

Herc's Nutrition  
Velcour Clothing Exchange  
Ethos Bridal  
Small Hower  
Vanityhouse  
The Bamboo Ballroom  
Purple Orchid  
Leo Boutique  
Market Restaurant  
5S17  
Indo Designer Rugs and Furniture  
Expedia Cruiseship Centers  
Jugo Juice  
Servus Credit Union  
Reid Stationers Ltd  
Shoppers Drug Mart  
Alumni Sanduches  
Beyond Scarf  
Lagh's Grocery  
Lole 17th  
Daily Globe News Shop  
Varsity Chrysler  
Eleemosynary Directions Inc  
MDC Property Services  
Property Managers  
Harmin Holdings Ltd.  
Good Earth  
W Chan Investments Ltd  
Mercato  
Barre West  
QSI Interiors Ltd.  
Car Max Canada Superstore  
Securefund Development Corporation  
Tao of Peace  
Eastside Dodge  
Carbon Copy Digital  
T&T Honda  
Highwood Projects Inc.  
Ruberto Osiberg Gallery  
Factor One  
Kensington Fitness  
Fix Auto Calgary Coachworks  
Northwest Acura  
Mercedes Benz  
AMB Property Management  
Metro Ford  
JNL Mechanical Ltd.  
Co Star Consulting  
Seed N Salt Inc  
Western Securities  
The Naken Leaf  
Cucina  
Dynamysk  
Swizzlesticks  
Royale  
Teatro  
World Bier Haus  
Browns Social House  
UNA



Vendome  
Canadian Rocky Mountain Resorts  
Trolley 5 Brewpub  
JF Mitchell Developments  
Royal Oak Nissan  
Wurst  
Lorne W. Scott  
Mada Loop Business Improvements  
Renior Management Corp  
Country Hills Hyundai  
Country Hills Nissan  
CMP GM  
Shaw GMC  
Sunridge Nissan  
Mona Lisa Artists  
Lifestyle Homes  
Eastside Kia  
Kensington Wine Market  
Scotia Wealth Management  
Prairie Merchant Corpt  
South Trail Chrysler  
Hyundai South Trail  
South Trail Kia  
Carstar Collision  
Second Cup  
Laser Quest  
Boundary Investments  
Company Tower Cleaners  
The chopped leaf  
Nubare Skincare  
Myo Lab Sports Therapy  
Purple Perk  
Asana Studios  
Coco and Violet Boutique  
Ability Hose and Fittings  
Grumans  
UPS  
Hyatt Investments





January 24, 2019

To Calgary City Council:

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Sincerely,

Name Marissa Trudeau  
Title Owner  
Company Herc's Nutrition  
(2091839 Alberta Corp.)



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Sincerely,

Name Myra Miller  
Title Business Owner  
Company Velour Clothing Exchange





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Sincerely,

*Haya Stein*

Name

Title

Company

*Haya Stein*  
*owner*

*ETHOS BRIDAL*



Elli Jespersen, Owner

403-245-5543 | 924, 17 Ave. SW, Calgary | [smallflower.ca](http://smallflower.ca)

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Sincerely,

Name

*Elli Jespersen*

Title

OWNER

Company

*Small Flower {floral studio}*





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Sincerely,

A handwritten signature in blue ink, appearing to read 'Christina Stephenson'.

Name Christina Stephenson  
Title Owner  
Company Vanityhouse



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Sincerely,

Name

ANASTASIA BORUK

Title

OWNER

Company

THE BAMBOO BAUROOM





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Sincerely,



Name: Nancy L. Anderson, Terrance H. Anderson

Title: Owners

Company: Purple Orchid

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Sincerely,

*C. Wiebe*

Name **CORNELIA WIEBE**  
 Title **CO-FOUNDER/OWNER**  
 Company **LEO BOUTIQUE**





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Sincerely,

Name

Vanessa Salopek

Title

Owner

Company

MARKET Restaurant



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Sincerely,

Name

Title

Company

Colin McKeen  
Owner  
5s17.





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Sincerely,

  
RANA P. MEHROTRA

Name

Title

Company

President

Indo Designer Rugs & Designer Furniture Ltd



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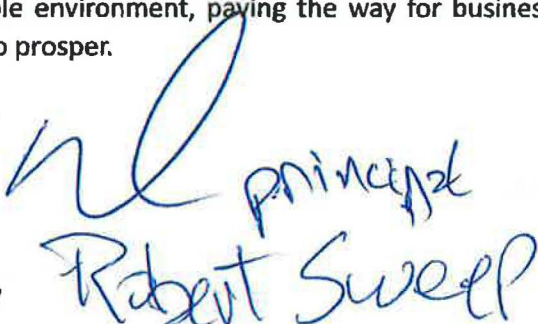
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Sincerely,

Name  
Title  
Company

  
Robert Sweep





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Sincerely,

Name  
Title  
Company

*Orlando Pastoran*  
Owner / Manager: Expedia Cruiseship Centers.



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Sincerely,

Name *Hongxia Zhang*  
Title *Owner*  
Company *Jugo Juice 634 17 Ave SW*





January 24, 2019

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Sincerely,

Name

Title

Company

  
David M. Hogg  
Branch Manager  
Servus Credit Union



January 24, 2019

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Sincerely,

Name  
Title  
Company

LAUCLAN J. REID

REID STATIONERS LTD.

OPERATIONS MANAGER  
(OWNER)





January 24, 2019

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Sincerely,

Name  
Title

ALISON DAVISON

Company

ASSOCIATE / OWNER  
Shoppers Drug Mart.



January 24, 2019

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Sincerely,

Name *Jeremy Milligan*  
Title *Owner*  
Company *Alumni Sandwiches*





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Sincerely,

**Name: Vinda Tanuhadi**  
**Title: Owner**  
**Company: Beyond Scarf**



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Sincerely,

Name *DONNA LEONG*

Title *owner*

Company *LANG'S GROCERY*





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Sincerely,

Name

Vikki Kosik

Title

Store Manager

Company

Lolë 17th



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Sincerely,

Name **NAVAZ ASARIA**  
Title **PRESIDENT/OWNER/OPERATOR**  
Company **DAILY GLOBE NEWS SHOP.**





January 24, 2019

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Sincerely,

**James McManes**

**Owner**

**Varsity Chrysler Dodge Jeep Ram Ltd.**

665 - Goddard Ave NE - Calgary, AB - T2K 6K1 – (403) 730-4000

# **ELEEMOSYNARY DIRECTIONS INC.**

**11, 2115 - 27 AVENUE NE CALGARY, AB T2E 7E4**

To: [SMoser@CalgaryEconomicDevelopment.com](mailto:SMoser@CalgaryEconomicDevelopment.com)

## **LETTER TO COUNCIL REGARDING A PLAN TO REDUCE THE TAX WEIGHT FOR NON-RESIDENTIAL PROPERTY OWNERS**

January 23, 2019

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Sincerely,

Geoff Pickering,  
President,  
Eleemosynary Directions Inc.  
For the Windfire Building





January 24, 2019

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Sincerely,

A handwritten signature in black ink, appearing to be 'JK', written over a thin, curved line that extends from the signature towards the right.

**Jeff Kohn**  
**President**  
**MDC Property Services Ltd.**

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Sincerely,

Name  
Title

RICHARD PAVLOSKI  
Property Manager

403 860 8925



## ***HARMIN HOLDINGS LTD.***

604, 5920 - 1A STREET S.W.  
CALGARY, ALBERTA T2H 0G3

TELEPHONE (403) 259-2886  
FAX (403) 640-0661  
EMAIL [harminholdings@shaw.ca](mailto:harminholdings@shaw.ca)

January 23, 2019

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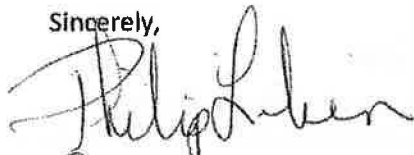
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Sincerely,



PRESIDENT

January 25, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties. There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of



800 Macleod Trail SE  
#103  
Calgary, AB  
T2G 2M3

PHONE 403.234.9564  
EMAIL [kent@goodearthcityhallcyc.com](mailto:kent@goodearthcityhallcyc.com)

the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city. These changes would align with Calgary in the New Economy, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,



Kent Neilson  
Director  
Good Earth Coffeehouse Calgary City Hall



800 Macleod Trail SE  
#103  
Calgary, AB  
T2G 2M3

PHONE 403.234.9564  
EMAIL [kent@goodearthcityhallyc.com](mailto:kent@goodearthcityhallyc.com)



