

## PREVIOUS COUNCIL DIRECTION

Date	Meeting Type	Report Number	Decision
2018 November 19	Council	PFC2018-1134	<ol style="list-style-type: none"> <li>1) Direct the Assessment &amp; Tax Working Group to present its final report to the Priorities and Finance Committee, no later than Q1 2019.</li> <li>2) Direct Administration to consider the following: <ol style="list-style-type: none"> <li>a) Budget reductions to offset tax-shift to reflect the New Norm;</li> <li>b) Solutions to reduce swings in redistribution;</li> <li>c) City-Initiated diversification of revenue sources to reduce reliance on the property tax;</li> <li>d) Alternatives to the Phased Tax Program to support businesses directly;</li> <li>e) Reducing the ratio between residential and non-residential over a period of 5 years;</li> <li>f) Incentivizing/reducing barriers to residential development in the Centre City; and</li> <li>g) Council Strategic Session outlining challenges and opportunities in the Downtown.</li> </ol> </li> <li>3) Direct Administration to consult with Calgary Economic Development to undertake a policy, process, and membership gap analysis, regarding Downtown recovery, to ensure alignment and maximize capacity-building, and return to Council with recommendations and budget implications no later than Q1 2019. (Not the subject of this report)</li> <li>4) Direct Administration to convene a Financial Task Force comprised of internal and external experts to develop a strategy on the following: <ol style="list-style-type: none"> <li>a) Short term mitigation</li> <li>b) Long term solutions</li> <li>c) Revenue options to improve financial resiliency</li> </ol> </li> <li>5) Return to Council through Priorities and Finance Committee with the recommended membership, framework, and terms of reference no later than Q1 2019.</li> </ol>

<p>2018 November 14</p>	<p>Council</p>	<p>C2018-1158</p>	<p>Direct Administration, that if provincial tax room should become available for 2019, to make use of the tax room to reduce the municipal non-residential tax property tax rate Council's highest priority.</p> <ol style="list-style-type: none"> <li>1. Find salary and wage savings to achieve a property tax increase of 2.45% in 2019, and fix the residential tax rate increase at 3.45% to achieve a shift from the non-residential assessment base to the residential base. (Not the subject of this report)</li> <li>2. Better inform mid-cycle budget considerations and to shape the focus of anticipated Zero-based reviews, direct Administration (specifically Corporate Initiatives and Intergovernmental &amp; Corporate Strategy) to work with Mayor Nenshi and Cllrs Colley-Urquhart and Gondek in drafting the agenda and outcomes for the January 28 2019 Strategic Meeting of Council that will accomplish the goals of: <ol style="list-style-type: none"> <li>a. Setting Council strategic priorities for the remainder of the term;</li> <li>b. Discussing the major unfunded capital projects, and</li> <li>c. Inform the agenda and outcomes for a subsequent session to conduct a review of the 61 services lines (and subsets) before the end of Q3 2019 (Not the subject of this report)</li> </ol> </li> <li>3. Come back in Q1 with further options on shift from non-residential assessment base to the residential assessment base as previously directed by Council, including but not limited to: <ol style="list-style-type: none"> <li>a. Creation of a small-business assessment class</li> <li>b. Continuing shift from non-residential to residential;</li> <li>c. One-time money to manage the transition;</li> <li>d. Advocacy with the Federal and Provincial governments;</li> <li>e. An examination of reserves and other funding sources which may be available.</li> </ol> </li> <li>4. Meet with the Chamber of Commerce, Commercial Real Estate Advisory Committee of Calgary, Economic Development and other interested stakeholders by the end of April</li> </ol>
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			2019, to share ideas and options generated through the tax shift work undertaken in point 3 above. Following this engagement, bring a joint Administration/business community presentation to the Priorities & Finance Committee on May 14, 2019.
2018 April 25	Council	C2018-0489	Council approved the indicative tax rates.
2018 March 19	Council	PFC2018-0045	Council recommended the implementation of the one-time 2018 Municipal Non-Residential Phased Tax Program (2018 PTP). The 2018 PTP limited the increase in 2018 municipal non-residential property taxes for eligible non-residential property owners to five per cent (not including the effect of Business Tax Consolidation (BTC)).
2017 January 23	Council	C2017-0057	Council recommended the implementation of the one-time 2017 Municipal Non-Residential Phased Tax Program (2017 PTP). The 2017 PTP limited the increase in 2017 municipal non-residential property taxes for eligible non-residential property owners to five per cent (not including the effect of Business Tax Consolidation (BTC)).
2012 April 09	Council	PFC2012-35	<p>Council approved, the consolidation of business tax revenue into the non-residential property tax, based on the following schedule for the incremental transfer of budgeted 2013 business tax revenue, adjusted for physical growth and contingency amounts in future years:</p> <ul style="list-style-type: none"> <li>• zero per cent in 2013;</li> <li>• 10 per cent in each of the years 2014-2015; and</li> <li>• 20 per cent in each of the years 2016-2019, with business tax, for business tax purposes, eliminated in 2019.</li> </ul>