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COUNCIL **September 29, 2014**

DATE:

REGULAR COUNCIL

TO: **Mayor & Council**

DATE: **September 16, 2014**

FROM: **City Clerk**

FILE: **1970-04**

SUBJECT: **Section 220 and Section 224 (2) (f) and (h) (churches, private schools and pre-1974 care homes) Tax Exemption Bylaw No. 18290 for Property Tax Exemptions for 2015**

RECOMMENDATION

The Finance and Technology Department and the Legislative Services Division recommend that Council:

1. receive this report as information;
2. authorize the City Clerk to bring forward for the required readings "Section 220 and 224 (2)(f) and (h) Tax Exemption Bylaw 2014, No. 18290", a copy of which Bylaw is attached to this report as Appendix II.

INTENT

The purpose of this report is to request that Council consider permissive tax exemptions for churches, private schools and pre-1974 care homes that qualify in conjunction with a statutory exemption determined by and administered by BC Assessment.

BACKGROUND

Property tax exemptions are regulated under the *Community Charter*. Statutory exemptions from property taxation are provided under Section 220 of the *Community Charter* for churches, schools, hospitals and some seniors homes built with Provincial Assistance between January 1947 and April 1974. Statutory exemptions are only provided for the building itself and the land occupied by the footprint of the building within the lot on which the building is located. Statutory exemptions are verified and applied by the staff at the BC Assessment Authority.

Under Section 224 (2) (f) and (h) of the *Community Charter*, Council may provide additional exemptions for these facilities for an area of land surrounding the building that Council views as necessary to support the uses in the tax exempt building (for example, a parking lot or a church hall in relation to an exempt church).

Although property tax exemptions under Section 224 (churches, private schools and pre-1974 care homes) generally require notice to the public, those exemptions that fall under Sections 220 and 224 (2) (f) and (h) do not.

Each year, tax exemption application forms are sent to organizations that have been previously granted tax exemptions and to any organizations that have indicated an interest in applying for a tax exemption. Applications for permissive property tax exemptions are typically received by the City in the spring of each year for exemptions that will apply in the following property tax year. New applications are subjected to a verification process that typically includes 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-application includes a review of the file related to any previous applications related to the same organization or same property.

A Tax Exemption Review Committee, including representatives from the Planning and Development Department, the Finance Department and the Legislative Services Division, reviews questionable applications in relation to the criteria contained in the City's Property Tax Exemption Policy (Policy No. Q-27, attached as Appendix I to this report) and subsequently forwards recommendations to Council for consideration.

Property Tax Exemptions for 2015 under Section 220 of the Community Charter

The Property Tax Exemption Bylaw related to the above-referenced Sections of the Act must be adopted by a majority of Council by October 31st of the year prior to the taxation year during which the related exemptions will be in effect.

All of the recommended tax exemptions listed in Schedule A to the proposed Bylaw No. 18290 fall under the sections that allow Council to consider an additional permissive exemption for such properties. The specific section of the *Community Charter* that is applicable to the exemption being granted is documented with each related property on Schedule A to the By-law.

DISCUSSION

In response to concerns from daycare providers regarding an inequity between taxes paid by providers that lease from churches and those that lease elsewhere, the Tax Exemption Committee determined that the non-exclusive portion of a church leased to a provider does not meet City Policy as a Society must own the property out of which it is operating. A thorough review of all churches with daycares or child minding was conducted which resulted in the following findings:

- 45 churches have daycare and/or child minding programs.
- 20 of these are church-run and meet City Policy as the church is the Society that owns the properties.
- 25 churches leased space on a non-exclusive basis to outside providers.
- The Committee determined that a fair allocation of use would be to exempt 40% of the leased portion, and that the remaining 60% of the leased portion should not be considered for exemption.
- The proportionate area not recommended for exemption will be limited to improvement value only, not land value. Improvement value is generally much lower than land value.
- To be in accordance with City Policy, the areas not considered should clearly be stated in the Bylaw schedule.

- The underlying statutory exemption provided by BC Assessment will probably override any lack of exemption by the City.
- If BC Assessment chooses to tax the non-exclusive areas, the value of municipal property taxes payable will range from \$25 - \$350 per year.

The Schedule to the Bylaw for the 25 affected churches has been updated to include a proportionate taxable area in keeping with City Policy and the findings of the Committee. All affected churches have been fully briefed on how the change may affect their tax status.

Updates to the Policy Related to Permissive Property Tax Exemptions

There are no suggested changes to the Policy this year. The Policy is attached as Appendix I to this report.

New Applications for 2015

Seven (7) new applications for permissive exemptions were received for the 2015 taxation year and five (5) have been included in the recommended Bylaw. In each case, the application has been reviewed and verifications conducted to ensure the respective property meets the criteria contained in legislation and the related City Policy.

The five (5) properties that have been added to the list of exemptions for 2015 are described below:

1. Fatima Education Association, 10906 Larson Road – Schedule A, Item 47
BC Assessment conducted a site visit and confirmed the Society offers public worship and a place for congregation. The application meets the criteria for permissive tax exemption and has been included in the Bylaw for Council's consideration.
2. Greek Oorthodox Community Association, 9635 – 132 Street – Schedule A, Item 61
This property is adjacent to the church property and has been paved as parking, and the building has been renovated for church use. Currently the property is zoned RF and does not meet the zoning requirements of the Policy. In addition, the renovations were conducted without a permit and it is unknown whether or not the building is in compliance with the requirements for public assembly. The Committee determined that the house remain taxable as it is not in compliance with the zoning but the parking area be recommended for permissive exemption. The portion of the property used for parking has been identified in the exemption map attached to the Bylaw.
3. Holy Satsang Foundation, 7975 – 123A Street – Schedule A, Item 74
This property is owned by three private individuals. Two are trustees of the church. There is a CD bylaw that restricts the property to parking for the church, and a restrictive covenant has been placed on title. The bylaw and covenant were conditions of the redevelopment of the church site. In consideration of this, the Committee determined that the property be recommended for 2015 permissive tax exemption.
4. Surrey Muslim Association, #15 - #24 - 7475 – 135 Street – Schedule A, Item 159
The Society operates an independent private school (Surrey Muslim School) previously located at 13585 – 62 Avenue and 12409 – 72 Avenue. BC Assessment conducted a site visit and advised that the school will receive statutory exemption for the 2015 roll on the

building and footprint. The application meets the criteria for permissive tax exemption and has been included in the Bylaw for Council's consideration.

5. White Rock Muslim Association, #24 – 15531 - 24 Avenue – Schedule A, Item 179
The Society offers religious, cultural and prayer services for the Muslim faith. A site visit was conducted by BC Assessment and a statutory exemption was approved on the building and land. The Society meets the requirements of the City Policy and is recommended for 2015 permissive tax exemption. The property has been included in the Bylaw for Council's consideration.

Applications Not Recommended:

1. Foursquare Gospel Church, 15157 Fraser Highway
The Society submitted an incomplete application for exemption prior to ownership of the property. BC Assessment conducted a site visit and advised that the property is not yet operational and not currently used for public worship. In order to consider exemption as a church, the City relies on the inspection and approval by BC Assessment. It is likely that once BC Assessment approves the site for a statutory exemption, a permissive portion will not be required as this is a church in strata and BC Assessment will provide a full statutory exemption. The property is not included in the Bylaw for 2015.
2. Gurdwara Sahib Dasmesh Darbar, 12895 – 85 Avenue / #113-121, 12885 – 85 Avenue
This Society is in property tax arrears of more than \$345,000 for tax years 2013 and 2014 for the property located at 12895 – 85 Avenue. The implications of their tax status have been fully explained to the Society. The Society is not in good standing with the City and it is the recommendation of the Committee that a permissive exemption for 2015 be denied. BC Assessment will continue to provide a statutory exemption for the properties.

Applications Not Renewed/Application Changes:

1. BC Muslim Association, 13585 - 62 Avenue – Schedule A, Item 8
The Society relocated its private school (see New Applications, item No. 4) and is now being used as a women's prayer hall. This property meets Council Policy for permissive tax exemption and remains on the schedule for 2015.
2. Canadian Islamic Education Society, 13630 Grosvenor Road – Schedule A, Item 18
BC Assessment conducted a site visit to this property in order to determine the primary use by the Society. BC Assessment advises that this is a place of worship so it has been placed on the schedule for Bylaw No. 18290 for the 2015 tax year.
3. Gurdwara Nanaksar Satsang Sahba Society, 14210/14212 – 88 Avenue - Schedule A, Item 64
An outbuilding on the property has been demolished and the land is now being used for parking for the temple. A 2,000 square foot portion of the temple is now being used as a manse and is not recommended for exemption. The schedule has been updated to include the new parking and remove the living area from the Bylaw.
4. Relate Church, 6788 – 152 Street - Schedule A, Item 116
The Church has expanded the building to provide office space and classrooms. The application meets the criteria for permissive tax exemption and has been included in the Bylaw for Council's consideration.

5. Sunnyside Villas Society, 15008 – 26 Avenue – Schedule A, Item 145
The Society leases a portion of the property exclusively to the Come Share Society who operates an adult day care program in an 8,000 square foot building. In accordance with Council Policy, the organization carrying on the qualifying use must own the property for which the exemption is being sought. In this case, the Come Share Society does not own the property out of which they are operating. The area is excluded from permissive tax exemption in the 2015 Bylaw and an exemption map has been included with the schedule.

6. Surrey Alliance, 13474 – 96 Avenue – Schedule A, Item 148
The area that was leased to a construction company for three (3) years has expired and the area is now being used for church purposes. The schedule has been updated to reflect this change.

The Schedule (listing the recommended exemptions) attached to "Section 220 and 224 (2)(f) and (h) Tax Exemption Bylaw 2014, No. 18290", a copy of which is attached as Appendix II to this report, incorporates the above-described adjustments, bolded for easy reference. The recommended Bylaw includes 211 properties or strata units for either full or partial property tax exemption. The majority of the properties are places of public worship. Others are for uses such as seniors' housing or private schools for which exemptions are also permitted under Section 220 and 224 (2) (f) and (h) of the *Community Charter*. All applications have been reviewed to ensure they are eligible for property tax exemption related to the requirements of legislation and City policy.

CONCLUSION

Based on the above discussion, it is recommended that Council authorize the City Clerk to bring forward for the required readings "Section 220 and 224 (2)(f) and (h) Tax Exemption Bylaw 2014, No. 18290", a copy of which Bylaw is attached to this report as Appendix II.

Jane Sullivan
City Clerk

Appendix I: Council Policy No. Q-27, titled "Tax Exemption Policy"

Appendix II: "Section 220 and 224 (2) (f) and (h) Tax Exemption Bylaw, 2014, No. 18290"



CITY POLICY

No. Q-27

REFERENCE:	APPROVED BY:	CITY COUNCIL
REGULAR COUNCIL MINUTES SEPTEMBER 29, 2003	DATE:	September 23, 2013 (RES.R13-2009)
	HISTORY:	October 1, 2012 (RES.R12-2081)
		September 12, 2011 (RES.R11-1561)
		MAY 30, 2005 (RES.R05-1362)
		SEPTEMBER 27, 2004 (RES.R04-2574)
		SEPTEMBER 29, 2003 (RES.R03-2358)

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 220, 224 and 225 of the *Community Charter*.

Exemptions provided for in Sections 224(2), 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 and 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, be occupied, and operationally compliant with all licensing and permits, save and except for buildings to which Section 224(2) (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 permissive exemptions are to be reviewed by staff each year to ensure that, based on the most current available information, they continue to qualify for an exemption.
6. Exemptions will only be considered for non-profit, charitable organizations or for-profit community care living facilities that are *licensed* under the *Community Care and Assisted Living Act*. In the case of for-profit organizations, only those beds that are publicly funded will be considered.
7. The City of Surrey may adjust a permissive property tax exemption for a property should factors important to the eligibility of the property for an exemption change at any time. This includes, but is not limited to, change of use, change of ownership and/or non-compliance with City bylaws, policies and regulations.
8. A property will not qualify for exemption if construction takes place on the property without all necessary licenses and permits having been first obtained for such construction.
9. Portions of land or improvements, or both, that are used for commercial purposes, whether exclusively or non-exclusively, may not be considered for permissive exemption.
10. With the exception of exemptions granted under Section 224 (2)(g) [Leased churches], the person or organization carrying on the qualifying use must own the property for which the exemption is being sought.

Buildings for Public Worship

1. Lands Used or Occupied by a Church as Tenant or Licensee (Section 224(2)(g))

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.

2. Buildings for Public Worship (Section 224 (2) (f))

These properties are receiving a statutory exemption under Section 220 (1) (h) for building(s) set aside for public worship along with the footprint of land on which they stand.

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.
- 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* (Sections 220(1)(j) and 224(2)(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* (Sections 220(1)(l) and 224(2)(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, Licensed by the Ministry of Education and wholly in use for the purpose of giving 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(2)(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(2) (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 open to and used predominantly by Surrey residents.

Private Hospitals/Institutions Licensed Under the *Community Care and Assisted Living Act* (Section 224(2)(j))

1. May be Exempted by Council

- a) Land or improvements owned or held by a person or organization and operated as a private hospital licensed under the *Hospital Act*;
- b) Land or improvements owned or held by a non-profit organization and operated as a non-profit care facility licensed under the *Community Care and Assisted Living Act*, and
- c) That portion of the land or improvements owned or held by a for-profit organization and operated as a care facility licensed under the *Community Care and Assisted Living Act* and receiving publicly funded care.
 - i) In the case of for-profit care facilities, the term “publicly funded” means those beds that are funded by the Fraser Health Authority (FHA) or other public body on a full-time, 365-day-per-year basis and does not include temporary beds that are funded by the FHA or other public body from time to time as needed.

Section 220 and 224 (2) (f) and (h) Tax Exemption Bylaw 2014, No. 18290

CITY OF SURREY

BYLAW NO. 18290

A Bylaw to provide for the exemption from taxation of certain properties in the City of Surrey pursuant to Section 220 and 224 (2) (f) and (h) of the *Community Charter*
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WHEREAS Council by authority of Section 220 of the Community Charter, S.B.C. 2003, Chap. 26, provides statutory exemptions from taxation to certain properties, and under Section 224 (2) (f) and (h) may exempt from taxation certain lands surrounding those properties;

AND WHEREAS Council deems it expedient to exempt from taxation the properties described in Schedule "A" attached hereto.

NOW, THEREFORE, Council of the City of Surrey ENACTS AS FOLLOWS:

Title

1. This Bylaw may be cited as the "Section 220 and 224 (2) (f) and (h) Tax Exemption Bylaw, 2014, No. 18290."

Exemptions

2. The lands or improvements, or portions thereof, as outlined in Schedule A attached to this Bylaw, are exempt from taxation for the Year 2015 pursuant to Sections 220 and 224 (2) (f) and (h) of the *Community Charter*, and subject to the conditions provided for in this Bylaw.

Conditions

3. 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").

- 4. 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

- 5. "Section 220 and 224 (2) (f) and (h) Tax Exemption Bylaw, 2013, No. 18044" is hereby repealed.

PASSED FIRST READING on the th day of September, 2014.

PASSED SECOND READING on the th day of September, 2014.

PASSED THIRD READING on the th day of September, 2014.

RECONSIDERED AND FINALLY ADOPTED, signed by the Mayor and Clerk and sealed with the Corporate Seal on the th day of October, 2014.

_____MAYOR

_____CLERK

Section 220 and 224 (2) (f) and (h) Tax Exemption Bylaw 2014, No. 18290

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
1.	009-723-188	Lot 2, Section 22, Range 2, Plan 12614, NWD	Afghan Benevolent Association of BC 220(1)(h)/224(2)(f)	Same	10644 City Parkway	2220-01006-5
2.	001-678-108 001-678-094 010-040-510 010-040-471	Lot 58, Block 3 Section 22 Range 2 NWD Plan 15002; Lots 59 and 62 Block 5 West Section 22 North Range 2 NWD Plan 15002 Lot 55 Block 3 Section 22 Range 2 Plan 15002 NWD, Except Plan Ref 66874	Al-Mustafa Academy Society 220(1)(h)/224(2)(f)	Canadian Hussaini Association/Al-Mustafa Academy Society	10519 – 135A Street 10525 – 135A Street 10535 – 135 A Street 10547 – 135A Street	2220-55504-5 2220-54004-2 2220-53504-6 2220-52004-3
3.	013-198-076	Parcel "7" (Reference Plan 15046) of Parcel "A" (Explanatory Plan 1136), Section 29, Block 5 North, Range 2 West, NWD (except that 1,250 sq. ft. of improvements not used exclusively for church purposes)	Amazing Grace United Church 220(1)(h)/224(2)(f)	Trustees of Amazing Grace United Church Pastoral Charge and The United Church of Canada	12740 – 102 Avenue	2290-06004-5
4.	011-438-789	Lot 1 Except: The North 25 feet; Section 19, Block 5 North, Range 1 West, NWD, Plan 9920 (with the exempt portion shown hatched on the sketch attached hereto and except that 1,450 sq. ft. of improvements not used exclusively for church purposes)	Anglican Church of the Epiphany 220(1)(h)/224(2)(f)	Synod of the Diocese of New West	10553 – 148 Street	1190-00012-X

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
5.	023-909-307 023-909-315	Strata Lots 14 and 15, Section 29 Township 2 NWD Strata Plan LMS 2947	Anjuman-E-Jamali 220(1)(h)/224(2)(f)	Trustee Naushad Jafferjee and Trustee Ahmed Medina	Unit 14 and Unit 15, 8430 – 128 Street	6293-98149-2 6293-98150-9
6.	025-422-359	Lot 1, Section 19, Township 2, NWD, Plan LMP54053	B.C. Muslim Association (Surrey Mosque) 220(1)(h)/224(2)(f)	Same	12407 – 72 nd Avenue	6191-00033-9
7.	006-456-979	Lot 2, Section 19, Township 2, Plan 15305, NWD (with the exempt portion shown hatched on the sketch attached hereto)	B.C Muslim Association 224(2)(f)	Same	7234 – 124 Street	6191-01010-2
8.	024-823-503	Parcel 1, Section 8, Township 2, NWD Plan LMP46747 (with the exempt portion shown hatched on the sketch attached hereto)	B.C. Muslim Association Mosque 220(1)(h)/224(2)(f)	Same	13585 – 62 Avenue	6084-00070-8
9.	009-254-218	Lot 4 Except: Firstly; Part dedicated road on Plan LMP23777 Secondly; Part subdivided by Plan LMP32059, Section 28, Township 2, NWD, Plan 10208 (with the exempt portion shown hatched on the sketch attached hereto and except that 1,300 sq. ft. of improvements not used exclusively for church purposes)	Bear Creek Community Church 220(1)(h)/224(2)(f)	Northwest Canada Conference Evangelical Church	8383 – 140 Street	6282-03009-2

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
10.	018-336-400	Lot 6, Section 8, Township 2, NWD, Plan LMP11223 (with the exempt portion shown hatched on the sketch attached hereto and except that 650 sq. ft. of improvements not used exclusively for church purposes)	Berea Baptist Church 220(1)(h)/224(2)(f)	Same	6062 – 132 Street	6084-05021-9
11.	028-112-211	Lot 45 Except: Part dedicated road on Plan LMP31368, Section 10, Township 2, NWD, Plan 1361 (with the exempt portion shown hatched on the sketch attached hereto and except that 825 sq. ft. of improvements not used exclusively for church purposes)	Bethany Newton United Church 220(1)(h)/224(2)(f)	Same	14853 – 60 Avenue	6104-00026-5
12.	016-134-991	Strata Lot 4 of Section 16, Township 2, NWD, Strata Plan NW3254 together with an interest in the common property in proportion to the unit entitlement of the Strata Lot as shown on Form 1	Bethel United Apostolic Church 220(1)(h)/224(2)(f)	Same	#4 – 6468 King George Highway	6162-98312-2
13.	025-665-839	Lot 100, Section 29, Township 2, NWD Plan LMS4521	Bread of Life Christian Church in Surrey 220 (1) (h)	Same	#116 – 13045 – 84 Avenue	6293-98254-X

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
14.	025-665-847	Lot 101, Section 29, Township 2, NWD Plan LMS4521	Bread of Life Christian Church in Surrey 220(1)(h)/224(2)(f)	Same	#117 – 13045 – 84 Avenue	6293-98255-1
15.	025-665-855	Lot 102, Section 29, Township 2, NWD Plan LMS4521	Bread of Life Christian Church in Surrey 220(1)(h)/224(2)(f)	Same	#118 – 13045 – 84 Avenue	6293-98256-3
16.	001-095-111	Lot 1, Section 23, Block 5 North, Range 1 West, NWD, Plan 68978	Calvary Christian Church 220(1)(h)/224(2)(f)	Same	16293 – 104 Avenue	1230-00011-2
17.	011-816-317	Lot 1 Except: Parcel “J” (By-law Plan 77912), Section 17, Township 2, NWD, Plan 1509	Calvary Pentecostal Tabernacle 220(1)(h)/224(2)(f)	Same	7170 – 132 Street	6174-00002-3
18.	010-115-803	Lot F Block 5 North Range 2 West, Plan 15734, NWD	Canadian Islamic Education Society 220(1)(h)/224(2)(f)	Same	13630 Grosvenor Road	2140-95002-1
19.	027-107-248	Lot 1 Section 28 Township 2, NWD, Plan BCP30823 (except that 2,900 sq. ft portion used as a residence)	Canadian Ramgarhia Society 220(1)(h)/224 (2)(f)	Same	8365 – 140 Street	6282-00016-6
20.	006-222-641	Lot 118, Section 7, Township 8, NWD, Plan 4816	Canadian Reformed Church of Cloverdale 220(1)(h)/224(2)(f)	Trustees of the Congregation of the Canadian Reformed Church	17473-60 Avenue	8074-76702-4

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
21.	006-222-625	Lot 117, Section 7, Township 8, Plan 48116, NWD	Canadian Reformed School Association: William of Orange School 220(1)(l)/224(2)(h)	Same	17465 – 60 Avenue	8074-76602-0
22.	002-833-778	Lot 283, Section 30, Block 5 North, Range 1 West, NWD, Plan 61636	Cedar Grove Baptist Church 220(1)(h)/224(2)(f)	Same	10330 – 144 Street	1300-89934-7
23.	010-429-336	Lot "A", Section 31, Block 5 North, Range 2 West, NWD, Plan 18742	Cedar Hills Pentecostal Lighthouse Church 220(1)(h)/224(2)(f)	Same	12256 – 98 Avenue	2310-90031-X
24.	015-253-872	Lot 18, Section 12, Township 2, NWD, Plan 1752	Christ Church Anglican Cemetery 220(1)(g)/224 (2) (f)	The Synod of the Diocese of New Westminster	16591 Bell Road	6121-17002-5
25.	015-510-026	Lot 1, Section 12, Township 2, NWD, Plan 83959	Christ Church Surrey Centre 220(1)(h)/224 (2) (f)	Parish of Christ the Redeemer	16631 Old McLellan Road	6121-00009-0
26.	011-236-337	Parcel "A" (Explanatory Plan 12335) Lot 1, Section 15, Township 8 NWD, Plan 7371 Except Plan LMP1427 and Plan BCP45365	Christ for the Nations Church 220(1)(h)/224(2)(f)	Same	19533 – 64 Avenue	8152-90017-5

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
27.	015-510-034	Lot 2, Section 12, Township 2, NWD, Plan 83959 (with the exempt portion shown hatched on the sketch attached hereto and except that 1,450 sq. ft. of improvements not used exclusively for church purposes)	Christ the Redeemer Anglican Church 220(1)(h)/224(2)(f)	Parish of Christ the Redeemer	16613 Bell Road	6121-01005-8
28.	026-317-371	Lot A Section 30 Township 8 Plan BCP18068 NWD (with the exempt portion shown hatched on the sketch attached hereto)	Christ Worship Centre 220(1)(h)/224(2)(f)	Same	17171 – 80 Avenue	8302-90008-4
29.	007-230-290	Lot A Except: Part Dedicated Road on Plan LMP45686; Section 28 Block 5 North Range 2 West NWD Plan 35924	Christian Science Society 220(1)(h)/224(2)(f)	Same	10207 – 132 Street	2280-90026-9
30.	009-021-795	Lot 24, Section 34, Township 2, NWD, Plan 29430	Church of Christ 220(1)(h)/224(2)(f)	Same	15048 – 92 Avenue	6341-23002-3
31.	005-834-228	Lot 61, Section 25, Block 5 North, Range 2 West, NWD, Plan 40870	Church of Jesus Christ of Latter Day Saints 220(1)(h)/224(2)(f)	President of the Lethbridge Stake of the Church of Jesus Christ of Latter-day Saints	10122 – 140 Street	2250-55002-5
32.	012-463-515	Lot “B” (S110393), Block 7, Section 14, Township 1, NWD, Plan 2015	Church of Jesus Christ of Latter-day Saints 220(1)(h)/224(2)(f)	President of the Lethbridge Stake of the Church of Jesus Christ of Latter-day Saints	15450 – 20 Avenue	5142-91006-0

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
33.	012-695-726	Lot 21, Plan 2378, Part NE1/4, S. 7, Township 2, NWD, Except S 33	Church of Jesus Christ of Latter Day Saints 220(1)(h)/224(2)(f)	President of the Lethbridge Stake of the Church of Jesus Christ of Latter-day Saints	6270 – 126 Street	6074-20002-6
34.	018-463-754 018-463-771	Lots 1 and 3, Section 30, Plan LMS1083, NWD	Church of Pentecost Canada, Vancouver District 220(1)(h)/224(2)(f)	Same	# 1 and #3 12318 - 84 Avenue	6302-98330-7 6302-98332-0
35.	006-127-444	Lot 12, Section 16, Township 8, NWD, Plan 59668 (with the exempt portion shown hatched on the sketch attached hereto)	Cloverdale Baptist Church 220(1)(h)/224(2)(f)	Same	18685 – 64 Avenue	8162-11002-1
36.	009-164-286	Parcel One, Section 9, Township 8, NWD, Reference Plan 76388	Cloverdale Bibleway Church & Christian Academy 220(1)(h)/224(2)(f)	Same	18603 – 60 Avenue	8093-00012-4
37.	010-806-261	Lot “E” Except: Firstly: Part subdivided by Plan 31439, Secondly: Part Subdivided by Plan 42035; Section 7, Township 8, NWD, Plan 19804	Cloverdale (Precious Blood) Catholic School 220(1)(l)/224(2)(h)	The Roman Catholic Archbishop of Vancouver	17511 – 59 Avenue	8071-94003-3
38.	005-367-123	Lot 77, Section 7, Township 8, NWD, Plan 55563 (except that 800 sq. ft. of improvements not used exclusively for church purposes)	Cloverdale United Church 220(1)(h)/224 (2) (f)	Trustees of the Congregation of the United Church of Canada	17575 – 58A Avenue	8071-63002-0

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
39.	013-210-611	North East 175 Feet by 200 Feet of Parcel "A" (Reference Plan 8680), Fractional North East Quarter Section 6, Township 2 having a frontage of 175 feet on Station Road and 200 feet on the North Boundary NWD (except that 600 sq. ft. of improvements not used exclusively for church purposes)	Colebrook United Church 220(1)(h)/224(2)(f)	Trustees of the Colebrook Pastoral Charge of the United Church of Canada	5441 - 125A Street	6064-97102-2
40.	008-399-204	Lot 1, Section 20, Township 2, Plan NW2629 NWD Strata	Community Church of Christ 220(1)(h)/224(2)(f)	Same	#101 - 13443 - 78 Avenue	6204-98041-5
41.	005-826-349	Lot "A", Except: Parcel 1 (Explanatory Plan 83197) Section 27, Township 2, NWD, Plan 73425	Cornerstone Montessori School 220(1)(l)/224(2)(h)	Same	14724 - 84 Avenue	6272-90003-X
42.	007-707-100	Parcel "One", Section 19, Township 1, NWD, Reference Plan 74588 (except that 425 sq. ft. of improvements not used exclusively for church purposes)	Crescent United Church 220(1)(h)/224(2)(f)	Same	2756 - 127 Street	5191-00034-1
43.	003-256-022	Lot 308, Section 34, Township 2, NWD, Plan 53710 (with the exempt portion shown hatched on the sketch attached hereto)	Danish Lutheran Church "Granly" 220(1)(h)/224(2)(f)	Same	9243 - 152 Street	6344-89959-1

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
44.	024-263-036	Lot 1, Section 18, Township 7, NWD, Plan LMP39629 (with the exempt portion shown hatched on the sketch attached hereto).	Emmanuel Evangelical Covenant Church 220(1)(h)/224(2)(f)	Same	17029 – 16 Avenue	7189-00012-4
45.	000-774-201 000-774-197 001-338-323	Lot 101, Section 15, Range 2, Plan 48381 NWD Lot 100, Section 15, Range 2, Plan 48381, NWD Lot 4, Section 15, Range 2, Plan 12404, NWD	Emmanuel Romanian Pentecostal Church 220(1)(h)/224(2)(f)	Same	13575 King George Highway 13585 & 13591 Binnie Lane (parking lots)	2150-75004-1 2150-74504-5 2150-03028-7
46.	023-304-880	Lot 11, Section 18, Township 2, NWD, Plan LMP26603	Faith Evangelical Lutheran Church 220(1)(h)/224(2)(f)	Same	7086 – 124 Street	6184-10012-9
47.	002-712-342	Lot 2, Block 5N, Section 17, Range 2W Plan 8343 NWD	Fatima Education Association 220(1)(h)/224(2)(f)	Same	10906 Larson Road	2170-01022-1
48.	024-880-001	Lot A Section 35 Township 2 NWD Plan LMP46216	Fleetwood Christian Reformed Church 220(1)(h)/224(2)(f)	Same	9165 – 160 Street	6351-90018-9

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
49.	010-764-615	Lot 4, Section 26, Township 2, NWD, Plan 2824 (with the exempt portion shown hatched on the sketch attached hereto)	Fleetwood Gospel Hall 220(1)(h)/224(2)(f)	The Trustees of the Congregation of the Fleetwood Gospel Hall	8725 – 158 Street	6264-03002-8
50.	019-116-063	Lot 1, Section 25, Township 2, NWD, Plan LMP20904 (with the exempt portion shown hatched on the sketch attached hereto and except that 250 sq. ft. of improvements not used exclusively for church purposes)	Fleetwood International Church 220(1)(h)/224(2)(f)	Same	8250 – 161 Street	6252-00043-7
51.	007-207-972	Parcel “A” Except: Firstly: Parcel 1 (By-law Plan 82111); Secondly: Parcel 2 (By-law Plan 82111) Thirdly: Lot 1 Plan LMP49509, Section 33, Township 2, NWD, Reference Plan 74177	Fraser Health Authority: Surrey Memorial Hospital 220 (i) (j)/224(2)(h)	Fraser Health Authority	13750 – 96 Avenue	6333-00005-X
52.	026-506-998	Lot 1, Section 33, Township 2, Plan BCP21117, NWD	Fraser Health Authority, Withdrawal Management Centre 220 (i) (k)/224(2)(h)	Fraser Health Authority	13740 – 94A Avenue	6333-00018-8

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
53.	001-857-789	Lot B, Section 9, Township 8, NWD, Part SW 1/4, Except Plan LMP918, (with the exempt portion shown hatched on the sketch attached hereto and except that 775 sq. ft. of improvements not used exclusively for church purposes)	Free Presbyterian Church in Cloverdale 220(1)(h)/224(2)(f)	Same	18790 – 58 Avenue	8092-91011-X
54.	004-915-291	Lot 127, Section 21, Block 5 North, Range 2 West, NWD, Plan 51205 (with the exempt portion shown hatched on the sketch attached hereto and except that 500 sq. ft. of improvements not used exclusively for church purposes)	Gateway Baptist Church 220(1)(h)/224(2)(f)	Same	13175 – 107 Avenue	2210-77602-8
55.	012-215-562 012-215-571	Lot 1 and Lot 2, Section 22, Range 2, Plan 79461 NWD	Ghausia International Foundation of Canada 220(1)(h)/224(2)(f)	Same	13560 – 105 A Avenue & 10528 – 135A Street (parking lot)	2220-00011-4 2220-01009-0
56.	006-513-123	Lot 13, Section 31, Township 8, Plan 42636 NWD, Part, S/W ¼	Gobind Marg Charitable Trust Society 220(1)(l)/224(2)(h)	Same	8820 – 168 Street	8312-12002-6
57.	013-974-734	Lot 1, Section 35, Range 2, NWD, Plan 81072, Except Plan Ref. NWP 88383	Grace Hanin Community Church 220(1)(h)/224(2)(f)	Same	9770 King George Highway	2350-00040-0

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
58.	017-456-843	Parcel A, District Lot 165, Group 2, NWD, Reference Plan LMP1474 (except that 1,125 sq. ft. of improvements not used exclusively for church purposes)	Gracepoint Community Church 220(1)(h)/224(2)(f)	BC Conference of M.B. Churches	3487 King George Hwy	5700-90009-9
59.	006-156-444	Lot 26, Section 26, Township 2, NWD, Plan 47194 (with the exempt portion shown hatched on the sketch attached hereto)	Greater Vancouver Assembly Hall of Jehovah's Witnesses 220(1)(h)/224(2)(f)	Same	15577 - 82 Avenue	6262-25002-5
60.	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 220(1)(h) / 224(2)(f)	Same	13181 - 96 Avenue	2331-92002-3
61.	009-102-175	Lot B Block 5N Section 33 Range 2W, NWD Plan 22344 NWD (with the exempt portion shown hatched on the sketch attached hereto)	Greek Orthodox Community of Surrey and Fraser Valley 220(1)(h) / 224(2)(f)	Same	9635 - 132 Street	2331-91002-9
62.	018-416-179	Lot 1, Section 33, Township 2, NWD, Plan LMP12024 (with the exempt portion shown hatched on the sketch attached hereto and except that 1,625 sq. ft. of improvements not used exclusively for church purposes)	Green Timbers Covenant Church 220(1)(h)/224(2)(f)	Same	14219 - 88 Avenue	6331-00016-1

