

# PROPOSED

C2025-0213  
ATTACHMENT 3

## BYLAW NUMBER 14M2025

### BEING A BYLAW OF THE CITY OF CALGARY TO EXEMPT MACHINERY AND EQUIPMENT FROM MUNICIPAL PROPERTY TAXATION FOR 2025

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**WHEREAS** section 364 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 (“the Act”) indicates that a council may by bylaw exempt from taxation, to any extent the council considers appropriate, machinery and equipment used for manufacturing or processing;

**AND WHEREAS** the Municipal Council of The City of Calgary deems it advisable to pass a bylaw under section 364 of the Act to provide property tax relief for all machinery and equipment used for manufacturing or processing;

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF CALGARY ENACTS AS FOLLOWS:**

1. This Bylaw may be referred to as the “2025 Machinery and Equipment Exemption Bylaw”.
2. In this Bylaw, “machinery and equipment” has the same meaning given to it in the Act and the corresponding regulations.
3. The extent of the property tax exemption in this Bylaw is for the municipal portion of property taxes for all machinery and equipment property used for manufacturing or processing but excluding all machinery and equipment located on properties annexed to The City of Calgary from the Municipal District of Rocky View No. 44 and from the Municipal District of Foothills No. 31 which are still subject to the provisions of the following Board Orders:
  - (a) Board Order No. 20027, dated the 4<sup>th</sup> day of June, 1957, as amended by Board Order No. 20407, dated the 29<sup>th</sup> day of August, 1957;
  - (b) Board Order No. 25860, dated the 29<sup>th</sup> day of December, 1961;
  - (c) Order in Council No. 487/95, dated the 1<sup>st</sup> day of July, 1995, as amended by Order in Council No. 638/95, dated September 27, 1995.

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4. The taxation year for which an exemption is granted in section 3 of this Bylaw is for the taxation year 2025 only.
5. This Bylaw comes into force on the day it is passed.

READ A FIRST TIME ON \_\_\_\_\_

READ A SECOND TIME ON \_\_\_\_\_

READ A THIRD TIME ON \_\_\_\_\_

\_\_\_\_\_  
MAYOR

SIGNED ON \_\_\_\_\_

\_\_\_\_\_  
CITY CLERK

SIGNED ON \_\_\_\_\_