

**PROPOSED TEXT FOR A BYLAW TO EXEMPT BINGO FACILITIES
FROM PROPERTY TAX**

BYLAW NUMBER _____ 2016

**BEING A BYLAW OF THE CITY OF CALGARY
TO EXEMPT BINGO FACILITIES HELD BY A NON-PROFIT ORGANIZATION
FROM PROPERTY TAX**

WHEREAS pursuant to section 364 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, the Council of The City of Calgary may by bylaw exempt property held by a non-profit organization from property tax to any extent that Council considers appropriate;

AND WHEREAS Council deems it desirable to exempt from property tax, Bingo Facilities which hold Class A Bingo Facility Licences;

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

1. This bylaw may be cited as the "Bingo Facility Tax Exemption Bylaw".
2. (1) In this bylaw,

"Bingo Facility" means a property, held by a non-profit organization, on which a facility is located for which a Class A Bingo Facility Licence pursuant to the *Gaming and Liquor Act*, R.S.A. 2000, c. G-1 has been issued, but does not include:

 - (a) any portion of a property on which a facility is located for which a Class B Bingo Facility Licence pursuant to the *Gaming and Liquor Act*, R.S.A. 2000, c. G-1 has been issued;
 - (b) any portion of the property operating under a Class "A" or Class "B" Liquor Licence issued pursuant to the *Gaming and Liquor Act*; or
 - (c) any portion of the property where video lottery terminals or gaming terminals, or where gaming activities other than bingo are conducted.
- (2) This Bylaw does not apply to any property described in this Bylaw if:
 - (a) the property ceases to be owned or held by a non-profit organization;
 - (b) the property ceases to be used as a Bingo Facility which holds a Class A Bingo Facility Licence; or
 - (c) there is a change in the holder of the Class A Bingo Facility Licence.
3. Where this bylaw cites or refers to any Act or regulation, the citation or reference is to the Act or regulation as amended, whether amended before or after the commencement

- of this bylaw, and includes reference to any Act or regulation that may be substituted in its place.
4. For 2016 and all subsequent years, a Bingo Facility held by a non-profit organization, is exempt from municipal taxes.
 5. This bylaw comes into force on the day it is passed.

READ A FIRST TIME THIS _____ DAY OF _____, 2016.

READ A SECOND TIME THIS _____ DAY OF _____, 2016.

READ A THIRD TIME THIS _____ DAY OF _____, 2016.

MAYOR
SIGNED THIS ____ DAY OF _____, 2016.

CITY CLERK
SIGNED THIS ____ DAY OF _____, 2016.