

NO: R177

COUNCIL DATE: **September 23, 2013**

REGULAR COUNCIL

TO: **Mayor & Council**

DATE: **September 16, 2013**

FROM: **City Clerk**

FILE: **1970-04**

SUBJECT: **Section 224 Permissive Tax Exemption Bylaw No. 18045 for 2014**

RECOMMENDATION

The Legislative Services Division recommends that Council:

1. receive this report as information; and
2. authorize the City Clerk to bring forward for the required readings "Section 224 Tax Exemption Bylaw, 2013, No. 18045" (the "Bylaw"), a copy of which is attached as Appendix I to this report.

BACKGROUND

In the spring of each year, application forms related to the following taxation year are forwarded to each organization that has previously been granted a property tax exemption and to any other organization that has indicated an interest in applying for a permissive property tax exemption.

Each application that is returned to the City is subjected to a verification process conducted by a staff team. The process typically includes discussions with the applicant, a tax inquiry, a title search, a building file review, a site visit, a discussion with staff of the BC Assessment office and contact with funding agencies of the Provincial Government such as BC Housing. Applications for sites that have been previously exempted are subject to a review of the file related to any previous application from to the same organization or for the same property.

The exemptions included in the proposed Bylaw fall within Section 224 of the *Community Charter, S.B.C. 2003, Chapter 26* as permissive exemptions. A Bylaw under Section 224 may only come into effect for the next taxation 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 taxation year for which the exemption is approved.

DISCUSSION

The City has received applications under this category of exemption for eighteen (18) new properties, of which eleven (11) have been included in the proposed Bylaw for 2014. In each case, the application has been reviewed and verifications conducted to ensure the related properties meet the criteria of legislation and City policy.

An application was received for each of 15 different licensed community care facilities that are operated on a "for-profit" basis but provide an element of publicly-funded care. The portion of each of these facilities that is used for publicly-funded care is listed in Schedule C and is recommended for a property tax exemption. The number of publicly-funded spaces in each such facility may fluctuate annually and therefore the proportion of the property eligible for tax exemption needs to be adjusted accordingly on an annual basis.

In accordance with Section 227 of the *Community Charter*, public notification of the estimated value of each exemption must be advertised for two consecutive weeks in a local newspaper.

The public notification process as outlined in legislation requires that an estimate of the total value of the property tax exemptions proposed under the Bylaw be provided for each of the following 3 years. The estimated total value of the Section 224 property tax exemptions as listed in the recommended bylaw is as follows:

2014	\$345,471
2015	\$358,946
2016	\$372,946

The following changes have been incorporated into the proposed Bylaw for the 2014 taxation year in comparison to the exemptions that were adopted by Council in the comparable Bylaw related 2013 taxation year.

New Applications:

The following new applications have been included in the recommended Bylaw:

1. Elizabeth Fry Society, 1187 Ellendale Drive - Schedule A, Item 17
The Society recently purchased this property, although it has been running a residential treatment centre for a number of years at the site. The home is licensed under the *Community Care and Assisted Living Act*, as a mental health and substance abuse treatment centre.
2. Sources Community Resources Society, Units 102, 104 – 107, 110, 13771 – 72A Avenue - Schedule A, Item 48
This is a new community support office located in the Newton area, which provides a broad range of counselling and community programs to the residents of Surrey.
3. Sources Community Resources Society, 15318 – 20 Avenue - Schedule A, Item 51
This property was purchased in May 2013 from the South Fraser Women's Services Society and is operating as a community support office. The Society provides counselling and free personal services such as showers, laundry, food and clothing to women and children.

4. Sources Community Resources Society, 2343 – 156 Street - Schedule A, Item 52
The Society purchased this strata building in 2013 and has moved its food bank operations to this location from a previously leased unit at 15515 – 24 Avenue. The Society is fully operational at this new location and meets the criteria for permissive exemption.
5. Westminster House - HRC Care Society, 1653 – 140 Street - Schedule A, Item 75
The Society has purchased 8 new units (Strata Lots 16, 36, 47, 49, 68, 75, 81 and 103) in the subject building and is using the units for purposes that meet the criteria for exemption.
6. Clayton Heights Care Holdings Ltd, 18788 – 71 Avenue, - Schedule C, Item 3
This organization is a new for-profit community care facility licensed for 131 complex care beds. Public funding is provided for 124 permanent complex care beds. A permissive exemption for the publicly-funded beds has been included in the Bylaw for 2014.

Changes in Relation to Properties that Were Exempted in 2013:

1. Pakistan-Canada Association, 12059 – 88 Avenue
The Society ceased operations and has leased the property to Great Light Healing Ministries International. Accordingly, the property has been removed from the schedule for Bylaw 18045 and added to the Bylaw schedule for leased churches under Bylaw 18046.
2. Fraser Regional Aboriginal Friendship Centre Association, 14589 – 108 Avenue & 14756 - 88 Avenue - Schedule A, Items 20 & 21
Formerly known as Kla-How-Eya, the Society formally changed its name effective November 2012. Accordingly, Schedule A has been updated to reflect the new name, and the subject properties remain on the schedule for 2014 permissive tax exemption.
3. Keys: Housing and Health Solutions, 10667 & 10689, 135A Street, - Schedule B, Items 4 & 5
This Society was formerly known as the South Fraser Community Services Society. The Society changed its name effective October 2012. Accordingly, Schedule B has been updated to reflect the new name, and the subject properties remain on the schedule for 2014 permissive tax exemption.

The proposed Bylaw attached as Appendix I to this report includes the above-referenced amendments in the schedules that have been bolded for clarity. The proposed Bylaw includes 219 properties or strata units for full or partial property tax exemption.

For the Bylaw to be effective for 2014 property taxation year, Council must adopt the Bylaw before October 31, 2013.

Applications Not Recommended for Property Tax Exemption:

The following provides information about other applications that were received by the City for property tax exemption under the subject Bylaw where the related property does not qualify for an exemption:

1. BC SPCA, 16748 – 50 Avenue
This property is owned by the BC SPCA that has plans to open an education and adoption centre on the site. It is a large parcel of land and has multiple buildings that will all be used for the purposes of the Society. At this time, the operations and renovations are in the planning phase and the Society's uses are not yet operational. Accordingly, the Society

does not meet the criteria for permissive tax exemption and has not been included in the Bylaw for 2014.

2. Eversafe Ranch / Doolittles Animal Rescue Society, 5641 – 176A Street
The Society rents this property, and runs a commercial thrift store at this location. The Society does not own the property, and the services at this location are not free for the residents of Surrey. It does not meet the City's criteria for permissive tax exemption, and has not been included in the Bylaw for 2014.
3. Fraser Health Authority, 13333 Old Yale Road
This property was formerly owned by the Whalley & District Senior Citizens Housing Society and was sold in 2012 to a numbered company operating as the Central City Student Residences Ltd, a for-profit company. It has been leased by the Fraser Health Authority to provide temporary non-acute residential care. It does not meet the City's criteria for permissive tax exemption and has not been included in the Bylaw for 2014.
4. Elim Housing Society, 9080 – 159 Street
This is an assisted living care facility. It is not licensed under the *Community Care and Assisted Living Act* and therefore does not meet the City's criteria for permissive tax exemption. There is a 'sister' property located at 9055 – 160 Street that provides licensed, complex, publicly-funded care that is included in the proposed Bylaw for 2014.
5. Christian & Missionary Alliance, 101, 108 & 109, 17660 - 65A Avenue
This registered charity provides administrative support and guidance to member Alliance churches in the Province. They currently assist and serve 7 churches in Surrey providing advice regarding HR, counselling, licensing, and education. The Society does not provide a direct service to the residents of Surrey and does not meet the City's criteria for permissive tax exemption. It is noted that a portion of the property may be used for public worship in the future, and when that use is operational it may be eligible for tax exemption.