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
63.	006-154-948	Lot 1, Except Part in Plan LMP7677, Section 36, Township 2, NWD, Plan 9543 (with the exempt portion shown hatched on the sketch attached hereto)	Guildford Church of the Nazarene 220(1)(h)/224(2)(f)	Same	9012 – 160 Street	6362-00023-7
64.	010-516-689	Section 28 Township 2 Plan 4217 NWD Lot W134'8, Part NE ¼ Except Plan LMP 13689	Gurdwara Nanaksar Satsang Sabha Society 220(1)(h)/224(2)(f)	Same	14210 – 88 Avenue	6284-07002-0
65.	017-751-586	Strata Lot 15, Section 10, Township 2, NWD, Strata Plan NWS3426 together with an interest in the common property in proportion to the unit entitlement of the Strata Lot as shown on Form 1	Guru Kabir Church & Prayer Hall 220(1)(h) / 224(2)(f)	Same	208 – 14770 – 64 Avenue	6103-98029-X
66.	018-339-361	Lot A, Section 18, Township 2, NWD, Plan LMP11269 (with the exempt portion shown hatched on the sketch attached hereto)	Guru Nanak Sikh Temple 220(1)(h) / 224(2)(f)	Same	7050 – 120 Street	6183-90019-9
67.	000-903-788	Lot 2 Block 1 Section 9 Township 8 NWD Plan 8746	Guru Teg Bahadur Welfare Society 220(1)(h) / 224(2)(f)	Same	5988 – 184 Street	8092-01005-5
68.	013-239-180	Parcel "D" (Explanatory Plan 7664), South West Quarter, Section 16, Township 7, NWD	Hazelmere United Church 220(1)(h)/224(2)(f)	Trustees of the Hazelmere United Church	1614 – 184 Street	7162-97106-4

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
69.	010-439-340	Lot 1 EXCEPT: The East 60 Feet; Section 19, Block 5 North, Range 1 West, NWD, Plan 19018 (except that 1,250 sq. ft. of improvements not used exclusively for church purposes)	Hindi Punjabi Frasersview Gospel Chapel 220(1)(h)/224(2)(f)	BC Conference of Mennonite Brethren Churches	14630 – 107A Avenue	1190-00028-3
70.	012-719-625 (Lot 1) 012-719-633 (Lot 2)	Lots 1 & 2, Block 2, District Lot 52, Group 2, NWD, Plan 2482	Holy Cross Catholic Church (Star of the Sea Parish) 220(1)(h)/224(2)(f)	Roman Catholic Archbishop of Vancouver, as represented by Star of the Sea Parish	12268 Beecher Street	5700-00116-0
71.	024-505-331	Lot A, Section 36, Township 2, NWD, Plan LMP42052	Holy Cross Regional High School 220(1)(l)/224(2)(h)	The Catholic Independent Schools of Vancouver Archdiocese	16193 – 88 Avenue	6362-90013-3
72.	014-034-492	Parcel "A" (Explanatory Plan 12535) of Lot 1, Plan 6002 and of Lot 3, Block "A", Plan 4269, Section 14, Block 5 North, Range 2 West, Except: Part on Plan with By-law filed 61817, NWD	Holy Cross Ukrainian Catholic Church 220(1)(h)/224(2)(f)	The Ukrainian Catholic Eparchy of New Westminster	13753 – 108 Avenue	2140-00020-1
73.	023-315-199	Section 19 Township 2 Plan Ref LMP 2678 NWD Parcel A Plan Ref LMP 26788 Previously Lots 1 and 2 PL 13889 (except that 480 sq. ft. used as a caretaker residence)	Holy Satsang Foundation 220(1)(h)/224(2)(f)	Same	7990 –123A Street	6193-90006-8

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
74.	002-826-321	Lot 4, Section 19, Township 2 NWD Plan 17466	Holy Satsang Foundation 220(1)(h)/224(2)(f)	Amarjit K. Senher, Avtar S. Sendher and Parmjit S. Sohal (Trustees of the church)	7975 -123A Street	6193-03008-6
75.	003-437-256	Lot "A" (W23431), Except: Part Dedicated Road on Plan BCP1285, Section 15, Township 2, NWD, Plan 64193 (with the exempt portion shown hatched on the sketch attached hereto)	Iglesia Ni Cristo (Church of Christ) 220(1)(h)/224(2)(f)	Same	15145 - 68 Avenue	6154-90005-3
76.	023-624-515	Lot 13, Section 29, Township 2, Plan LMS2501, NWD	Islamic Academy of Canada 220(1)(h) / 224(2)(f)	Same	#113 - 8299 - 129 Street	6292-98267-1
77.	026-605-104	Lot 1 Section 6 Range 1 Plan BCP 22433 NWD	Islamic Heritage Society (Iqra Islamic School) 220(1)(l)/224(2)(h)	Same	14590 - 116A Avenue	1060-00001-5
78.	010-087-117	Parcel "4" (Reference Plan 16904), Lots 2 and 3, Section 28, Block 5 North, Range 2 West, NWD, Plan 15418	Jesus Christ, The Name Above Every Name Inc. 220(1)(h)/224(2)(f)	The Kingdom of Jesus Christ, The Name Above Every Name Inc.	13055 Old Yale Road	2280-03022-6

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
79.	000-709-760	Lot 3 Except: Firstly: West 231 feet, Secondly: Parcel "V" (By-law Plan 39734) and Thirdly: Parcel "A" (By-law Plan 68239), Section 33, Block 5 North, Range 1 West, NWD, Plan 8137	Johnston Heights Evangelical Free Church 220 (1)(h) / 224(2)(f)	Same	15245 – 96 Avenue	1330-02006-6
80.	011-278-901	West 231 feet Lot 3, Except: Parcel "L" (By-law Plan 39734); Section 33, Block 5 North, Range 1 West, NWD, Plan 8137	Johnston Heights Evangelical Free Church 220(1)(h)/224(2)(f)	Same	9612 – 152 Street	1330-02004-2
81.	019-184-697	Lot 4 Section 6 Township 9 Plan LMP 22110 NWD (with the exempt portion shown hatched on the sketch attached hereto).	Korean Central Presbyterian Church 220(1)(h)/224(2)(f)	Same	10117 – 176 Street	9064-03003-0
82.	011-131-471	Lot "A" Except: Firstly: Parcel "One" (By-law Plan 50571); Secondly: Part on SRW Plan 28411 Block 16, Section 22, Block 5 North, Range 1 West, NWD, Plan 4704 (with the exempt portion shown hatched on the sketch attached hereto)	Kwanglim Methodist Church in Canada 220(1)(h)/224(2)(f)	Same	15688 – 106A Avenue 15678 – 106A Avenue	1220-90012-6
83.	010-508-317	Lot 21, Section 31, Township 8, NWD Plan 19576 (with the exempt portion shown hatched on the sketch attached hereto)	Lam Ty Ni (Lumbini) Buddhist Temple 220(1)(h)/224(2)(f)	Same	16837 - 94A Avenue	8313-20002-9

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
84.	005-289-513	Lot 159, Section 31, Block 5 North, Range 2 West, NWD, Plan 54987 (except that 900 sq. ft. of improvements not used exclusively for church purposes)	Living Hope Christian Fellowship 220(1)(h)/224(2)(f)	Mennonite Church BC	12246 – 100 Avenue	2310-80802-7
85.	004-951-131	Lot 134, Except: Part Subdivided by Plan 40698, Section 31, Block 5 North, Range 2 West, NWD, Plan 40170	Living Hope Christian Fellowship 220(1)(h)/224(2)(f)	Mennonite Church BC	12265 – 99A Avenue	2310-78303-1
86.	014-461-170 014-461-188	Strata Lot 21 and Strata Lot 22, Section 25, Township 2, NWD, Strata Plan NW2938, together with an interest in the common property in proportion to the unit entitlement of the Strata Lot as shown on Form 1	Ma'Aunatal Islam Association of BC - Fleetwood Islamic Prayer Facility 220(1)(h) / 224(2)(f)	Same	#209 and #210 – 8462 – 162 Street	6253-98021-X 6253-98022-1
87.	009-735-151	Lot 99 Except Parcel "Q" (By-law Plan 76106), Section 22, Block 5 North, Range 2 West, NWD, Plan 12661 (except for that 225 sq. ft. portion of the building used as living quarters)	Manawmaya Theravada Buddhist Society Inc. 220(1)(h)/224(2)(f)	Same	13260 – 108 Avenue	2220-74002-X
88.	018-698-727	Lot 4, Section 31, Township 2, NWD, Plan LMP15632	Maranatha Canadian Reformed Church 220(1)(h)/224(2)(f)	Same	12300 – 92 Avenue	6312-03009-X

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
89.	011-041-765	Lot 17, Section 34, Block 5 North, Range 2 West, NWD, Plan 6707	Masjid Al Noor "Mosque of Lights" 220(1)(h) / 224(2)(f)	Same	13526 – 98A Avenue	2340-16002-9
90.	018-895-557	Lot 1, Section 15, Township 1, NWD, Plan LMP18340	Mount Olive Lutheran Church 220(1)(h) / 224(2)(f)	Same	2350 – 148 Street	5150-00024-3
91.	003-102-963	Lot B Block 127 Section PM Plan 12508 NWD	Muslim Education & Welfare Foundation of Canada 220(1)(h) / 224(2)(f)	Same	14136 Grosvenor Road	4000-91026-7
92.	018-463-924	Strata Lot 18, Section 30, Township 2, NWD, Strata Plan LMS1083 together with an interest in the common property in proportion to the unit entitlement of the Strata Lot as shown on Form 1 or V, as appropriate	Namdhari Sangat Canada Society (Meditation and Religious Service Centre) 220(1)(h) / 224(2)(f)	Same	#18 – 12318 – 84 Avenue	6302-98347-2
93.	017-136-733	Lot 7, Section 32, Township 2, NWD, Plan NWP88116 (with the exempt portion shown hatched on the sketch attached hereto)	New Life Ministries 220(1)(h) / 224(2)(f)	Pentecostal Assemblies of Canada	8868 – 128 Street	6322-06003-X

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
94.	016-338-413	Strata Lot 23, NW Section 30, Township 2, NWD, Strata Plan NW3195 together with an interest in the common property in proportion to the unit entitlement of the Strata Lot as shown on Form 1	Newton Christian Assembly 220(1)(h) / 224(2)(f)	Same	#23 – 8528 – 123 Street	6303-98055-7
95.	009-506-837	Lot "B", Section 22, Township 2, NWD, Plan 11349	Newton Fellowship Baptist Church 220(1)(h)/224(2)(f)	Same	7328 – 144 Street	6222-91002-6
96.	008-605-343	Lot 3, Block 5N, Section 15, Range 2W, Plan 9938, except that 1,000 sq. ft. portion of the building used as living quarters.	Nichiren Shoshu Temple 220(1)(h)/224(2)(f)	Same	13579 Bentley Road	2150-002024-5
97.	003-743-241	Lot 1, Section 32, Township 2, NWD, Plan 66067	North Surrey Gospel Chapel 220(1)(h) / 224(2)(f)	Same	13044 - 96 Avenue	6323-00013-1
98.	023-868-562	Lot 1, Section 35, Township 2, NWD, Plan LMP34541 (with the exempt portion shown hatched on the sketch attached hereto and except that 675 sq. ft. of improvements not used exclusively for church purposes)	Northwood United Church 220(1)(h) / 224(2)(f)	The United Church of Canada	8855 – 156 Street	6359-00025-8

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
99.	005-654-467	Lot 15, Section 15, Township 1, NWD, Plan 58404 (with the exempt portion shown hatched on the sketch attached hereto).	Ocean Park Congregation of Jehovah's Witnesses 220(1)(h) / 224(2)(f)	Same	14832 – 24 Avenue	5150-14004-1
100.	025-798-421	Lot 1, Section 6, Township 9, Plan BCP8062, NWD, except Plan BCP 11386	Pacific Academy High School 220(1)(l) / 224(2)(h)	Pacific Pentecostal Education and Communication Society	10238 – 168 Street	9063-00018-2
101.	001-983-521	Lot 9, Except: Part subdivided by Plan 70047; Section 5, Township 8, NWD, Plan 10274	Pacific Community Church 220(1)(h) / 224(2)(f)	Christian Missionary Alliance – Canadian Pacific District – Pacific Community Church	5337 – 180 Street	8053-08001-7
102.	011-164-832	West Half of the North Half Lot 1 Except: Firstly: Parcel A (By-law Plan 84207), Secondly: Part Dedicated Road on Plan LMP40357, Section 36, Township 2, NWD, Plan 5790 (except that 2,525 sq. ft. of improvements not used exclusively for church purposes)	Parkland Fellowship Baptist Church 220(1)(h) / 224(2)(f)	Same	9574 – 160 Street	6363-00004-X
103.	012-463-485	Lot 17 Except: South 33 Feet, Block 2, Section 14, Township 1 NWD Plan 2015	Peace Arch Hospital Foundation 220 (1) (k)	Same	15562 – 17 Avenue	5142-16006-X

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
104.	009-265-279 010-273-476 012-463-302 002-371-987 009-265-406	Lot 2 Except: Part dedicated Road on Plan LMP1046, Section 14, Township 1, NWD Plan 21133 (previously Lots 1 and 2, Plan 21133, Lots 3 and 4, Plan 23733 and Lot 2, Plan 2015 all of Section 14, Township 1, NWD	Peace Arch Hospital foundation 224(2)(h)	Same	1627 – 156 Street	5142-00052-3
105.	004-706-994	Lot 4 Section 14 Township 1, NWD, Plan 14639	Peace Arch Hospital Foundation 224(2)(h)	Same	1661 – 156 Street	5142-03014-X
106.	008-582-505	Lot 3, Section 14, Township 1, NWD, Plan 14639	Peace Arch Hospital Foundation 224(2)(h)	Same	1673 – 156 Street	5142-02012-1
107.	009-966-994	Lot 2, Section 14, Township 1, NWD, Plan 14639	Peace Arch Hospital Foundation 224(2)(h)	Same	1687 – 156 Street	5142-01018-8
108.	009-608-915	Lot 1, Section 14, Township 1, NWD, Plan 14639	Peace Arch Hospital Foundation 224(2)(h)	Same	1697 – 156 Street	5142-00016-X
109.	023-265-281	Lot 1, Section 22, Township 1, NWD, Plan LMP26024	Peace Portal Alliance Church 220(1)(h)/224(2)(f)	Same	15128 – 27B Avenue	5221-00022-2

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
110.	024-047-236	Lot 9 Section 17 Range 2 Plan LMS3109 NWD Section Strata, Strata Lot 10, Plan LMS3109, Section 17, Range 2, NWD., together with an interest in the common property in proportion to the unit entitlement of the Strata Lot as shown on Form 1	Pentecostal Assemblies of Canada (Surrey Christian Life Assembly) 220(1)(h)/224(2)(f)	Same	109 & 110 – 12332 Patullo Place	2170-98010-6
111.	023-440-554	Lot 1, Section 19, Block 5 North, Range 1 West, NWD, Plan LMP28609	People's Full Gospel Church 220(1)(h)/224(2)(f)	Same	14456 – 104A Avenue	1190-00038-6
112.	011-294-841	North 134 Feet Lot "B" Except: Firstly: Part subdivided by Plan 40114, Secondly: Parcel 2 (By-law Plan 49022); Section 32, Township 2, NWD, Plan 6436	Philadelphia Church of Vancouver Society 220(1)(h)/224(2)(f)	Same	9135 – 132 Street	6322-91005-X
113.	011-564-083	East 117 Feet of Lot 11, Section 33, Township 8, NWD, Plan 342 (with the exempt portion shown hatched on the sketch attached hereto)	Port Kells Congregational Christian Church 220(1)(h)/224(2)(f)	Same	19131 – 88 Avenue	8331-10004-9
114.	005-290-911	Parcel "A", Section 7, Township 8, NWD, Reference Plan 55276 (with the exempt portion shown hatched on the sketch attached hereto)	Precious Blood Parish 220(1)(h)/224(2)(f)	Roman Catholic Archbishop of Vancouver (Precious Blood Parish)	17475 – 59 Avenue	8071-90036-9

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
115.	009-004-629	Lot 21, Section 15, Township 2, Plan 28794, NWD except Plan part dedicated road on Plan 24054 (with the exempt portion shown hatched on the sketch attached hereto)	Punjabi Masihi Church Society 220(1)(h)/224(2)(f)	The Pentecostal Assemblies of Canada	14488 – 72 Avenue	6153-20002-3
116.	009-492-836	Lot 16, Except: Parcel “A” (By-law Plan 62482); Section 14, Township 2, NWD, Plan 11278	Relate Christian Church 220(1)(h)/224(2)(f)	Same	6788 – 152 Street	6142-15002-7
117.	007-437-374	North Half Lot 9 Except: Part on Statutory Right-of-Way Plan 82560, North West Quarter, Section 4, Township 8, NWD, Plan 1457, (with the exempt portion shown hatched on the sketch attached hereto).	Relevant Schools Society 220(1)(l)/224(2)(h)	Same	18620 – 56 Avenue	8043-08004-5
118.	023-859-768	Lot 1, Section 23, Block 5 North, Range 2 West, NWD, Plan LMP34549 (with the exempt portion shown hatched on the sketch attached hereto)	Roman Catholic Archbishop of Vancouver (Our Lady of Good Counsel Church and School) 220(1)(h)/224(2)(f)	Same	10460 – 139 Street	2237-00026-8
119.	027-214-303	Lot 1 Block 5 North Range 2 West, NWD, Plan BCP32461 (with the exempt portion shown hatched on the sketch attached hereto)	Satnam Education Society – Khalsa School 220(1)(l)/224(2)(h)	Same	10677 – 124 Street	2190-00018-X

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
120.	017-931-088	Parcel A Except: Part Road on Plan LMP12032, Section 18, Township 2, NWD, Plan LMP6095	Satnam Education Society - Khalsa School 220(1)(l)/224(2)(h)	Same	6933 – 124 Street	6183-90018-7
121.	001-563-335	The South 72.4 Feet of the North Half of Lot 12, Section 18, Township 2 NWD, Plan 1692	Satnam Education Society - Khalsa School (Kindergarten) 220(1)(l)/224(2)(h)	Same	6962 – 124 Street	6184-11004-4
122.	004-713-311	Lot 224, Section 15, Township 1, NWD, Plan 58294 (except that 650 sq. ft. of improvements not used exclusively for church purposes)	Seaview Pentecostal Assembly 220(1)(h)/224(2)(f)	Same	14633 – 16 Avenue	5152-87302-3
123.	000-809-853	Lot 9 Except: Part Subdivided by Plan 86708; North East Quarter, Section 29, Township 2, NWD, Plan 5488	Seventh-Day Adventist Church (BC Conference) 220(1)(h)/224(2)(f)	Same	8520 – 132 Street	6294-08005-8
124.	017-397-391	Strata Lot 12, Section 30, Township 2, NWD, Part NW ¹ / 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. 220(1)(h) / 224(2)(f)	Same	#12 – 8473 – 124 th Street	6303-98067-3

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
125.	018-564-585 018-564-593	Lot 10 and 11, Section 20, Township 2, Plan LMS 1181, NWD	Shri Durga Bhameshwari Mandir Society 220 (1)(h)/224(2)(f)	Same	Units 210 and 211 – 7750 – 128 Street	6203-98094-8 6203-98095-X
126.	024-355-593	Lot A Section 4 Township 8 NWD Plan LMP40501	Sonrise Full Gospel Church 220(1)(h)/224(2)(f)	Same	5588 – 188 Street	8044-90003-2
127.	007-482-400	Lot “B”, Section 8, Township 8, NWD, Plan 14117	Southdale Manor 220(1)(i)/224(2)(h)	Senior Citizens Housing of South Surrey	5956 – 176A Street	8082-91010-0
128.	027-069-966	Lot 1, Section 24, Township 1, NWD, Plan BCP30059	Southridge School 220(1)(l)/224(2)(h)	South Surrey Independent School Society	2656 – 160 Street	5249-00025-3
129.	002-682-915	Lot 198, Section 32, Block 5 North, Range 2 West, NWD, Plan 61060 (except that 625 sq. ft. of improvements not used exclusively for church purposes)	Southside Community Church 220(1)(h)/224(2)(f)	Same	12642 – 100 Avenue	2320 – 84702-9
130.	005-737-061 005-737-036	Lot 52, Except: Part dedicated road on Plan LMP47874, Section 29, Township 2, NWD, Plan 59251 Lot 51 Except Part dedicated road on Plan LMP 47874, Section 29, Township 2, Plan 59251 (with the exempt portion shown hatched on the sketch attached hereto)	Sri Guru Singh Sabha Gurdwara Association 220(1)(h)/224(2)(f)	Same	8115 – 132 Street 8135 – 132 Street	6292-50504-2 6292-50002-0

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
131.	002-582-732	Lot 14 Except: Firstly: part on Statutory Right of Way Plan 28411 and Secondly, part dedicated Road on Plan LMP33786, Section 26, Block 5 North, Range 1 West, NWD, Plan 1670 (except the 2,713 sq. ft. manse as shown on the sketch attached hereto)	St. Andrew Kim Catholic Parish 220(1)(h)/224(2)(f)	The Roman Catholic Archbishop of Vancouver	10222 – 161 Street	1260-13002-2
132.	018-749-666	Lot 1, Section 18, Township 2, NWD, Plan LMP16349 (with the exempt portion shown hatched on the sketch attached hereto)	St. Andrews – Newton Presbyterian Church 220(1)(h)/224(2)(f)	Same	7147 – 124 Street	6183-00041-3
133.	005-100-364	Lot 37, Section 17, Township 2, NWD, Plan 53238 (with the exempt portion shown hatched on the sketch attached hereto)	St. Bernadette Roman Catholic Church & School 220(1)(h)&(l)/224(2)(f)&(h)	Roman Catholic Archdiocese of Vancouver	6543 – 132 Street	6172-36002-4
134.	010-610-227	Lot 18, Block A, Range 2, Plan 4269, NWS Section 13&14, except Plan EP 14094, S 7' & Plan 78628 (with the exempt portion shown hatched on the sketch attached hereto)	St. George's Coptic Orthodox Church 220(1)(h)/224(2)(f)	Coptic Orthodox Patriarchate/St. George's Coptic Orthodox Church	13905 – 108 Avenue	2130-17007-9

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
135.	023-266-635	Lot A, Section 17 and 20, Block 5 North, Range 2 West, NWD, Plan LMP25593 (exempt portion shown hatched on the sketch attached hereto and except that 2,200 sq. ft. of improvements not used exclusively for church purposes)	St. Helen's Anglican Church & Hall 220(1)(h)/224(2)(f)	Synod of the Diocese of New Westminster	10787 – 128 Street	2170-90015-9
136.	002-436-451	Lot 1, Section 30, Block 5 North, Range 1 West, NWD, Plan 70402, (with the exempt portion shown hatched on the sketch attached hereto).	St. Luke Lutheran Church 220(1)(h)/224(2)(f)	Same	10167 – 148 Street	1300-00001-6
137.	009-306-056	Lot 6, Section 17, Township 1, NWD, Plan 23154, (with the exempt portion shown hatched on the sketch attached hereto).	St. Mark's Anglican Church 220(1)(h)/224(2)(f)	Parish of St. Mark, Ocean Park	12953 – 20 Avenue	5173-04010-5
138.	027-104-419	Lot 9 Block 5N Section 20 Range 2W Plan BCP 30641 NWD	St. Mary's Coptic Orthodox Church 220(1)(h)/224(2)(f)	Same	12469 – 104 Avenue	2200-08015-3

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
139.	017-147-759 010-196-200	Lot 24 Section 36 Township 2 Plan 43841 NWD Part SW ¼, except plan part in part LMP 10268 (with the exempt portion shown hatched on the sketch attached hereto) and Lot 1 Section 36 Township 2 Plan 16185 NWD Part SW ¼ except plan part in part LMP 10268	St. Matthew's Parish 220(1)(h)&(l)/224(2)(f)&(h)	Roman Catholic Archbishop of Vancouver	16079 & 16111 – 88 th Avenue	6362-23002-4 6362-00010-9
140.	028-973-755	Lot 29 Section 8 Township 2 Plan BCP51638 NWD (with the exempt portion shown hatched on the sketch attached hereto and except that 775 sq. ft. of improvements not used exclusively for church purposes)	St. Michaels Anglican Church 220(1)(h)/224(2)(f)	Synod of the Diocese of New Westminster	12996 – 60 Avenue	6082-28005-2
141.	011-441-135	Lot 1, Section 28, Township 8, NWD, Plan 9828 (with the exempt portion shown hatched on the sketch attached hereto)	St. Nicolae Romanian Orthodox Church 220(1)(h)/224(2)(f)	Same	8679 Harvie Road	8283-00004-4
142.	023-211-351	Parcel 1, Section 33, Township 8, NWD, Plan LMP25295	St. Oswald's Anglican Church 220(1)(g)&(h)/224 (2)(f)	The Synod of the Diocese of New Westminster	19016 – 96 Avenue	8334-00020-0

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
143.	001-941-607	Lot 24, Legal Subdivision 16, Section 15, Township 1, NWD, Plan 69917(with the exempt portion shown hatched on the sketch attached hereto).	Star of the Sea School and Good Shepherd Church 220(1)(h)&(l)/224(2)(f)&(h)	Roman Catholic Archbishop of Vancouver	15024 – 24 Avenue	5150-23001-7
144.	023-212-004	Lot A, Section 23, Township 1, NWD, Plan LMP25229, (with the exempt portion shown hatched on the sketch attached hereto)	Sunnyside United Church 220(1)(h)/224(2)(f)	Same	15639 – 24 Avenue	5230-90062-3
145.	023-851-112	Lot 2 Section 2 Township 1 Plan LMP 34503 NWD (with the exempt portion shown hatched on the sketch attached hereto)	Sunnyside Villas Society 220(1)(i)/224(2)(h)	Same	15008 – 26 Avenue	5221-01012-4
146.	004-409-116	Lot 228, Except: Parcel “A” (By-law Plan 63717), Section 8, Township 2, NWD, Plan 59712 (with the exempt portion shown hatched on the sketch attached hereto)	Sunshine Hills Congregation of Jehovah’s Witnesses 220(1)(h)/224(2)(f)	Same	13095 – 60 Avenue	6083-87702-7
147.	012-637-394	South Half, Lot 3, EXCEPT: Part Road on Plan 85140, Section 7, Township 2, NWD, Plan 2365 (with the exempt portion shown hatched on the sketch attached hereto)	Sunshine Ridge Baptist Church 220(1)(h)/224(2)(f)	Same	6230 – 120 Street	6073-02004-1

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
148.	003-216-772	Lot 1, Section 32, Township 2, NWD, Plan 62948 (except that 1,600 sq. ft. of improvements not used exclusively for church purposes)	Surrey Alliance Church 220(1)(h)/224(2)(f)	Same	13474 – 96 Avenue	6324-00028-X
149.	013-238-868	North 132 Feet of Parcel “B” (Reference Plan 2623) of the North West Quarter, Section 25, Township 2, NWD	Surrey Chinese Baptist Church 220(1)(h)/224(2)(f)	Same	8590 – 160 Street	6253-97108-6
150.	025-984-128	Lot 1, Section 16, Plan BCP 12182, NWD	Surrey Christian Alliance Church 220(1)(h)/224(2)(f)	Christian and Missionary Alliance, Canadian Pacific District	15421 – 110 Avenue	1164-00011-1
151.	016-713-524	Lot 11, Section 35, Township 2, NWD, Plan 86633	Surrey Christian School Society 220(1)(l)/224(2)(h)	Same	15353 – 92 Avenue	6353-10011-5
152.	023-431-229	Parcel A Except Part Dedicated Road on Plan LMP29634 Section 36, Township 2, NWD, Plan LMP28227	Surrey Christian School Society– Middle Campus 220(1)(l)/224(2)(h)	Same	8888 – 162 Street	6362-90012-1
153.	027-255-018	Lot 2 Section 36 Township 2 Plan BCP 32467 NWD	Surrey Christian School Society - All-Weather Playing Field 224(2)(h)	Same	8920 – 162 Street	6362-01035-8

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
154.	002-248-646	Lot 55, Section 7, Township 8, NWD, Plan 39855 (with the exempt portion shown hatched on the sketch attached hereto)	Surrey Covenant Reformed Church 220(1)(h)/224(2)(f)	Same	17400 – 60 Avenue	8071-52503-0
155.	011-432-641	Lot 23 Except: Part subdivided by Plan 26970, Section 31, Block 5 North, Range 2 West, NWD, Plan 9373 (with the exempt portion shown hatched on the sketch attached hereto)	Surrey Free Methodist Church 220(1)(h)/224(2)(f)	Same	12371 – 96 Avenue	2310-22002-4
156.	010-627-537	Lot 1, Block 9, Section 18, Block 5 North, Range 1 West, NWD, Plan 1701	Surrey Grace Community Church 220(1)(h)/224(2)(f)	Same	14618 – 110 Avenue	1181-00002-6
157.	010-627-545	Lot 2, Block 9, Section 18, Block 5 North, Range 1 West, NWD, Plan 1701	Surrey Grace Community Church 220(1)(h)/224(2)(f)	Same	14624 – 110 Avenue	1181-01002-0
158.	026-247-399	Lot A, Section 26, Township 2, NWD, Plan BCP 16894	Surrey Korean Presbyterian Church 220(1)(h)/224(2)(f)	Same	15964 – 88 Avenue	6264-90007-2

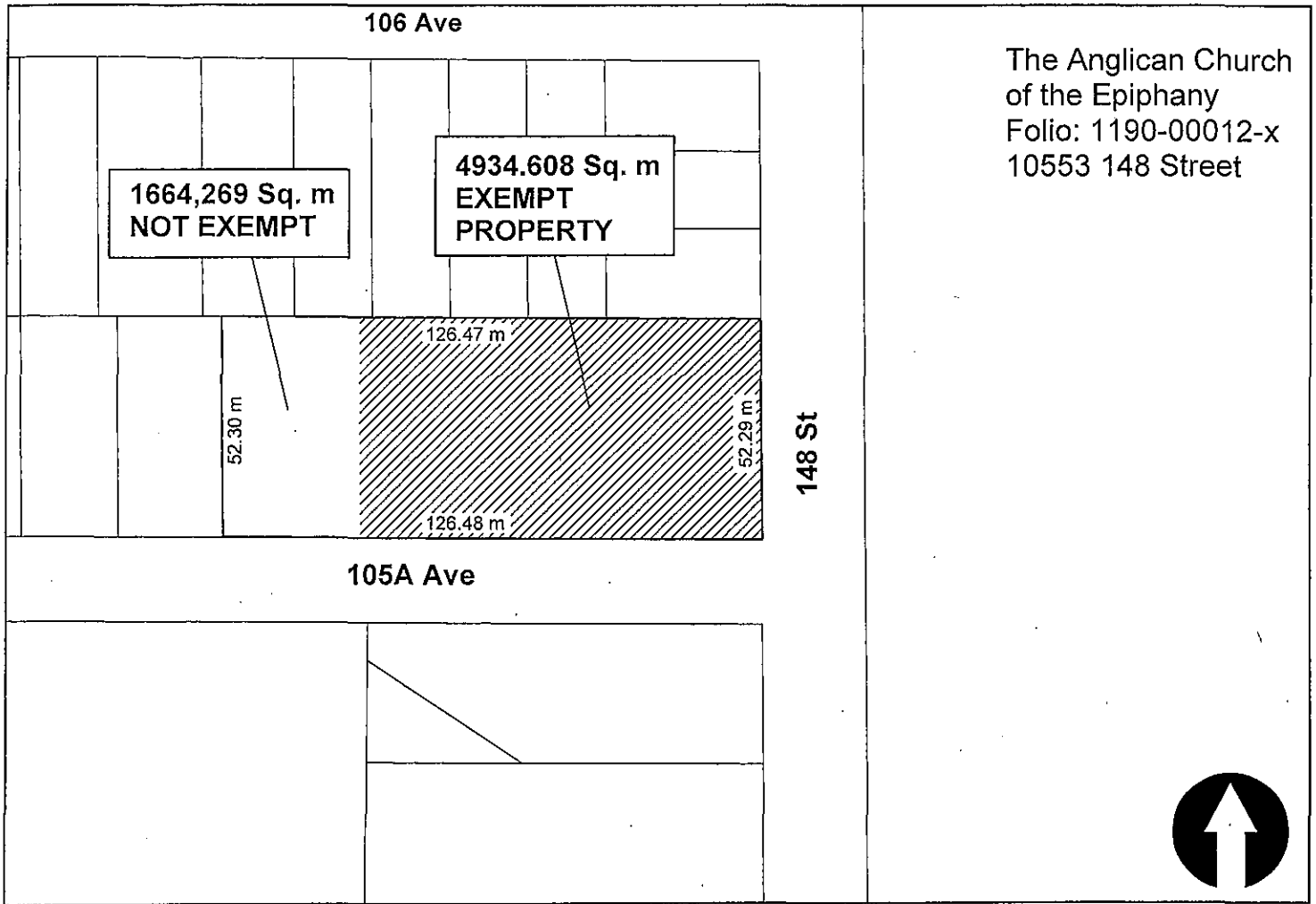
	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
159.	026-561-867 026-561-875 026-561-883 026-561-891 026-561-905 026-561-913 026-561-921 026-561-930 026-561-948 026-561-956	Strata Lots 15, 16, 17, 18, 19, 20, 21, 22, 23 and 24, all of Section 20, Township 2, Plan BCS1684 NWD together with an interest in the common property in proportion to the unit entitlement of the Strata Lot as shown on Form V	Surrey Muslim School 220(1)(h) / 224(2)(f)	BC Muslim Association	#115 – #124, 7475 – 135 Street	6201-98089-1 6201-98090-8 6201-98091-X 6201-98092-1 6201-98093-3 6201-98094-5 6201-98095-7 6201-98096-9 6201-98097-0 6201-98098-2
160.	026-420-325	Lot 1, Township 8, Plan BCP19721, NWD, Section 19 & 30	Surrey Pentecostal Assembly 220(1)(h)/224(2)(f)	Same	16870 – 80 Avenue	8302-00030-9
161.	011-392-509	Parcel A (Explanatory Plan 13691) Lot 4, Section 14, Block 5 North, Range 2 West, NWD, Plan 5392 (with the exempt portion shown hatched on the sketch attached hereto)	Surrey Vietnamese Alliance Church 220(1)(h)/224(2)(f)	Christian & Missionary Alliance-Canadia Pacific District	13815 Grosvenor Road	2140-90008-X
162.	011-392-533	Parcel A (Explanatory Plan 11016) Lot 3, Section 14, Block 5 North, Range 2 West, NWD, Plan 5392	Surrey Vietnamese Alliance Church 220(1)(h)/224(2)(f)	Christian & Missionary Alliance-Canadia Pacific District	13821 Grosvenor Road	2140-90004-2
163.	002-220-440	Lot D, Section 33 Range 2 Plan 22620 NWD Part SE1/4	The Church in Surrey 220(1)(h)/224(2)(f)	Same	13165 – 96 Avenue	2331-93002-8

