

NO: R190

COUNCIL DATE: **September 28, 2015**

REGULAR COUNCIL

TO: **Mayor & Council**

DATE: **September 14, 2015**

FROM: **City Clerk**

FILE: **1970-04**

SUBJECT: **Permissive Property Tax Exemption for the Tax Year 2016 for Select Not-For-Profit Societies and Licensed Community Care Facilities, Pursuant to Section 224 of the *Community Charter*.**

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, 2015, No. 18503" (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 Sections 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 seven (7) new properties, of which five (5) have been included in the proposed Bylaw for 2016 permissive property tax exemption. 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:

2016	\$932,654
2017	\$969,025
2018	\$1,006,821

The following changes have been incorporated into the proposed Bylaw for the 2016 taxation year in comparison to the exemptions that were adopted by Council in the Bylaw related to the 2015 taxation year.

New Applications:

The following new applications have been included in the recommended Bylaw for Council's consideration:

1. DIVERSEcity Community Resources Society, 13455 – 76 Avenue – Schedule A, Item 16
This is a community support office located in the Newton area, which provides a broad range of counselling, training, settlement services and community outreach programs to new immigrants to Surrey. With the exception of an onsite commercial retail store, the Society meets the criteria for permissive exemption and the qualifying proportion has been included in the Bylaw.

2. Masonic Building Association of North Surrey, 14042 Grosvenor Road, Schedule A, Item 29
The Society has been active in Surrey for more than 65 years, and recently replaced the original building on the property. The building is used regularly by organized community outreach groups as well as private rentals for family events. The hall provides needed recreational rental space in Surrey's City Centre. It has been added to the Bylaw for 2016.
3. Phoenix Drug & Alcohol Recovery and Education Society, 13969 – 100 Avenue, Schedule A, Item 36
The Society provides programs and services targeted at reducing addiction, homelessness, unemployment, criminal justice involvement and poverty in the community. The building is primarily residential and is funded by the Correctional Service of Canada and low cost rental by residents. The 1,850 square feet of administrative offices for the Society located onsite meet the requirements of the Policy and have been included in the Bylaw for Council's consideration. The remainder of the property is currently under review by the Province and BC Assessment to determine statutory exemptions under a Class 3, Supportive Housing designation.
4. The Nature Trust of BC, 17179 – 106 Avenue, Schedule A, Item 64
This ecologically sensitive parcel remains in its natural state as an ecological habitat for wildlife and aligns with the City's Biodiversity Conservation Strategy by preserving and protecting a wildlife corridor alongside adjacent lands. It is adjacent to three properties owned by The Land Conservancy of BC which all together create a natural habitat and migration corridor for wildlife. The property has been included in the Bylaw.
5. Satnam Education Society of BC, 6975 – 123 Street, Schedule B, Item 8
The Society operates a private school adjacent to this property that is exempted under Schedule A to this Bylaw. This property is leased from the City of Surrey and has been developed as an extension to the playing field for the students. The Society meets the criteria for permissive tax exemption and this property has been included in the Bylaw.

Changes in Relation to Properties that Were Exempted in 2015:

1. BC SPCA, 16748 – 50 Avenue – Schedule A, Item 9
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 has expanded operations over the last year and now utilizes a large barn for rescued horses and has installed a fenced paddock for llamas. The exemption map has been amended for 2016 to include these additional areas. Unused and undeveloped portions of land not to be exempted continue to be identified in the proportionate exemption map.
2. Strive Living Society, 14557 – 105A Avenue, Schedule A, Item 56
The Society changed its name in 2014 from Howe Sound Rehabilitation Service Society as part of a rebranding process. The Society continues to operate a licensed group home on the property and the schedule to the Bylaw has been updated with the change of name.
3. Lookout Emergency Aid Society, 10667 and 10689 – 135A Street, Schedule B, Items 3 & 4
The Society has formally changed its name from Keys: Housing and Health Solutions. The organization continues to provide social service programs such as emergency shelter, youth services, daily meals and counselling. The schedule has been updated with the change of name.

