

# Manitoba Commission on Kindergarten to Grade 12 Education

*Submission by Manitoba Association of Cottage Owners (MACO)*

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## *MACO SUBMISSION BRIEF*

The Manitoba Association of Cottage Owners represents thousands of property, principal residence, and non-principal residence owners across Manitoba. We have a number of serious concerns about the present Manitoba education system, and the school and education property tax funding model.

### Governance

We request that the 37 Manitoba school divisions be phased out to 0 within four years. The school board's administration costs are approaching \$200 Million/year (FRAME report 2017-18) and growing. School principals administer each school, and can alternatively report directly to the Manitoba Dept. of Education who sets the provincial education curriculum. Standardize the Manitoba governance of the education curriculum, with local demand options.

New Brunswick reduced their public school divisions from 28 to 14 (1996), and from 14 to 7 (2012) (4 Anglophone, 3 Francophone).

Toronto, Calgary, Edmonton, Vancouver all have 1 public school division. Winnipeg with much smaller population has 6 public school divisions. Why? This creates costly Manitoba artificial education barriers at the school division geographic boundaries (local students may not be able to attend the local school in a different school division), causes higher transportation busing costs (over \$23 Million/year for the 6 Winnipeg school divisions alone, and \$104 Million/year for all MB school divisions, FRAME report 2017-18), and 6 times the administration and bureaucracy in Winnipeg.

Manitoba per student cost is the 2<sup>nd</sup> highest in Canada, but Manitoba Grade 8 student national testing outcomes are last in science/math/English. The present Manitoba education governance system is too large for 1.3 million population, responsively slow, excessive influential political

ideology, less effective, less efficient, and often lacking fiscal responsibility to taxpayers, than Manitoba educational governance could be. These self-inflicted real and artificial barriers to governance and education must be eliminated.

We request that the Manitoba school trustees be phased out from 297 to 0 within four years. Some school trustees may have limited knowledge, experience, and competence in education, governance, administration, collective bargaining, finance, contracts, human resources, transportation, building operations and maintenance. Some school trustees are very active members of various political parties and instituting their own governance political agendas and ideology, for example Winnipeg School Division No 1 where almost all present trustees appear to either be active members, donors, or supporters of the NDP. Minimize “politics” in the elementary, middle/junior high, and high schools and classrooms. Indoctrination may be superseding fundamental education.

We request the Manitoba government appoint a 9 or 11 member education advisory council, highly focused on student educational and knowledge transfer improvement, high performance outcomes, and enhanced test results. Nova Scotia dissolved their 7 elected regional school boards, with 1 provincial advisory council made up of people appointed by the minister of education in 2018.

Transparency may be insufficient and unacceptable in some existing school boards and trustees. Some school boards/trustees minimize public participation, public notices, and open meetings. Some trustees do not want public awareness/scrutiny or media reporting of their education actions, behaviors, decisions, and policies. Manitoba is requested to end the sometimes lack of accountability and transparency, and phase out and eliminate all Manitoba school divisions/boards/trustees.

Canadian public education is a provincial constitutional and legal responsibility, according to the Canadian Constitution Act (sections 91 and 92) responsibilities, and many Canadian court rulings. The exception is Canadian federal government responsibility for education on reservations. The Manitoba government is requested to immediately stop downloading and transferring their educational, constitutional, and legal responsibilities to school divisions/boards/trustees, and municipalities.

New Zealand’s smaller Ministry of Education replaced the Department of Education (described as “inefficient and unresponsive” and a case of “good people, bad system”), and the regional Education Boards were abolished in 1989. See 1988 New Zealand “Picot Report”, *Administering for excellence: effective administration in education*.

In Manitoba if you own a non-principal residence/property/farm/cottage/business, you are not allowed to vote for the local school trustees. This is discriminatory Manitoba government, school division and municipality taxation without representation, and apparently unconstitutional and not following Canadian and other jurisdiction’s legal court rulings. Many years ago, ONLY Manitoba property owners were allowed to vote in municipal elections and for school trustees. Only the taxpayers who paid the taxation costs could elect the representation. Taxation with representation. The equitable, constitutional, and legal solution for this

discrimination is to eliminate all Manitoba school divisions/boards/trustees as soon as possible and at latest by 2023.

