

Appendix C:

Permissive Tax Exemption Applications
Not Recommended for Approval

To: Susanne Thompson
Director of Finance
City of Victoria
250.361.0280
sthompson@victoria.ca

May 30, 2017

Dear Ms. Thompson,

Re: Permissive Tax Exemption

Please find attached a copy of the Permissive Exemption Application form. I understand from reading the City's Permissive Tax Exemption Corporate Policy Guide that the James Bay Child Care Society does not fall into one of the categories on the form for applying for a permissive tax exemption. Despite this, I am still asking if you would consider our request the same way as you would consider a group that did fit into one of the categories. (I am writing to you as the policy says that the Director of Finance is the sponsor or the policy.)

The James Bay Child Care Society performs a very important function because it allows parents of children who aren't yet old enough to be in the school system to hold a job. As you can see from our financials attached to our application, the Society is small, runs on a tight budget, and could really use the exemption. In reading the policy and the application form, it strikes me as unfair that we do not qualify to apply because our program is not run out of a space leased from a place of worship, whereas if we were a place of worship, we could (or our landlords, if we leased) could apply. The City is performing a government function, and as such, I feel that it has an obligation to treat people the same.

Sincerely,



Caitlin Lemiski,
President,
James Bay Child Care Society
Caitlin.lemiski@gmail.com

Copy to: Wendy Lowe, Director, Infant Plus Child Care (Operated by the James Bay Child Care Society) infantplus@shaw.ca



**APPLICATION FORM FOR PERMISSIVE
EXEMPTION FROM PROPERTY TAXATION
FOR 2017-2019**

(Section 224 of the Community Charter)

1. IDENTIFICATION OF APPLICANT:

Organization name: James Bay Child Care Society

Are you registered under the *Societies Act*? Yes ☒ No ☐

Are you a registered charity? Yes ☒ No ☐

Mailing Address: 149 Montreal Street Victoria

Contact Person: Wendy Lowe Email Address: infantplus@shaw.ca

Telephone Number: 250-388-9144 Fax Number: 250-388-9144

Preferred method of application reminder: Email ☒ Mail ☐

2. PROPERTY (complete a separate form for each property)

Folio Number: 02124011 Address: 149 Montreal Street

Legal Description: Lot 1, Section 25, Beckley Farm, Victoria City, Plan 5275

Registered Owner (if different than above): _____

3. ABOUT YOUR ORGANIZATION: Please provide a brief description of the goals and objectives of the organization.

The James Bay Child Care Society provides licensed, non-profit, high-quality childcare to working families in Victoria.

4. PRINCIPAL USE OF THIS PROPERTY: Please provide a brief description of the principal use of the property and how this use benefits the community.

Child care centre.



APPLICATION FORM FOR PERMISSIVE
EXEMPTION FROM PROPERTY TAXATION
FOR 2017-2019

(Section 224 of the Community Charter)

5. **COMMERCIAL ACTIVITY:** Please provide a brief description of any commercial activities that your organization conducts on this property.

There is no commercial activity.

For category information please see the attached letter (one page) thank you.

6. **LEASED SPACE:** Please attach any and all lease agreements for any portion of the identified property that your organization rents or leases to another organization or individual.

7. **CATEGORY:** Please select the applicable permissive tax exemption category for which you are applying. For further explanation of permissive tax exemption categories please read the full text of the Permissive Tax Exemption policy found at www.victoria.ca/permissive.

Social Service ☐

Arts & Cultural Facility ☐

Place of Worship ☐

Athletic/Recreational Facility ☐

Rail/Track Property ☐

Educational Facility: Independent School Classification: Group 1 ☐ 2 ☐ 3 ☐ 4 ☐

Supportive Housing

- Temporary or transitional housing ☐
- Treatment program ☐
- Permanent facility ☐
- Supportive staff ☐
- Group home ☐
- Special needs/disability housing ☐

8. **PUBLIC ACKNOWLEDGEMENT:** All recipients of City of Victoria permissive tax exemptions are required to publicly acknowledge the exemption. How does your organization plan on publicly acknowledging the exemption?

We would love to acknowledge any exemption received on our website, and by framing a letter from the City and hanging it in the child care centre for all to see.



**APPLICATION FORM FOR PERMISSIVE
EXEMPTION FROM PROPERTY TAXATION
FOR 2017-2019**

(Section 224 of the Community Charter)

9. **FINANCIAL STATEMENTS:** Attach your most recent financial statements.

10. **PROPERTY OWNERSHIP:** Do you plan on selling any portion of the property during 2017 – 2019?

