**Agenda - Council - April 27, 2005**

**Report - Standing Committee on Fiscal Issues - April 12, 2005**

**Item No. 1 Entertainment Funding By-law Exemption**
**File FL-6**

STANDING COMMITTEE RECOMMENDATION:

On April 20, 2005, the Executive Policy Committee concurred in the recommendation of the Standing Committee on Fiscal Issues and submits the following to Council:

1. That the following amusements and/or places of amusement, which meet the criteria set forth in Schedule "B" of The Entertainment Funding By-law No. 7710/2000, be listed in Schedule "A", namely:

   A. Winnipeg Chamber Music Society Inc.

   B. Agassiz Music Inc.'s 2005 summer festival entitled "Agassiz Summer Chamber Music Festival" for the events:
      i. Camerata Nova Choir
      ii. Emerging Artist
      iii. Emerging Composer

   C. All Nations Traditional Healing Centre Inc. excluding fundraisers.

   D. Royal Canadian College of Organists - Winnipeg Centre Inc. excluding fundraisers.

   E. St. Anne Ukrainian Catholic Church.

   F. Ai-Kon Inc. excluding fundraisers.

   G. The Great Canadian Roots and Blues Association Inc.

2. That pursuant to Section 5 of Schedule "B" of the Entertainment Funding By-law No. 7710/2000 the following be listed as an amusement in Schedule "A" of the By-law, namely:

   A. Manitoba Theatre Centre's production of "Driving Miss Daisy" scheduled for its 2005-2006 season of performances as a co-production with the Rubicon Theatre.

   B. Annual Winnipeg Fringe Festival.

   C. Annual Master Playwright Festival.

**Agenda - Council - April 27, 2005**

**Report - Standing Committee on Fiscal Issues - April 12, 2005**

3. That pursuant to Section 347 of The City of Winnipeg Charter the taxes owing in respect of the Winnipeg Chamber Music Society Inc.'s 2004/2005 season of performances be cancelled.

4. That the following amusements and/or places of amusement that do not meet the criteria set forth in Schedule "B" of The Entertainment Funding By-law No. 7710/2000, be denied listing in Schedule "A", namely:

   A. Agassiz Music Inc.'s 2005 summer festival entitled "Agassiz Summer Chamber Music Festival" for the events:
      i. Opening Gala Concert
      ii. From Worcester to California
      iii. Lament
      iv. Intermezzo
      v. Finale - Hausmusik

   B. Virtuosi Concerts Inc.'s event entitled "Beethovenfest '05" to be held April 27, 2005 to May 7, 2005 at Eckhardt – Grammatte Hall.

   C. Virtuosi Concerts Inc.'s 2005/2006 season of performances included in the "Virtuosi Concert Series" for the events:
      i. Learning to Love Lieder
      ii. Peter Vinograde
      iii. Yi-Jia Susanne Hou
      iv. Alexander Tselyakov
      v. Yegor Dyachov and Jean Saulnier with Gwen Hoebig
      vi. Duo Concertante with Nancy Dahn and Timothy Steeves
      vii. Guy Few and Stephanie Mara
      viii. Wood/Djokic/Jalbert Trio
      ix. Richard Raymond
      x. Jupiter String Quartet and Robert Plano

5. That the Proper Officers of the City be authorized to do all things necessary to implement the intent of the foregoing.

**Report - Standing Committee on Fiscal Issues - April 12, 2005**

DECISION MAKING HISTORY:

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On April 20, 2005, the Executive Policy Committee concurred in the recommendation of the Standing Committee on Fiscal Issues and submitted the matter to Council.

Further, on April 20, 2005, the Executive Policy Committee referred the submission from the Manitoba Theatre Centre to the Administration for report back to the Standing Committee on Fiscal Issues.

STANDING COMMITTEE RECOMMENDATION:

On April 12, 2005, the Standing Committee on Fiscal Issues concurred in the administrative recommendation, as amended, namely:

- Administrative recommendations 1 to 7 inclusive, recommending that amusements and/or places of amusement which meet the criteria set forth in Schedule “B” of The Entertainment Funding By-law No. 7710/2000 be listed in Schedule “A”, be concurred in.

