



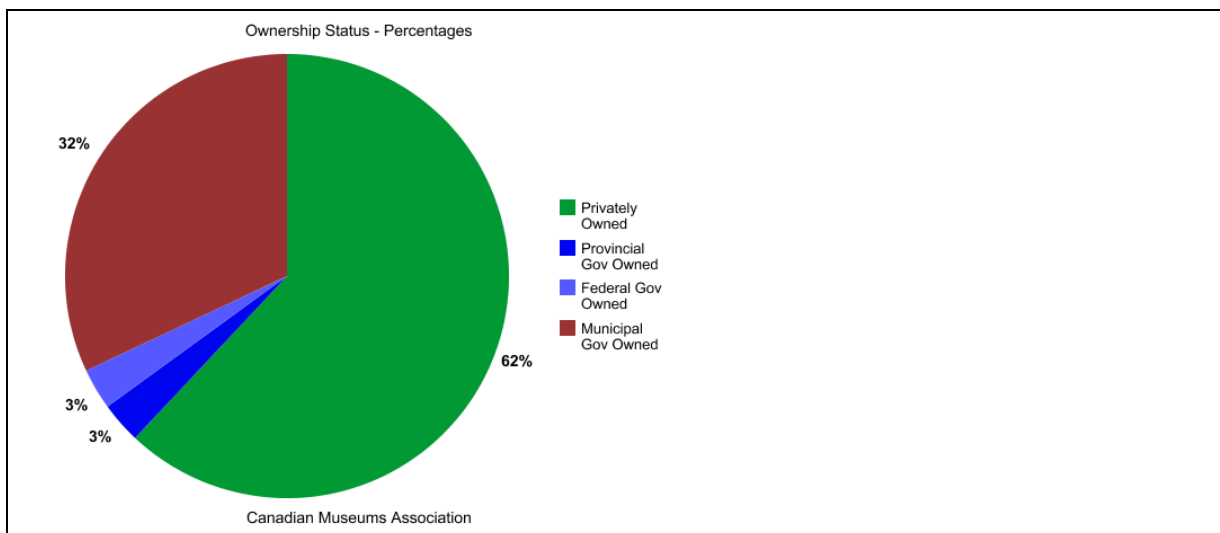
Survey of Property Tax Treatment to Museums Yields Significant Results

The Canadian Museums Association (CMA) conducted a survey of its institutional members from September 22, 2014 to September 26, 2014 in order to gather information on the property tax treatment to museums across Canada. The analysis of the results in this summary is based on percentages for ownership status, tax exemption status, and frequency of renewal of tax exemption status of the respondents. The results are significant in that the majority of museums surveyed are exempt from property taxes.¹

Highlights

On Ownership Status

- 38 % of the surveyed museums are government owned.
- Government owned museums are unevenly distributed among provincial governments (3 %), the federal government (3 %) and municipal governments (32 %).
- 62 % of the surveyed museums are privately owned.²

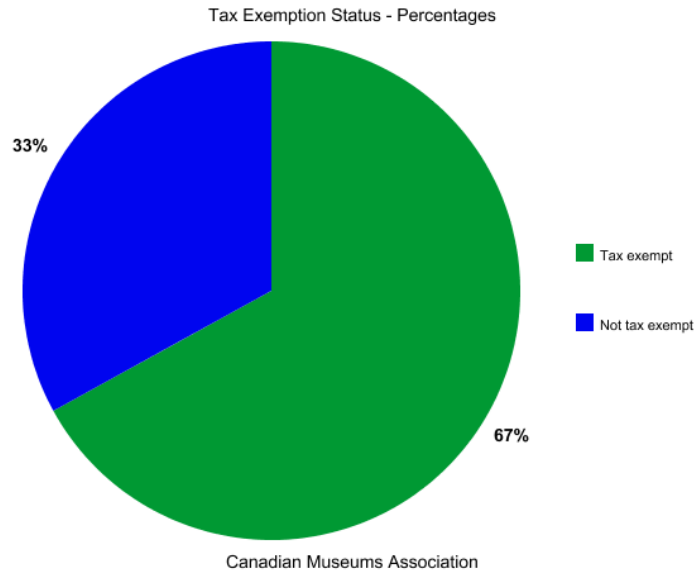


¹ The survey was voluntary and benefited from a representative sample size. The CMA considers that the results reflect the current tax treatment and ownership status of Canadian museums.

² Museums that are not owned by a government but are of public interest and not for profit.

