

CORPORATE REPORT

NO: R188 COUNCIL DATE: September 13, 2010

REGULAR COUNCIL

TO: Mayor & Council DATE: September 10, 2010

FROM: City Clerk FILE: 1970-04

SUBJECT: Section 224 Tax Exemption By-law No. 17245 for Permissive

Property Tax Exemptions for 2011 for Qualifying Properties

RECOMMENDATION

The Legislative Services Division recommends that Council:

receive this report as information; and

2. grant the required readings to "Section 224 Tax Exemption By-law 2010, No. 17245" that will act to provide tax exemptions to qualifying properties as generally described in this report relative to their 2011 property taxes.

BACKGROUND

Each year, property tax exemption application forms are sent to organizations that have previously been granted tax exemptions and to any new organizations that have indicated an interest in applying. Information regarding property tax exemptions is available on the City's website and Business License and Building Permit staff will refer organizations to the website that appear to meet the related criteria to qualify for an exemption.

New applications are subjected to the several verifications including discussions with the applicant, a tax inquiry, a title search, a building file review, a site visit, a discussion with the local BC Assessment office and contact with funding agencies of the Provincial Government such as BC Housing. Any re-applications include a review of the file related to any previous applications related to the same organization or same property.

The exemptions included in the proposed By-law fall within Section 224 of *the Community Charter, S.B.C.* 2003, *Chap.* 26, all of which are permissive exemptions. Most of the exemptions fall under Section 224 (1) (a) which states:

- "(2) Tax exemptions may be provided under this section for the following:
 - (a) land or improvements that
 - (i) are owned or held by a charitable, philanthropic or other not for profit corporation, and
 - (ii) the Council considers are used for a purpose that is directly related to the purposes of the corporation; . . . "

A By-law under Section 224 may only come into force once public notice of the proposed By-law has been given and the By-law is adopted on or before October 31. An affirmative vote of the majority of Council members is required in relation to readings and adoption of the By-law.

The *Community Charter* requires that public notice must:

"identify the property that would be subject to the By-law,

- (a) describe the proposed exemption,
- (b) state the number of years that the exemption may be provided, and
- (c) provide an estimate of the amount of taxes that would be imposed on the property if it were not exempt, for the year in which the proposed By-law is to take effect and the following 2 years."

DISCUSSION

In comparison to the 2010 By-law, applications for 21 new properties and strata units were received, 8 of which have been included in the By-law. In each case, the application has been reviewed and verifications conducted to ensure the properties meet the criteria of legislation and City policy.

In 2004, Council amended the Tax Exemption Policy to include the following:

"Council may exempt:

- a) All of the land or improvements owned or held by a person or organization and operated as a private hospital licensed under the Hospital Act;
- b) All of the land or improvements owned or held by a person or organization and operated as a non-profit institution licensed under the Community Care Facility Act"; and
- c) That portion of the land or improvements owned or held by a person or organization and operated as a private organization licensed under the "Community Care and Assisted Living Act" that is providing publicly funded care."

Seventeen (17) applications were received for Community Care Facilities that are for profit, but provide an element of publicly funded care (Schedule "C"). Based on the above criteria, the facilities listed in Schedule "C" are recommended for a proportionate tax exemption based on the element of publicly funded care they provide. The number of publicly funded beds may fluctuate annually and exemption provided in the by-law is adjusted accordingly.

The estimated value of the Section 224 tax exemptions as contained in the proposed By-law is as follows:

2011	\$1,044,296.00
2012	\$1,090,184.00
2013	\$1,138,116.00

New Applications Recommended for Exemption:

The following new applications from community organizations have been included in the recommended By-law:

- (1) <u>Baltic Properties (Brookside) Ltd, 19550 Fraser Highway</u> (Schedule C, Item 1) This organization is a for-profit community care facility licensed for 116 complex care beds. Public funding is provided for 102 permanent beds. A permissive exemption for the publicly funded beds is being recommended.
- (2) <u>Suncreek Village, 13687 62 Avenue</u> (Schedule C, Item 17)

 This organization is a for-profit community care facility licensed for 120 complex care beds. Public funding is provided for 106 permanent complex care beds. A permissive exemption for the publicly funded beds is being recommended.
- (3) Akal Academy Society, #204, 12639 80 Avenue (Schedule A, Item 85)
 This organization is a registered charitable organization providing educational classes to youth and adults on Sikh heritage. The predominant users of their services are Surrey residents.
- (4) <u>Semiahmoo Foundation, #3, #5, #6 13550 77 Avenue</u> (Schedule A, Item 87) This organization is a registered charity currently receiving tax exemption on seven other sites in Surrey. The subject units will provide training and support to the developmentally disabled as well as community access.
- (5) <u>Canadian Islamic Education Society, 13630 Grosvenor Road</u> (Schedule A, Item 86) This organization is a registered charitable organization providing public assembly and youth education. There are 30-40 daily users of their services.
- (6) <u>Greek Orthodox Community of Surrey and Fraser Valley, 13181 96 Avenue</u> (Schedule A, Item 19) This is a new location for this organization. The Association provides a place of worship and a community centre.

New Applications Not Recommended for Exemption:

- (1) <u>Cloverdale Senior Citizens Housing Society, 17528 59 Avenue</u>
 This organization is licensed under the Community Care and Assisted Living Act as an assisted living facility and provides seniors supportive housing (hospitality services). They do not currently have publicly funded beds and are therefore not recommended for tax exemption.
- (2) <u>681514 B.C. Ltd. Peninsula Resort Retirement Living, 2068 152 Street</u>
 This organization is a for-profit care facility licensed under the Community Care and Assisted Living Act. The applicant advises they no longer have an interest in the property as it was recently sold. Fraser Health confirmed they do not provide funding to this facility. The property is therefore not recommended for tax exemption.
- (3) Gobind Marg Charitable Trust Society, 8922 168 Street

 The subject property is agriculture land containing a residential building and undeveloped land. The organization owns the site at 8820-168 Street, a place of worship/preaching centre that has received tax exemption since 2007. The zoning classification of the subject site does not meet the criteria of Council policy and is not recommended for permissive tax exemption.
- (4) Surrey Association for Community Living, #202, 17687 56A Avenue

The subject property is leased to administrative offices of two not-for-profit organizations. The site is not used directly for the purposes of the organization of ownership and does not meet the criteria for permissive tax exemption.

