



CITY OF YELLOWKNIFE

GOVERNANCE AND PRIORITIES COMMITTEE AGENDA

Wednesday, March 4, 2026 at 12:05 p.m.

Chair: Mayor B. Hendriksen,
Councillor S. Arden-Smith,
Councillor G. Cochrane,
Councillor R. Fequet,
Councillor R. Foote,
Councillor C. McGurk,
Councillor T. McLennan,
Councillor S. Payne, and
Councillor R. Warburton.

<u>Item</u>	<u>Description</u>
1.	Opening Statement: The City of Yellowknife acknowledges that we are located in Chief Drygeese territory. From time immemorial, it has been the traditional land of the Yellowknives Dene First Nation. We respect the histories, languages, and cultures of all other Indigenous Peoples including the North Slave Métis, and all First Nations, Métis, and Inuit whose presence continues to enrich our vibrant community.
2.	Approval of the agenda.
3.	Disclosure of conflict of interest and the general nature thereof.
ANNEX A	
4.	A memorandum regarding whether to amend Tax Administration By-law No. 4207, as amended, to exempt the Yellowknife Day Care Association's property at 5121 52 nd Street (Lot 25, Block 39, Plan 4689) from property taxation.
<u>IN CAMERA</u>	
5.	A matter still under consideration.
6.	Business arising from In Camera Session.



CITY OF YELLOWKNIFE

MEMORANDUM TO COMMITTEE

COMMITTEE: Governance and Priorities

DATE: March 4, 2026

DEPARTMENT: Corporate Services

ISSUE: Whether to amend Tax Administration By-law No. 4207, as amended, to exempt the Yellowknife Day Care Association’s property at 5121 52nd Street (Lot 25, Block 39, Plan 4689) from property taxation.

RECOMMENDATION:

That Council, pursuant to Section 74 of the *Property Assessment and Taxation Act (PATA)*; Section 15 of Tax Administration By-law No. 4207, as amended; and Council’s Property Tax Exemption Criteria for Societies Policy, deny the request from the Yellowknife Day Care Association for a property tax exemption for the land and improvements for Lot 25, Block 39, Plan 4689 (5121 52nd Street).

BACKGROUND:

On January 8, 2025, the Yellowknife Day Care Association (YKDCA) submitted a tax exemption request for Lot 25, Block 39, Plan 4689.

The YKDCA is incorporated under the *Societies Act of the Northwest Territories* as a not-for-profit organization. It is also a registered charitable organization with the Canada Revenue Agency. It has been providing early childhood education to Yellowknife families with full time daycare services as well as after school care and summer camps since February 2, 1990.

The YKDCA used to run its services at 5019 51st Street, which was loaned to the organization by the Government of the Northwest Territories. In 2017, the organization purchased the lot at 5121 52nd Street, and since 2018 it has been providing services from this location. The organization employs 36 staff, of which 31 are full-time and 5 are casual employees either on-call or for summer camps and winter breaks.

The YKDCA is authorized by the Government of the Northwest Territories under the *Child Day Care Act* to provide 104 child spaces. However, it serves about 206 children per year when all programs are added together and registration turnover is factored in. In 2024, Yellowknife’s pre-school population

(four years old or under) was 1,202, so the YKDCA provides services to about 8.65% of the community’s pre-school population, on a user-pay basis.

Due to increased demand for its services, in 2019 the organization expanded operations to leased space at St. Patrick Catholic Church at 5206 52nd Street and offered after-school and full-day summer camp, March Break care, and winter/Christmas break programs at this location. It is licensed to accommodate up to 30 children between the ages of four to eight, representing approximately 2.16% of the city's population in this age group (1,388 children).

The application included the organization’s financial data; it is summarized in Table 1:

	<i>Dec-19</i>	<i>Dec-20</i>	<i>Dec-21</i>	<i>Dec-22</i>	<i>Dec-23</i>	<i>Dec-24</i>
Cash and short-term investments	\$340,665	\$342,639	\$515,454	\$710,861	\$433,130	\$788,862
Long-term investments						
Land, building and others	\$4,052,188	\$3,971,889	\$3,849,278	\$3,724,301	\$3,612,841	\$3,497,114
Revenue						
Day care fees and camps	\$1,163,352	\$1,109,987	\$1,312,037	\$914,393	\$747,439	\$649,992
GNWT contributions	\$636,564	\$751,036	\$766,827	\$1,597,741	\$1,923,530	\$2,108,936
Government of Canada contributions		\$188,909	\$10,000	\$14,592	\$2,183	\$9,422
Fundraising	\$21,758	\$4,438	\$193	\$14	\$8,852	\$32,250
Other	\$7,171	\$6,173	\$5,418	\$4,417	\$3,608	\$2,954
Total Revenue	\$1,828,845	\$2,060,543	\$2,094,475	\$2,531,157	\$2,685,612	\$2,803,554
Fundraising / Total Revenue	1.19%	0.22%	0.01%	0.00%	0.33%	1.15%
GNWT contributions/ Total Revenue	34.81%	36.45%	36.61%	63.12%	71.62%	75.22%
Net Income	\$100,478	\$26,782	(\$8,977)	\$48,551	\$77,357	\$89,657
Net Assets	\$1,016,764	\$1,043,546	\$1,034,569	\$1,083,120	\$1,160,477	\$1,250,128

Table 1: YKDCA’s Financial Data

The YKDCA’s Financial Statements show a cash balance of \$788,862 at the end of 2024 and surpluses in the years 2022 through 2024; and a small deficit in 2021. By the end of 2024, it had accumulated surplus of \$1.25M.

Until 2021, most of the organization’s funds came from daycare fees, which made up about 64% of its total revenue. Funding from the Government of the Northwest Territories (GNWT) made up the remaining 36%.

In 2022, this changed. The organization began relying more on GNWT funding. That year, GNWT support increased to 63% of total revenue, while daycare fees dropped to 34%. The shift continued in 2023, with GNWT funding rising to 72% and daycare fees falling to 28%. This happened because the GNWT introduced new child care regulations in 2022 that capped daycare fees to make child care more affordable, while providing more direct funding to licensed daycares.

Even though fee revenue went down, the organization's total revenue grew — increasing by 20% in 2022, 6% in 2023 and 4% in 2024 — mainly because the extra GNWT funding more than made up for the lower fees. Fundraising remained very small, averaging only 1% of total revenue over the past six years.

The Yellowknife Daycare Association (YKDCA) also applied for a tax exemption on the land and improvements in 2020. Council considered the request on July 27, 2020, and ultimately denied it. (Council Motion # 0116-20).

Administration is upholding the same recommendation in 2026.

COUNCIL STRATEGIC DIRECTION / RESOLUTION / POLICY:

Strategic Direction #2 Service Excellence

Strategic Direction #3: Sustainable Future

Council Motion #0116-20 That Council, pursuant to Section 74 of the Property Assessment and Taxation Act (PATA); Section 15 of Tax Administration By-law No. 4207, as amended; and Council's Property Tax Exemption Criteria for Societies Policy, deny the request from the Yellowknife Day Care Association for a property tax exemption for the land and improvements for Lot 25, Block 39, Plan 4689 (5121 52nd Street).

Property Tax Exemption Criteria for Societies Policy (Council Motion # 0073-18)

APPLICABLE LEGISLATION, BY-LAWS, STUDIES, PLANS:

1. *Property Assessment and Taxation Act*; and
2. Tax Administration By-law No. 4207, as amended.

CONSIDERATIONS:

Legislative

Property Tax exemptions are governed by the *Property Assessment and Taxation Act (PATA)*, the City's Tax Administration By-law No. 4207, as amended, and Council's Property Tax Exemption Criteria for Societies Policy).

Section 4 of PATA identifies several types of properties exempted from taxation by virtue of ownership and/or land use. Section 74(1) grants Council the right to enact a By-law to exempt other properties that meet the criteria identified in Section 74(2); these criteria include land used by societies incorporated under the *Societies Act*. The City enacted Tax Administration By-law No. 4207 for this purpose and the By-law, as amended, lists organizations that are currently exempt from paying property taxes. Initially these exemptions were granted on a case-by-case basis without a standard set of criteria on which to base the evaluation, so in 2018 the Property Tax Exemption Criteria for Societies Policy was developed to improve transparency by establishing a set of common standards for evaluating tax exemption requests; it was adopted by Council in March of 2018.

Financial Considerations

The Property's current assessed value is \$2,186,520 (2025) with an assessment class of 103, Commercial. Based on the final 2025 mill rates and including a 3.7% property tax increase from Budget 2026, the estimated 2026 tax levy for the Property is \$33,671 in municipal taxes and \$7,215 in school taxes, for a total of \$40,887.