**W. CHAN INVESTMENTS LTD.**

#600 - 501 - 18TH AVE. S.W.,  
CALGARY, ALBERTA, CANADA T2S 0C7

TEL (403) 228-3838 FAX (403) 229-3899

**LETTER TO COUNCIL REGARDING A PLAN TO REDUCE THE TAX WEIGHT FOR NON-RESIDENTIAL  
PROPERTY OWNERS – PLEASE PUT ON YOUR OWN LETTERHEAD**

January 24, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with *Calgary in the New Economy*, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly



# SOUTH TRAIL

CHRYSLER · DODGE · JEEP · RAM · FIAT

January 25<sup>th</sup>, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

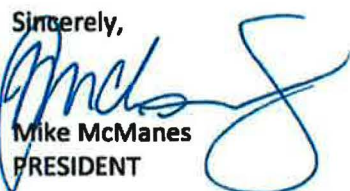
1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with *Calgary in the New Economy*, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,



Mike McManes  
PRESIDENT

January 24, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with *Calgary in the New Economy*, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,



Mike McManes  
Vice President  
South Trail Hyundai





**South Trail Kia**

6203 130th Ave SE, Calgary, AB T2Z 5E1  
T 587-349-7500 F 587-349-7529

January 24, 2019

To Calgary City Council:

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The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

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There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with *Calgary in the New Economy*, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,



Mike McManes  
Vice President  
South Trail Kia



January 21, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with *Calgary in the New Economy*, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

<b>Name</b>	<b>Mark Kharfan</b>
<b>Title</b>	<b>CEO and President</b>
<b>Company</b>	<b>Carstar MK Auto Group</b>



LETTER TO COUNCIL REGARDING A PLAN TO REDUCE THE TAX WEIGHT FOR NON-RESIDENTIAL  
PROPERTY OWNERS – PLEASE PUT ON YOUR OWN LETTERHEAD

January 28, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over two or three years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with Calgary in the New Economy, the economic strategy approved by

Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,  
Elizabeth Ann (annie) MacInnis  
resident,

1301 19 Ave NW

Calgary, AB

T2M 1A5

Company

**Sam Moser**

---

**From:** Rupinder Khaira <secondcup.kensington@gmail.com>  
**Sent:** Thursday, January 24, 2019 11:11 PM  
**To:** Sam Moser  
**Subject:** Re: Business Tax Increase



January 23, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.



Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with Calgary in the New Economy, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

Navdeep & Rupinder Khaira  
Second Cup Franchise Partners  
t/ 403 244 4465  
**Second Cup Coffee Co.™**

Kensington Second Cup, 338 10th St NW, Calgary, AB T2N 1V8

**Facebook / Twitter / Instagram**

**Our coffee is #SecondToNone. Better, not bitter.**



January 24, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to new economic realities to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some tax load from non-residential properties to residential properties.

There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with *Calgary in the New Economy*, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

**Jeff Thirlwall**  
**Sr. Director – Operations, Laser Quest**

## Sam Moser

---

**From:** Jeff Romeril <jeffromeril@kaizenauto.com>  
**Sent:** Thursday, January 24, 2019 5:05 PM  
**To:** Sam Moser  
**Cc:** Rick Romeril  
**Subject:** FW: City Council letter.

January 24, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit, and being home to companies that have shaped Calgary and Canada's economy while driving the growth and prosperity in this city and country.

As a city, we must adapt to the new economic reality of Alberta to ensure that Calgary continues to be a leading centre business and a place of opportunity for all citizens. The current harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses is to address the continued increases to suburban non-residential property owners as a result of the steep decline in the downtown market value. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

There isn't a simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help the local hard hit suburban business weather the economical impact, especially as Calgary's residential property taxes are some of the lowest in Canada.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. However, more needs to be done to ensure Calgary maintains its competitiveness as a business-friendly city, or regrettably investors and or business might start to move their investments to a more business friendly environment.

These changes would align with *Calgary in the New Economy*, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and ensure the continued success of its citizens.

Sincerely,

**R. Romeril** | President  
Boundary Investments



4620 Blackfoot Trail SE | Calgary, Alberta T2G 4G2  
Office: (403)207-1006  
[rick@kaizenauto.com](mailto:rick@kaizenauto.com) • [www.kaizenauto.com](http://www.kaizenauto.com)

**Sam Moser**

---

**From:** Tom Goldthorp <tgoldthorp@towercleaners.ca>  
**Sent:** Thursday, January 24, 2019 1:37 PM  
**To:** Sam Moser  
**Subject:** Business Tax-Kensington

Tower Cleaners  
402 53 ave SE  
Calgary, Ab  
T2H 0N4

January 24, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
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3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard- hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with Calgary in the New Economy, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

Name Tom Goldthorp

Title Retail Manager

Company Tower Cleaners





January 24, 2019

To Calgary City Council:

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City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with *Calgary in the New Economy*, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly

environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

**Kristin Shewciw – Owner/Operator**  
**The Chopped Leaf**  
**7337 Macleod Trail**

January 23, 2019

To Calgary City Council:

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The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

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City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with *Calgary in the New Economy*, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,  
Michelle Stevenson  
Owner  
Nubare skincare



## Sam Moser

---

**From:** Evan Schwindt <evan@myolab.ca>  
**Sent:** Tuesday, January 22, 2019 7:30 PM  
**To:** Sam Moser  
**Subject:** LETTER TO COUNCIL REGARDING A PLAN TO REDUCE THE TAX WEIGHT FOR NON-RESIDENTIAL

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with Calgary in the New Economy, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

Dr. Evan Schwindt | DC, MSc Exercise + Sports Science  
Owner; Chiropractor

**MYo Lab Sports Therapy & Personal Training**

Suite 300, 227 10 Street NW

Calgary, AB | T2N 1V5

Phone: 403.930.8686 | Fax: 403.930.8687

[www.myolab.ca](http://www.myolab.ca)



## Sam Moser

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**From:** Steve Allan  
**Sent:** Friday, January 25, 2019 12:44 PM  
**To:** Sam Moser  
**Subject:** Fwd: Event Centre

Fyi....

Get [Outlook for Android](#)

---

**From:** Wilf Gobert <wgobert@shaw.ca>  
**Sent:** Friday, January 25, 2019 9:59:58 AM  
**To:** Steve Allan  
**Subject:** Event Centre

To Whom it may Concern,  
I have lived in Calgary since 1979 and I have been a season ticket holder of the Calgary Flames since they arrived in 19181.

I served as Chair of Calgary Economic Development for nearly six years, ending May 2014.

I began a investment business career in 1974 through to the present. I traveled extensively throughout Canada, the USA, Europe and Asia.

The point of this background is that I have a broad, deep experience with the business, investment, and the factors which contribute to a great city.

Calgary has risen in rankings of the best cities in the world to live and work. I acknowledge that.

However, reputational rankings lag actual performance, as a city earns its ranking from repeated performance. Over the past four years since 2014, Calgary has been suffering from a confluence of factors that are having a negative impact on our economic success and our reputation. Office vacancies, unemployment, loss of investment capital, increased taxation, and damaging political decisions will rapidly drag down Calgary's lofty reputational rankings.

There are no leading, large and growing urban areas in North America that don't have a professional sports franchise. We simply have to look to Edmonton's downtown area to see the dramatic success of a new event centre. Edmonton has most of the same economic issues that plague Calgary. And yet, their event centre has created a huge success of investment, business, and lifestyle for its downtown core. Similar successes have been created in most of North America's major cities where an event centre was built.

Calgary may or may not have missed an opportunity for a positive economic and reputational gain from the 2026 Olympics.



Calgary can not afford the reputational and economic disaster of losing our professional hockey team. Calgary can not afford further loss of business confidence in investing in our city.

As the Calgary Chamber of Commerce has reported, we can not succeed without a strong business community. Business won't invest if our municipal government can not distinguish between populist opinion versus a positive investment climate.

Sincerely,  
Wilfred Gobert  
Calgary, Alberta

## Sam Moser

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**From:** PurplePerk <purpleperk@shaw.ca>  
**Sent:** Friday, January 25, 2019 10:10 AM  
**To:** Sam Moser  
**Subject:** Charge us more!!

I am writing with the hopes that our civic government will increase our property and business taxes even more! I have two mortgages on my home, a business line of credit and I'm 60 years old. If we can work together to tax small business into extinction, the sooner we can become 'State' Cafes, or 'State Dry cleaners or 'State' corner stores. We're almost there! The amount of civic taxes I pay eclipses any money I make from this venture. Why not just take us over and declare us city employees! The thought of having a pension was taken from us years ago, but with our "State Corporation" status, we could actually have a life!

