

# Previous Council Direction Summary

Residential Heritage Tax Incentive

## Context

The City of Calgary’s approach to heritage conservation is guided by the Municipal Development Plan and the Calgary Heritage Strategy. These documents highlight the value of heritage, the need to identify and protect heritage assets, and the need to encourage heritage conservation through policy tools and financial incentives.

Administration’s work on tools and incentives was accelerated in 2019 (PFC2019-0223) following an update on City-owned heritage assets, an overview of best practice heritage conservation tools that could be implemented in Calgary, and the loss of the Enoch Sales House to fire in early 2019.

Administration subsequently presented the Heritage Conservation Tools and Incentives report in 2020 (PUD2020-0758) with recommendations on measures that would encourage heritage conservation in Calgary. Council supported Administration’s overall recommended approach. However, due to financial uncertainty around the then emerging COVID-19 pandemic, investments were temporarily scaled back or deferred. This report fulfils Council direction to report back on the creation of a tax credit program to incentivize the designation of residential properties as Municipal Historic Resources.

## Previous Council Direction

DATE	REPORT NUMBER	DIRECTION
2022 February 15	IP2022-0053	City Planning Policy Roadmap 2022 That the Infrastructure and Planning Committee recommends that Council direct Administration to adjust the reporting timeline for the residential tax credit financial incentive package for consideration in the 2023-2026 budget deliberations and to return to the Executive Committee no later than Q3 2022.
2020 July 27	PUD2020-0758	Heritage Conservation Tools and Incentives 1. Undertake a two-year phased program (2021 – 2023) to implement the heritage area policy tools, using the recommended thresholds, through the local area planning process, Land Use Bylaw amendments, or associated land use redesignations, and return to the Standing Policy Committee on Planning and Urban Development to report on the progress in Q1 2024; 2. Alter the City-wide Historic Resource Conservation Grant Program by: a) Preparing a mid-cycle budget request for a \$2 million increase to the base budget and funding for the City-wide Historic Resource Conservation Grant Program from \$500,000 to \$2.5 million;

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		<p>b) Restructuring the grant program to direct \$2 million to non-residential conservation projects with a cap of \$1 million per project, and reserve \$500,000 for residential projects with the existing cap of \$125,000; and,</p> <p>3. Return to the Priorities and Finance Committee no later than Q1 2022 with the residential tax credit financial incentive package for consideration in the 2023-2026 budget deliberations.</p>
2020 April 1	PUD2020-0259	<p>Heritage Conservation Tools and Incentives</p> <p>1. Direct Administration to return to the Standing Policy Committee on Planning and Urban Development no later than 2020 October 7 with refined financial tools and incentives, respecting future financial constraints in the face of the global COVID-19 pandemic; and</p> <p>2. Recommendations to be brought to mid-cycle budget in November. Recommendations may also incorporate any relevant pre-COVID-19 considerations as outlined in Attachment 13.</p>
2019 November 6	PUD2019-1359	<p>Heritage Preservation Tools and Incentives</p> <p>Heritage Preservation Tools and Financial Incentives, PUD2019-1359 Due Q4 2019 to be moved to no later than April 2020.</p>
2019 March 5	PFC2019-0223	<p>City of Calgary Heritage Assets</p> <p>That the Priorities and Finance Committee direct Administration to conduct further analysis on heritage preservation tools and financial incentives and report back to SPC on Planning and Urban Development no later than Q4 2019.</p>