

2 September 2020

Mayor and Council
City of Whitehorse
2121 Second Avenue
Whitehorse YT Y1A 1C2

RE: MacBride Museum Tax Abatement

Dear Mayor and Council,

The Yukon Historical and Museums Association (YHMA) watched with great interest the proceedings of the 10 August 2020 Council meeting, during which a letter from MacBride Museum of Yukon History (MacBride) Chair Rick Nielsen was read into the record. The Board of Directors of YHMA would like to respond to several of the issues and questions that arose in response to this letter, and to reiterate YHMA's support of MacBride's requests with regard to property tax abatement.

We understand that MacBride received an offer from the Government of Yukon to purchase their property and building, and that the society chose to turn down this offer. Council expressed an interest in learning why the society did not accept the offer. In the context of this question, multiple individuals, both on the Council and among City staff, stated that, to their knowledge, the Government of Yukon owns all other museum properties in Whitehorse. This is incorrect.

While the Yukon Beringia Interpretive Centre is wholly owned and operated by the Government of Yukon, and the Yukon Transportation Museum and Yukon Arts Centre properties are both owned by the Government of Yukon, the Old Log Church Museum property is owned by the Anglican Diocese of Yukon. The Yukon Church Heritage Society, which operates the museum, has a lease agreement with the Diocese. The Kwanlin Dün Cultural Centre is located on Kwanlin Dün First Nation settlement land. Across the territory, the majority of museum and cultural centre properties are not owned by the Government of Yukon.

A question regarding the duration of resolution 2015-12-08 also arose, with a response provided by City staff that this resolution applied only to 2015, with a renewal in 2016. YHMA questions this interpretation. While the original language of the proposed resolution (2015-12-07) clearly limits the exemption established by the resolution to 2015, the amended version (2015-12-08) that was passed by Council does not appear to indicate a time limit. To our knowledge, this resolution has never been revoked, replaced, or further amended. YHMA therefore respectfully requests that the City provide an explanation of how this resolution has been interpreted as limited in duration, or to identify a resolution or other mechanism that supersedes resolution 2015-12-08.

It is YHMA's understanding that resolution 2015-12-08, passed 15 June 2015, grants museums that hold title to their own property exemption from the Municipal Charges and Community Services Grant Policy and the City Grantmaking Policy, and therefore from the \$50,000 cap for contributions across all municipal grant program areas. MacBride, as a museum that holds the title to its own property, is therefore eligible for a tax grant equal to the full amount of property tax owed.

Museums operate in the public interest, holding their collections in trust rather than having outright ownership. This sets museums apart from other types of charities and non-profits, as they have a responsibility to safeguard our collective heritage for the benefit of current and future generations. A museum building plays a crucial part in fulfilling this role, providing housing for the collection and space to facilitate public access, programming, and discourse. A museum property is not an asset that can easily be sold or otherwise disposed of by the museum.

Unlike other provinces and territories, Yukon does not have a government-owned territorial museum that is responsible for collecting and interpreting the history of the entire territory; the Yukon Beringia Interpretive Centre does not have a mandate to collect artefacts and focuses on specific subject matter. Under the Yukon

Museums Policy (1989) and Strategy (2005), the responsibility of safeguarding Yukon's collective heritage is instead shared among the many museums and cultural centres throughout the territory. It is important to maintain the independence of each individual institution. Each tells the stories related to its individual mandate, with MacBride, as the Yukon's first museum, offering a broad overview of Yukon history.

Furthermore, the economic 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 The most 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.

We at YHMA therefore believe that supporting museums by granting full property tax abatement simply makes sense, from both a social and an economic standpoint. Across Canada, it is common practice for municipalities to recognize the value of museums by providing complete property tax exemption, sometimes even where the museum does not hold title to the property. Every dollar that MacBride would be spending on property taxes is a dollar not spent on fulfilling its mission to be a community place for Yukoners to share the stories of the Yukon and Whitehorse.

We therefore call upon Council to recognize the valuable role of museums in fostering a socially and economically healthy community by providing MacBride Museum with 100% property tax abatement for back and future property taxes, continuing the commitment it made in 2015.

Original signed by:

Lianne Maitland, Executive Director
Yukon Historical & Museums Association

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>