4. Surrey Association for Community Living, 17949 Roan Place
The Society listed the property for sale and it is expected to be transferred before the end of 2015. It has been removed from the schedule to the Bylaw for 2016.
5. Surrey Association for Community Living, 17677 – 56A Avenue and #101, 102 & 202, 17687 – 56A Avenue
The Society is currently operating out of the Cloverdale Business Improvement Association offices as they undergo a renovation of their building. The Society does not meet the requirements for permissive tax exemption as it is not occupying the property for which exemption is being sought. The Society vacated the building in the spring but received a permissive tax exemption for the 2015 tax year for these properties.
6. The Semiahmoo Foundation, 2360 – 153 Street
The Semiahmoo House Society, 2365 – 153A Street
Applications were not received for 2016. The Society is currently constructing low cost housing at this site. The properties have been removed from the Schedule to the Bylaw for 2016.

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 220 properties or strata units for full or partial property tax exemption.

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. 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 2016.
2. Surrey Association for Community Living, #202, 17687 – 56A Avenue
The Society does not currently meet the requirements for permissive tax exemption as they are not open or operational in the property for which the exemption is being sought.

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 2015, No. 18503", a copy of which is attached as Appendix I to this report.

Jane Sullivan
City Clerk

Appendix I: "Section 224 Tax Exemption Bylaw, 2015, No. 18503"

CITY OF SURREY

BYLAW NO. 18503

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

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

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

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

Title

- 1. This Bylaw may be cited as the "Section 224 Tax Exemption Bylaw, 2015, No. 18503".

Exemptions

- 2. The lands or improvements, or portions thereof, as outlined in Schedule A attached hereto, are hereby exempt from taxation for the Year 2016 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 2016 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 2016 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, 2014, No. 18291" is hereby repealed.

PASSED FIRST READING on the th day of September, 2015.

PASSED SECOND READING on the th day of September, 2015.

PASSED THIRD READING on the th day of September, 2015.

NOTICE OF INTENTION ADVERTISED in the Newspaper on the th day and the th day of October, 2015.

RECONSIDERED AND FINALLY ADOPTED, signed by the Mayor and Clerk and sealed with the Corporate Seal on the th day of October, 2015.

_____MAYOR

_____CLERK

Section 224 Tax Exemption Bylaw, 2015, No. 18503

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)	Shelter for Abused Women 55 and older	
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) 224(2)(i)	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 NW ₁ / ₄ , LMP 53173.	B.C. Family Hearing Resource Centre 224(2)(a)	15220 – 92 nd Avenue	6359-90020-8
8.	016-036-263	Strata Lot 41, Section 20, Township 2, NWD, Strata Plan NW ₃ 244, together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form 1.	B.C. Genealogical Society 224(2)(a)	#211 – 12837 – 76 Avenue	6203-98059-6
9.	012-011-762	Lot 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 LMS ₂ 076, 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 224 (2) (a)	16321 – 108 Avenue	1141-00014-3
12.	011-166-894	Lot 40, Section 8, Township 8, Plan 5067, NWD Part SW ₁ / ₄	Buddhist Compassion Relief Tzu Chi foundation of Canada 224 (2) (a)	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.	029-260-515	Lot 1, Section 20, Township 2, Plan EPP 31770, NWD, except that 950 square foot portion used as a retail store.	DIVERSEcity Community Resources 224(2)(a)	13455 – 76 Avenue	6204-00041-X
17.	004-945-166	Lot 8, Plan 72600, NWD	Elizabeth Fry Society 224(2)(a)	11187 Ellendale Drive	4000-07003-4
18.			Elizabeth Fry Society 224(2)(a)	Women's Shelter - confidential	
19.	013-636-162	Lot 3 Except: Firstly: North 70 Feet, Secondly: Parcel J (By-law Plan 50570), Thirdly: Part on Highway Statutory Right of Way, Plan 62493; Section 35, Block 5 North, Range 2 West, NWD, Plan 14725	Fraser Health Authority (Shirley Dean Pavilion) 224(2)(j)	9634 King George Boulevard	2350-02014-9
20.	002-053-641	Lot 16 Section 18 Range 1 Plan 15179 NWD Part SW 1/4 Except: Part on Plan BCP11170	Fraser Regional Aboriginal Friendship Association – Awahsuk Aboriginal Head Start 224(2)(a)	14589 – 108 Avenue	1182-15002-0
21.	006-228-798	Lot 27, Section 27, Township 2 Plan 48043 NWD Part NW 1/4	Fraser Regional Aboriginal Friendship Association 224(2)(a)	14756 – 88 Avenue	6273-26004-7

