

Calgary



2025 Non-Profit Tax Mitigation Report

EC2025-0735

2025 September 8

Recommendation

That the Executive Committee recommend that Council, under the authority of section 347 of the Municipal Government Act (MGA), cancel city property taxes for qualifying non-profit organizations (Attachment 2).

Previous Council Direction

At the 2024 September 17 Regular Meeting of Council the 2024 Non-Profit Tax Mitigation Report was carried.

Exempt Organizations and the Non-Profit Tax Mitigation Policy

At the 2014 December 15 Regular Meeting of Council, through C2014-0919, Council adopted the Non-Profit Tax Mitigation Policy to cancel the city property taxes of non-profit organizations:

- That paid tax during the construction period of their facility; and
- Whose subsequent use of the property met the criteria for property tax exemption.

Highlights

- **Reason for recommendations:** Once a year, Council approval is requested to cancel prior year taxes for eligible non-profit facilities under construction, in accordance with the Non-Profit Tax Mitigation Policy.
- **What does this mean for Calgarians?** The tax cancellation provides financial support to eligible exempt non-profit organizations pursuant to Council direction.
- **Why does it matter?** This report recommends that Council cancels \$230,198.42 in property taxes overall to support accuracy, fairness, and transparency.



Non-Profit Tax Mitigation Eligibility



Building permit issued



Application for tax cancellation submitted



Property tax exemption submission approved



Property use for the exempt purpose has commenced

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