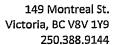
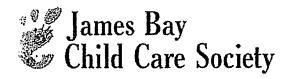
Appendix C:

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)

••	IDENTIFICATION OF ALLEGARITY				_
•	Organization name: James Bay Child Care	ration name: James Bay Child Care Society			
	Are you registered under the Societies Act?	Yes	V	No	
	Are you a registered charity?	Yes	V	No	
	Mailing Address: 149 Montreal Street Victor	oria			•
	Contact Person: Wendy Lowe	_ Email	Address: infar	ntplus@sl	naw.ca
	Telephone Number: 250-388-9144			388-91	44
	Preferred method of application reminder:	Email	V	Mail	
2.	PROPERTY (complete a separate form for each Foilo Number: 02124011 Addressed Description: Lot 1, Section 25, Beckley Follower (if different than above):	ss: <u>149</u> arm, V	Montreal lictoria City,	Plan 52	
,	ABOUT YOUR ORGANIZATION: Please provided objectives of the organization. The James Bay Child Care Society provided childcare to working families in Victoria.	•	•		
	ŭ	٠.			
١.	PRINCIPAL USE OF THIS PROPERTY: Please puse of the property and how this use benefits the co			tion of the	principal
	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 hat your organization conducts on this property.					
	There is no commercial activity.					
ej 1	For category information, please see the attached letter (one page); thank					
	\cdot					
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.₹	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					
	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 aknowledge any exemption recieved 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 rece	nt financial statements.		
10.	PROPERTY OWNERSHIP: Do you plan on sel 2017 - 2019?	ling any portion of the property during		
	Yes . No v			
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 City.			
		Current President		
	Signature	Position		
	Caitlin Lemiski	May 30, 2017		
	Name (please print)	Date		

JAMES BAY CHILDCARE SOCIETY Balance Sheet March 31, 2017

Unaudited

ASSETS .		
	Month	Year to Date
Current assets:		
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	\$724.99	\$5,153.39
Fixed assets:	•	
BUILDING	\$0.00	\$35,982.00
FENCING	\$0.00	514,660.09
COMPUTER EQUIPMENT	\$0.00	\$1,062.00
FURNITURE & FIXTURES	\$0.00	\$18,191.00
LAND	\$0.00	\$154,375.65
Less accumulated depreciation	S0.00	(\$50,732.43)
	\$0.00	\$173,538.31
	\$724.99	\$178,691.70
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current Itabilities:		
MORTGAGE - COAST CAPITAL	(\$346.52)	573,282.08
MORTGAGE #2 COAST CAPITAL	(\$52.40)	\$18,814.78
A/C PAYABLES - PARENT DEPOSITS	(\$500.00)	\$4,086.50
ACCRUED WCB PAYABLE	586.44	\$1,194.41
Total current liabilities	(\$812.48)	\$97,377-77
Shareholders' equity:		
RETAINED EARNINGS	50.00	\$74,576,28
Profit (loss) for period	\$87.49	\$8.737.65
Total shareholders' equity	\$87,49	\$81,313,93
י טומו אומובווטוטבו בקטווץ	\$0.00	
	\$0.00	\$178,691.70

JAMES BAY CHILDCARE SOCIETY

Income Statement For the 12 Period(s) Ending March 31, 2017

Unauditod

	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 - SOBEY'S	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
_		
	\$12,281.65	\$1 55,228.78
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/CPP	174.41	8,207.38
EMPLOYEE GROUP INS	417.84	3,740,55
FOOD/GIFTS - STAFF	0.00	797.90
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
-	\$12,194.16	\$148,491,13
Gross Profit	\$87.49	\$6,737.65
Net earnings (loss) for period	\$87.49	\$6,737.65
	7-111-	