

CORPORATE REPORT

NO: k COUNCIL DATE: September 29, 2014

REGULAR COUNCIL

TO: Mayor & Council DATE: September 16, 2014

FROM: City Clerk FILE: 1970-04

SUBJECT: Section 224 Permissive Tax Exemption (for Select Not-For-Profit Societies and

Licensed Community Care Facilities) Bylaw No. 18291 for 2015

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, 2014, No. 18291" (the "Bylaw"), a copy of which is attached as Appendix I to this report.

INTENT

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

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 verification 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. A staff Committee consisting of representatives from the Finance Department, Planning and Development Department and the Legislative Services Division meet to review any questionable applications. Applications for sites that have been previously exempted are subject to a review of the file related to any previous application from 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 ten (10) new properties, of which five (5) have been included in the proposed Bylaw for 2015. In each case, the application has been reviewed and verifications conducted to ensure the related properties meet the criteria of legislation and City policy.

The Schedules to the Bylaw are separated into three categories. Schedule A consists of societies who own and occupy the property for which exemption is being sought. Schedule B refers to societies who lease and occupy property owned by the City of Surrey. Schedule C allows proportional exemption to that area of a for-profit care home that is being utilized in a non-profit manner.

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 (Schedule C.) A portion of each of these facilities that is used for publicly-funded care is recommended for a permissive 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:

2015	\$803,358
2016	\$834,692
2017	\$867,248

The following changes have been incorporated into the proposed Bylaw for the 2015 taxation year in comparison to the exemptions that were adopted by Council in the Bylaw related to the 2014 taxation year.

New Applications:

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

1. <u>BC SPCA, 16748 – 50 Avenue – Schedule A, Item 9</u>
This property is owned by the BC SPCA and is operated as an animal education and adoption centre. It is a large parcel of land with multiple buildings that are used for the purposes of the Society. The Society meets the criteria for permissive tax exemption and those portions used for the purposes of the Society have been included in the Bylaw for 2015. Unused and undeveloped portions of land not to be exempted have been identified in a proportionate exemption map.

2. <u>Buddhist Compassion Relief Tzu Chi Foundation of Canada, 5724 – 176 Street</u> Schedule A, Item 12

This Society is also a registered charity and provides disaster relief training, bursary programs to low income families for Surrey children to attend summer camps, provides volunteers to the Surrey Food Bank, care homes, and free weekly breakfast to elementary school children at Kirkbride Elementary. The Society also raises funds for hospital equipment for the Surrey Memorial Hospital. The Society meets the criteria for permissive tax exemption and has been included in the Bylaw

- 3. St. John Ambulance, 8911 152 Street Schedule A, Item 52
 - The Society teaches first aid and operating costs are supplemented by grants from BC Gaming. Children and youth are trained in basic first aid, and trained volunteers have an active presence at community events, where first aid services are provided for free with an option to donate. Other services include free workshops for new parents, training for Grade 3 students and therapy dog visits to residential care facilities. The Committee determined that the organization provides a needed social service to the residents of Surrey and recommend that the Society receive a permissive tax exemption for the 2015 tax year.
- 4. <u>Surrey Urban Mission Society, 10776 King George Boulevard Schedule A, Item 63</u>
 This is a community support office located in the City Centre area, which provides a broad range of counselling and community outreach programs to the residents of Surrey. The Society meets the criteria for permissive exemption and has been included in the Bylaw.
- 5. Semiahmoo House Society, 2365 153A Street Schedule A, Item 71
 This property was previously used for supportive low cost housing and was not previously exempted. The property is adjacent to the Society's offices, and is now being used for overflow programs. The property is zoned RF, and programs generally have 4-6 number of participants at a time. Future plans are to redevelop the adjacent sites and utilize this site as a construction office. The Committee recommends permissive tax exemption for 2015 based on the current use, and will adjust the permissive exemption in accordance with the Bylaw if there is a change of use in the 2015 tax year that does not meet the criteria provided for in the Policy.

Changes in Relation to Properties that Were Exempted in 2014:

1. <u>Association of Neighbourhood Houses of BC, 12210 Agar Street & 2916 McBride Avenue Schedule A, Items 2 & 3</u>

The Society has formally changed its name from Crescent Beach Community Services. The organization continues to provide social service programs such as summer camps, day camps, childcare, youth outreach and parenting support. The schedule has been updated with the new legal name and the properties are included for exemption in the Bylaw.

