

NO: R188

COUNCIL DATE: October 7, 2024

REGULAR COUNCIL

TO: **Mayor & Council** DATE: **October 3, 2024**

FROM: **General Manager, Corporate Services** FILE: **1970-04**

SUBJECT: **Proposed Permissive Property Tax Exemptions for the 2025 Tax Year for Not-For-Profit Societies and Licensed Community Care Facilities**

RECOMMENDATION

The Corporate Services Department recommends that Council:

1. Receive this report for information; and
2. Authorize the City Clerk to bring forward *Section 224 Tax Exemption Bylaw, 2024, No. 21356* (the "Bylaw"), which includes the list of properties attached to this report as Appendix "I", "II" and "III", for the required readings.

INTENT

The purpose of this report is to request that Council consider permissive tax exemptions for select not-for-profit societies and licensed community care facilities pursuant to Sections 224(2)(a), (d), (i), and (j) of the *Community Charter, S.B.C. 2003, c. 26* and in accordance with the City's Tax Exemption Policy (the "Policy").

BACKGROUND

In the spring of each year, the City makes permissive property tax exemption applications available. Applications were made available on a newly created permissive property tax webpage on the City's website. All applications are reviewed by staff to ensure compliance with legislative requirements. For new applications and previous recipients requesting changes to their exemption, site visits may be undertaken to ensure that the property meets the requirements of Section 224(2)(a), (d), (i), or (j) of the *Community Charter*. In addition, a staff committee comprised of representatives from the Legislative Services Division and the Finance, Planning & Development and Social Infrastructure & Community Investment departments, meets to review any applications that may contain an anomalous situation and subsequently forwards recommendations to Council for consideration.

The exemptions included in the proposed Bylaw fall within Section 224 as permissive exemptions. A bylaw under Section 224 may only come into effect for the subsequent tax year once public notice of the proposed bylaw has been given and subject to the bylaw being adopted on or before October 31 of the year prior to the tax year for which the exemption is approved.

The exemptions permitted under Section 224(2)(a), (d), (i) and (j) relate to non-profit societies and licensed care facilities. These exemptions can be further separated into three distinct categories:

1. Societies that own and occupy the property for which an exemption is being sought (Appendix "I");
2. Societies that lease and occupy property owned by the City (Appendix "II"); and
3. For-profit care facilities that also provide non-profit, licenced complex care funded by Fraser Health. The exemption permitted for these facilities is limited to the areas within the care facility that are utilized in a non-profit manner. In other words, the exemption solely applies to certain beds within the facility that are funded by Fraser Health. Since the number of publicly funded spaces in each of these facilities may fluctuate annually, the proportion of the property eligible for tax exemption must be adjusted accordingly on an annual basis. To this end, as a requirement of the application process, the applicant must include verification from Fraser Health that clearly reflects the number of beds that are being funded each year (Appendix "III").

DISCUSSION

There are 98 distinct properties or strata units recommended for full or partial property tax exemption:

- 70 non-profit societies that own and occupy their property;
- 13 societies that lease and occupy property owned by the City; and
- 15 for-profit care facilities that also provide non-profit, licenced complex care funded by Fraser Health.

New Applications

Six new applications were received for the 2025 tax year. Staff recommend that permissive exemptions be provided to five of the properties.

Recommended for Approval

1. Delta Community Living Society, 113 & 114 8381 128 Street

The society uses the property as an inclusive community space and to provide outreach services to individuals with developmental disabilities. Services are provided free of charge and the society currently serves 18 patrons who are all residents of Surrey. The property meets the Policy requirements.

2. Habitat Housing Society/Options Community Services Society, 13583 81 Avenue

The society uses the property to provide services including child and family, employment, mental health, homelessness and housing and immigration. Services are provided free of charge. The society advised that it served over 100,000 people, but did not specify how many were Surrey residents. The property is owned by Habitat Housing Society (HHS) and the services will be provided by Options Community Services Society (OCSS). Both societies are registered non-profits and charities and share the same Board of Directors. HHS has no employees, is fully controlled by OCSS and was created for risk management purposes to hold property. While the organization carrying on the qualify use (OCSS) does not own the property for which the exemption is being sought, the organization that does own the property (HHS) could not exist without OCSS and was only created for risk management purposes to hold the property.

3. Royal Canadian Legion, 102 – 104 10626 City Parkway

The Legion uses the property as a restaurant and pub, and fundraising and community gathering space. Proceeds are donated to help veterans and their families, first responders and the community. The restaurant and bar are open to the general public. The Legion has a membership of about 700 people, most of which are Surrey residents based on their application form. While membership driven societies do not meet the Policy requirements, the Legion is also open to non-members. In addition, the City had exempted the Legion's former location in Whalley, and provides permissive exemptions to the Cloverdale, Crescent Beach and White Rock branches.