CONCLUSION

Based on the above discussion, it is recommended that Council authorize the City Clerk to bring forward for the required readings "Section 224 Tax Exemption Bylaw 2013, No. 18045", a copy of which is attached as Appendix I to this report.

Jane Sullivan
City Clerk

Appendix I: "Section 224 Tax Exemption Bylaw, 2013, No. 18045"

CITY OF SURREY

BYLAW NO. 18045

A Bylaw to provide for the exemption from taxation
of certain properties in the City of Surrey pursuant to
Section 224 of the *Community Charter*
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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, ENACTS AS FOLLOWS:

Title

1. This Bylaw may be cited as the "Section 224 Tax Exemption Bylaw, 2013, No. 18045".

Exemptions

2. The lands or improvements, or portions thereof, as outlined in Schedule "A" attached hereto, are hereby exempt from taxation for the Year 2014 pursuant to Section 224 of the *Community Charter*, subject to the conditions provided for in this Bylaw.
3. The lands or improvements, or portions thereof, as outlined in Schedule "B" attached hereto, are hereby exempted from taxation for the Year 2014 in the City of Surrey pursuant to Section 224 of the *Community Charter*, subject to the conditions provided for in this Bylaw.
4. A proportionate amount of the lands or improvements, as shown on Schedule "C" attached hereto, are hereby exempted from taxation for the Year 2014 in the City of Surrey pursuant to Section 224 of the *Community Charter*, subject to the conditions provided for in this Bylaw.

Conditions

- 5. Where:
 - (a) a transfer, sale, or lease is made of property exempt from taxation under this Bylaw to some person not entitled to such exemption; or
 - (b) property used for some purpose which would entitle it to exemption under this Bylaw ceases to be so used; or
 - (c) property exempt from taxation under this Bylaw ceases to meet the conditions necessary to qualify for the exemption including, but not limited to, compliance with City policies and bylaws,

the property shall be liable to taxation from the date of the transfer, sale, lease, or change of use or conditions, as the case may be (the "Taxation Date").

- 6. Where the assessment roll is completed before the transfer, sale, lease or change of use or conditions described in Section 3 of this Bylaw comes to the attention of the collector:
 - (a) the collector will provide written notice to the transferee, purchaser, lessee, or other person who, but for the exemption, would have been liable to taxation; and
 - (b) the person described in (a) shall pay to the City an amount equal to the total taxes that, but for the exemption, would have been payable on the property from the Taxation Date, together with interest compounded annually at the rate described in Section 246 of the *Community Charter*.

Repeal Section

- 7. "Tax Exemption By-law, 2012, No. 17746" is hereby repealed.

PASSED FIRST READING on the th day of , 2013.

PASSED SECOND READING on the th day of , 2013.

PASSED THIRD READING on the th day of , 2013.

NOTICE OF INTENTION ADVERTISED in the SURREY LEADER AND PEACE ARCH NEWS on the th and th day of , 2013.

RECONSIDERED AND FINALLY ADOPTED, signed by the Mayor and Clerk and sealed with the Corporate Seal on the day of , 2013

_____MAYOR

_____CLERK

Section 224 Tax Exemption Bylaw, 2013, No. 18045

SCHEDULE A

	PID	LEGAL	Name	Address	Folio No.
1.	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 224(2)(a)	#204, 12639-80 Avenue	6301-98250-2
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.	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
5.	025-373-340	Lot A, Section 35, Township 2, NWD, part NW1/4, LMP 53173.	B.C. Family Hearing Resource Centre 224(2)(a)	15220 - 92 nd Avenue	6359-90020-8
6.	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

	PID	LEGAL	Name	Address	Folio No.
7.	016-391-292	Lot 1, Section 8, Township 8, NWD Parcel 1, Plan Ref 86587, Part S/W ¼ (except that 357.6 sq. meter portion of the building leased to another tenant)	BC Landscape Nursery Association 224(2)(a)	Portion of 5783 – 176A Street	8082-00003-X
8.	023-153-628	Lot 1, Section 4, Township 9, Plan LMS2076, New Westminster District	BC Wildlife Federation (224(2)(a))	Unit 101, 9706 – 188 Street	9041-98001-5
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.	010-115-803	Lot F Block 5 North Range 2 West NWD Plan 15734	Canadian Islamic Education Society 224(2)(a)	13630 Grosvenor Road	2140-95002-1
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

	PID	LEGAL	Name	Address	Folio No.
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 aka Alexandra Neighbourhood House 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 aka Alexandra Neighbourhood House 224(2)(a)	2916 McBride Avenue	5700-94002-4
17.	004-945-166	Lot 8, Plan 72600, NWD	Elizabeth Fry Society 224(2)(a)	1187 Ellendale Drive	4000-07003-4
18.			Elizabeth Fry Society 224(2)(a)	Women's Shelter - confidential	
19.	013-636-162	Lot 3 Except: Firstly: North 70 Feet, Secondly: Parcel J (Bylaw 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) 224(2)(j)	9634 King George Boulevard	2350-02014-9
20.	002-053-641	Lot 16 Section 18 Range 1 Plan 15179 NWD Part SW 1/4 Except: Part on Plan BCP11170	Fraser Regional Aboriginal Friendship Association – Awahsuk Aboriginal Head Start 224(2)(a)	14589 – 108 Avenue	1182-15002-0
21.	006-228-798	Lot 27, Section 27, Township 2 Plan 48043 NWD Part NW ¼	Fraser Regional Aboriginal Friendship Association 224(2)(a)	14756 – 88 Avenue	6273-26004-7

	PID	LEGAL	Name	Address	Folio No.
22.	018-329-918 (Lot 15) 018-329-900 (Lot 14)	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 (lot 14) 6293-98034-7 (lot 15)
23.	010-328-211	Lot 4 Section 19 Block 5 North Range 1 West NWD Plan 17705	Howe Sound Rehabilitation Services Society - Holly Park House 224(2)(a)	14557 – 105A Avenue	1190-03018-4
24.	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
25.	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
26.	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
27.	011-253-185	Lot "B", Section 31, Township 2, NWD, Plan 6922.	Kennedy Community Hall Association 224(2)(a)	8870 – 120 Street	6312-91001-5
28.	011-290-820	Section 12 Township 1 Plan 8226 NWD – except that 4,500 sq. ft. portion of the improvements used for low cost housing.	Launching Pad Addiction Rehabilitation Society 224(2)(a)	984 – 160 Street	5122-00006-2

	PID	LEGAL	Name	Address	Folio No.
29.	025-900-013 011-105-275	Lot 1, Section 8, Township 8, Plan BCP 10244 NWD	Lower Fraser Valley Exhibition Association 224(2)(a)	17890 – 62 Avenue	8083-21003-1
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.	001-093-339	Lot 204, Section 20, Township 2, Plan 62200, NWD	OPTIONS Surrey Community Services Society 224(2)(a)	13520 – 78 Avenue	6204-85302-8
32.	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
33.			OPTIONS Surrey Community Services Society 224(2)(a)	Shelter for Abused Women and Children	
34.	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