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
164.	004-586-069	That 5.2 hectare portion of Lot 15, Section 27, Township 8, Plan 33498, NWD, (with the exempt portion shown hatched on the sketch attached hereto)	Tong Do Sa Buddhist Temple Chogye Order Korea (Seu Kwang Sa Buddhist Temple Society) 220(1)(h)/224(2)(f)	Tong Do Sa Buddhist Temple Chogye Order Korea	8425 – 196 Street	8273-14002-7
165.	008-783-497	Lot 33, Section 22, Range 1, Plan 25315, NWD	Tynehead Park Congregation of Jehovah's Witnesses 220(1)(h)/224(2)(f)	Same	10446 – 157 Street	1220-32002-X
166.	011-384-417	Lot 56, Section 22, Block 5 North, Range 2 West, NWD, Plan 9117 (with the exempt portion shown hatched on the sketch attached hereto)	Ukrainian Orthodox Church of St. Mary 220(1)(h)/224(2)(f)	The Trustees of the Whalley Congregation of the Ukrainian-Greek Orthodox Church	10765 – 135A Street	2220-52502-8
167.	009-179-011	Lot 95 Except: Firstly: Part on Reference Plan 31517 and Secondly: Parcel "G" (By-law Plan 76106), Section 22, Block 5 North, Range 2 West, NWD, Plan 9117	Ukrainian Orthodox Church of St. Mary (Church Hall) 220(1)(h)/224(2)(f)	The Trustees of the Whalley Congregation of the Ukrainian-Greek Orthodox Church	13512 – 108 Avenue	2220-72006-8
168.	011-418-133 011-418-192	Lots 1 and 4, Block 21, Section 15, Range 2, Plan 9187, NWD	Vancouver Chinese Zion Church 220(1)(h)/224(2)(f)	Same	13551 King George Highway and 13546 Bentley Road (parking lot)	2154-00002-2 2150-03014-7

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
169.	000-643-408	Lot 27, Except Firstly: Parcel "T" (Bylaw Plan 68239); Secondly: Part subdivided by Plan 83273, Section 35, Township 2, NWD, Plan 31091	Vancouver Christadelphian Ecclesia 220(1)(h)/224(2)(f)	Same	15582 – 96 Avenue	6353-26022-2
170.	005-730-171 005-730-155	Strata Lots 20 and 21, Section 29, Block 5, North Range 1 West, NWD Strata Plan NW 2493	Vancouver Global Mission Church 220(1)(h)/224(2)(f)	Same	#110 and 111 – 14914 – 104 Avenue	1290-98205-3 1290-98206-5
171.	000-917-354	Lot 36, Block 25, Section 25, Range 2, Plan 16376, NWD	Vancouver New Life Church 220(1)(h)/224(2)(f)	Same	10370 – 143A Avenue	2250-020024-3
172.	000-904-961	Lot 6, Block 25, Section 25, Range 2, Plan 16376, NWD	Vancouver New Life Church 220(1)(h)/224(2)(f)	Same	10381 – 144 Street	2250-05018-1
173.	000-917-346	Lot 3, Block 25, Section 25, Range 2, Plan 16376, NWD	Vancouver New Life Church 220(1)(h)/224(2)(f)	Same	14370 – 104 Avenue	2250-01030-4
174.	024-619-680	Lot B, Section 28, Township 2, NWD Plan LMP43799 (with the exempt portion shown hatched on the sketch attached hereto).	Vedic Hindu Cultural Society of BC 220(1)(h)/224(2)(f)	Same	8321 – 140 Street	6282-91003-1

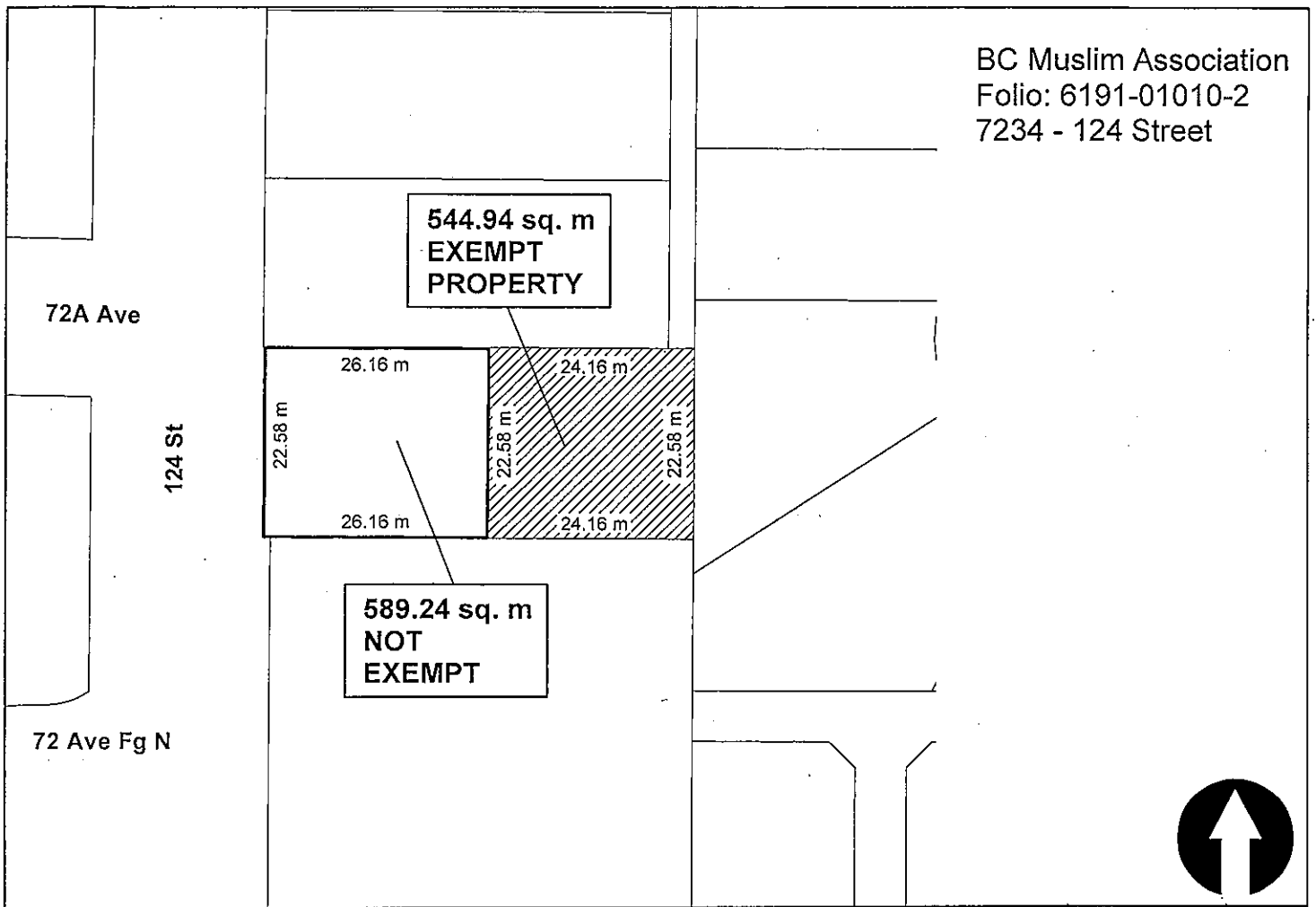
	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
175.	025-581-511	Lot 7, Section 7, Township 8, Plan BCP 3568 NWD (except that 600 sq. ft. of improvements not used exclusively for church purposes)	Westwinds Community Church 220(1)(h)/224(2)(f)	Same	6331 – 176 Street	8074-06013-5
176.	023-642-467	Lot 1, Section 28, Block 5 North, Range 2 West, NWD, Plan LMP31197	Whalley Presbyterian Church 220(1)(h)/224(2)(f)	Trustees of the Congregation of Whalley Presbyterian Church	13062 – 104 Avenue	2280-00056-8
177.	010-307-338	Lot 2, Section 16, Township 1, NWD, Plan 77224 (except that 500 sq. ft. of improvements not used exclusively for church purposes)	White Rock Baptist Church 220(1)(h)/224(2)(f)	Same	1657 – 140 Street	5162-01009-1
178.	005-833-604	Lot 17, Except: Part Road on Plan LMP14973, Section 15, Township 1, NWD, Plan 59913	White Rock Christian Academy 220(1)(l)/224(2)(h)	Same	2265 – 152 Street	5150-16002-7
179.	000-777-331	Lot 24 Section 23 Township 1 Plan NWS1945 NWD together with an interest in the common property in proportion to the unit entitlement of the Strata Lot as shown on Form 1 or V, as appropriate	White Rock Muslim Association 220(1)(h)/224(2)(f)	Same	#24 – 15531 – 24 Avenue	5230-98032-1

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
180.	009-555-595	Lot 1, Block 30, Section 14, Township 1, Plan 11645, NWD, Part SW ¼, except Plan Part Road on Plan BCP 23492, except that 2,422 sq. ft. portion of the second floor of the building used for residential accommodation	White Rock Seventh-Day Adventist Church 220(1)(h)/224(2)(f)	The British Columbia Association of Seventh Day Adventists	14615 – 16 Avenue	5152-00000-3
181.	012-531-715	Lot 44 Section 8 Township 8 Plan 2107 NWD Part SW ¼ Except: Plan LMP19106	Zion Lutheran Church & School (playing field) 224(2)(h)	Trustees of the Congregation of Zion Lutheran Church	17976 – 60 Avenue	8082-43002-3
182.	012-531-847	Lot “J” (U37030), Blocks 42 and 43, Except: Parcel “One” (By-law Plan 64766), Section 8, Township 8, NWD, Plan 2107 (with the exempt portion shown hatched on the sketch attached hereto)	Zion Lutheran Church & School 220(1)(h)&(l)/224(2)(f)&(h)	Trustees of the Congregation of Zion Lutheran Church	5950 – 179 Street	8082-95402-4
183.	001-810-570	Lot 2 Section 8 Township 8 Plan NWS 1449 NWD Lot 1 Plan NWS 1449, Part SE ¼ Section 8 Township 8 New Westminster Land District	Zion Park Manor 220(1)(l)/224(2)(h)	Lutheran Senior Citizens Housing Society	5939 – 180 Street 5905 – 180 Street	8082-98701-7

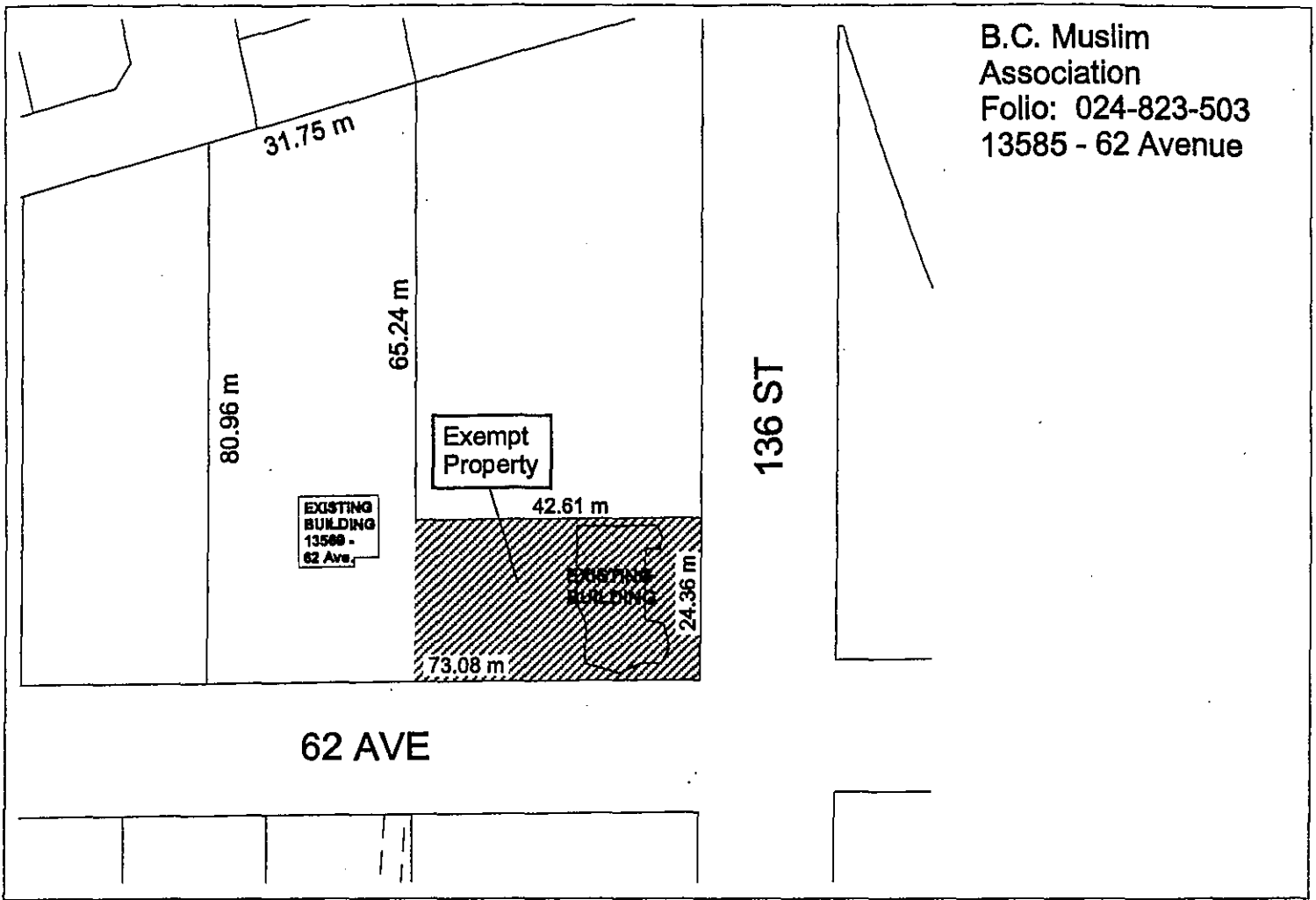


Bylaw No. 18290
Schedule A, Item 4

BC Muslim Association
Folio: 6191-01010-2
7234 - 124 Street

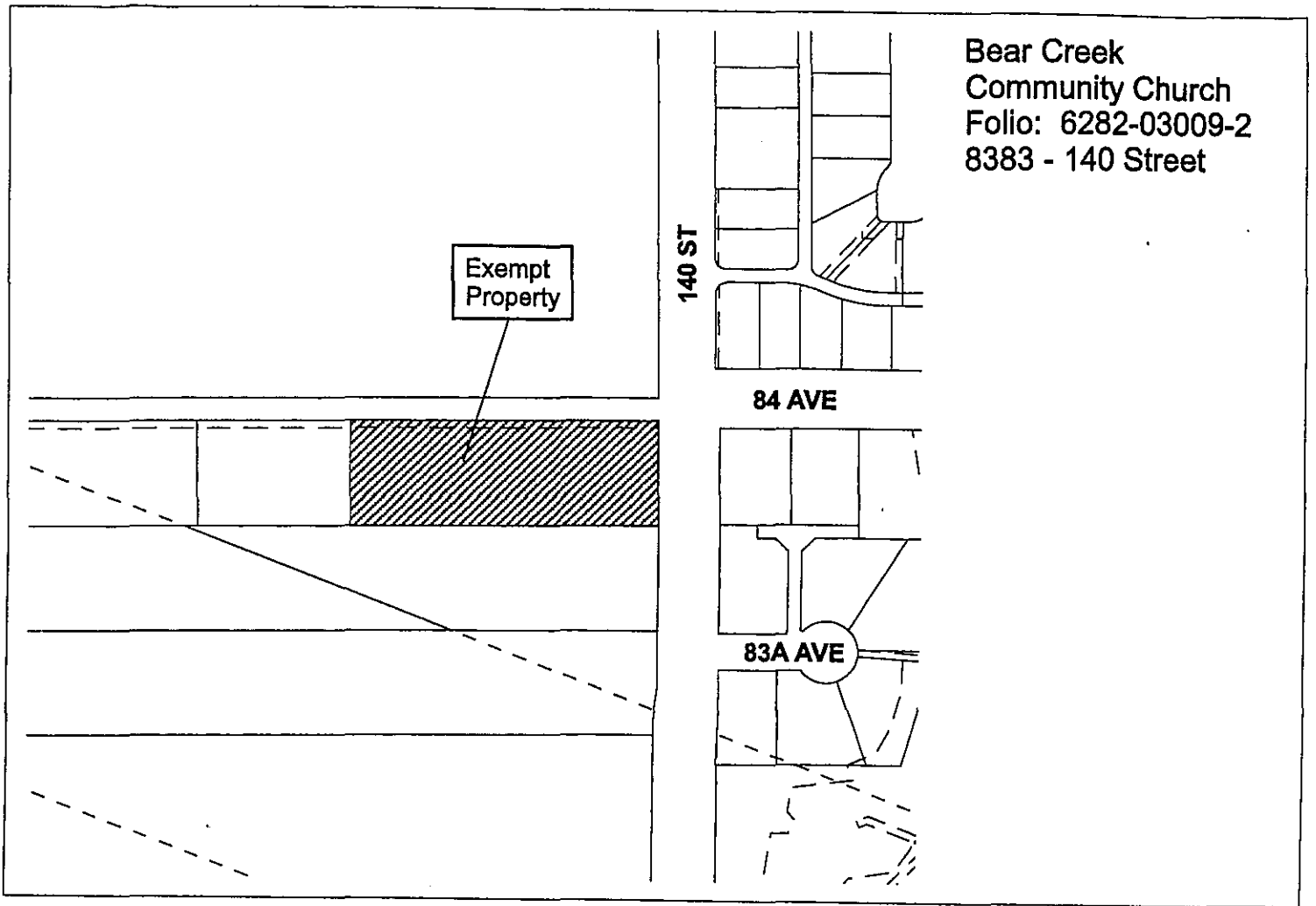


Bylaw No. 18290
Schedule A, Item 7



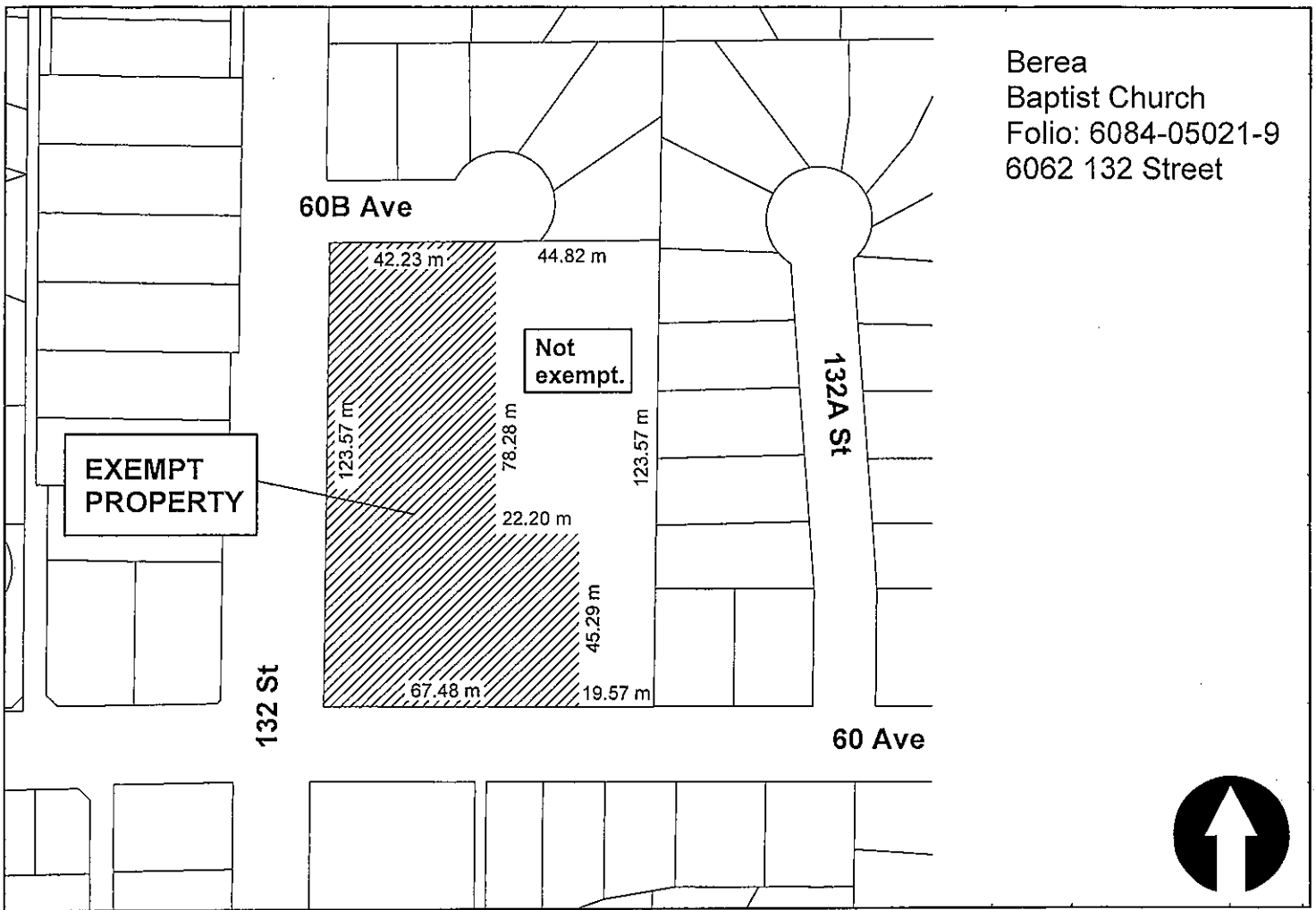
B.C. Muslim
Association
Folio: 024-823-503
13585 - 62 Avenue

Bylaw No. 18290
Schedule A, Item 8



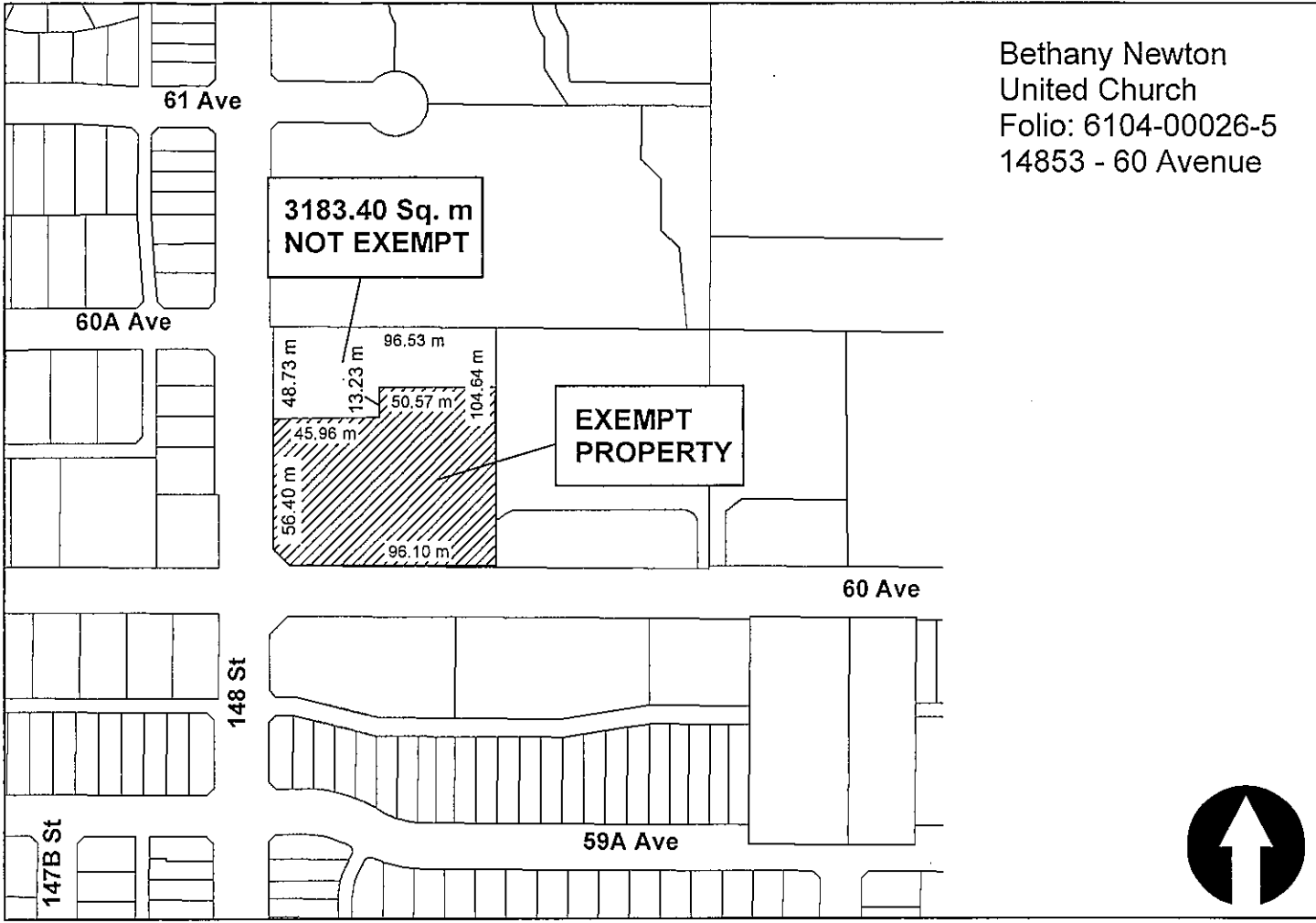
Bylaw No. 18290
Schedule A, Item 9

Berea
Baptist Church
Folio: 6084-05021-9
6062 132 Street



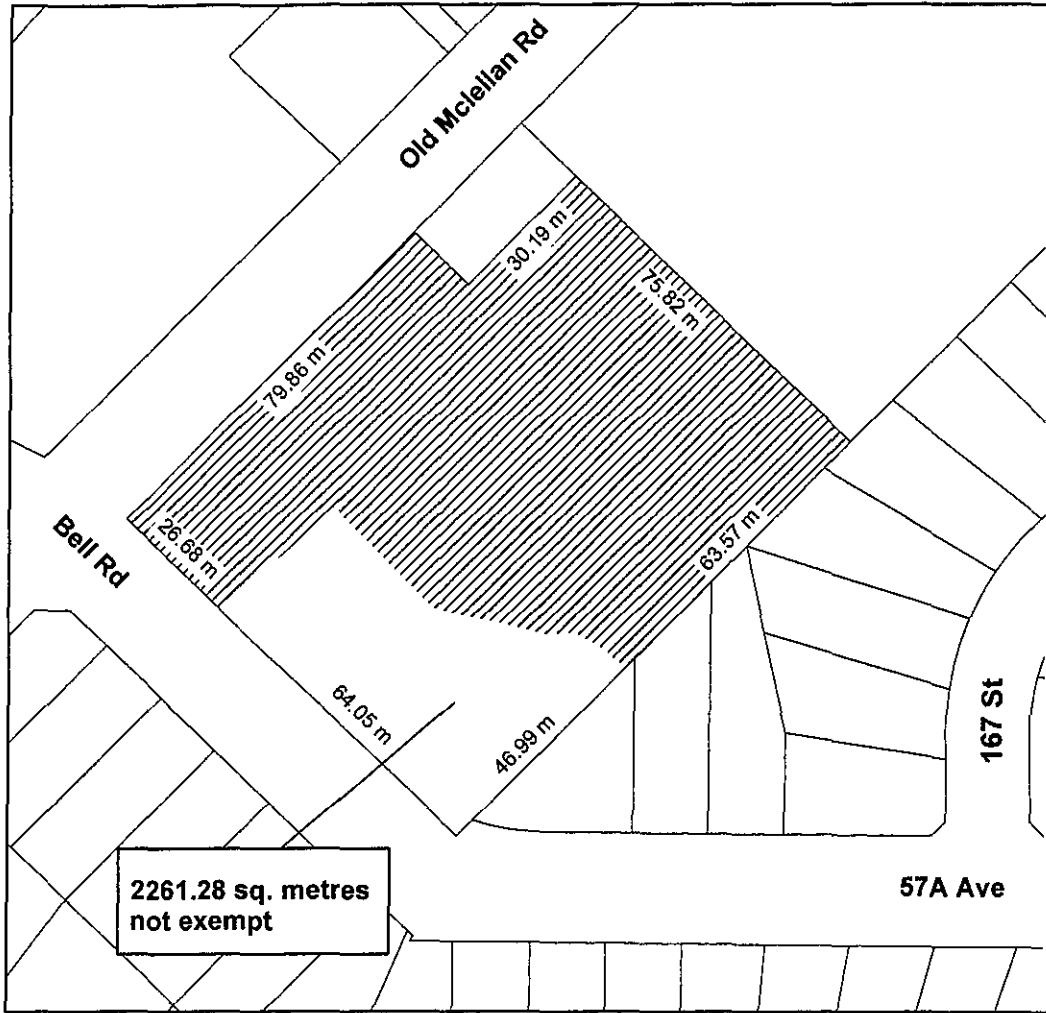
Bylaw No. 18290
Schedule A, Item 10

Bethany Newton
United Church
Folio: 6104-00026-5
14853 - 60 Avenue



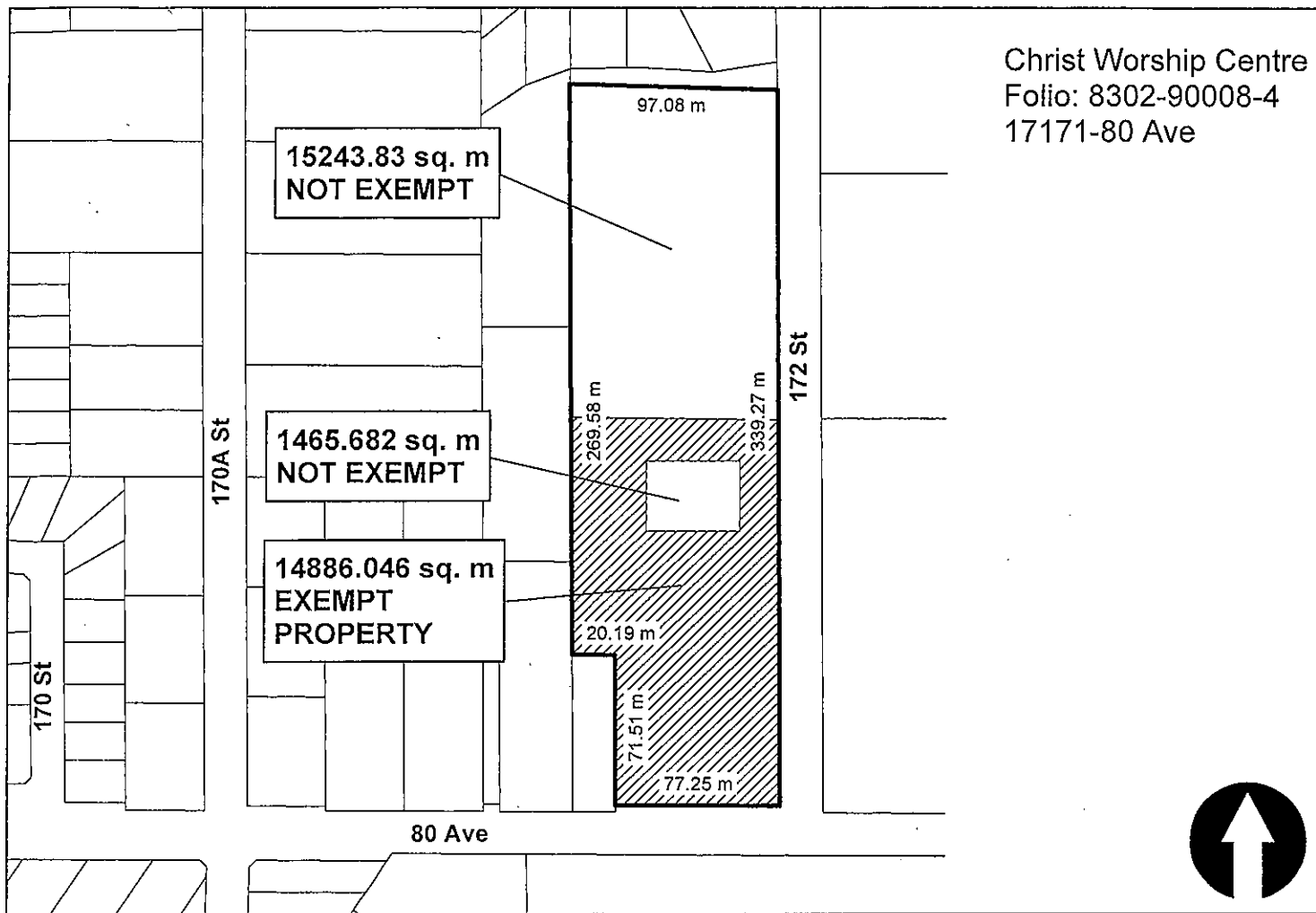
Bylaw No. 18290
Schedule A, Item 11

Parish of Christ The Redeemer Anglican Church
Folio: 6121-01005-8
16613 Bell Road