Bless you!

Paul Overholt



Purple Perk KitchenCafe | 403.244.1300 | purpleperk.com  
2212 4 St SW, Calgary, AB, Canada T2S 1W9

## Sam Moser

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**From:** Laura Milinusic <Laura@lightcellar.ca>  
**Sent:** Tuesday, January 22, 2019 10:45 AM  
**To:** Sam Moser  
**Subject:** City Non-Residential Taxes

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of the decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

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Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth. City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with Calgary in the New Economy, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

Laura Milinusic



## Sam Moser

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**From:** asana studios Kensington <kensington@asanastudios.ca>  
**Sent:** Friday, January 25, 2019 8:25 AM  
**To:** Sam Moser  
**Subject:** Municipal Tax Rates

January 24, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

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citizens to prosper.

Sincerely,  
Ronnie Davis  
Owner

asana studios, Inc.

## Sam Moser

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**From:** COCO+VIOLET <helen@cocoandviolet.com>  
**Sent:** Wednesday, January 23, 2019 3:21 PM  
**To:** Sam Moser  
**Subject:** LETTER TO COUNCIL REGARDING A PLAN TO REDUCE THE TAX WEIGHT FOR NON-RESIDENTIAL PROPERTY OWNERS

Helen Nguyen  
Coco And Violet Inc.  
17 2500 4 St SW  
Calgary, AB, T2S 1X6

January 23, 2019  
To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

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Sincerely,

**Helen Nguyen**

**Owner**

**Coco And Violet Boutique**

## Sam Moser

---

**From:** Scott Hislop <scott.hislop@skoah.com>  
**Sent:** Tuesday, January 22, 2019 3:09 PM  
**To:** Sam Moser  
**Subject:** Kensington's High Non-Residential Taxes

To Calgary City Council:

I wrote into Druh Farrell and the Office of the Mayor back on April 30, 2018 to express my concern regarding the non-residential property tax increases that I am experiencing. It has come to my attention that this issue is coming to a head and as such I find it worth re-attaching the letter from April 2018 below.

While I appreciate the City's move to shift \$8 million of the tax burden to residential properties, we are still experiencing a non-residential to residential tax rate of 4.37 to 1.00 with non-residential taxes comprising 55% of the revenue. The keystone issue here is the City is spending too much which creates the need for such high tax revenues. The City's decision to cut superfluous spending is absolutely a step in the right direction as this great city evolves towards a new economy.

At the meeting on January 28, 2019, I implore you to put the issues of **budget cuts** and **shifting a larger percentage of the City's revenue to residential properties** at the forefront of the Council's priority for the term.

I would be happy to discuss any of these issues further at 587.896.6969.

Kind regards,  
Scott Hislop

---

April 30, 2018

**Druh Farrell, Ward 7 Councillor**  
**Office of the Councillors, P.O. Box 2100, Stn. M**  
**Calgary, Alberta, T2P 2M5**

CC: Mayor Nenshi  
Office of the Mayor, The City of Calgary  
P.O. Box 2100, Station M  
Calgary, AB, T2P 2M5

Councillor Farrell,

I hope this letter finds you well. I am a concerned small business owner in Ward 7 (Skoah in Kensington at 116 10<sup>th</sup> Street NW).

We like to think of ourselves as a key member of the Calgary community through support of neighbourhood events and in-kind donations to Calgary-based charities ranging from children with special need to the arts to education to athletics. I employ a team of 10 hardworking Calgarians who I am so fortunate to be able to work with.

I recently met with our landowner, Jane Kerr with Ansonia Property Management Inc., to discuss renewing our lease. She showed me that the assessed value of the building has increased 62% since 2015 and that the tax rate on the assessed value has increased by 29% from 2015 to 2017. This translates to a 222% increase from 2015 to 2017 in non-residential property taxes owed to the city. See Appendix A.

Mrs. Kerr is now forced into a position to significantly increase the building operating costs portion of our rent but our business cannot financially withstand such an increase. To date, the Landowner had been absorbing property tax increases due to the economic downturn. This can no longer be sustained and as such we are facing a significant increase in building operating costs. Our current building operating costs are \$5.25 per square foot. All else being equal under the newly assessed value and tax rate increase, our building operating costs would rise to \$17.38 (231% increase) with 89% of it going directly to property tax. This translates to 20% of our rent expense going directly to property tax each month.

Our business has suffered along with many under the Alberta economic slowdown and been negatively affected by the 23% increase in minimum wage over just a 13 month period. If this property tax amount is not changed, we are facing the very real scenario of closing our doors; adding another 10 good **Calgarians** to the unemployment lines. The previously mentioned scenario is avoidable simply by significantly decreasing the property tax amount on Mrs. Kerr's property at 116 10<sup>th</sup> Street NW.

Councillor Farrell, there needs to be some common sense in approaching matters as critical as this. Small businesses cannot be given double digit increases to their building operating costs in a down economy. The revenue loss from the vacancy downtown cannot be simply become the burden of those businesses outside of the core. Kensington is a vibrant neighbourhood, whose character and appeal is in large part due to the eclectic mix of small retailers and services such as Skoah.

Please do not hesitate to contact me at your convenience at 587.896.6969 or [scott.hislop@skoah.com](mailto:scott.hislop@skoah.com) if you wish to discuss further.

Sincerely,

Scott R. Hislop, CPA, CA  
Owner of Skoah Kensington  
116 10<sup>th</sup> Street NW  
Calgary, Alberta T2N 1V3

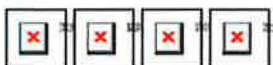
#### Appendix A

Year	Assessed Value	Year/Year Increase	Overall Increase	Non-Residential		Non-Residential	
				City Tax Rate	Overall Increase	City Tax Amount	Overall Increase
2015	\$2,070,000			0.0107367		\$11,135	
2016	\$2,050,000	-1%		0.0121545		\$19,435	
2017	\$3,110,000	52%		0.0138819	29%	\$35,833	222%
2018	\$3,350,000	8%	62%				

Note: Canadian annual inflation rate 2015-2018 averaged 1.575% (source: [statistica.com](http://statistica.com))

Date	Minimum Wage	Overall Increase
Sept. 30, 2017	\$12.20	
Oct. 1, 2017	\$13.60	
Oct. 1, 2018	\$15.00	23%

scott hislop  
skoah.® Kensington  
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587-315-5407





*You can never have too much glow.*

*Commit to healthy, glowing skin. [Get your glow](#)™ ✨ ✨.*

---

P.S. We love feedback! Please let us know if you have any [comments](#) or [questions](#).

**LETTER TO COUNCIL REGARDING A PLAN TO REDUCE THE TAX WEIGHT FOR NON-RESIDENTIAL PROPERTY OWNERS –  
PLEASE PUT ON YOUR OWN LETTERHEAD**

January XX, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

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City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with *Calgary in the New Economy*, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

**Mark Bosch**  
President



**Ability Hose and Fittings**

## **Backgrounder**

**The Issue:** The mailing of municipal assessment notices has put the spotlight on the assessment dynamics with non-residential property assessments and the ratio of non-residential to residential property tax rates in Calgary. As it has been reported 8,000 commercial property owners – almost two-thirds of the 13,500 total non-residential accounts – face double-digit tax hikes in 2019 with more than 1,300 experiencing increases of 30 per cent or more.

With 2019 budget approval, including an \$8M in tax load transfer from non-residential to residential tax payers, the ratio of the municipal non-residential to residential tax rate is still about 4.37 to one. The tax rate ratio has increased over the past number of years primarily due to the consolidation of the previous business tax into the municipal non-residential property tax starting in 2014.

It is important to understand that these 13,500 non-residential accounts are the lifeblood of the community providing much needed jobs to tens of thousands residential property owners.

The situation has created a crisis for many businesses that are already challenged in a difficult economy; particularly small- and medium-sized businesses that contribute to the vitality and quality of life in our neighbourhoods. These increases to non-residential property taxes, while paid by the property owner, are passed on to the businesses leasing the space.

If this situation is going to be resolved, Calgary City Council must hear from business.

A CBC article posted November 6, 2018 reported about 55 per cent of the property tax load in Calgary is paid by non-residential properties versus 48 per cent in Edmonton, 45 per cent in Vancouver and 35 per cent in Ottawa. The issue has been masked by energy companies footing more and more of the bill in a booming economy but it's no longer the case.