(5) <u>Community Living Society, 6545-133 Street, 17070-94A Avenue, 13048-97 Avenue, 6632-133 Street, and #6, 9988-149 Street</u>

The properties are funded provincially and federally and provide shelter and support for two to three individuals with developmental disabilities. The locations are not licensed under the Community Care and Assisted Living Act and therefore, do not meet the criteria for permissive tax exemption.

(6) Mercy Ministries of Canada, 19465 – 16 Avenue

This organization provides residential counselling and shelter for women aged 19 - 28 years old struggling with life controlling issues. The facility is not licensed under the Community Care and Assisted Living Act and, therefore, does not meet the criteria for permissive tax exemption.

(7) <u>Pakistan Canada Association, 12057 – 88 Avenue</u>

This organization provides community services including prayer and religious cultural programs. Council policy requires that all applications be consistent with municipal policies, plans, by-laws and regulations. At this time, the organization has three years outstanding property taxes and, therefore, the property is not recommended for permissive tax exemption.

(8) Sadh Sangat Board (Nanaksar Siahar) Society, #214, 7750 – 128 Street

This organization is registered under the Society Act and provides community services in the form of religious workshops, education and activities of the Sikh religion. Legislation and Council policy require that land must be owned or held by a charitable or philanthropic organization to qualify for permissive tax exemption. As the property is privately owned, it does not meet these requirements and is not eligible for permissive tax exemption.

(9) Radicalus Montessori Society, 15250 – 54A Avenue

A portion of this property consists of a playground for the adjacent school at 5446-152 Street. Council policy provides that Council may consider land surrounding the exempted school that Council, may, by by-law exempt as being necessary in connection with that school. In this case, the school does not meet the criteria for exemption as they do not have ownership of the school building.

Application Changes or Applications Not Renewed:

(1) Elim Housing Society, 9080 – 159 Street

This property received a partial permissive exemption in 2009 and 2010 in error. It is an assisted care facility and is not licensed under the Community Care and Assisted Living Act and therefore does not meet Council's criteria for permissive tax exemption. There is a 'sister' property located at 9055 – 160 Street that provides licensed, complex publicly funded care and is included in the proposed By-law.

(2) Fleetwood Villas Retirement Residence, 16028 – 83 Avenue

This property received a partial permissive exemption in 2009 and 2010 in error. It is an assisted care facility and is not licensed under the Community Care and Assisted Living Act and therefore does not meet Council's criteria for permissive tax exemption.

(3) Bear Creek Lodge, 13646 – 94A Avenue

The property has been sold to Fraser Health Authority. BC Assessment Authority advises that as the property is now statutorily exempt, a permissive exemption is not required.

(4) <u>Greek Orthodox Community of Surrey and Fraser Valley, 8415 – 160 Street</u>

The property has been sold and the applicant has applied for exemption on their new site at 13181-96 Avenue under Schedule A, Item 19 as referenced above.

(5) Norbury Foundation, 5957 – 126 Street

The property has been sold and no longer qualifies for exemption.

(6) <u>Atira Women's Resource Society, Maxxine Wright Place</u>

The building was demolished and a new building constructed on a portion of the site. The project will be completed in phases with Phase II to be completed in 2011. The new building has received final occupancy and is therefore recommended for tax exemption.

(7) HRC Care Society (Westminster House), 1653 – 140 Street (Schedule A, Item 83) – the Society has purchased a new unit – (Lot 83, Unit #200) which has been added to the bylaw for Council consideration.

CONCLUSION

The proposed Section 224 Tax Exemption By-law has 146 properties and strata units granted exemption and 17 properties granted proportionate exemptions. There are 8 new properties included in the By-law for Council consideration. All applications have been checked and verified to ensure they comply with the requirements of legislation and City policy.

For the properties listed in the Schedules to receive a tax exemption in 2011, Council must pass the required By-law before October 31, 2010.

Based on the above, it is recommended that Council grant the required readings to "Section 224 Tax Exemption By-law, 2010, No. 17245" that if adopted will act to provide tax exemptions to qualifying properties as generally described in this report relative to their 2011 property taxes. By-law No. 17245 will be included on the same Council meeting agenda as this report.

Jane Sullivan City Clerk

Appendix I: Tax Exemption Policy Q-27

Appendix II: Section 224 Tax Exemption By-law, 2010, No. 17245

h:\taxexemptions\2011\dct corporate report 224.docx LJC 9/13/10 9:28 AM

APPENDIX I



CITY POLICY

No. Q-27

REFERENCE: APPROVED BY: CITY COUNCIL

REGULAR COUNCIL MINUTES SEPTEMBER 29, 2003

DATE: MAY 30, 2005

(RES.Ro5-1362)

HISTORY: SEPTEMBER 27, 2004

(RES.Ro4-2574) SEPTEMBER 29, 2003

(RES.Ro3-2358)

TITLE: TAX EXEMPTION POLICY

PURPOSE

This policy is intended to provide guidance in the processing of applications for exemption from property taxes pursuant to Sections 224, 225 and 226 of the *Community Charter*.

Exemptions provided for in Sections 224(1) (g) and (h), and Section 225 of the *Community Charter* are at the discretion of Council. This policy is intended to establish principles, which can serve as a guide in evaluation of applications for exemptions.

POLICY

General

- 1. Additional exemption under Sections 224(1) (g) and (h), and Section 225 of the Community Charter are at the discretion of Council exercised in accordance with those sections. There is no obligation to give exemption. Exemptions cannot be granted if the owner does not qualify under the *Community Charter*.
- 2. To be considered for exemption, all applications must be consistent with municipal policies, plans, by-laws and regulations.
- 3. The exemptions can only be considered after the building is constructed, given final occupancy approval by the City and occupied save and except for buildings to which Section 224(1) (g) and (h) of the *Community Charter* applies.
- 4. Section 225 requires that the exemption be granted by by-law, adopted by a 2/3 majority of Council, prior to October 31 of the year preceding the year of exemption.

- 5. All exemptions are to be reviewed by staff each year to ensure that, based on the most current available information, they continue to be qualified for the exemption.
- 6. Exemptions will only be considered for non-profit, charitable organizations or community care and assisted living facilities providing publicly funded care.

Buildings for Public Worship

1. Exempted by the Community Charter (Section 224(1)(g))

A building set apart for public worship, and the land on which the building stands.