2. <u>BC Landscape & Nursery Association</u>, 5783 – 176A Street
The Society has sold the property and expect to vacate in late November 2014. It has been removed from the schedule to the Bylaw.

3. <u>Canadian Islamic Education Society</u>, 13630 Grosvenor Road

BC Assessment were requested to conduct 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. 19290 for the 2015 tax year.

4. <u>Community Living Society, 18365 – 73 Avenue</u>

The Society advises that this property has been sold and they have not applied for 2015. It has been removed from the schedule to the Bylaw.

5. <u>Sources Community Resources Society, 14718 Winter Crescent</u>

This property has been purchased by the City of Surrey and will be managed as natural area parkland. It has been removed from the schedule to the Bylaw.

The proposed Bylaw attached as Appendix I to this report includes the above-referenced amendments in the schedules and have been bolded for clarity. The proposed Bylaw includes 218 properties or strata units for full or partial property tax exemption.

For the Bylaw to be effective for 2015 property taxation year, Council must adopt the Bylaw before October 31, 2014.

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. <u>Fiji-Canada Association, 13629 – 108 Avenue</u>

This is a membership funded association that moved from Burnaby to Surrey in 2014. There is a food component and the premise is licensed for serving liquor. The Committee determined that as a membership-driven organization, the services of the Society are not predominantly open to and used by Surrey residents. The property is not recommended for permissive tax exemption for 2015.

2. Fraser Health Authority, 13333 Old Yale Road

This property is currently 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 in that the Society does not own the property, and it has not been included in the Bylaw for 2015.

3. The Semiahmoo Foundation, 5919 – 133A Street

This property provides low-rent shelter and support for individuals with developmental disabilities. This location is not licensed under the *Community Care and Assisted Living Act*, and therefore does not meet the City's criteria for permissive property tax exemption. Other properties owned and operated by the Society that are licensed under the Act are included in the Bylaw for permissive tax exemption.

4. <u>Unifor Local 78oG Building Society</u>, 5783 – 176A Street

This property was previously owned by the BC Landscape and Nursery Association. Registered as a Society, Unifor is a subsidiary of the Canadian Office & Professional Employees Union (COPE) and is not a social service agency serving the public of Surrey. In addition, the Society is not currently occupying or operating out of this property. It does not meet the City's criteria for permissive tax exemption and has not been included in the Bylaw for 2015.

5. 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 2015.

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 2014, No. 18291", a copy of which is attached as Appendix I to this report.

Jane Sullivan City Clerk

Appendix I: "Section 224 Tax Exemption Bylaw, 2014, No. 18291"

CITY OF SURREY

BYLAW NO. 18291

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

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, 2014, No. 18291".

Exemptions

- 2. The lands or improvements, or portions thereof, as outlined in Schedule "A" attached hereto, are hereby exempt from taxation for the Year 2015 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 2015 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 2015 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. "Section 224 Tax Exemption Bylaw, 2013, No. 18045" 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.

NOTICE OF INTENTION ADVERTISED in the SURREY LEADER AND PEACE ARCH NEWS on the th and the th day of October, 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 224 Tax Exemption Bylaw, 2014, No. 18291

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.	011-040-971	Block "G", District Lot 52, Group 2, NWD, Plan 6706, (except that 500 square feet of living space)	Association of Neighbourhood Houses of BC 224(2)(a)	Portion of 12210 Agar Street	5700-95102-2
3.	009-102-507	Lot "E", District Lot 52, Group 2, NWD, Plan 3675.	Association of Neighbourhood Houses of BC (Camp Alexandra) 224(2)(a)	2916 McBride Avenue	5700-94002-4
4.			Atira Women's Resource Society 224(2)(a)	Women's Shelter	
5.			Atira Women's Resource Society 224(2)(a)	Women's Shelter	
6.	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)	Portion of 2201 – 148 Street	5153-02002-2

