



Business Tax Consolidation



Understanding the business tax consolidation process.

The City is phasing out the business tax through a gradual transfer of the business tax revenues to the non-residential property tax. Each year, business tax bills will go down and non-residential property taxes will increase. The business tax will be eliminated in 2019.

Learn more at calgary.ca/btc

Consolidating the taxes into a single, easy to understand real estate-based assessment and tax system for non-residential property owners will make Calgary more competitive and attractive for business.

Business tax consolidation will not impact your property/business assessment nor will it be reflected on your assessment notice. It will not increase the amount of revenues collected by The City.

2018 tax impacts

Business owners will see an approximate 20 per cent decrease in the 2018 business tax rate. The tax change effects from business tax consolidation will be reflected in the taxes owing – meaning your business tax bill will decrease. The City will mail the 2018 business tax bills in February.

Non-residential property owners will see an estimated additional 4.6 per cent increase in their 2018 non-residential property tax rate. The tax change effects from business tax consolidation will be reflected in the taxes owing – meaning your property tax bill will increase. The City will mail the 2018 property tax bills at the end of May.

Annual tax implications will vary based on changes to property/premises details, annual re-assessment shifts and annual Council or provincial tax rate adjustments. The provincial portion of the tax rate isn't announced until spring.

This will be the last year in which business assessments are mailed. In 2019, the full amount of business tax will be fully transferred to property tax.

Where can I find more information?

A variety of tools and resources are available at **calgary.ca/btc** or call **403-268-2888**.