2. May be Exempted by Council

- a) any church hall considered by the Council to be necessary to the exempted building, and the land on which the church hall stands.
- b) any area of land surrounding the exempted building, an exempted hall, or both.
- c) applications for exemption under this section will be recommended to Council for inclusion in the by-law to exempt areas used by the religious facility for parking, and other portions of the property used for public worship.
- d) any area of land necessary for the church to function, and required by the city to be dedicated for easements/rights-of-way/detention ponds to accommodate city services such as sewer, water, storm sewer may be exempted from taxation.

3. Not to be Considered for Exemption by Council

- a) any areas NOT used for public worship, including accommodation, care homes, retirement homes, hospitals, commercial activities
- b) any lands owned by the place of public worship that are surplus to the facility's needs.

Hospitals

1. Exempted by the *Community Charter* (Section 224(1)(h))

A building set apart and used solely as a hospital under the *Hospital Act*, except a private hospital under that Act.

2. May be Exempted by Council

Any area of land surrounding the building, not including land exempted under the *Hospital Act* or *Hospital District Act*.

Schools

1. Exempted by the Community Charter (Section 224(1)(h))

A building owned by an incorporated institution of learning that is regularly giving children instruction accepted as equivalent to that given in a public school, in actual occupation by the institution and wholly in use for the purpose of giving the instruction.

2. May be Exempted by Council

- a) any area of land surrounding the exempted building that Council may, by by-law, exempt as being reasonably necessary in connection with that building.
- b) any area of land necessary for the school to function, and required by the city to be dedicated for easements/rights-of-way/detention ponds to accommodate city services such as sewer, water, storm sewer may be exempted from taxation.

Parks, Recreation & Athletic (Section 224(1)(i))

Council may exempt the land or improvements for certain parks, recreation and athletic purposes, provided the application meets the criteria set out in Section 224(1) (i) of the *Community Charter*.

To qualify for exemption under this section, the applicant must demonstrate that their facility is open to and used by Surrey residents.

Non Profit, Charitable or Philanthropic (Section 224(2)(a))

Council may exempt land or improvements not being operated for profit or gain and owned or held by a charitable, philanthropic organization or other not for profit corporation supported in whole or in part by public funds and used exclusively for charitable or philanthropic purposes.

To qualify for an exemption under this section, the applicant must demonstrate that the services of their organization are available and open to Surrey residents.

<u>Private Hospitals/Institutions Licensed Under the Community Care Facility Act (Section 241(1)(j)</u>

Council may exempt:

- a. All of the land or improvements owned or held by a person or organization and operated as a private hospital licensed under the "Hospital Act";
- b. All of the land or improvements owned or held by a person or organization and operated as a non-profit institution licensed under the "Community Care and Assisted Living Act", and
- c. That portion of the land or improvements owned or held by a person or organization and operated as a private organization licensed under the "Community Care and Assisted Living Act" that is providing publicly funded care.

Lands Used or Occupied by A Church as tenant or Licensee

Council may exempt the land or improvements used or occupied by a church as tenant or licensee for the purpose of public worship or for the purposes of a church hall, which Council considers necessary to the church.

The provisions in Section 2, Buildings for Public Worship apply to applications under this section.

h:\policy\q-27.doc L 9/13/10 9:28 AM

APPENDIX II

CITY OF SURREY

BY-LAW NO. 17245

A By-law to provide for the exemption from taxation of certain properties in the City of Surrey pursuant to Section 224 of the "Community Charter"

WHEREAS Council may, by authority of Section 224 of the *Community Charter*, S.B.C. 2003, Chap. 26, exempt from taxation certain properties;

AND WHEREAS Council deems it expedient to exempt from taxation the properties listed in Schedule A, Schedule B and Schedule C, attached hereto.

NOW, THEREFORE, Council of the City of Surrey, in open meeting assembled, ENACTS AS FOLLOWS:

Title

1. This By-law may be cited as the "Section 224 Tax Exemption By-law, 2010, No. 17245".

Exemptions

- 2. The lands or improvements, or portions thereof, as outlined in Schedule "A" attached hereto, are hereby exempt from taxation for the Year 2011 pursuant to Sections 224 of the *Community Charter*, S.B.C. 2003, Chap. 26.
- 3. The lands or improvements, or portions thereof, as outlined in Schedule "B" are hereby exempted from taxation for the Year 2011 in the City of Surrey pursuant to Sections 224 of the *Community Charter*, S.B.C. 2003, Chap.26.
- 4. A proportionate amount of the lands or improvements, as shown on Schedule "C" attached to this by-law are hereby exempted from taxation for the Year 2011 in the City of Surrey pursuant to Sections 224 of the *Community Charter*, S.B.C. 2003, Chap.26.

Repeal Section

5. "Tax Exemption	on By-law, 2009,	No. 16972" is hereby	repealed.	
PASSED THREE REA	DINGS by the Ci	ity Council on the	day of	, 2010.
RECONSIDERED AN	D FINALLY ADO	OPTED, signed by th	e Mayor and Cler	k and sealed with the
Corporate Seal on the	e day of	, 2010		
				MAYOR
				CLERK

Section 224 Tax Exemption By-law 2010, No. 17245

SCHEDULE A

	PID	LEGAL	Name	Address	Folio No.
1.			Atira Women's Resource Society	Confidential	
2.			Atira Women's Resource Society 224(2)(a)	Shelter for Abused Women 55 and older	
3.			Atira Women's Resource Society 224(2)(a)	Women's Shelter	
4.	002-053-641	Lot 16 Section 18 Range 1 Plan 15179 NWD Part SW 1/4 Except: Part on Plan BCP11170	Awahsuk Aboriginal Headstart Pre-School	14589 – 108 Avenue	1182-15002-0
5.	015-151-077	That portion of Lot 3, Section 15, Township 1, NWD Plan 83184, with the exempt portion shown hatched on the sketch attached hereto.	B.C. Amateur Softball Association (Softball City) 224(2)(i)	Portion of 2201 – 148 Street	5153-02002-2
6.	025-373-340	Lot A, Section 35, Township 2, NWD, part NW1/4, LMP 53173.	B.C. Family Hearing Resource Centre	15220 – 92 nd Avenue	6359-90020-8
7.	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. Genealogy Society 224(2)(a)	#211 – 12837 – 76 Avenue	6203-98059-6
8.	016-391-292	Lot 1, Section 8, Township 8, NWD Parcel 1, Plan Ref 86587, Part S/W 1/4 (except that	BC Landscape Nursery Association	Portion of 5783 – 176A Street	8082-00003-X

