



2026 Designated Historical Resource Property Tax Cancellations

EC2026-0141

2026 April 14



Recommendations

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.

Previous Council Direction

EC2025-0274 (April 2025)

That Council:

1. Approve the proposed Council Policy in Attachment 2 to create a property tax cancellation pilot program for designated historic resource properties in the 2025 and 2026 taxation years;
2. Cancel municipal property taxes for designated Municipal Historic Resource (MHR) properties as specified in Table 1 of Attachment 3;
3. Cancel municipal property taxes for properties subject to legal agreements to become designated as MHR properties, as specified in Table 2 of Attachment 3; and
4. Not further pursue property assessment sub-classes for MHR properties.



- **Calgary Heritage Strategy and Policy LUP007** - Support the identification, protection and management of Calgary's historic resources.
 - Educational, cultural and environmental benefits of historic buildings.
- **Designated Historical Resource Property Tax Cancellations Program:**
 - 15 per cent cancellation of municipal property taxes for eligible Municipal Historic Resource properties.
 - Greater flexibility than other heritage grant programs.
 - Supports costs of restoration and preservation of privately-owned historic properties.
 - Incentivizes new Municipal Historic Resource designations.



2026 Cancellations

| Property 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 |

| Year | Budget | Actual ² |
|--------------|-----------------------|---------------------|
| 2025 | \$450,000.00 | \$337,482.61 |
| 2026 | \$550,000.00 | \$371,528.82 |
| Total | \$1,000,000.00 | \$709,011.43 |

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.



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