4. Sources Community Resources Society, 101 13771 72A Avenue

The society uses the property to provide outreach and community services. The society served over 40,000 clients, and 35% were from Surrey. The property meets the Policy requirements.

5. White Rock Muslim Association, 61 & 62 15515 24 Avenue

The association uses the property for prayer, community, social, cultural and educational services. The association served 150-220 people, and 90% were Surrey residents. The property meets the Policy requirements.

Recommended for Denial

6. Adult & Teen Challenge Society of BC, 19465 16 Avenue

The society uses the property as a year long live-in care facility for vulnerable women struggling with life controlling issues. Of the 25 women who entered the program last year, two were Surrey residents. The society does not meet the Policy requirements as the society does not have a *Community Care and Assisted Living (CCAL) Act* license. The Policy specifies that only licensed community care living facilities are eligible for a permissive tax exemption in order to ensure that a certain level of care is being provided.

Application Changes

The following properties had operational or usage changes, did not submit an application form or did not provide the required supporting documentation and have been removed from the proposed Bylaw for the 2025 tax year:

1. BC Wildlife Federation, 101-9706 188 Street

Planning & Development staff advised that there is a stop work order on the property due to unpermitted construction. As a property will not qualify for exemption if construction takes place on the property without all necessary licenses and permits having been first obtained for such construction, and if the property is not in good standing with the City, the property is ineligible for consideration of a permissive exemption.

2. Launching Pad Addiction Rehabilitation Society, 984 160 Street

Staff sent two reminder emails directing the applicant to the online application form; however, no application was received. It appears that the property sold in 2023 and currently has a Class 3 Supportive Housing designation, which means the property is not subject to property taxes.

3. The Nature Conservancy of Canada, 17055, 17122, and 17174 106 Avenue and 17215 104 Avenue

Staff sent two reminder emails directing the applicant to the online application form; however, no application was received. The applicant was advised via email that no application was received and the property will be subject to property taxes for the 2025 tax year.

4. Strive Living Society, 14557 105A Avenue

Staff sent two reminder emails directing the applicant to the online application form; however, no application was received. The applicant was advised via email that no application was received and the property will be subject to property taxes for the 2025 tax year.

5. Surrey Association for Community Living, 17687 56A Avenue, 17677 & 17687 56A Avenue and 18919 62A Avenue

An incomplete application was received. The applicant did not respond to multiple requests to submit the remaining documentation and was advised via email that as their application was incomplete, the property will be subject to property taxes for the 2025 tax year.

The following property had operational change that resulted in an increase to the percentage of its permissive exemption:

6. Laurel Place Care Centre, 9688 137A Street

The current license for this property under the *Community Care and Assisted Living Act (CCAL)* provides for a reduced number of beds, from 195 to 175. Of the beds, 171 are eligible for consideration of a permissive exemption.

Public Notice

In accordance with Section 94 and Section 227 of the *Community Charter*, public notification of the estimated value of each exemption must be provided in advance of the bylaw being forwarded to Council for adoption. The public notification process requires that an estimate of the total value of the property tax exemptions proposed under the Bylaw be provided for three consecutive years.

The estimated total value of the Section 224(2)(a), (d), (i) and (j) property tax exemptions for the 2025 – 2027 tax years is as follows:

Year	Value of Exemption
2025	\$1,375,747
2026	\$1,458,292
2027	\$1,545,790

Legal Services Review

This report has been reviewed by Legal Services.

CONCLUSION

Based on the above discussion, it is recommended that Council authorize the City Clerk to bring forward *Section 224 Tax Exemption Bylaw, 2024, No. 21356* for the required readings.

Joey Jatinder Singh Brar
General Manager, Corporate Services

- Appendix "I": List of Societies recommended for Permissive Tax Exemption for 2025
- Appendix "II": List of Societies leasing City lands recommended for Permissive Tax Exemption for 2025
- Appendix "III": List of publicly funded care homes recommended for Permissive Tax Exemption for 2025

APPENDIX "I"

List of Societies recommended for Permissive Tax Exemption for 2025

	PID	LEGAL	Name	Address	Folio No.
1.	025-838-741	Strata Lot 44, Section 30 Township 2 NWD District Plan BCS15, together with an interest in the common property in proportion to the unit entitlement of the Strata Lot as shown on Form V	Akal Academy Society 224(2)(a)	#204, 12639-80 Avenue	6301-98250-2
2.	011-040-971	Block "G", District Lot 52, Group 2, NWD, Plan 6706	Association of Neighbourhood Houses of BC 224(2)(a)	Portion of 12210 Agar Street	5700-95102-2
3.	009-102-507	Lot "E", District Lot 52, Group 2, NWD, Plan 3675	Association of Neighbourhood Houses of BC (Camp Alexandra) 224(2)(a)	2916 McBride Avenue	5700-94002-4
4.			Atira Women's Resource Society 224(2)(a)	Shelter for Abused Women 55 and older CONFIDENTIAL	
5.			Atira Women's Resource Society 224(2)(a)	Women's Shelter CONFIDENTIAL	
6.			Atira Women's Resource Society 224(2)(a)	Shelter for Abused Women and Children CONFIDENTIAL	

