

Council Policy

Policy Title: Designated Historical Resource Property Tax Cancellations
Policy Number: CP2025-01
Report Number: EC2025-0274
Adopted by/Date: Council / Date Council policy was adopted
Effective Date: Date adopted or later as directed by Council
Last Amended: Date of the last amendment, if any
Policy Owner: Assessment & Tax

1. POLICY STATEMENT

1.1. The City of Calgary (**"The City"**) will support the conservation of Calgary's historic resources by offering a tax relief program for privately-owned Municipal Historic Resource designated properties.

2. PURPOSE

2.1. The purpose of this Council policy is to:

- a) Recognize the value to the public of designated Municipal Historic Resource properties, and the costs to private property owners associated with restoring and conserving such properties;
- b) Support the designation and ongoing conservation of The City's built heritage; and
- c) Incentivize owners of properties that could be eligible for a Municipal Historic Resource designation to pursue designation of their property.

3. DEFINITIONS

3.1. In this Council policy:

- a) **"Property Owner"** means, in respect of the subject property, a person who is the person liable to pay a property tax in accordance with section 331 of the *Municipal Government Act, RSA 2000 c M-26*;
- b) **"Municipal Historic Resource"** means a taxable, privately-owned property, including land and any improvements, that is designated as a Municipal Historic Resource under the *Historical Resources Act RSA 2000, c H-9, s 26*; and
- c) **"Taxation Year"** means the 12-month period beginning on January 1 and ending on the next December 31 in which a tax is levied.

4. APPLICABILITY

4.1. This Council policy applies to Council and Administration.

5. LEGISLATIVE AUTHORITY

5.1. Pursuant to section 201(1)(a) of the *Municipal Government Act, RSA 2000 c M-26* (**"MGA"**), Council is responsible for developing and evaluating the policies and programs of the municipality.

5.2. Pursuant to section 347 of the *MGA*, if Council considers it equitable to do so, it may cancel or refund all or part of a tax.

6. **PROCEDURE**

6.1. Council is responsible for approving or denying recommendations for tax cancellations pursuant to this policy and Council's decision is final without appeal.

6.2. Administration is responsible for:

- a) Identifying annually a list of properties that meet the criteria in Schedule A;
- b) Determining the value of 15 per cent of the municipal property tax responsibility for each eligible property in each applicable Taxation Year;
- c) Providing to Council recommended tax cancellations for eligible properties in the amounts determined by section 6.2(b);
- d) Processing tax cancellations that are approved by Council; and
- e) Engaging with eligible property owners about this policy, such as to inform them of or request information about their experience with the tax cancellations.

7. **SCHEDULE**

7.1. Schedule A: Eligibility Criteria

8. **AMENDMENT(S)**

Date of Council Decision	Report/By-Law	Description

9. **REVIEW(S)**

Date of Policy Owner's Review	Description

DESIGNATED HISTORICAL RESOURCE PROPERTY TAX CANCELLATION COUNCIL POLICY

SCHEDULE A: ELIGIBILITY CRITERIA

1. Cancellations under this Policy:
 - a) are not applicable to supplementary assessments; and
 - b) are available no earlier than the 2025 Taxation Year.
2. Properties that meet all the following criteria are eligible for a tax cancellation under this Policy:
 - a) the property must:
 - (i) be a Municipal Historic Resource as of December 31 of the year prior to the Taxation Year for which a tax cancellation is considered; or
 - (ii) be subject to a legal agreement with The City that prevents the demolition of or certain alterations to the property and have been served notice on or after January 1, 2025 by The City that the property will be designated as a Municipal Historic Resource under the *Historical Resources Act* RSA 2000, c H-9, s 26 and be recommended by Administration for inclusion in the list of properties for tax cancellations for that Taxation Year;
 - b) if only a portion of the property is designated as a Municipal Historic Resource, only the portion of the property included in the designation is eligible for a tax cancellation under this Policy; and for greater clarity:
 - (i) if there are multiple improvements on the property, and only one improvement is the subject of a designation as a Municipal Historic Resource (e.g., a designated Municipal Historic Resource residential property that has a contemporary detached garage on the same parcel; or a designated Municipal Historic Resource building on the same parcel as a separate, contemporary building), only the assessed value of the designated improvement is eligible for a tax cancellation; and
 - (ii) if only a portion of a single improvement is designated as a Municipal Historic Resource (e.g., the designation applies exclusively to a building façade or certain other features of an improvement), that entire improvement is eligible for tax cancellation, unless otherwise recommended by Administration, such as in the case of a significant contemporary addition to an improvement.
 - c) the property must be in compliance with the provisions of the Municipal Historic Resource designation or legal agreement;
 - d) the Property Owner must not be involved in litigation against The City; and

- e) if the property is the subject of an active Assessment Review Board complaint or a related judicial review or appeals process:
 - (i) that property's tax cancellation may be calculated using the original assessed value as a basis and be included in the recommendations for Council approval, noting that the final value of the cancellation may vary; and
 - (ii) upon the conclusion of the Assessment Review Board or judicial review process, the tax cancellation may be re-calculated using the final assessed value and processed by Administration at that time.