	PID	LEGAL	Name	Address	Folio No.
35.	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 except that 15,287 sq. ft. portion of the improvements used for low-cost housing.	Phoenix Drug & Alcohol Recovery 224(2)(a)	13686 – 94A Avenue	6333-05006-4
36.	010-968-415	Lot 4, District Lot 52, Group 2, Plan 3340, NWD, with the exempt portion shown hatched on the sketch attached hereto.	PLEA Community Services Society of BC 224(2)(a)	12159 Sullivan Street	5700-03022-6
37.	006-273-891	Lot 1, Section 36, Township 2, Plan 73579, NWD, Part NE ¼, with the exempt portion shown hatched on the sketch attached hereto.	PLEA Community Services Society of BC 224(2)(a)	16590 – 96 Avenue	6364-00001-0
38.	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 224(2)(a)	#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
39.	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
40.	011-184-604	Lot 1, Except: Firstly: Parcel "A" (Explanatory Plan 9870), Secondly: Parcel "D" (Bylaw Plan 61031), District Lot 244, Group 2, NWD, Plan 6233.	Roman Catholic Archbishop of Vancouver: Rosemary Heights Retreat Centre 224(2)(a)	3690 – 152 Street	5700-00032-5

	PID	LEGAL	Name	Address	Folio No.
41.	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 224(2)(i)	13525 – 106 Avenue and 10630 City Parkway	2220-80204-8 2220-02010-1
42.		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
43.	013-655-795	Lot G Section 7 Township 8 Plan 2018 NWD Part SE1/4.	Royal Canadian Legion 224(2)(i)	17567 – 57 Avenue	8071-95104-3
44.	007-902-298	Lot A Section 14 Township 1 Plan 13327 NWD Part NW ¼, Except Plan 62659	Royal Canadian Legion 224(2)(i)	2290 – 152 Street	5140-90016-6
45.	011-337-851	Section 19 Township 1 Plan 8545 NWD Parcel A, Part SE1/4, PCL A (Ref Pl 49172) .	Royal Canadian Legion 224(2)(i)	2643 – 128 Street	5191-90014-5
46.	015-329-143	Lot 4, Section 18, Township 2, NWD, Plan 83719	Satnam Education Society of British Columbia (Preschool & Daycare) 224(2)(a)	6999 – 124 Street	6183-03018-1
47.	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
48.	023-984-741 023-984-759 023-984-767 023-984-791 023-984-805 023-984-775	Lots 30, 31, 32,33, 34, & 35,all of Section 21, Township 2, Plan LMS 305, NWD	Sources Community Resources Society 224(2)(a)	Units 102, 104, 105, 106, 107, & 110 – 13771 – 72A Avenue	6212-99272-1 6212-99273-3 6212-99274-5 6212-99276-9 6212-99277-0 6212-99275-7

	PID	LEGAL	Name	Address	Folio No.
49.	010-275-851	Lot 18, District Lot 165, Plan 17141, NWD	Sources Community Resources Society 224(2)(a)	14718 Winter Crescent	5700-17028-0
50.	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
51.	003-676-404	Lot 1, Section 14, Township 1, NWD, Plan 71395.	Sources Community Resources Society 224(2)(a)	15318 – 20th Avenue	5142-00043-2
52.	008-058-687	Lot A, Section 14, Township 1, Plan 12865, NWD	Sources Community Resources Society 224(2)(a)	2343 – 156 Street	5140-90006-3
53.	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
54.	017-082-200	Parcel "B" (Reference Plan 2880), Lot 13, Section 19, Township 2, NWD, Plan 1022.	Strawberry Hill Farmer's Institute 224(2)(i)	12152 – 75 Avenue	6192-12006-7
55.	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

	PID	LEGAL	Name	Address	Folio No.
56.	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
57.	001-402-331	Strata Lot 4, Section 8, Township 8, NWD, Strata plan NWS517, together with an interest in the common property in proportion to the unit entitlement for the strata lot as shown on Form 1	Surrey Association for Community Living 224(2)(a)	202 – 17687 – 56A Avenue	8082-98504-5
58.	012-520-527	Lot 22, Block 14, Section 8, Township 8, NWD, Plan 2107	Surrey Association for Community Living 224(2)(a)	17677 – 56A Avenue	8082-21008-4
59.	006-071-481	Lot 23, Section 5, Township 8, NWD, Plan 46717.	Surrey Association for Community Living 224(2)(a)	17949 Roan Place	8053-22002-2
60.	018-927-327	Lot 11, Section 9, Township 8, Plan LMP18689, NWD	Surrey Association for Community Living (224(2)(a)	18919 – 62A Avenue	8094-10027-8
61.	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
62.	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

	PID	LEGAL	Name	Address	Folio No.
63.	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
64.	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 224(2)(a)	9460 - 140 Street	6334-02002-X
65.	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)(a)	#208 & 209 - 7750 - 128 Street	6203-98092-4 (Lot 8) 6203-98093-6 (Lot 9)
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.	001-754-441	Lot S ½ 27, Section 14, Township 1, Plan 8492 NWD	The Semiahmoo Foundation 224(2)(a)	2360 - 153 Street	5140-26002-5
68.	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.	The Semiahmoo Foundation	#3, #5, #6, 13550 - 77 Avenue	6204-98015-4 6204-98017-8 6204-98018-X

	PID	LEGAL	Name	Address	Folio No.
69.	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
70.	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
71.	018-699-065	Lot 4, Section 7, Township 9, , Part SE1/4, NWD, Plan LMP 15379.	TLC The Land Conservancy of British Columbia 224(2)(a)	17055 – 106 Avenue	9072-03004-7
72.	001-131-591	Lot 23, Section 7, Township 9, Part SW 1/4, NWD Plan, 1799.	TLC The Land Conservancy of British Columbia 224(2)(a)	17122 – 106 Avenue	9072-22002-X
73.	001-131-621	Lot 24, Section 7, Township 9, Part SW 1/4, NWD Plan 1799.	TLC The Land Conservancy of British Columbia 224(2)(a)	17174 – 106 Avenue	9072-23002-4
74.	024-842-966	Lot 16, Section 7, Township 9, NWD, Plan LMP 47179.	TLC The Land Conservancy of British Columbia 224(2)(a)	17215 – 104 Avenue	9071-15001-X

75.	024-169-714 024-169-722 024-169-749 024-169-757 024-169-765 024-169-935 024-169-951 024-169-960 024-169-978 024-169-994 024-170-003 024-170-011 024-170-020 024-170-046 024-170-054 024-170-062 024-170-089 024-170-097 024-170-101 024-170-119 024-170-151 024-170-160 024-170-194 024-170-208 024-170-216 024-170-623 024-170-755 024-170-798 024-170-801 024-170-895 024-171-000 024-171-018 024-171-034 024-171-042	Strata Lots 1, 2, 3, 4, 5, 6, 8, 9, 10, 12, 13, 14, 15, 16,17, 18, 19, 20, 21, 22, 23, 26, 27, 29, 30, 31, 36, 44, 47, 49, 57, 61, 62, 68, 71, 75, 81, 82, 83, 85, 86, 88, 89, 90, 91, 92, 93, 103, 108, 109, 113, 114, 115 116 and 117 all of Section 16, Township 1, NWD, Strata Plan LMS3250 together with an interest in the Common Property in proportion to the unit entitlement of the Strata Lots as shown on Form 1.	Westminster House – HRC Care Society 224(2) (j)	1653 – 140 Street	5162-98200-3 5162-98201-5 5162-98202-7 5162-98203-9 5162-98204-0 5162-98205-2 5162-98207-6 5162-98208-8 5162-98209-X 5162-98211-8 5162-98212-X 5162-98213-1 5162-98214-3 5162-98216-7 5162-98217-9 5162-98218-0 5162-98219-2 5162-98220-9 5162-98221-0 5162-98222-2 5162-98225-8 5162-98226-X 5162-98228-3 5162-98229-5 5162-98230-1 5162-98243-X 5162-98256-8 5162-98260-X 5162-98261-1 5162-98270-2 5162-98281-7 5162-98282-9 5162-98284-2 5162-98285-4
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	024-171-069 024-171-077 024-171-085 024-171-093 024-171-107 024-171-115 024-171-263 024-171-271 024-171-310 024-171-328 024-171-336 024-171-344 026-228-271 <u>NEW:</u> 024-170-038 (Lot 16) 024-170-275 (Lot 36) 024-170-658 (Lot 47) 024-170-674 (Lot 49) 024-170-861 (Lot 68) 024-170-933 (Lot 75) 024-170-992 (Lot 81) 024-171-212 (Lot 103)				5162-98287-8 5162-98288-X 5162-98289-1 5162-98290-8 5162-98291-X 5162-98292-1 5162-98307-X 5162-98308-1 5162-98312-3 5162-98313-5 5162-98314-7 5162-98315-9 5162-98316-0 5162-98215-5 5162-98235-0 5162-98246-5 5162-98248-9 5162-98267-2 5162-98274-X 5162-98280-5 5162-98302-0
76.	028-125-592	Lot 1, Block 5N, Section 35, Range 2W, Plan BCP 43477, NWD	Whalley & District Senior Citizen Housing Society (Kinsmen Place Lodge) (224 (2)(a))	9650 – 137A Street	2350-00055-2