	PID	LEGAL	Name	Address	Folio No.
7.	025-373-340	Lot A, Section 35, Township 2, NWD, part NW1/4, LMP 53173.	B.C. Family Hearing Resource Centre	15220 – 92 nd Avenue	6359-90020-8
			224(2)(a)		
8.	016-036-263	Strata Lot 41, Section 20, Township 2, NWD, Strata Plan NW3244, together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form 1.	B.C. Genealogical Society	#211 – 12837 – 76 Avenue	6203-98059-6
9.	012-011-762	Lot 2, District Lot 365, Block 4, Plan 1143 NWD, with the exempt portion shown hatched on the sketch attached hereto.	BC SPCA 224(2)(a)	16748 – 50 Avenue	8700-00008-5
10.	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
11.	018-962-904	Lot 1, Section 14, Block 5 North, Range 1 West, NWD Plan LMP 19036	Bethesda Christian Association	16321 – 108 Avenue	1141-00014-3
12.	011-166-894	Lot 40, Section 8, Township 8, Plan 5067, NWD Part SW1/4	Buddhist Compassion Relief Tzu Chi foundation of Canada	5724 - 176 Street	8082-3906-2
13.	003-134-181	Lot 14, Section 35, Township 2, NWD, Plan 71026.	Community Living Society 224(2)(a)	15293 – 95 Avenue	6353-13005-3
14.	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

	PID	LEGAL	Name	Address	Folio No.
15.	018-546-391	Lot 41, Section 28, Township 2, NWD, Plan LMP 13196.	Community Living Society 224(2)(a)	8041 Coopershawk Court	6281-40003-3
16.	004-945-166	Lot 8, Plan 72600, NWD	Elizabeth Fry Society 224(2)(a)	11187 Ellendale Drive	4000-07003-4
17.			Elizabeth Fry Society 224(2)(a)	Women's Shelter - confidential	
18.	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
19.	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	14589 – 108 Avenue	1182-15002-0
20.	006-228-798	Lot 27, Section 27, Township 2 Plan 48043 NWD Part NW ¹ / ₄	Fraser Regional Aboriginal Friendship Association	14756 – 88 Avenue	6273-26004-7

	PID	LEGAL	Name	Address	Folio No.
21.	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)
22.	010-328-211	Lot 4 Section 19 Block 5 North Range 1 West NWD Plan 17705	Howe Sound Rehabilitation Services Society - Holly Park House	14557 – 105A Avenue	1190-03018-4
23.	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
24.	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
25.	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
26.	011-253-185	Lot "B", Section 31, Township 2, NWD, Plan 6922.	Kennedy Community Hall Association	8870 – 120 Street	6312-91001-5
27.	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.
28.	025-900-013	Lot 1, Section 8, Township 8, Plan BCP 10244 NWD	Lower Fraser Valley Exhibition Association	17890 – 62 Avenue	8083-21003-1
	011-105-275		224(2)(a)		
29.	025-665-821	Lot 99, Section 29, Township 2, Plan 4521, NWD	On the Water Rich Media Ministry	115 – 13045 – 84 th Avenue	6293-98253-8
30.	001-093-339	Lot 204, Section 20, Township 2, Plan 62200, NWD	224(2)(a) OPTIONS Surrey Community Services Society	13520 – 78 Avenue	6204-85302-8
31.	003-154-050	Lot 493, Section 17, Township 2, NWD, Plan 62718.	224(2)(a) OPTIONS Surrey Community Services Society	13582 – 68 Avenue	6171-48010-1
32.			224(2)(a) OPTIONS Surrey Community Services Society 224(2)(a)	Women's and Children's shelter	
33.	009-770-372	Parcel "One" (Exp. Pl 14541) Lot "A" Section 35, Block 5, North Range 2 West, NWD Plan 13113	OPTIONS Surrey Community Services Society 224 (2)(a)	9803 – 140 Street	2350-00028-X

	PID	LEGAL	Name	Address	Folio No.
34.	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
35.	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
36.	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
37.	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
38.	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