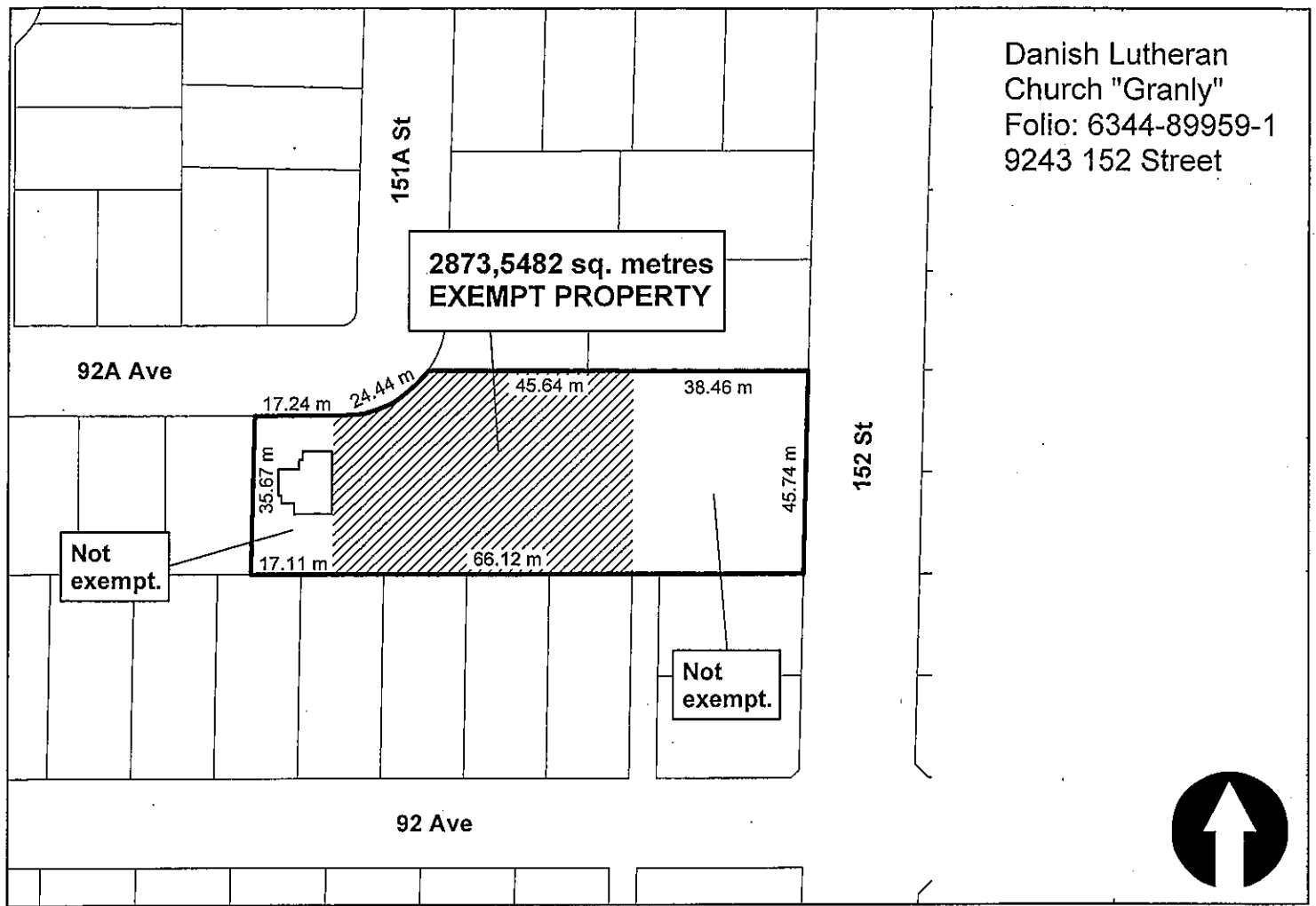
Bylaw No. 18290
Schedule A, Item 27

Christ Worship Centre
Folio: 8302-90008-4
17171-80 Ave



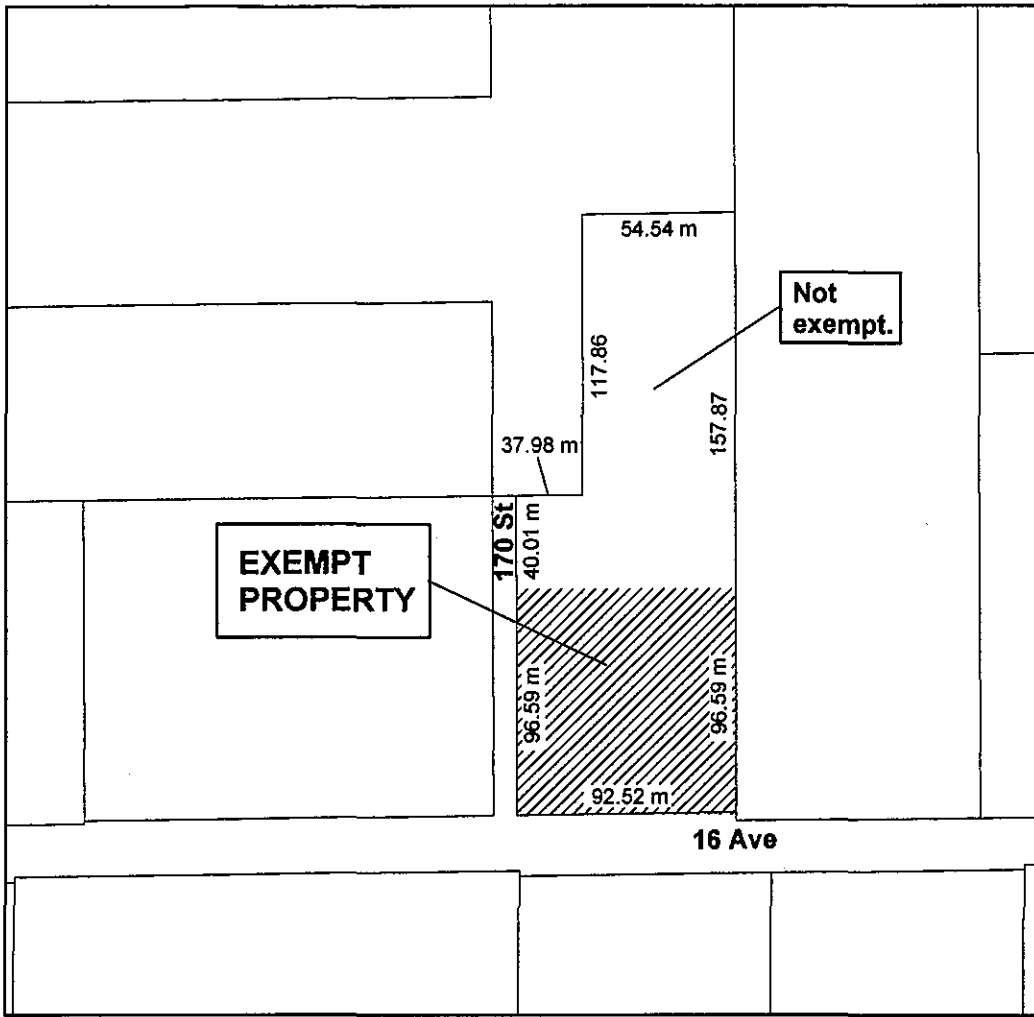
Bylaw No. 18290
Schedule A, Item 28

Danish Lutheran Church "Granly"
Folio: 6344-89959-1
9243 152 Street



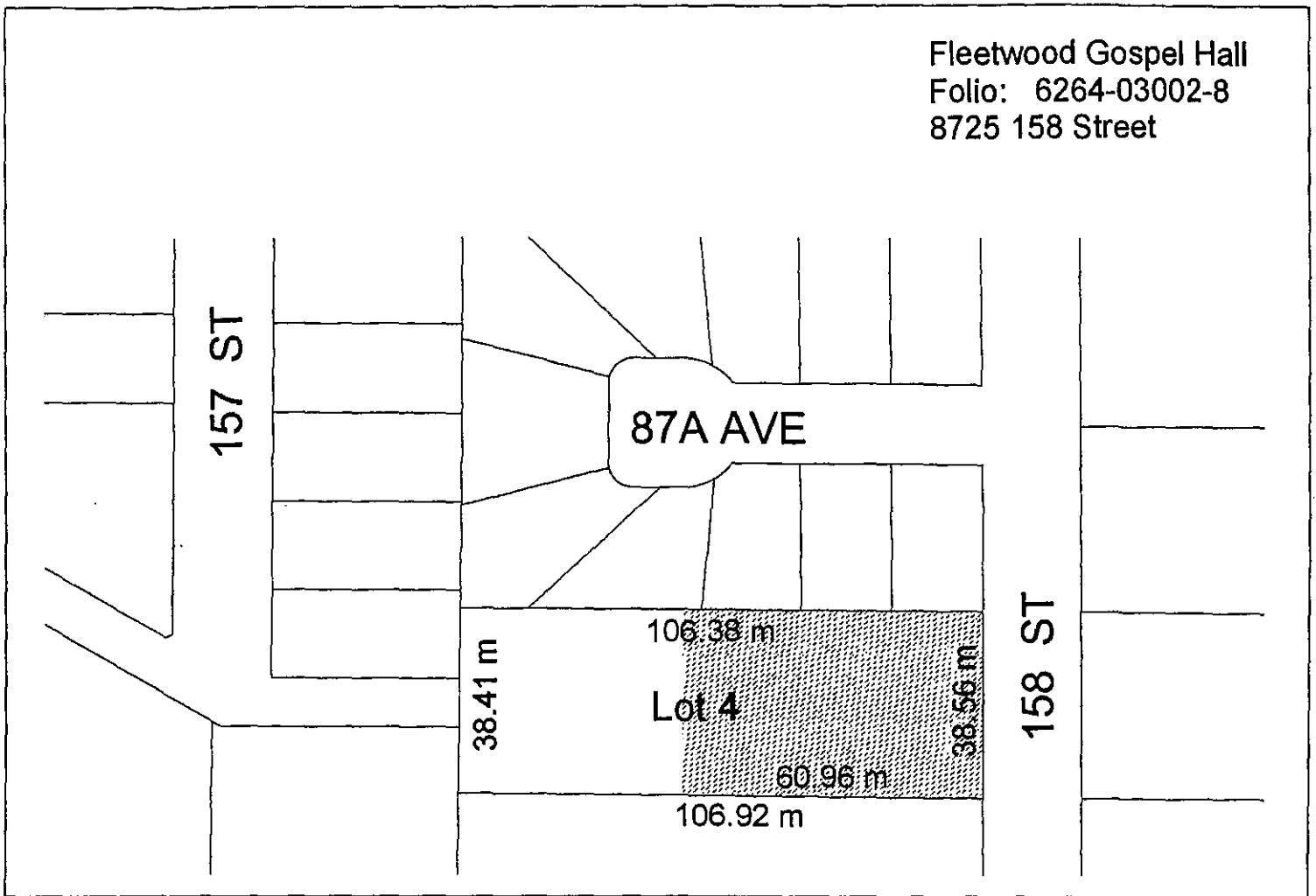
Bylaw No. 18290
Schedule A, Item 43

Emmanuel Evangelical
Covenantt Church
Folio: 7189-00012-4
17029 16 Avenue



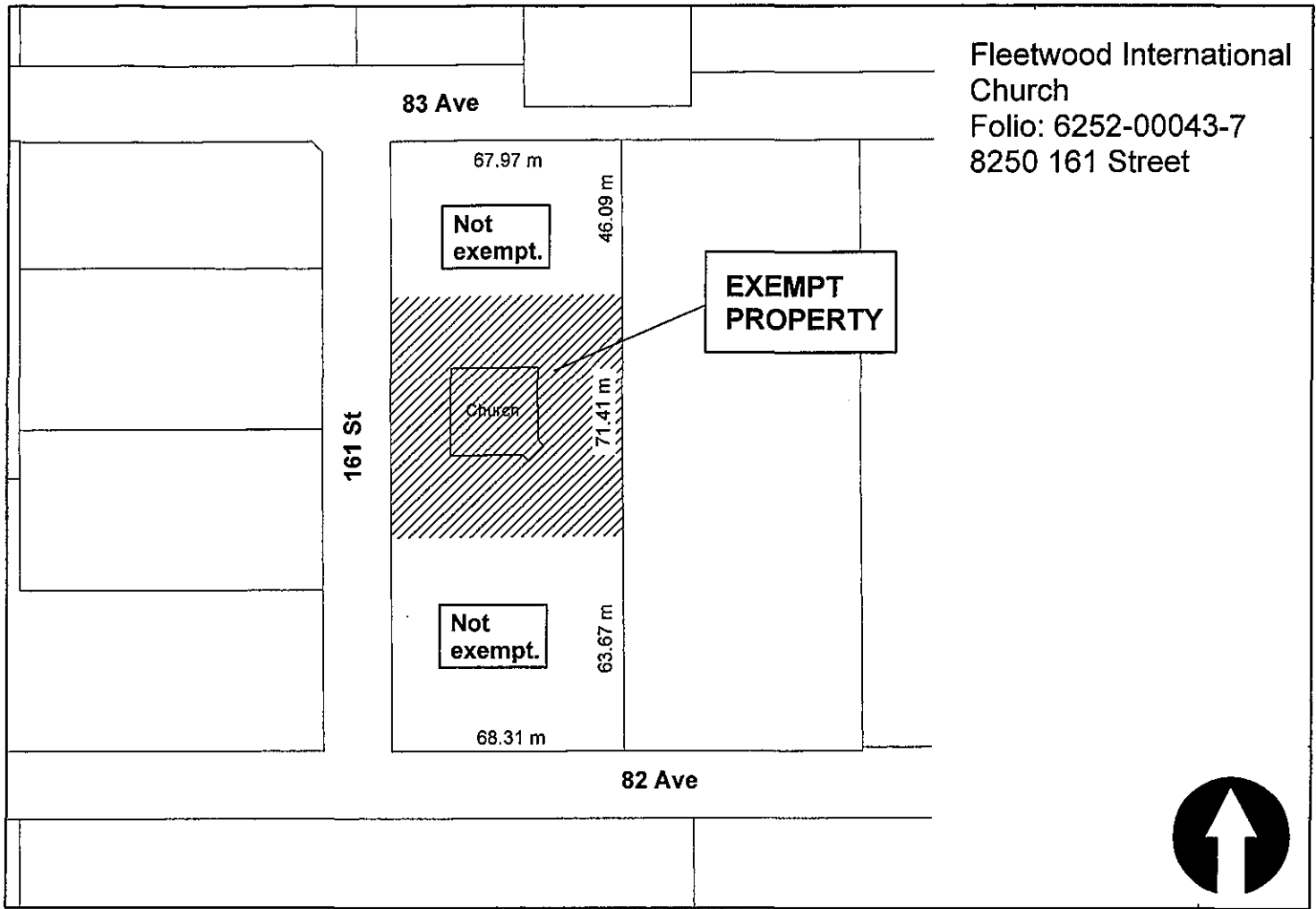
Bylaw No. 18290
Schedule A, Item 44

Fleetwood Gospel Hall
Folio: 6264-03002-8
8725 158 Street

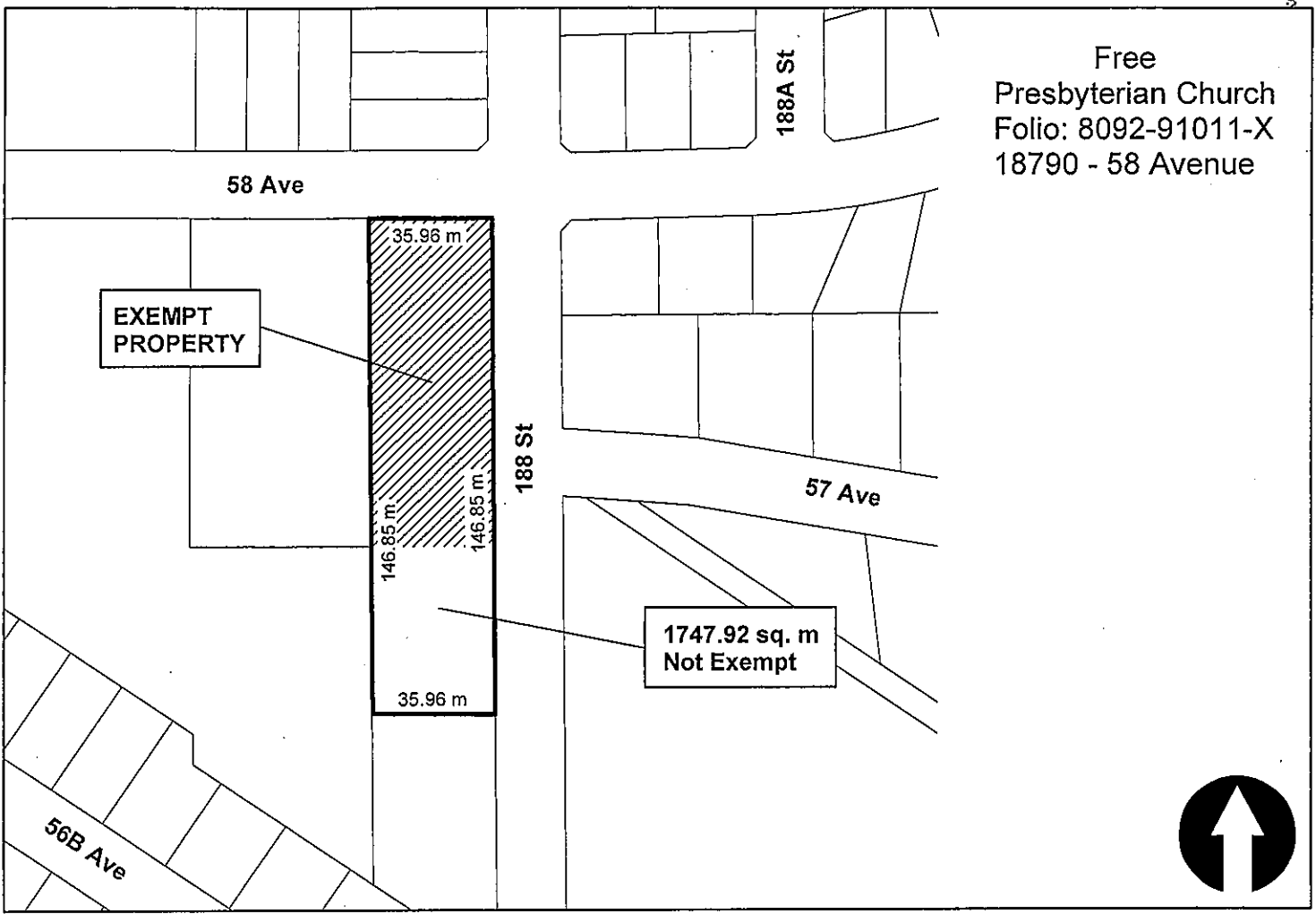


Bylaw No. 18290
Schedule A, Item 49

Fleetwood International Church
Folio: 6252-00043-7
8250 161 Street

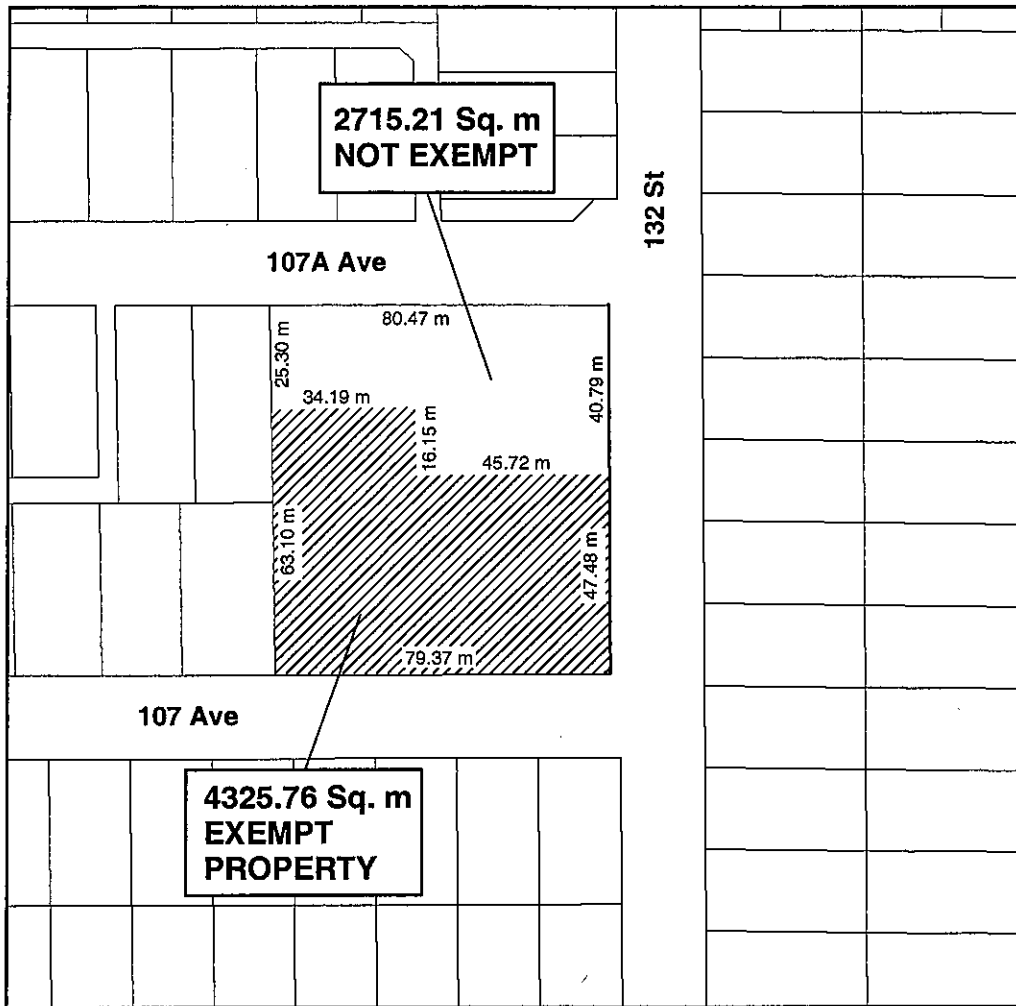


Bylaw No. 18290
Schedule A, Item 50



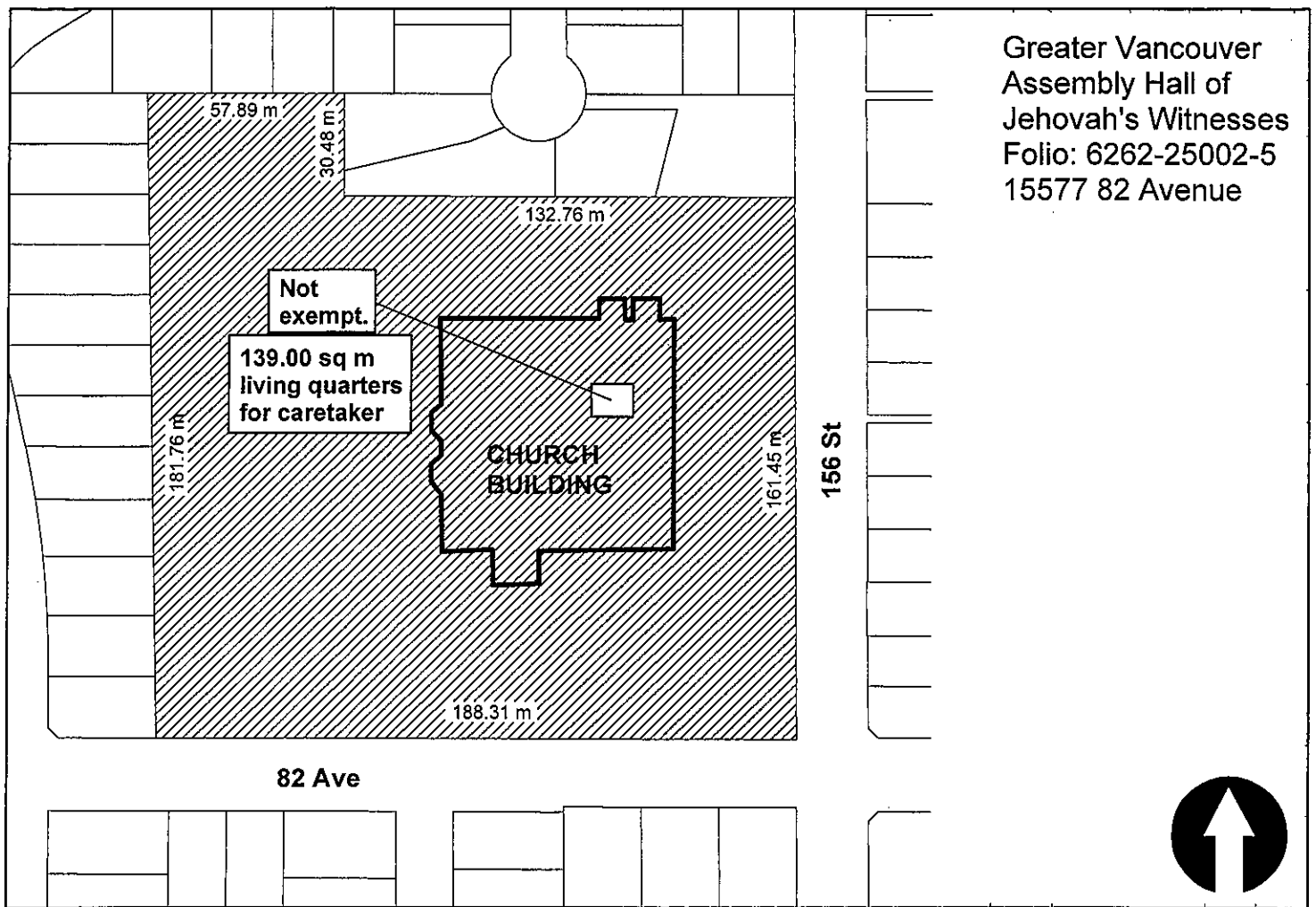
Bylaw No. 18290
Schedule A, Item 53

Gateway Baptist Church
Folio: 2210-77602-8
13175 - 107 Avenue



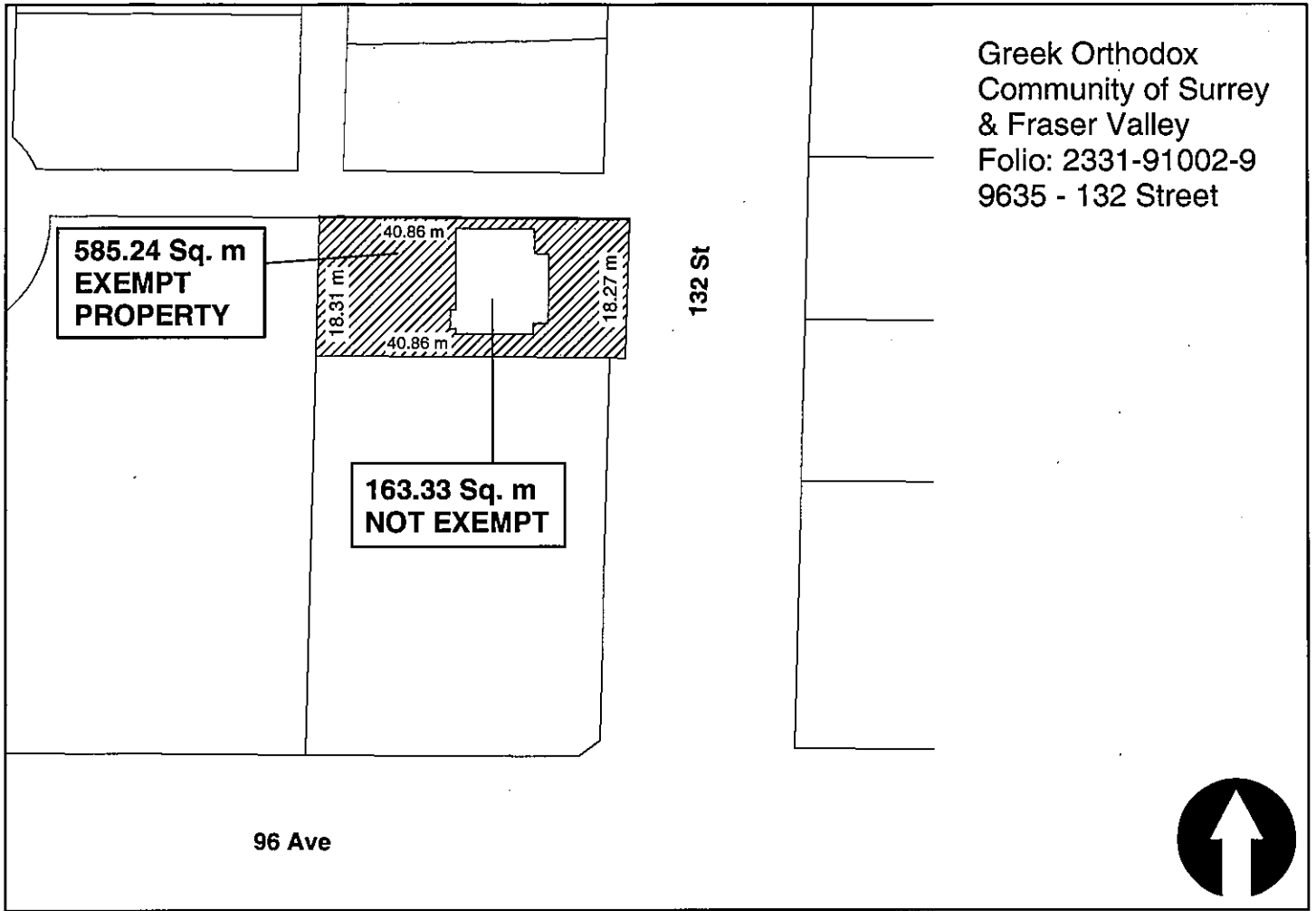
Bylaw No. 18290
Schedule A, Item 54

Greater Vancouver
Assembly Hall of
Jehovah's Witnesses
Folio: 6262-25002-5
15577 82 Avenue

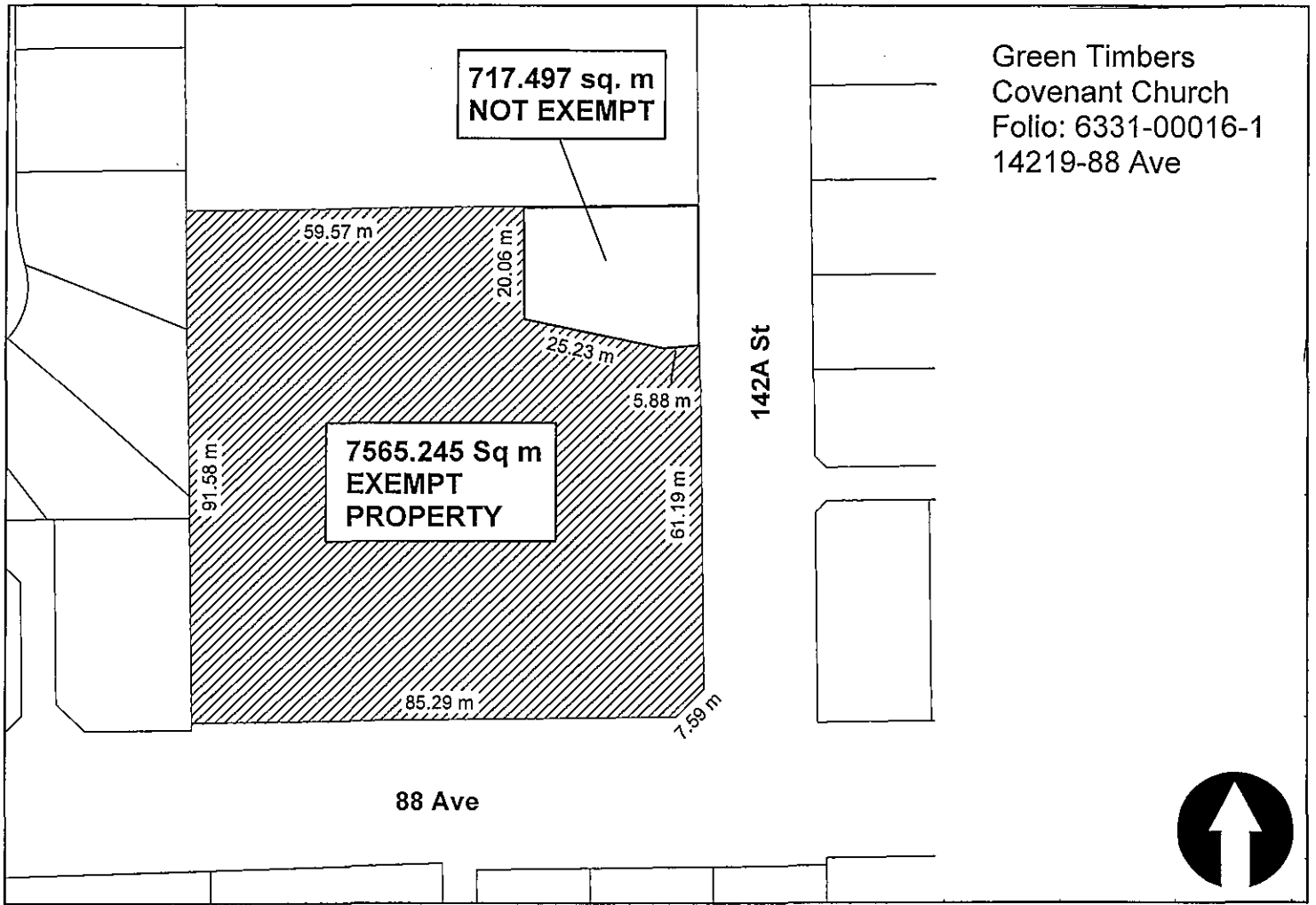


Bylaw No. 18290
Schedule A, Item 59

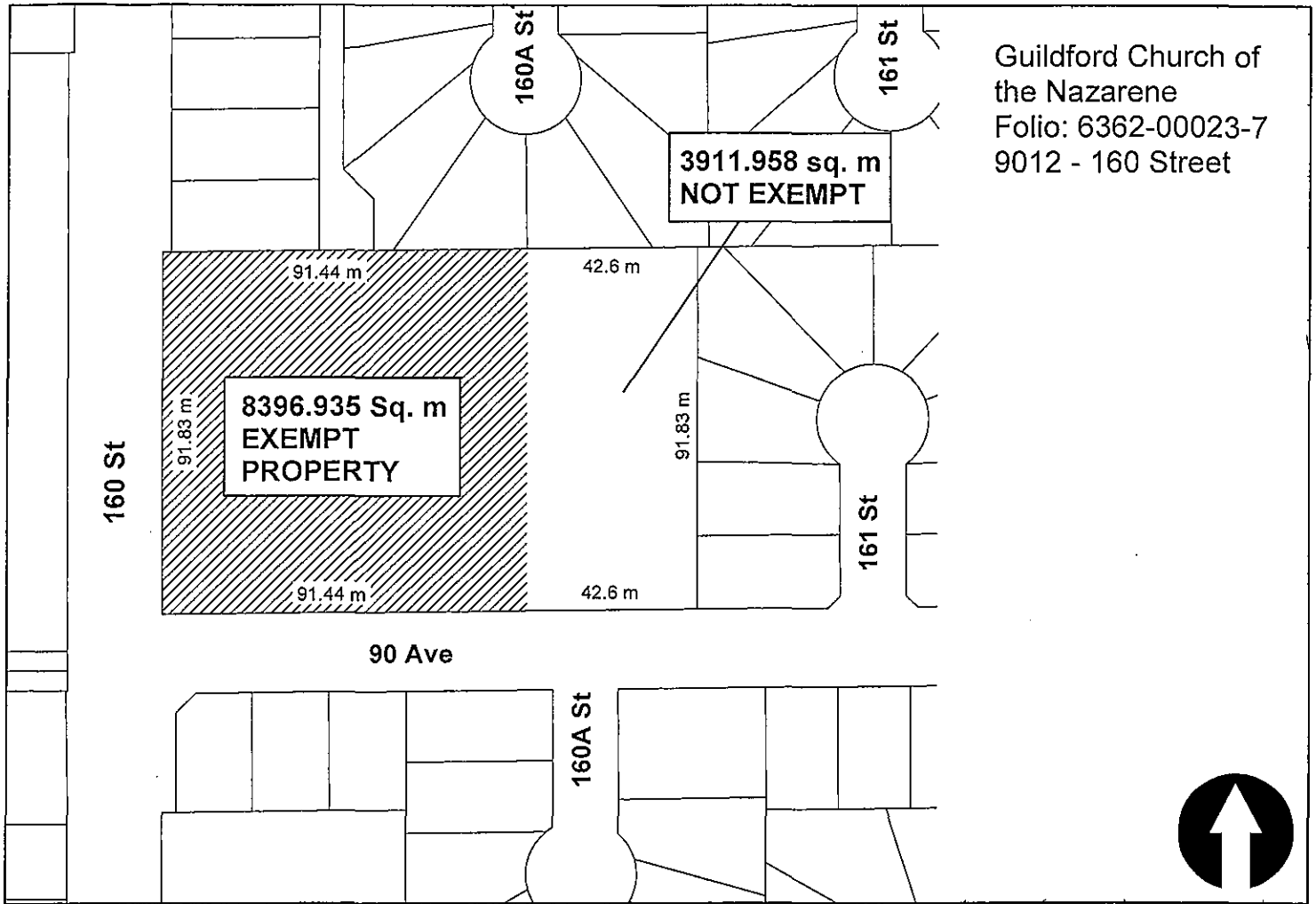
Greek Orthodox
Community of Surrey
& Fraser Valley
Folio: 2331-91002-9
9635 - 132 Street