	PID	LEGAL	Name	Address	Folio No.
22.	018-329-918 (Lot 15) 018-329-900 (Lot 14)	That 3,918 square foot portion of Strata Lots 14 and 15, all of Section 29, Township 2, NWD, LMS949, used for charitable purposes, together with an interest in the common property in proportion to the unit entitlement of the strata lots as shown on Form 1, except the upper floor which is leased to a private firm.	Greater Vancouver Youth for Christ 224(2)(a)	114 & 115 – 12975 – 84 Avenue	6293-98033-5 (lot 14) 6293-98034-7 (lot 15)
23.	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 224(2)(a)	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
28.	025-900-013 011-105-275	Lot 1, Section 8, Township 8, Plan BCP 10244 NWD	Lower Fraser Valley Exhibition Association 224(2)(a)	17890 – 62 Avenue	8083-21003-1

	PID	LEGAL	Name	Address	Folio No.
29.	010-926-429	Lot 6, Block 136, Plan 2546, NWD Except Plan BCP 49645	Masonic Building Association of North Surrey 224(2)(a)	14042 Grosvenor Road	4000-05074-6
30.	025-665-821	Lot 99, Section 29, Township 2, Plan 4521, NWD	On the Water Rich Media Ministry 224(2)(a)	115 - 13045 - 84 th Avenue	6293-98253-8
31.	001-093-339	Lot 204, Section 20, Township 2, Plan 62200, NWD	OPTIONS Surrey Community Services Society 224(2)(a)	13520 - 78 Avenue	6204-85302-8
32.	003-154-050	Lot 493, Section 17, Township 2, NWD, Plan 62718.	OPTIONS Surrey Community Services Society 224(2)(a)	13582 - 68 Avenue	6171-48010-1
33.			OPTIONS Surrey Community Services Society 224(2)(a)	Shelter for Abused Women and Children	
34.	009-770-372	Parcel "One" (Exp. Pl 14541) Lot "A" Section 35, Block 5, North Range 2 West, NWD Plan 13113	OPTIONS Surrey Community Services Society 224 (2)(a)	9803 - 140 Street	2350-00028-X

	PID	LEGAL	Name	Address	Folio No.
35.	001-439-588	Lot 6, Block 3, Plan 11488, Section NW 33, Township 2, New Westminster Land District, except plan part dedicated road on BCP17863 except that 15,287 sq. ft. portion of the improvements used for low-cost housing.	Phoenix Drug & Alcohol Recovery and Education Society 224(2)(a)	13686 – 94A Avenue	6333-05006-4
36.	029-246-067 (new PID pending)	That 1,850 square feet of Lot A, Block 5N, Section 26, Range 2W, Plan EPP 32495, NWD used as administrative offices.	Phoenix Drug & Alcohol Recovery and Education Society 224(2)(a)	13969 -100 Avenue	2260-90030-6 (new folio pending)
37.	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
38.	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
39.	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
40.	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.
41.	011-184-604	Lot 1, Except: Firstly: Parcel "A" (Explanatory Plan 9870), Secondly: Parcel "D" (By-law Plan 61031), District Lot 244, Group 2, NWD, Plan 6233.	Roman Catholic Archbishop of Vancouver: Rosemary Heights Retreat Centre 224(2)(a)	3690 – 152 Street	5700-00032-5
42.	006-574-874 009-723-196	Lot 153 Section 22 Range 2 Plan 25098 NWD Except Plan B/L PL 73255 & BCP434.AND Lot 3 Section 22 Range 2 Plan 12614 NWD	Royal Canadian Legion 224(2)(i)	13525 – 106 Avenue and 10630 City Parkway	2220-80204-8 2220-02010-1
43.		That portion of Sections 1 and 2, Township 1, Semiahmoo Indian Reserve, NWD, with the exempt portion shown hatched on the sketch attached hereto.	Royal Canadian Legion 224(2)(i)	Portion of 16323 Beach Road	5010-97116-1
44.	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
45.	007-902-298	Lot A Section 14 Township 1 Plan 13327 NWD Part NW ¼, Except Plan 62659	Royal Canadian Legion 224(2)(i)	2290 – 152 Street	5140-90016-6
46.	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
47.	015-329-143	Lot 4, Section 18, Township 2, NWD, Plan 83719	Satnam Education Society of British Columbia (Preschool & Daycare) 224(2)(a)	6999 – 124 Street	6183-03018-1