	PID	LEGAL	Name	Address	Folio No.
7.	025-373-340	Lot A, Section 35, Township 2, NWD Plan LMP 53173	B.C. Family Hearing Resource Centre 224(2)(a)	15220 – 92 nd Avenue	6359-90020-8
8.	016-036-263	Strata Lot 41, Section 20, Township 2, NWD, Strata Plan NW3244, together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form 1	B.C. Genealogical Society 224(2)(a)	#211 – 12837 – 76 Avenue	6203-98059-6
9.	012-011-762	Lot 1, Block 4, District Lot 365, Group 2, NWD Plan 1143, (proportionate exemption)	BC SPCA 224(2)(a)	Portion of 16748 – 50 Avenue	8700-00008-5
10.	018-962-904	Lot 1, Section 14, Block 5 North, Range 1 West, NWD Plan LMP 19036	Bethesda Christian Association 224(2)(a)	16321 – 108 Avenue	1141-00014-3
11.	011-166-894	Lot 40, Section 8, Township 8, NWD Plan 5067	Buddhist Compassion Relief Tzu Chi Foundation of Canada 224(2)(a)	5724 – 176 Street	8082-39006-2
12.	029-576-288 029-576-270	Lot 15 and Lot 16, Section 17, Township 8, NWD Plan EPS2815, together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form V	Coast Hills Community Church 224(2)(a)	Units 108 and 109, 17828 - 65A Avenue	8172-98153-3 8172-98152-1
13.	003-134-181	Lot 14, Section 35, Township 2, NWD Plan 71026	Community Living Society 224(2)(a)	15293 – 95 Avenue	6353-13005-3

	PID	LEGAL	Name	Address	Folio No.
14.	000-728-942	Lot 7, Section 34, Block 5 North, Range 1 West, NWD Plan 2583 Except Plan BCP45742	Community Living Society 224(2)(a)	15659 – 96 Avenue	1340-06002-4
15.	018-546-391	Lot 41, Section 28, Township 2, NWD Plan LMP 13196	Community Living Society 224(2)(a)	8041 Coopershawk Court	6281-40003-3
16.	002-012-171	Strata Lot 1, Section 21, Range 2, NWD Plan NWS1822, together with an interest in the common property in proportion to the unit entitlement of the strata lots as shown on Form 1	Connective Support Society 224(2)(a)	12817 – 104 Avenue	2210-98003-3
17.	002-012-189	Strata Lot 2, Section 21, Range 2, NWD Plan NWS1822 together with an interest in the common property in proportion to the unit entitlement of the strata lots as shown on Form 1	Connective Support Society 224(2)(a)	12819 – 104 Avenue	2210-98004-5
18.	026-022-605 026-022-591	Lots 44 & 45, Section 30, Township 2, Plan BCS932, NWD Strata Phase 1 together with an interest in the common property in proportion to the unit entitlement of the strata lots as shown on Form 1	Delta Community Living Society 224(2)(a)	Unit 113 & 114 8381 128 Street	6301-98303-8 6301-98302-6
19.	019-013-621	Strata Lot 12, Section 21, Township 2, NWD Plan LMS1680 together with an interest in the common property in proportion to the unit entitlement of the strata lots as shown on Form 1	DIVERSEcity Community Resources 224(2)(a)	1107, 7330 – 137 Street	6212-99048-7

	PID	LEGAL	Name	Address	Folio No.
20.	029-260-515	Lot 1, Section 20, Township 2, NWD Plan EPP31770, except that 950 square foot portion used as a retail store	DIVERSEcity Community Resources 224(2)(a)	Portion of 13455 - 76 Avenue	6204-00041-X
21.	004-945-166	Lot 8, NWD Plan 72600	Elizabeth Fry Society 224(2)(a)	11187 Ellendale Drive	4000-07003-4
22.			Elizabeth Fry Society 224(2)(a)	Women's Shelter - CONFIDENTIAL	
23.	002-053-641	Lot 16, Section 18, Block 5 North, Range 1 West, NWD Plan 15157, Except part in Plan BCP11170	Fraser Regional Aboriginal Friendship Association - Awahsuk Aboriginal Head Start 224(2)(a)	14589 - 108 Avenue	1182-15002-0
24.	006-228-798	Lot 27, Section 27, Township 2, NWD Plan 48043	Fraser Regional Aboriginal Friendship Association 224(2)(a)	14756 - 88 Avenue	6273-26004-7