While Council has been making efforts to reduce spending including reducing operational spending by approximately \$600 million and eliminating 500 positions in the 2014 to 2018 budget and business plan cycle, Calgary's economic environment demands The City continue to strive for cost reductions, such as the commitment to additional savings in the 2019-2022 budget and business plan cycle.

**Call to action:** City Administration is meeting with business groups to find solutions before Council votes on the issue in April, 2019. Writing to Council is one way for Calgary's business community to make its voice heard on a much-needed change that will benefit the city. On January 28, 2019, Council will be discussing priorities for the term. Hearing from businesses before that date will help Council to understand the issue.

We encourage you to share this communication with other business leaders, so Councillors understand how important this issue is to the Calgary business community. To make your company's voice heard, you have two options. You can sign your name to the letter attached or write your own letter.

All correspondence must be sent before January 25 to: [smoser@calgaryeconomicdevelopment.com](mailto:smoser@calgaryeconomicdevelopment.com)



## Sam Moser

---

**From:** Peter <peter@grumans.ca>  
**Sent:** Monday, January 21, 2019 3:36 PM  
**To:** Sam Moser  
**Subject:** FW: Property Tax Assessment

---

**From:** Peter [mailto:peter@grumans.ca]  
**Sent:** Monday, January 21, 2019 3:33 PM  
**To:** 'smoser@calgaryeconomicdevelopment.com'  
**Subject:** Property Tax Assessment



January 21, 2019

To Calgary Economic Development:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

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Sincerely,

**Peter Fraiberg**

Owner



**TOP CATERING SERVICES 2014 & 2015**

Phone: **403.261.9003 ext 6**

E-mail: [peter@grumans.ca](mailto:peter@grumans.ca)

Web: [www.grumans.ca](http://www.grumans.ca)

## Sam Moser

---

**From:** Jennifer Dobbin <jennifer.dobbin@me.com>  
**Sent:** Tuesday, January 22, 2019 1:27 PM  
**To:** Sam Moser  
**Subject:** Taxation balance and increasing non-residential rate concerns

To Calgary City Council:

As the Chair of the Kensington BIA, and as a commercial landlord with 15 small business tenants in our Kensington building inventory, I have very grave concerns about the proposed 10% increase in non-residential taxes. I was also startled to see that the result is an INCREASE in the difference between residential and non-residential taxes. Currently, non-commercial lands are paying 3:1 taxation rates, this proposed increase will further increase that imbalance to 4.2:1 - that is unfair to small business.

I can tell you first hand that our small businesses are suffering and some are near failure. As we have to pass on increases in property taxes, and truly inexplicable assessment increases (of up to 20%) to multiply the problem, we are passing on literally THOUSANDS of dollars in increases through our op costs to some of our tenants. In this economy that can make or break a small business, easily.

I sincerely hope Council will reconsider distributing the burden for tax collection between residential and non-residential properties. Remember, ultimately, those thousands of small businesses operating in the non-residential areas represent a large portion of employers in Calgary. When those small businesses suffer and/or fail, their employees do as well.

I would ask that Council consider the following solutions carefully:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be balanced to catalyze business growth.

I know that City Council is aware of these challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners, however, I believe more needs to be done to ensure Calgary's competitiveness as a business-friendly city.

Jennifer Dobbin  
Chair, Kensington BIZ  
Building Manager, The Dobbin Group  
403.922.9365

**The UPS Store®**  
1811 4 Street SW  
Calgary, AB T2S 1W2  
403.541.9024 Tel  
403.541.9499 Fax



January 24, 2019

To Calgary City Council:

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Sincerely,

  
**Mustafa Esufally**  
Owner  
The UPS Store on 4St

**The UPS Store®**





**LETTER TO COUNCIL REGARDING A PLAN TO REDUCE THE TAX WEIGHT FOR NON-RESIDENTIAL PROPERTY OWNERS**

January 25, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

There aren't simple solutions to resolve complex challenges like downturn in the energy sector, redefining economic resiliency for Calgary or the resulting historic high, downtown office vacancies & declining values; but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over two to three years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal, non-residential tax increases until the transfer of some (ideally 30%) of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit businesses just outside the downtown core. Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth while supporting the existing base.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners in past years. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

By addressing the non-residential property tax issue now, Council can continue to build a business-friendly, sustainable environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

**Name** Karen Henry  
**Company** Knead Footwear Inc.

**Title** Co-founder



January 22, 2019

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Sincerely,

A handwritten signature in blue ink, appearing to read 'Perry Itzcovitch', with a stylized flourish at the end.

**Perry Itzcovitch**  
Vice-President

"HYATT INVESTMENTS" is a registered trade name of HYATT AUTO SALES LTD.  
CORPORATE OFFICE: 1311 - 9th Avenue SW, Suite 300, Calgary, AB T3C 0H9  
Tel: 403-252-8833 • Fax: 587-955-1210



## Sam Moser

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**From:** Malcolm Saunders <Malcolm@lightcellar.ca>  
**Sent:** Monday, January 21, 2019 9:51 PM  
**To:** Sam Moser  
**Subject:** taxes

To Calgary City Council:

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Sincerely



*Superfood Alchemist, Author  
Owner & Creative Visionary  
[lightcellar.ca](http://lightcellar.ca)*



January 25, 2019

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Sincerely,

Man and Dolly Yip  
Good Earth Coffeehouse Franchise owners  
1479554 Alberta Ltd.

Two handwritten signatures in blue ink are visible below the typed names. The first signature appears to be "Man" and the second appears to be "Dolly".



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Sincerely,

Melodie-Joy Miller

Co-owner  
Seed N Salt

January 24, 2019

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Western Securities Limited is a family owned and operated real estate company that has been doing business in Calgary for over 100 years. We have been through many business cycles and have been fortunate enough to survive and call Calgary home. However, this last downturn has put increasing pressure on our business as well as all other non-residential property owners. If the city of Calgary is not prepared to alleviate the property tax issue for non-residential owners, we as a company will have little choice but to relocate to a more favourable business municipality.

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Sincerely,



**Sean O'Connor**  
**President**  
**Western Securities Limited**



January 23, 2019

To Calgary City Council:

Don't kill small business.

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Sincerely,  
Jonathan Kane  
Owner  
The Naked Leaf



January 25, 2019

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Sincerely yours,

A handwritten signature in dark ink, appearing to read "D. Morrison", is written over a light blue horizontal line.

Devin Morrison  
Director of Operations

January 22, 2019

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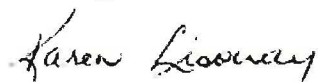
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Karen Lisoway  
VP Finance  
Dynamysk Investments Ltd.



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Sincerely,  
Brianna Hallet

A handwritten signature in black ink, appearing to read "Brianna Hallet".

CEO, SwizzleSticks SalonSpa

Suite 301, 1211 Kensington RD NW. Calgary, AB  
Swizzlesticks.com  
(403) 270 0084  
info@swizzlesticks.com







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1410 World Bier Haus  
1410 17th Ave SW  
Calgary, AB

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Sincerely,



George Haralabakos

1410 World Bier Haus  
President (403) 630-2706





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Sincerely,

**Name** Chad McCormick  
**Title** Partner  
**Company** Brown's Socialhouse





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City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners in past years. **More needs to be done to ensure Calgary's competitiveness as a business-friendly city.**

By addressing the non-residential property tax issue now, Council can continue to build a business-friendly, sustainable environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

**Name: Kelly Black**

**Title: Owner**

**Company: UNA Pizzeria Inc. / O/A UNA Pizzeria inc.**

January 25, 2019

To Calgary City Council:

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We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

There aren't simple solutions to resolve complex challenges like downturn in the energy sector, redefining economic resiliency for Calgary or the resulting historic high, downtown office vacancies & declining values; but we urge Councillors to consider the following three steps as a start:

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Sincerely yours,



Devin Morrison  
Director of Operations

January 24, 2019

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Sincerely,



Ryan McLeish - General Manager, Centro Restaurant

Canadian Rocky Mountain Resorts

P: 403.229.1177

E: [ryan@centrorestaurant.com](mailto:ryan@centrorestaurant.com)



**Trolley 5 Brewpub**  
728 17 ave SW  
Calgary AB T2S 0B7

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January 24, 2019

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Sincerely,



**Ernie Tsu**  
**Owner**  
**Trolley Five GP Ltd**



TROLLEY.COM .



@TROLLEY\_5 .