	PID	LEGAL	Name	Address	Folio No.
48.	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
49.	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
50.	007-617-461	Lot 1, Section 14, Township 1, NWD, Plan 20734.	Sources Community Resources Society 224(2)(a)	1951 King George Boulevard	5141-00018-7
51.	003-676-404	Lot 1, Section 14, Township 1, NWD, Plan 71395.	Sources Community Resources Society 224(2)(a)	15318 – 20 th Avenue	5142-00043-2
52.	008-058-687	Lot A, Section 14, Township 1, Plan 12865, NWD	Sources Community Resources Society 224(2)(a)	2343 – 156 Street	5140-90006-3
53.	015-151-077	That portion of Lot 3, Section 15, Township 1, NWD Plan 83184, with the exempt portion shown hatched on the sketch attached hereto.	South Surrey Field House Society 224(2)(i)	Portion of 2197 – 148 Street	5153-02007-1
54.	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

	PID	LEGAL	Name	Address	Folio No.
55.	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
56.	010-328-211	Lot 4 Section 19 Block 5 North Range 1 West NWD Plan 17705	Strive Living Society 224(2)(a)	14557 – 105A Avenue	1190-03018-4
57.	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
58.	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
59.	011-384-352	Lot 49, Section 22, Block 5, Range 2, NWD, Plan 9117	Surrey Food Bank Foundation 224(2)(a)	10734 – 135 Street	2220-48002-1
60.	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
61.	009-574-492	Lot A, Block 5N, Section 23, Range 2W, Plan 11670 NWD	Surrey Urban Mission Society	10776 King George Boulevard	2238-90004-4
62.	005-036-097	Lot 3, Except: Part Dedicated Road on Plan BCP433, Section NE33, Township 2, NWD, Plan 52522.	The Centre for Child Development of the Lower Mainland 224(2)(a)	9460 – 140 Street	6334-02002-X

	PID	LEGAL	Name	Address	Folio No.
63.	018-564-569 018-564-577	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 6203-98093-6
64.	018-699-057	Lot 3, Section 7, Township 9, Plan LMP 15379, NWD	The Nature Trust of BC	17179 – 106 Avenue	9072-02004-2
65.	025-259-253	Parcel 1, Section 14, Township 1, NWD, Plan LMP52718.	The Semiahmoo Foundation 224(2)(a)	15306 – 24 Avenue	5140-00065-9
66.	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
67.	003-739-872	Lot A, Section 19, Township 1, NWD, Plan 71424.	The Semiahmoo House Society 224(2)(a)	12698 – 25 Avenue	5191-90011-X
68.	014-364-140	That 17,030 sq. ft. portion of Lot "A", Section 14, Township 1, NWD, Plan 11601, with the exempt portion shown hatched on the sketch attached hereto.	The Semiahmoo House Society 224(2)(a)	Portion of 2124 – 154 Street	5140-90005-1
69.	018-699-065	Lot 4, Section 7, Township 9, , Part SE1/4, NWD, Plan LMP 15379.	TLC The Land Conservancy of British Columbia 224(2)(a)	17055 – 106 Avenue	9072-03004-7

