

**BYLAW NUMBER 13M2026**

**BEING A BYLAW OF THE CITY OF CALGARY  
TO CREATE AND ADMINISTER  
A NON-RESIDENTIAL TAX INCENTIVE  
PROGRAM FOR INDUSTRIAL LAND  
DEVELOPMENT ON GREENFIELDS**

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**WHEREAS** Council has considered report EC2026-0011 and deems it necessary to enact this bylaw;

**AND WHEREAS** a municipal council may, by bylaw, provide for tax incentives for non-residential properties in the City pursuant to section 364.2 of the Municipal Government Act, RSA 2000, c M-26;

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF CALGARY ENACTS AS FOLLOWS:**

**SHORT TITLE**

1. This Bylaw may be cited as the “Greenfield Industrial Land Tax Incentive Bylaw”.

**DEFINITIONS AND INTERPRETATION**

2. (1) In this Bylaw,
  - (a) “*Act*” means the Municipal Government Act, RSA 2000, c M-26;
  - (b) “*assessed person*” means a person who is named on an assessment roll for a property in accordance with section 304 of the *Act*;
  - (c) “*City*” means the municipal corporation of The City of Calgary, and includes the geographical area within the boundaries of The City of Calgary where the context so requires;
  - (d) “*Commence*” or “*Commenced*” means that the parcel has been altered in furtherance of construction under the approved *development permit* or *development agreement*, and such alteration may include, but is not limited to, stripping, grading, or excavation in anticipation of construction, but does not include fencing and signage;
  - (e) “*development agreement*” has the same meaning in this Bylaw as it does in Bylaw 1H2024, the Off-Site Levies Bylaw;
  - (f) “*development permit*” has the same meaning in this Bylaw as it does in the Land Use Bylaw 1P2007;
  - (g) “*Greenfield Area*” means the area identified as such on the map in Schedule “A” of Bylaw 1H2024, the Off-Site Levies Bylaw;

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- (h) “*industrial general district*” means the Industrial–General (I-G) District of the Land Use Bylaw 1P2007 or a Direct Control District based on the same or similar land use district;
  - (i) “*Municipal Assessor*” means the person appointed as designated officer under Bylaw 49M2007, or that person’s designate;
  - (j) “*Municipal Taxes*” means the property taxes owing on a property under the *Act*, exclusive of the provincial portion imposed to pay the requisitions; and
  - (k) “*Off-Site Levies*” means the levies imposed under Bylaw 1H2024, the Off-Site Levies Bylaw.
- (2) Nothing in this Bylaw relieves a person from complying with any Federal or Provincial law or regulation, other bylaw or any requirements of any lawful permit, order or licence.
  - (3) Where this Bylaw refers to another Act, bylaw, regulation or agency, it includes reference to any Act, bylaw, regulation or agency that may be substituted therefore.
  - (4) Every provision of this Bylaw is independent of all other provisions and if any provision of this Bylaw is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

### TAX INCENTIVE

- 3. An *assessed person* may receive the tax incentive described in section 4 below, for that person’s property, where:
  - (a) the *assessed person* has made an application under section 11 of this Bylaw;
  - (b) the *assessed person* and their property have met the eligibility criteria set out in section 5; and
  - (c) the *assessed person* and their property have met, and continue to meet, any conditions of the program set out in sections 6, 7, 8, 9 and 10.
- 4. The tax incentive provided for under this Bylaw is an exemption of 20% of the *Municipal Taxes* imposed on the property, applicable to both land and improvements, and is available each year for a period of three consecutive years.

### ELIGIBILITY CRITERIA

- 5. At the time of applying, all of the following criteria must be met in order to be eligible for a tax incentive:
  - (a) the *assessed person* is required to pay *Off-Site Levies* arising under either one of:

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- (i) a condition of an approved *development permit* for the property; or
- (ii) a condition of an approved subdivision for the property;
- (b) the *assessed person* has finished paying all *Off-Site Levies*, or the *assessed person* has executed a *development agreement* or other legal agreement to finish paying the *Off-Site Levies* on a future date;
- (c) the property is zoned as an *industrial general district*;
- (d) the property is in the *Greenfield Area*;
- (e) the property is classified as non-residential under section 297(1)(b) of the *Act* for the purposes of *Municipal Taxes*;
- (f) the development on the property that is contemplated by the approved *development permit* or approved *development agreement* has not been *commenced*, and for greater certainty, a property where the development is completed or partially completed is ineligible for an incentive;
- (g) the property is not owned by the federal government, the Province of Alberta, or the *City*, or otherwise exempt from the payment of *Municipal Taxes*;
- (h) the *assessed person* is not in property tax arrears;
- (i) the *assessed person* has no ongoing litigation against the *City*, exclusive of assessment complaints and related court proceedings made pursuant to the *Act* or proceedings pursuant to section 364.3 of the *Act*;
- (j) the property does not have unresolved orders to comply with the Land Use Bylaw, Building Code, Fire Code or other similar regulations; and
- (k) the *assessed person* complies with the process set out in section 11 below that governs applications for the tax incentive.