Section 224 Tax Exemption Bylaw 2013, No. 18045

SCHEDULE B

	P.I.D.	LEGAL	Name	Address	Folio No.
1.	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)
2.	027-239-306	Section 5, Township 8, Plan BC32766 NWD	Fraser Valley Heritage Railway Society 224(2)(b)	5554 - 176 Street	8053-63001-7
3.	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
4.	011-384-573	Lot 66, B5N, Section 22, R2W, Plan 9117, NWD	Keys: Housing & Health Solutions 224 (2)(b)	10667 - 135A Street	2220-57502-0
5.	011-384-549	That 5,000 square foot portion (lower floor) of Lot 63 Section 22 Range 2 PL9117 NWD	Keys: Housing & Health Solutions (Surrey HIV/AIDS Centre) 224 (2)(b)	10689 - 135A Street	2220-56002-8

	P.I.D.	LEGAL	Name	Address	Folio No.
6.	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
7.	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
8.	011-203-013	That portion of Parcel "B", (Explanatory Plan 12326), Lot 3, Except: Part Subdivided by Plan 18260, Section 13, Township 1, NWD, Plan 6519.	Sunnyside Saddle Club 224 (2)(b)	2284 – 165 Street	5134-91006-6
9.	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

Section 224 Tax Exemption Bylaw, 2013, No. 18045

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.	Licensed for 117 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	Licensed for 75 Complex Care beds of which 75 are approved for exemption	Cherington Intercare Inc.	13453 - 111A Avenue	2150-00058-1
3.	028-338-197	Lot 2, Section 16, Township 8 Plan BCP46146 NWD	Licensed for 131 Complex Care beds of which 124 are approved for exemption	Clayton Heights Care Holdings	18788 - 71 Avenue	8163-01021-6
4.	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
	023-880-236	LT 87 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3304				5121-98087-5
	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

	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
	023-881-054	LT 150 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3309				5121-98150-8
	023-881-046	LT 149 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3311				5121-98149-1
	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
	023-880-333	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

	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
	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
	023-880-996	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
	023-880-961	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

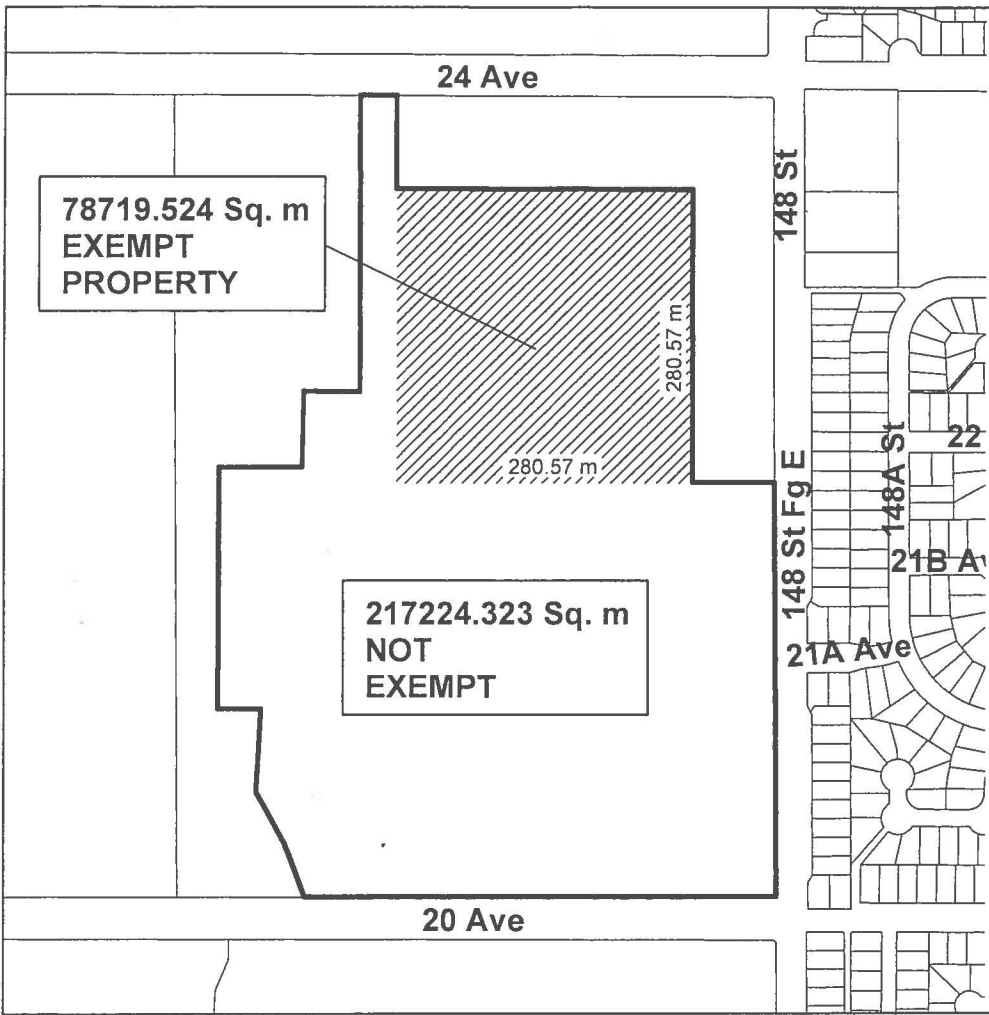
	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
	023-880-449	LT 107 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3338				5121-98107-7
	023-880-937	LT 138 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3339				5121-98138-7
	023-880-457	LT 108 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3340				5121-98108-9
	023-880-929	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
	023-880-601	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
	023-880-741	LT 121 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3350				5121-98121-1

	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
	023-880-767	LT 122 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3352				5121-98122-3
	023-880-775	LT 123 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3354				5121-98123-5
	023-880-872	LT 132 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3355				5121-98132-6
	023-880-864	LT 131 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3357				5121-98131-4
	023-880-856	LT 130 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3359				5121-98130-2
	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
	023-881-135	LT 158 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3365				5121-98158-2
	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

