- 1. **Do I include part time employees?** The municipal government act states full time employees only. For example if you employ 10 people full time and 50 part time, you would only include the 10 full time employees in your declaration.
- 2. **Do I include seasonal employees?** The municipal government act states full time employees only. For example if you employ 5 people full time and 70 employees during the summer season, you would only include the 5 full time employees in your declaration.
- **3.** I operate a business out of my home. Should I submit the declaration? If there is a non-residential or commercial assessment on your 2018 tax notice, you should complete the declaration.

NT DETAILS		After OCT	3 <mark>1, 2018 amour</mark>
Description	Land	Improvement	Assessment Total
RESIDENTIAL IMP SITE	36.490	103.750	140,240
* COMMERCIAL IMP SITE	59,540	270,300	329,840
s property has a commercial assessment there	efore the		
	RESIDENTIAL IMP SITE * COMMERCIAL IMP SITE	Description Land RESIDENTIAL IMP SITE 36,490	Description Land Improvement RESIDENTIAL IMP SITE 36,490 103,750 * COMMERCIAL IMP SITE 59,540 270,300

- **4.** I am a small contractor (electrician, welder, etc.). Should I submit the declaration? If you are a contractor, your property may not have any non-residential assessment. Check your 2018 tax notice and only complete the declaration if all or a part of your property was assessed non-residential or commercial (see above picture). If the tax notice has only farmland and or residential assessment, you do not need to complete the declaration
- 5. If I am the only employee or employ only family members should I submit the declaration? If there is a non-residential or commercial assessment on your 2018 tax notice (similar to pictured above), you should complete the declaration. If the tax notice has only farmland and or residential assessment, you do not need to complete the declaration
- 6. If I am a farmer with employees should I complete this declaration? If there is a non-residential (commercial) assessment on your 2018 tax notice as in the example below, you should complete the declaration. If the tax notice has only farmland and or residential assessment, you do not need to complete the declaration.

SSESSME	NTDETAILS		After OCT 3	31, 2018 amou
Asmt Code	Description	Land	Improvement	Assessment Total
1	FARM RESIDENTIAL SITE	25.760	129,640	155.400
21	* COMMERCIAL IMP SITE	21,070	128,040	149,110
90	RURAL RESIDENTIAL EXEMPTION		25,330	25,330
Th	is property has a commercial assessment should complete the declaration in o		wner Total:	304,510

- **7. Does the zoning of my property affect my tax assessment?** No, assessment is based on the use of the property, not the zoning.
- **8.** Why should I complete this declaration? IF you complete the declaration and qualify, your property will be classed as Small Business. In the future, council may choose a lower tax rate for small businesses. If you do not complete the declaration every year, you will be assessed as commercial and will be charged the same tax rate as the large commercial operations.