@TROLLEY5 . 403.454.3731 . 728 17 AVE SW CALGARY

January 21, 2019

Steve Allan  
c/o Sam Moser  
Calgary Economic Development

Dear Mr. Allen

I am writing in anticipation of the Council Meeting on January 25<sup>th</sup> intended to address the continuing tax shift that is occurring in our business community, and specifically its effect on small and medium size Calgary based businesses.

The reality that we have both a revenue and spending problem in the operation and execution of our municipal governance is widely known, and generally accepted.

It is highly likely, I would even go so far as to say expected, that layoffs will continue to occur among large employers, and very soon beginning in 2019 among all areas of government service, at both the municipal and provincial levels.

Calgary businesses operating in the small to medium size sector with few exceptions are very likely to be our only source of employment growth over the next 1-3 years. It is important that these businesses have the financial flexibility needed to survive and to create jobs. Many businesses have struggled with a decline, or stagnation in revenue growth, at the same time as operational costs (ie minimum wage) have risen.

Diminishing consumer confidence and changing government policy have both contributed to create the challenging economy that is confronting Calgary's business community.

Business tax revenues from the central core are undergoing a massive shift having a large effect on these small to medium size enterprises, in particular those operating outside our central core. The assumption has been made by property tax administrators that the value of downtown office buildings has fallen considerably, while building values outside of the downtown core are relatively stable. This is both simplistic and unrealistic. While values have come down in the central core evidenced by the large number of transactions, many retail, suburban office, and small industrial bays are also undergoing a dramatic downward value shift as well.

What is not being considered in the assessment process of the commercial buildings located outside of the central core, is the significant amount of rent abatement, rental restructuring, and tenant defaults that have been occurring.

This is because a majority of these suburban landlords and building owners are local to the Calgary market. It is simply not as easy for these property owners to sell their properties at a

reduced value and to take an asset write down that the larger Institutional owners can average out over a national portfolio and pass along to public shareholders.

I would submit that this reality dramatically masks what is really happening to property values outside of the central core. Capitalization rates are rising quickly, and sellers are slowly adapting to what this means to their property values. Like many Calgary home owners, many of these building owners know their valuation has diminished well below the assessed value, and they are simply unable to transact at the reduced values.

It behooves our assessment evaluators to have a better understanding of what has, and is occurring in the market and to adapt this in real time. The simplicity of identifying historical sales and then aggregating all similar property types into this valuation model is not an accurate reflection of what is occurring, and is resulting in unfair shifting of the tax burden.

Longer term remedies can and should include municipal spending cuts (including cuts to tenured positions), a redistribution of tax burdens that includes residential properties, P3 funding considerations for infrastructure spending, and lastly a government to government negotiation over the taxation and collection involving the education portion of the municipal property tax. Ideally a provincial sales tax targeting only education funding. This tax policy shift would go a long way to creating a stable funding model, greater funding equity within the province over education funding, and significantly assist Alberta's home building industry, a major employer in every region of the province.

Thank you for your consideration and allowing me the opportunity to provide my opinion and perspective.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jim Mitchell', with a stylized flourish at the end.

**Jim Mitchell**  
**President**  
**JF Mitchell Developments Inc.**

# Royal Oak



January 24, 2019

To Calgary City Council:

**LETTER TO COUNCIL REGARDING A PLAN TO REDUCE THE TAX WEIGHT FOR NON-RESIDENTIAL PROPERTY OWNERS**

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We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
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# Royal Oak



Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with *Calgary in the New Economy*, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

**Jason Bender**  
**Dealer Principal**  
**Royal Oak Nissan Ltd.**



January 24, 2019

To Calgary City Council:

[Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.](#)

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Sincerely,

Dominic Caracciolo



President

Wurst restaurant & Beer Hall.

LORNE W. SCOTT, Q.C.  
1500-222 3 AVENUE SW  
CALGARY, ALBERTA T2P 0B4

January 24, 2019

City of Calgary  
P.O. Box 2100, Stn. M  
Calgary, Alberta, Canada T2P 2M5

Attention: City of Calgary Council

Dear Councillors:

My name is Lorne Scott. I am the senior partner at Scott Venturo Rudakoff LLP ("SVR"), a law firm located in the city centre at 1500-222 3 Avenue SW, Calgary, Alberta T2P 0B4. The staff of SVR, including lawyers, is approximately seventy-one (71) people. We are a mid-sized firm that has been located in the downtown area since 1996.

I am also a senior, who has lived in Calgary since my birth in 1943. I know this city and love it. I am passionate about Calgary and want to ensure its future is protected and secure.

Although times are tough right now, Calgarians are tough. This city will survive and succeed, of that I have no doubts. The tough times will pass, and we must be prepared and ready to continue to be a great city.

I am sending this letter to address two issues.

First is the issue of the economic viability of the city in the present difficult financial circumstances. My position is outlined in the attached plan to "Reduce the Tax Weight for Non-Residential Property Owners".

Second is the River Entertainment and Cultural District and in particular the Event Centre.

I attended a presentation this morning put on by the Calgary Economic Development Council. The speaker was Michael Brown of Calgary Municipal Lands. Mr. Brown was very enlightening with his presentation.



I believe that this development, and in particular the Event Centre, is a critical catalyst to sustain ongoing private investment and employment in Calgary. Calgary is lagging behind the rest of the world in attracting the large conventions and entertainments. We are stagnate and becoming redundant. The River District will ensure for the future that the City of Calgary will maintain its place as a leading world class entertainment and sport centre.

You have been elected in part for your mandate to protect this city and maintain its greatness. It is incumbent on city o council to ensure that the Flames remain in Calgary. It is a heavy mantle to carry, but you have chosen it. Without the Flames Calgary will be relegated to a mediocre stature. Do not let the City of Calgary and its citizens down.

Yours truly,

A handwritten signature in dark ink, appearing to read "Lorne W. Scott", with a stylized flourish at the end.

LORNE W. SCOTT, Q.C.

LWS/nvs

January 24, 2019

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Sincerely,



LORNE W. SCOTT, Q.C.



January 25, 2019

To: Calgary City Council

Dear Members of Council,

The Marda Loop BIA includes approximately 150 businesses, mostly smaller locally-owned businesses, that are at the heart of our community.

The collapse of commercial property values in the downtown has resulted in a huge and sharp shift of the citywide property tax burden to non-residential properties in areas like Marda Loop, where property values have held up in relative terms. But the shift in the burden does not reflect a shift in ability to pay. Ex-downtown businesses are struggling in a constrained economy, even as they cope with other taxation and regulatory changes. The tax shock is particularly challenging for the small local businesses who populate main street areas like Marda Loop, who pay through their leases and who are also often the building owners.

The City has recognized this in the last couple of years with initiatives to buffer the shocks. But as the problem persists we need more robust, effective and long-term solutions to (a) fairly distribute the cost of running Calgary, and (b) ensure that business life is sustainable: able to help re-build our prosperity, continue to provide jobs and services, and animate our main streets and communities.

As you look at this challenge anew, having just passed a four-year budget, we ask that City Council:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties, as expeditiously as possible. We note that the ratio of non-residential to residential tax rates is high, and that the tax shift can be shared more reasonably when it is also spread over a larger tax base. Homeowners are also the owners, employees and customers of businesses; we all share a common interest in the health of the small business community and the Calgary economy.
2. Continue the current efforts to reduce operational spending by the City.
3. Consider using one-time funding to again buffer the tax shift shock, although this is no substitute for more long-term solutions, and every effort should be made to target such short-term relief to where it is most needed.
4. Look at other modifications to the administration of property tax that would make it more sensitive to the business conditions of taxpayers.

On behalf of the businesses of Marda Loop, thank you for your consideration.

Sincerely,

Bob van Wegen  
Executive Director



Mercedes-Benz

**Mercedes-Benz Downtown Calgary**  
Formerly Hyatt Auto Gallery

January 24, 2019

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Sincerely,

  
for: Steven Itzcovitch  
President

Mercedes-Benz Downtown Calgary

Sales: 909 - 15th Street S.W., Calgary, Alberta T3C 1E5  
Sales Telephone 403-232-6400 • Sales Fax 403-232-6565

Service & Parts: 2312 - 10 Ave S.W., Calgary, Alberta T3C 0K6  
Service Direct 403-232-6401 • Parts Direct 403-232-6402

Website: [www.mercedesbenzcalgary.com](http://www.mercedesbenzcalgary.com)



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## Backgrounder

**The Issue:** The mailing of municipal assessment notices has put the spotlight on the assessment dynamics with non-residential property assessments and the ratio of non-residential to residential property tax rates in Calgary. As it has been reported 8,000 commercial property owners – almost two-thirds of the 13,500 total non-residential accounts – face double-digit tax hikes in 2019 with more than 1,300 experiencing increases of 30 per cent or more.