	PID	LEGAL	Name	Address	Folio No.
39.	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	3690 – 152 Street	5700-00032-5
40.	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	224(2)(a) Royal Canadian Legion 224(2)(i)	13525 – 106 Avenue and 10630 City Parkway	2220-80204-8 2220-02010-1
41.		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	Portion of 16323 Beach Road	5010-97116-1
42.	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
43.	007-902-298	Lot A Section 14 Township 1 Plan 13327 NWD Part NW 1/4, Except Plan 62659	Royal Canadian Legion	2290 – 152 Street	5140-90016-6
44.	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
45.	015-329-143	Lot 4, Section 18, Township 2, NWD, Plan 83719	Satnam Education Society of British Columbia (Preschool & Daycare)	6999 – 124 Street	6183-03018-1
46.	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

	PID	LEGAL	Name	Address	Folio No.
47.	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, 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
48.	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
49.	003-676-404	Lot 1, Section 14, Township 1, NWD, Plan 71395.	Sources Community Resources Society 224(2)(a)	15318 – 20 th Avenue	5142-00043-2
50.	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
51.	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
52.	000-695-645	Lot 297, Section 23, Township 2, Plan 62353, Part SE ¼, NWD	St. John Society (St. John Ambulance) 224(2)(a)	8911 - 152 Street	6341-89952-X
53.	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

	PID	LEGAL	Name	Address	Folio No.
54.	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	101 – 17687 – 56A Avenue	8082-98501-X
55.	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
56.	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
57.	012-520-527	Lot 22, Block 14, Section 8, Township 8, NWD, Plan 2107	Surrey Association for Community Living	17677 – 56A Avenue	8082-21008-4
58.	006-071-481	Lot 23, Section 5, Township 8, NWD, Plan 467l7.	Surrey Association for Community Living	17949 Roan Place	8053-22002-2
59.	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

	PID	LEGAL	Name	Address	Folio No.
60.	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
61.	011-384-352	Lot 49, Section 22, Block 5, Range 2, NWD, Plan 9117	Surrey Food Bank Foundation	10734 – 135 Street	2220-48002-1
62.	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
63.	009-574-492	Lot A, Block 5N, Section 23, Range 2W, Plan 11670 NWD	Surrey Urban Mission Society 224(2)(a)	10776 King George Boulevard	2238-90004-4
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	9460 – 140 Street	6334-02002-X
65.	o18-564- 569(Lot 8, Unit 208) o18-564- 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)

	PID	LEGAL	Name	Address	Folio No.
66.	025-259-253	Parcel 1, Section 14, Township 1, NWD, Plan LMP52718.	The Semiahmoo Foundation	15306 – 24 Avenue	5140-00065-9
			224(2)(a)		
67.	001-754-441	Lot S ½ 27, Section 14, Township 1, Plan 8492 NWD	The Semiahmoo Foundation	2360 – 153 Street	5140-26002-5
			224(2)(a)		
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
69.	003-739-872	Lot A, Section 19, Township 1, NWD, Plan 71424.	The Semiahmoo House Society	12698 – 25 Avenue	5191-90011-X
		TTI C CI HAll C	224(2)(a)	D C C	
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	Portion of 2124 – 154 Street	5140-90005-1
71.	011-343-494	Section 14, Township 1, Plan 8492, NWD Lot N ½ 16, Legal Subdivision 13	The Semiahmoo House Society	2365 -153A Street	5140-15006-2
			224(2)(a)		
72.	018-699-065	Lot 4, Section 7, Township 9, , Part SE1/4, NWD, Plan LMP 15379.	TLC The Land Conservancy of British Columbia	17055 – 106 Avenue	9072-03004-7
			224(2)(a)		