	PID	LEGAL	Name	Address	Folio No.
70.	001-131-591	Lot 23, Section 7, Township 9, Part SW ¼, NWD Plan, 1799.	TLC The Land Conservancy of British Columbia 224(2)(a)	17122 – 106 Avenue	9072-22002-X
71.	001-131-621	Lot 24, Section 7, Township 9, Part SW ¼, NWD Plan 1799.	TLC The Land Conservancy of British Columbia 224(2)(a)	17174 – 106 Avenue	9072-23002-4
72.	024-842-966	Lot 16, Section 7, Township 9, NWD, Plan LMP 47179.	TLC The Land Conservancy of British Columbia 224(2)(a)	17215 – 104 Avenue	9071-15001-X
73.	024-169-714 024-169-722 024-169-749 024-169-757 024-169-765 024-169-935 024-169-951 024-169-960 024-169-978 024-169-994 024-170-003 024-170-011 024-170-020 024-170-038 024-170-046 024-170-054 024-170-062 024-170-089 024-170-097 024-170-101 024-170-119	Strata Lots 1, 2, 3, 4, 5, 6, 8, 9, 10, 12, 13, 14, 15, 16,17, 18, 19, 20, 21, 22, 23, 26, 27, 29, 30, 31, 36, 44, 47, 49, 57, 61, 62, 68, 71, 75, 81, 82, 83, 85, 86, 88, 89, 90, 91, 92, 93, 103, 108, 109, 113, 114, 115 116 and 117 all of Section 16, Township 1, NWD, Strata Plan LMS3250 together with an interest in the Common Property in proportion to the unit entitlement of the Strata Lots as shown on Form 1.	Westminster House – HRC Care Society 224(2) (j)	1653 – 140 Street	5162-98200-3 5162-98201-5 5162-98202-7 5162-98203-9 5162-98204-0 5162-98205-2 5162-98207-6 5162-98208-8 5162-98209-X 5162-98211-8 5162-98212-X 5162-98213-1 5162-98214-3 5162-98215-5 5162-98216-7 5162-98217-9 5162-98218-0 5162-98219-2 5162-98220-9 5162-98221-0 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
74.	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 2015, No. 18503

SCHEDULE B

	P.I.D.	LEGAL	Name	Address	Folio No.
1.	024-214-566	Lot 231 and Lot 491, Group 2, NWD	Crescent Beach Swimming Club 224(2)(b)	3136 and 3138 McBride Avenue	5700-97168-9 (Lot 231) 5700-97166-5 (Lot 491)
2.	027-239-306	Section 5, Township 8, Plan BC32766 NWD	Fraser Valley Heritage Railway Society 224(2)(b)	5554 - 176 Street	8053-63001-7
3.	011-384-573	Lot 66, B5N, Section 22, R2W, Plan 9117, NWD	Lookout Emergency Aid Society 224 (2)(b)	10667 - 135A Street	2220-57502-0
4.	011-384-549	That 5,000 square foot portion (lower floor) of Lot 63 Section 22 Range 2 PL9117 NWD	Lookout Emergency Aid Society 224 (2)(b)	10689 - 135A Street	2220-56002-8
5.	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

	P.I.D.	LEGAL	Name	Address	Folio No.
6.	009-770-381	Lot A Except: Firstly: Parcel "One" (Explanatory. Plan 14541), Secondly: Part Road on Plan LMP 14905 Section 35, Block 5 North, Range 2 West, NWD, Plan 13113.	OPTIONS Surrey Community Services Society 224(2)(b)	9815 – 140 Street	2350-90012-5
7.	002-384-400	Parcel "A" (Reference Plan 8568) of the North West Quarter Section 6, Township 2, NWD, shown hatched on the plan attached hereto	Panorama Ridge Riding Club 224 (2)(b)	Portion of 5435 – 123 Street	6063-90014-7
8.	018-417-175	Section 18, Township 2, Plan 1155, NWD Parcel C, PCL C (Bylaw Pl LMP12030).	Satnam Education Society of BC 224 (2)(b)	6975 – 123 Street	6183-92001-0
9.	011-203-013	That portion of Parcel "B", (Explanatory Plan 12326), Lot 3, Except: Part Subdivided by Plan 18260, Section 13, Township 1, NWD, Plan 6519.	Sunnyside Saddle Club 224 (2)(b)	2284 – 165 Street	5134-91006-6
10.	024-214-566	That portion of Lots 231 and 491, Group 2, Plan 4302, NWD, shown hatched on the plan attached hereto	Surrey Sailing Club 224 (2)(b)	Portion of 3140 McBride Avenue	5700-97169-0

