



Report Number: C2019-0647

Meeting: Combined Meeting of Council

Meeting Date: 2019 May 27

NOTICE OF MOTION

RE: Tax Status of Bingo Facilities

Sponsoring Councillor: Ray Jones

WHEREAS there are three bingo facilities located in Calgary (the “Bingo Facilities”):

- Bingo Barn located at #10 1107 33 Street NE (roll number 054013503);
- The Bingo Palace located at 2604 35 Avenue NE (roll number 031007297 with parking stalls located on roll numbers 031007107 and 031007008); and
- Five Star Bingo & Pub located at 4980 25 Street SE (roll number 093167906).

AND WHEREAS the Bingo Facilities are operated by non-profit organizations and are required to distribute their proceeds to their members, which facilitates fundraising for over 100 non-profit and charitable organizations;

AND WHEREAS property tax exemptions are governed by the *Municipal Government Act* (MGA) and the *Community Organization Property Tax Exemption Regulation* (COPTER);

AND WHEREAS each Alberta municipality administers property assessment and tax rolls, including property tax exemptions, within this legislative framework as part of the process of maintaining the municipality’s property assessment roll;

AND WHEREAS the Bingo Facilities are subject to Class A bingo facility licenses;

AND WHEREAS section 8 of COPTER states property in respect of which a bingo facility license or casino facility license is issued is not exempt from taxation;

AND WHEREAS the Bingo Facilities have requested tax relief due to their taxable status;

AND WHEREAS the Province is in the process of revising COPTER, which includes reviewing the tax status of properties subject to bingo facility licenses;

AND WHEREAS pursuant to its authority under section 347 of the *Municipal Government Act*, Council can cancel or refund property taxes for a particular property when it considers equitable to do so;

NOW THEREFORE BE IT RESOLVED that Council direct Administration to cancel the municipal portion of the 2019 property taxes for the properties or portions of the properties occupied by the Bingo Facilities, excluding any liquor license areas or other gaming activities, being:

- \$88,519.50 for The Bingo Barn (roll number 054013503);
- \$105,050.25 for The Bingo Palace (specifically, \$67,722.75 for roll number 031007297, \$18,663.75 for roll number 031007107 and \$18,663.75 for roll number 031007008); and
- \$47,637.00 for The Five Star Bingo & Pub (roll number 093167906);

for a total of \$241,206.75, with the conditions that the Bingo Facilities maintain their Class A bingo facility licenses and the property owners of the properties occupied by the Bingo Facilities confirm in writing that they will provide the full benefit of the tax cancellations to the Bingo Facilities.