	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
	023-880-171	LT 81 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3368				5121-98081-4
	023-880-201	LT 84 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3373				5121-98084-X
	023-880-210	LT 85 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3374				5121-98085-1
5.	028-029-232	Lot 2, Section 35, Township 2, NWD, Plan BCP42040	Licensed for 118 Complex Care beds of which 80 are approved for exemption	Elim Housing Society	9067 – 160 Street	6351-01035-4
6.	023-343-443	Lot 1, Section 26, Township 2, Plan LMP27235, NWD	Licensed 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	Licensed for 108 Complex Care beds of which 95 are approved for exemption	Fleetwood Place Holdings	16011 – 83 Avenue	6252-90041-2
8.	024-912-981	Lot A, Section 19, Range 1, Plan LMP48242, NWD	Licensed for 98 Complex Care beds of which 60 are approved for exemption	Guildford Seniors Village Ventures Ltd.	14568 – 104A Avenue	1190-90006-3
9.	026-062-950	Lot 1, Section 15, Range 2, Plan BCP 13629 NWD	Licensed for 174 Complex Care beds of which 154 are approved for exemption	Hilton Villa Care Centre	13525 Hilton Road	2150-00054-4
10.	026-797-445	Lot 1 Block 5N Section 35 Range 2W Plan BCP 25702 NWD	Licensed for 195 Complex Care beds of which 162 approved for exemption	Laurel Place Holdings Ltd.	9688 – 137A Street	2350-00051-5

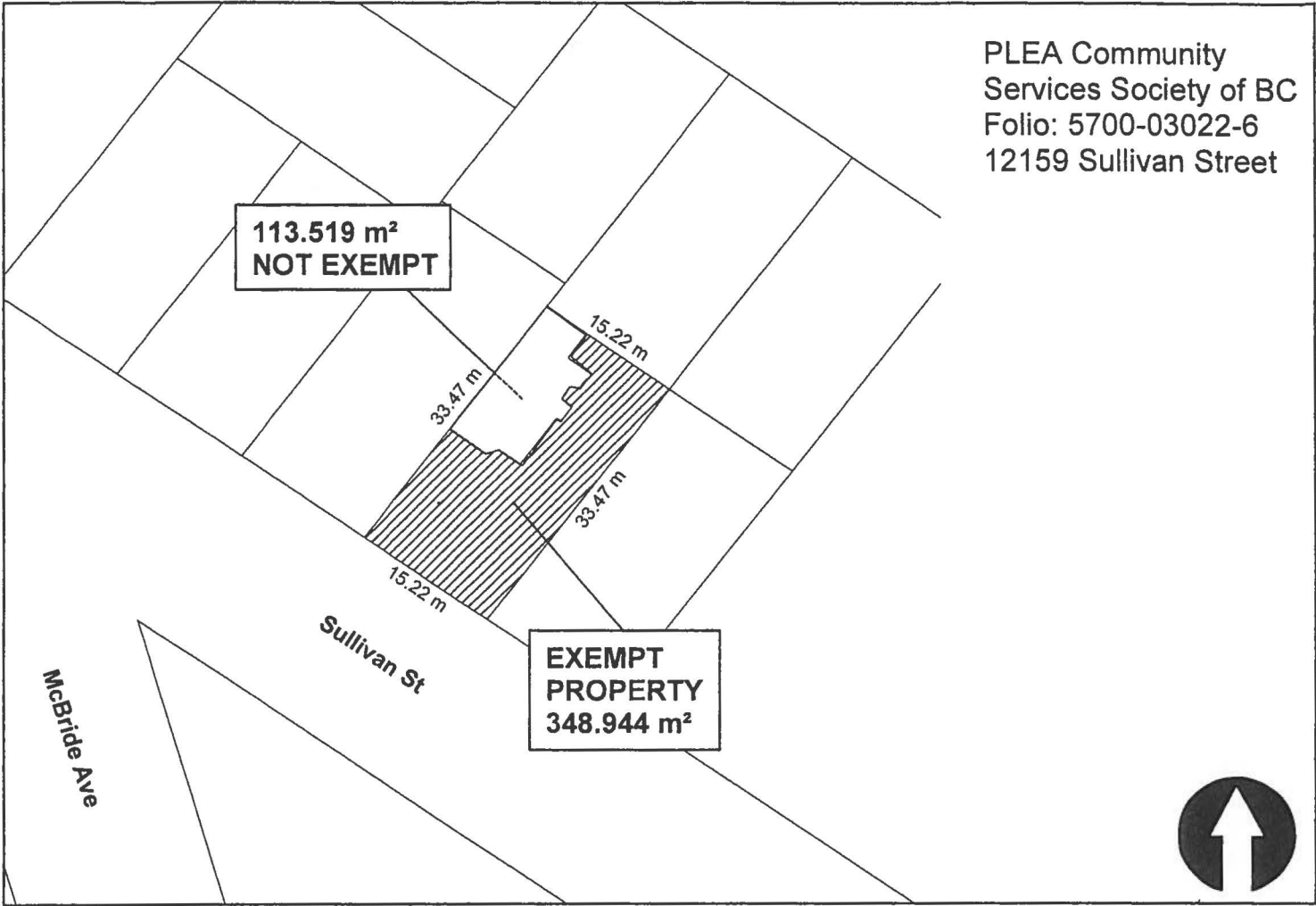
	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
11.	027-160-297	Lot 1 Section 23 Township 1 NWD Plan BCP31682	Licensed for 116 Complex Care beds of which 90 are approved for exemption	Morgan Heights Care Ltd.	15955 – 27 Avenue	5230-00062-4
12.	024-860-671	Lot 2, Section 26, Township 1, Plan LMP47440	Licensed for 141 Complex Care beds of which 128 are approved for exemption	Morgan Place Holdings	3288 – 156A Street	5261-01010-X
13.	006-241-000	Lot 1, Section 14, Township 1, NWD Plan 73654	Licensed for 84 Complex Care beds of which 27 are approved for exemption	Peace Portal Lodge	15441 – 16 Avenue	5142-00045-6
14.	026-887-771	Lot A Section 26 Township 1 Plan BCP27316 NWD	Licensed for 90 Complex Care beds of which 85 are approved for exemption	Rosemary Heights Seniors Village	15240 – 34 Avenue	5262-90012-4
15.	027-147-410	LT 1 SEC 9 TWP 2 PL BCP31255 NWD	Licensed for 120 Complex Care beds of which 106 are approved for exemption	Suncreek Village	13687 – 62 Avenue	6093-00027-8

British Columbia Amateur
Softball Association
Folio: 5153-02002-2
2201 148 Street