***Provinces and Territories that have eliminated education tax have continued their commitment to education and have found ways to fund education.***

<b>Province/Territory</b>	<b>Education Taxes On Property</b>
<b>NL</b>	0% education tax on property
<b>NS</b>	Levied by province 2013 mill rate 3.51 mills.
<b>PEI</b>	0% education tax on property
<b>NB</b>	0% education tax on property since 1996. Eliminated all school divisions & boards.
<b>QC</b>	Residential school board 2013 mill rate 2.5867 mills.
<b>ON</b>	Since 1998 levied by province 2013 residential rate .221000% equivalent to mill rate of 2.21 mills.
<b>MB</b>	School division average 2013 mill rate 15.3 mills
<b>SK</b>	Levied by province 2013 mill rate residential 5.03 mills, agriculture 2.67 mills.
<b>AB</b>	Levied by province 2013 mill rate 2.65 residential/farm.
<b>BC</b>	Levied by province varies by school district 2013 mill rates vary from 1.172 to 5.2433 mills.
<b>NU</b>	0% education tax on property
<b>NWT</b>	Levied by territory five municipal 2013 education tax rates varying from 2.63 to 4.62 mills.
<b>YT</b>	0% education tax on property

## Funding

Presently the Manitoba provincial government provides about 60% of education operating fund revenues (FRAME report 2017-18). The Manitoba municipalities, via school and education taxes and levies assessed on property owners, provides about 35% of education operating fund revenues (FRAME report 2017-18). Canadian public education and funding, is a provincial constitutional and legal responsibility, according to the Canadian Constitution Act (sections 91 and 92) responsibilities, and many Canadian court rulings. Therefore the Manitoba provincial

government shall alternatively provide this 35% of education operating fund revenues, not municipalities and not property owners by 2020.

New Brunswick, PEI, Newfoundland & Labrador, Nunavut, and Yukon, all fund 100% of public school education costs from general provincial revenues and do not use any property taxes. Alberta derives only 5% of their education funding from education taxes on property.

There are tens of thousands of human resource hours, and millions of dollars a year, consumed and wasted by Manitoba municipalities, in the municipal administration, assessment, collection and taxation, of properties for the annual school and education taxes and levies. It would be far more effective and efficient for the Manitoba provincial government to assume the single legal responsibility for education, and follow the Canadian Constitution Act. This would be an overall less costly funding model, and reduce Manitoba education expenses, and costs for students, parents, taxpayers, municipalities, and provincial government. New Brunswick began this lower cost approach in 1996. The Manitoba additional benefits of lower taxation, and making the economy and education system, more competitive compared to other jurisdictions, has been a significant missed opportunity for decades. Manitoba must compete more effectively for attracting residents and students to locate to, or remain in, Manitoba to overcome geographic and climatic disadvantages.

If you own a Manitoba principal residence, you receive a Manitoba provincial tax credit of \$700/year, can vote for local school trustees, can enroll your children in the local school and local school division, and you are eligible for federal/provincial government Disaster Financial Assistance programs (such as for flooding). If you own a Manitoba non-principal residence, you do not receive a Manitoba provincial tax credit of \$700/year, cannot vote for local school trustees, cannot enroll your children in the local school and local school division, and are denied federal/provincial government Disaster Financial Assistance programs. Manitoba non-principal residence and property owners pay the same property/school/education taxes and levies as principal residence owners, but are discriminatorily denied the same benefits. This prejudicial discrimination, unconstitutional policies, and inequitable treatment must end immediately!

Debt financing and borrowing is deferred future over-taxation of future generations of taxpayers and property owners. Manitoba governments, politicians, and residents must live within their financial means capacity. Manitoba cannot afford to waste limited education funding and resources on non-core fundamental education, excessive administration and bureaucracy, duplication/multiplication of functions, inefficiency and ineffectiveness. There must be clear and highly focused priorities on education of languages, math, sciences (biology, chemistry, physics), history (Aboriginal, Canadian, Asian, African, European, American), geography, civics (municipal/provincial/federal governments, elections, referendums, comparisons to other countries), information technology, economics and finance, home economics, industrial arts, music, art.

Manitoba is requested to standardize the education curriculum and resources, so rural and urban students have access to the same education tools and resources, such as computers and information technology. Use of low cost complementary resources such as [www.khanacademy.org](http://www.khanacademy.org) can assist and support students, parents, and educators.

Manitoba qualifying agricultural property owners have received an 80% Farmland School Tax Rebate (FSTR), which began in 2004, but people have to apply annually, causing yet another inefficient program administration expense. Why are Manitoba non-qualifying agricultural, residential, commercial, and business property owners denied the same 80% school and education property tax rebate? This policy is prejudicial discrimination and must end immediately. Remove all Manitoba school and education taxes and levies from all Manitoba properties as soon as possible and at latest by 2023.

