-CLASSES REGULATION**

Definition

1 In this Regulation, “Act” means the *Municipal Government Act*.

Prescribed sub-classes

2(1) For the purposes of section 297(2.1) of the Act, the following sub-classes are prescribed for property in class 2:

- (a) vacant non-residential property;
- (b) small business property;
- (c) other non-residential property.

(2) The subclasses referred to in subsection (1) can be applied to both the Urban and Rural Service Areas for Lac La Biche County and the Regional Municipality of Wood Buffalo as if the service areas were separate entities.

(3) For the purposes of subsection (1)(b), “small business property” means property in a municipality, other than designated industrial property, that is owned or leased by a business

- (a) operating under a business licence or that is otherwise identified in a municipal bylaw, and
- (b) that has fewer than
 - (i) 50 full-time employees across Canada, or
 - (ii) a lesser number of employees as set out in a municipal bylaw,

as at December 31 or an alternative date established in a municipal bylaw.

(4) For the purposes of subsection (3), a property that is leased by a business is not a small business property if the business has subleased the property to someone else.

