

## Summary of Proposed Changes Heritage Incentive Reserve Terms of Reference

In EC2024-0383, Administration is recommending that all existing direction guiding the administration of the Heritage Incentive Reserve and the grant programs funded through the Reserve are superseded by those in two new documents: The Heritage Incentive Reserve Terms of Reference and the Grant Guidelines. This change simplifies administration of grant programs by reducing the number of governing documents and eliminating duplicated rules and contradictory guidelines. The resulting documents will be consistent with Reserve documentation across the organization.

The Summary of Proposed Changes lists all direction in effect before EC2024-0383, the source of the direction, the new location of the direction (if applicable) and if the direction has been updated or altered.

To make the Summary of Proposed Changes more readable, some document and location names have been shortened or replaced with acronyms throughout. The table below provides definitions and additional information to assist in using and interpreting the Summary.

Name of Document or Location	Shortened Name or Acronym in Summary	Description
Heritage Incentive Reserve Conditions	Reserve Conditions	Direction regarding the purpose and administration of the Heritage Incentive Reserve and the Historic Resource Conservation Grant which were entered into the <b>Conditions</b> of the Reserve with PFC2012-0159.
Heritage Incentive Reserve Restrictions	Reserve Restrictions	Direction regarding the purpose and administration of the Heritage Incentive Reserve and the Historic Resource Conservation Grant which were entered into the <b>Restrictions</b> of the Reserve with PFC2012-0159.
Historic Resource Conservation Grant Terms & Conditions	Terms and Conditions	The client-facing terms and conditions for the Historic Resource Conservation Grant, which were included in all grant agreements
Heritage Incentive Reserve Terms of Reference	Terms of Reference	New document introduced with EC2024-0383 which includes statements from the Reserve Conditions, Reserve Restrictions, and Terms and Conditions which address the purpose the Heritage Incentive Reserve as approved by Council.

Historic Resource Conservation Grant Guidelines	Grant Guidelines	New document introduced with EC2024-0383 which includes statements from the Reserve Conditions, Reserve Restrictions, and Terms and Conditions which address the administration of the Heritage Incentive Reserve and the grants funded through the Reserve. The Grant Guidelines can be changed through administrative process and do not need to be approved by Council.
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IMPACTED ASPECT OF THE HERITAGE INCENTIVE RESERVE		PROPOSED CHANGES		
		PREVIOUS LOCATION	MOVED TO	DESCRIPTION OF CHANGE
Grant Programs	The Heritage Conservation Grant has two grant streams: Residential Conservation Grant & Non-Residential Grant	Reserve Conditions & Reserve Restrictions	Terms of Reference / Grant Guidelines	An additional grant stream, the Heritage Asset Retention Incentive grant has been introduced to expand the program to a wider range of projects
Purpose	The Reserve will only be used for its stated purpose to “provide financial incentives for the restoration, preservation and rehabilitation of legally protected Municipal Historic Resources within the legal boundaries of The City of Calgary”.	Reserve Restrictions	Terms of Reference	The revised purpose statement can be found in the Terms of Reference. Removed reference to “of legally protected Municipal Historic Resources” to allow for sites in the process of becoming designated to be eligible, and to allow grant funding for Heritage Assets.
Eligible Sites	Only legally protected Municipal Historic Resources are eligible.	Reserve Conditions	Terms of Reference	Sites must be a Municipally Designated Heritage Resource, in the process of becoming designated, or have entered into a legal agreement with the City of Calgary in order to qualify for funds under the Heritage Conservation Grant.
	Legal protection can be applied for and made a condition of the grant along with all other conditions.			The Heritage Asset Retention Initiative Grant is available to sites which are not municipally designated or in the process of becoming designated.
Pre-Application Requirements	Application must be made by owners of legally protected Municipal Historic Resources within The City of Calgary.	Reserve Conditions	Terms of Reference	Clarifies that designation as a Municipal Heritage Resource is not required at time of application.

	All municipal taxes and levies owing must be paid in full prior to application.			Wording has been updated.
Applications & Process	First come, first serve basis for funding.	Reserve Conditions	Grant Guidelines	Applications are reviewed in the order they are received, grant funds do not need to be distributed on a first come, first serve basis.
	All grants may be paid out in a single payment or in a maximum of 3 phases over the course of a 5-year period, subject to prior approval.	Terms and Conditions	Grant Guidelines	There is no maximum number of payments or phases for grant payments.
Requirements for Payment Processing	Copy of the Municipal Historic Resource Designation Bylaw	Reserve Conditions	Grant Guidelines	Payments for Heritage Conservation Grants can be made before the designation bylaw is complete providing a legal agreement is in place.  N/A for the Heritage Asset Retention Incentive
Record Keeping	If any subsequent incentives are to be awarded to the Municipal Historic Resource they will be added to the file to generate a complete history of all incentive programs used by the site	Reserve Conditions	n/a	Administrative process, not part of the Terms of Reference or Grant Guidelines.
Sign Requirement	All guidelines regarding the content, size, placement and maintenance of signage recognizing the contribution of the Historic Resources Conservation Grant Program	Reserve Conditions	n/a	Sign guidelines will be moved into their own document.
Maximums	There shall be a maximum expenditure of 50% of the approved project costs or 15% of the current assessed value of the property; whichever is the lesser, except for special circumstances approved by Council.	Reserve Restrictions	Grant Guidelines	The 15% of assessed value rule has been removed.  Neither rule applies to the Heritage Asset Retention Incentive