- Administrative recommendations 9, 10 and 11 recommending that amusements and/or places of amusement that do not meet the criteria set forth in Schedule “B” of The Entertainment Funding By-law No. 7710/2000 be denied listing in Schedule “A”, be concurred in.

- Administrative recommendations 8, 12, 13 and 14 not be concurred in.

Further, the Standing Committee on Fiscal Issues passed the following motions:

(1)
WHEREAS the Manitoba Theatre Centre's production of "Driving Miss Daisy", scheduled for its 2005-2006 season of performances as a co-production with the Rubicon Theatre, is not directly held by the Manitoba Theatre Centre as defined in the Entertainment Funding By-law No. 7710/2000 ("the By-law") and therefore does not fall within the exemption granted to the Manitoba Theatre Centre through its existing listing in Schedule "A" of the By-law;

AND WHEREAS the production of "Driving Miss Daisy" does not meet the minimum 60% local content requirement of the By-law;

**Report - Standing Committee on Fiscal Issues - April 12, 2005**

DECISION MAKING HISTORY (continued):

AND WHEREAS section 4 of Schedule "B" of the By-law provides that performances which have limited local content may be considered for listing by Council where the performance is to be offered by a locally-based charitable or non-for-profit cultural or athletic organization as part of a season of performances and, in the opinion of Council, the limited local content will complement and enhance the ability of that organization to produce entertainment and attract a broad audience;

AND WHEREAS section 5 of Schedule "B" of the By-law provides that Council may list an amusement in Schedule "A" notwithstanding that it is not directly held by a not-for-profit or charitable organization and notwithstanding that it fails to meet the local content requirements of the By-law, so long as

(a) a listing is in keeping with the listing principles;

(b) the organization demonstrates that compliance with the By-law may cause unreasonable hardship; and

(c) where possible, alternate arrangements proposed by the organization present a reasonable alternative in the circumstances of the particular organization;

THEREFORE BE IT RESOLVED THAT pursuant to section 5 of Schedule “B” of the Entertainment Funding By-law No. 7710/2000 the Manitoba Theatre Centre's production of "Driving Miss Daisy" scheduled for its 2005-2006 season of performances as a co-production with the Rubicon Theatre be listed as an amusement in Schedule "A" of the By-law.

(2)
WHEREAS the annual Fringe Festival is not directly held by the Manitoba Theatre Centre as defined in the Entertainment Funding By-law No. 7710/2000 ("the By-law") and therefore does not fall within the exemption granted to the Manitoba Theatre Centre through its existing listing in Schedule "A" of the By-law;

AND WHEREAS not all performances of the annual Fringe Festival meet the minimum 60% local content requirement of the By-law;

**Report - Standing Committee on Fiscal Issues - April 12, 2005**

DECISION MAKING HISTORY (continued):

AND WHEREAS section 4 of Schedule "B" of the By-law provides that performances which have limited local content may be considered for listing by Council where the performance is to be offered by a locally-based charitable or non-for-profit cultural or athletic organization as part of a festival and, in the opinion of Council, the limited local content will complement and enhance the ability of that organization to produce entertainment and attract a broad audience;

AND WHEREAS section 5 of Schedule "B" of the By-law provides that Council may list an amusement in Schedule "A" notwithstanding that it is not directly held by a not-for-profit or charitable organization and notwithstanding that it fails to meet the local content requirements of the By-law, so long as

(a) a listing is in keeping with the listing principles;

(b) the organization demonstrates that compliance with the By-law may cause unreasonable hardship; and

(c) where possible, alternate arrangements proposed by the organization present a reasonable alternative in the circumstances of the particular organization;

THEREFORE BE IT RESOLVED THAT pursuant to section 5 of Schedule “B” of the Entertainment Funding By-law No. 7710/2000 the annual Fringe Festival be listed as an amusement in Schedule "A" of the By-law.