	PID	LEGAL	Name	Address	Folio No.
		357.6 sq. meter portion of the building leased to another tenant)			
9.	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
10.	006-405-932	Lot PT 40 Section 7 Township 2 Plan 49951 NWD Part NE ¼, Except Plan LMP 49888 LMP 49889, Part RD on BCP 14049, See 6074-39001-0 for Cantel Lease & 6074-39001-0 for Surrey Lease, with the exempt portion shown hatched on the sketch attached hereto.	City of Surrey	Portion of 6287 - 128 Street (Newton Reservoir)	6074-39002-2
11.	003-134-181	Lot 14, Section 35, Township 2, NWD, Plan 71026.	Community Living Society 224(2)(a)	15293 – 95 Avenue	6353-13005-3
12.	000-728-942	Lot 7, Section 34, Block 1 North, Range 1 West, NWD, Plan 2583.	Community Living Society 224(2)(a)	15659 – 96 Avenue	1340-06002-4
13.	010-463-011	Lot 2, Section 20, Township 8, NWD Plan 21485	Community Living Society 224 (2)(a)	18365 – 73 rd Avenue	8201-01004-8
14.	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
15.	011-040-971	Block "G", District Lot 52, Group 2, NWD, Plan 6706, (except that 500 square feet of living space)	Crescent Beach Community Services 224(2)(a)	Portion of 12210 Agar Street	5700-95102-2
16.	009-102-507	Lot "E", District Lot 52, Group 2, NWD, Plan 3675.	Crescent Beach Community Services	2916 McBride Avenue	5700-94002-4

	PID	LEGAL	Name	Address	Folio No.
			224(2)(a)		
17.	012-830-313	Lot 8, Section 18, Township 8, PL 2611 NWD park SW ¼ except plan EXP 12317, part road BCP 18454	Czorny Alzheimer Centre Society	16850 – 66 Avenue	8182-07002-8
18.	018-329-918 (Lot 15)	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)(g)	Portion of 115 – 12975 – 84 Avenue	6293-98033-5 (lot 14) 6293-98034-7 (lot 15)
19.	009-102-205	Lot C Section 33 Range 2, NWD Plan 22344, Except Plan B/L PL53423	Greek Orthodox Community of Surrey and Fraser Valley 224(2)(a)	13181 - 96 Avenue	2331-92002-3
20.	010-328-211	Lot 4 Section 19 Block 5 North Range 1 West NWD Plan 17705	Howe Sound Rehabilitation Services Society - Holly Park House	14557 – 105A Avenue	1190-03018-4
21.	002-012-171	Strata Lot 1, Section 21, Range 2, Plan NWS 1822, NWD	John Howard Society 224(2)(a)	12817 – 104 Avenue	2210-98003-3
22.	002-012-189	Strata Lot 2, Section 21, Range 2, Plan NWS 1822, NWD	John Howard Society 224(2)(a)	12819 – 104 Avenue	2210-98004-5
23.	011-253-185	Lot "B", Section 31, Township 2, NWD, Plan 6922.	Kennedy Community Hall Association	8870 – 120 Street	6312-91001-5
24.	006-228-798	Lot 27, Section 27, Township 2 Plan 48043 NWD Part NW 1/4	Kla-How-Eya Aborigial Centre of S.A.C.S.	14756 – 88 Avenue	6273-26004-7

	PID	LEGAL	Name	Address	Folio No.
25.	011-290-820	Section 12 Township 1 Plan 8226 NWD	Launching Pad Addiction Rehabilitation Society	984 – 160 Street	5122-00006-2
26.					
27.	025-900-013	Lot 1, Section 8, Township 8, Plan BCP 10244 NWD	Lower Fraser Valley Exhibition Association 224(2)(a)	17890 – 62 Avenue	8083-21003-1
28.	010-588-051	Lot A Section 36 Range 3 Plan 19953 NWD	Luke 15 House	11861 – 99 Avenue	3360-90018-2
29.	017-999-481	Lot "C" (BF437078), Block 12, Section 7, Township I, NWD, Plan 2834.	Ocean Park Community Association	1577 – 128 Street	5074-92001-2
			224(2)(a)		
30.	025-665-821	Lot 99, Section 29, Township 2, Plan 4521, NWD	On the Water Rich Media Ministry 224(2)(a)	115 – 13045 – 84 th Avenue	6293-98253-8
31.	003-154-050	Lot 493, Section 17, Township 2, NWD, Plan 62718.	OPTIONS Surrey Community Services Society 224(2)(a)	13582 – 68 Avenue	6171-48010-1
32.	010-345-965	Lot "A", Section 14, Block 5 North, Range 2 West, NWD, Plan 18030	OPTIONS Surrey Community Services Society 224(2)(a)	13690 – 111A Avenue	2140-90021-2
33.	009-770-372	Parcel "One" (Exp. Pl 14541) Lot "A" Section 35, Block 5, North Range 2 West, NWD Plan 13113	OPTIONS Surrey Community Services Society 224 (2)(a)	9803 – 140 Street	2350-00028-X
34.			OPTIONS Surrey Community Services Society 224(2)(a)	Shelter for Abused Women and Children	

	PID	LEGAL	Name	Address	Folio No.
35.	011-111-666	Lot 4, Section 12, Township 1, NWD, Plan 9013	Peace Arch Community Services Society	1290 – 160 Street	5123-03006-2
			224(2)(a)		
36.	010-275-851	Lot 18, District Lot 165, Plan 17141, NWD	Peace Arch Community Services Society	14718 Winter Crescent	5700-17028-0
			224(2)(a)		
37.	007-617-461	Lot 1, Section 14, Township 1, NWD, Plan 20734.	Peace Arch Community Services Society	1951 King George Highway	5141-00018-7
			224(2)(a)		
38.	001-439-588	Lot 6, Block 3, Plan 11488, Section NW 33, Township 2, New Westminster Land District, except plan part dedicated road on BCP17863	Phoenix Drug & Alcohol Recovery	13686 – 94A Avenue	6333-05006-4
39.	006-273-891	Lot 1, Section 36, Township 2, Plan 73579, NWD, Part NE 1/4	PLEA Community Services Society of BC	16590 – 96 Avenue	6364-00001-0
40.	026-816-695 026-816-709 026-816-717 026-816-725 026-816-733 026-816-636	Lots 9, 10, 11, 12, 13 & 3, Section 30 Township 2 Plan BCS 2004 NWD, 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	#205, #206, #207, #208, #209, #211 - 12725 - 80 Avenue	6301-98336-1 6301-98337-3 6301-98338-5 6301-98339-7 6301-98340-3 6301-98330-0