	PID	LEGAL	Name	Address	Folio No.
25.	018-329-900 018-329-918	That 3,918 square foot portion of Strata Lots 14 and 15, all of Section 29, Township 2, NWD, LMS949, used for charitable purposes, together with an interest in the common property in proportion to the unit entitlement of the strata lots as shown on Form 1 (except the upper floor which is leased to a private firm)	Greater Vancouver Youth for Christ 224(2)(a)	114 & 115 – 12975 – 84 Avenue	6293-98033-5 6293-98034-7
26.	005-511-542	Lot 2, Section 20, Township 1, NWD Plan 73190 (except that 800 square foot portion of the building used as living quarters)	Imitating Christ Ministries 224(2)(a)	Portion of 12969 Crescent Road	5203-01001-8
27.	011-253-185	Lot "B", Except: Firstly: Part Subdivided by Plan 37396, Secondly: Part on SRW Plan 53885, Section 31, Township 2, NWD Plan 6922	Kennedy Community Hall Association 224(2)(a)	8870 – 120 Street	6312-91001-5
28.	004-322-258	Lot 67, Section 28, Range 2, NWD Plan NWP31690	Lookout Housing and Health Society 224(2)(a)	10008 and 10010 – 128 Street	2280-58001-9
29.	010-926-429	Lot 6, Block 136, NWD Plan 2546, Except Plan BCP49645	Masonic Building Association of North Surrey 224(2)(a)	14042 Grosvenor Road	4000-05074-6
30.	030-357-551	Lot 4 Block 5N Section 9 Range 2W NWD Plan EPS4771 together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form V	Muslim Food Bank and Community Services Society 224(2)(a)	104 – 12941 – 115 Avenue	2090-98064-3

	PID	LEGAL	Name	Address	Folio No.
31.	025-665-821	Strata Lot 99, Section 29, Township 2, NWD Strata Plan 4521, together with an interest in the common property in proportion to the unit entitlement of the strata lots as shown on Form V	On the Water Rich Media Ministry 224(2)(a)	115 - 13045 - 84 Avenue	6293-98253-8
32.	001-093-339	Lot 204, Section 20, Township 2, NWD Plan 62200	Options Community Services Society 224(2)(a)	13520 - 78 Avenue	6204-85302-8
33.	003-154-050	Lot 493, Section 17, Township 2, NWD Plan 62718	Options Community Services Society 224(2)(a)	13582 - 68 Avenue	6171-48010-1
34.			Options Community Services Society 224(2)(a)	Shelter for Abused Women and Children CONFIDENTIAL	
35.			Options Community Services Society (Evergreen) 224(2)(a)	Shelter for Abused Women and Children CONFIDENTIAL	
36.	009-770-372	Parcel "One" (Explanatory Plan 14541) Except Part in Plan BCP8341, Lot "A", Section 35, Block 5 North, Range 2 West, NWD Plan 13113	Options Community Services Society 224(2)(a)	9803 - 140 Street	2350-00028-X

	PID	LEGAL	Name	Address	Folio No.
37.	032-205-236 032-205-244	Strata Lots 1 & 2, Section 29, Township 2, Plan EPS9870, NWD together with an interest in the common property in proportion to the unit entitlement of the strata lots as shown on Form V	Options Community Services Society 224(2)(a)	Units 100 & 200 13583 81 Avenue	6291-98071-X 6291-98072-1
38.	029-948-720	Lot 1, Section 14, Township 1, NWD Plan EPP63224	Peace Arch Hospice Society 224(2)(a)	15435 – 16A Avenue	5142-00068-7
39.	001-439-588	Lot 6, Except: Part on Plan BCP17863, Section 33, Township 2, NWD Plan 11488 (except that 15,287 sq. ft. portion of the improvements used for low-cost housing)	Phoenix Drug & Alcohol Recovery and Education Society 224(2)(a)	13686 – 94A Avenue	6333-05006-4
40.	029-583-225	Air Space Parcel 1, Section 26, Block 5, Range 2 West, NWD Air Space Plan EPP41750	Phoenix Drug & Alcohol Recovery and Education Society 224(2)(a)	13959 – 100 Avenue	2260-00059-9
41.	027-026-035	Lot 1, Block 5N, Section 32, Range 2W, NWD Plan BCP29305	Phoenix Drug & Alcohol Recovery and Education Society 224(2)(a)	9942 – 127A Street	2324-00005-2
42.	010-968-415	Lot 4, District Lot 52, Group 2, NWD Plan 3340 (proportionate exemption)	PLEA Community Services Society of BC 224(2)(a)	Portion of 12159 Sullivan Street	5700-03022-6