Several Winnipeg downtown commercial buildings and properties have been given 10 to 20 year property school and education tax and levy exemptions in recent years by Manitoba politicians. Manitoba Premier Brian Pallister and Winnipeg Mayor Brian Bowman have held recent press conferences announcing these exemptions under the purported justification of economic development and downtown revitalization. Why do other Manitoba principal and non-principal residence property owners not receive the same property school and education tax and levy exemptions? Non-principal property owners in rural Manitoba contribute millions of dollars per year in economic activity and development, in many cases revitalize rural Manitoba and prevent decline to ghost towns, but are disrespected by politicians and mistreated like over-taxed fleeced sheep. This Manitoba political attitude and this policy is prejudicial discrimination and must end immediately.

Republic of Ireland. There are no school and education taxes or levies on any Ireland properties. There are no property taxes on any Ireland properties. Education is funded by the Ireland government, not property owners. The Irish Department of Education and Skills, under the control of the Minister for Education and Skills, is in overall control of policy, funding and direction, while other important organizations are the National Qualifications Authority of Ireland, the Higher Education Authority, and on a local level the Education and Training Boards are the only comprehensive system of government organization.

New Brunswick, PEI, Newfoundland & Labrador, Nunavut, Yukon, Bahamas, Bahrain, Belarus, Cayman Islands, Chile, China (agricultural), Cook Islands, Costa Rica, Dominica, Fiji, Georgia, Guyana, Ireland, Kuwait, Lebanon, Malta, Monaco, Oman, Philippines (a few dollars/year), Russia, Saudi Arabia, Seychelles, Sri Lanka, Turks & Caicos Islands, Ukraine, United Arab Emirates, and other jurisdictions have achieved education funding without any property school and education taxes and levies. Why can't Manitoba? There has been a historic lack of Manitoba political leadership, will, and prioritization to achieve education funding, effectiveness, and efficiency, exclusively by the province of Manitoba, and to comply with the education legal funding responsibility and compliance with the Canadian Constitution Act.

MACO is requesting Manitoba remove all school and education taxes off of all Manitoba principal and non-principal, residential/commercial/agricultural/business properties within 4 years by 2023. It is time to stop penalizing and punishing Manitoba property owners. Funding for Manitoba education is to come from the Manitoba provincial consolidated general revenues account. Comply with the Canadian Constitution Act.

## *Recommendations*

### Governance

- Review New Brunswick, PEI, Newfoundland & Labrador, Nunavut, and Yukon education governance.
- Review the New Brunswick reduction of school divisions, boards, and trustees, since 1996.
- The 37 Manitoba school divisions be phased out to 0 within four years by 2023.
- The Manitoba school trustees be phased out from 297 to 0 within four years by 2023.
- Manitoba school principals report directly to the Manitoba Dept. of Education.
- Manitoba government appoint a 9 or 11 member education advisory council, highly focused on student educational and knowledge transfer improvement, high performance outcomes, and enhanced test results.
- Canadian public education is a provincial constitutional and legal responsibility, according to the Canadian Constitution Act (sections 91 and 92) responsibilities, and many Canadian court rulings. Comply and follow the Canadian Constitution Act.
- Review New Zealand's change to smaller Ministry of Education, that replaced the Department of Education, and the regional Education Boards that were abolished in 1989. Review 1988 New Zealand "Picot Report", Administering for excellence: effective administration in education.
- Re-implement complete Manitoba taxation with representation electoral policy and law.

### Funding

- Canadian public education and funding, is a provincial constitutional and legal responsibility, according to the Canadian Constitution Act (sections 91 and 92) responsibilities, and many Canadian court rulings. Therefore the Manitoba provincial government shall alternatively provide the 35% of education operating fund revenues, instead of and not municipalities and property owners.
- The Manitoba provincial government to assume the single legal responsibility for education, and follow the Canadian Constitution Act. This would be an overall less costly funding model, and reduce Manitoba education expenses, and costs for students, parents, taxpayers, municipalities, and provincial government. Funding for Manitoba education is to come from the Manitoba provincial consolidated general revenues account.
- Review New Brunswick, PEI, Newfoundland & Labrador, Nunavut, and Yukon education funding, and that has no education and school taxes and levies on property.
- Review New Brunswick education funding from general revenues that began this lower cost approach in 1996.
- Manitoba non-principal residence and property owners pay the same property/school/education taxes and levies as principal residence owners, but are

discriminatorily denied the same benefits. This prejudicial discrimination, unconstitutional policies, and inequitable treatment must end immediately!

- Remove all Manitoba school and education taxes and levies from all Manitoba properties within four years, by 2023.

- Review the Republic of Ireland, which has no school and education taxes or levies on any Ireland properties. There are no property taxes on any Ireland properties. Education is funded by the Ireland government, not property owners.