	PID	LEGAL	Name	Address	Folio No.
41.	012-427-641	Strata Lot 15, Section 30, Township 2, NWD, Strata Plan NW2882, together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form 1.	Progressive InterCultural Community Services Society 224(2)(a)	109 – 12414 – 82 Avenue	6301-98021-9
42.	012-427-659	Strata Lot 16, Section 30, Township 2, NWD, Strata Plan NW 2882, together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form 1.	Progressive InterCultural Community Services Society 224(2)(a)	110 – 12414 – 82 Avenue	6301-98022-0
43.	017-964-091	That 3200 square foot portion of Lot 3, Section 19, Township 2, NWD Plan LMP5880, with the exempt portion shown hatched on the sketch attached hereto.	Progressive Intercultural Community Services Society 224 (2)(i)	Portion of 7566 – 120A Street	6192-02021-8
44.	011-184-604	Lot 1, Except: Firstly: Parcel "A" (Explanatory Plan 9870), Secondly: Parcel "D" (By-law Plan 61031), District Lot 244, Group 2, NWD, Plan 6233.	Roman Catholic Archbishop of Vancouver: Rosemary Heights Retreat Centre	3690 – 152 Street	5700-00032-5
45.	006-574-874 009-723-196	Lot 153 Section 22 Range 2 Plan 25098 NWD Except Plan B/L PL 73255 & BCP434.AND Lot 3 Section 22 Range 2 Plan 12614 NWD	Royal Canadian Legion	13525 – 106 Avenue and 10630 City Parkway	2220-80204-8 2220-02010-1
46.		That portion of Sections 1 and 2, Township 1, Semiahmoo Indian Reserve, NWD, with the exempt portion shown hatched on the sketch attached hereto.	Royal Canadian Legion 224(2)(i)	Portion of 16323 Beach Road	5010-97116-1
47.	013-655-795	Lot G Section 7 Township 8 Plan 2018 NWD Part SE1/4.	Royal Canadian Legion	17567 – 57 Avenue	8071-95104-3
48.	007-902-298	Lot A Section 14 Township 1 Plan 13327 NWD Part NW ¹ / ₄ , Except Plan 62659	Royal Canadian Legion	2290 – 152 Street	5140-90016-6
49.	011-337-851	Section 19 Township 1 Plan 8545 NWD	Royal Canadian Legion	2643 – 128 Street	5191-90014-5

	PID	LEGAL	Name	Address	Folio No.
		Parcel A, Part SE1/4, PCL A (Ref Pl 49172).			
50.	015-329-143	Lot 4, Section 18, Township 2, NWD, Plan 83719	Satnam Education Society of British Columbia (Preschool & Daycare)	6999 – 124 Street	6183-03018-1
			224(2)(a)		
51.	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).	SEED International Mission 224(2)(a)	Portion of 12969 Crescent Road	5203-01001-8
52.	013-636-162	Lot 3 Except: Firstly: North 70 Feet, Secondly: Parcel J (By-law Plan 50570), Thirdly: Part on Highway Statutory Right of Way, Plan 62493; Section 35, Block 5 North, Range 2 West, NWD, Plan 14725.	Fraser Health Authority - Shirley Dean Pavilion 242(2)(j)	9634 King George Highway	2350-02014-9
53.	017-397-391	Strata Lot 12, Section 30, Township 2, NWD, Part NW1/4, Strata Plan LMS72 together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form 1.	Shree Sanatan Dharam Sabha (Fiji) of B.C. 224(2)(g)	#12 – 8473 – 124 th Street	6303-98067-3
54.	003-676-404	Lot 1, Section 14, Township 1, NWD, Plan 71395.	South Fraser Women's Services Society 224(2)(a)	15318 – 20 th Avenue	5142-00043-2
55.	015-151-077	That portion of Lot 3, Section 15, Township 1, NWD Plan 83184, with the exempt portion shown hatched on the sketch attached hereto.	South Surrey Field House Society 224(2)(i)	Portion of 2197 – 148 Street	5153-02007-1
56.	017-082-200	Parcel "B" (Reference Plan 2880), Lot 13, Section 19, Township 2, NWD, Plan 1022.	Strawberry Hill Farmer's Institute	12152 – 75 Avenue	6192-12006-7

	PID	LEGAL	Name	Address	Folio No.
			224(2)(a)		
57-	013-215-051	Parcel 5 (Reference Plan 6696), North West Quarter, Section 11, Township 2, Except: Firstly: Parcel "One" (Explanatory Plan 10684), Secondly: Parcel "C" (By-law Plan 62479), Thirdly: Part Dedicated Road on Plan LMP 32970, NWD.	Sullivan Amateur Athletic & Community Association 224(2)(a)	6306 – 152 Street	6113-97104-1
58.	008-459-576	Lot 1 Section 14 Range 2 Plan 75602 NWD.	Surrey Aboriginal Cultural Society 224(2)(a)	13629 – 108 Avenue	2140-00003-1
59.	001-402-293	Strata Lot 1, Section 8, Township 8, NWD, Strata Plan NW 517, together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form 1.	Surrey Association for Community Living 224(2)(a)	101 – 17687 – 56A Avenue	8082-98501-X
60.	001-402-307	Strata Lot 2, Section 8, Township 8, NWD, Strata Plan NW 517, together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form 1.	Surrey Association for Community Living 224(2)(a)	102 – 17687 – 56A Avenue	8082-98502-1
61.	012-520-527	Lot 22, Block 14, Section 8, Township 8, NWD, Plan 2107	Surrey Association for Community Living	17677 – 56A Avenue	8082-21008-4
62	003-093-255	Lot 25, District Lot 390A, Plan 29126 NWD Group 2	Surrey Association for Community Living	17781 Barnston Drive, East	9700-24002-2