	PID	LEGAL	Name	Address	Folio No.
43.	006-273-891	Lot 1, Section 36, Township 2, NWD Plan 73579, Except Plan BCP48074 (proportionate exemption)	PLEA Community Services Society of BC 224(2)(a)	Portion of 16590 – 96 Avenue	6364-00001-0
44.	029-845-793	Lot 1, Section 28, Township 8 NWD Plan EPP60921 (proportionate exemption)	Port Kells Fire Hall No. 7 224(2)(a)	Portion of 18922 – 88 Avenue	8284-00015-5
45.	026-816-636 026-816-695 026-816-709 026-816-717 026-816-725 026-816-733	Lots 3, 9, 10, 11, 12, & 13, Section 30 Township 2 NWD Strata Plan BCS 2004 together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form V	Progressive Intercultural Community Services Society 224(2)(a)	#205, #206, #207, #208, #209, #211 – 12725 – 80 Avenue	6301-98330-0 6301-98336-1 6301-98337-3 6301-98338-5 6301-98339-7 6301-98340-3
46.	017-964-091	That 3,200 square foot portion of Lot 3, Section 19, Township 2, NWD Plan LMP5880 (proportionate exemption)	Progressive Intercultural Community Services Society 224(2)(i)	Portion of 7566 – 120A Street	6192-02021-8
47.	029-294-975	Lot 2, Section 7, Township 8 NWD Plan EPP 24658	Royal Canadian Legion 224(2)(i)	17567 – 57 Avenue	8071-01064-9
48.	007-902-298	Lot A, Except: Parcel 2 (Bylaw Plan 62659), Section 14 Township 1 NWD Plan 13327	Royal Canadian Legion 224(2)(i)	2290 – 152 Street	5140-90016-6

	PID	LEGAL	Name	Address	Folio No.
49.	011-337-851	Parcel "A" (reference Plan 49172, Section 19, Township 1, NWD Plan 8545	Royal Canadian Legion 224(2)(i)	2643 – 128 Street	5191-90014-5
50.	031-872-271 031-872-280 031-872-298	Strata Lots 2, 3 & 4, Block 5N, Section 22, Range 2W, Plan EPS7400, NWD together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form V	Royal Canadian Legion 224(2)(i)	Units 102, 103 & 104 10626 City Parkway	2220-99300-0 2220-99301-2 2220-99302-4
51.	028-125-592	Lot 1, Section 35, Block 5 North, Range 2 West, NWD Plan BCP 43477	South Fraser Senior Care Society (formerly Whalley & District Senior Citizen Housing Society [Kinsmen Place Lodge]) 224(2)(a)	9650 – 137A Street	2350-00055-2
52.	011-111-666	Lot 4, Section 12, Township 1, NWD Plan 9013	Sources Community Resources Society 224(2)(a)	1290 – 160 Street	5123-03006-2
53.	023-984-732 023-984-741 023-984-759 023-984-767 023-984-791 023-984-805 023-984-775	Strata Lots 29, 30, 31, 32, 33, 34, & 35, Section 21, Township 2, NWD Strata Plan together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form 1	Sources Community Resources Society 224(2)(a)	Units 101, 102, 104, 105, 106, 107, & 110 13771 72A Avenue	6212-99271-X 6212-99272-1 6212-99273-3 6212-99274-5 6212-99276-9 6212-99277-0 6212-99275-7

	PID	LEGAL	Name	Address	Folio No.
54.	007-617-461	Lot 1, Section 14, Township 1, NWD Plan 20734	Sources Community Resources Society 224(2)(a)	1951 King George Boulevard	5141-00018-7
55.	003-676-404	Lot 1, Section 14, Township 1, NWD Plan 71395	Sources Community Resources Society 224(2)(a)	15318 – 20 Avenue	5142-00043-2
56.	008-058-687	Lot "A", Section 14, Township 1, NWD Plan 12865	Sources Community Resources Society 224(2)(a)	2343 – 156 Street	5140-90006-3
57.	023-869-127	That 2,013 square foot portion of Lot 2, Section 3, Township 8 Plan LMS2872 NWD	Sources Community Resources Society (Langley Food Bank) 224(2)(a)	2 – 5492 Production Boulevard	8033-98014-X
58.	016-941-420	Strata Lot 15, Section 30, Township 2, NWD Strata Plan NWS3424, together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form 1	Surrey Crime Prevention Society 224(2)(a)	15 – 12484 – 82 Avenue	6301-98081-5
59.	015-340-759 015-340-767 015-340-775 015-340-783 015-340-791 015-340-805 015-340-813	Lots 1, 2, 3, 4, 5, 6 and 7, Section 20, Township 2, NWD Plan NWS3116 Part NE 1/4, together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form 1 or V, as appropriate	Surrey Food Bank Foundation 224(2)(a)	Units 1-7, 13478 – 78 Avenue	6204-98070-1 6204-98071-3 6204-98072-5 6204-98073-7 6204-98074-9 6204-98075-0 6204-98076-2

