



Report Number: C2018-0959

Meeting: Combined Meeting of Council

Meeting Date: 2018 July 30

NOTICE OF MOTION

RE: Historic Grand Lodge of the Freemasons

Sponsoring Councillor(s): Jeromy Farkas

WHEREAS the Freemasons in Calgary are part of a worldwide philosophical group and organization that promotes self-improvement, ethics, morality, tolerance, and charity, and those contributions are proclaimed and recognized by Mayor and Council on June 24 as *Freemasons Day*;

AND WHEREAS having first met in Calgary in May of 1883, Freemasons have played a foundational role in our city's history, including but not limited to:

- Sam Livingston, an early pioneer of our city;
- Calgary Mayors George Murdoch, James Reilly, Reuben Rupert Jamieson, Robert Colin Marshall, Frederick Ernest Osborne, and Andrew Davison;
- Peter Lougheed, 10th Premier of Alberta;
- Richard Bedford Bennett, 11th Prime Minister of Canada;
- Dr. George Kerby, founder of Mount Royal College and namesake of the Kerby Centre; and
- Dr. Neville Lindsay, after whom Lindsay Park is named;

AND WHEREAS since 1928, central to the Freemasons' charitable and community efforts has been the historic Freemasons' Grand Lodge in the Beltline district, located at 330 12 Ave. SW (the "Freemasons' Grand Lodge"), and including the two adjacent lots holding its parking lot at 324 12 Ave. SW and 320 12 Ave. SW (the "Adjacent Lots");

AND WHEREAS property taxes totaling \$71,294.89 for 2018 were levied on 330 12 Ave. SW. This amount includes \$56,236.88 in municipal property taxes and \$15,058.01 in provincial property taxes;

AND WHEREAS property taxes totaling \$47,400.42 for 2018 were levied on 324 12 Ave. SW. This amount includes \$37,389.10 in municipal property taxes and \$10,011.32 in provincial property taxes;

AND WHEREAS property taxes totaling \$47,400.42 for 2018 were levied on 320 12 Ave. SW. This amount includes \$37,389.10 in municipal property taxes and \$10,011.32 in provincial property taxes;

AND WHEREAS Calgary Masonic Temple Limited (CMTL) is a Non-Profit Organization (NPO) operating under the *Companies Act*, RSA 2000 C-21, and is a secular NPO operating by a Board of 18 Directors elected from the nine stakeholders in CMTL, which are the nine Masonic Lodges who utilize the historic Freemasons' Grand Lodge;

AND WHEREAS rapid increases in taxation burden have caused hardship on the continued operations of the Freemasons' Grand Lodge at their present location, culminating in a total property tax burden of \$166,095.73 as of 2018;

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AND WHEREAS many of Calgary's historic buildings have been lost in the name of progress and City Council has deemed necessary to preserve architecture of historical significance;

AND WHEREAS property tax exemptions in the Province of Alberta are governed by the *Municipal Government Act* (MGA) and ancillary regulations, including the *Community Organization Property Tax Exemption Regulation* (COPTER);

AND WHEREAS each Alberta municipality administers property tax exemptions in its jurisdiction within this legislative framework, as part of the process of maintaining the municipality's property assessment roll;

AND WHEREAS on technicality, the Freemasons' Grand Lodge and the Adjacent Lots do not currently meet the criteria to qualify for a property tax exemption as outlined in the MGA and COPTER;

AND WHEREAS Administration has worked with representatives of the Freemasons over the years to review the tax status of the Freemason's Grand Lodge and confirmed that it does not meet the qualifying criteria for a property tax exemption;

AND WHEREAS the taxable status of the Freemasons' Grand Lodge has been confirmed in decisions rendered by the Assessment Review Board;

AND WHEREAS bylaws, administrative orders, and programs throughout Canada (including the municipalities of Edmonton, Lethbridge, Halifax, Langford, and others) have allowed Freemason organizations complete or partial tax exemptions;

AND WHEREAS the *King George* Freemason Hall at 331 – 3750 46 Ave. SE was forced to sell their historical building and move due to a rising taxation burden;

AND WHEREAS a successful arrangement allows for the continued operations of the *St. Mark's* Freemason Hall at 2612 14A St. SW, which is classified residential and has a grant-in-place-of-taxes paid by Alberta Municipal Affairs for the St. Mark's Building Society, as the property is a non-profit seniors' accommodation;

AND WHEREAS options by CMTL for long-term viability and relief of tax burden on the Freemasons' Grand Lodge exist, but are of substantial technical difficulty for the CMTL's volunteer board to adequately explore with their limited time and resources;

AND WHEREAS given the recent economic downturn and the especially sharp rise in crimes against people and property in Calgary's urban Beltline, it is desirable for Council to work collaboratively with NPOs to explore options for self-sufficiency and continued vibrant community work;

AND WHEREAS given the historical significance of the Freemasons' Grand Lodge, and the multitude of composite organizations utilizing the location to undertake charitable work, it is desirable to allow their NPO at least some time and resources to fully explore their options for long-term viability in the Beltline;

AND WHEREAS through its authority under section 347 of the MGA, Council can cancel property taxes for a particular property when it considers it equitable to do so;

NOW THEREFORE BE IT RESOLVED that Council direct Administration to:

1. Cancel the 2018 property taxes, totaling \$166,095.73, for the Freemasons Grand Lodge and the Adjacent Lots, consisting of:
 - \$71,294.89 for 330 12 Ave. SW (roll number 068134204);
 - \$47,400.42 for 324 12 Ave. SW (roll number 068134105); and
 - \$47,400.42 for 320 12 Ave. SW (roll number 068134006);

2. In order to allow community benefit to continue to be served, work with the Area Councillor in providing general assistance to the Freemasons in exploring options for the long-term viability and tax burden of their operations at the Freemasons' Grand Lodge, including but not limited to:
 - An agreement, contingent on the designation of the exterior and key interior features as a Municipal Historic Resource, that would exempt, in whole or part, the Freemasons' Grand Lodge or portions therein, from property taxes until such a time as it is no longer operating as a Masonic Lodge or no longer occupies the site;
 - Achieving a museum designation for the Freemasons' Grand Lodge;
 - Partial redevelopment of the site;
 - Heritage density transfer; or
 - Other arrangements or options as may be identified.