

Corporate Planning and Financial Services Deferral Request to  
Regular Meeting of Council  
2024 June 18

Item # 7.1.3  
ISC: UNRESTRICTED  
C2024-0756

## Deferral Request – Tax Policy Tools and Resources in response to EC2022-0649, from Q2 2024 to Q2 2025

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### PREVIOUS COUNCIL DIRECTION

Council approved report [EC2022-0649](#) at the 2022 October 4 Combined Meeting of Council and carried a motion that included the following direction:

*Direct Administration to develop additional tools and resources that reflect best practice, current Council direction, and provide further recommendations on how Council may exercise tax policy options in the future, in fulfillment of Financial Task Force Recommendations 20 and 34 and to report back to Council by Q2 2024.*

The intent of this report is to provide additional information and recommendations to minimize and mitigate the impact of market volatility in Calgary’s property tax system, such as those circumstances that gave rise to the “downtown tax shift” that significantly redistributed non-residential property tax responsibility in Calgary and prompted the creation of the Financial Task Force.

### STATUS UPDATE

Administration has begun identifying additional tools, resources, and other opportunities to support Council in making tax policy decisions in the future pursuant [to Financial Task Force Recommendations 20 and 34](#). This may include proposed Council Policy that would consolidate previous Council direction, an evaluation of previous one-time mitigation tools (e.g. Phased Tax Program (PTP) and other one-time relief measures), additional recommendations for addressing low probability/high-impact (thin-tailed) events, and the development of publicly accessible resources, such as a ‘tax policy handbook’ to distill and explain property tax concepts, Alberta’s legislative context and requirements, Financial Task Force findings, the outcomes of tax policy related recommendations, and best practices in plain language for reference by Council, Administration, and the public.

### OUTSTANDING WORK

A deferral is required due to staff turnover and emerging priorities that have delayed this work. A deferral will provide the time required to complete the work for robust Council Policy and resource development and will enable Administration to align or integrate policy development with the upcoming review of the [Multi-Year Business Planning and Budgeting Policy](#), also planned for early 2025.

### REPORT BACK TIMELINES

Administration will report to Executive Committee in Q2 2025.

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General Manager Carla Male concurs with the information in this deferral request.