(3)
WHEREAS the annual Master Playwright Festival is not directly held by the Manitoba Theatre Centre as defined in the Entertainment Funding By-law No. 7710/2000 ("the By-law") and therefore does not fall within the exemption granted to the Manitoba Theatre Centre through its existing listing in Schedule "A" of the By-law;

AND WHEREAS not all performances of the annual Master Playwright Festival meet the minimum 60% local content requirement of the By-law;

AND WHEREAS section 4 of Schedule "B" of the By-law provides that performances which have limited local content may be considered for listing by Council where the performance is to be offered by a locally-based charitable or non-for-profit cultural or athletic organization as part of a festival and, in the opinion of Council, the limited local content will complement and enhance the ability of that organization to produce entertainment and attract a broad audience;

**Report - Standing Committee on Fiscal Issues - April 12, 2005**

DECISION MAKING HISTORY (continued):

AND WHEREAS section 5 of Schedule "B" of the By-law provides that Council may list an amusement in Schedule "A" notwithstanding that it is not directly held by a not-for-profit or charitable organization and notwithstanding that it fails to meet the local content requirements of the By-law, so long as

(a) a listing is in keeping with the listing principles;

(b) the organization demonstrates that compliance with the By-law may cause unreasonable hardship; and

(c) where possible, alternate arrangements proposed by the organization present a reasonable alternative in the circumstances of the particular organization;

THEREFORE BE IT RESOLVED THAT pursuant to section 5 of Schedule “B” of the Entertainment Funding By-law No. 7710/2000 By-law the annual Master Playwright Festival be listed as an amusement in Schedule "A" of the By-law.

(4)
WHEREAS the Entertainment Funding By-law No. 7710/2000 (“the By-law”) imposes a tax upon persons attending places of amusement;

AND WHEREAS section 6 of the By-law provides that no person shall be required to pay for attending an amusement, or place of amusement, that is listed in Schedule “A” of the By-Law;

AND WHEREAS the Winnipeg Chamber Music Society Inc. has submitted an application for exemption of its 2004/2005 season of performances including performances already held for which monies are owing and payable to the City in respect of amusement tax relating to those events;

AND WHEREAS the Winnipeg Chamber Music Society Inc.’s application for an exemption of its 2004/2005 season of performances would have met the criteria for an exemption and listing in Schedule “A” of the By-law if the application had been made prior to the commencement of the 2004/2005 season of performances;

AND WHEREAS the Winnipeg Chamber Music Society Inc.’s application for an exemption for its 2005/2006 season of performances has been recommended for approval;

**Report - Standing Committee on Fiscal Issues - April 12, 2005**

DECISION MAKING HISTORY (continued):

AND WHEREAS section 347 of The City of Winnipeg Charter provides that Council may, by by-law, cancel in whole or in part any taxes or any debt or money owing to the City;

THEREFORE BE IT RESOLVED THAT pursuant to section 347 of The City of Winnipeg Charter the taxes owing in respect of the Winnipeg Chamber Music Society Inc.'s 2004/2005 season of performances be cancelled.

## ADMINISTRATIVE REPORT

**RE: RECOMMENDATION FOR ENTERTAINMENT FUNDING BY-LAW EXEMPTION – APRIL 2005**

**FOR SUBMISSION TO:** STANDING COMMITTEE ON FISCAL ISSUES

**ORIGINAL REPORT SIGNED BY:** CHIEF FINANCIAL OFFICER

**REPORT DATE:** April 5, 2005

**RECOMMENDATION(S):**

That the following amusements and/or places of amusement, which **meet** the criteria set forth in Schedule "B" of The Entertainment Funding By-law No. 7710/2000, be recommended to Council for listing in Schedule "A":

1. Winnipeg Chamber Music Society Inc.

2. Agassiz Music Inc.'s 2005 summer festival entitled "Agassiz Summer Chamber Music Festival" for the events:
    a. Camerata Nova Choir
    b. Emerging Artist
    c. Emerging Composer

3. All Nations Traditional Healing Centre Inc. excluding fundraisers.

4. Royal Canadian College of Organists – Winnipeg Centre Inc. excluding fundraisers.

5. St. Anne Ukrainian Catholic Church.

6. Ai-Kon Inc. excluding fundraisers.

7. The Great Canadian Roots and Blues Association Inc.

That the following amusements and/or places of amusement, that **do not meet** the criteria set forth in Schedule "B" of The Entertainment Funding By-law No. 7710/2000, be denied listing in Schedule "A":

