

Overview of Advocacy-Related Financial Task Force Recommendations

| FTF Recommendation | City action required | Advocacy-ready? | Advocacy-ready: Why / Why not? |
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| 4. Improve reliance on non-property tax revenue | Continued advocacy to the provincial (and federal) government for municipal finance reform, including for expansion of revenue tools | Yes | City, FTF and other partners have well-developed arguments about shortcomings of over-reliance on property tax. City Charter and other discussions identified additional revenue tools as starting point for discussions. Federal government has also begun to display greater openness to new funding opportunities. |
| 6. Consider differentiated taxation for businesses and organizations that make significant contributions to the fabric of the city | Continued advocacy to the provincial (and federal) government for municipal finance reform, including the expansion of property tax flexibility. | Yes | City has developed (and shared) proposed amendments to relevant legislation (e.g. tax incentives, small-business sub-class) that would permit capacity to offer differential taxation in pursuit of local objectives. |
| 7. Identify future opportunities to adjust to growth of e-commerce | Continued advocacy to the provincial (and federal) government for municipal finance reform, including the expansion of property tax flexibility. | No | While there is general acknowledgement that the property tax (as currently structured) cannot capture growth of e-commerce, we do not at this point have any solutions identified. More work in consultation with sector partners (e.g. other cities, ERTF, FCM) required. |
| 9: Document the extent of the decline in bricks and mortar and the transition to new models of delivering goods and services. Use the findings to advocate for the reform of municipal finances. | Use any results as they become available in the continued advocacy to the provincial (and federal) government. | No | While there is available data on the growth of e-commerce, we do not have the precise extent of the impact on bricks and mortar operations and contribution to property tax base. More work in consultation with partners (e.g. other cities, ERTF, FCM) required. |
| 12: Work with province to allow legislator's intent on the definitions for non-residential subclasses. | Continued advocacy to the province for municipal assessment and finance reform | Yes | City has developed (and shared) proposed amendments to relevant legislation (e.g. tax incentives, small-business sub-class) that would permit capacity to offer differential taxation in pursuit of local objectives. |
| 13: Collaborate with province to authorize tools that address services that arise from provincial government direction or changes | Advocacy to the provincial (and federal) government for assurances for specific funding agreements going forward. | Yes | The City of Calgary has information on the cost burden that has been incurred as the result of past initiatives from other orders of government (e.g. legalization of cannabis). This information can be used to demonstrate need to address these issues in future. |

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| 14: Establish long-lasting revenue and cost-sharing arrangements with other orders of government whenever new municipal services are directed by other orders of government | Advocacy to the provincial (and federal) government for assurances for specific revenue/funding agreements going forward. | Yes | The City of Calgary has information on the cost burden that has been incurred as the result of past initiatives from other orders of government (e.g. legalization of cannabis). This information can be used to demonstrate need to address these issues in future. |
| 21: Work with The City of Calgary's Economic Resilience Task Force to assess the extent to which The City of Calgary has fully explored revenue from existing authorities. | Include the results of ongoing ERTF work in continued advocacy to the provincial (and federal) government for municipal finance reform. | Yes | The ERTF has identified several projects that are currently being explored. As the need for support / cooperation from other orders of government arises from that work, it can be included in advocacy to the province. |
| 22: Work with ERTF to assess the extent to which Calgary can generate revenue from new sources as we transition to the new economy, including a consideration of legislative changes required. | Include the results of ongoing ERTF work in continued advocacy to the provincial (and federal) government for municipal finance reform. | No | ERTF has not yet considered new revenue opportunities generated by the shift to the new economy. As that analysis becomes available, it can be included in future advocacy. |
| 23: Make changes to the content and form of communication with members of the public and other orders of government so that there is a better understanding of efforts | Include property tax volatility as a subject for discussion with the provincial (and federal) government. | Yes | The FTF report, other communications efforts, and ongoing advocacy (both by The City and its advocacy partners) have generated new communication materials that more clearly articulate the challenges of municipal finance that can be utilized. |
| 24: Anticipate and monitor changes in the evolving residential and non-residential real estate markets; support The City's approval process and track the level of reliance on different sub-groups in the tax base | Include the results of the review in the continued advocacy to the province for municipal finance reform. | No | The City has access to some information on the evolving real estate markets which can be used to support ongoing advocacy, but additional work is required prior to advocacy. |

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| 32: Advocate for the scope for countercyclical fiscal policy when local economy is in recession. | Continued advocacy to the provincial (and federal) government for finance reform, including the expansion of property tax flexibility. | Yes | Although more work could be done to define this ask, The City does have defined positions on changes to relevant legislation (e.g. tax incentives, small business sub-classes) that could permit some counter-cyclical policy. |

Financial Task Force Recommendations Related to Regional Strategies

| FTF Recommendation | City action required | Advocacy-ready? | Advocacy-ready: Why / Why not? |
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| 15: Work with intermunicipal neighbours on coordinated actions to support regional economic development, seeking synergies in service provision and prioritizing economic development at the CMRB. Investigate governance structures that promote the cost-effective delivery of services for regional economic benefit. | Continue to advance the idea of prioritizing regional economic development | N/A | This item does not require advocacy to the federal or provincial government, but is better managed within existing regional strategy and at the Calgary Metropolitan Region Board |
| 16: Investigate cross-subsidization for non-Calgary residents and businesses in the Calgary region that benefit from City services for potential cost-sharing. Investigate new revenue opportunities that address cross-subsidization. | Continue to investigate and work collaboratively with intermunicipal neighbours to raise awareness, investigate growth impacts, and identify opportunities. | N/A | This item does not require advocacy to the federal or provincial government, but is better managed within existing regional strategy and at the Calgary Metropolitan Region Board. |
| 17: Ensure that investments made by The City that support regional growth do not decrease Calgary's competitiveness. Investigate measures to reduce costs borne by The City from regional growth | Investigate corporate protocol to evaluate and mitigate the range of impacts and issues that can result when services are extended beyond Calgary's jurisdictional boundary | N/A | This item does not require advocacy to the federal or provincial government, but is better managed within existing regional/growth strategy |
| 29: Better understand the level of support The City affords visitors and residents in the region. Incorporate the findings into the decision-making process for cost-sharing arrangements with regional partners | Use results of studies in regional discussions and negotiations as well as recommendations for user fee pricing. | No | At present, this doesn't require advocacy. However, there may be a need for advocacy in the future if the results point to a solution that requires legislative change. |