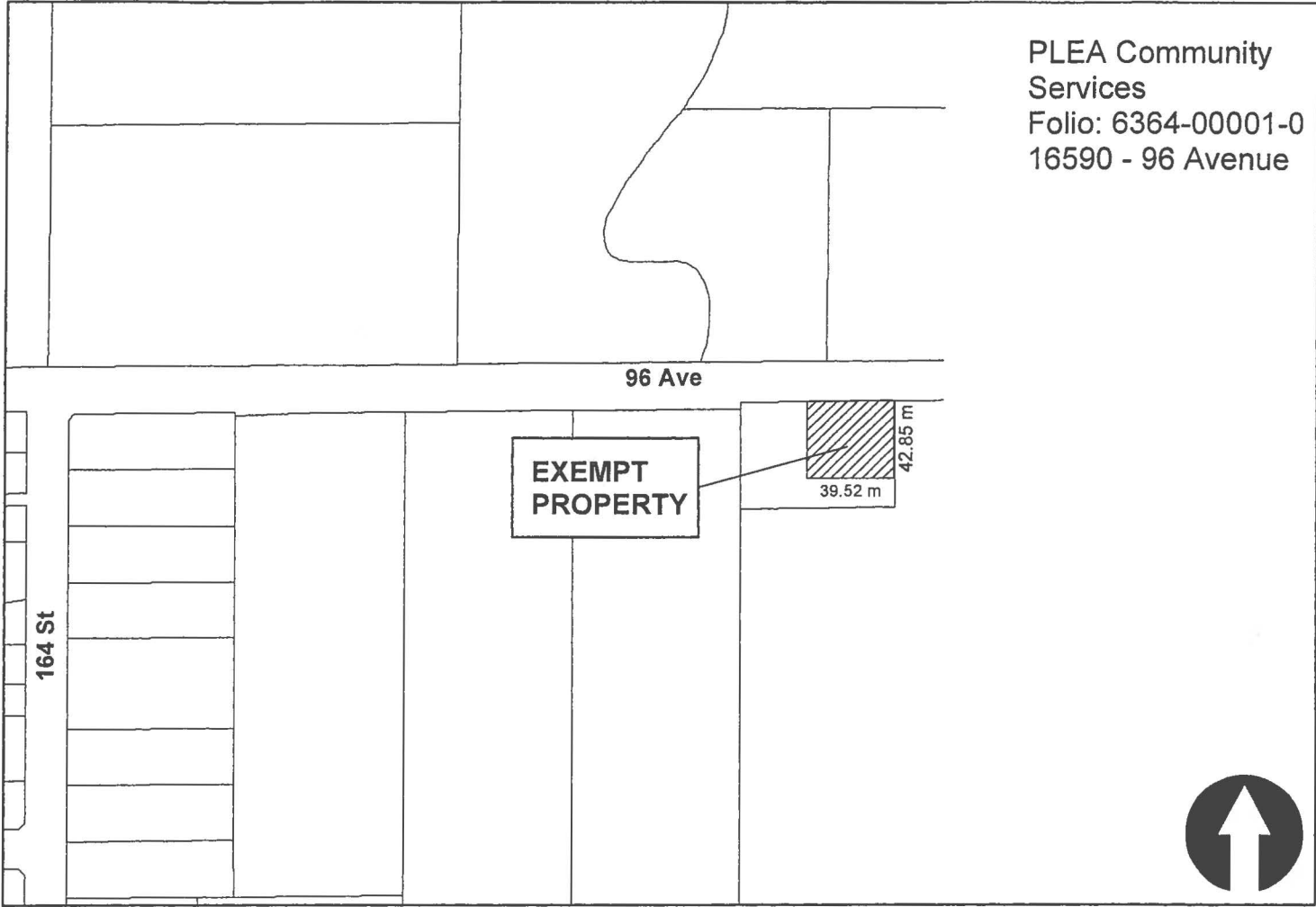
Bylaw No. 18045
Schedule A, Item 4

PLEA Community
Services Society of BC
Folio: 5700-03022-6
12159 Sullivan Street



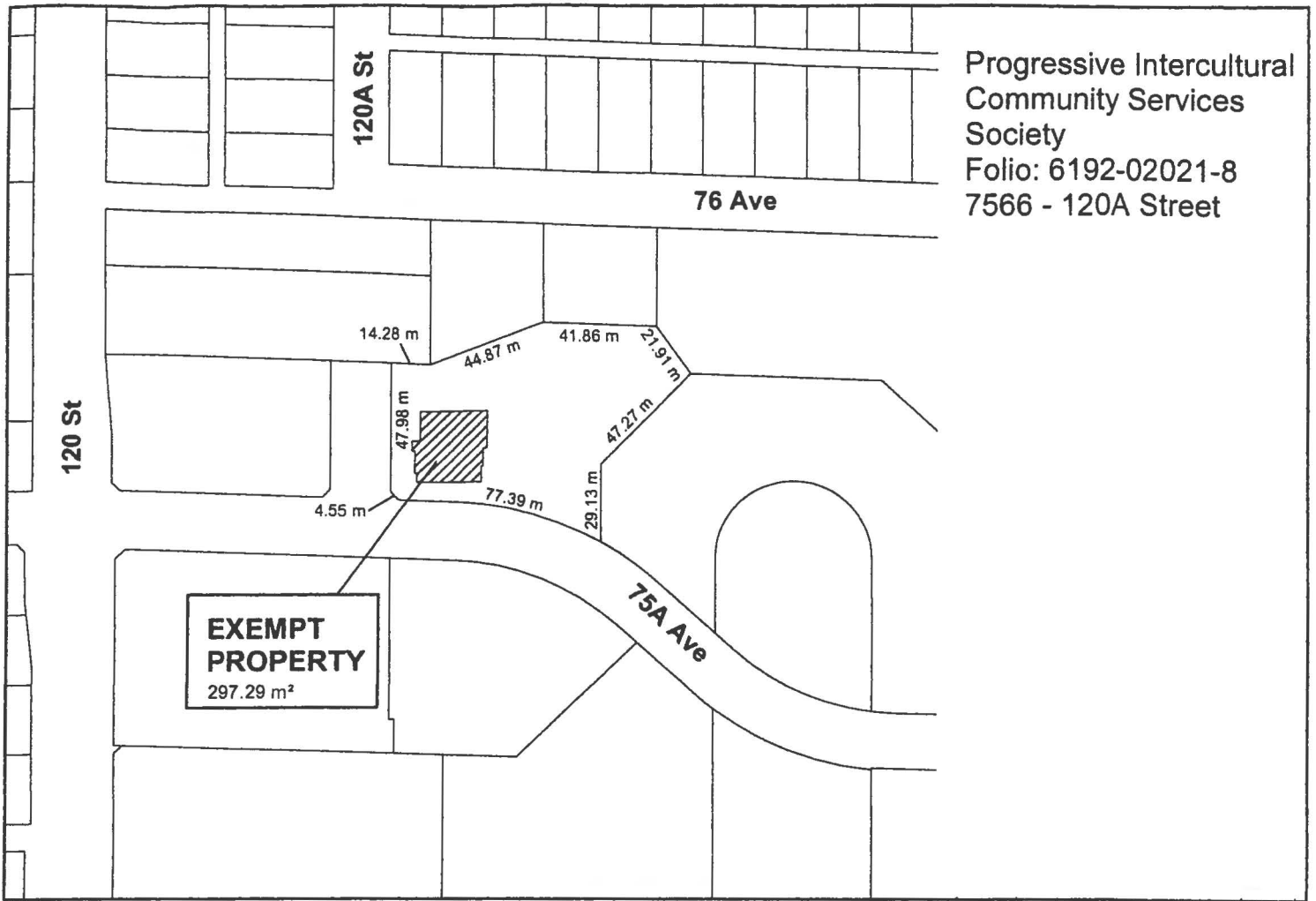
Bylaw No. 18045
Schedule A, Item 36

PLEA Community
Services
Folio: 6364-00001-0
16590 - 96 Avenue



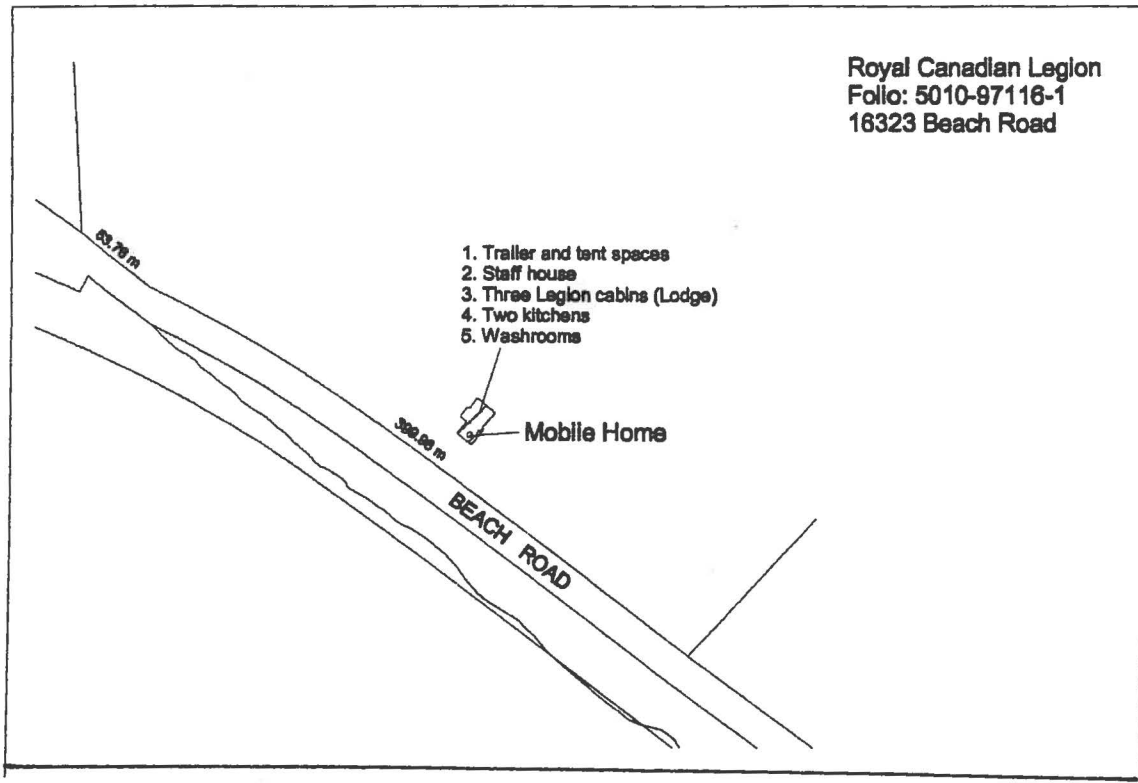
Bylaw No. 18045
Schedule A, Item 37

Progressive Intercultural
Community Services
Society
Folio: 6192-02021-8
7566 - 120A Street

