

## Business Tax Consolidation

The business tax consolidation process – the transferring of business tax revenues to the non-residential property tax – is going into its sixth year and will conclude with the elimination of the business tax in 2019.

Please carefully read the enclosed brochure on the business tax consolidation process as it will impact your business tax bill.

If you would like further information, or to estimate tax implications throughout the implementation period, visit [calgary.ca/btc](http://calgary.ca/btc).

## How your business assessment relates to your business tax

Your share of business tax is calculated by multiplying your business assessment by the business tax rate.

$$\text{Business tax} = \text{business assessment} \times \text{business tax rate}$$

Your 2018 business tax bill, reflecting your taxes owing, will be mailed in February.

## What your business taxes support

Business taxes support the delivery of key City services, including transit, protective services, recreation services, parks maintenance and more.

## How can I get more info about business taxes?

**Online** [calgary.ca/businessstax](http://calgary.ca/businessstax)  
**Phone** 311 or 403-268-CITY (2489) outside Calgary

## How can I sign up for Business Tax Instalment Payment Plan (BTIPP)?

**Online** [calgary.ca/BTIPP](http://calgary.ca/BTIPP)  
**Phone** 311 or 403-268-CITY (2489) outside Calgary

## Has your business mailing address changed?

**Email** [businessregistry@calgary.ca](mailto:businessregistry@calgary.ca)

## Have a question or concern with your assessment?

Call Assessment at **403-268-2888**  
 (Mon. – Fri., 8 a.m. – 4:30 p.m.)  
 Or **311** (after 4:30 p.m. daily and on weekends)  
 Hearing impaired **403-268-4889**  
 Online **[calgary.ca/assessment](http://calgary.ca/assessment)**  
 Mail The City of Calgary  
 Assessment (#8002)  
 P.O. Box 2100, Stn. M  
 Calgary, AB T2P 2M5  
 In person\* 2924 11th St. N.E. Calgary  
 \* Please call first to arrange an appointment

# 2018 Business Assessment



The City of Calgary assesses business premises each year for taxation purposes.

Your **2018 business assessment** reflects the **typical net annual rental value** of your premises based on the **July 1, 2017** valuation date, and **provides the basis for your 2018 business tax bill**.

For more information on how your business assessment and taxes work together, visit [calgary.ca/ourfinances](http://calgary.ca/ourfinances).

### Customer Review Period

If you have any questions about your business assessment, contact us during the Customer Review Period printed on the front of your business assessment notice. **Any changes to your 2018 business assessment will only be considered if an inquiry is received during the Customer Review Period.**

### Who is assessed?

In most situations, any person who operates a business within Calgary will be assessed for business tax purposes, regardless of whether one rents, leases or owns the space. A person having a lease may choose to sublet certain areas to another business. Generally, the head lessee will be assessed and taxed for the entire area.

### Assessment Search

Assessment Search (accessed through [calgary.ca/assessment](http://calgary.ca/assessment)), is a website for business owners to obtain more information on their assessment and premises details.

In August 2017, updates were made to Assessment Search to provide users with an enhanced experience. All functions were maintained while the look and navigation were improved. If you have any questions about the changes, please contact us at **403-268-2888**.

For more information about Assessment Search and what is available, see the back of your assessment notice and/or visit [calgary.ca/assessment](http://calgary.ca/assessment).

### Assessment Review Board

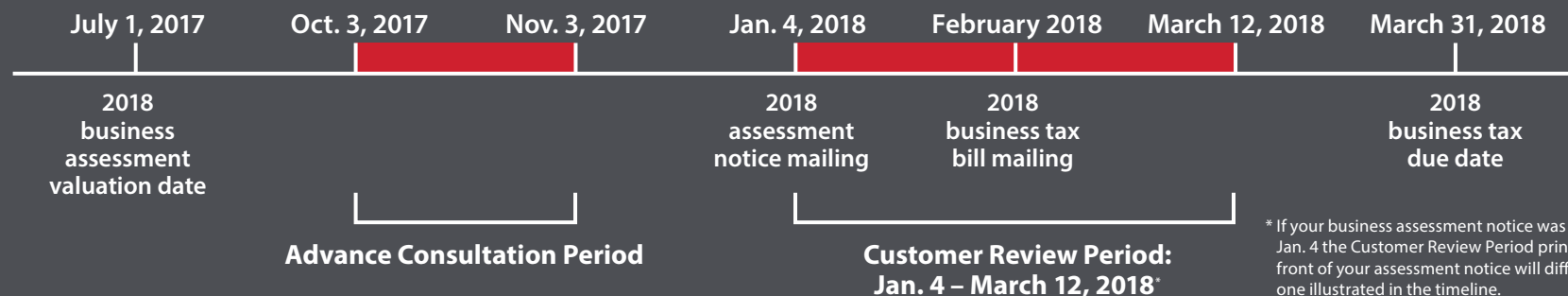
If you have concerns with your business assessment, contact Assessment at **403-268-2888**. Your assessor may be able to resolve them without the need to file a formal complaint. **You do not have to file a formal complaint to contact Assessment.**

If your concerns are not resolved by contacting your assessor, visit [calgaryarb.ca](http://calgaryarb.ca) for more information and/or to file a complaint online. An Assessment Review Board complaint form (located at [municipalaffairs.alberta.ca](http://municipalaffairs.alberta.ca) by typing "ARB complaint form" in the search field at the top right-hand corner) must be submitted with the complaint fee noted on the front of your business assessment notice.

To authorize an agent to act on your behalf for the complaint process, complete the Assessment Complaints Agent Authorization form, located at [municipalaffairs.alberta.ca](http://municipalaffairs.alberta.ca) by typing "agent authorization" in the search field at the top right-hand corner.

Formal complaints with the Assessment Review Board can only be made during the Customer Review Period printed on the front of your notice.

## 2018 Business Assessment and Tax Timeline



\* If your business assessment notice was mailed after Jan. 4 the Customer Review Period printed on the front of your assessment notice will differ from the one illustrated in the timeline.