Bylaw No. 18290
Schedule A, Item 61



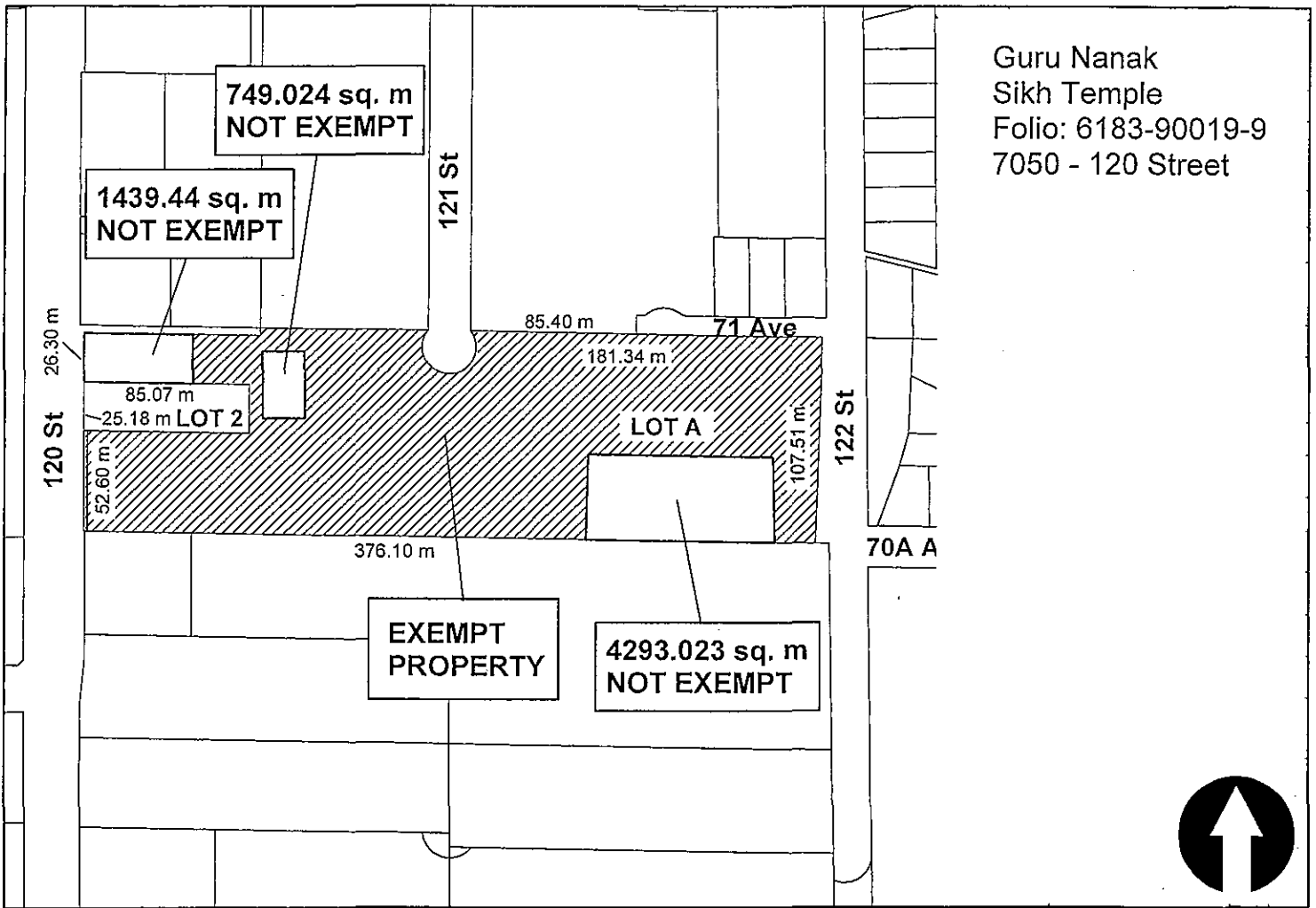
Bylaw No. 18290
Schedule A, Item 62



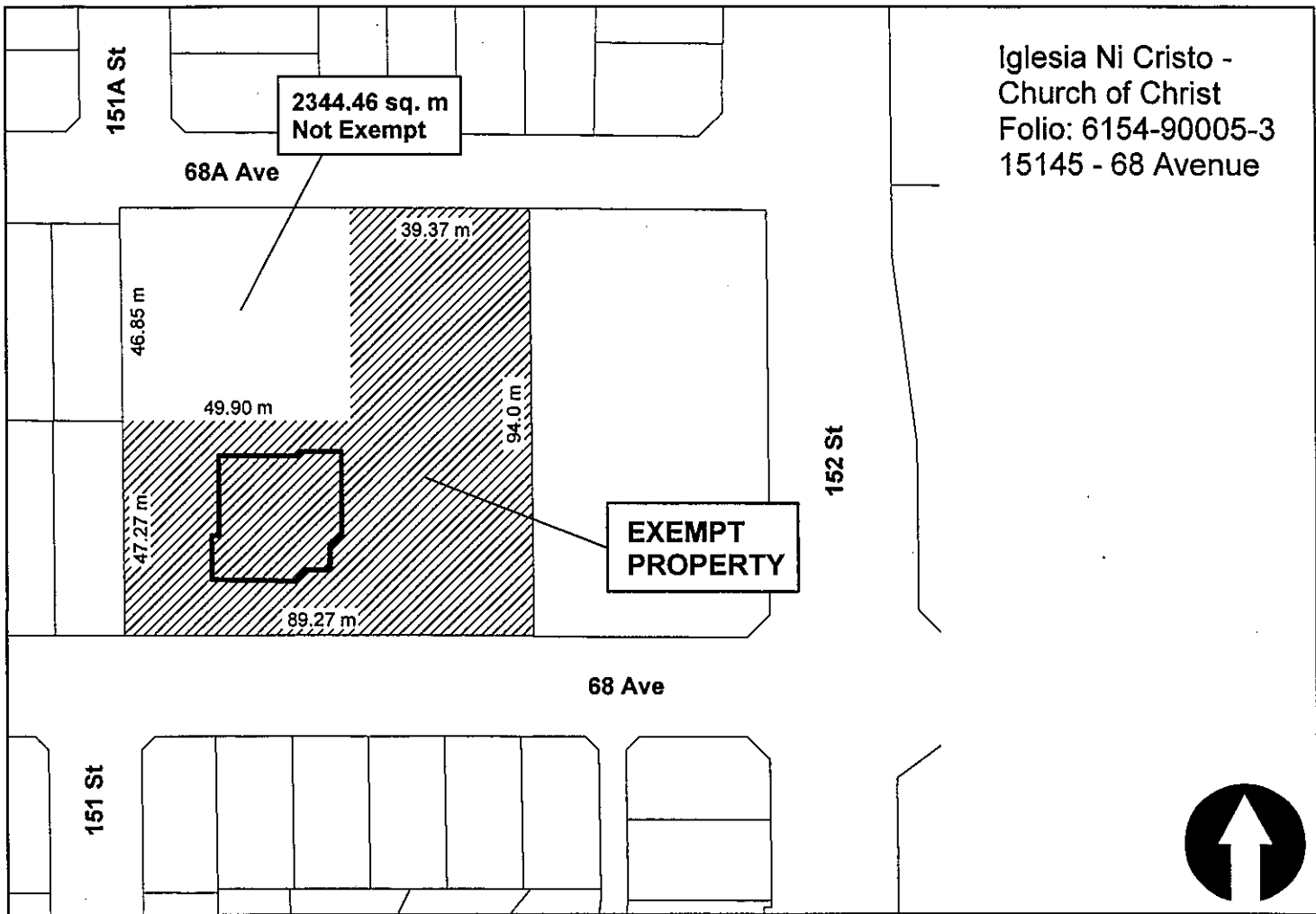
Guildford Church of
the Nazarene
Folio: 6362-00023-7
9012 - 160 Street

Bylaw No. 18290
Schedule A, Item 63

Guru Nanak
Sikh Temple
Folio: 6183-90019-9
7050 - 120 Street



Bylaw No. 18290
Schedule A, Item 66

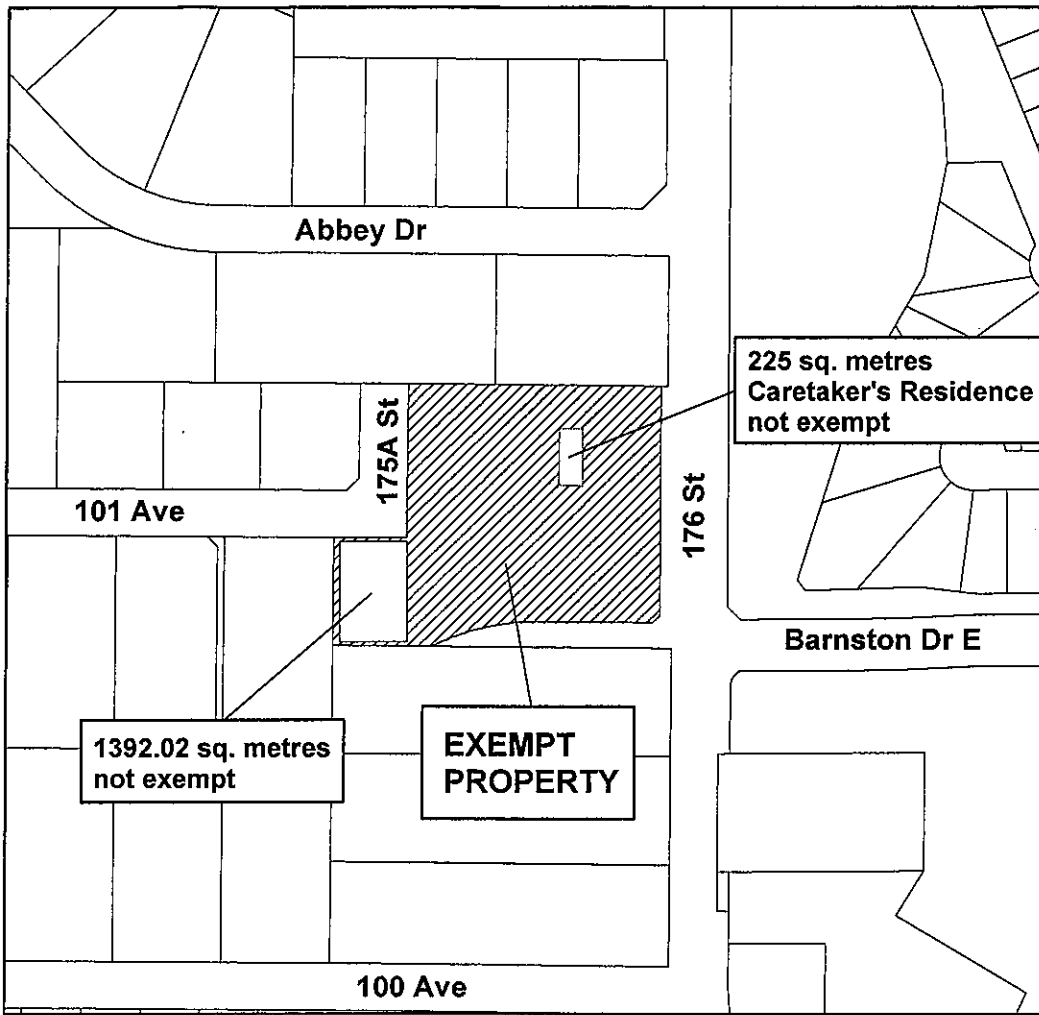


Iglesia Ni Cristo -
Church of Christ
Folio: 6154-90005-3
15145 - 68 Avenue

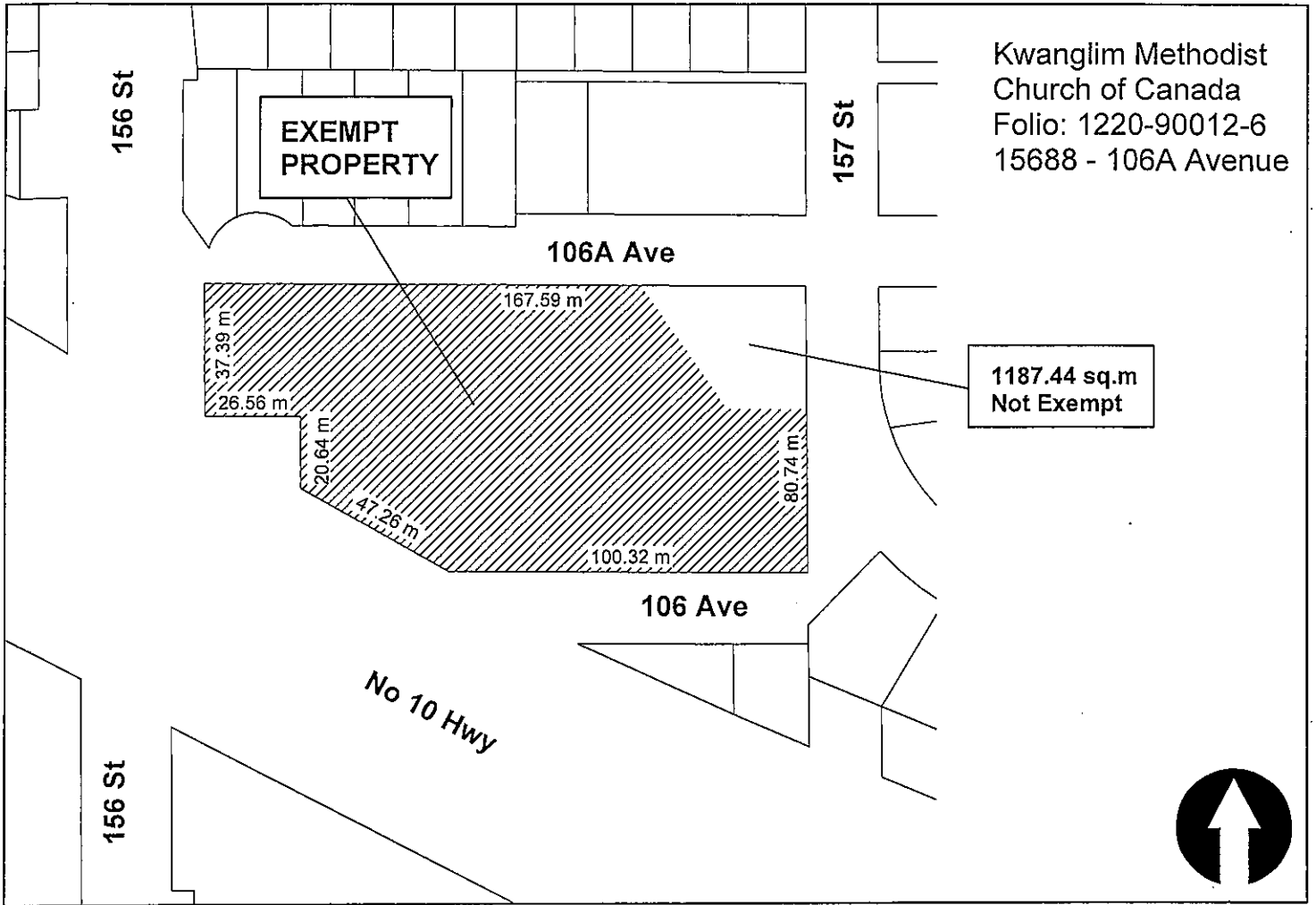


Bylaw No. 18290
Schedule A, Item 75

Korean Central
Presbyterian Church
Folio: 9064-03003-0
10117 - 176 Street



Bylaw No. 18290
Schedule A, Item 81



Kwanglim Methodist
Church of Canada
Folio: 1220-90012-6
15688 - 106A Avenue

1187.44 sq.m
Not Exempt

EXEMPT
PROPERTY

106A Ave

157 St

156 St

106 Ave

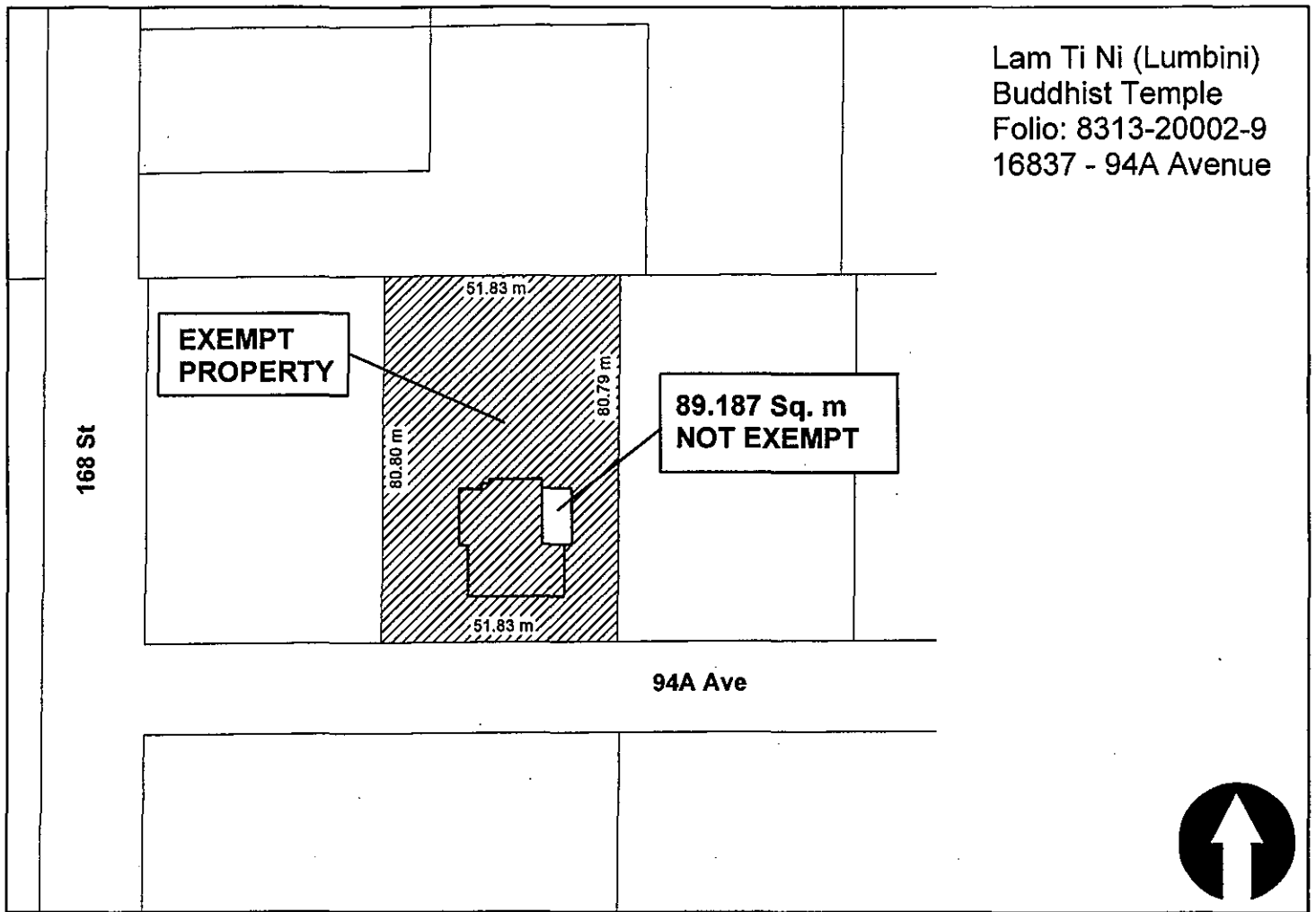
No 10 Hwy

156 St



Bylaw No. 18290
Schedule A, Item 82

Lam Ti Ni (Lumbini)
Buddhist Temple
Folio: 8313-20002-9
16837 - 94A Avenue

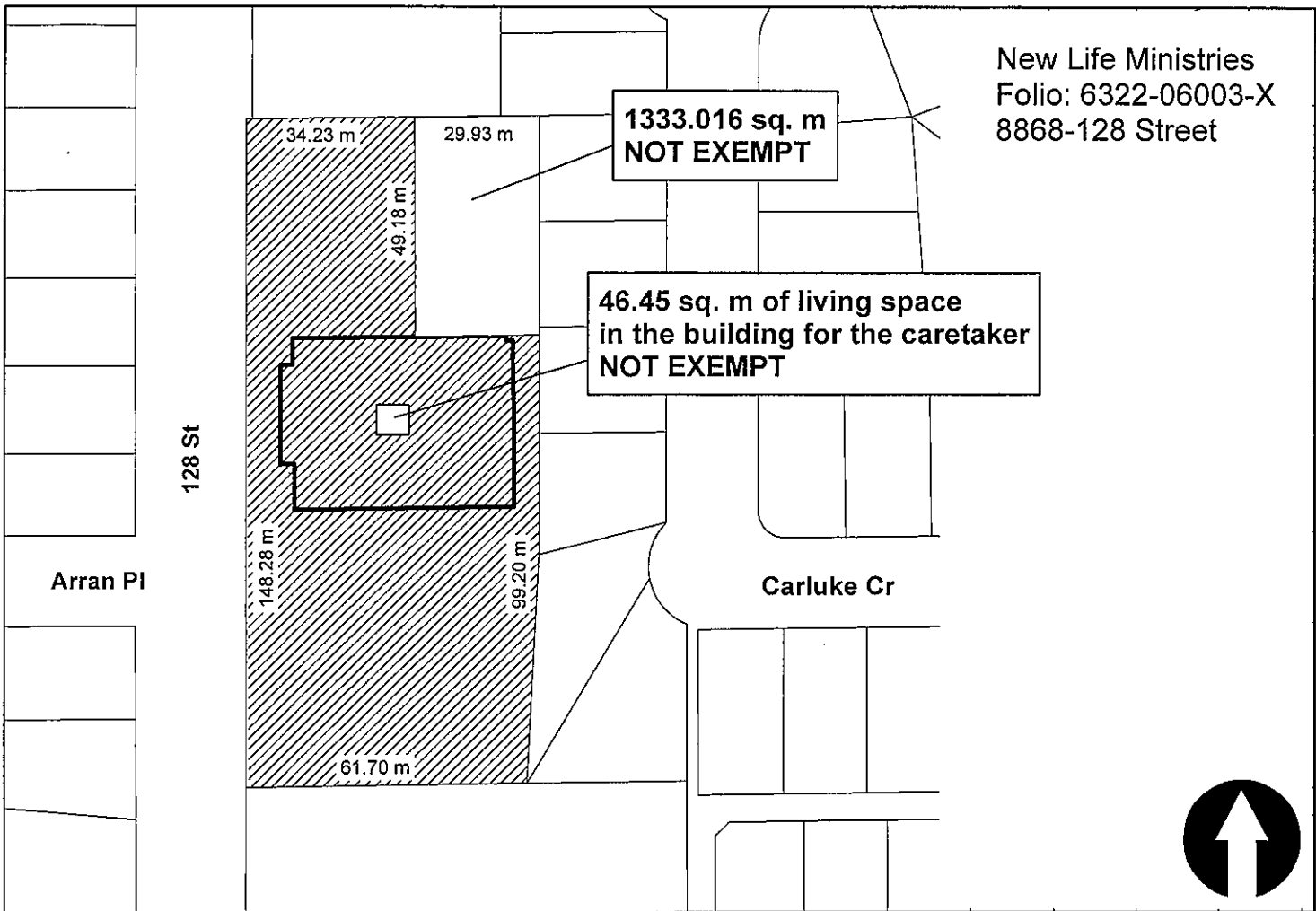


Bylaw No. 18290
Schedule A, Item 83

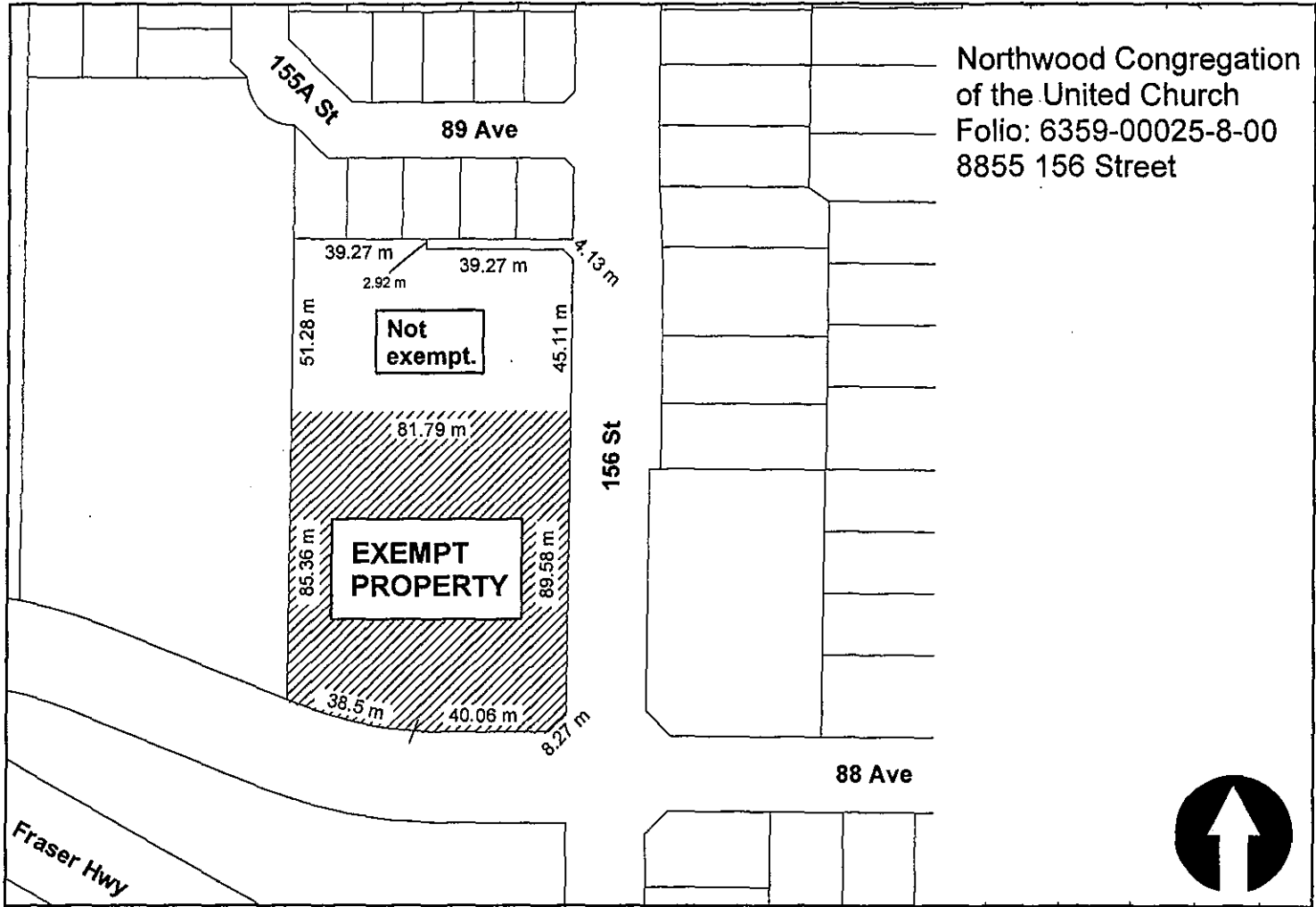
New Life Ministries
Folio: 6322-06003-X
8868-128 Street

1333.016 sq. m
NOT EXEMPT

46.45 sq. m of living space
in the building for the caretaker
NOT EXEMPT



Bylaw No. 18290
Schedule A, Item 93



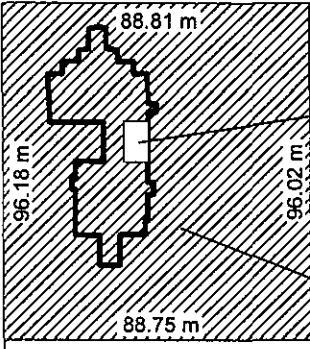
Northwood Congregation
of the United Church
Folio: 6359-00025-8-00
8855 156 Street

Bylaw No. 18290
Schedule A, Item 98

Ocean Park
Congregation of
Jehovah's Witnesses
Folio: 5150-14004-1
14832 - 24 Avenue