Section 224 Tax Exemption By-law, 2015, No. 18503

SCHEDULE C

	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
1.	027-393-402	Lot 1, Section 10, Township 8, NWD Plan BCP 761552.	Licensed for 117 Complex Care beds of which 102 are approved for exemption	Baltic Properties (Brookside) Ltd	19550 Fraser Highway	8103.00033-4
2.	026-725-452	Lot 1 Block 5 North Section 15 Range 2 Plan BCP 24583 NWD	Licensed for 75 Complex Care beds of which 75 are approved for exemption	Cherington Intercare Inc.	13453 - 111A Avenue	2150-00058-1
3.	028-338-197	Lot 2, Section 16, Township 8 Plan BCP46146 NWD	Licensed for 131 Complex Care beds of which 124 are approved for exemption	Clayton Heights Care Holdings	18788 - 71 Avenue	8163-01021-6
4.	023-881-097	LT 154 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3301	100% exemption for listed strata units	CPAC - Crescent Gardens Inc.	1222 King George Boulevard	5121-98154-5
	023-880-228	LT 86 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3302				5121-98086-3
	023-881-089	LT 153 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3303				5121-98153-3
	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

	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
	023-880-252	LT 89 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3308				5121-98089-9
	023-880-261	LT 90 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3310				5121-98090-5
	023-880-279	LT 91 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3312				5121-98091-7
	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
	023-880-295	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
	023-880-325	LT 96 SEC 12 TWP 1 PL LMS2925 NWD Unit 3320				5121-98096-6
	023-880-333	Lt 97 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3321				5121-98097-8
	023-880-341	LT 98 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3322				5121-98098-X

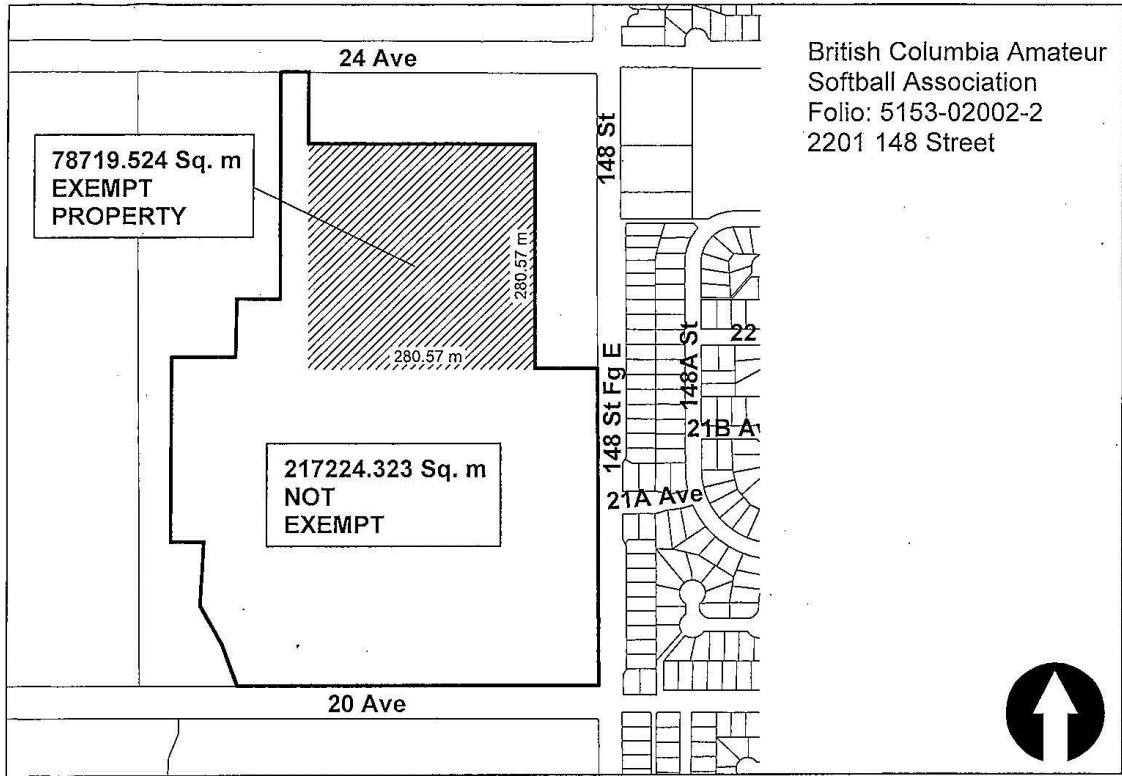
	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
	023-880-350	LT 99 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3323				5121-98099-1
	023-880-368	LT 100 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3324				5121-98100-4
	023-881-003	LT 145 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3325				5121-98145-4
	023-880-384	LT 101 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3326				5121-98101-6
	023-880-996	LT 144 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3327				5121-98144-2
	023-880-988	LT 143 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3329				5121-98143-0
	023-880-406	LT 103 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3330				5121-98103-X
	023-880-970	LT 142 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3331				5121-98142-9
	023-880-961	LT 141 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3333				5121-98141-7
	023-880-422	LT 105 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3334				5121-98105-3
	023-880-953	LT 140 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3335				5121-98140-5