	Applications may be accepted every five years, but the total grant amount cannot exceed 50% of the approved project costs or 15% of the current assessed value of the property; whichever is the lesser, every 15 years except for special circumstances approved by Council.			
Eligible Work	All work related to the restoration, rehabilitation or preservation of the Regulated Portions of the Historic Resource as defined in the applicable designation Bylaw	Reserve Restrictions	Terms of Reference / Grant Guidelines	Work may be approved and commence before the designation bylaw is complete for Heritage Conservation Grants  N/A to the Heritage Asset Retention Incentive
Ineligible Work	Work that is undertaken before a grant application is approved, unless the work comprises professional or technical studies related to the application and is carried out in consultation with Heritage Planning staff	Terms and Conditions	Grant Guidelines	Changed to allow for reimbursement of urgent conservation work, at the discretion of Administration
Terms and Conditions Grant Program Restrictions	Grant Program Restrictions, Application Requirements, Application Assessment, Grant Agreement, Payment of Grants, Use of the Grant, Repayment of Grants	Terms and Conditions	Grant Guidelines	Duplicated and outdated restrictions will be removed, others will remain unchanged.

## Proposed Amendments to Reserve Template

### Heritage Incentive Reserve

Operating Reserve ('000s)  
Cashflow

\$ 1,718  
(2023)

**Creation Date:** June 17, 2002

**Authorization:** FB2002-27, FCS2004-15, FCS2004-20, PFC2012-0159, PFC2015-0917, and PFC2018-1125, and EC2024-0383

**Confidential Documents:**  yes  no

**Purpose:** To fund the implementation of the Heritage Incentive Program which began in 2003.

~~Grants are provided to non-city owned municipal historic resources to:~~

- ~~• Promote the rehabilitation and economic re-use of buildings designated as Municipal Historic Resources under the Historical Resources Act of Alberta (HRA).~~
- ~~• Address inequities that property owners assume when rehabilitating buildings designated under the HRA.~~
- ~~• Revitalize and rehabilitate derelict or underutilized heritage buildings.~~
- ~~• Revitalize older communities and commercial districts.~~

The Heritage Incentive Reserve (the Reserve) is an essential component the City of Calgary's efforts toward encouraging property owners to designate and conserve their heritage properties. The Reserve provides financial assistance to private owners acting as responsible stewards of Calgary's heritage.

It provides a mechanism to allow funding to be paid at the right time for approved projects, to support owners of heritage properties to:

- promote the rehabilitation and economic re-use of privately-owned heritage properties;
- address inequities that property owners assume when rehabilitating heritage properties;
- revitalize and rehabilitate derelict or underutilized privately-owned heritage properties;
- promote the retention of heritage properties and their integration into evolving communities and commercial districts, and

- incentivize private owners of properties with identified heritage value to designate them as Municipal Heritage Resources under the Historical Resources Act of Alberta.

**Conditions:** ~~Specific Conditions relating to use of the Reserve with respect to the grant application process, payment process, and sign requirements are detailed in report PFC2012-0159.~~

Specific Conditions relating to use of the Reserve are detailed in report EC2024-0383.

**Restrictions:** ~~There shall be a maximum expenditure of 50 per cent of the approved project costs or 15 per cent of the current assessed value of the property; whichever is the lesser, except for special circumstances approved by Council. All grants may be paid out in a single payment or over the course of a five year period.~~

~~Applications may be accepted every five years but the total grant amount cannot exceed 50 per cent of the approved project costs or 15 per cent of the current assessed value of the property; whichever is the lesser, every 15 years except for special circumstances approved by Council.~~

Historic Resource Conservation Grant Guidelines document was introduced with EC2024-0383; includes the Reserve Conditions and Restrictions. The Grant Guidelines can be changed through administrative process and do not need to be approved by Council.

External - \$ \_\_ Percentage of reserve - \_\_%

Internal - \$ \_\_ Percentage of reserve - \_\_%

Principal available for use:  yes  no  N/A

Percentage unavailable - \_\_%

Other - \$ \_\_

Unrestricted - \$ \_\_ Percentage of fund - \_\_%

**Related Budget Information:** Operating Department ID: 91771 City and Regional Planning

**Funding Sources:** To be funded annually from operating department ID 91771 City and Regional Planning

Reserve approved to record allocation of investment income:

yes       no

**Authorization  
For Investment**

**Income Allocation:** PFC2018-1125

**Special Reporting  
Requirements:**

None