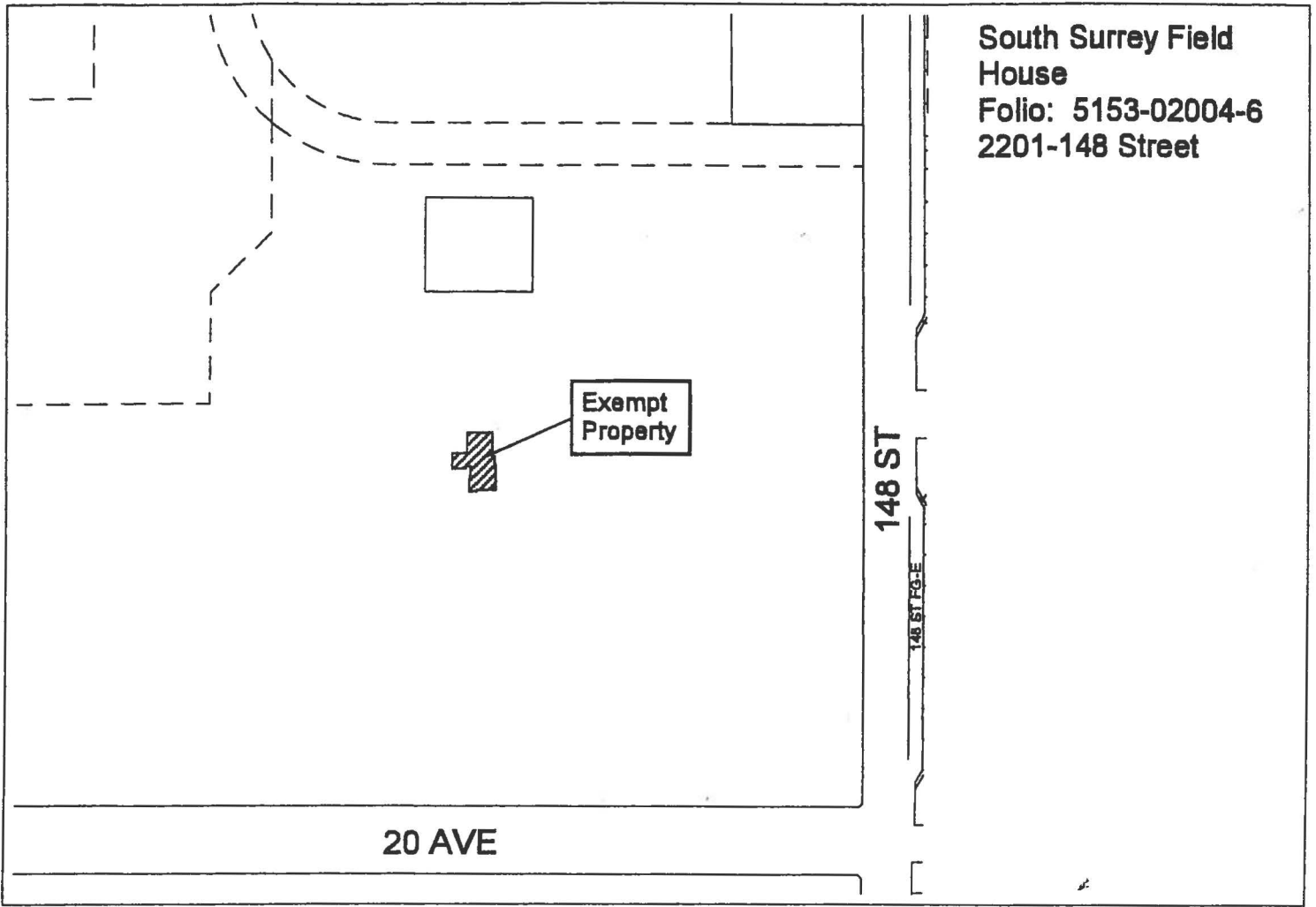


Bylaw No. 18045
Schedule A, Item 39

Royal Canadian Legion
Folio: 5010-97118-1
16323 Beach Road

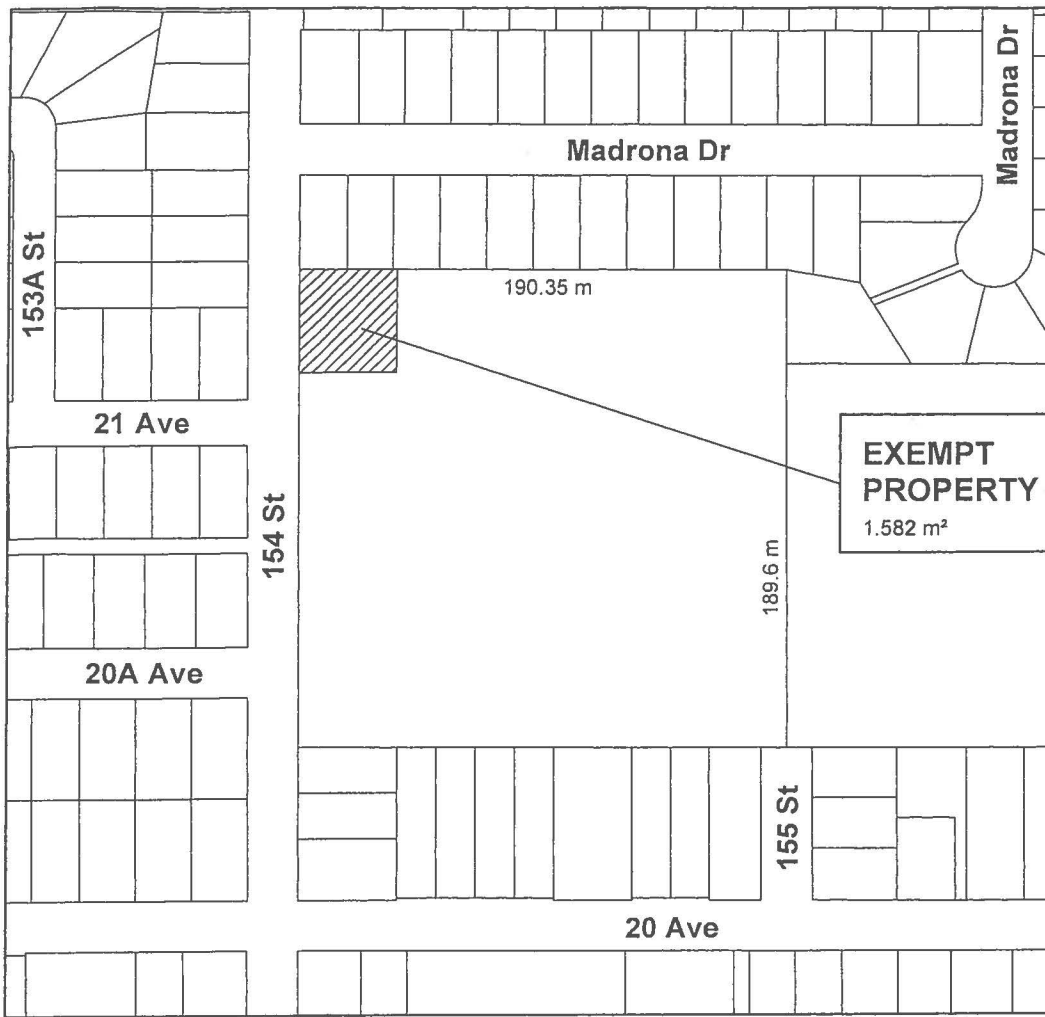


Bylaw No. 18045
Schedule A, Item 42



Bylaw No. 18045
Schedule A, Item 53

Semiahmoo House
Society
Folio: 5140-90005-1
2124 - 154 Street



Bylaw No. 18045
Schedule A, Item 70

FEDERAL LANDS

SUBJECT
CITY LAND
