

PREVIOUS COUNCIL DIRECTION

| Date | Meeting Type | Report Number | Decision |
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| 2018 November 19 | Council | PFC2018-1134 | <ol style="list-style-type: none"> 1) Direct the Assessment & Tax Working Group to present its final report to the Priorities and Finance Committee, no later than Q1 2019. 2) Direct Administration to consider the following: <ol style="list-style-type: none"> a) Budget reductions to offset tax-shift to reflect the New Norm; b) Solutions to reduce swings in redistribution; c) City-Initiated diversification of revenue sources to reduce reliance on the property tax; d) Alternatives to the Phased Tax Program to support businesses directly; e) Reducing the ratio between residential and non-residential over a period of 5 years; f) Incentivizing/reducing barriers to residential development in the Centre City; and g) Council Strategic Session outlining challenges and opportunities in the Downtown. 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) 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"> a) Short term mitigation b) Long term solutions c) Revenue options to improve financial resiliency 5) Return to Council through Priorities and Finance Committee with the recommended membership, framework, and terms of reference no later than Q1 2019. |

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| <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"> 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) 2. Better inform mid-cycle budget considerations and to shape the focus of anticipated Zero-based reviews, direct Administration (specifically Corporate Initiatives and Intergovernmental & 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"> a. Setting Council strategic priorities for the remainder of the term; b. Discussing the major unfunded capital projects, and 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) 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"> a. Creation of a small-business assessment class b. Continuing shift from non-residential to residential; c. One-time money to manage the transition; d. Advocacy with the Federal and Provincial governments; e. An examination of reserves and other funding sources which may be available. 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 |
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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 | 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: <ul style="list-style-type: none"> • zero per cent in 2013; • 10 per cent in each of the years 2014-2015; and • 20 per cent in each of the years 2016-2019, with business tax, for business tax purposes, eliminated in 2019. |