If the requested tax exemption is granted, in 2026 the City will forgo \$33,671 in municipal tax revenue from this property, adding to the \$365,712 in estimated exemptions already authorized for 2026 in the Tax Administration By-law and bringing the municipal tax exemption total to \$399,383 which represents 0.95% of the City's total tax revenue of \$42,216,000.

There are currently three other child and day care centers operating as registered societies, paying a total of about \$24,150 in property taxes each year, and 41 day homes that pay about \$111,029 in annual total taxes.

ALTERNATIVES TO RECOMMENDATION:

That Tax Administration By-law No. 4207 be amended to exempt the Yellowknife Day Care Association's property at 5121 52 Street (Lot 25, Block 39, Plan 4689) from property taxation.

RATIONALE:

Based on their application, the YKDCA meets the criteria set out in the Section 74(2) of *PATA* and included in the Property Tax Exemption Criteria for Societies Policy:

- a. The organization must be a society incorporated under the Societies Act.*

The YKDCA is an incorporated society under the *Societies Act*.

- b. The property must not be used as a residence.*

The YKDCA does not use the property as a residence.

However, based on their application, Administration's conclusion is that the YKDCA still does not meet all the criteria identified by the City of Yellowknife and included in the Property Tax Exemption Criteria for Societies Policy:

- a. The organization must be a non-profit organization in good standing with the Registrar of Societies and the City.*

The YKDCA's application states that it is a non-profit organization. The YKDCA is in good standing with the Registrar of Societies, and is a registered charitable organization with the Canada Revenue Agency. As of May 9, 2025, its account with the City was current.

- b. The organization must support a municipal purpose by providing:*

- a. Social and community services to the General Public; or*

The YKDCA provides child day care services, which do not support a municipal purpose as these services are within the Government of the Northwest Territories' jurisdiction, not that of the municipality.

b. Arts and cultural activities of demonstrable benefit to the General Public and that can be reasonably considered to provide a unique extension of municipal arts and cultural services; or

c. Recreational services to the General Public that can reasonably be considered an extension of municipal recreational services.

c. The organization's use of the property must provide services for and/or support to City residents without restriction.

The YKDCA does not impose any restrictions on the City residents in registering their children for their services.

d. The organization's use of the property must be consistent with municipal policies, plans, by-laws, codes and regulations.

The City is not aware of any property use by YKDCA that is inconsistent with municipal policies, plans, by-laws, codes and regulations.

e. The organization must not disparage others.

The YKDCA application states that "the YKDCA does not disparage others".

f. The organization must show evidence of ongoing, active volunteer involvement.

The YKDCA application states that "the YKDCA asks their members to volunteer to keep the cost down and hold fundraising events to raise money for ongoing activities and for projects to improve their facility". Over the past five years, fund raising has provided an average of 0.66% of the organization's revenues.

g. The organization must present proof of financial responsibility and accountability.

The YKDCA application included the Audited Financial Statements for 2020 through 2024, and its file with the Canada Revenue Agency is current as of May 9, 2025.

h. The organization must own the property it is applying for property tax exemption on and operate on that property.

The YKDCA owns the property it is applying for property tax exemption on and operates the day care services on that property.

While the YKDCA's application meets many of the criteria specified in the territorial legislation and the City's by-laws and policies, it does not conform to key requirements, notably:

- *The organization must support a municipal purpose*

The YKDCA's services do not support a municipal purpose. Child care services are within the mandate of the territorial government, not that of the municipal government.

- *The services must be provided to the General Public*

The YKDCA has the capacity to provide a service for 5.67% of the community's eight and under population (0.62% of total Yellowknife population), and user fees have comprised an average of 64% of its revenues from 2019-2021 and average 33% in 2022 & 2023. Part of the recent two years day care costs are majority subsidized through GNWT contribution, as per attendance. Therefore, the services are available only to that portion of the population, and to those who pay the fees.

The above observations and conclusions align with those presented in the Memorandum to Committee dated July 13, 2020, which is attached.

ATTACHMENTS:

1. Tax exemption request from YKDCA (DM #792318); and
2. Memo to Committee 2020 Tax Exemption Request from YKDCA(DM#608306).