With 2019 budget approval, including an \$8M in tax load transfer from non-residential to residential tax payers, the ratio of the municipal non-residential to residential tax rate is still about 4.37 to one. The tax rate ratio has increased over the past number of years primarily due to the consolidation of the previous business tax into the municipal non-residential property tax starting in 2014.

It is important to understand that these 13,500 non-residential accounts are the lifeblood of the community providing much needed jobs to tens of thousands residential property owners.

The situation has created a crisis for many businesses that are already challenged in a difficult economy; particularly small- and medium-sized businesses that contribute to the vitality and quality of life in our neighbourhoods. These increases to non-residential property taxes, while paid by the property owner, are passed on to the businesses leasing the space.

If this situation is going to be resolved, Calgary City Council must hear from business.

A [CBC article posted November 6, 2018](#) reported about 55 per cent of the property tax load in Calgary is paid by non-residential properties versus 48 per cent in Edmonton, 45 per cent in Vancouver and 35 per cent in Ottawa. The issue has been masked by energy companies footing more and more of the bill in a booming economy but it's no longer the case.

While Council has been making efforts to reduce spending including reducing operational spending by approximately \$600 million and eliminating 500 positions in the 2014 to 2018 budget and business plan cycle, Calgary's economic environment demands The City continue to strive for cost reductions, such as the commitment to additional savings in the 2019-2022 budget and business plan cycle.

**Call to action:** City Administration is meeting with business groups to find solutions before Council votes on the issue in April, 2019. Writing to Council is one way for Calgary's business community to make its voice heard on a much-needed change that will benefit the city. On January 28, 2019, Council will be discussing priorities for the term. Hearing from businesses before that date will help Council to understand the issue.

We encourage you to share this communication with other business leaders, so Councillors understand how important this issue is to the Calgary business community. To make your company's voice heard, you have two options. You can sign your name to the letter attached or write your own letter.

All correspondence must be sent before January 25 to: [smoser@calgaryeconomicdevelopment.com](mailto:smoser@calgaryeconomicdevelopment.com)

**LETTER TO COUNCIL REGARDING A PLAN TO REDUCE THE TAX WEIGHT FOR NON-RESIDENTIAL  
PROPERTY OWNERS – PLEASE PUT ON YOUR OWN LETTERHEAD**

January XX, 2019

To Calgary City Council:

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Sincerely,

**Name: Doug Schafer**  
**Title: Owner**

**Company: Alberta Mountain Air Heating & Air Conditioning**



## RENOIR MANAGEMENT CORPORATION

January 22, 2019

To Calgary City Council:

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There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following steps as a start:

1. **Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.**
2. **Hire a Consulting Firm to review and analyse the expenses to lower the current expenses.**
3. **All raises in all departments of the City should be halted for a 2 year period.**
4. **Sell all City of Calgary owned property to private sector to generate cash.**
5. **Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.**
6. **Put all Business Taxes back onto the Business Owner Instead of on Property Taxes.**

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.



-2-

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Sincerely,  
Cindy Down, President



Renoir Management Corporation  
cindy@renoirmanagement.com



2307 Country Hills Blvd. NE  
Calgary, AB T3J 0R4  
Phone: (403) 984-9696  
info@chhyundai.com  
chhyundai.com



January 24, 2019

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Sincerely,

**Nate Clarke**  
**President**  
**Kaizen Automotive**



2451 Country Hills Blvd.  
Calgary AB, T3J 0R4

403-287-5999  
info@chnissan.com  
chnissan.com

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**Nate Clarke**  
**President**  
**Kalzen Automotive**





1313 36 St. NE, Calgary AB, T2A 6P9  
403-207-1000  
info@cmpauto.com  
cmpauto.com



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Sincerely,

Nate Clarke  
President  
Kalzen Automotive



**GMC**





**Shaw GMC Chevrolet Buick Limited Partnership**

4620 Blackfoot Tr. S.E.

Calgary, Alberta T2G 4G2

Phone: (403) 243-4200 • Fax: (403) 243-3578

www.shawgmc.com • info@shawgmc.com



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**Nate Clarke**  
President  
Kalzen Automotive





3131 - 32 Ave. N.E.,  
Calgary, Alberta T1Y 6J1

Phone: (403) 291-2626  
Fax: (403) 250-6732  
Email: [info@sunridgenissan.com](mailto:info@sunridgenissan.com)

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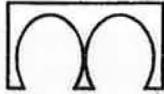
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Sincerely,

**Nate Clarke**  
President  
Kalzen Automotive

Experience a New Way of Doing Business  
[www.sunridgenissan.com](http://www.sunridgenissan.com)



**Mona Lisa ARTISTS' MATERIALS LTD.**

1518 - 7th Street S.W., Calgary, Alberta, Canada T2R 1A7  
Telephone: (403) 228-3618 Email: [monalisa@nucleus.com](mailto:monalisa@nucleus.com)  
Web: [www.monalisa-artmat.com](http://www.monalisa-artmat.com)

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By addressing the non-residential property tax issue now, Council can continue to build a business-friendly, sustainable environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

Jennifer Beeger  
General manager  
Mona Lisa Artists' Materials (60 year old family business)





January 25, 2019

**Calgary City Council**

In the December 2014 issue of Business in Calgary, Mr. Frank Atkins wrote an interesting article pertaining to the City of Calgary and the taxation issue (copy attached). I quote from the opening paragraph:

**"I have always thought that the City of Calgary is a very poorly run institution. There seems to be no connection whatsoever between sources of revenue and planned expenditure. This leads to a never ending desire for more revenue. It does not seem to have dawned on city council that perhaps they spend too much money on unnecessary items."**

The real issue here is not whether to download a portion of the business tax burden onto the residential sector but how to get the City of Calgary's runaway spending under control and manage City services in a fiscally responsible manner. The current tax burden is untenable. People cannot afford to establish or maintain a business here and it is to the point where those employed or unemployed in the private sector can no longer afford to live here.

Every year the citizenry of Calgary are faced with tax increases. This has been a situation that manifested itself long before any downturn in the energy sector. Every year Council and the Mayor come up with new reasons why taxes have to be increased.

This statement rings true of every elected official of every level of government. Witness not only the financial mess in Calgary but the provincial and federal deficits as well. It would appear that the primary role of elected officials is to find new reasons and creative ways to collect more taxes.

It matters not whether we are talking business or residential taxes. Enough already. Get your house in order. Trim the City operations. Try some belt tightening, i.e. wage decreases, lay offs. Contract services to the private sector. (This has been suggested as long as I can remember.)

Unless the Council is prepared to take real action starting with their own salaries and perks, the businesses and residents of this community will be held hostage to a never ending stream of tax increases.





It would not surprise me in the least to see “yellow vests” marching on City Hall in the not too distant future.

Yours truly,

**Lifestyle Homes Inc.**

**Ron Bird**  
**President**



BY FRANK ATKINS

## Different Year, Same Budget Mess

I have always thought that the City of Calgary is a very poorly run institution. There seems to be no connection whatsoever between sources of revenue and planned expenditure. This leads to the never-ending desire for more revenue. It does not seem to have dawned on city council that perhaps they spend too much money on unnecessary items.

In early November, we officially re-entered the whining tax season in Calgary. One more time we are being told that the city has no choice but to raise taxes by 4.7 per cent annually for the next four years. This does not include proposed increases in utility bills and transit fares. When confronted with the possibility that they could just spend less money, the progressives on council, led by the mayor, point to the fact that population growth requires more services. I agree that when we have significant in-migration, there is a need to provide increased services. The problem here is that the mayor and council are only focusing on one portion of the big picture, in what appears to be some sort of hastily conceived public relations strategy.

Notice that the budget is no longer called a budget, but rather an "action plan." I suppose that we are to imagine the mayor and council busily running around thinking up ways to make our lives better. The most interesting part of this public relations strategy is that the mayor has introduced a new tone

The problem here is that the mayor and council are only focusing on one portion of the big picture, in what appears to be some sort of hastily conceived public relations strategy.

into the defence of the tax increases. I heard Mr. Nenshi on a radio news clip adopting what can only be described as a condescending tone, telling us that he cannot control the number of police officers on the street nor the number of firefighters that are needed. On the surface, he is correct. But what about some of the other expenditures? Can they be described as being caused by people moving to Calgary and therefore be deemed as necessary?

