



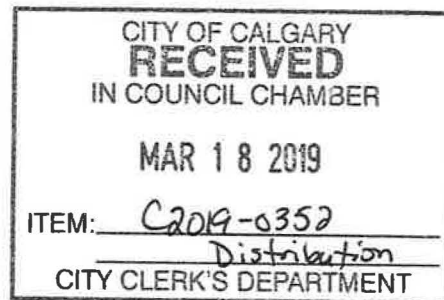
Scenario 6:

Apply base budget reduction or efficiencies of \$90 million to the Non-residential over 2020 - 2022

| | Residential | | | Non-residential | | | Ratio | Shift to Res from NR | Efficiency or Reduction | Cost to fund PTP at 10% |
|--|-------------|---------------|-----------------|-----------------|---------------|-----------------|----------|----------------------|-------------------------|-------------------------|
| | Rate | Tax bill (\$) | Tax impact (\$) | Rate | Tax bill (\$) | Tax impact (\$) | | | | |
| 2019: Approved One Calgary Budget | 3.45% | \$1,940 | \$65 | 1.01% | \$87,587 | \$10,970 | 4.47 : 1 | \$8 million | | \$44 million* |
| 2020 - 2022 Projected | | | | | | | | | | |
| 2020: 3.03% and \$30 million contribution to Non-residential | 3.03% | \$1,999 | \$59 | -0.41% | \$87,228 | -\$359 | 4.32 : 1 | | \$30 million | |
| 2021: 3.03% and \$30 million contribution to Non-residential | 3.03% | \$2,059 | \$60 | -0.26% | \$87,004 | -\$224 | 4.18 : 1 | | \$30 million | |
| 2022: 3.03% and \$30 million contribution to Non-residential | 3.03% | \$2,121 | \$62 | -0.08% | \$86,932 | -\$72 | 4.06 : 1 | | \$30 million | |

- In 2019, use up to \$XX M, funded from the Opportunity Calgary Investment Fund, to create a program to assist small business.
- Develop a strategy to sell City owned land and real estate, as well as aggregate and asphalt operations to assist with additional non-residential relief programs.

* approximate funding required to limit increases in non-residential municipal property taxes to 10% for the qualified properties.





Scenario 6:

Apply base budget reduction or efficiencies of \$90 million to the Non-residential over 2020 - 2022

| Risks | Pros | Cons |
|---|--|--|
| Reconsideration for 2019 required | Maintains the current service levels and capital projects for 2019 | Share of taxes is not addressed |
| Strategy required to raise one time funds | Residential property taxes are maintained as previously communicated | Does not directly address the tax ratio or shift issue over the longer term |
| Expectation for permanent solution is not met given this just continues the same temporary solution | Non-residential property taxes are capped for 2019 | Efficiencies are not guaranteed therefore service levels may be impacted for 2020-2022 |
| | | |