

## Assessment and Levy Calculations

Appendix B

Model	# of Daycares	2018 Actual						Subclass Option*			
		Total Property			Daycare Centre			Owned and Operated Daycare centres			
		Assessed Value	Municipal Levy	Total Levy	Assessed Value	Municipal Levy	Total Levy	Municipal Levy	Total Levy	Municipal Impact	Total Impact
<b>Licensed Daycare centres</b>											
Owned and Occupied	17	10,820,888	101,783	179,039	10,820,888	101,783	179,039	76,647	151,576	(25,136)	(27,463)
Leased											
Taxable	13	79,997,500	752,508	1,323,786	Unknown	Not Available	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Statutorily Exempt	39	720,976,600	-	-							
Total Leased	52	800,974,100	752,508	1,323,786							
<b>Total Licensed centres</b>	<b>69</b>	<b>811,794,988</b>	<b>854,291</b>	<b>1,502,825</b>	<b>Unknown</b>	<b>Not Available</b>	<b>76,647</b>	<b>151,576</b>	<b>(25,136)</b>	<b>(27,463)</b>	
<b>Licensed Daycare Homes **</b>											
Owned and Occupied	63	16,956,640	118,373	198,183	Unknown	Not Available	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Rented	9	2,729,100	19,333	32,367							
Total Licensed Homes	72	19,685,740	137,706	230,550							
<b>Unlicensed Daycare Homes</b>					<b>Unknown</b>						
<b>Total Daycare Homes</b>					<b>Unknown</b>						

**NOTES & ASSUMPTIONS:**

\*Subclass Option is only applied to owned and occupied licensed daycare centres. Residential mill rate factor is applied to these centres to show the impact.

\*\* Daycare homes are home based business and assessed as residential. Daycares are not assessed separately from the residence.

\*\*\* All numbers are shown as of Oct 1, 2018 and calculated using the list of licensed daycares published by the Ministry of Education.