	PID	LEGAL	Name	Address	Folio No.
60.	009-574-492	Lot A, Section 23, Block 5 North, Range 2 West, NWD Plan 11670	Surrey Urban Mission Society 224(2)(a)	10776 King George Boulevard	2238-90004-4
61.	005-036-097	Lot 3, Except: Firstly; Part Dedicated Road on Plan BCP433, Secondly; Part Dedicated Road on Plan BCP8561; Section 33, Township 2, NWD Plan 52522	The Centre for Child Development of the Lower Mainland 224(2)(a)	9460 - 140 Street	6334-02002-X
62.	029-313-988 029-313-996 029-314-003 029-314-011 029-314-020 029-314-038 029-314-046 029-314-054 029-214-062	Lots 70 to 78 inclusive, Block 5 North, Section 35, Range 2 West, NWD Plan EPS1615, together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form V	The Children's Foundation 224(2)(a)	Units 1001 to 1009, 13737 - 96 Avenue	2350-99469-7 2350-99470-3 2350-99471-5 2350-99472-7 2350-99473-9 2350-99474-0 2350-99475-2 2350-99476-4 2350-99477-6
63.	018-564-569 018-564-577	Strata Lots 8 & 9, Section 20, Township 2, NWD Strata Plan LMS 1181 together with an interest in the common property in proportion to the unit entitlement of the strata lots as shown on Form 1	The Muslim Youth Centre 224(2)(a)	#208 & 209 - 7750 - 128 Street	6203-98092-4 6203-98093-6
64.	018-699-057	Lot 3, Section 7, Township 9, NWD Plan LMP15379	The Nature Trust of BC 224(2)(a)	17179 - 106 Avenue	9072-02004-2

	PID	LEGAL	Name	Address	Folio No.
65.	011-343-494	North Half Lot 16, Section 14, Township 1, NWD Plan 8492	The Semiahmoo House Society 224(2)(a)	2365 -153A Street	5140-15006-2
66.	025-259-253	Parcel 1, Section 14, Township 1, NWD Plan LMP52718	The Semiahmoo Foundation 224(2)(a)	15306 – 24 Avenue	5140-00065-9
67.	001-811-061 001-811-100 001-811-118	Strata Lots 3, 5, & 6, Section 20, Township 2, NWD Strata Plan NW1473 NWD together with an interest in the common property in proportion to the unit entitlement of the Strata Lot as shown on Form 1	The Semiahmoo Foundation 224(2)(a)	#3, #5, #6, 13550 – 77 Avenue	6204-98015-4 6204-98017-8 6204-98018-X
68.	003-739-872	Lot A, Section 19, Township 1, NWD Plan 71424	The Semiahmoo House Society 224(2)(a)	12698 – 25 Avenue	5191-90011-X
69.	005-644-216 005-644-232	Lot 1, Section 23, Township 1, Plan NWS2488, NWD Strata Phase I together with an interest in the common property in proportion to the unit entitlement of the Strata Lot as shown on Form 1 or V	White Rock Muslim Association 224(2)(a)	Units 61 & 62 15515 24 Avenue	5230-98063-1 5230-98037-0
70.	n/a	NWD	White Rock City	Water mains infrastructure servicing residents of Surrey	9905-00010-0

APPENDIX "II"

List of Societies leasing City lands recommended for Permissive Tax Exemption for 2025

	PID	LEGAL	Name	Address	Folio No.
1.	015-151-077	That 46,619 square foot portion of Lot 3, Section 15, Township 1, Plan 83184 NWD Except Plans LMP36078 and BCP46838	Coastal Football Club 224(2)(d)	Portion of 2201 – 148 Street	5153-02008-3
2.	024-214-566	Lot A, District Lots 52, 231 and 491, Group 2 and the Fractional North East 1/4 of Section 19, Township 1, NWD Plan LPM38916	Crescent Beach Swimming Club 224(2)(d)	3136 McBride Avenue	5700-97168-9 (Lot 231) 5700-97166-5 (Lot 491)
3.	027-239-306	Parcel 77, Section 5, Township 8, NWD Plan BC32766, Except: Plan BCP47956	Fraser Valley Heritage Railway Society 224(2)(d)	5554 – 176 Street	8053-63001-7
4.	005-674-387	That 50% portion of Lot 1, Section 29, Township 2, NWD Plan LMP7745; AND That 50% portion of Lot 17, Except: Firstly; Part Dedicated Road on Plan LMP43347, Secondly: Part Subdivided by Plan LMP46782, Section 29, Township 2, NWD Plan 28729	Kerala Christian Fellowship 224(2)(d)	8599 – 132 Street & 8613 – 132 Street	6293-16009-5
5.	011-384-573	Lot 66, Section 22, Block 5 North, Range 2 West, NWD Plan 9117	Lookout Housing and Health Society 224(2)(d)	10667 – 135A Street	2220-57502-0
6.	011-384-549	That 5,000 square foot portion (lower floor) of Lot 63, Section 22, Block 5 North, Range 2 West, NWD Plan 9117	Lookout Housing and Health Society 224(2)(d)	10697 – 135A Street	2220-56002-8

