



# Tax Incentives for Renewable Generation Developments on Brownfield Sites

EC2023-1120

October 11, 2023

ISC: Unrestricted

Tax Incentives for Renewable Generation Developments on Brownfield Sites

CITY OF CALGARY  
**RECEIVED**  
IN COUNCIL CHAMBER  
**OCT 17 2023**  
ITEM: 11-2 EC2023-1120  
Distrib-Attach 3  
CITY CLERK'S DEPARTMENT



# Previous Council Direction

On 2023 February 14, Council directed Administration through a Notice of Motion (EC2023-0131) to explore the ATCO Solar Farms located on brownfield sites as a pilot for future incentive programs on similar brownfield sites and return to Council with recommendations, next steps, and lessons learned as a part of a larger program by Q4 2023.



# Recommendations

That Executive Committee recommend that Council:

- 1) Adopt the proposed Council Policy 'Tax incentives for renewable power generation developments on brownfield sites' in Attachment 2.

That Executive Committee:

- 2) Forward this report to the October 17 Regular Meeting of Council.

## Current Situation

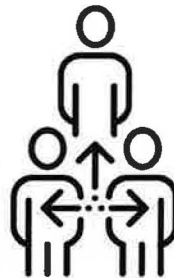
- Developers of renewable energy assets are challenged to find parcels of land suitable for development of their assets such as solar farms within city limits.
- The City does not have existing incentives; however, other jurisdictions in Alberta have provided incentives to these types of developments that have helped inform the draft Council Policy and the future bylaw.
- The draft Council Policy for tax incentives for renewable generation developments on brownfield sites enables The City to attract investment and reduce barriers for developers by providing a municipal tax incentive for these projects.
- To support renewable development within city boundaries, the draft Council Policy will align with the City of Calgary Corporate Approach to Property Tax Incentives, the Climate Strategy: Pathways to 2050, and acts as a pilot program for broad tax-based incentives for The City to attract new business

# What are we trying to accomplish?

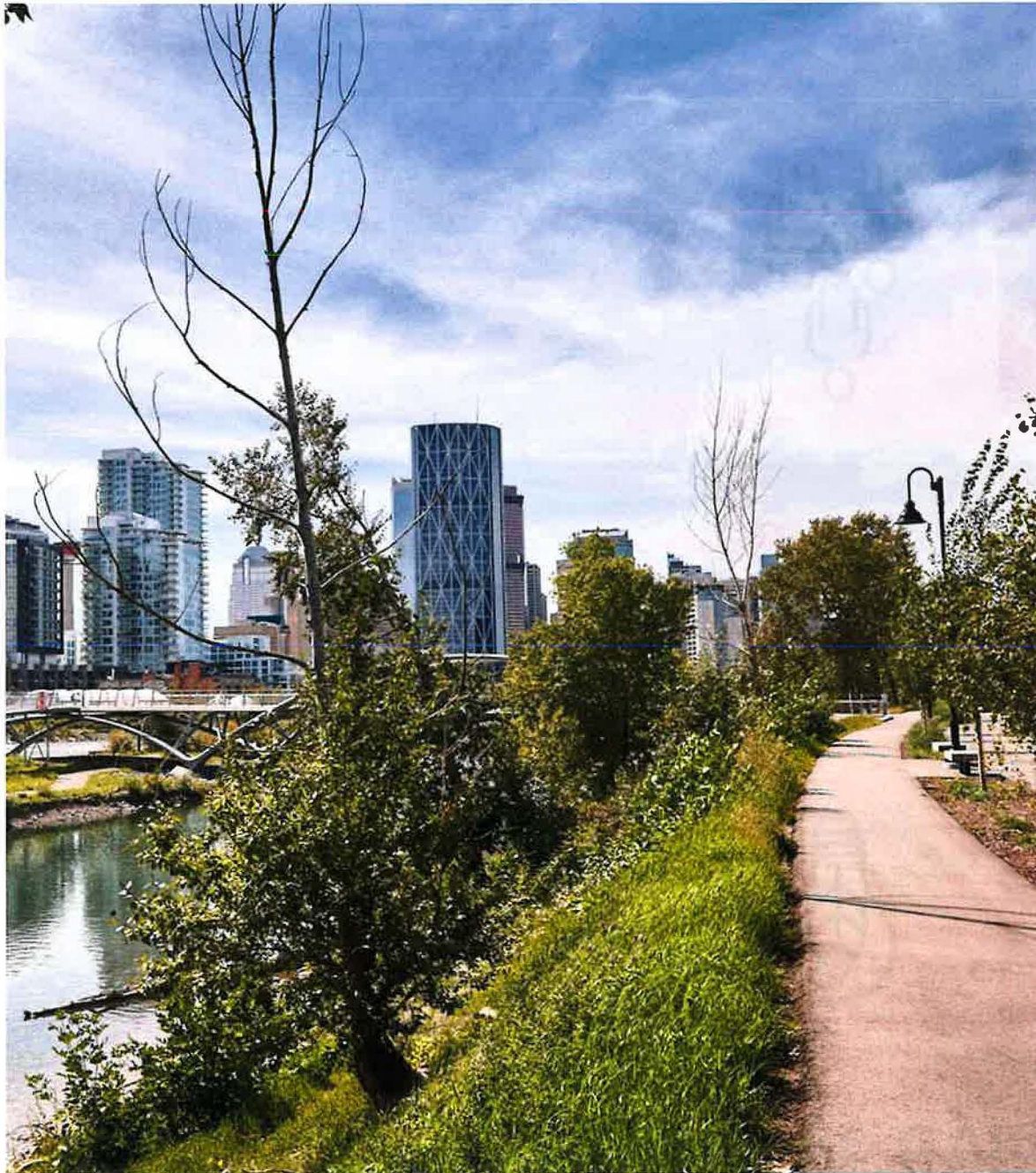


Support new utility scale renewable developments on brownfield sites within city boundaries

Reduce GHG emissions



Generate investment and economic growth in Calgary



## • Why Municipal Tax Incentives?

- Significantly influential on financial business case for developers
- Attracting new development results in a long-term positive impact on taxes for The City
- Municipal tax incentives are used in other jurisdictions to attract development
- The Policy is aligned to “The City of Calgary Approach to Property Tax Incentives Pursuant to Bill 7”
- Part of a larger financial toolkit available to The City to incentivize climate-related outcomes



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