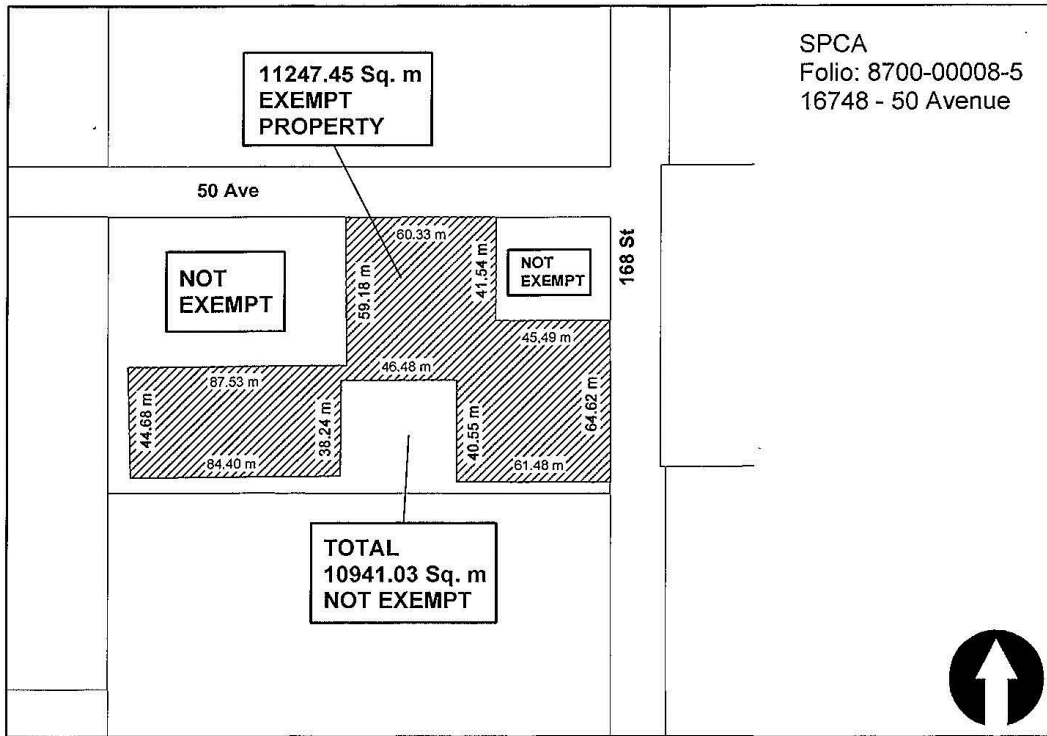
	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
	023-880-431	LT 106 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3336				5121-98106-5
	023-880-945	LT 139 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3337				5121-98139-9
	023-880-449	LT 107 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3338				5121-98107-7
	023-880-937	LT 138 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3339				5121-98138-7
	023-880-457	LT 108 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3340				5121-98108-9
	023-880-929	LT 137 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3341 A&B				5121-98137-5
	023-880-465	LT 109 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3342				5121-98109-0
	023-880-911	LT 136 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3343				5121-98136-3
	023-880-481	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