	PID	LEGAL	Name	Address	Folio No.
63.	006-071-481	Lot 23, Section 5, Township 8, NWD, Plan 467l7.	Surrey Association for Community Living	17949 Roan Place	8053-22002-2
	_		224(2)(a)		
64	018-927-327	Lot 11, Section 9, Township 8, Plan LMP18689, NWD	Surrey Association for Community Living	18919 – 62A Avenue	8094-10027-8
			(224(2)(a)		
65.	001-082-761	Lot 71 Section 8 Township 2 Part SE 1/4.Plan 55756 NWD	Surrey Association for Community Living	5719 – 136 Street	6081-60002-6
			224(2)(a)		
66.	016-941-420	Strata Lot 15, Section 30, Township 2, Part SE1/4, 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
67.	011-384-352	Lot 49, Section 22, Block 5, Range 2, NWD, Plan 9117	Surrey Food Bank Foundation 224(2)(a)	10734 – 135 Street	2220-48002-1
68.	010-901-736	North East 80 Feet by 100 Feet, Lot 3, Section 17, Township 8, NWD, Plan 3420 having a frontage of 80 Feet on Hall's Prairie Road by Uniform Depth of 100 Feet and Adjoining Lot 2.	Surrey Little Theatre 224(2)(a)	7027 – 184 Street	8174-02002-0
69.	005-036-097	Lot 3, Except: Part Dedicated Road on Plan BCP433, Section NE33, Township 2, NWD, Plan 52522.	The Centre for Child Development of the Lower Mainland	9460 – 140 Street	6334-02002-X
			224(2)(a)		

	PID	LEGAL	Name	Address	Folio No.
70.	018-564- 569(Lot 8, Unit 208) 018-564- 577(Lot 9, Unit 209)	Strata Lots 8 and 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)(g)	#208 & 209 – 7750 – 128 Street	6203-98092-4 (Lot 8) 6203-98093-6 (Lot 9)
71.	025-259-253	Parcel 1, Section 14, Township 1, NWD, Plan LMP52718.	The Semiahmoo Foundation 224(2)(a)	15306 – 24 Avenue	5140-00065-9
72	001-754-441	Lot S ½ 27, Section 14, Township 1, Plan 8492 NWD	The Semiahmoo Foundation	2360 – 153 Street	5140-26002-5
73.	009-346-112	Lot 31, Section 8, Township 2, NWD, Plan 76357	The Semiahmoo Foundation 224(2)(a)	5919 – 133A Street	6081-30002-X
74.	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
75.	5. 011-097-679 Lot 556, Section 16, Township 1, NWD, Plan 66018		The Semiahmoo House Society 224(2)(a)	14278 – 20 Avenue	5161-52009-7
76.	014-364-140	That 17,030 sq. ft. portion of Lot "A", Section 14, Township 1, NWD, Plan 11601, with the exempt portion shown hatched on the sketch attached hereto.	The Semiahmoo House Society 224(2)(b)	Portion of 2124 – 154 Street	5140-90005-1
77.	011-343-494	Lot N ½ 16, Section 14, Township 1, Plan 8492, NWD	The Semiahmoo House Society	2365 – 153A Street	5140-15006-2
78.	018-699-065	Lot 4, Section 7, Township 9, , Part SE1/4, NWD, Plan LMP 15379.	TLC The Land Conservancy of British Columbia	17055 – 106 Avenue	9072-03004-7

	PID	LEGAL	Name	Address	Folio No.
			224(2)(a)		
79.	001-131-591	Lot 23, Section 7, Township 9, Part SW ¼, NWD Plan, 1799.	TLC The Land Conservancy of British Columbia	17122 – 106 Avenue	9072-22002-X
80.	001-131-621	Lot 24, Section 7, Township 9, Part SW ¼, NWD Plan 1799.	TLC The Land Conservancy of British Columbia	17174 – 106 Avenue	9072-23002-4
81.	024-842-966	Lot 16, Section 7, Township 9, NWD, Plan LMP 47179.	TLC The Land Conservancy of British Columbia	17215 – 104 Avenue	9071-15001-X
82.	013-238-558	Parcel "B" (Plan with Fee Deposited No. 15329F), North West Quarter, Section 3l, Township 8, NWD.	224(2)(a) Tynehead Community Hall 224(2)(a)	9568 – 168 Street	8313-91002-1
83.	024-169-714 (Lot 1 - Unit #32)	Strata Lots 1, 2, 3, 4, 5, 6, 8, 9, 10, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 26, 27, 29, 30, 31, 44, 61, 62, 83, 85, 86, 88, 89, 90, 91, 92, 93,	Westminster House – HRC Care Society	1653 – 140 Street	5162-98200-3
	024-169-757 (Lot 4 - Unit #30)	108, 109, 113, 114, 115 and 116 and 117 all of Section 16, Township 1, NWD, Strata Plan LMS3250 together with an interest in the	224(2) (j)		5162-98203-9
	024-169-765 (Lot 5 - Unit #28)	Common Property in proportion to the unit entitlement of the Strata Lots as shown on Form 1.			5162-98204-0
	024-169-935 (Lot 6 - Unit	SHOWH OH FORM 1.			5162-98205-2
	#29) 024-170-208 (Lot 30 - Unit #3)				5162-98229-5

PID	LEGAL	Name	Address	Folio No.
024-169-951				5162-98207-6
(Lot 8 - Unit				
#26)				
024-169-960				5162-98208-8
(Lot 9 - Unit				
#24)				
024-169-978				5162-98209-X
(Lot 10 - Unit				
#25)				
024-169-994				5162-98211-8
(Lot 12 - Unit				
#22)				
024-170-003				5162-98212-X
(Lot 13 - Unit				
#20)				
024-170-011				5162-98213-1
(Lot 14 - Unit				
#21)				
024-170-020				5162-98214-3
(Lot 15 - Unit				
#19)				
024-170-054				5162-98217-9
(Lot 18 - Unit				
#17)				
024-170-062				5162-98218-0
(Lot 19 - Unit				
#15)				
024-170-089				5162-98219-2
(Lot 20 - Unit				
#14)				
024-170-097				5162-98220-9
(Lot 21 - Unit				

PID	LEGAL	Name	Address	Folio No.
#12)				
024-170-101				5162-98221-0
(Lot 22 - Unit				
#13)				
024-170-151				5162-98225-8
(Lot 26 - Unit				
#07)				
024-170-160				5162-98226-X
(Lot 27 - Unit				
#05)				
024-170-623				5162-98243-X
(Lot 44 - Unit				
#107)				
024-170-798				5162-98260-X
(Lot 61 - Unit				
#129)				
024-170-801				5162-98261-1
(Lot 62 - Unit				
#131)				
024-171-034				5162-98284-2
(Lot 85 - Unit				
#)				
024-171-042				5162-98285-4
(Lot 86 - Unit				J J J
#36)				
024-171-069				5162-98287-8
(Lot 88 - Unit)),
#38)				
024-171-077				5162-98288-X
(Lot 89 - Unit				1102 90200 11
#39)				
024-171-085				5162-98289-1

