

# Background

Council has previously approved support for businesses in Calgary as they navigate challenges resulting from the COVID-19 pandemic. This report builds on specific Council direction arising from the 01 March 2021 Combined Meeting of Council.

## Context

As part of the discussion about the 2021 Non-Residential Phased Tax Program Report on 01 March 2021, Council directed Administration, through the COFLEX program and with input from the Business Advisory Committee, to develop options to deploy \$30 million (\$8 million from the originally approved 2021 property tax rebate and \$22 million from the Fiscal Stability Reserve) for directed relief to businesses impacted by COVID-19.

## Previous Council Direction

The most recent previous Council direction is as follows:

That Council direct Administration to implement a non-residential Phased Tax Program with a 10 per cent non-residential municipal property tax cap for 2021 with an estimated cost of \$13 million;

1. Approve \$3 million from unused funds previously allocated for prior years' Phased Tax Programs; and
2. Approve \$10 million originally approved for the 2021 Property Tax Rebate.

Further, approve \$30 million (\$8 million from the originally approved 2021 property tax rebate and \$22 million from the Fiscal Stability Reserve) for directed relief to businesses impacted by COVID-19. Direct Administration, through the COFLEX program, with input from the Business Advisory Committee, to develop options for how best to deploy these funds, returning directly to Council on 2021 March 22.

## Timeline

| DATE          | REPORT NUMBER | DIRECTION/DESCRIPTION  |
|---------------|---------------|--|
| 2021 March 01 | PFC2021-0060  | <b>2021 Non-Residential Phased Tax Program Report</b>  |
| 11/26/2020    | C2020-1362    | <b>COVID Relaunch Working Group (Verbal)</b><br>Presentation: MOST Funding and COFLEX Program Overview |
| 4/30/2020     | C2020-0508    | <b>Discussion on Municipal Relief (Verbal)</b>   |
| 5/14/2019     | PFC2019-0590  | <b>Small Business Resiliency Grant</b>   |

## Bylaws, Regulations, Council Policies

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