



**Report Number:** C2018-0131

**Meeting:** Regular Meeting of Council

**Meeting Date:** 2018 February 26

## NOTICE OF MOTION

**RE: Royal Canadian Legion No. 1 Taxation**

**Sponsoring Councillor(s):** Councillor Farrell

---

WHEREAS the Royal Canadian Legion is a key resource supporting veterans who served their country, as well as many community organisations;

AND WHEREAS Royal Canadian Legion Branch No. 1 is Calgary's oldest Legion and is located in one of Calgary's most important heritage resources;

AND WHEREAS, unlike the six other Royal Canadian Legions in Calgary, the property upon which Royal Canadian Legion Branch No. 1 sits is owned by The City of Calgary;

AND WHEREAS property held by and used in connection with a branch or local unit of the Royal Canadian Legion is exempt from property taxes pursuant to the *Municipal Government Act* (MGA);

AND WHEREAS the MGA specifies that property licensed under the *Gaming and Liquor Act* is not exempt from taxation, including areas held by and used in connection with a branch or local unit of the Royal Canadian Legion;

AND WHEREAS, in 1919, The City of Calgary signed a 99-year lease with Royal Canadian Legion Branch No. 1, exempting it from all property taxes for the term of the lease;

AND WHEREAS, as of 1 January 2019, Royal Canadian Legion Branch No. 1 would be taxed on the large portion of the property that acts as a liquor licensed area;

AND WHEREAS Royal Canadian Legion Branch No. 1 is not, nor will be, in a financial position to take on this tax burden;

AND WHEREAS designation as a Municipal Historic Resource would enhance the Royal Canadian Legion Branch No. 1's existing Provincial Historic Resource designation, as well as make the property eligible for municipal heritage preservation grants and heritage density transfers;

NOW THEREFORE BE IT RESOLVED that City Council directs City Administration to bring forward an agreement between The City of Calgary and Royal Canadian Legion Branch No. 1 to continue to exempt Royal Canadian Legion Branch No. 1 from all property and municipal taxes for the next 100 years, or until such time that it is no longer operating as a Royal Canadian Legion, or no longer occupies the site located at 116 7 Ave SE, Calgary, Alberta, no later than Q2 2018;

AND FURTHER BE IT RESOLVED that the tax exemption agreement is to be dependent on the designation of the exterior and key interior features of Royal Canadian Legion Branch No. 1 as a Municipal Historic Resource.