PID	LEGAL	Name	Address	Folio No.
(Lot 90 - Unit				
#40)				
024-171-093				5162-98290-8
(Lot 91 - Unit				
#41)				
024-171-107				5162-98291-X
(Lot 92 - Unit				
#42)				
024-171-115				5162-98292-1
(Lot 93 - Unit				
43)				(0 V
024-171-263				5162-98307-X
(Lot 108 -				
Unit #219)				(0 0
024-171-271				5162-98308-1
(Lot 109 -				
Unit #221)				
024-171-310				5162-98312-3
(Lot 113 - Unit #226)				
024-171-328				5162-98313-5
(Lot 114 - Unit #222)				
024-171-336				5162-98314-7
(Lot 115 - Unit				5102-90314-7
#220)				
024-171-344				5162-98315-9
(Lot 116 - Unit).~~ 3°). 9
(200 110 01110				
024-169-722				5162-98201-5
(Lot 2 - Unit) /)
#33				

	PID	LEGAL	Name	Address	Folio No.
	026-228-271 (Lot 117 - Unit				5162-98316-0
	#228) 024-170-216 (Lot 31 - Unit				5162-98230-1
	#1) 024-170-194 (Lot 29 - Unit				5162-98228-3
	#4) 024-170-119 (Lot 23 - Unit				5162-98222-2
	#9) 024-170-046 (Lot 17 - Unit				5162-98216-7
	#16) 024-169-749 (Lot 3 - Unit				5162-98202-7
	#31) 024-171-018 (Lot 83 - Unit #200)				5162-98282-9
84.	007-160-763	Lot 152, Plan 44004, Section 27, Range 2, New Westminster Land District	Whalley & District Senior Citizen Housing Society (Kinsmen Place Lodge) (224 (2)(a)	13333 Old Yale Road	2270-80102-7
85.	025-838-741	Lot 44, Section 30 Township 2 New Westminster District Plan BC15, 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	#204, 12639-80 Avenue	6301-98250-2
86.	010-115-803	Lot F Block 5 North Range 2 West NWD Plan 15734	Canadian Islamic Education Society	13630 Grosvenor Road	2140-95002-1

	PID	LEGAL	Name	Address	Folio No.
87.	001-811-061 001-811-100 001-811-118	Lots 3, 5, 6 Section 20 Township 2 Plan NWS1473 NWD Together with an interest in the common property in proportion to the unit entitlement of the Strata Lot as shown on Form 1.	Semiahmoo Foundation	#3, #5, #6, 13550 – 77 Avenue	6204-98015-4 6204-98017-8 6204-98018-X

Section 224 Tax Exemption By-law 2010, No. 17245

SCHEDULE B

	P.I.D.	LEGAL	Name	Address	Folio No.
1.	009-893-288	E ½ of NW Quarter, Section 27, Township 7, Except: Firstly: the North Three Quarters and Secondly: Parcel A `Bylaw Plan 64907) and Thirdly: Parcel 1 (Statutory Right of Way Plan 64908 and Fourthly: Parcel 2 (Statutory Right of Way Plan 64908, as shown hatched on the sketch attached hereto.	Lower Mainland German Shepherd Dog Club 224 (2)(b)	Portion 19495 – 36 Avenue (also known as 19461-36 Ave)	7273-97103-0
2.	009-770-381	Lot A Except: Firstly: Parcel "One" (Explanatory. Plan 14541), Secondly: Part Road on Plan LMP 14905 Section 35, Block 5 North, Range 2 West, NWD, Plan 13113.	OPTIONS Surrey Community Services Society 224(2)(b)	9815 – 140 Street	2350-90012-5
3.	002-384-400	Parcel "A" (Reference Plan 8568) of the North West Quarter Section 6, Township 2, NWD, shown hatched on the plan attached hereto	Panorama Ridge Riding Club 224 (2) (b)	Portion of 5435 – 123 Street	6063-90014-7
4.	011-384-573	Lot 66, B5N, Section 22, R2W, Plan 9117, NWD	South Fraser Community Services Society 224 (2)(b)	10667 – 135A Street	2220-57502-0
5.	001-384-549	That 5,000 square foot portion (lower floor) of Lot 63 Section 22 Range 2 PL9117 NWD	South Fraser Community Services Society (Surrey HIV/AIDS Centre)	10689 – 135A Street	2220-56002-8

	P.I.D.	LEGAL	Name	Address	Folio No.
6.	011-203-013	That portion of Parcel "B", (Explanatory Plan 12326), Lot 3,	Sunnyside Saddle Club	2284 – 165 Street	5134-91006-6
		Except: Part Subdivided by Plan 18260, Section 13, Township 1, NWD, Plan 6519.	224 (2) (b)		
7.	024-214-566	That portion of Lots 231 and 491, Group 2, Plan 4302, NWD, shown hatched on the plan attached hereto	Surrey Sailing Club 224 (2) (b)	Portion of 3140 McBride Avenue	5700-97169-0
8.	024-214-566	Lot 231 and Lot 491, Group 2, NWD	Crescent Beach Swimming Club 224(2)(b)	3136 and 3138 McBride Avenue	5700-97168-9 (Lot 231) 5700-97166-5 (Lot 491)
9.	002-228-238	Parcel B, (Reference Plan 4734), NW ¹ / ₄ , Section 11, Township 2, NWD, Except: Firstly: Parcel 4 (By- law Plan 62479); Secondly: Part Dedicated Road on Plan LMP32945, Thirdly: Part Dedicated Road on Plan BCP5752.	Fraser Valley Heritage Railway Society 224(2)(b)	6330 – 152 Street	6113-91002-7
10.	011-234-784	Block A, Section 14, Township 2, Plan 7513 NWD	Society for the Prevention of Cruelty to Animals 224(2)(b)	6706 – 152 Street	6142-90002-8

h:\by-laws\pending bylaws\2010\byl 17245.docx LJC 9/13/10 9:28 AM

Section 224 Tax Exemption By-law, 2010, No. 17245

SCHEDULE C

	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
1.	027-393-402	Lot 1, Section 10, Township 8, NWD Plan BCP 761552.	Licenced for 116 Complex Care beds of which 102 are approved for exemption	Baltic Properties (Brookside) Ltd	19550 Fraser Highway	8103.00033-4
2.	026-725-452	Lot 1 Block 5 North Section 15 Range 2 Plan BCP 24583 NWD	Licenced for 75 Complex Care beds of which 75 are approved for exemption	Cherington Intercare Inc.	13453 – 111A Avenue	2150-00058-1
3.	023-881-097	LT 154 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3301	100% exemption for listed strata units	CPAC – Crescent Gardens Inc.	1222 King George Boulevard	5121-98154-5
	023-881-071	LT 152 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3305				5121-98152-1
	023-880-244	LT 88 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3306				5121-98088-7
	023-881-062	LT 151 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3307				5121-98151-X
	023-880-252	LT 89 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3308				5121-98089-9
	023-880-261	LT 90 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3310				5121-98090-5
	023-881-046	LT 149 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3311				5121-98149-1