	PID	LEGAL	Name	Address	Folio No.
73.	001-131-591	Lot 23, Section 7, Township 9, Part SW ¼, NWD Plan, 1799.	TLC The Land Conservancy of British Columbia	17122 – 106 Avenue	9072-22002-X
			224(2)(a)		
74.	001-131-621	Lot 24, Section 7, Township 9, Part SW 1/4, NWD Plan 1799.	TLC The Land Conservancy of British Columbia	17174 – 106 Avenue	9072-23002-4
			224(2)(a)		
75.	024-842-966	Lot 16, Section 7, Township 9, NWD, Plan LMP 47179.	TLC The Land Conservancy of British Columbia	17215 – 104 Avenue	9071-15001-X
			224(2)(a)		
76.	024-169-714 024-169-722	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,	Westminster House – HRC Care Society	1653 – 140 Street	5162-98200-3 5162-98201-5
	024-169-749	44, 47, 49, 57, 61, 62, 68, 71, 75, 81, 82, 83, 85,	() ()		5162-98202-7
	024-169-757	86, 88, 89, 90, 91, 92, 93, 103, 108, 109, 113, 114,	224(2) (j)		5162-98203-9
	024-169-765 024-169-935	115 116 and 117 all of Section 16, Township 1, NWD, Strata Plan LMS3250 together with an			5162-98204-0 5162-98205-2
	024-109-935	interest in the Common Property in			5162-98205-2
	024-169-960	proportion to the unit entitlement of the			5162-98207-0
	024-169-978	Strata Lots as shown on Form 1.			5162-98209-X
	024-169-994				5162-98211-8
	024-170-003				5162-98212-X
	024-170-011				5162-98213-1
	024-170-020				5162-98214-3
	024-170-038				5162-98215-5
	024-170-046				5162-98216-7
	024-170-054				5162-98217-9
	024-170-062				5162-98218-0
	024-170-089				5162-98219-2
	024-170-097				5162-98220-9
	024-170-101				5162-98221-0
	024-170-119				5162-98222-2

PID	LEGAL	Name	Address	Folio No.
024-170-151				5162-98225-8
024-170-160				5162-98226-X
024-170-194				5162-98228-3
024-170-208				5162-98229-5
024-170-216				5162-98230-1
024-170-275				5162-98235-0
024-170-623				5162-98243-X
024-170-658				5162-98246-5
024-170-674				5162-98248-9
024-170-755				5162-98256-8
024-170-798				5162-98260-X
024-170-801				5162-98261-1
024-170-861				5162-98267-2
024-170-895				5162-98270-2
024-170-933				5162-98274-X
024-170-992				5162-98280-5
024-171-000				5162-98281-7
024-171-018				5162-98282-9
024-171-034				5162-98284-2
024-171-042				5162-98285-4
024-171-069				5162-98287-8
024-171-077				5162-98288-X
024-171-085				5162-98289-1
024-171-093				5162-98290-8
024-171-107				5162-98291-X
024-171-115				5162-98292-1
024-171-212				5162-98302-0
024-171-263				5162-98307-X
024-171-271				5162-98308-1
024-171-310				5162-98312-3
024-171-328				5162-98313-5
024-171-336				5162-98314-7
024-171-344				5162-98315-9

	PID	LEGAL	Name	Address	Folio No.
	026-228-271				5162-98316-0
77-	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 2014, No. 18291

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	3136 and 3138 McBride Avenue	5700-97168-9 (Lot 231) 5700-97166-5 (Lot 491)
			224(2)(b)		
2.	027-239-306	Section 5, Township 8, Plan BC32766 NWD	Fraser Valley Heritage Railway Society	5554 – 176 Street	8053-63001-7
			224(2)(b)		
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	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)	10689 – 135A Street	2220-56002-8

	P.I.D.	LEGAL	Name	Address	Folio No.
6.	009-770-381	Lot A Except: Firstly: Parcel "One"	OPTIONS Surrey	9815 – 140 Street	2350-90012-5
		(Explanatory. Plan 14541),	Community Services		
		Secondly: Part Road on Plan LMP	Society		
		14905 Section 35, Block 5 North,			
		Range 2 West, NWD, Plan 13113.	224(2)(b)		
7.	002-384-400	Parcel "A" (Reference Plan 8568) of	Panorama Ridge Riding	Portion of 5435 – 123	6063-90014-7
		the North West Quarter Section 6,	Club	Street	
		Township 2, NWD, shown hatched			
		on the plan attached hereto	224 (2)(b)		
8.	011-203-013	That portion of Parcel "B",	Sunnyside Saddle Club	2284 – 165 Street	5134-91006-6
		(Explanatory Plan 12326), Lot 3,			
		Except: Part Subdivided by Plan	224 (2)(b)		
		18260, Section 13, Township 1,			
		NWD, Plan 6519.			
9.	024-214-566	That portion of Lots 231 and 491,	Surrey Sailing Club	Portion of 3140 McBride	5700-97169-0
		Group 2, Plan 4302, NWD, shown		Avenue	
		hatched on the plan attached	224 (2)(b)		
		hereto			