The mayor needs to explain why we need a new bridge from St. Patrick's Island to the East Village. Bear in mind that this is a pedestrian bridge, which replaced an existing pedestrian bridge. Perhaps all of the people who are moving here are going to live in East

Village and they will desperately need foot access to the zoo. The mayor needs to explain why we need Parkdale Plaza which, according to the city website, is "a new plaza for Calgarians to pause, enjoy and reflect." This appears to be a pressing infrastructure need, caused by people moving here. I am certain that there must be other projects like these ones that the mayor is not keen to talk about in the face of impending tax increases.

The above spending notwithstanding, the mayor and council need to make some decisions about how they operate. For instance, why is the City of Calgary involved in running recreation centres? This simply duplicates what is being done in the private sector. More generally, the city needs to think about contracting out more services. I am certain that this can be done in a manner that will cost Calgarians less money, and obviate the need for tax increases.

Mr. Nenshi, I challenge you to address these issues, and explain why we still need these excessive tax increases. **BAC**

FRANK ATKINS IS AN ASSOCIATE PROFESSOR OF ECONOMICS AT THE UNIVERSITY OF CALGARY, A SENIOR FELLOW AT THE FRONTIER CENTRE FOR PUBLIC POLICY AND A MEMBER OF THE ADVISORY BOARD OF THE INSTITUTE FOR PUBLIC SECTOR ACCOUNTABILITY.



January 24, 2019

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Sincerely,

  
Kelly Temple  
Dealer Principal – Eastside Kia



**LETTER TO COUNCIL REGARDING A PLAN TO REDUCE THE TAX WEIGHT FOR NON-RESIDENTIAL  
PROPERTY OWNERS – PLEASE PUT ON YOUR OWN LETTERHEAD**

**January 23, 2019**

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Sincerely,

Andrew Ferguson  
Owner

Kensington Wine Market



January 22, 2019

Dear Calgary Council Members,

I have lived in Calgary since my graduation from U of S in the mid 1980's. Like many Saskatchewanites of that era, I was an economic refugee you left a province that had been hogtied by years of socialistic policies, limiting economic opportunity and a general dismal environment of civic and provincial pride.

Calgary at that time was still crawling out of the early 80's NEP debacle but, nevertheless, the civic energy, pride and initiative was still a refreshing improvement from our difficult environment in Saskatchewan at the time for a young man trying to make his way.

Over the years, Calgary has enjoyed its economic ups and downs given the cyclicity of our major industry but the one thing that has been a common thread has been focus on personal initiative and civic pride. This was most evident in our hosting the 1988 Olympics, arguably one of the most successful Winter Olympics ever held. In that same era, we enjoyed the Calgary Flames Stanley Cup runs in 1986 and 1989. The positive civic culture and economic spin-offs derived from those runs fuelled our civic spirits and economy for years. We were lucky enough to experience this again in 2004.

Over the years, the Flames ownership group was always inspirational to me. They were/are people of personal initiative, business acumen and risk-takers as they rose to their position as NHL owners. In addition, over the years, I was always amazed at the philanthropic initiative this group had for our city. Whether they were making high profile personal or Flames Foundation donations, or contributing to community initiatives anonymously, of which I was aware of many instances. These are not billionaires looking for a hand-out. They have been leaders in our community who deserve the respect for their civic energy and contributions over many years.

I need not go into the many economic benefits of adding a New Arena to the Rivers District development project, as I am sure you are well aware these issues by this time from the myriad of other letters you will or have received. My beckoning for consideration for a New Arena initiative is not solely a Calgary Flames issue but one of further economic spin-offs through other arena usages and attraction of private capital to additional redevelopment of the Rivers District/Victoria Park, which is a much more attractive offering for investors with a new arena.

What I am asking from you is to step back and review your vision of this city. What are your greatest moments here? What do you think sets us apart from other cities in Canada and the world? What civic energy was responsible for us to foster this direction? Did historical civic initiatives that fuelled our unique civic culture come from careful cost/benefit analysis and painful public consultation with every special interest group or from an overall common sense position of civic energy and pride to set us apart from other cities that have chosen to not venture forward with vision and are now mired stuck in neutral.

Thank you for your consideration of these issues. I trust you will do the right thing.

Sincerely

Brian Melhoff,

Director, Wealth Management Scotia McLeod

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a division of Scotia Capital Inc.  
Suite 1700, 225 6th Avenue SW  
Calgary, AB  
Canada T2P 1N2

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scotiawealthmanagement.com

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January 24<sup>th</sup>, 2019

Attn: Calgary City Council

**RE: REDUCING THE TAX WEIGHT**

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Sincerely,

**Prairie Merchant Corporation**



W. Brett Wilson  
Chairman

environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Chris Chan', with a long horizontal flourish extending to the right.

**Chris Chan**  
**President W. Chan Investments Ltd.**





January 21, 2019

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Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with *Calgary in the New Economy*, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

Dominic Caracciolo

Owner, Mercato 2224 4<sup>th</sup> Street SW; Calgary, AB T2S 1W9

Owner, Wurst 2437 4<sup>th</sup> Street SW; Calgary, AB T2S 1X5

January 25, 2019

**Re: LETTER TO COUNCIL REGARDING A PLAN TO REDUCE THE TAX WEIGHT FOR NON-RESIDENTIAL PROPERTY OWNERS**

---

To Calgary City Council,

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Sincerely,

Pauline Chan

Megan Coonan

Adriana Liwski

**Owners of Barre West**

**LETTER TO COUNCIL REGARDING A PLAN TO REDUCE THE TAX WEIGHT FOR NON-RESIDENTIAL  
PROPERTY OWNERS – PLEASE PUT ON YOUR OWN LETTERHEAD**

January 24, 2019

To Calgary City Council:

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Sincerely,

  
Scott Heisler

Manager – QSI Interiors Ltd.





January 24, 2019

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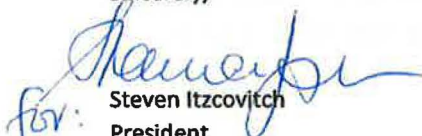
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Sincerely,

  
for: Steven Itzcovitch  
President  
CarMax Canada Superstore



## **SECURFUND DEVELOPMENT CORPORATION**

#200, 2120 4<sup>TH</sup> Street SW, Calgary, Alberta T2S 1W7

Phone: 403-777-1411 | Fax: 403-209-0269

Mobile: 403-630-4491 Email: [wbl@securfund.com](mailto:wbl@securfund.com)

Website: [www.securfund.com](http://www.securfund.com)

### **LETTER TO COUNCIL REGARDING A PLAN TO REDUCE THE TAX WEIGHT FOR NON-RESIDENTIAL PROPERTY OWNERS –**

January 23 2019

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Securfund. From the desk of William Lister



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Sincerely,

Name

Title

A handwritten signature in black ink, consisting of a large, stylized 'W' followed by a large, loopy 'L'.

SECURFUND DEVELOPMENT CORPORATION  
#200, 2120 - 4TH STREET S.W.  
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# TAO OF PEACE

MARTIAL ARTS & LIFE SKILLS

6331 Bowness Road NW  
Calgary, Alberta T3B 0E4  
www.taoofpeace.com

January 23, 2019

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Sincerely,

Chris Leigh-Smith

Owner of The Tao of Peace Ltd and Living From Wisdom Inc

# Eastside

Dodge • Chrysler • Jeep • Ram • Fiat

President  
**Jim McManes**

General Manager  
**Brent Walker**

Controller  
**Stacey Nygard**



**Jeep**



**FAIR**

**FAST AND**

**ACCURATE**

January 25, 2019

To Calgary City Council:

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Sincerely,

**Brent Walker**  
General Manager – Eastside Dodge

## Letter to Calgary City Council and Mayor Nenshi

### **All Calgarians will "PAY" for this Crisis in the grossly unfair tax burden for Non-Residential Business Owners**

January 23, 2019

Dear Mayor Nenshi and Councilors ( my councilor Ward Sutherland )

As a proud long time resident of Calgary who owns several rental properties and my primary residence on beautiful Bow Cres I am very concerned. I have finally taken the time to be "educated" as to the genesis and reality of the tax burden being born by the businesses in this community.

It is natural at first glance to be self centered and say I don't want anymore residential taxes. However when I have been made aware of the incredible tax increases ( which will continue in the future) that the business community are dealing with I am shocked. How can they survive with the additional costs of minimum wage increases, Carbon Tax etc.?

The solution I believe is to have the approximately 475,000 residential home owners have an increased tax load which will be minimal increases for each and reduce the taxes for the business owners.

