

## White Boarding Session: Problem identification ideas

During the drop in white boarding session with Council members and Administration, a great deal of discussion was focused upon articulating the question of “what is the problem we are trying to solve?” The following comments represent much of the discussion around identification of the problem statement from the white boarding session. Further discussion will be held during Council on March 18<sup>th</sup> to define and refine the problem statement along with discussion and a decision on guiding principles to guide the discussion going forward.

- What can we do for 2019?
- Are the current year efforts aimed to target smaller businesses with a reduced ability to pay and/or to incent businesses
- With the drop in assessment values from large Downtown office buildings, the responsibility for tax dollars has moved from the downtown to non-downtown properties. The following key questions arise:
  - How should tax responsibilities be shared?
  - What is the share of the total budget represented by residential and non-residential property taxes?
  - Can we reduce the City of Calgary’s budget to assist with mitigation?
- How do we maintain a competitive business tax environment?
- How do we find the right balance to shift?
- How do we protect residential property owners from the shift?
- How do we reduce volatility/lack of way to predict non-residential tax bill?
- How do we make the change to the residential and non-residential shares quickly?
- How do we minimize one-time solutions?
- How do we keep businesses going to keep people employed?
- Overall size of the City’s budget – we have two options to control
  - How do we increase revenues?
  - How do we reduce expenses?
- How do we find a solution to the reduced downtown assessment values until the valuation of the downtown properties comes back?