Prepared: May 9, 2025; HD
Reviewed: May 9, 2025; KP
Reviewed: August, 2025; MT
Reviewed: November 14, 2025; KS
Reviewed: January 12, 2026; KP
Updated: February 9, 2026; MT



Yellowknife Daycare Association
5121 52 Street
Yellowknife, NT, X1A 1T7

January 8, 2025

Yellowknife City Council
4807 52 Street
P.O. Box 580
Yellowknife, NT, X1A 2N4

Attention: City Council Members

RE: Application for Exemption from City of Yellowknife Property Tax

The Yellowknife Daycare Association (“YKDA”) is applying for exemption from paying City property taxes. In support of our application, we are providing the following information and the Appendices attached. We looked to the City of Yellowknife’s “Property Tax Exemption Criteria for Societies” as the foundation for this application.

The YKDA is a not-for-profit located downtown Yellowknife. We have been providing early childhood education and care to the Yellowknife community since 1990, when we were founded. In the decades that followed, we have helped thousands of Yellowknife families with full time daycare services as well as after school care and summer camps. While our organization is membership-based and our services are in extremely high demand, it is open to any family with preschool aged children in the City to join us (provided that we have space).

We own the building located at 5121 52 St., Yellowknife, NT. The sole purpose of this property is the operation of our childcare services. The property is in no way used as a residence. You will find our mortgage payments in the audited financial statements attached as Appendix A. This document was adopted by our membership at an annual general meeting, held June 6, 2024. These audited financial statements demonstrate our organization’s financial prudence and responsibility.

The YKDA provides an important community service to hundreds of Yellowknife residents every year. In fact, our services are so important to the community of Yellowknife that our staff were deemed essential workers by the City of Yellowknife during Yellowknife’s evacuation last fall. Our staff were allowed back in the city in advance of the general public, to assist with preparations to welcome the public back to the City. If, for some reason, we had to cease operations and close our doors, 104 pre-

school children in the City of Yellowknife would be left without full-time childcare, 30 pre-kindergarten children would not have after school care, and 40 children would not have a summer camp to attend each week during the summer and March break¹. Without our services doctors, fire fighters, nurses, and other essential workers in our city would not be able to do their jobs. The YKDA offers an invaluable service to the City of Yellowknife.

We offer our programming to any child or family from the Yellowknife community without any unreasonable restriction. The fact that we have a significant waitlist and limited resources to administer our programs speaks more to the state of early childhood care in the Northwest Territories than to our organization. We do not disparage any person or group. We do not limit our membership based on family status, income, race, religion, or any other factor except operational capacity. We ask that the fact that we can only cater to a limited number of children not be held against us in this application. If we could open our doors to all 500 plus children on our waitlist, we would.

Many of our families as well as our staff volunteer to engage with our organization in many ways: from cleaning up blocks for the City of Yellowknife's Spring cleanup, to helping fix a leaky faucet, to installing wi-Fi boosters within the building to increase employee access to the web. Our organization fosters an open, community-focused space. Our Board of Directors, the individuals who offer governance and guidance to the organization throughout the year, is a volunteer-based group.

Finally, please find attached as Appendix C a letter from the Registrar of Societies confirming that we are registered and remain in good standing.

If City Council deems it appropriate, we would be happy to have a representative attend a Council meeting to discuss any aspect of our application.

Thank you for your attention.

Regards,

Sara Hatcher

Vice President
Board of Directors
The Yellowknife Daycare Association

¹ See Appendix B, YKDA Programming Information.



CITY OF YELLOWKNIFE

MEMORANDUM TO COMMITTEE

COMMITTEE: Governance and Priorities

DATE: July 13, 2020

DEPARTMENT: Corporate Services

ISSUE: Whether to amend Tax Administration By-law No. 4207, as amended, to exempt the Yellowknife Day Care Association’s property at 5121 52nd Street (Lot 25, Block 39, Plan 4689) from property taxation.

RECOMMENDATION:

That Council, pursuant to Section 74 of the *Property Assessment and Taxation Act (PATA)*; Section 15 of Tax Administration By-law No. 4207, as amended; and Council’s Property Tax Exemption Criteria for Societies Policy, deny the request from the Yellowknife Day Care Association for a property tax exemption for the land and improvements for Lot 25, Block 39, Plan 4689 (5121 52nd Street).