I understand this is a "tough sell" for councilors when there will be an outcry from their constituents but I have confidence that you can "Govern without Fear and without Favor"—do the right thing for the city and in the end your constituents —preserving places to shop, have coffee or cocktails—gathering places which provide important goods and services for us all. I would be in favor of an aggressive approach with the transition of approximately 300 million from businesses to resident tax payers. I personally will be happy to share proportionally in this effort.

In conjunction with this I ask that you and your administration look at holding expenses and cutting unnecessary programs in order to save or reduce taxes over time. I too would like you to look at capital projects like the Green Line—does the cost benefit analysis work for Calgarians—in my opinion we would be better served investing in the BMO expansion, Entertainment District and Arts Common.

Thank you for listening and I wish you the best in your efforts—to make a difference it is sometimes painful!

Yours truly

Dr. David Chalack DVM

7020 Bow Cres, NW Calgary T3B 2B9

Cell 1-403-585-2455 and email [dchalack@altagenetics.com](mailto:dchalack@altagenetics.com)





**carboncopy**DIGITAL  
PRINT & SIGN SOLUTIONS

January 18, 2019

To Calgary Economic Development:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

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There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City **and take a hard look at staffing levels and salaries.**
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

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Sincerely,

Tony Militano  
President / Owner  
Carbon Copy Digital



January 24, 2019

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Sincerely,

Navroz Jessani  
General Manager

Highwood Projects Inc

390, 800 6 Ave SW

Calgary Ab T2P3G3

January 23, 2019

**A PLAN TO REDUCE THE TAX WEIGHT FOR NON-RESIDENTIAL PROPERTY OWNERS**

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Continue the current efforts to reduce operational spending by the City.

Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

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Sincerely,

A handwritten signature in blue ink, appearing to be 'Ali Jomaa', with a stylized, flowing script.

Ali Jomaa, President



## LETTER TO COUNCIL REGARDING A PLAN TO REDUCE THE TAX WEIGHT FOR NON-RESIDENTIAL PROPERTY OWNERS

January 23, 2019

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There aren't simple solutions to resolve complex challenges like downturn in the energy sector, redefining economic resiliency for Calgary or the resulting historic high, downtown office vacancies & declining values; but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over two to three years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal, non-residential tax increases until the transfer of some (ideally 30%) of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit businesses just outside the downtown core. Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth while supporting the existing base.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners in past years. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

By addressing the non-residential property tax issue now, Council can continue to build a business-friendly, sustainable environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

Name ANNA OSTBERG Anna Ostberg

Title OWNER

Company RUBERTO OSTBERG GALLERY



January 22, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councilors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with Calgary in the New Economy, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jason Deyholos'.

Jason Deyholos  
President

## Sam Moser

---

**From:** Kensington Fitness <kensingtonfitness@gmail.com>  
**Sent:** Friday, January 18, 2019 5:41 PM  
**To:** Sam Moser

January 18, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

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There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with Calgary in the New Economy, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all

citizens to prosper.

Sincerely  
Debbra Hobbs  
Owner

Kensington Fitness, 223 10th Street NW

**Kensington Fitness - Personal Training & Wellness**



**[www.kensingtonfitness.ca](http://www.kensingtonfitness.ca)**

Find us on [Facebook](#), [Twitter](#) & [Instagram](#)





January 24, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with *Calgary in the New Economy*, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

A handwritten signature in blue ink, appearing to read "Steven Itzcovitch".

Steven Itzcovitch  
President  
Fix Auto Calgary Coachworks

## Fix Auto Calgary Coachworks

625 Goddard Avenue N.E., Calgary, Alberta T2K 6K1 | T 403.275.7000 | F 403.286.4513  
3170 - 118 Avenue S.E., Calgary, Alberta T2Z 3X1 | T 403.255.2100 | F 403.255.2195

calgarycoachworks.com



January 24, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

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There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with *Calgary in the New Economy*, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,



Scott Wright  
Northwest Acura



Mercedes-Benz

Mercedes-Benz Country Hills

Authorized Mercedes-Benz Retailer

January 24, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future. The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with Calgary in the New Economy, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

Jim McManes

Dealer Principal - Country Hills Mercedes Benz



Mercedes-Benz - are registered trademarks of Daimler AG, Stuttgart, Germany

2450 Country Hills Boulevard NE  
Calgary, Alberta T3N 1X1  
Main: (403) 930-7778 | Fax: (403) 775-0039  
www.mbcountryhills.com





January 24, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

There aren't simple solutions to resolve complex challenges like downturn in the energy sector, redefining economic resiliency for Calgary or the resulting historic high, downtown office vacancies & declining values; but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over two to three years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal, non-residential tax increases until the transfer of some (ideally 30%) of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit businesses just outside the downtown core. Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth while supporting the existing base.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners in past years. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

By addressing the non-residential property tax issue now, Council can continue to build a business-friendly, sustainable environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

SHAQIR DURAJ  
Name  
Title OXNER  
Company A.M.B Property  
MANAGEMENT LTD

(SHAQIR) JAN. 25. 2019



# METRO FORD

METRO FORD SALES LTD.

NINTH AVENUE AND ELEVENTH STREET S.W., CALGARY, ALBERTA, P.O. BOX 1150, T2P 2K9  
January 24, 2019 TELEPHONE 263-4530 FAX 233-8195

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with *Calgary in the New Economy*, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

  
Reg Pattemore  
Owner and President  
Metro Ford Sales Ltd.





January 21, 2019

To Calgary City Council:

Calgary is famous for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

There aren't simple solutions to resolve complex challenges like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start:

1. Transfer a portion of the municipal property tax load from non-residential to residential properties over four or five years.
2. Continue the current efforts to reduce operational spending by the City.
3. Use one-time funding from the City's financial reserves to buffer some of the exceptionally high municipal non-residential tax increases until the transfer of some of the municipal property tax load on non-residential property owners has been achieved.

Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses, Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with *Calgary in the New Economy*, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

**Name:** Lynda Ness   
**Title:** Owner  
**Company:** JNL Mechanical Ltd.



Co-Star Consulting Ltd.  
1036 Kerfoot Crescent S.W.  
Calgary, AB, T2V 2M7

January 22, 2019

**Attention: Calgary City Council**

**REGARDING A PLAN TO REDUCE THE TAX WEIGHT FOR NON-RESIDENTIAL PROPERTY OWNERS**

Dear City Council:

The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

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Taking these actions would help local companies in a transitioning economy while mitigating the impact on hard-hit suburban businesses. Calgary has maintained some of the lowest residential property taxes in Canada. This needs to be re-balanced to catalyze business growth.

City Council is aware of the challenges and has responded with lower spending and accessing reserve savings to mitigate the impact on non-residential property owners. More needs to be done to ensure Calgary's competitiveness as a business-friendly city.

These changes would align with *Calgary in the New Economy*, the economic strategy approved by Council last year that highlighted a positive business environment as critical to future prosperity. By addressing the non-residential property tax issue now, Council can continue to build a business-friendly environment, paving the way for businesses to drive Calgary forward and create opportunities for all citizens to prosper.

Sincerely,

A handwritten signature in black ink, appearing to read 'Guy Buchanan', with a stylized, flowing script.

**Guy Buchanan, P.Eng., P.E. | President**

**Co-Star Consulting Ltd.**

**C 403.589-6701 | T 403.212-8990**

[Guy@Co-Star.ca](mailto:Guy@Co-Star.ca)





Seed N Salt Inc  
2008 4<sup>th</sup> ST SW  
Calgary AB  
T2S 1W3

Re: Plan to reduce the tax weight for nonresidential property owners

January 23, 2019

To Calgary City Council:

*Calgary is known for its entrepreneurial spirit and being home to companies that have shaped Canada's economy while driving the growth and prosperity in this city, and there is a need to safeguard this for the future.*

As co-owners of a new business (20 months old) in a growing industry we are challenged to understand why we would continue to grow our business in Calgary even though the concept has the propensity to grow. The harsh economic landscape is at a critical point for many companies and is a threat to the vibrancy of the business community and the quality of life for all Calgarians. As a city, we must adapt to the new economic reality to ensure Calgary continues to be a leading centre for business and a place of opportunity for all citizens.

We must all tighten our belts and prioritize spending, but one action City Council can take to help local businesses would be to address the increases to suburban non-residential property owners as a result of decline in market value in the downtown. We fully support reducing the municipal non-residential to residential tax rate ratio to transfer some of the tax load from non-residential properties to residential properties.

**There aren't simple solutions to resolve complex challenges** like a structural change in the energy sector or the historic high downtown office vacancies and declining values, but we urge Councillors to consider the following three steps as a start: