

BYLAW NUMBER 10M2026

**BEING A BYLAW OF THE CITY OF CALGARY
TO EXEMPT MACHINERY AND EQUIPMENT
FROM MUNICIPAL PROPERTY TAXATION
FOR 2026**

WHEREAS section 364 of the *Municipal Government Act*, RSA 2000, c M-26 (“the Act”) indicates that a council may by bylaw exempt from taxation, to any extent the council considers appropriate, machinery and equipment used for manufacturing or processing;

AND WHEREAS the municipal Council of The City of Calgary deems it advisable to pass a bylaw under section 364 of the Act to provide property tax relief for all machinery and equipment used for manufacturing or processing;

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

1. This Bylaw may be referred to as the “2026 Machinery and Equipment Exemption Bylaw”.
2. In this Bylaw, “machinery and equipment” has the same meaning given to it in the Act and the corresponding regulations.
3. The extent of the property tax exemption in this Bylaw is for the municipal portion of property taxes for all machinery and equipment property used for manufacturing or processing but excluding all machinery and equipment located on properties annexed to The City of Calgary from Rocky View County and from Foothills County which are still subject to the provisions of the following Board Orders:
 - (a) Board Order No. 20027, dated the 4th day of June, 1957, as amended; and
 - (b) Board Order No. 25860, dated the 29th day of December, 1961, as amended.
4. The taxation year for which an exemption is granted in section 3 of this Bylaw is for the taxation year 2026 only.

5. 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



MAYOR
SIGNED ON MARCH 31, 2026



CITY CLERK
SIGNED ON MARCH 31, 2026