

Calgary



2025 Property Tax Relief Recommendations

EC2025-0926

2025 December 09

ISC: Unrestricted

2025 Property Tax Relief Recommendations

CITY OF CALGARY RECEIVED IN COUNCIL CHAMBER
DEC 16 2025
ITEM: 11.3 EC2025-0926 Distnb-Attachment 3
CITY CLERK'S DEPARTMENT



Recommendation

That the Executive Committee recommend that Council approve the cancellation of property taxes as outlined in Attachment 2, for a total of \$253,911.78.



Previous Council direction

Tax Relief Delegated to Administration (TRDA) Council Policy

- Approved in 2024.
- Outlines conditions and process for Administration to recommend tax relief to Council outside of delegated authority.

Non-Profit Tax Mitigation Council Policy (NPTM)

- Approved in 2014; last reviewed 2023.
- Normally annual recommendations, last in September 2025.

Highlights

- Recommended tax relief aligns with approved criteria and existing budgets.
- Tax relief programs:
 - Support fairness and equity in taxation.
 - Recognize public value of non-profit organizations.

Program	Recommended Tax Relief (This Report)	Previously Approved Tax Relief (2025, up to Oct. 31)	Total
TRDA (Prior-Year Error Corrections)	\$211,174.88	\$469,097.37	\$680,272.25
TRDA (Compassionate Penalty Relief)	\$0.00	\$6,108.74	\$6,108.74
NPTM	\$42,736.90	\$230,198.42	\$272,935.32
Total Expenditures	\$253,911.78	\$705,404.53	\$959,316.31
Tax Relief Programs – Total Budget			\$1,000,000.00

TRDA: Prior-year error corrections overview

- Council-approved criteria for “Qualifying Prior-Year Errors.”
 - Financial relief for taxes levied due to unavoidable or unidentifiable errors, omissions, or misdescriptions.
- Council approval required beyond \$500,000 in total delegated tax relief per year.
- Each case reviewed for improvements and mitigation; some errors result from timing or system lockouts and are unavoidable.

NPTM: Non-profit tax mitigation overview

- Support for tax exempt non-profit sector who are taxable during facility construction or renovation.
- Up to 4 years of municipal property tax in relief for taxes paid between building permit and tax exemption.
- New recommendations alongside TRDA recommendations to expedite processing for properties eligible since last report.



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