24 Ave

148 St

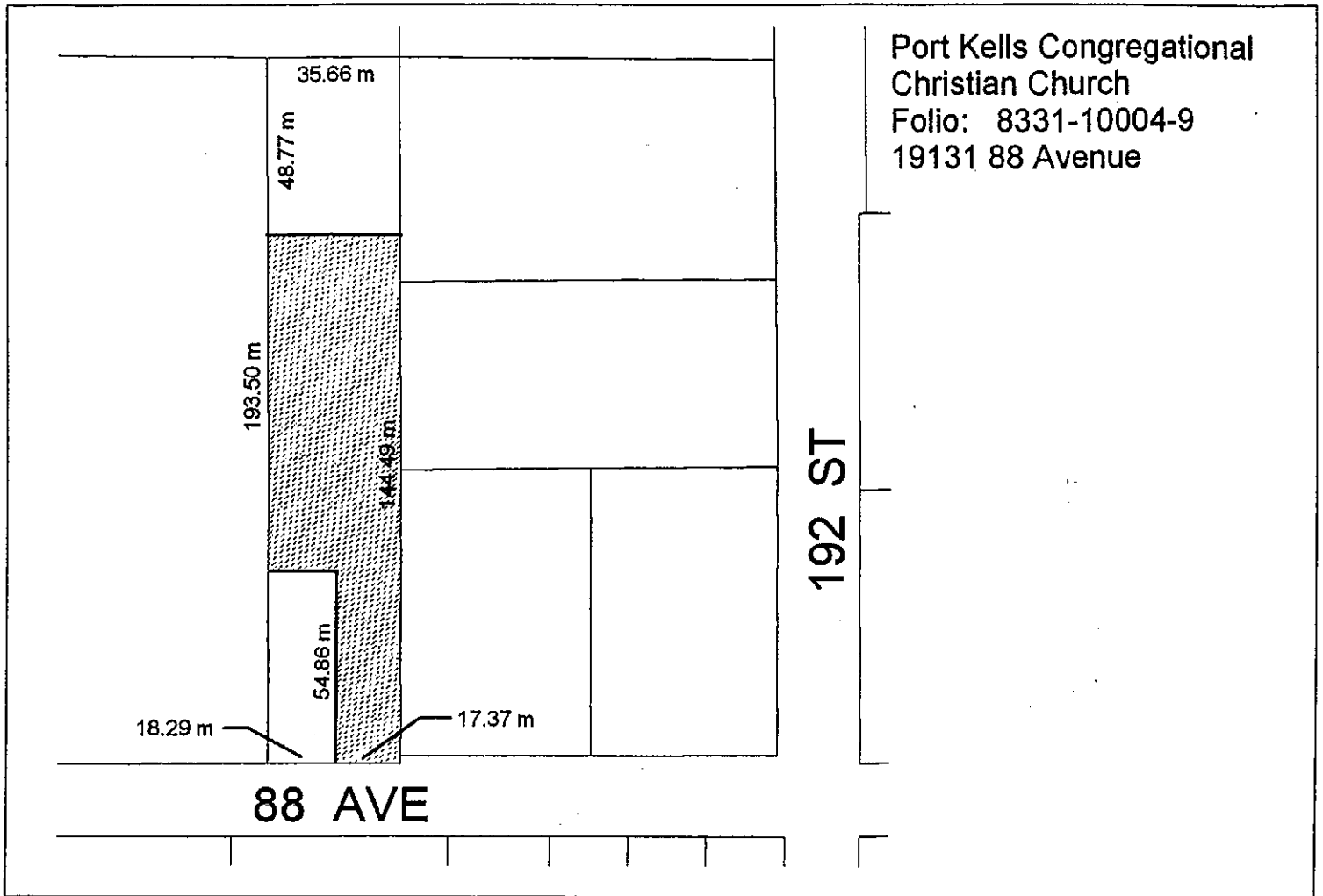


95 sq. m not
exempt as it is a
caretaker's suite

**EXEMPT
PROPERTY**

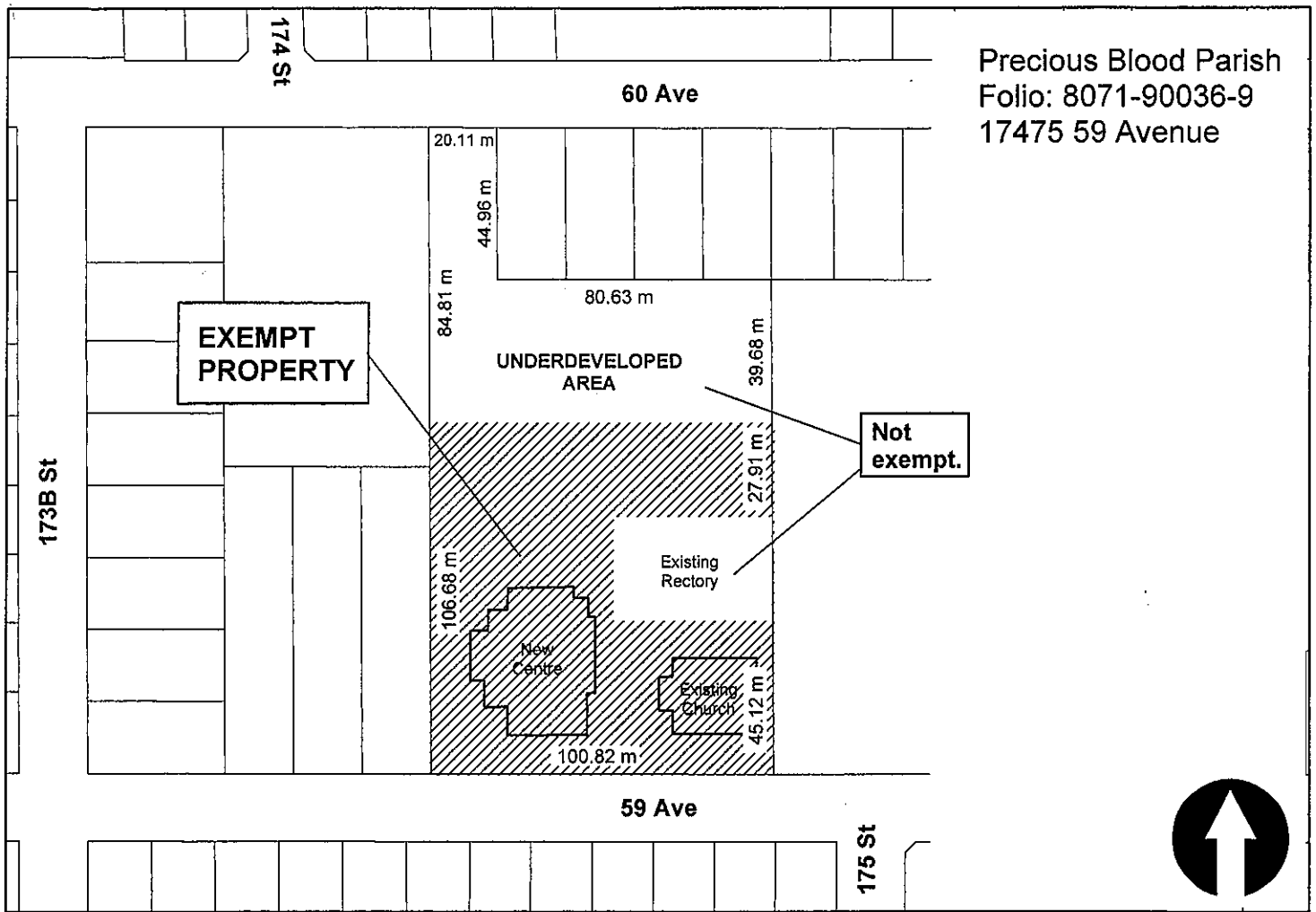


Bylaw No. 18290
Schedule A, Item 99



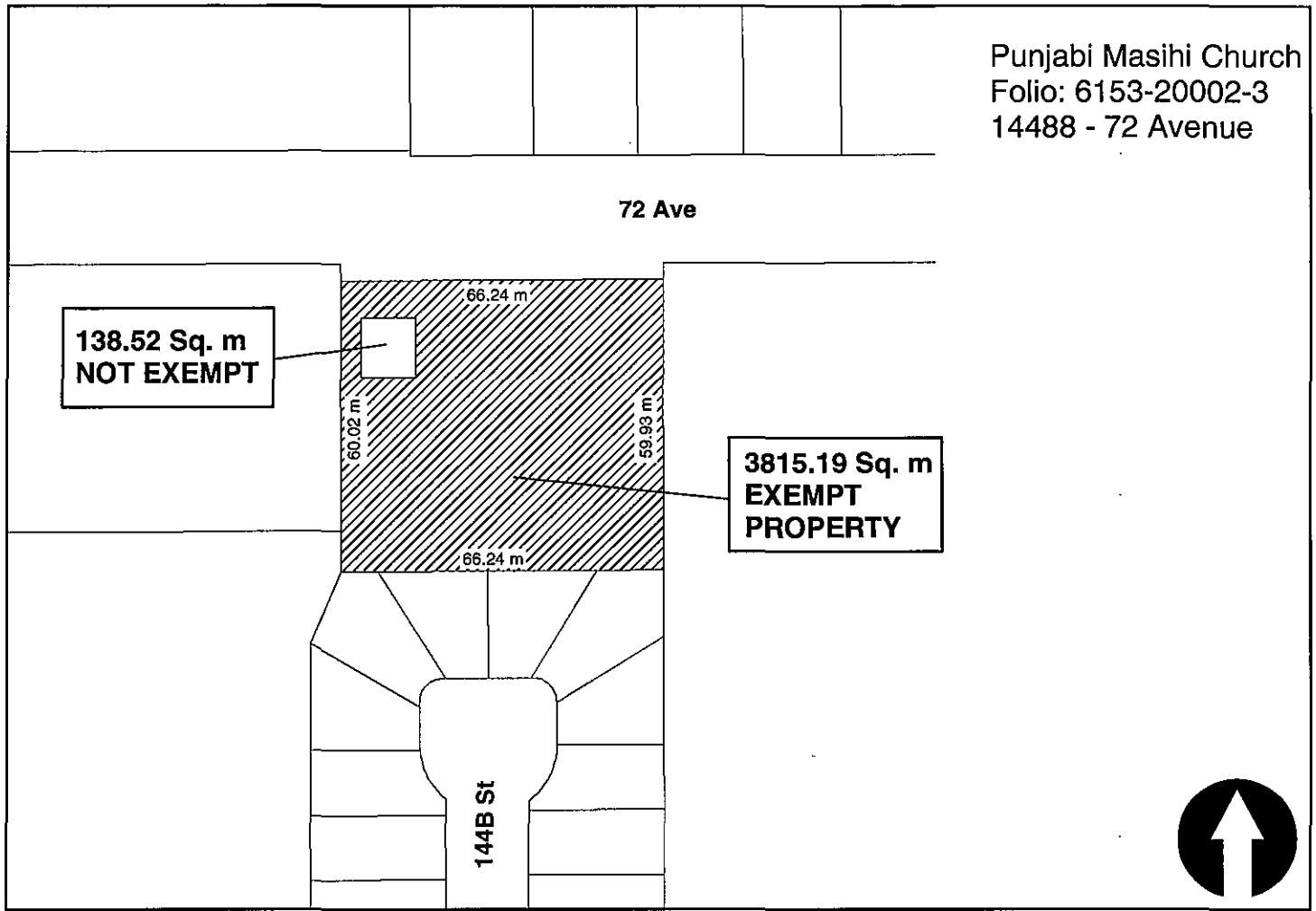
Bylaw No. 18290
Schedule A, Item 113

Precious Blood Parish
Folio: 8071-90036-9
17475 59 Avenue



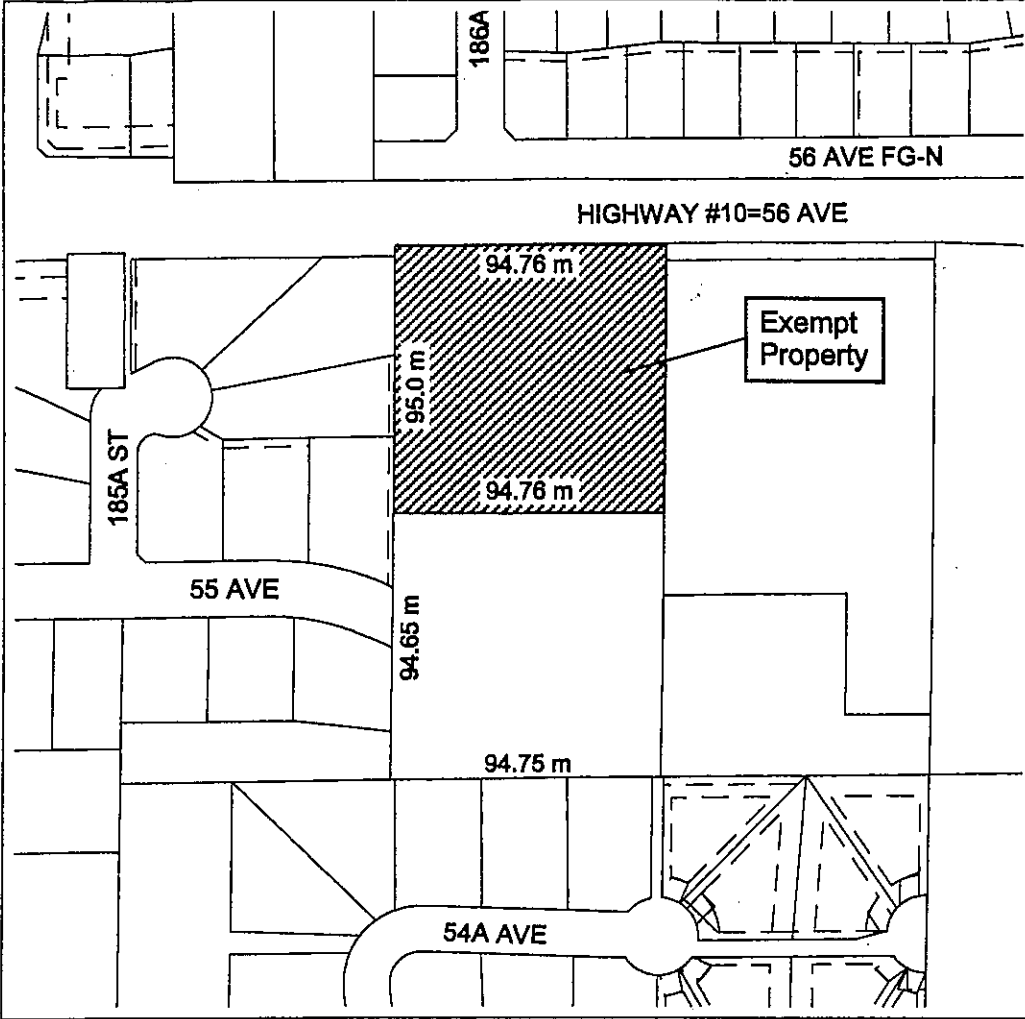
Bylaw No. 18290
Schedule A, Item 114

Punjabi Masihi Church
Folio: 6153-20002-3
14488 - 72 Avenue



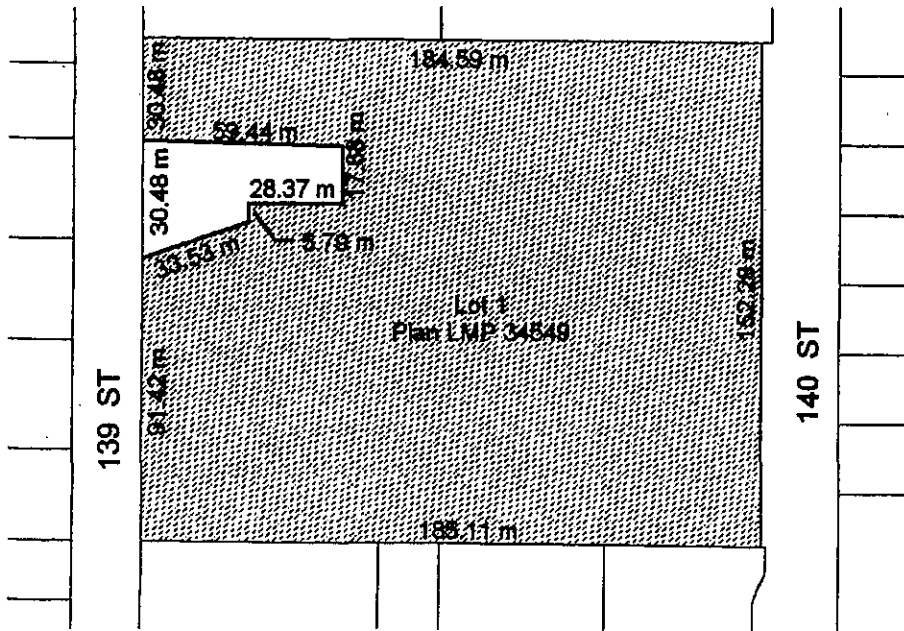
Bylaw No. 18290
Schedule A, Item 115

Relevant Schools
Society
Folio: 8043-08004-5
18620-56 Avenue



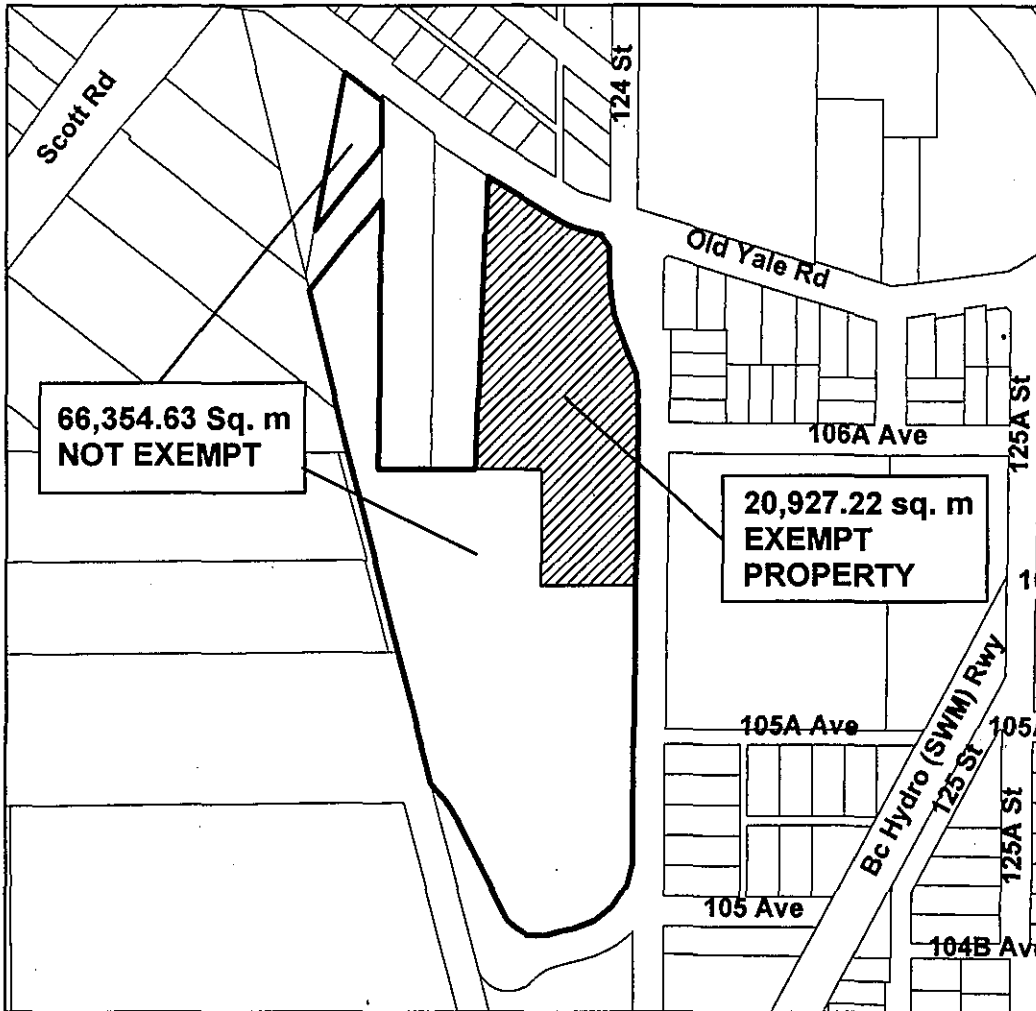
Bylaw No. 18290
Schedule A, Item 117

Our Lady of Good Counsel Church
Folio: 2237-00026-8
10460 139 Street



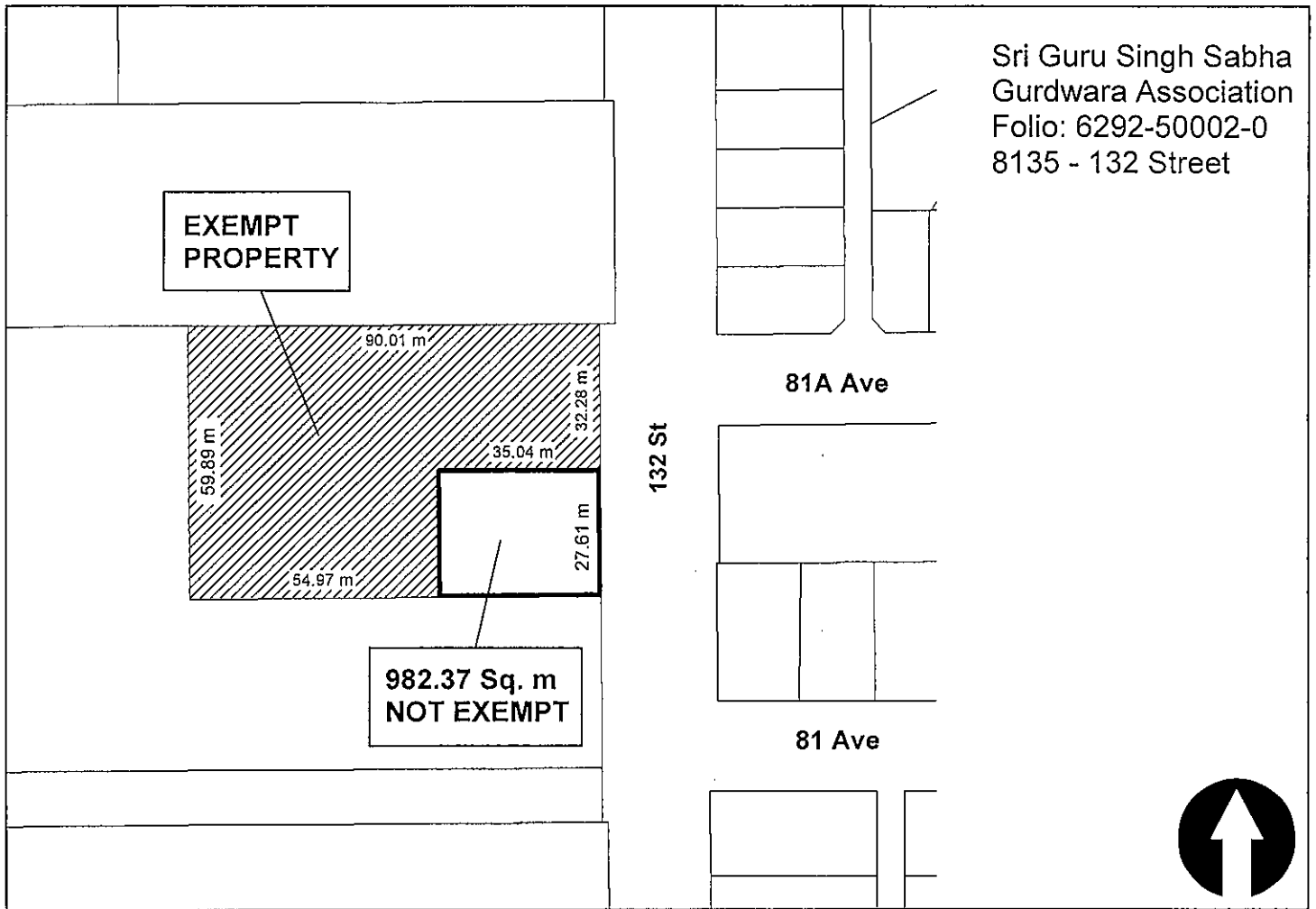
Bylaw No. 18290
Schedule A, Item 118

Satman Education
Society of B.C.
Folio: 2190-00018-X
10677 - 124 Street



Bylaw No. 18290
Schedule A, Item 119

Sri Guru Singh Sabha
Gurdwara Association
Folio: 6292-50002-0
8135 - 132 Street

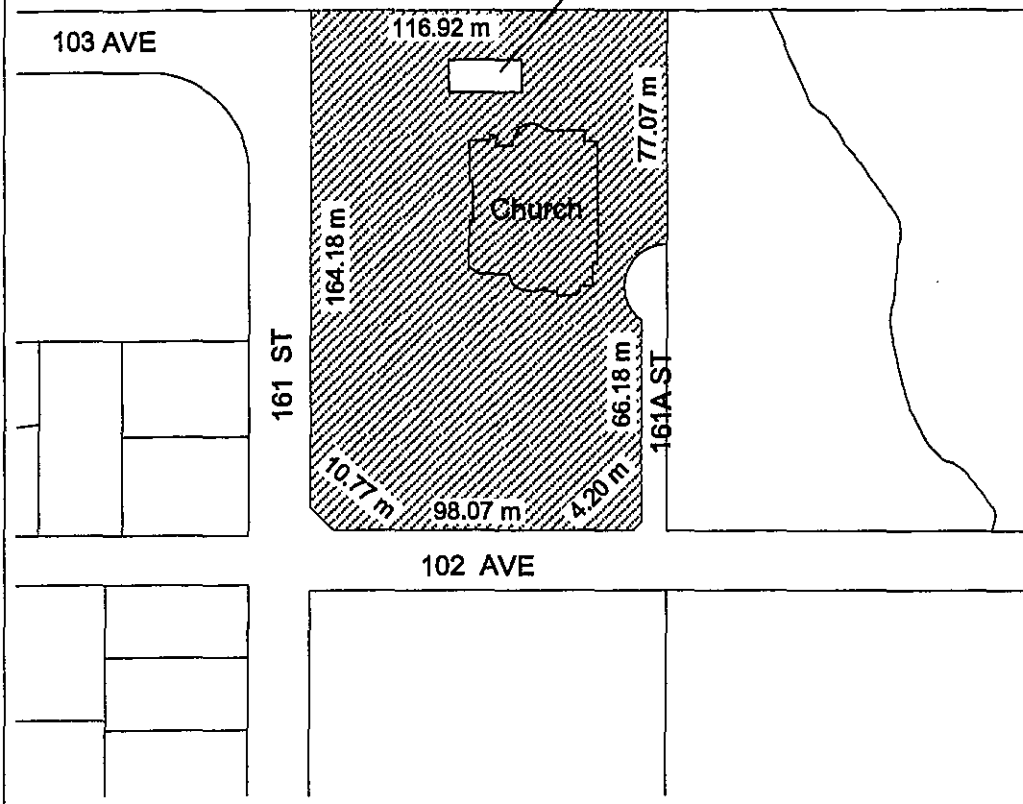


Bylaw No. 18290
Schedule A, Item 130

HIGHWAY #1

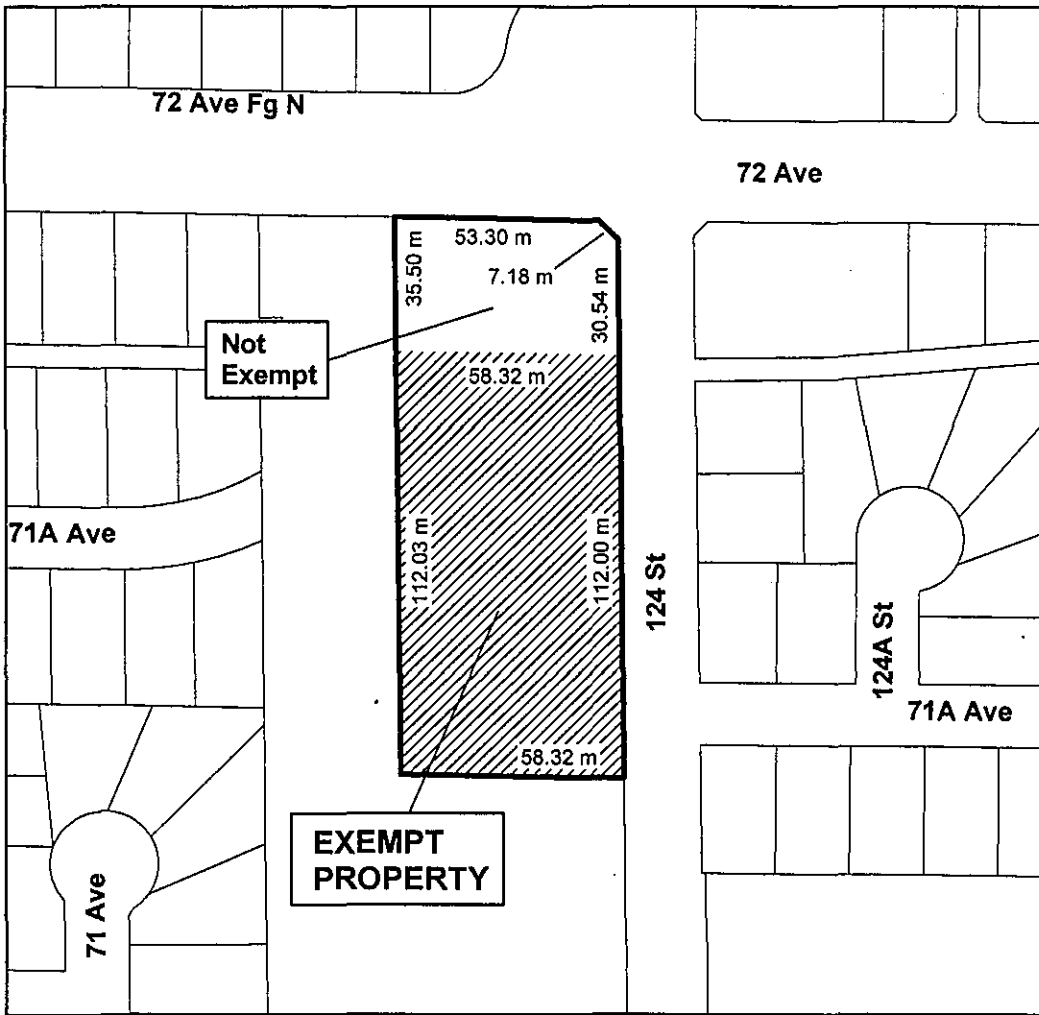
St. Andrew Kim
Catholic Parish
Folio: 1260-13002-2
10222-161 Street