Yes

☐

No

☒

11. **DECLARATION:**

I am an authorized signing officer of the organization and I certify that the information given in this application is correct. Should a permissive tax exemption be granted on the above listed property, I agree to the following terms:

- If the property is sold prior to the exemption expiration, the organization will remit to the City an amount equal to the taxes that would have otherwise been payable to the City by a non-exempt owner.
- The property use will be in compliance with all applicable municipal policies and bylaws.
- The organization will publicly acknowledge the permissive tax exemption granted by the City.

A handwritten signature in black ink, appearing to read "Caitlin Lemiski", written over a horizontal line.

Signature

Caitlin Lemiski

Name (please print)

Current President

Position

May 30, 2017

Date

JAMES BAY CHILDCARE SOCIETY
Balance Sheet
March 31, 2017

Unaudited
ASSETS

	Month	Year to Date
<i>Current assets:</i>		
COAST CAPITAL - OPERATING	\$725.02	(\$2,862.08)
COAST CAPITAL - GAMING	(\$0.03)	\$4,003.29
ACCOUNTS RECEIVABLE	\$0.00	\$112.52
PREPAID EXPENSES	\$0.00	\$3,899.66
Total current assets	<u>\$724.99</u>	<u>\$5,153.39</u>
<i>Fixed assets:</i>		
BUILDING	\$0.00	\$35,982.00
FENCING	\$0.00	\$14,860.09
COMPUTER EQUIPMENT	\$0.00	\$1,062.00
FURNITURE & FIXTURES	\$0.00	\$18,191.00
LAND	\$0.00	\$154,375.65
Less accumulated depreciation	\$0.00	(\$50,732.43)
	<u>\$0.00</u>	<u>\$173,538.31</u>
	<u>\$724.99</u>	<u>\$178,691.70</u>

LIABILITIES AND SHAREHOLDERS' EQUITY

<i>Current liabilities:</i>		
MORTGAGE - COAST CAPITAL	(\$346.52)	\$73,282.08
MORTGAGE #2 COAST CAPITAL	(\$52.40)	\$18,814.78
A/C PAYABLES - PARENT DEPOSITS	(\$500.00)	\$4,086.50
ACCRUED WCB PAYABLE	\$86.44	\$1,194.41
Total current liabilities	<u>(\$812.48)</u>	<u>\$97,377.77</u>
<i>Shareholders' equity:</i>		
RETAINED EARNINGS	\$0.00	\$74,576.28
Profit (loss) for period	\$87.49	\$8,737.65
Total shareholders' equity	<u>\$87.49</u>	<u>\$81,313.93</u>
	<u>\$0.00</u>	<u>\$178,691.70</u>

JAMES BAY CHILDCARE SOCIETY
Income Statement
For the 12 Period(s) Ending March 31, 2017

Unaudited

	Mar-17	Year To Date
Revenue:		
REVENUE - PARENT FEES	10,020.00	119,823.50
CCP CHILDCARE FUNDING PROGRAM	1,824.00	21,600.00
REVENUE - GAMING	0.00	4,000.00
REVENUE - FUNDRAISING	0.00	2,074.00
REVENUE - SOBEYS	72.00	935.53
REVENUE - DONATIONS	280.60	4,426.30
REVENUE - HOT LUNCH	60.00	970.00
REVENUE - WAIT LIST FEES	25.00	725.00
REVENUE - DROP IN FEES	0.00	674.00
INTEREST INCOME	0.05	0.45
	<u>\$12,281.65</u>	<u>\$155,228.78</u>
Less direct expenses:		
BANK CHARGES & INTEREST	18.55	329.52
BANK FEES - PAYROLL SERVICE	76.70	758.79
MORTGAGE INTEREST	223.48	2,245.39
MORTGAGE INTEREST #2	41.57	744.50
CONTINUING EDUCATION	0.00	275.00
CHILDREN'S GROCERY	113.86	1,492.25
DAYCARE SUPPLIES	71.93	1,028.22
DUES & LICENSES	0.00	110.00
EMPLOYEE BENEFITS - EIC/CP	174.41	8,207.38
EMPLOYEE GROUP INS	417.84	3,740.55
FOOD/GIFTS - STAFF	0.00	787.90
GST PAID	12.49	325.80
INSURANCE - LIAB / DIRECTORS	183.10	2,215.51
OFFICE SUPPLIES & POSTAGE	0.00	777.08
PROPERTY TAX & EXPENSE	0.00	676.62
PROFESSIONAL SERVICES	0.00	(2,594.35)
REPAIRS & MAINTENANCE	0.00	44.19
UTILITIES & WATER	96.30	2,625.33
WAGES	9,462.51	122,282.06
WCB	1,301.42	2,409.39
	<u>\$12,194.16</u>	<u>\$148,491.13</u>
Gross Profit	<u>\$87.49</u>	<u>\$6,737.65</u>
Net earnings (loss) for period	<u>\$87.49</u>	<u>\$6,737.65</u>