8. Winnipeg Chamber Music Society Inc.'s 2004/2005 season of performances for events held prior to April 18, 2005.

9. Agassiz Music Inc.'s 2005 summer festival entitled "Agassiz Summer Chamber Music Festival" for the events:
    - Opening Gala Concert
    - From Worcester to California
    - Lament
    - Intermezzo
    - Finale - Hausmusik

10. Virtuosi Concerts Inc.'s event entitled "Beethovenfest '05" to be held April 27, 2005 to May 7, 2005 at Eckhardt – Grammatte Hall.

11. Virtuosi Concerts Inc.'s 2005/2006 season of performances included in the "Virtuosi Concert Series" for the events:
    - Learning to Love Lieder
    - Peter Vinograde
    - Yi-Jia Susanne Hou
    - Alexander Tselyakov
    - Yegor Dyachov and Jean Saulnier with Gwen Hoebig
    - Duo Concertante with Nancy Dahn and Timothy Steeves
    - Guy Few and Stephanie Mara
    - Wood/Djokic/Jalbert Trio
    - Richard Raymond
    - Jupiter String Quartet and Robert Plano

12. Manitoba Theatre Centre – Driving Miss Daisy as part of the 2005/2006 season of performances.

13. Winnipeg Fringe Festival (as applied for by Manitoba Theatre Centre).

14. Master Playwright Festival (as applied for by Manitoba Theatre Centre).

**REPORT SUMMARY:**

**Key Issue(s):**

The Administrative recommendations contained within this report have been made in accordance with the criteria set forth in the Entertainment Funding By-law No. 7710/2000.

Notwithstanding these recommendations, particularly those recommendations which deny a listing under Schedule "A", the By-law does contain provisions which would allow Council to provide an exemption for amusements and/or places of amusements which would otherwise be subject to the tax.

**Implications of the Recommendation(s):**

**General Implications**

| | |
|---|---|
| | **None** |
| | **For the organization overall and/or for other departments** |
| X | **For the community and/or organizations external to the City** |
| | **Involves a multi-year contract** |

**Comment(s):** Council may exercise its discretion and approve exemptions on amusements that fall outside the listing principles contained in the By-law.

**Policy Implications**

| | |
|---|---|
| x | **No** |
| | **Yes** |

**Comment(s):**

**Environmental Implications:**

| | |
|---|---|
| x | **No** |
| | **Yes** |

**Comment(s):**

**Human Resources Implications:**

| | |
|---|---|
| x | **No** |
| | **Yes** |

**Comment(s):**

**Financial implications**

| | |
|---|---|
| x | **Within approved current and/or capital budget** |
| | **Current and/or capital budget adjustment required** |

**Comment(s):** The financial impact of an approved application for exemption from the Entertainment Funding Tax is unknown. The tax revenue that could be generated from future events cannot be quantified.

**REASON FOR THE REPORT:**

Council must approve all Entertainment Funding By-law exemptions and may consider providing exemptions for amusements that would otherwise be denied an exemption.

**HISTORY:**

The Entertainment Funding By-law No. 7710/2000 was adopted in September 2000, wherein the former Amusement Tax By-law was replaced. A report to the Standing Committee on Fiscal Issues is prepared for each scheduled meeting if an application for exemption is received. The report was first submitted for the meeting of January 16, 2001 and for each meeting thereafter as required.

**DISCUSSION:**

An amusement or place of amusement may be listed in Schedule "A" where an organization has submitted an application for exemption. Listings are intended to assist locally based charitable and not-for-profit cultural or athletic organizations in producing entertainment and sporting events with admission prices at a level which will encourage a broad audience. Listings are not intended to apply where an amusement is held for fund raising events in which the performers or promoters profit or where the exemption would result in for-profit gains.

The Administration has conducted a thorough review of the applications received for exemption from the Entertainment Funding By-law in accordance with the criteria set in Schedules "A" and "B" of By-law No. 7710/2000.