Rectory
not exempt



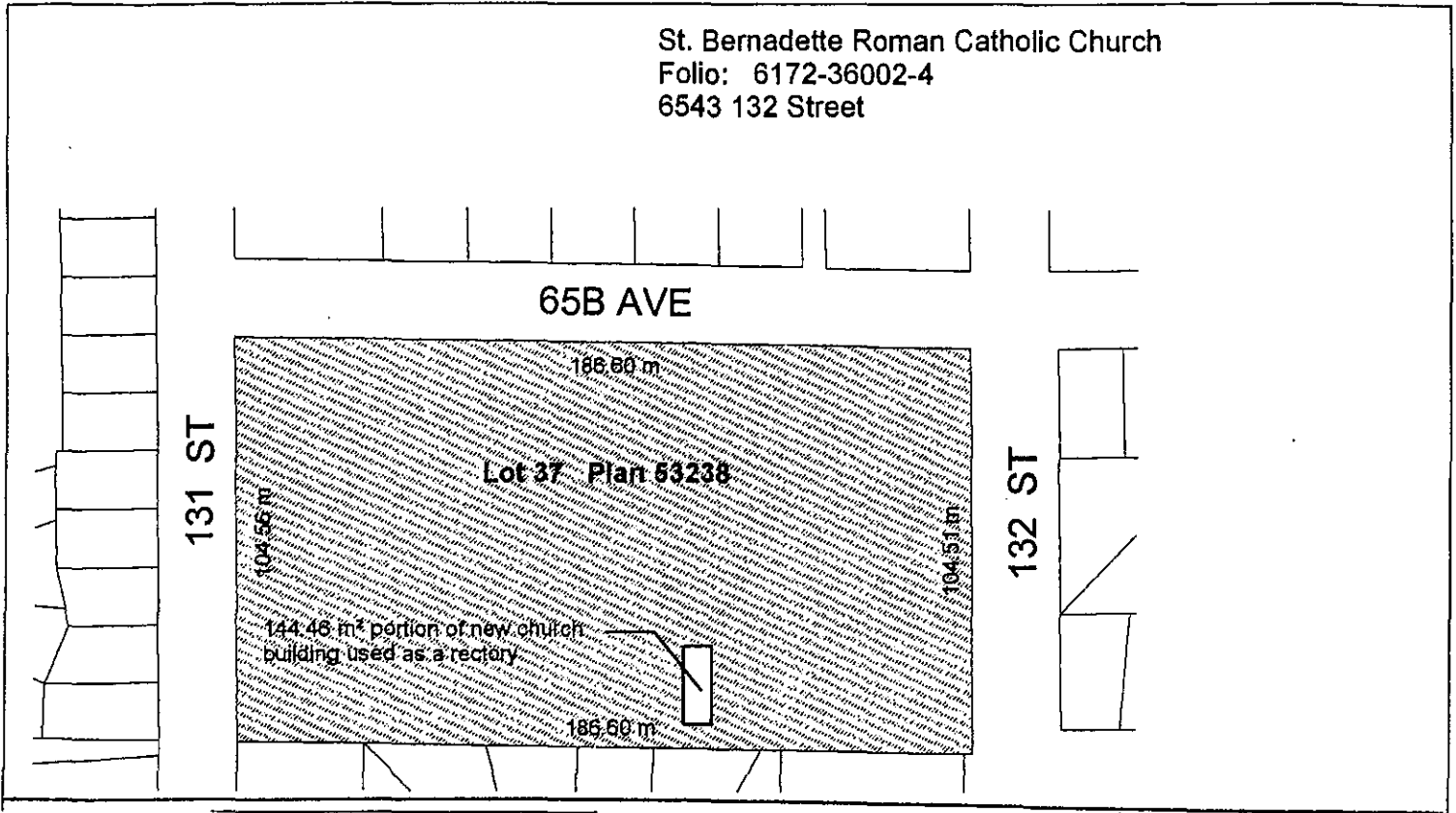
Bylaw No. 18290
Schedule A, Item 131

St. Andrew's
Newton Presbyterian
Folio: 6183-00041-3
7147 - 124 Street

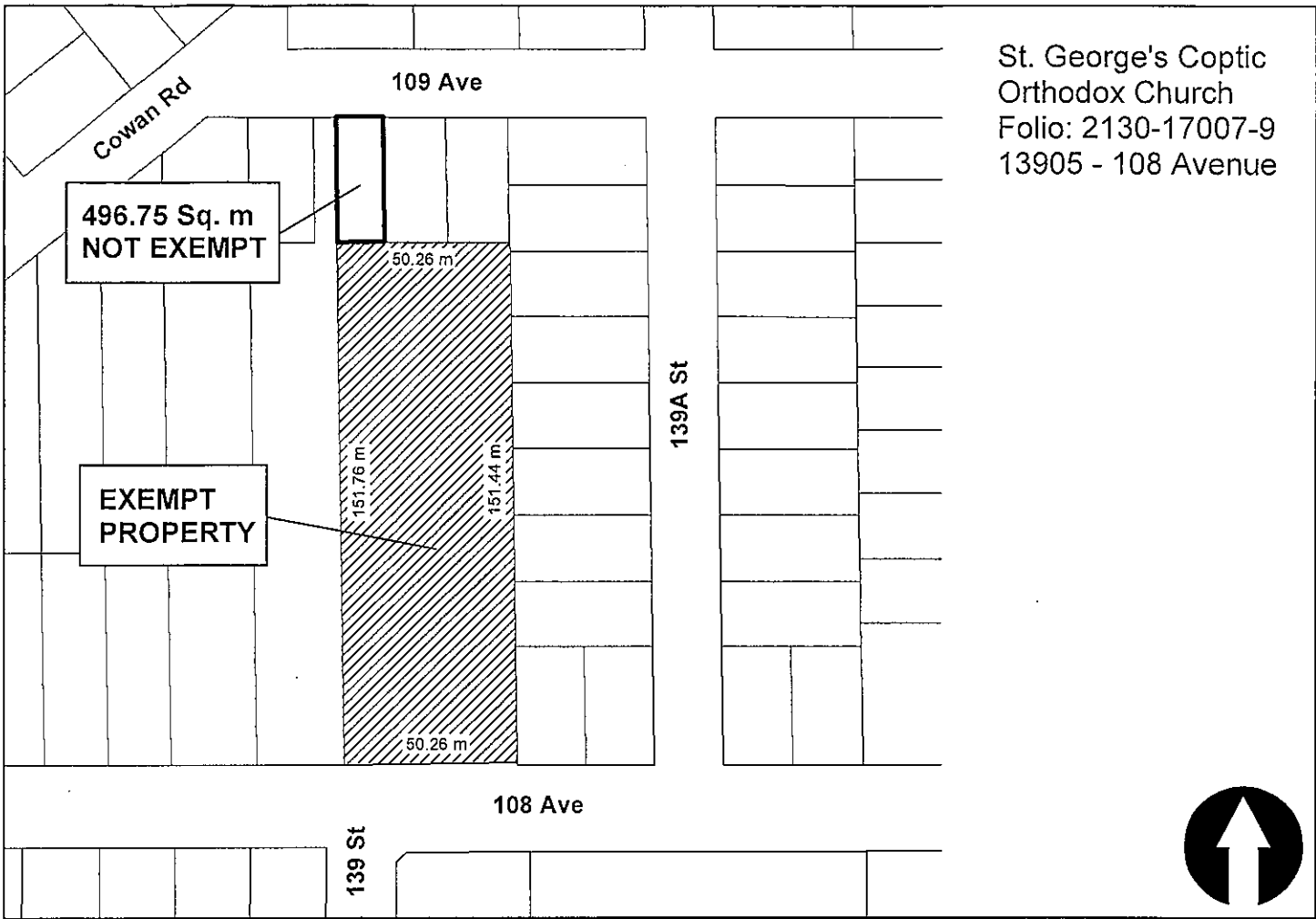


Bylaw No. 18290
Schedule A, Item 132

St. Bernadette Roman Catholic Church
Folio: 6172-36002-4
6543 132 Street



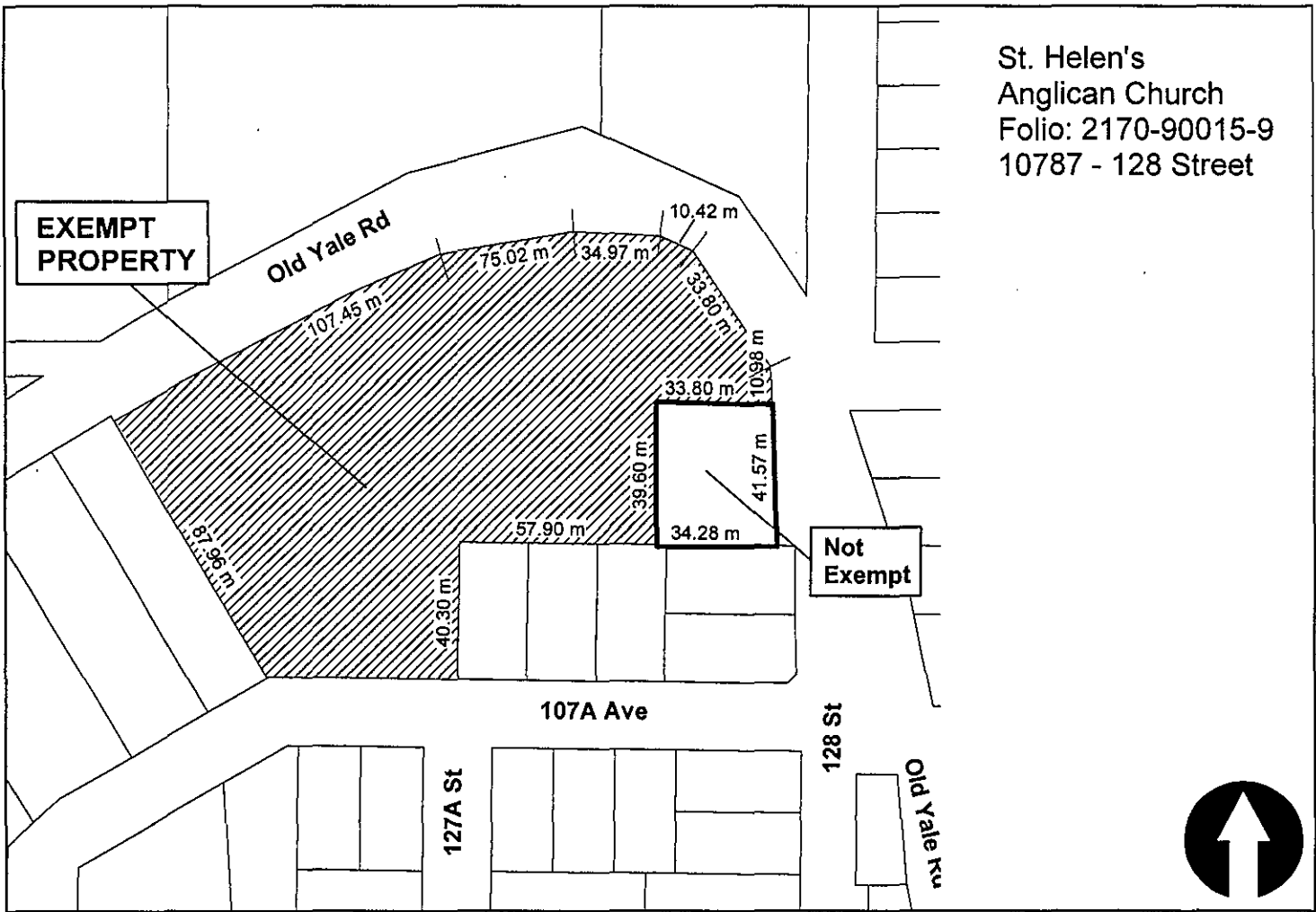
Bylaw No. 18290
Schedule A, Item 133



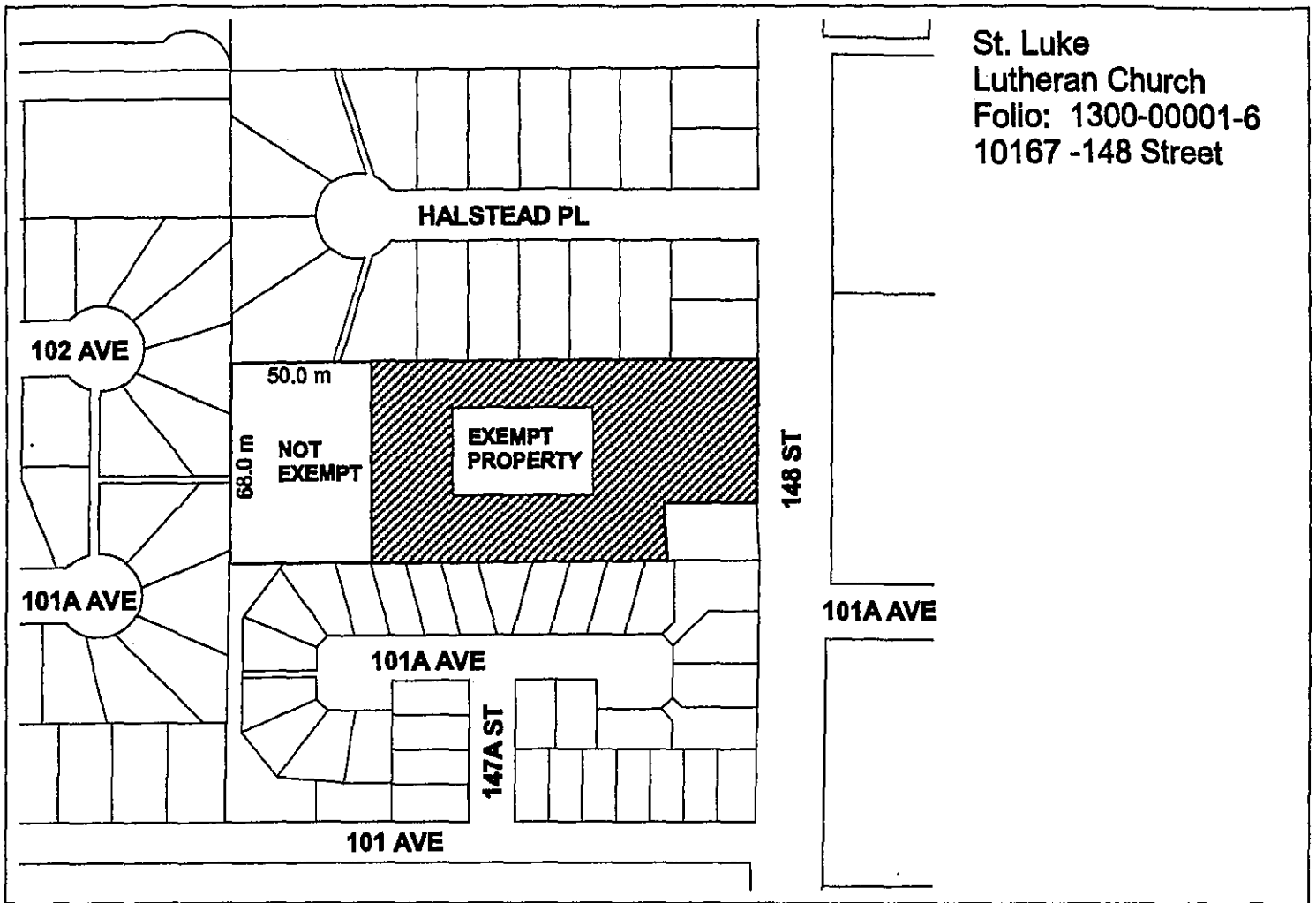
St. George's Coptic
Orthodox Church
Folio: 2130-17007-9
13905 - 108 Avenue

Bylaw No. 18290
Schedule A, Item 134

St. Helen's
Anglican Church
Folio: 2170-90015-9
10787 - 128 Street

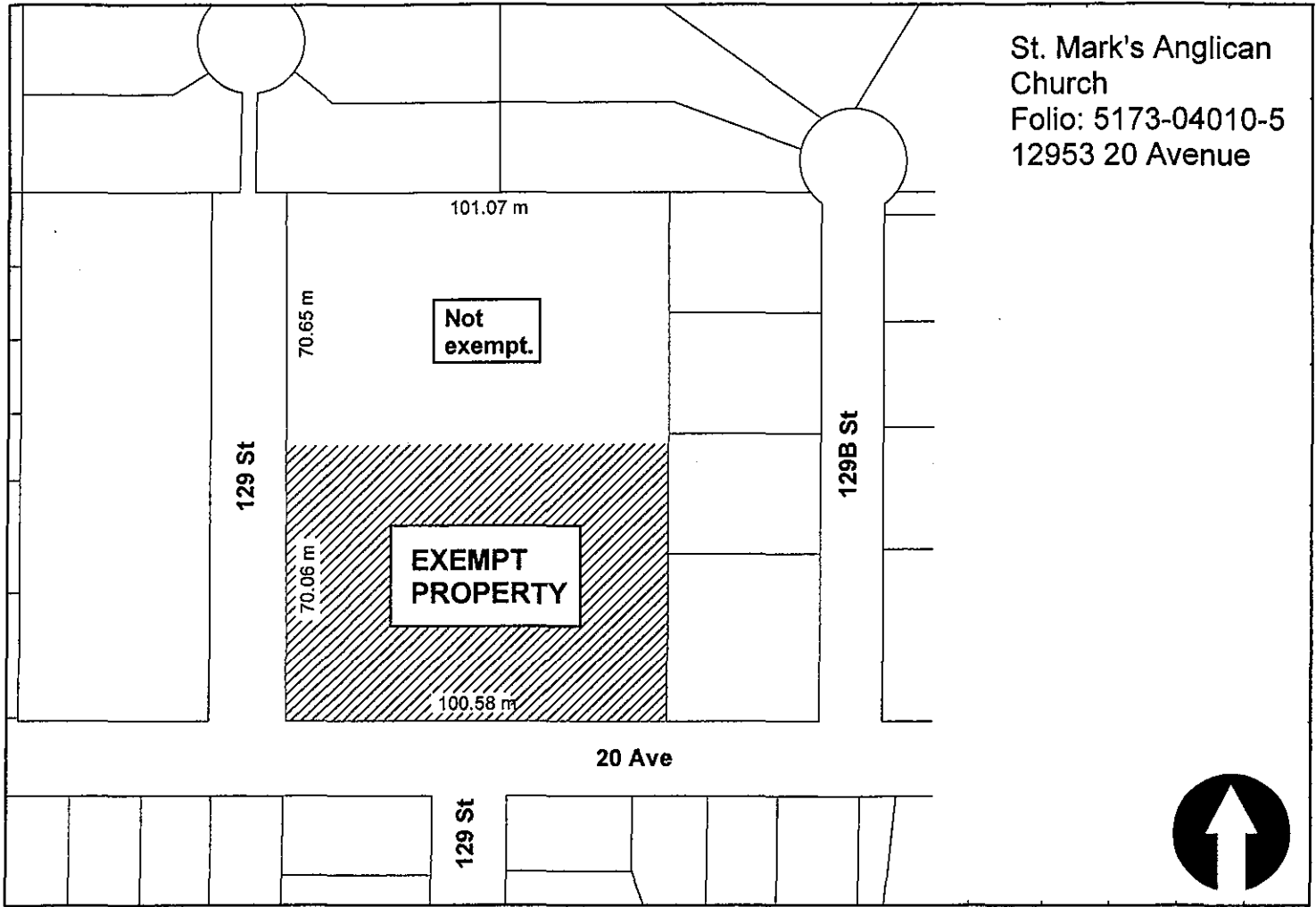


Bylaw No. 18290
Schedule A, Item 135



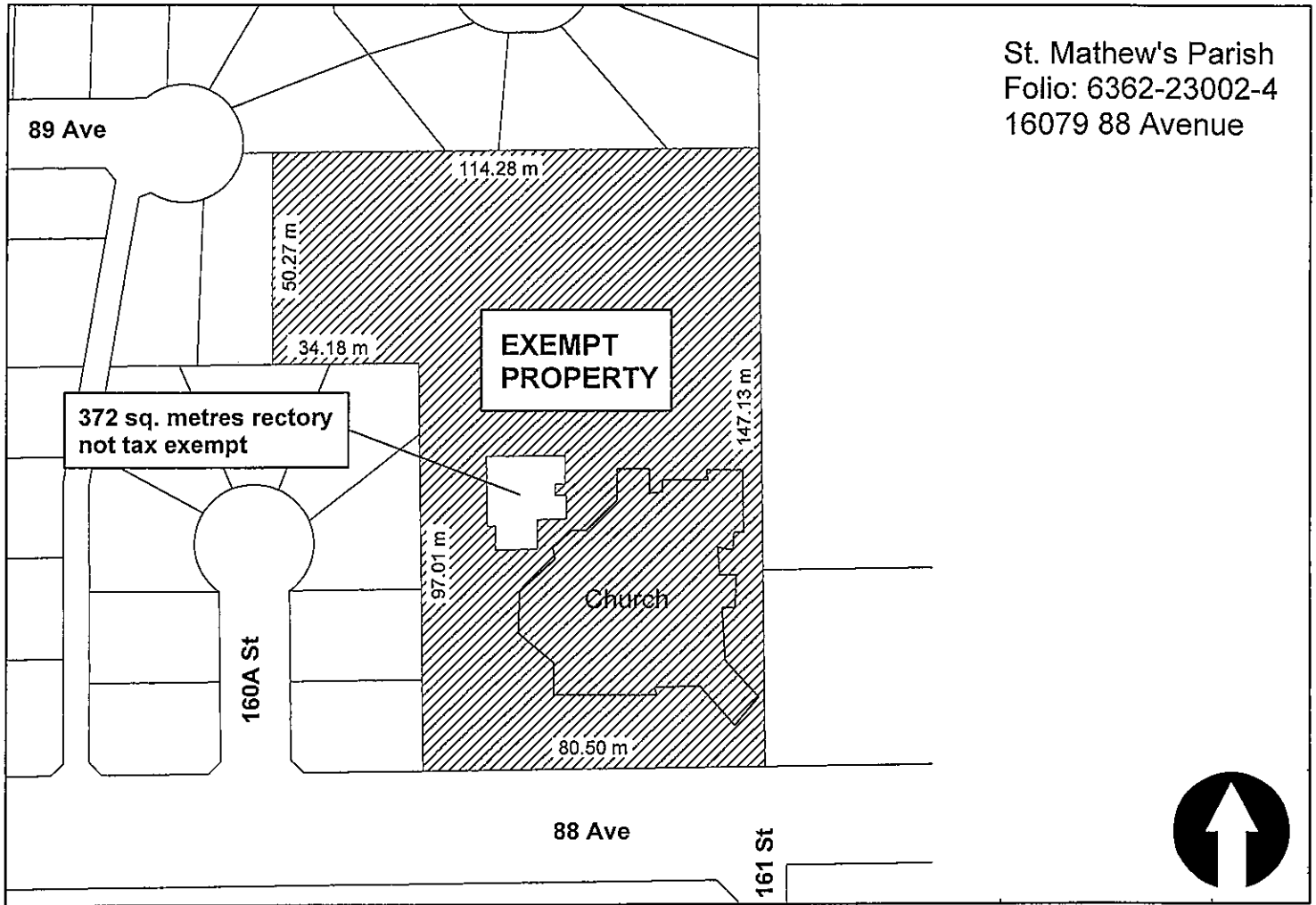
Bylaw No. 18290
Schedule A, Item 136

St. Mark's Anglican Church
Folio: 5173-04010-5
12953 20 Avenue



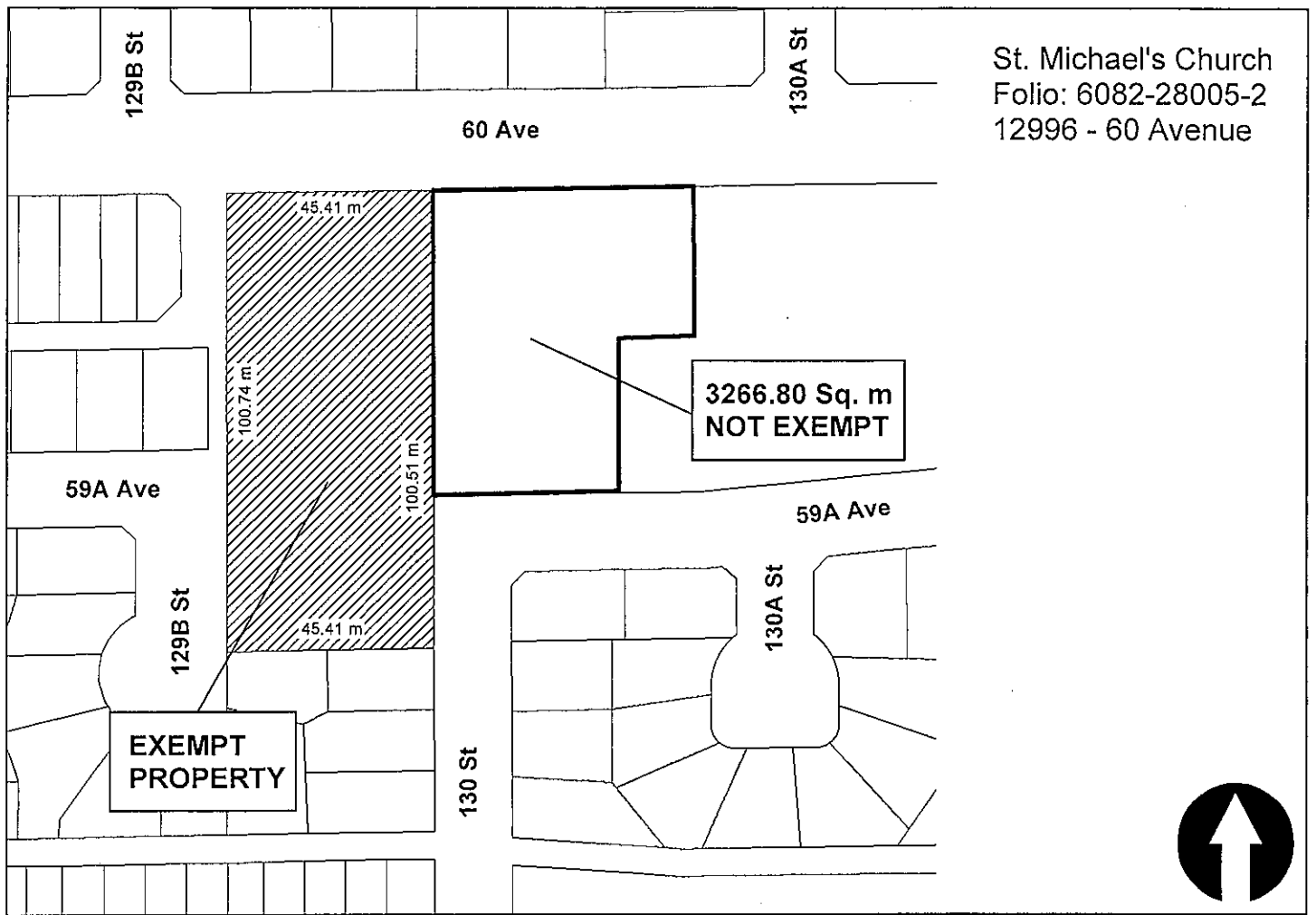
Bylaw No. 18290
Schedule A, Item 137

St. Mathew's Parish
Folio: 6362-23002-4
16079 88 Avenue



Bylaw No. 18290
Schedule A, Item 139

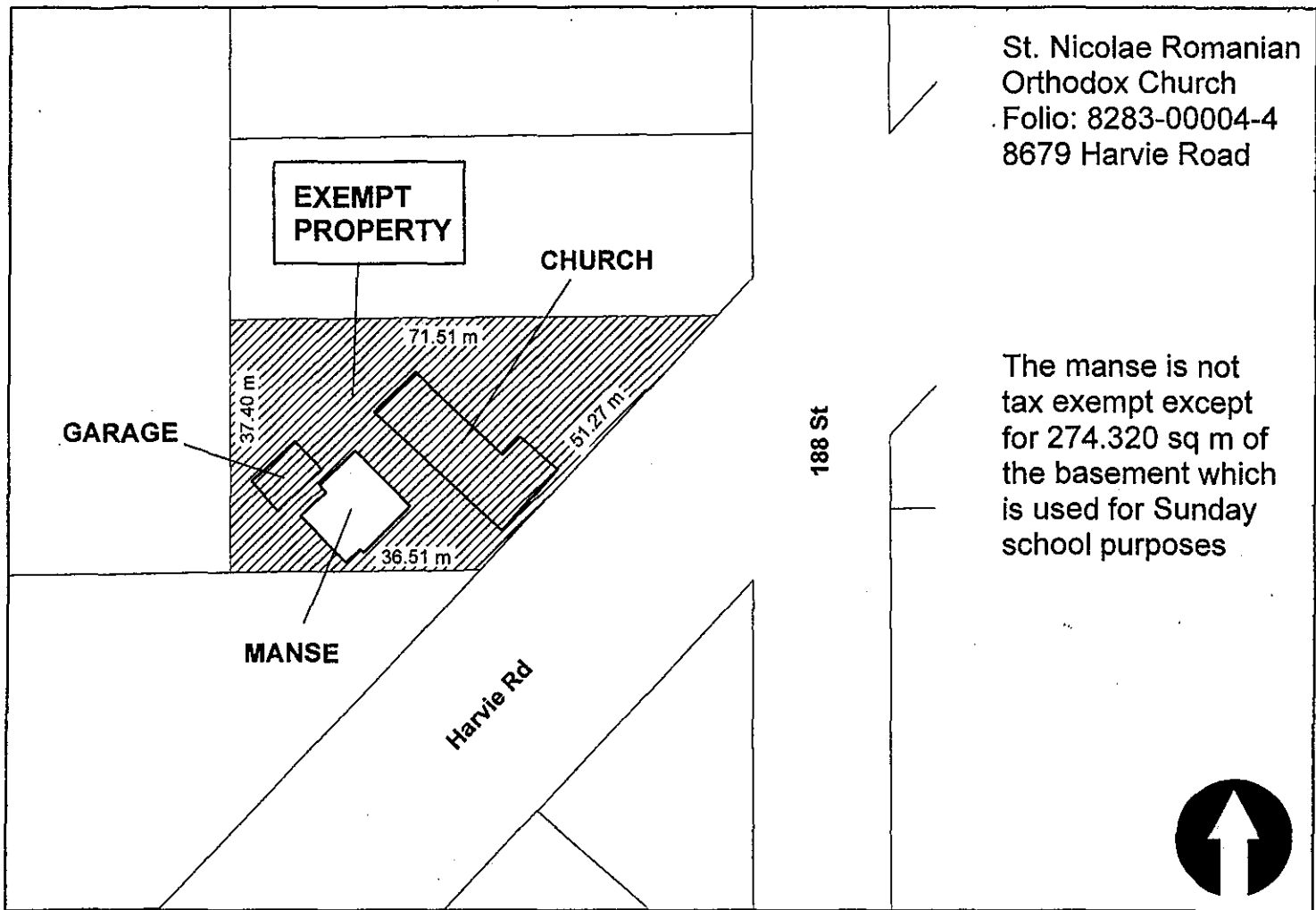
St. Michael's Church
Folio: 6082-28005-2
12996 - 60 Avenue



Bylaw No. 18290
Schedule A, Item 140

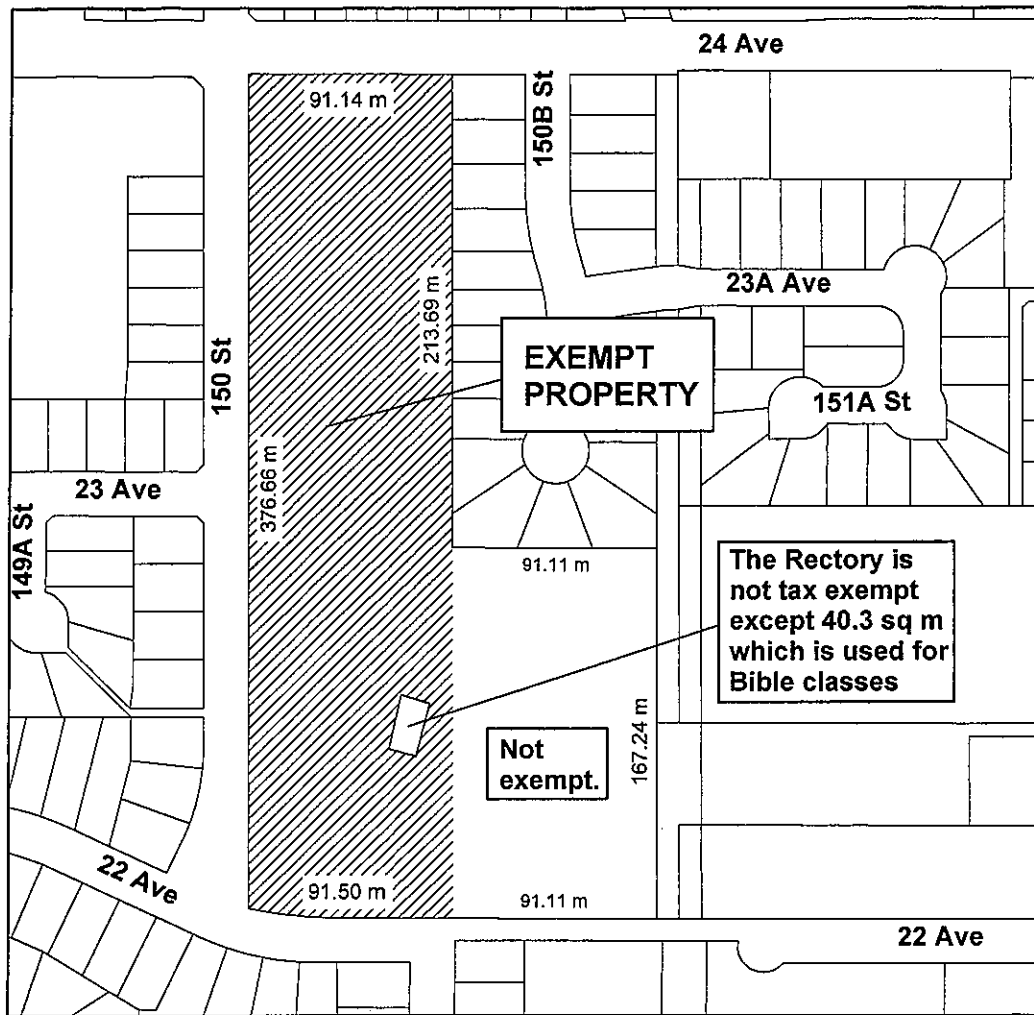
St. Nicolae Romanian
Orthodox Church
Folio: 8283-00004-4
8679 Harvie Road

The manse is not
tax exempt except
for 274.320 sq m of
the basement which
is used for Sunday
school purposes