Section 224 Tax Exemption Bylaw, 2014, No. 18291

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	Licenced 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
	023-880-228	LT 86 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3302				5121-98086-3
	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.
023-880-261	LT 90 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3310				5121-98090-5
023-881-038	LT 148 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3313				5121-98148-X
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
023-880-309	LT 146 SEC 12 TWP 1 PL LMS2925 NWD Unit 3318				5121-98094-2
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

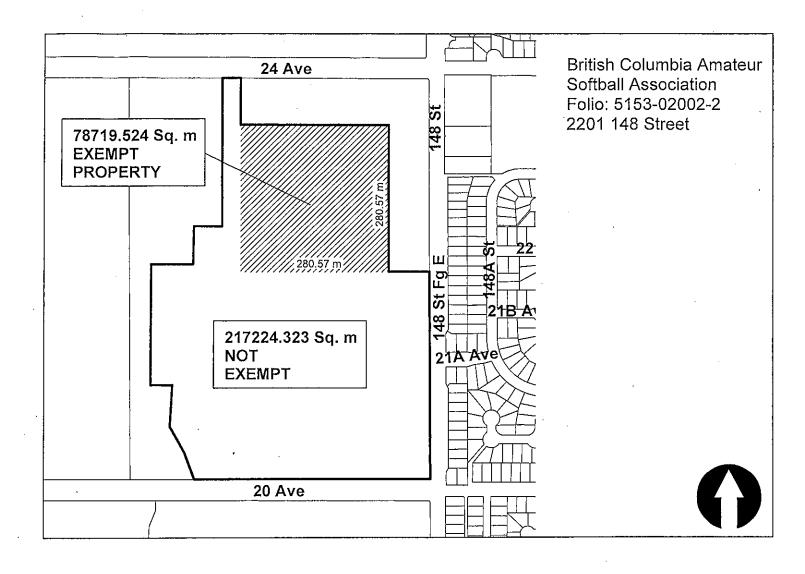
P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
023-880-341	LT 98 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3322				5121-98098-X
023-880-350	LT 99 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3323				5121-98099-1
023-880-368	LT 100 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3324				5121-98100-4
023-880-384	LT 101 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3326				5121-98101-6
023-880-996	LT 144 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3327				5121-98144-2
023-880-392	LT 102 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3328				5121-98102-8
023-880-988	LT 143 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3329				5121-98143-0
023-880-406	LT 103 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3330				5121-98103-X
023-880-970	LT 142 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3331				5121-98142-9
023-880-961	LT 141 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3333				5121-98141-7

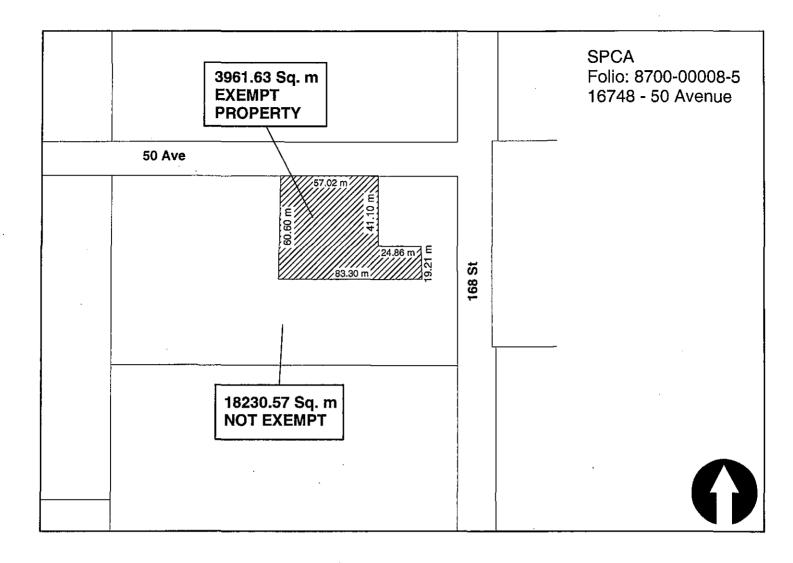
P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
023-880-422	LT 105 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3334				5121-98105-3
023-880-953	LT 140 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3335				5121-98140-5
023-880-431	LT 106 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3336				5121-98106-5
023-880-945	LT 139 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3337				5121-98139-9
023-880-449	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

