

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.

Highlights

- **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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