	PID	LEGAL	Name	Address	Folio No.
7.	009-893-288	East Half of the North West Quarter Section 27, Township 7, Except: Firstly: the North Three Quarters and Secondly: Parcel A (Bylaw Plan 64907), Thirdly: Parcel 1 (Statutory Right of Way Plan 64908 and Fourthly: Parcel 2 (Statutory Right of Way Plan 64908) NWD (proportionate exemption)	Lower Mainland German Shepherd Dog Club 224 (2)(d)	Portion of 19495 – 36 Avenue (also known as 19461-36 Ave)	7273-97103-0
8.	009-770-381	Lot A, Section 35, Block 5 North, Range 2 west, NWD Plan 13113 Except: Firstly; Parcel One (Explanatory Plan 14541), Secondly; Part Dedicated Road on Plan LMP14905, Thirdly; Part Dedicated Road on Plan BCP40077	Options Community Services Society 224(2)(d)	9815 – 140 Street	2350-90012-5
9.	002-384-400	Parcel "A" (Reference Plan 8568), Except part in Plan BCP12927 of the Northwest Quarter of Section 6, Township 2, NWD (proportionate exemption)	Panorama Ridge Riding Club 224(2)(d)	Portion of 5435 – 123 Street	6063-90014-7
10.	018-417-175	Parcel C (Bylaw Plan LMP12030), Section 18, Township 2, NWD Plan 1155	Satnam Education Society of BC 224 (2)(d)	6975 – 123 Street	6183-92001-0
11.	015-151-077	Lot 3, Section 15, Township 1, NWD Plan 83184, Except Plans LMP36078 and BCP46838 (proportionate exemption)	South Surrey Field House Society 224(2)(i)	Portion of 2197 – 148 Street	5153-02007-1
12.	024-214-566	Lot A, District Lots 52, 231 and 491, Group 2 and the Fractional North East 1/4 of Section 19, Township 1, NWD Plan LMP38916 (proportionate exemption)	Surrey Sailing Club 224(2)(d)	Portion of 3140 McBride Avenue	5700-97169-0

	PID	LEGAL	Name	Address	Folio No.
13.	012-997-684	Parcel A, Section 22, Block 5 North, Range 2 West, NWD Reference Plan 80330	The Royal Canadian Theatre Company 224(2)(d)	10660 City Parkway	2220-90025-3

APPENDIX "III"

List of publicly funded care homes recommended for Permissive Tax Exemption for 2025

	PID	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
1.	027-393-402	Lot 1, Section 10, Township 8, NWD Plan BCP 761552	Licensed for 116 Complex Care beds of which 102 are approved for exemption	Baltic Properties (Brookside) Ltd 224(2)(j)	19550 Fraser Highway	8103-00033-4
2.	028-338-197	Lot 2, Section 16, Township 8 NWD Plan BCP46146	Licensed for 131 Complex Care beds of which 131 are approved for exemption	Clayton Heights Care Holdings 224(2)(j)	18788 - 71 Avenue	8163-01021-6
3.	023-881-097 023-880-228 023-881-089 023-880-236 023-880-244 023-881-062 023-880-261 023-880-279 023-881-038 023-880-287 023-880-295	LT 154 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3301 LT 86 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3302 LT 153 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3303 LT 87 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3304 LT 88 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3306 LT 151 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3307 LT 90 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3310 LT 91 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3312 LT 148 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3313 LT 92 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3314 LT 93 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3316	100% exemption for listed strata units	CSH (Care Holdings) Ltd - Crescent Gardens 224(2)(j)	1222 King George Boulevard	5121-98154-5 5121-98086-3 5121-98153-3 5121-98087-5 5121-98088-7 5121-98151-X 5121-98090-5 5121-98091-7 5121-98148-X 5121-98092-9 5121-98093-0

PID	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
023-881-011	LT 146 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3317				5121-98146-6
023-880-309	LT 94 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3318				5121-98094-2
023-880-325	LT 96 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3320				5121-98096-6
023-880-333	Lt 97 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3321				5121-98097-8
023-880-341	LT 98 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3322				5121-98098-X
023-880-350	LT 99 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3323				5121-98099-1
023-880-368	LT 100 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3324				5121-98100-4
023-881-003	LT 145 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3325				5121-98145-4
023-880-384	LT 101 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3326				5121-98101-6
023-880-996	LT 144 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3327				5121-98144-2
023-880-988	LT 143 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3329				5121-98143-0
023-880-406	LT 103 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3330				5121-98103-X
023-880-970	LT 142 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3331				5121-98142-9
023-880-961	LT 141 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3333				5121-98141-7
023-880-422	LT 105 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3334				5121-98105-3
023-880-953	LT 140 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3335				5121-98140-5

