

SUMMARY OF AVAILABLE NON-RESIDENTIAL
PROPERTY ASSESSMENT SUB-CLASSES

PFC2019-0559
ATTACHMENT 2

Regulation	Sub-Class	Definition	Tax Rate Restrictions
Matters Relating to Assessment Sub-Classes Regulation	“Small Business Property”	<p>A property owned or leased by a business:</p> <ul style="list-style-type: none"> (a) operating under a business licence or that is otherwise identified in a municipal bylaw, and (b) has fewer than (i) 50 full-time employees across Canada, or (ii) a lesser number of employees as set out in a municipal bylaw, <p>on December 31 of the assessment year or an alternative date established by bylaw.</p>	Rate may be 75% to 100% per cent of rate set for “other” non-residential property.
	“Vacant Non-Residential Property”	Not defined.	No restriction*
	“Other Non-Residential Property”	Property not classified as “vacant” or “small business” property.	No restriction
City of Calgary Charter	“Derelict”	Not defined. Must be applied generally across the City and not be specific to sites or areas within the City. Must be unoccupied for at least one year.	No restriction*
	“Contaminated”	Not defined. Evidence of contamination above thresholds defined in an applicable bylaw is required.	No restriction*

* Often, in other jurisdictions, tax rates for these sub-classes are higher than typical rates to incentivize development or remediation.