

2.6 BUSINESS LICENSING & TAXATION

POLICY

Any building used primarily to derive commercial income shall be assessed and taxed. Any other home and yard site business occupation with no commercially assessable building shall pay a license fee.

APPLICATION

- Any building used primarily for commercial income purposes shall be assessed and, following any applicable appeal process, a tax levy applied accordingly.
- Any other home or yard site business occupation, that has no commercially assessed and taxed building, shall pay the following license fee upon approval by Council:
 - Part time home occupation - \$30 per year
 - Full time home occupation - \$100 per year
 - Yard site occupation - \$100 per year

RATIONALE

In order to maintain equity and to effectively collect a business levy owing the municipality, a business license fee must be implemented.

AUTHORITY

Bylaw 2-2003 passed February 12, 2003

Resolution 45 - 2003 passed February 12, 2003

The Rural Municipality Act, Section 340