**Recommended for Exemption**

The following amusements and/or places of amusement are being recommended for exemption listing in Schedule "A":

1. ***Winnipeg Chamber Music Society Inc.***

2. ***Agassiz Music Inc.'s 2005 summer festival entitled "Agassiz Summer Chamber Music Festival" the events titled "Camerata Nova Choir", "Emerging Artist" and "Emerging Composer".***

   The application received from ***Agassiz Music Inc***., for their festival entitled "Agassiz Summer Chamber Music Festival", have 3 of the 8 events meeting the criteria set forth in Schedule "B" of the Entertainment Funding By-law. These three events are being recommended for exemption. The 5 events not meeting the criteria for exemption are not being recommended for listing and are discussed further below.

3. ***All Nations Traditional Healing Centre Inc. excluding fundraisers.***

4. ***Royal Canadian College of Organists – Winnipeg Centre Inc. excluding fundraisers.***

5. ***St. Anne Ukrainian Catholic Church.***

6. ***Ai-Kon Inc. excluding fundraisers.***

7. ***The Great Canadian Roots and Blues Association Inc.***

**Not Recommended for Exemption**

The following amusements and/or places of amusement are not recommended for exemption listing in Schedule "A": (Appendix "I" of this Report provides a table further illustrating the eligibility criteria that were not met.)

8. ***The Winnipeg Chamber Music Society Inc.'s 2004/2005 Season of Performances.***

   The ***Winnipeg Chamber Music Society*** submitted an application for exemption for their 2004/2005 season of performances, including performances that have already been held. It is recommended that this application be denied as their season of performances will be completed prior to the April 27, 2005 Council meeting. If this recommendation is supported by Council, this organization will be required to submit the entertainment funding tax for events already held, or to be held, within their 2004/2005 season.

9. ***Agassiz Music Inc.'s 2005 summer festival for 5 events as listed in Appendix "I".***

   The ***Agassiz Music Inc.*** has not met the limited local content requirement in 5 of the 8 events to be held during the Agassiz Summer Chamber Music Festival (see Appendix "I"); therefore these 5 events are recommended for denial. The remaining three events have been recommended for exemption.

10. ***Virtuosi Concert Inc.'s "Beethovenfest '05".***
11. ***Virtuosi Concert Inc.'s 2005/2006 season of performances for 10 events as listed in Appendix "I".***

    Although ***Virtuosi Concert Inc.*** is currently listed in Schedule "A", their "Beethovenfest '05" as well as 10 of the 12 events being held within their 2005/2006 season of performances, have limited local content (see Appendix "I"). These events are not being recommended for listing.

***Virtuosi Concert Inc.*** has also applied for exemption from the Entertainment Funding Tax for their "Skywalk Concerts & Lecture Series". This series is not subject to the Entertainment Funding Tax as the events held under this concert and lecture series have free admission.

***12. Manitoba Theatre Centre (Season of Performances).***

Although the ***Manitoba Theatre Centre*** (MTC) is currently listed in Schedule "A", they have applied for exemption for their 2005/2006 season of performances. The MTC season is comprised of 6 performances. The performance "Driving Miss Daisy", part of the 2005/2006 season, has not been recommended for exemption as this production is not directly held by MTC. Instead, MTC will co-produce this play with the Rubicon Theatre, which is a touring production from California. The co-production allows MTC to share the costs of designing, building and rehearsing the performance up to the opening night. For this performance to be exempt, Council is required to give this specific event special consideration for listing purposes.

It should be noted that the remaining five productions in the MTC's 2005/2006 season are not yet cast. Therefore, MTC is unable to confirm that they will meet the local content requirement for the remainder of their season of performances. However, once the productions have been cast, it is MTC's responsibility to ensure that the local content requirement is met. If MTC fails to meet the minimum 60% local content requirement, a separate application for exemption must be submitted for consideration by Council or the tax collected and remitted.

