

Council of the Town of Kingsville

Property tax has been an issue for this volunteer organization for many years. Exemptions have been granted to Museums based on a section of the assessment act.

I have researched this thoroughly and have received information from the Ministry of Finance the authority for the assessment act that the lower municipality can grant an exemption, this was also confirmed by a representative from MPAC.

Exemptions for Museum were based on the following section.

Assessment Act

R.S.O. 1990, CHAPTER A.31

[3.](#)

Property assessable and taxable, exemptions

Property assessable and taxable, exemptions

3 (1) All real property in Ontario is liable to assessment and taxation, subject to the following exemptions from taxation:

Exhibition buildings of companies

16. The land of every company formed for the erection of exhibition buildings to the extent to which the council of the municipality in which the land is situate consents that it shall be exempt.

In doing research on the subject of property tax this came to my attention years ago that the following Museums have been given exemption under this section. This was confirmed in speaking with administration of the City of Toronto and then further confirmed through research at the Legislative Assembly of Ontario Library.

City of Toronto:

Textile Museum of Canada (1992)

Hockey Hall of Fame (1993)

Bata Shoe Museum (1995)

Toronto's First Post Office (2000)

The following criteria was used in determining exemption for the above listed museums.

- the applicant must be providing an exhibition, such as arts, culture, history, or any other display considered by council as appropriate;
- the exhibition must be open to all residents of the city;

- if an entrance fee is charged, it must be a reasonable fee;
- the applicant must be a non-profit organization; and
- the applicant must be providing “a major, one-of-a-kind exhibit which provides cultural, educational, and/or historical benefits to the community as a whole.”

Peterborough City Council granted an exemption for the Canadian Canoe Museum in 2001.

It was also noted through research that that municipalities are not bound by legislated criteria. Each municipality may consider whatever factors it regards as relevant to a s. 3(1)16 exemption.

In speaking with a representative from MPAC if this exemption is approved, it was suggested to be by a by-law.

Respectfully submitted

Katherine Gunning

Kingsville Historical Park Museum