BACKGROUND:

On March 2, 2020, the Yellowknife Day Care Association (YKDCA) submitted a tax exemption request for Lot 25, Block 39, Plan 4689.

The YKDCA is incorporated under the *Societies Act of the Northwest Territories* as a not-for-profit organization. It is also a registered charitable organization with the Canada Revenue Agency. It has provided day care services and after-school and summer camp programs for children in Yellowknife since February 2, 1990.

The YKDCA used to run its services at 5019 51st Street, which was loaned to the organization by the Government of the Northwest Territories. In 2017, the organization purchased the lot at 5121 52nd Street, and since 2018 it has been providing services from this location. The organization employs 29 staff, of which 27 are full-time and two are part-time.

The YKDCA is authorized by the Government of the Northwest Territories under the *Child Day Care Act* to provide 104 child spaces. However, it serves about 150 children per year when all programs are added together and registration turnover is factored in. In 2019, Yellowknife’s pre-school population

(four years old or under) was 1,464, so the YKDCA provides services to about 7% of the community's pre-school population, on a user-pay basis.

Due to increased demand for its services, in 2019 the organization expanded operations to leased space at St. Patrick Catholic Church at 5206 52nd Street, and moved the after-school and full-day summer camp programs there. The latter is licensed for up to 30 children between four and eight years of age, which represents 2.7% of the City's population in this age group (1,120).

The application included the organization's financial data; it is summarized in Table 1:

	<i>December 2015</i>	<i>December 2016</i>	<i>December 2017</i>	<i>December 2018</i>	<i>December 2019</i>
Cash and short-term investments	\$464,051	\$42,395	\$37,044	\$181,486	\$340,665
Long-term investments	\$322,817				
Land, building and others	\$31,119	\$999,376	\$4,282,211	\$4,185,389	\$4,052,188
Revenue					
Day care fees and camps	\$482,654	\$447,970	\$538,836	\$1,047,521	\$1,163,352
GNWT contributions	\$195,188	\$218,266	\$359,662	\$593,322	\$636,564
Fundraising	\$6,788	\$11,564	\$16,212	\$9,032	\$21,758
Other	\$9,401	\$440	\$34,678	\$9,110	\$7,171
Total Revenue	\$694,031	\$678,240	\$949,388	\$1,658,985	\$1,828,845
Fundraising / Total Revenue	0.98%	1.71%	1.71%	0.54%	1.19%
GNWT contributions/ Total Revenue	28.12%	32.18%	37.88%	35.76%	34.81%
Net Income			\$62,170	\$80,204	\$100,478
Net Assets			\$836,082	\$916,286	\$1,016,764

Table 1: YKDCA's Financial Data

The YKDCA's financial statements show a cash balance of \$340,665 at the end of 2019 and surpluses in each of the last three years (2017 to 2019), with an accumulated surplus of just over \$1M at the end of 2019. The organization's main revenue source is day care service and program fees, which have contributed an average of almost 64% of total revenues over the past five years. The other significant revenue source is the Government of Northwest Territories, which contributed an average of close to 34% of total revenues over the last five years. Fund-raising contributed an average of 1.2% of the organization's revenues over the last five years.

COUNCIL POLICY / RESOLUTION OR GOAL:

Property Tax Exemption Criteria for Societies Policy (Council Motion # 0073-18)

APPLICABLE LEGISLATION, BY-LAWS, STUDIES, PLANS:

1. *Property Assessment and Taxation Act*; and
2. Tax Administration By-law No. 4207, as amended.

CONSIDERATIONS:

Legislative

Property Tax exemptions are governed by the *Property Assessment and Taxation Act (PATA)*, the City's Tax Administration By-law No. 4207, as amended, and Council's Property Tax Exemption Criteria for Societies Policy (Council Motion # 0073-18).

Section 4 of PATA identifies several types of properties exempted from taxation by virtue of ownership and/or land use. Section 74(1) grants Council the right to enact a By-law to exempt other properties that meet the criteria identified in Section 74(2); these criteria include land used by societies incorporated under the *Societies Act*. The City enacted Tax Administration By-law No. 4207 for this purpose and the By-law, as amended, lists organizations that are currently exempt from paying property taxes. Initially these exemptions were granted on a case-by-case basis without a standard set of criteria on which to base the evaluation, so in 2018 the Property Tax Exemption Criteria for Societies Policy was developed to improve transparency by establishing a set of common standards for evaluating tax exemption requests; it was adopted by Council in March of 2018.