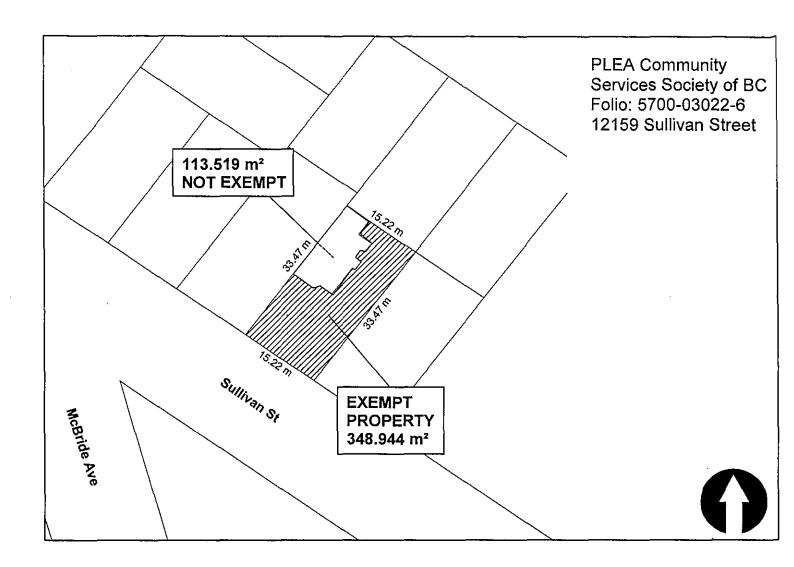
P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
023-880-473	LT 110 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3344				5121-98110-7
023-880-481	LT 111 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3346				5121-98111-9
023-880-601	LT 118 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3347 A&B				5121-98118-1
023-880-741	LT 121 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3350				5121-98121-1
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
023-880-805	LT 125 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3358				5121-98125-9
023-880-155	LT 79 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3364B				5121-98079-6
023-881-135	LT 158 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3365				5121-98158-2

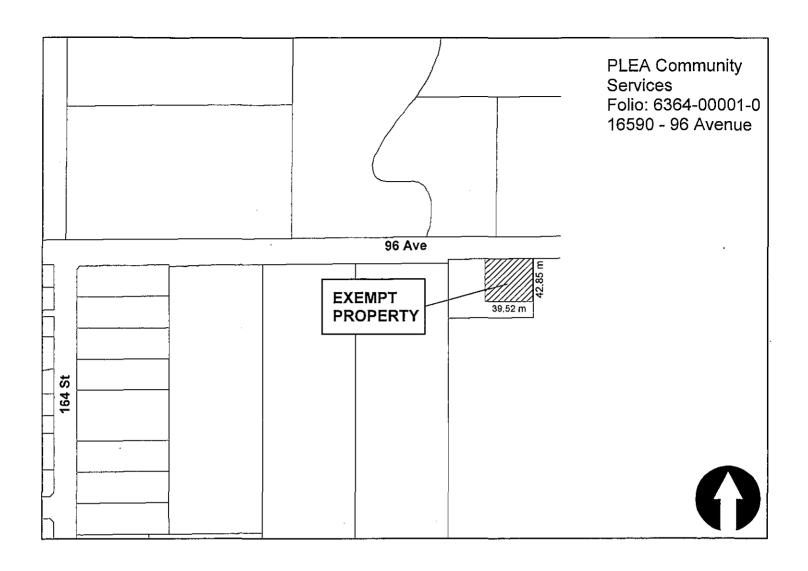
	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
	023-880-163	LT 80 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3366				5121-98080-2
	023-881-127	LT 157 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3367				5121-98157-0
	023-880-171	LT 81 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3368				5121-98081-4
	023-880-201	LT 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