+/-3 ACRES

CITY OWNED LAND

36 AVE

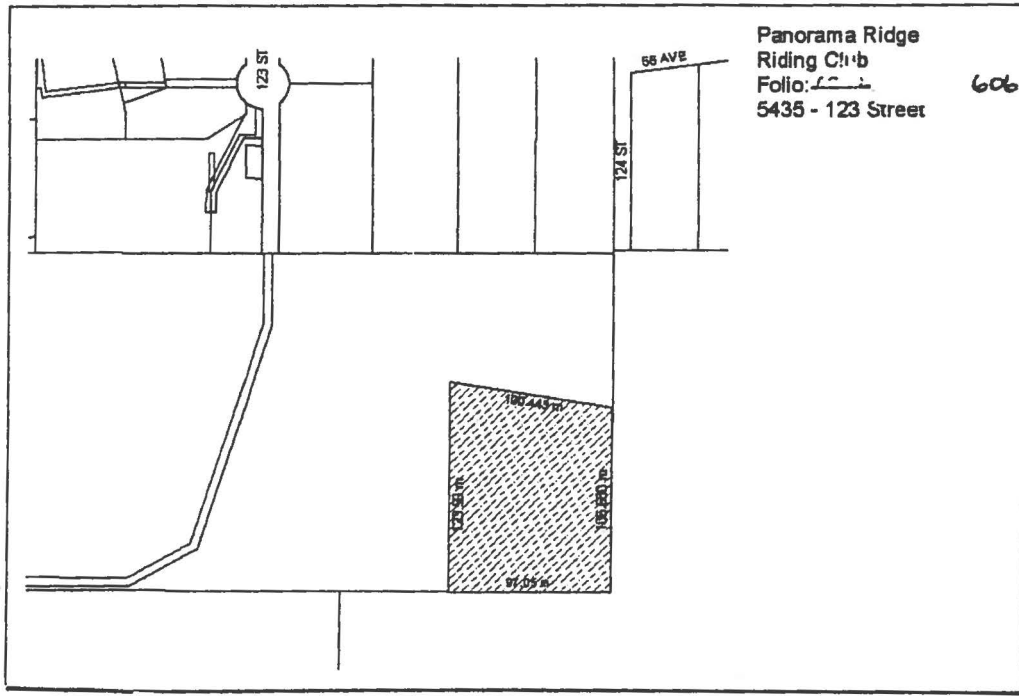
194 ST

196 ST

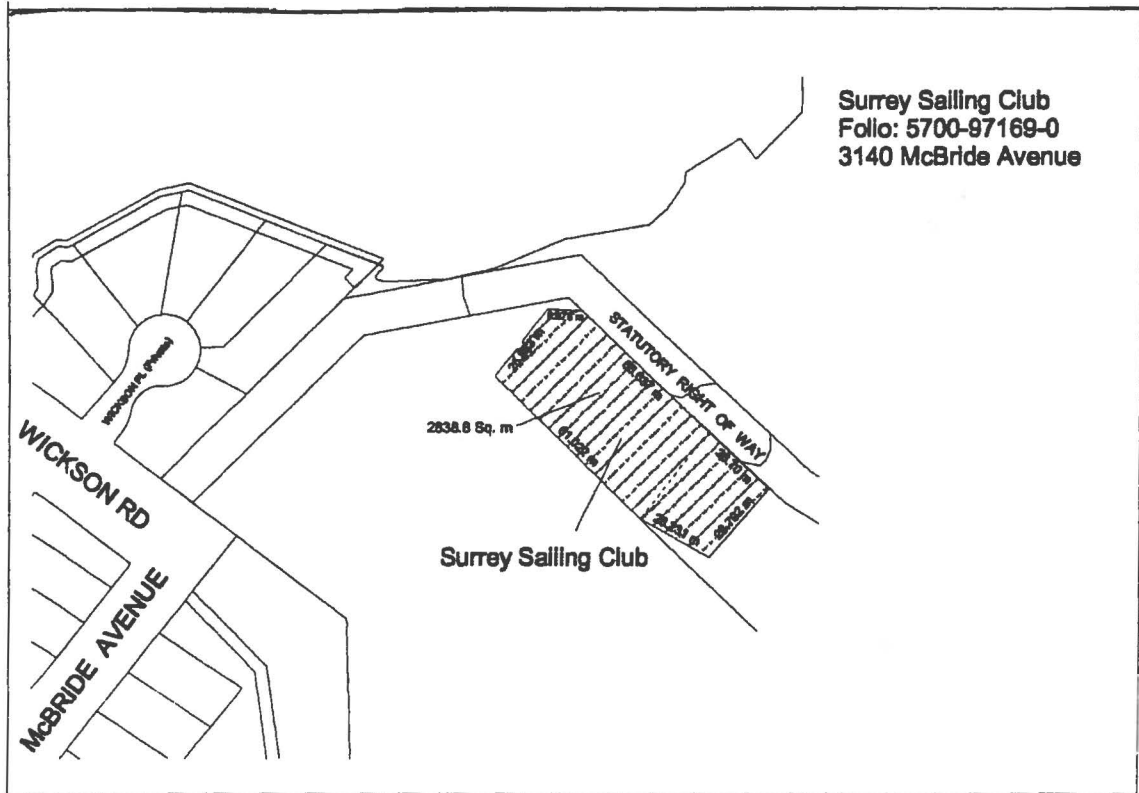
LANGLEY

Lower Mainland
German Shepherd
Dog Club
Folio: 7273-97103-0
19461 - 36 Avenue

Bylaw No. 18045
Schedule B, Item 3



Bylaw No. 18045
Schedule B, Item 7



Surrey Sailing Club
Folio: 5700-97169-0
3140 McBride Avenue

Bylaw No. 18045
Schedule B, Item 9