### GENERAL CONDITIONS

6. An *assessed person* or property receiving a tax incentive under this Bylaw must, in each year of the three-year duration of the tax incentive:
- (a) provide to the *Municipal Assessor*, in the form required by the *Municipal Assessor*, information regarding the *assessed person* and their property that is relevant to continued eligibility for the tax incentive and compliance with any conditions for continued receipt of the tax incentive;
  - (b) consent to an inspection of the property by the *Municipal Assessor*;
  - (c) not file for bankruptcy;
  - (d) not be in property tax arrears;

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- (e) remain compliant with the eligibility criteria listed in sections 5(c), (e), and (i);
- (f) not receive any other exemption from *Municipal Taxes* for the property;
- (g) *commence* development by November 1 of the year in which the incentive is first received;
- (h) maintain an active *development agreement* or *development permit* by taking steps during each year of the incentive towards completing the development on the property, which may include, but is not limited to:
  - (i) obtaining required building permits and other approvals,
  - (ii) entering into an agreement with the *City* to complete public infrastructure improvements to serve the development,
  - (iii) completing servicing or site preparation work,
  - (iv) demonstrating other tangible progress toward completion of the approved development, or
  - (v) completing the development contemplated under the *development agreement* or *development permit*.

7. For greater certainty, the condition in section 6(h) above to take steps in each year of the incentive does not preclude completing the development contemplated under the *development agreement* or *development permit* prior to the final year of the incentive.

### SPECIFIC CONDITIONS—DEVELOPMENT PERMITS

8. Where the *assessed person's* eligibility arose under section 5(a)(i), the *assessed person* must also comply with the following conditions:
- (a) pay all required *Off-Site Levies* prior to release of the *development permit* or in accordance with a legal agreement to pay *Off-Site Levies*; and
  - (b) have a released *development permit* by November 1 of the year in which the incentive is first received.

### SPECIFIC CONDITIONS—DEVELOPMENT AGREEMENTS

9. Where the *assessed person's* eligibility arose under section 5(a)(ii), the *assessed person* must pay all required *Off-Site Levies* in accordance with the *development agreement*.

### PROPERTY TRANSFERS

10. Despite anything else in this Bylaw, where a property that has been approved for an incentive is transferred to a new *assessed person* before the end of the three-year term, then the incentive may continue to apply to the property, and the new *assessed person* who has acquired that property may receive the benefit of any remaining years of the incentive provided that:

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- (a) the new *assessed person* assumes the *development agreement*, if any, in accordance with the requirements of the *City*;
- (b) the seller has paid all *Off-Site Levies* prior to the transfer, or the new *assessed person* has assumed all the obligations of the seller with respect to *Off-Site Levies*, as well as any other outstanding obligations related to the development under a *development permit* or subdivision, if any; and
- (c) the new *assessed person* has assumed all the conditions and obligations under the tax incentive application and this Bylaw.

### APPLICATIONS

11. An application for the tax incentive must:

- (a) be made by the *assessed person* for the property by September 30 of the year prior to the year in which the tax incentive would begin to apply if granted;
- (b) be made in the form required by the *Municipal Assessor*; and
- (c) include:
  - (i) the approved *development permit* or subdivision issued by the *City* for the property;
  - (ii) the signed *development agreement* or other legal agreement to finish paying the *Off-Site Levies* on a future date, if any, with the *City*;
  - (iii) the consent of the *assessed person* to disclose any and all information held by the *City's* Planning and Development Services Department concerning the property; and
  - (iv) any other information required by the *Municipal Assessor* to determine eligibility.

### TAX INCENTIVE DECISIONS

12. (1) The *Municipal Assessor* will decide if an application for a tax incentive submitted under this Bylaw should be granted or denied.
- (2) Despite section 5(e), the *Municipal Assessor* may conditionally approve an application for an incentive, where the property is not classified as non-residential at the time the application is made, provided that the property does become classified as non-residential as of January 1 in the year the incentive is first received.
- (3) The *Municipal Assessor* must provide a decision with reasons in writing to applicants when:
- (a) denying an application; or

- (b) cancelling an incentive.
- (4) Where the *Municipal Assessor* determines that a property or *assessed person* did not meet or has ceased to meet an eligibility criterion or that a condition has been breached, the *Municipal Assessor* may cancel the incentive for the taxation year or years in which the criterion was not met or to which the condition applies.
- (5) The *Municipal Assessor* may consult with other business units of the *City* in making a decision on an application.

**PROGRAM POLICIES**

- 13. The *Municipal Assessor* is authorized to make policies and procedures implementing this Bylaw.

**APPEALS**

- 14. An *assessed person* who is dissatisfied with a decision of the *Municipal Assessor* under this Bylaw may appeal that decision to the Tax Incentive Appeal Board in accordance with Bylaw 24M2024.

**COMING INTO FORCE**

- 15. This Bylaw comes into force on the day it is passed.

READ A FIRST TIME ON MARCH 31, 2026

READ A SECOND TIME ON MARCH 31, 2026

READ A THIRD TIME ON MARCH 31, 2026



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MAYOR  
SIGNED ON MARCH 31, 2026



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CITY CLERK  
SIGNED ON MARCH 31, 2026