

Dear Mayoral and Council Candidates:
2021

October 11th,

Re: Tax Situation at MacBride Museum and other Charities

The City of Whitehorse has three tax classes: “business”, residential and agricultural. All NPO/NGO/Charities who own land are taxed at the “business” rate.

Between 2012 and 2015 MacBride worked with Council and staff to develop and approve a tax solution that ensured MacBride would not pay going forward. Council passed this resolution, which is still on the books at the City: “2015-12-07 as amended by 2015-12-08 (June 15) COMMUNITY SERVICE GRANTS

It was duly moved and seconded:

THAT museums that hold title to their own property be exempted from the provisions of the Municipal Charges and Community Services Grant Policy and the City Grant-making Policy and be provided with a tax grant equal to the full amount of property tax owed;”

Then after almost 70 years of 100% exemption / abatement, in 2018, the City sent MacBride a tax bill. We believe that MacBride continues to be tax-exempt based on the Council vote 2015-12-08 however we do not have the financial or legal resources to fight City Hall. Our website has a section outlining the history of this issue.

MacBride is an entity that solely exists for the benefit of preserving history and showcasing it to our community and visitors. It is not financially viable for MacBride to pay taxes with the O&M that we receive and to remain open year-round.

As a candidate, we are asking the following questions

1. Will you honour resolution 2015-12-08, which has not been rescinded, and provide a 100% exemption to MacBride?

If elected, I will work with council to honour the 2015-12-08 resolution to provide MacBride a 100% tax exemption.

At the same time, this issue provides an opportunity to review the tax structure for all NGOs that own their own building/property and are required to pay city taxes.

MacBride Museum plays a crucial part of housing over 75 years of Yukon historical and cultural artifacts as well as to offer the space to facilitate public access, programming, events and discourse.

The economic, social and cultural role of museums is of significant value. A recent national study on the value of galleries, libraries, and museums in Canada found that society receives almost quadruple the value in benefits for every monetary investment

into these institutions, placing them on par with transportation infrastructure.¹ Plus, a recent Yukon visitor exit survey reports that visiting a museum was the third most common activity completed by visitors,² demonstrating the importance of museums to the Yukon tourism sector.

The city has a role to play in supporting our tourism and cultural industries and organizations as they rebuild and expand even stronger coming out of the pandemic.

I believe that supporting museums by granting full property tax abatement simply makes sense, both from a social and an economic standpoint. Every dollar that MacBride would spend on property taxes is a dollar not spent on fulfilling its mission to be a community tourism and cultural attraction for Yukoners to share the stories of the Yukon and Whitehorse to the world.

2. Will you commit to a review of the tax classes at the City with a view to creating a tax class for museums at a rate of zero that does not harm the operations of the organizations in the first year of your mandate?

Absolutely, if elected, I will commit to work with the new Mayor and Council to review the tax classes at the city with the goal of arriving at a fair and equitable solution that is fair to MacBride Museum as well as all the NGOs that are providing important work in our community. I think the city should make accommodation to ensure that cultural institutions like the MacBride Museum are sustainable, while also ensuring parity among similar organizations.

3. We invite you to review the list of 23 charities/NGOS paying \$165K to the City in taxes in 2021. The City has been in a “surplus” position for many years yet taxes museums and service organizations in our community. Will you commit to an immediate review (year one) of Municipal Charges and Community Services Grant Policy and the City Grant-making Policy?

Absolutely, I would commit to making it a priority for Council to review of the Municipal Charges and Community Services Grant Policy and the City’s Grant Making Policy. This would include reviewing the list of 23 charities/NGOs paying city taxes that you have listed.

In order to appreciate the situations of these vital communities organizations, I would ensure that council has a high level of community and stakeholder engagement in these discussions, and I would look forward to McBride’s participation in these discussions that would lead to viable/sustainable solution for McBride and all of the NGOs that contribute so much to the social, cultural and historical value of our territory.

¹ *Value Study of GLAMs In Canada: Report for the Ottawa Declaration Working Group*, 2019. <https://museums.ca/site/reportsandpublications/studyglamscanada2020>

² *Visitor Exit Survey 2017/18*, Yukon Bureau of Statistics. <https://yukon.ca/en/yukon-visitor-exit-survey-20172018>

We would appreciate your reply by noon on Friday, October 15th. We will be sending replies to our members and posting them on our social media.

Regards,

Patricia Cunning
Executive Director