

May 5, 2016

Delivered via e-mail

The City of Calgary
P.O. Box 2100, Stn. M
Calgary, AB T2P 2M5

Attention: Mr. Harvey Fairfield
Acting City Assessor
Assessment, City of Calgary

Dear Sir:

Re: Bingo Facility Tax Policy

Thank you for your April 28, 2016 correspondence to the Alberta Gaming and Liquor Commission. Bill Robinson, President and CEO, has requested that I respond to your inquiry regarding a tax policy issue for licensed bingo facilities in Calgary.

While I can't speak to the history behind the *Municipal Government Act* (MGA) provisions respecting the taxation of bingo facilities, I can advise as to the distinction between a bingo licence and a bingo facility licence which might assist in your decision.

Both a bingo licence and a bingo facility licence are required in order to conduct a bingo event as part of a full time commercial style bingo hall. The bingo licence is the gaming licence held by a charity or religious organization and covers a single event or a series of events over a specified period, typically a two year licence. The bingo facility licence is held by the bingo association (which is comprised of a number of charities operating from one facility) and authorizes the operation of a facility where bingo events may be conducted. The exception to this is for community bingo events which are conducted under the authority of a charity bingo licence only. These are events conducted in church halls or the like and, as per s.8 of the *Community Organization Property Tax Exemption*, would be exempt from taxation.

I am not aware of any upcoming amendments to the MGA with respect to bingo facility exemptions and such changes do not appear in the current *Municipal Government Amendment Act 2015*.

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I trust this will assist with your decision. Should you have any further questions, please don't hesitate to contact me.

Thank you.

Yours truly,

A handwritten signature in blue ink, appearing to read "K.M.", is positioned above the typed name.

Kirsten Merryweather
Legal Counsel/Ethics Officer
(Signed in the Absence of the Writer)