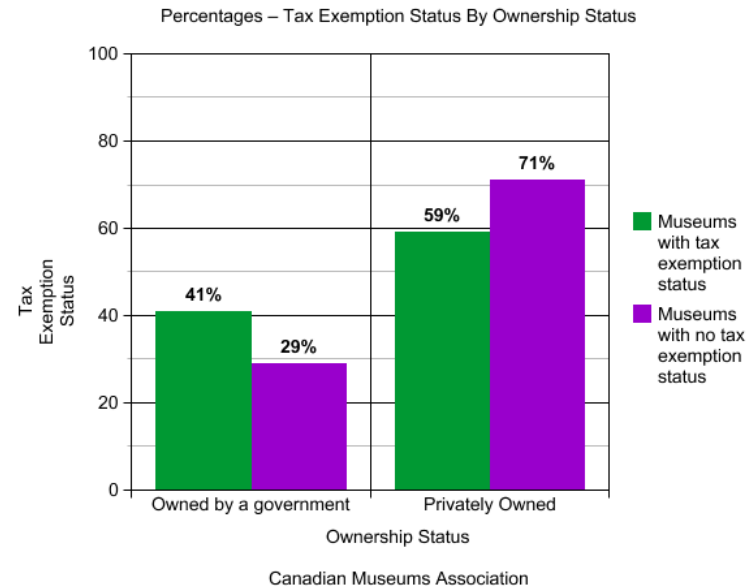
On Tax Exemption Status

- 67 % of surveyed museums have tax exempt status.³
- 33 % of surveyed museums do not have tax exempt status.



On Tax Exemption Status By Ownership Status

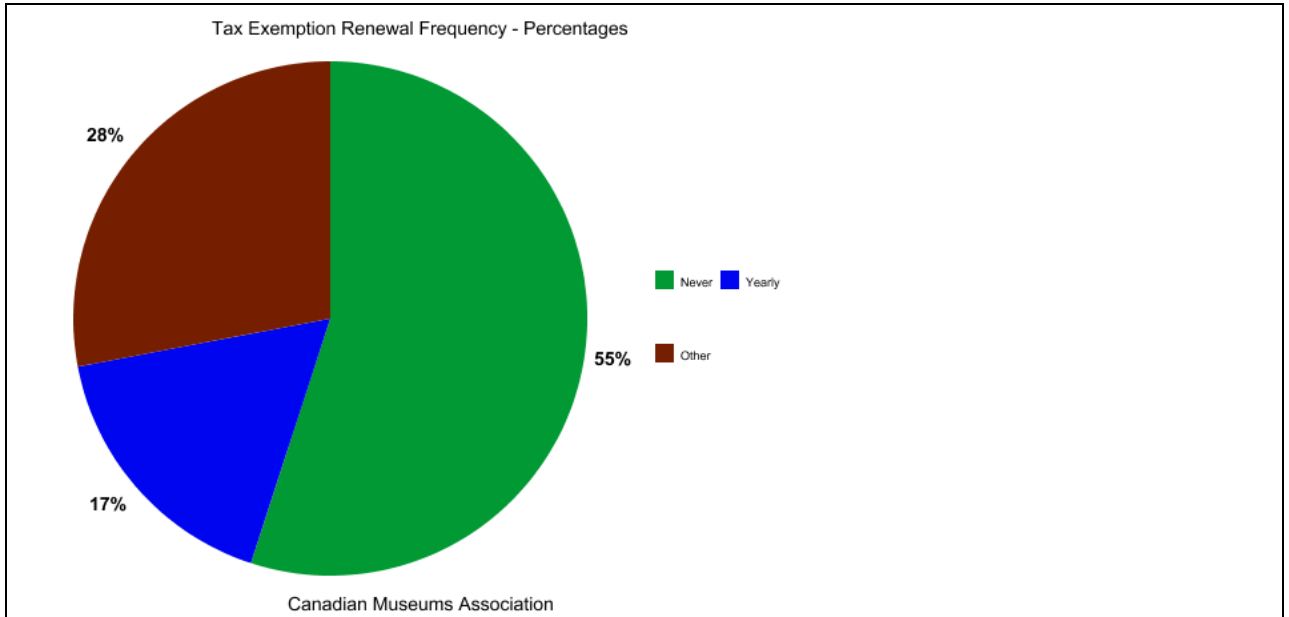
- 41 % of tax exempt museums are owned by a government (municipal or provincial).
- 59 % of tax exempt museums are privately owned.
- 29 % of museums that do not have tax exempt status are owned by a government.
- 71 % of museums that do not have tax exempt status are privately owned.



³ Note: 52 % of surveyed museums are fully tax exempt.

On Renewal Periods

- 55 % of surveyed museums never have to apply for renewal of their tax exempt status.
- 17 % of surveyed museums have to apply for renewal of their tax exempt status yearly.
- 28 % of surveyed museums have to apply for renewal of their tax exempt status at various other periods⁴.



⁴ Renewal of tax exempt status at various other periods: Once, 2 years, 3 years, 5 years, 9 years, in 2099, depending on length of lease.