PID	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
023-880-431	LT 106 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3336				5121-98106-5
023-880-945	LT 139 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3337				5121-98139-9
023-880-457	LT 108 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3340				5121-98108-9
023-880-929	LT 137 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3341 A&B				5121-98137-5
023-880-465	LT 109 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3342				5121-98109-0
023-880-911	LT 136 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3343				5121-98136-3
023-880-473	LT 110 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3344				5121-98110-7
023-880-481	LT 111 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3346				5121-98111-9
023-880-601	LT 118 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3347 A&B				5121-98118-1
023-880-694	LT 119 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3348				5121-98119-3
023-880-716	LT 120 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3349				5121-98120-X
023-880-899	LT 134 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3351				5121-98134-X
023-880-767	LT 122 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3352				5121-98122-3
023-880-881	LT 133 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3353				5121-98133-8
023-880-775	LT 123 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3354				5121-98123-5

	PID	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
	023-880-791	LT 124 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3356				5121-98124-7
	023-880-864	LT 131 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3357				5121-98131-4
	023-880-848	LT 129 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3361				5121-98129-6
	023-880-155	LT 79 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3364 A&B				5121-98079-6
	023-880-163	LT 80 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3366				5121-98080-2
	023-881-127	LT 157 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3367				5121-98157-0
	023-880-171	LT 81 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3368				5121-98081-4
	023-880-210	LT 85 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3374				5121-98085-1
4.	028-029-224	Lot 1, Section 35, Township 2, NWD Plan BCP42040	Licensed for 75 Complex Care beds of which 75 are approved for exemption	Elim Housing Society 224(2)(j)	9025 – 160 Street	6351-01038-X
5.	028-029-232	Lot 2, Section 35, Township 2, NWD Plan BCP42040	Licensed for 118 Complex Care beds of which 101 are approved for exemption	Elim Housing Society 224(2)(j)	9067 – 160 Street	6351-01035-4
6.	023-343-443	Lot 1, Except: Part on Plan BCP29639, Section 26, Township 2, NWD Plan LMP27235	Licensed for 66 Complex Care beds of which 53 are approved for exemption	Evergreen Cottages 224(2)(j)	15640 – 84 Avenue	6261-00038-4

	PID	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
7.	025-739-310	Lot A, Section 25, Township 2, NWD Plan BCP7288	Licensed for 108 Complex Care beds of which 95 are approved for exemption	Fleetwood Place Holdings 224(2)(j)	16011 – 83 Avenue	6252-90041-2
8.	024-912-981	Lot A, Section 19, Block 5, Range 1 West, NWD Plan LMP48242	Licensed for 98 Complex Care beds of which 81 are approved for exemption	Guildford Seniors Village Ventures Ltd. 224(2)(j)	14568 – 104A Avenue	1190-90006-3
9.	026-062-950	Lot 1, Section 15, Block 5 North, Range 2 West, NWD Plan BCP13629	Licensed for 155 Complex Care beds of which 154 are approved for exemption	Hilton Villa Care Centre 224(2)(j)	13525 Hilton Road	2150-00054-4
10.	026-797-445	Lot 1, Section 35, Block 5 North, Range 2 West, NWD Plan BCP25702	Licensed for 175 Complex Care beds of which 171 approved for exemption	Laurel Place Care Centre Partnership 224(2)(j)	9688 – 137A Street	2350-00051-5
11.	027-160-297	Lot 1, Section 23 Township 1 NWD Plan BCP31682	Licensed for 116 Complex Care beds of which 90 are approved for exemption	Morgan Heights Care Ltd. 224(2)(j)	15955 – 27 Avenue	5230-00062-4
12.	024-860-671	Lot 2, Section 26, Township 1, NWD Plan LMP47440	Licensed for 141 Complex Care beds of which 128 are approved for exemption	Morgan Place Holdings 224(2)(j)	3288 – 156A Street	5261-01010-X
13.	006-241-000	Parcel "One", Section 14, Township 1, NWD Reference Plan 73654	Licensed for 84 Complex Care beds of which 27 are approved for exemption	Peace Portal Lodge 224(2)(j)	15441 – 16 Avenue	5142-00045-6

	PID	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
14.	029-224-993	Lot 1, Section 26, Township 1, NWD Plan EPP33231	Licensed for 90 Complex Care beds of which 85 are approved for exemption	Rosemary Heights Seniors Village 224(2)(j)	15240 – 34 Avenue	5262-00032-0
15.	027-147-410	Lot 1, Section 9, Township 2, NWD Plan BCP31255	Licensed for 120 Complex Care beds of which 120 are approved for exemption	Suncreek Village 224(2)(j)	13687 – 62 Avenue	6093-00037-0