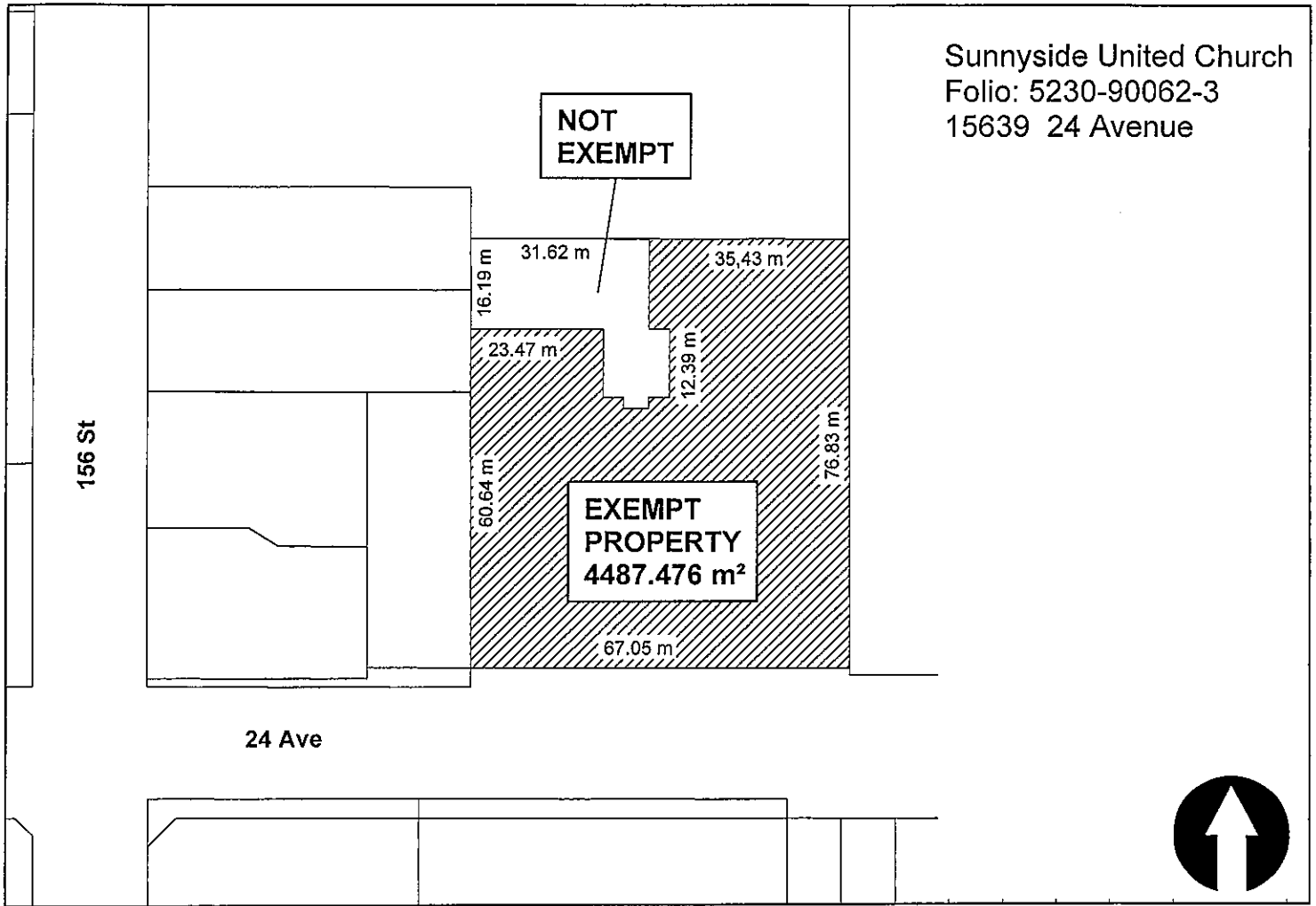
Bylaw No. 18290
Schedule A, Item 141

Star of the Sea
Parish
Folio: 5150-23001-7
15024 24 Avenue



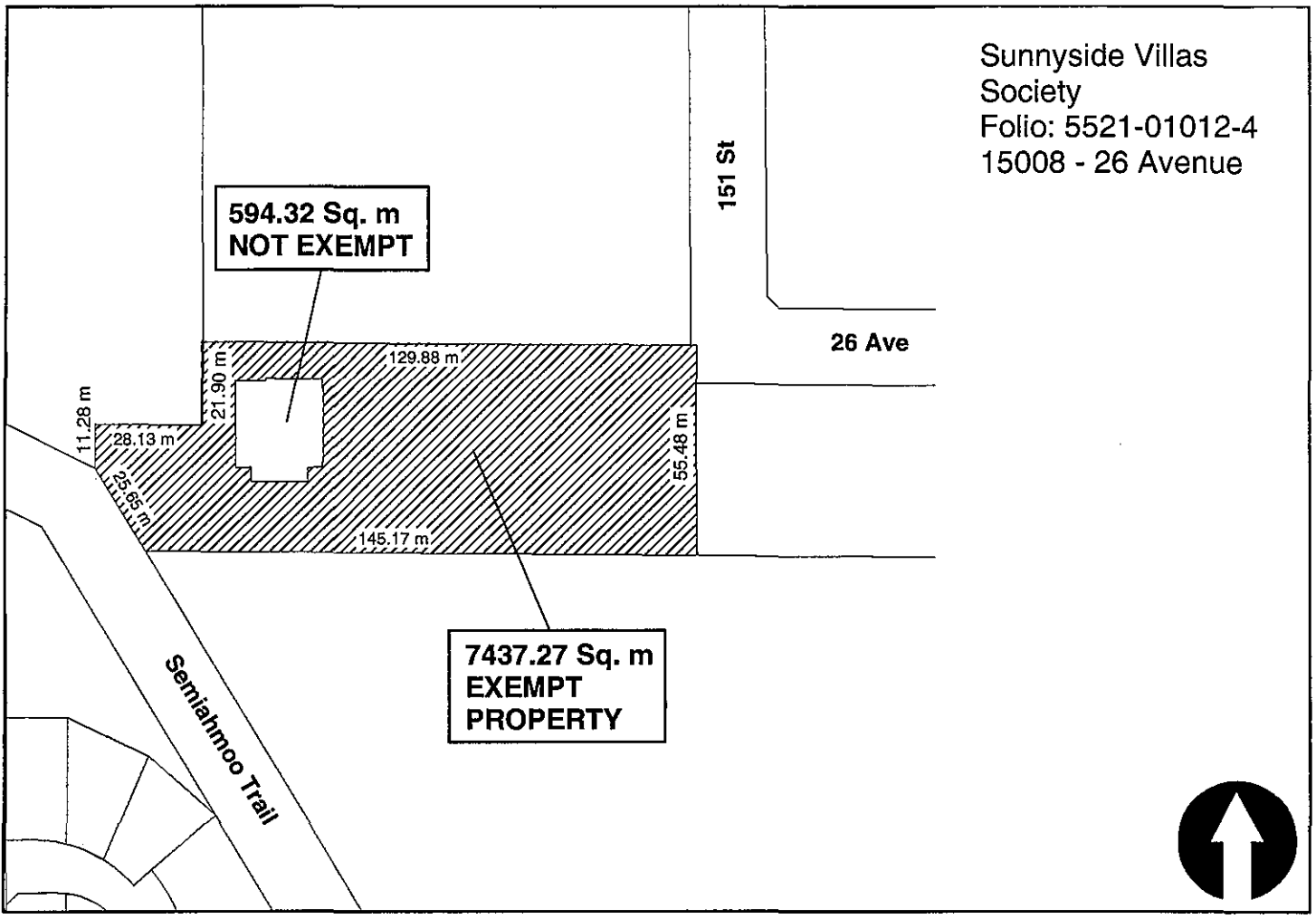
Bylaw No. 18290
Schedule A, Item 143

Sunnyside United Church
Folio: 5230-90062-3
15639 24 Avenue



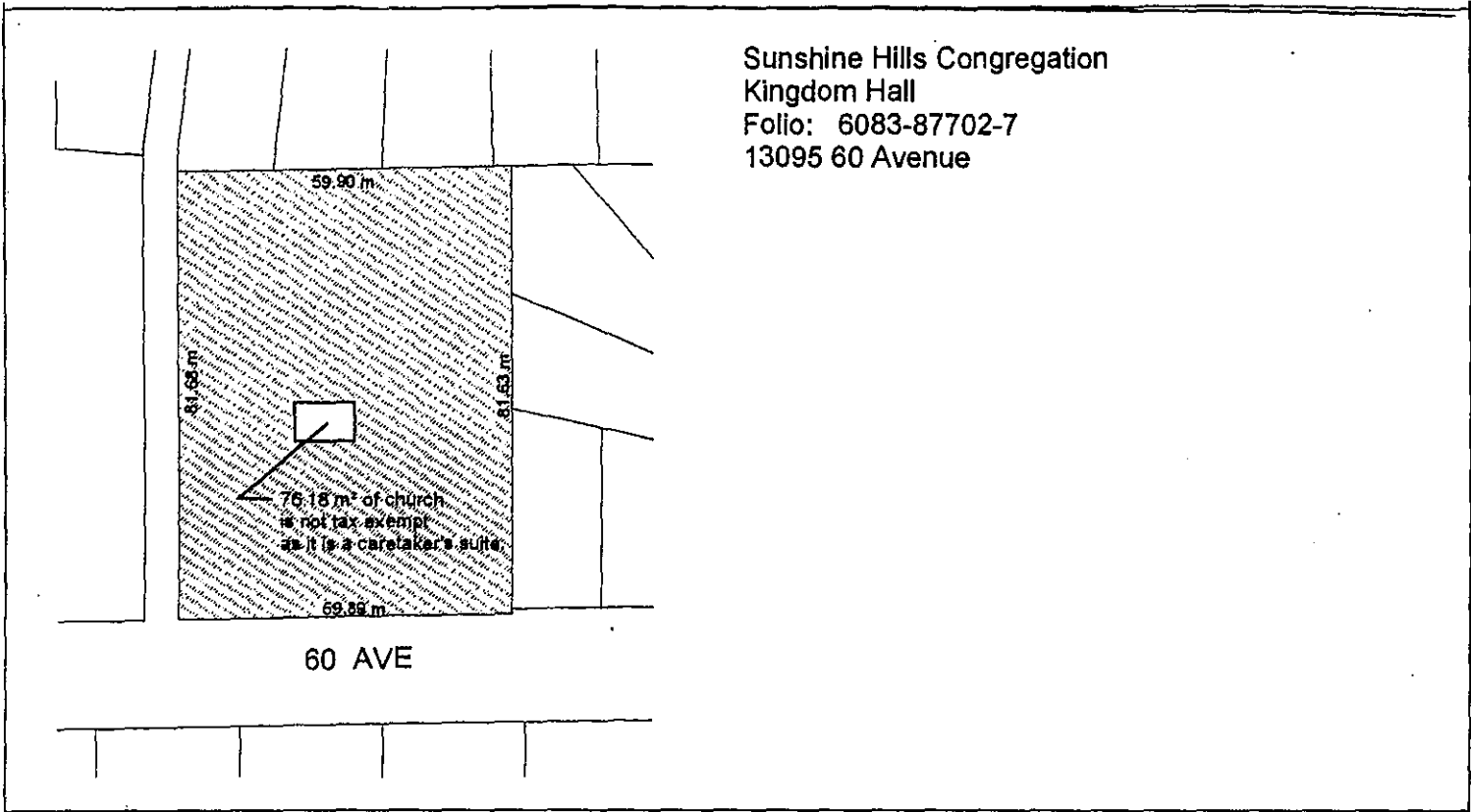
Bylaw No. 18290
Schedule A, Item 144

Sunnyside Villas
Society
Folio: 5521-01012-4
15008 - 26 Avenue

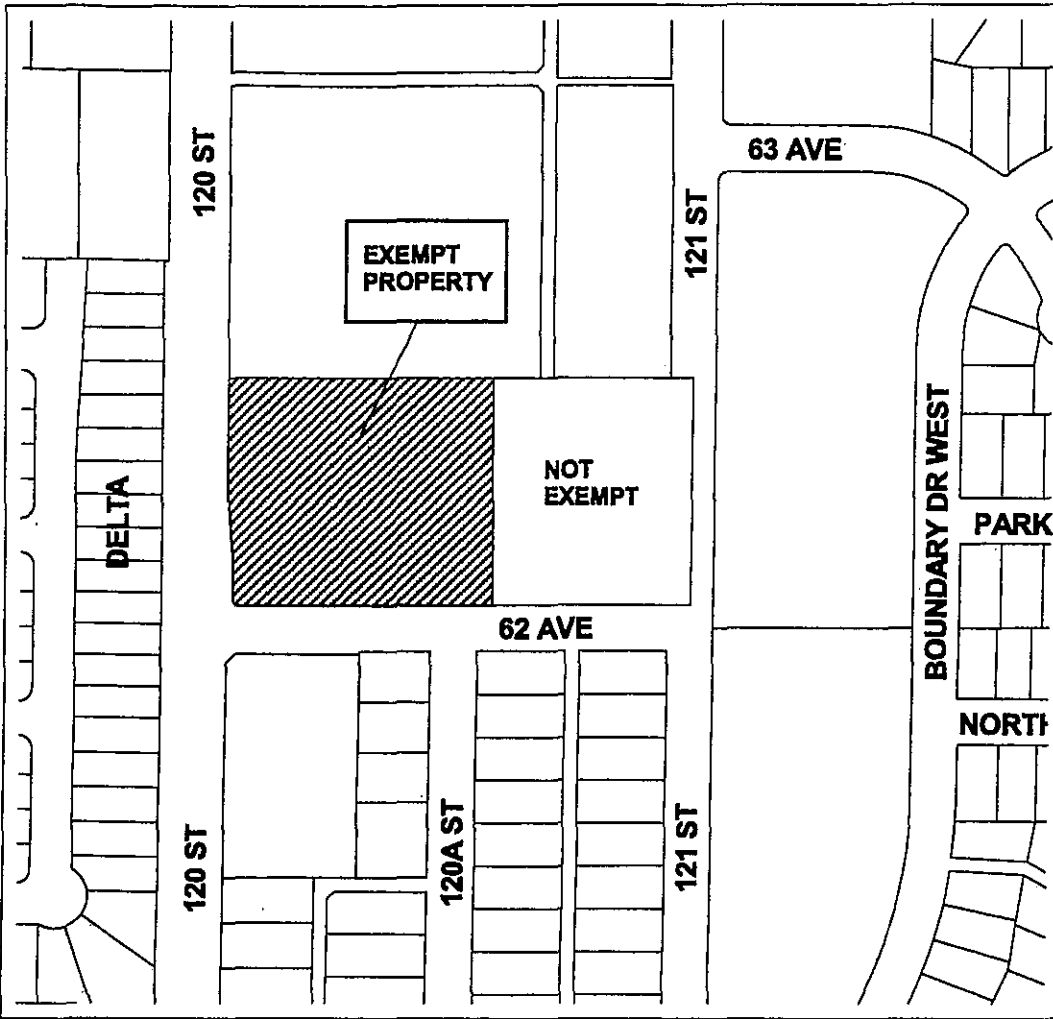


Bylaw No. 18290
Schedule A, Item 145

Sunshine Hills Congregation
Kingdom Hall
Folio: 6083-87702-7
13095 60 Avenue

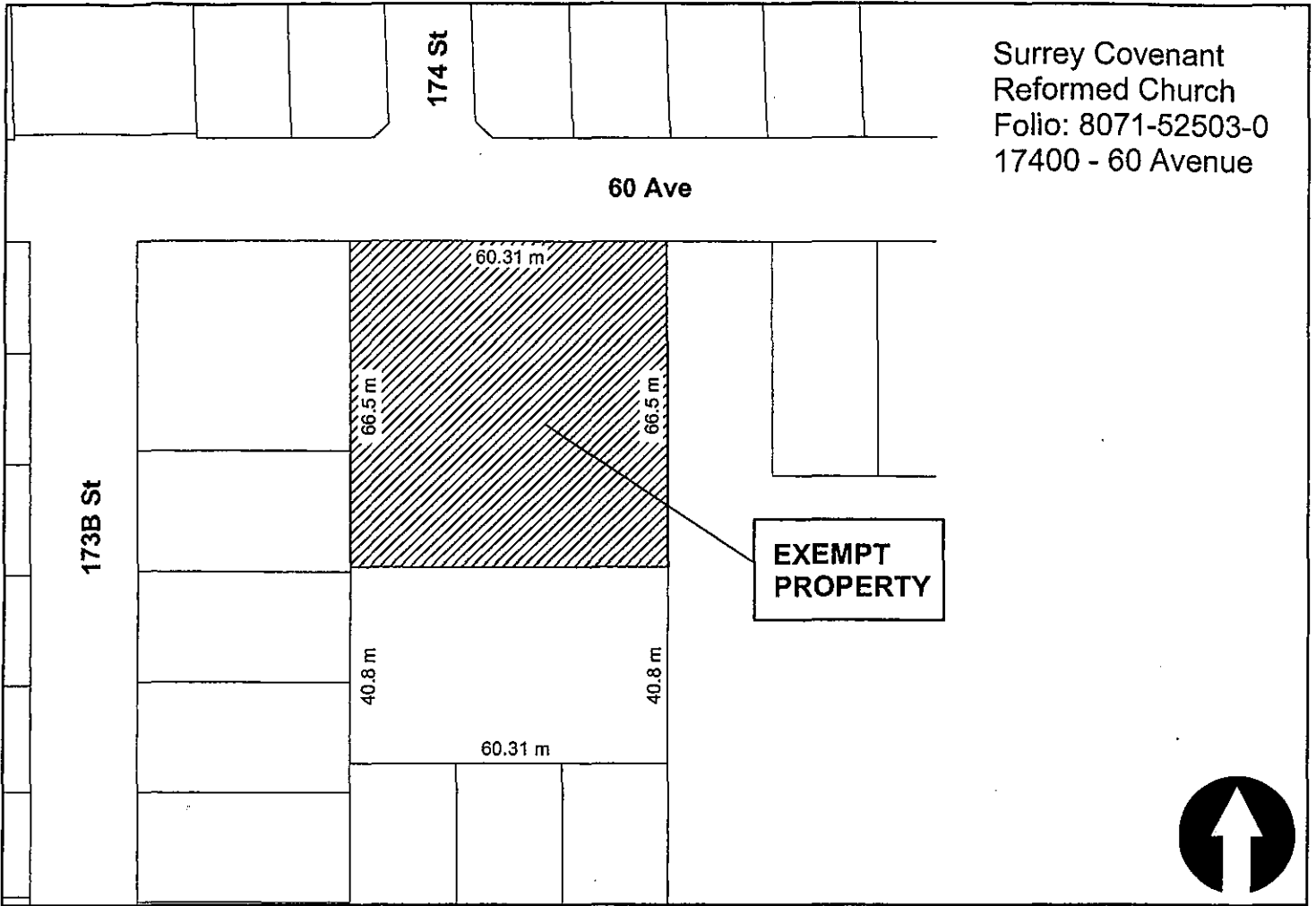


Bylaw No. 18290
Schedule A, Item 146

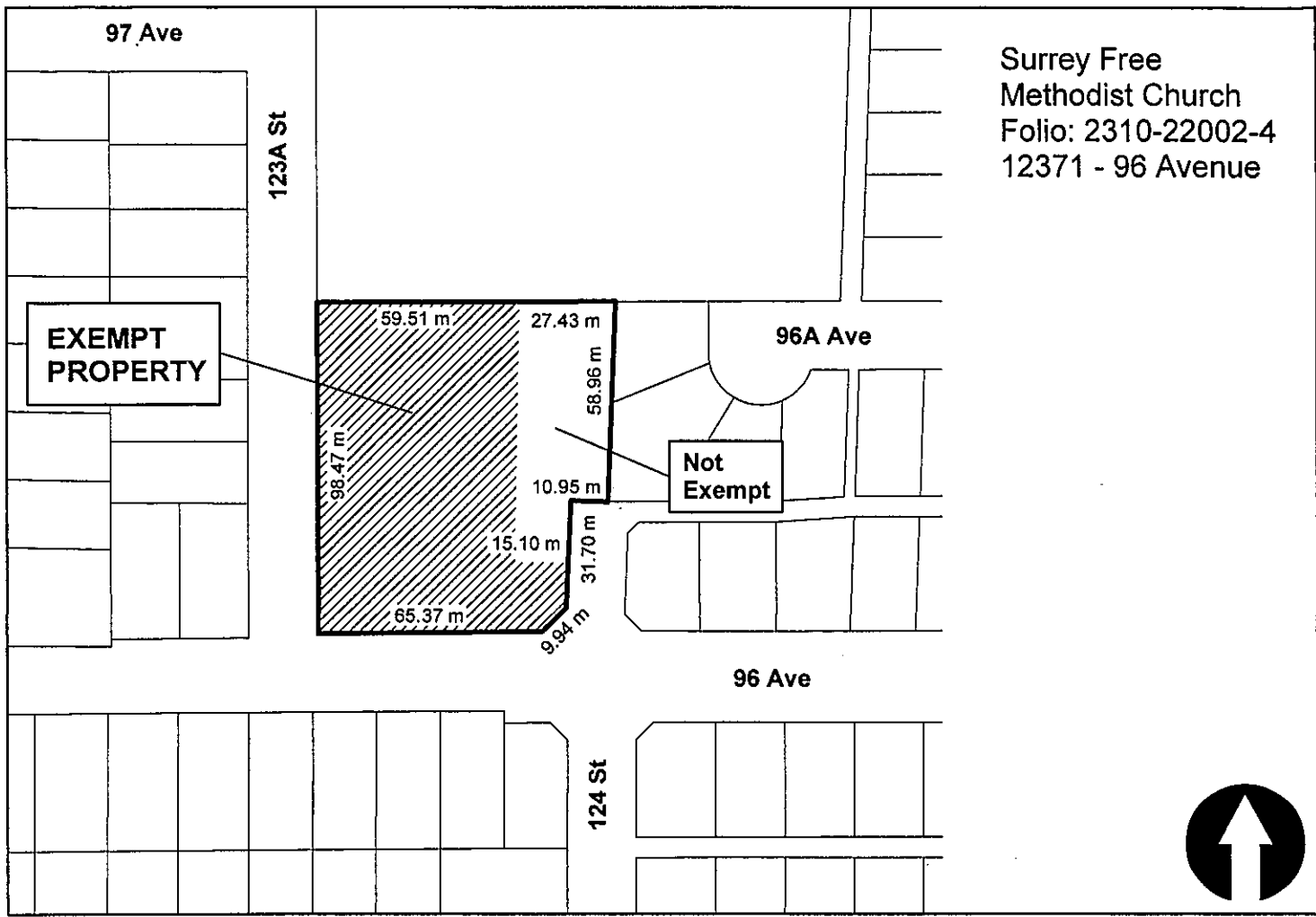


Sunshine Ridge
Baptist Church
Folio: 6073-02004-1
6230 - 120 Street

Bylaw No. 18290
Schedule A, Item 147

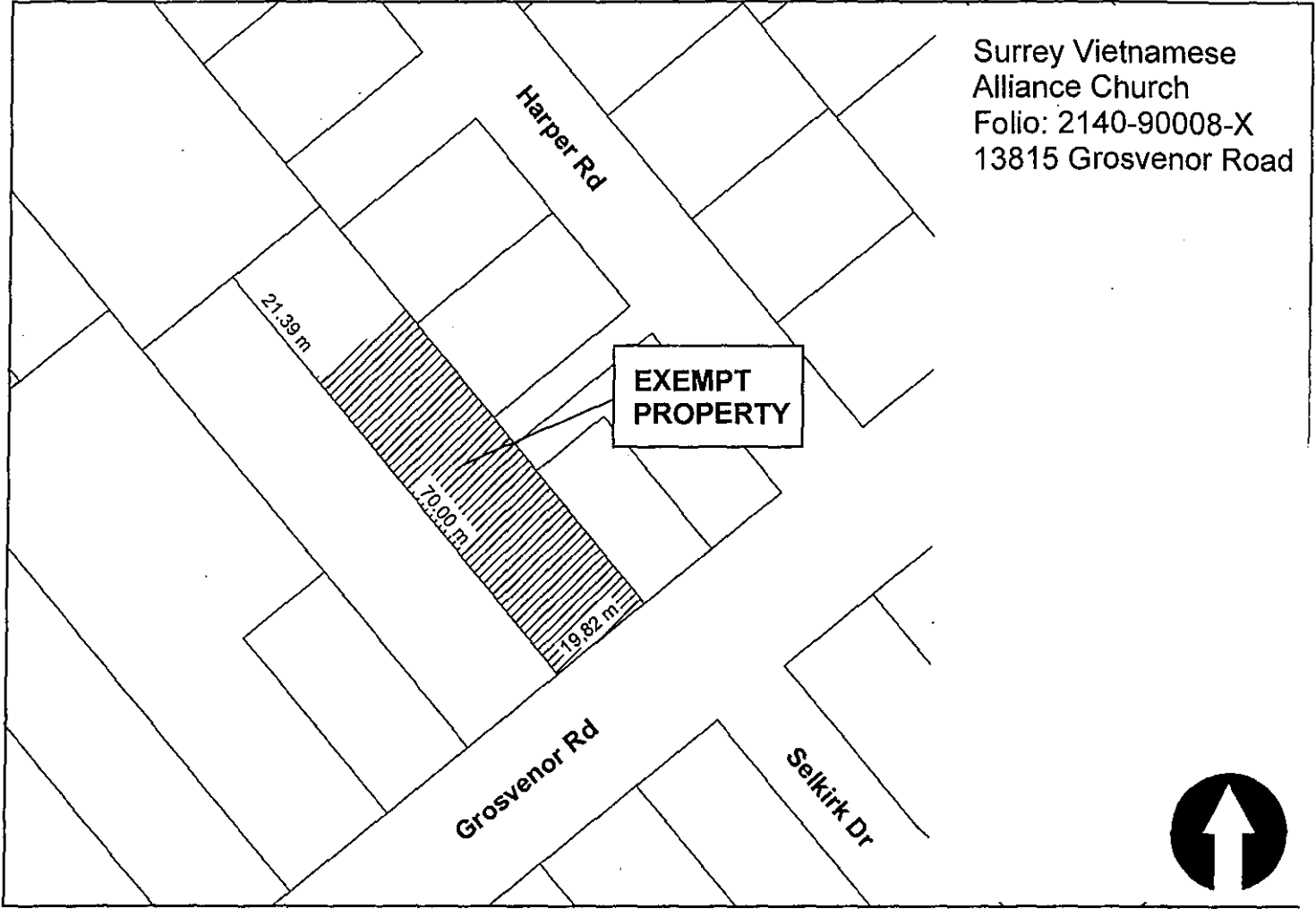


Bylaw No. 18290
Schedule A, Item 154



Surrey Free
 Methodist Church
 Folio: 2310-22002-4
 12371 - 96 Avenue

Bylaw No. 18290
 Schedule A, Item 155



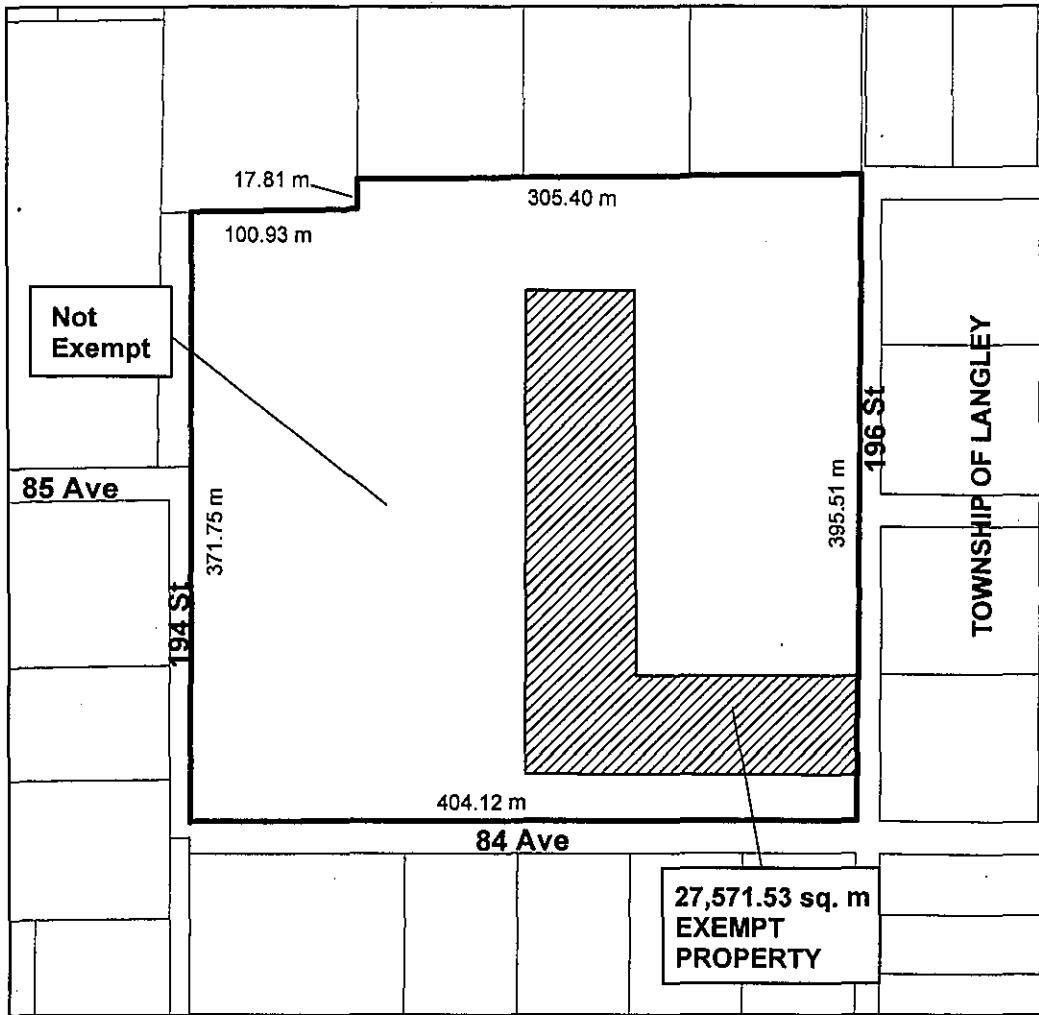
Surrey Vietnamese
Alliance Church
Folio: 2140-90008-X
13815 Grosvenor Road

**EXEMPT
PROPERTY**



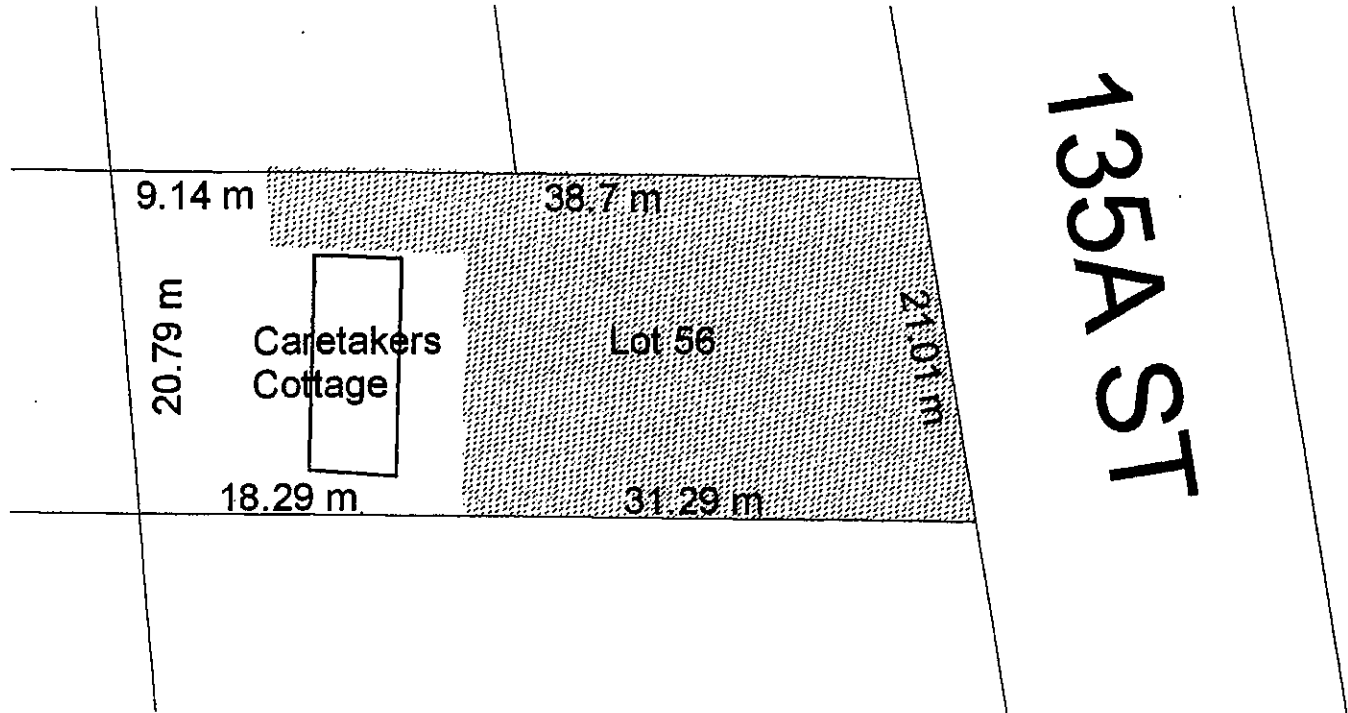
Bylaw No. 18290
Schedule A, Item 161

Tong Do Sa
Buddhist Temple
Folio: 8273-14002-7
8425 - 196 Avenue

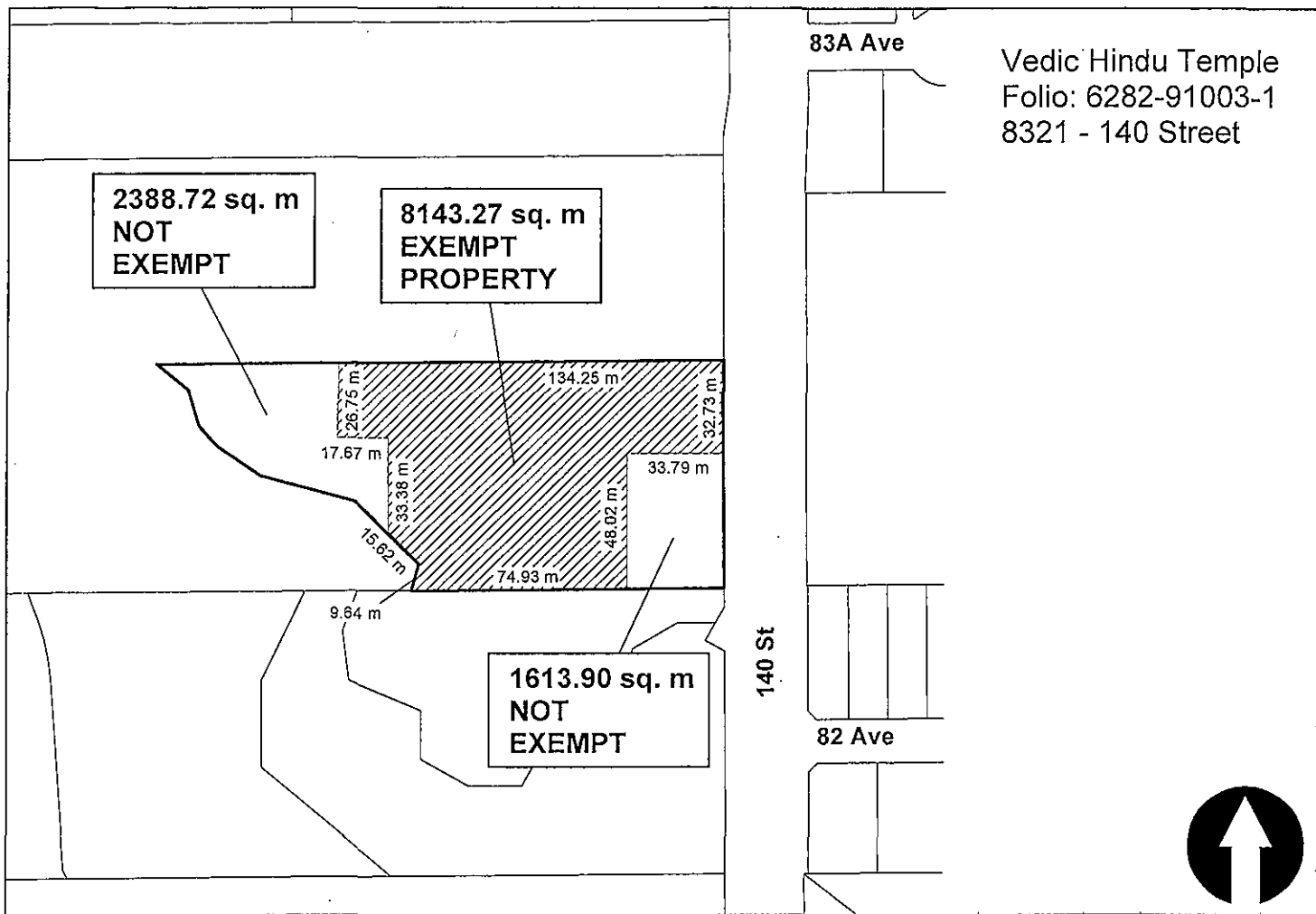


Bylaw No. 18290
Schedule A, Item 164

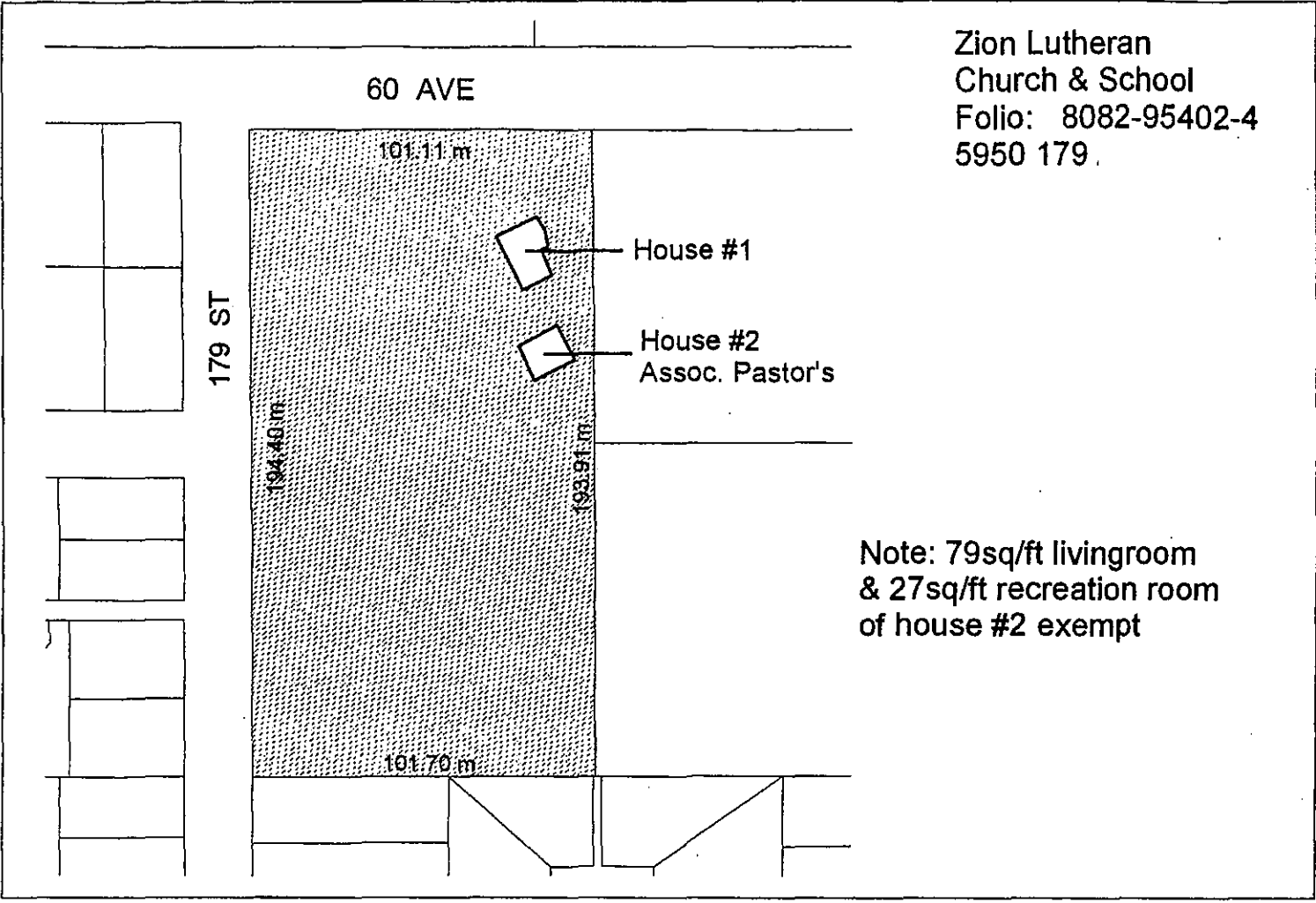
St. Mary's Ukrainian Orthodox
Folio: 2220-52502-8
10765 135A Street



Bylaw No. 18290
Schedule A, Item 166



Bylaw No. 18290
Schedule A, Item 174



Zion Lutheran
Church & School
Folio: 8082-95402-4
5950 179.

Note: 79sq/ft livingroom
& 27sq/ft recreation room
of house #2 exempt

Bylaw No. 18290
Schedule A, Item 182