***13. Winnipeg Fringe Festival (as applied for by Manitoba Theatre Centre).***
***14. Master Playwright Festival (as applied for by Manitoba Theatre Centre).***

The MTC has also applied for exemptions for the ***Winnipeg Fringe Festival*** and the ***Master Playwright Festival***. Neither festival is being recommended for exemption under the MTC's application as these festivals are not directly held by MTC. MTC acts as a promoter as well as a ticket agent for these two festivals but the actual performances are put on by a variety of individuals and groups who are responsible for either collecting the tax or obtaining an exemption.

It is not known at this time if the local content requirement of 60% will be met as it is unknown which organizations will be performing at these festivals. However, some organizations participating in the festival may already have received an exemption listing and the other participating organizations may apply for an exemption from the Entertainment Funding Tax.

**Other Considerations**

It is noted that, notwithstanding the recommendation that a season of performances or a festival does not meet the criteria for a general exemption listing, the by-law provides for Council to list the performances in specific circumstances. The relevant By-law provisions have been attached as Appendix "II" to this report. These include

circumstances where:

*(a)* the performance has limited local content but is to be offered by a locally based charitable or not-for-profit cultural or athletic organization as part of a festival, event, or season of performances and, in the opinion of Council, the limited local content will complement and enhance the ability of that organization to produce entertainment and attract a broad audience; and

*(b)* the amusement is not directly held by a charitable or not-for-profit cultural or athletic organization, but where Council is satisfied that:

- such a listing is in keeping with the Listing Principles;
- the organization demonstrates in writing that the compliance with a term, or terms, of the By-law may cause unreasonable hardship; and
- where possible, alternate arrangements proposed by the organization present a reasonable alternative in the circumstances of the particular organization.

# FINANCIAL IMPACT STATEMENT - Date: April 4, 2005

**The financial impact of approving applications for exemption from the entertainment funding tax is unknown for the listed events. The tax revenue that could be generated from these events cannot be quantified because the events have not yet occurred.**

"Original signed by Carrie Erickson"
Carrie Erickson
Manager of Finance & Administration

**IN PREPARING THIS REPORT, THERE WAS CONSULTATION WITH AND CONCURRENCE BY:**

Corporate Services Department, Legal Services Division

**THIS REPORT SUBMITTED BY:**

Corporate Finance Department
Taxation & Revenue
Prepared by: Robert Weselowski, Manager of Taxation and Revenue
File No. Fiscal Issues Entertainment Funding - April 2005 final.doc

## APPENDIX "I"

| Name of Organization | Name of Event | Criteria Not Satisfied |
|---|---|---|
| ***Winnipeg Chamber Music Society Inc.*** | Winnipeg Chamber Music Society Inc.'s 2004/2005 Season of Performances.<br><br>Events held, or to be held prior to Council's April 27, 2005 meeting. | Events have been held, or will be held, prior to Council's April 27, 2005 meeting.<br><br>The By-law does not contain provisions which would allow for the retroactive listing of an amusement. |
| ***Agassiz Music Inc.'s*** | Agassiz Summer Chamber Music Festival for the events:<br>• Opening Gala Concert<br>• From Worcester to California<br>• Lament<br>• Intermezzo<br>• Finale – Hausmusik | Limited Local Content.<br><br>This festival as a whole has 30% local content. Of the 8 performances, 5 performances do not meet the local content requirement. |
| ***Virtuosi Concert Inc.*** | Beethovenfest '05 to be held April 27, 2005 to May 7, 2005 at Eckhardt – Grammatte Hall<br><br>As well as:<br>Virtuosi Concert Series 2005/2006 Season of Performances as listed:<br>• Learning to Love Lieder<br>• Peter Vinograde<br>• Yi-Jia Susanne Hou<br>• Alexander Tselyakov<br>• Yegor Dyachov and Jean Saulnier with Gwen Hoebig<br>• Duo Concertante with Nancy Dahn and Timothy Steeves<br>• Guy Few and Stephanie Mara<br>• Wood/Djokic/Jalbert Trio<br>• Richard Raymond<br>• Jupiter String Quartet and Robert Plano | Limited Local Content<br><br>The Beethovenfest '05 as a whole has 0% local content while the Virtuosi Concert Series as a whole has 30% local content.<br><br>Of the 12 performances to be held as part of the Virtuosi Concert Series, 10 performances do not meet the local content requirement. |
| ***Manitoba Theatre Centre*** | 'Driving Miss Daisy' as part of the 2005/2006 Season of Performance | Limited Local Content:<br><br>The amusement will not be directly held by the organization. 'Driving Miss Daisy' is to be preformed by the Rubicon Theatre which is a California based touring production. |
| ***Winnipeg Fringe Festival (as applied for by Manitoba Theatre Centre)*** | Winnipeg Fringe Festival | The amusement is not directly held by the organization.<br><br>It is currently unknown if the percentage of the performers will meet the local content requirement as each play has yet to be cast. |
| ***Master Playwright Festival (as applied for by Manitoba Theatre Centre)*** | Master Playwright Festival | The amusement is not directly held by the organization.<br><br>It is currently unknown if the percentage of the performers will meet the local content requirement as each play has yet to be cast. |

