

Corporate Planning & Financial Services Report to
Executive Committee
2026 April 14

ISC: UNRESTRICTED
EC2026-0141

2026 Designated Historical Resource Property Tax Cancellations

PURPOSE

The purpose of this report is to recommend the approval of property tax cancellations for designated Municipal Historic Resource (MHR) properties in accordance with the second year of the two-year pilot program under the Designated Historical Resource Property Tax Cancellation Council Policy.

PREVIOUS COUNCIL DIRECTION

In April 2025 ([EC2025-0274](#)), Council approved the Designated Historical Resource Property Tax Cancellation Council Policy which provides for a two-year (2025 and 2026) tax cancellation pilot program. A one-time budget allocation for this program was approved in November 2024 ([C2024-1094](#)).

RECOMMENDATION(S):

That Executive Committee recommend that Council cancel municipal property taxes for designated Municipal Historic Resource (MHR) properties as specified in Attachment 3, for a total of \$371,528.82.

CHIEF ADMINISTRATIVE OFFICER/GENERAL MANAGER COMMENTS

Les Tochor, Chief Financial Officer and General Manager of Corporate Planning and Financial Services concurs with this report.

HIGHLIGHTS

- The Designated Historical Resource Property Tax Cancellation program offers a 15 per cent cancellation of municipal property taxes to eligible MHR properties in support of The City's [2008 Heritage Strategy \(LUP007\)](#) goals to support identification, protection and management of Calgary's Historic resources. The program acknowledges the costs to private property owners associated with the maintenance of the city's built heritage and encourages owners of eligible properties to pursue designation of their property as an MHR.
- This program was initiated and funded as a two-year pilot, with Council direction to "use the actual amounts from the 2025 and 2026 pilot to inform the addition of base funding for ongoing property tax cancellation of historic resource properties in the 2027-2030 budget cycle."
- Administration will return to Executive Committee in advance of the 2027-2030 business plans and budgets with a follow-up report on the outcomes of the 2025-2026 pilot program and options for future heritage tax incentives.

DISCUSSION

Municipal Historic Resource (MHR) designation is a legislative process under the Alberta [Historical Resources Act](#). MHR designations serve the goals and benefits of The City's 2008 Heritage Strategy outlined above, as well as the Climate Strategy's goal to re-use and retrofit existing buildings. Section 2.3.3 of the Municipal Development Plan sets the objective of

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conserving Calgary's heritage resources, including a policy to adopt policies, including financial incentives where appropriate, for their conservation and enhancement. Conservation of historic properties in the Greater Downtown area also supports goals in the Greater Downtown Plan for the integration of historic and cultural assets in the public realm.

Administration reviewed the details of each MHR property to determine the value of the tax cancellations, consistent with criteria outlined in the Designated Historical Resource Property Tax Cancellations Council Policy (Attachment 2). In 2026, there are 106 eligible, taxable MHRs in the city.

EXTERNAL ENGAGEMENT AND COMMUNICATION

- | | |
|---|--|
| <input type="checkbox"/> Public engagement was undertaken | <input type="checkbox"/> Dialogue with interested parties was undertaken |
| <input checked="" type="checkbox"/> Public/interested parties were informed | <input type="checkbox"/> Public communication or engagement was not required |

The tax cancellation will appear on recipients' annual property tax bills or a statement of account when the cancellation is processed. A survey of recipients was utilized to gather feedback to inform recommendations on the program.

IMPLICATIONS

Social

Conservation of the built heritage in the city supports the cultural identity of the city and of the communities that are home to historic properties.

Environmental

Preservation of existing structures reduces environmental impact by reducing material and energy usage from demolition and construction, and through the reuse of embedded energy and carbon in existing building materials.

Economic

Heritage conservation incentives may benefit specialized trades and other conservation-focused industries.

Service and Financial Implications

Existing operating funding - one-time

\$1 million one-time operating funding was approved for this two-year pilot program (\$450,000 for 2025; \$550,000 for 2026). A detailed breakdown of 2026 costs per property is included in Attachment 3. Unused funds after 2026 will be returned to the Fiscal Stability Reserve.

2026 Designated Historical Resource Property Tax Cancellations

Class	Properties ¹	2026 Taxable Assessed Value	2026 Tax Cancellation Value ²
Residential	71	\$152,042,790	\$88,730.65
Non-Residential	39	\$104,748,210	\$282,798.17
Total	106	\$256,791,000	\$371,528.82

¹ Properties that contain both residential and non-residential portions are counted in both categories, but as one property in the Total line.

² Final total for 2026 may vary, pending results of Assessment Review Board proceedings.

RISK

- There are no significant identified risks associated with the recommendations.
- Not approving the recommendations mean MHR properties will not receive this incentive to recognize the costs of their MHR status or to pursue MHR designation. This would be contrary to the Council Policy and property owners’ expectations of the two-year pilot program. Insufficient incentive to designate and conserve historic properties could result in deterioration or loss of Calgary’s built heritage over time.

ATTACHMENTS

1. Previous Council Direction, Background
2. Designated Historical Resource Property Tax Cancellations Council Policy, CP2025-01
3. 2026 Historical Resource Property Tax Cancellations List
4. Presentation

Department Circulation

General Manager/Director	Department	Approve/Consult/Inform
Les Tochor, CFO/General Manager	Corporate Planning & Financial Services	Approve
Eddie Lee, City Assessor/Director	Assessment & Tax	Approve
Debra Hamilton, General Manager	Planning & Development Services	Inform
Kathy Davies Murphy, Director	City & Regional Planning	Consult

Author: C. Buchanan, Policy & Strategy – Assessment & Tax