Financial Considerations

The Property's current assessed value is \$2,077,120 with an assessment class of 103, Commercial. Based on the final 2020 mill rates, the 2020 tax levy for the Property is \$25,320 in municipal taxes and \$6,148 in school taxes, for a total of \$31,468.

If the requested tax exemption is granted, in 2020 the City will forgo \$25,320 in municipal tax revenue from this property, adding to the \$296,000 in exemptions already authorized for 2020 in the Tax Administration By-law and bringing the municipal tax exemption total to \$321,320, which represents 1.02% of the City's total tax revenue of \$31,409,000.

There are currently three other child and day care centers operating as registered societies, paying a total of about \$16,000 in property taxes each year, and 46 day homes that pay about \$112,000 in annual total taxes.

ALTERNATIVES TO RECOMMENDATION:

That Tax Administration By-law No. 4207 be amended to exempt the Yellowknife Day Care Association's property at 5121 52 Street (Lot 25, Block 39, Plan 4689) from property taxation.

RATIONALE:

Based on their application, the YKDCA meets the criteria set out in the Section 74(2) of *PATA* and included in the Property Tax Exemption Criteria for Societies Policy:

- a. *The organization must be a society incorporated under the Societies Act.*

The YKDCA is an incorporated society under the *Societies Act*.

- b. *The property must not be used as a residence.*

The YKDCA does not use the property as a residence.

However, based on their application, the YKDCA does not meet all the criteria identified by the City of Yellowknife and included in the Property Tax Exemption Criteria for Societies Policy:

- a. *The organization must be a non-profit organization in good standing with the Registrar of Societies and the City.*

The YKDCA's application states that it is a non-profit organization. The YKDCA is in good standing with the Registrar of Societies, and is a registered charitable organization with the Canada Revenue Agency. As of May 12, 2020, its account with the City was current.

- b. *The organization must support a municipal purpose by providing:*

- a. *Social and community services to the General Public; or*

The YKDCA provides child day care services, which do not support a municipal purpose as these services are within the Government of the Northwest Territories' jurisdiction, not that of the municipality.

- b. *Arts and cultural activities of demonstrable benefit to the General Public and that can be reasonably considered to provide a unique extension of municipal arts and cultural services; or*

- c. *Recreational services to the General Public that can reasonably be considered an extension of municipal recreational services.*

- c. *The organization's use of the property must provide services for and/or support to City residents without restriction.*

The YKDCA does not impose any restrictions on the City residents in registering their children for their services.

- d. *The organization's use of the property must be consistent with municipal policies, plans, by-laws, codes and regulations.*

The City is not aware of any property use by YKDCA that is inconsistent with municipal policies, plans, by-laws, codes and regulations.

- e. *The organization must not disparage others.*

The YKDCA application states that "the YKDCA does not disparage others".

- f. *The organization must show evidence of ongoing, active volunteer involvement.*

The YKDCA application states that "the YKDCA asks their members to volunteer to keep the cost down and hold fundraising events to raise money for ongoing activities and for projects to improve their facility". Over the past five years, fund raising has provided an average of 1.2% of the organization's revenues.

- g. *The organization must present proof of financial responsibility and accountability.*

The YKDCA application included the financial statements for 2018 and 2019, and its file with the Canada Revenue Agency was current as of December 31, 2018.

- h. *The organization must own the property it is applying for property tax exemption on and operate on that property.*

The YKDCA owns the property it is applying for property tax exemption on, and operates the daycare services on that property.

While the YKDCA's application meets many of the criteria specified in the territorial legislation and the City's by-laws and policies, it does not conform to key requirements. Specifically:

- *The organization must support a municipal purpose*

The YKDCA's services do not support a municipal purpose. Child care services are within the mandate of the territorial government, not that of the municipal government.

- *The services must be provided to the General Public*

The YKDCA has the capacity to provide a service for 5.19% of the community's eight and under population (0.63% of total Yellowknife population), and user fees have comprised an average of 64% of its revenues over the past five years. Therefore, the services are available only to that portion of the population, and to those who pay the fees.

ATTACHMENTS:

Tax exemption request from YKDCA (DM # 609029).

Prepared: May 12, 2020; CS
Revised: May 19, 2020; SW
June 19, 2020; SW
June 25, 2020; CS