# APPENDIX "II"

## The Entertainment Funding By-law No. 7710/2000

## Schedule B

Listing Principles

An amusement or place of amusement may be listed in Schedule A where an organization has made application for an exemption as hereinafter set out. Listings are intended to assist locally based charitable and not-for-profit cultural or athletic organizations in producing entertainment and sporting events with admission prices at a level which will encourage a broad audience. Listings are not intended to apply where an amusement is held for fund raising events in which the performers or promoters profit or where the exemption would result in for-profit gain.

**Part 1 - Criteria**

**Definitions:**

1 In this schedule:

**"charitable organization"** includes an organization registered as a "charity" with Revenue Canada;

**"cultural organizations"** includes organizations providing the following types of amusements: musical, artistic, ethno-cultural, museums, galleries and exhibits of a non-commercial nature;

**"identifiable group"** means a section of the public distinguished by age, ancestry, nationality, gender, ethnic background, religion or belief;

**"not-for-profit cultural or athletic organization"** means an organization which:
(a) is organized without share capital;
(b) has a governing body elected democratically by the membership;
(c) less than 50% of the organization's directors are "related" persons; and
(d) has a membership criteria such that membership in the organization is open to the public, or an identifiable group, for no, or minimal consideration;

**"related persons"** means individuals who are related to each other by blood, marriage, adoption, common-law relationship, or close business or corporate association (e.g., business partners, employee and employer). Individuals or groups can also be related to a corporation in which they have a controlling interest. Persons related to these individuals are also related to the corporation.

**Scope re listings for charitable or not-for-profit cultural or athletic organizations**

2 Listings may be provided for the performance of amusements where:

(a) the amusement is directly held by a charitable or not-for-profit cultural or athletic organization;

(b) the amusement to be held is directly related to the character of the organization;

(c) the organization is financially sound, or where in a deficit position, the organization is able to demonstrate a sound deficit reduction plan;

(d) the organization renders a service to an identifiable group while being of a general benefit to the community as a whole; and

(e) net revenues will be used to further the organization's undertaking or purpose.

**Fund raising activities**

3 An amusement which is intended for fund raising may be listed where:

(a) the amusement is directly held by a charitable or not-for-profit organization; and,

(c) individuals participating in the amusement each receive no more than $50.00 in remuneration for their services, in addition to reimbursement for reasonable expenses related to their participation in the amusement.
*amended 7844/2001*

**Limited Local Content**

4 Performances which have limited local content may only be considered for listing where the performance is to be offered by a locally based charitable or not-for-profit cultural or athletic organization as part of a festival, event, or season of performances and, in the opinion of Council, the limited local content will complement and enhance the ability of that organization to produce entertainment and attract a broad audience.

**Council may vary provisions**

5 Notwithstanding any other provision of Schedule "B", an amusement, or place of amusement, that is not within the scope of sections 2, 3 or 4 may be listed in Schedule "A" where Council is satisfied:

(a) such a listing is in keeping with the Listing Principles set out herein;

(b) the organization demonstrates in writing that the compliance with a term, or terms, of this By-law may cause unreasonable hardship; and

(c) where possible, alternate arrangements proposed by the organization present a reasonable alternative in the circumstances of the particular organization.