P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
023-880-279	LT 91 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3312				5121-98091-7
023-880-287	LT 92 SEC 12 TWP 1 PL LMS2925 NWD Unit 3314				5121-98092-9
023-881-020	LT 147 SEC 12 TWP 1 PL LMS2925 NWD Unit 3315				5121-98147-8
023-880-295	LT 93 SEC 12 TWP 1 PL LMS2925 NWD Unit 3316				5121-98093-0
023-881-011	LT 146 SEC 12 TWP 1 PL LMS2925 NWD Unit 3317				5121-98146-6
023-880-317	LT 95 SEC 12 TWP 1 PL LMS2925 NWD Unit 3319				5121-98095-4
023-880-325	LT 96 SEC 12 TWP 1 PL LMS2925 NWD Unit 3320				5121-98096-6
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				5121-98145-4

c:\users\shc\appdata\local\microsoft\windows\temporary internet files\content.outlook\zw44tbvl\dct corporate report 224.docx .9/13/10 9:28 AM

P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
023-880-384	LMS2925 NWD - Unit 3325 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
023-880-392	LT 102 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3328				5121-98102-8
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
023-880-414	LT 104 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3332				5121-98104-1
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
023-880-945	LT 139 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3337				5121-98139-9
023-880-449	LT 107 SEC 12 TWP 1 PL				5121-98107-7

c:\users\shc\appdata\local\microsoft\windows\temporary internet files\content.outlook\zw44tbvl\dct corporate report 224.docx .9/13/10 9:28 AM

P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
023-880-457	LMS2925 NWD - Unit 3338 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
023-880-601	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
023-880-899	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

c:\users\shc\appdata\local\microsoft\windows\temporary internet files\content.outlook\zw44tbvl\dct corporate report 224.docx .9/13/10 9:28 AM

P.I.I	D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
023-	-880-775	LT 123 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3354				5121-98123-5
023-	-880-864	LT 131 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3357				5121-98131-4
023-	-880-805	LT 125 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3358				5121-98125-9
023-	-880-856	LT 130 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3359				5121-98130-2
023-	-880-848	LT 129 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3361				5121-98129-6
023-	-880-830	LT 128 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3363				5121-98128-4
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 Plan LMS2925 NWD Unit 3368				5121-98081-4

c:\users\shc\appdata\local\microsoft\windows\temporary internet files\content.outlook\zw44tbvl\dct corporate report 224.docx .9/13/10 9:28 AM

	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
	023-880-198	LT 83 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3372				5121-98083-8
	023-880-201	LT 84 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3373				5121-98084-X
5.	024-803-944	Lot B Section 35 Township 2 Plan LMP 46358 NWD except plan part on BCP 1012, BCP 9829 & BCP 19889, (CANC VIA BCP 1012).	Licenced for 118 Complex Care beds of which 80 are approved for exemption	Elim Housing Society	9055 – 160 Street	6351-91014-6
6.	023-343-443	Lot 1, Section 26, Township 2, Plan LMP27235, NWD	Licenced for 66 Complex Care beds of which 48 are approved for exemption	Evergreen Cottages	15640 – 84 Avenue	6261-00038-4
7.	025-739-310	Lot A, Section 25, Township 2, Plan BCP 7288, NWD	Licenced for 108 Complex Care beds of which 95 are approved for exemption	Fleetwood Place Holdings	16011 – 83 Avenue	6252-90041-2
9	024-912-981	Lot A, Section 19, Range 1,Plan LMP48242, NWD	Licenced for 89 Complex Care beds of which 60 are approved for exemption	Guildford Seniors Village Ventures Ltd.	14568 – 104A Avenue	1190-90006-3
10.	026-062-950	Lot 1, Section 15, Range 2, Plan BCP 13629 NWD	Licenced for 174 Complex Care beds of which 154 are approved for exemption	Hilton Villa Care Centre	13525 Hilton Road	2150-00054-4
11.	026-797-445	Lot 1 Block 5N Section 35 Range 2W Plan BCP 25702 NWD	Licenced for 175 Complex Care beds of which 160 approved for exemption	Laurel Place Holdings Ltd.	9688 – 137A Street	2350-00051-5
12.	027-160-297	Lot 1 Section 23 Township 1 NWD Plan BCP31682	Licenced for 116 Complex Care beds of which 97 are approved for exemption	Morgan Heights Care Ltd.	15955 – 27 Avenue	5230-00062-4
13.	024-860-671	Lot 2, Section 26, Township 1, Plan LMP47440	Licenced for 141 Complex Care beds of which 128	Morgan Place Holdings	3288 – 156A Street	5261-01010-X

c:\users\shc\appdata\local\microsoft\windows\temporary internet files\content.outlook\zw44tbvl\dct corporate report 224.docx .9/13/10 9:28 AM

	P.I.D.	LEGAL	DESCRIPTION OF	Name	Address	Folio No.
			EXEMPTION			
			are approved for			
			exemption			
14.	003-927-067	Lot 18, Section 16, Township	Licenced for 136 Complex	Newton Regency Care	13855 - 68 th	6163-17002-7
		2, Plan 6066, Except Plan	Care beds of which 11 are	Home	Avenue	
		14714 and B/L 57865	approved for exemption			
15.	006-241-000	Lot 1, Section 14, Township 1,	Licenced for 84 Complex	Peace Portal Lodge	15441 – 16 Avenue	5142-00045-6
		NWD Plan 73654	Care beds of which 27 are			
			approved for exemption			
16.	026-887-771	Lot A Section 26 Township 1	Licenced for 90 Complex	Rosemary Heights	15240 – 34 Avenue	5262-90012-4
		Plan BCP27316 NWD	Care beds of which 85 are	Seniors Village		
			approved for exemption			
17	027-147-410	LT 1 SEC 9 TWP 2 PL	Licenced for 120 Complex	Suncreek Village	13687 – 62 Avenue	6093-00027-8
1		BCP31255 NWD	Care beds of which 106			
			are approved for			
			exemption			