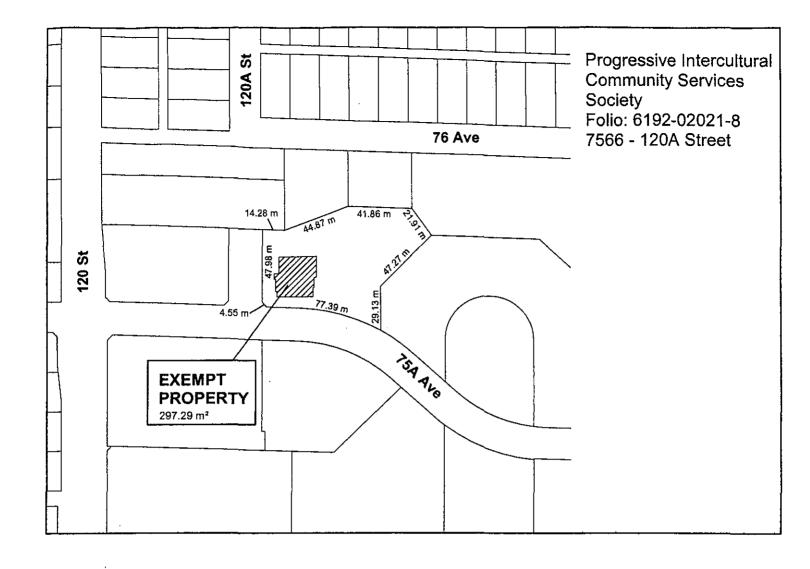
	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
10.	026-797-445	Lot 1 Block 5N Section 35 Range 2W Plan BCP 25702 NWD	Licensed for 195 Complex Care beds of which 162 approved for exemption	Laurel Place Holdings Ltd.	9688 – 137A Street	2350-00051-5
11.	027-160-297	Lot 1 Section 23 Township 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

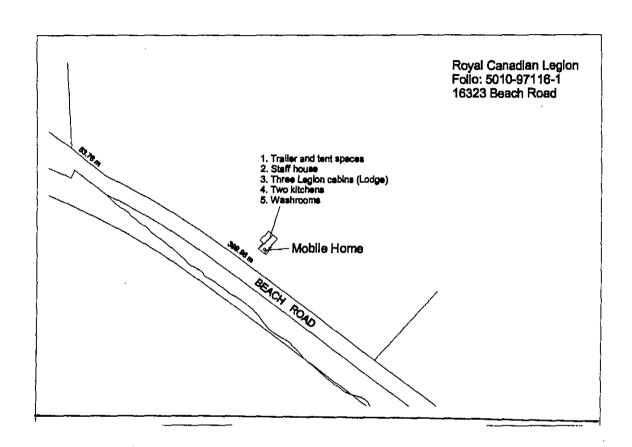




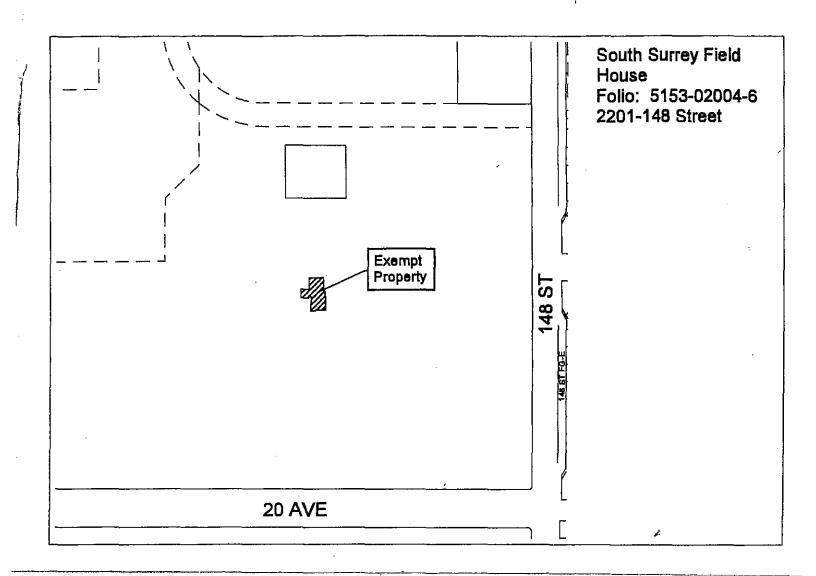








Bylaw No. 18291 Schedule A, Item 41



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