	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
	023-880-716	LT 120 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3349				5121-98120-X
	023-880-741	LT 121 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3350				5121-98121-1
	023-880-899	LT 134 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3351				5121-98134-X
	023-880-767	LT 122 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3352				5121-98122-3
	023-880-775	LT 123 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3354				5121-98123-5
	023-880-791	LT 124 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3356				5121-98124-7
	023-880-864	LT 131 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3357				5121-98131-4
	023-880-872	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

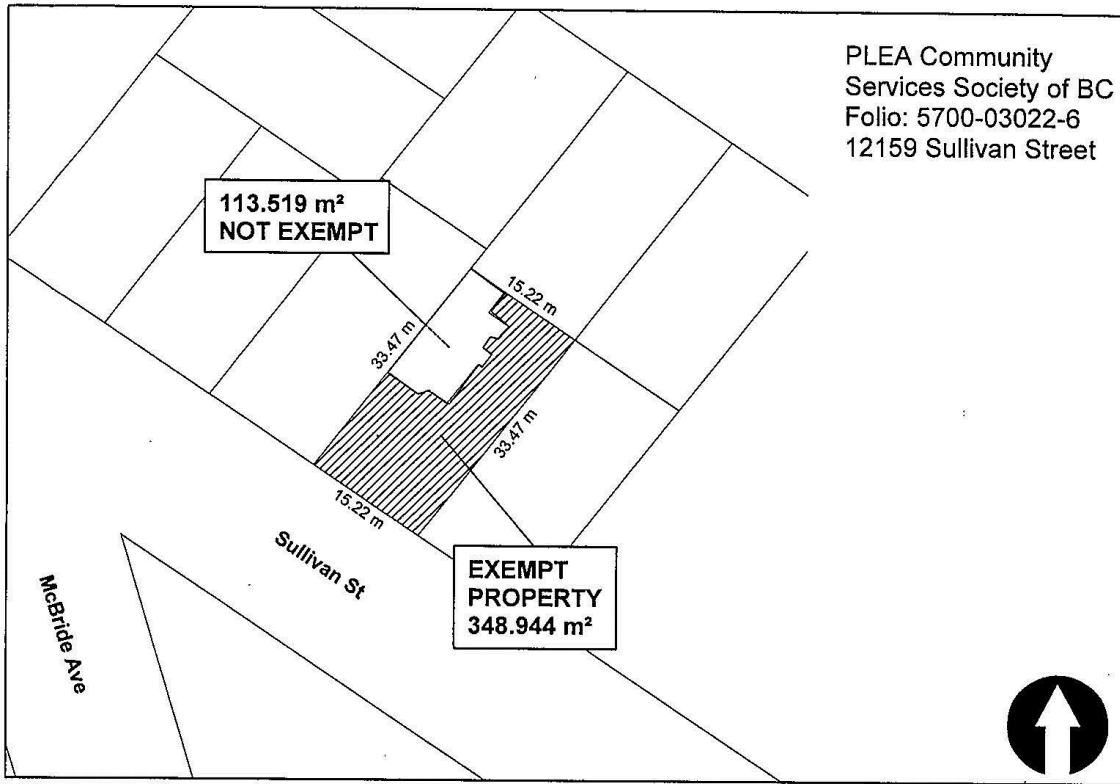
	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
	023-881-127	LT 157 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3367				5121-98157-0
	023-880-171	LT 81 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3368				5121-98081-4
	023-881-119	LT 156 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3369				5121-98156-9
	023-880-180	LT 82 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3370				5121-98082-6
	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

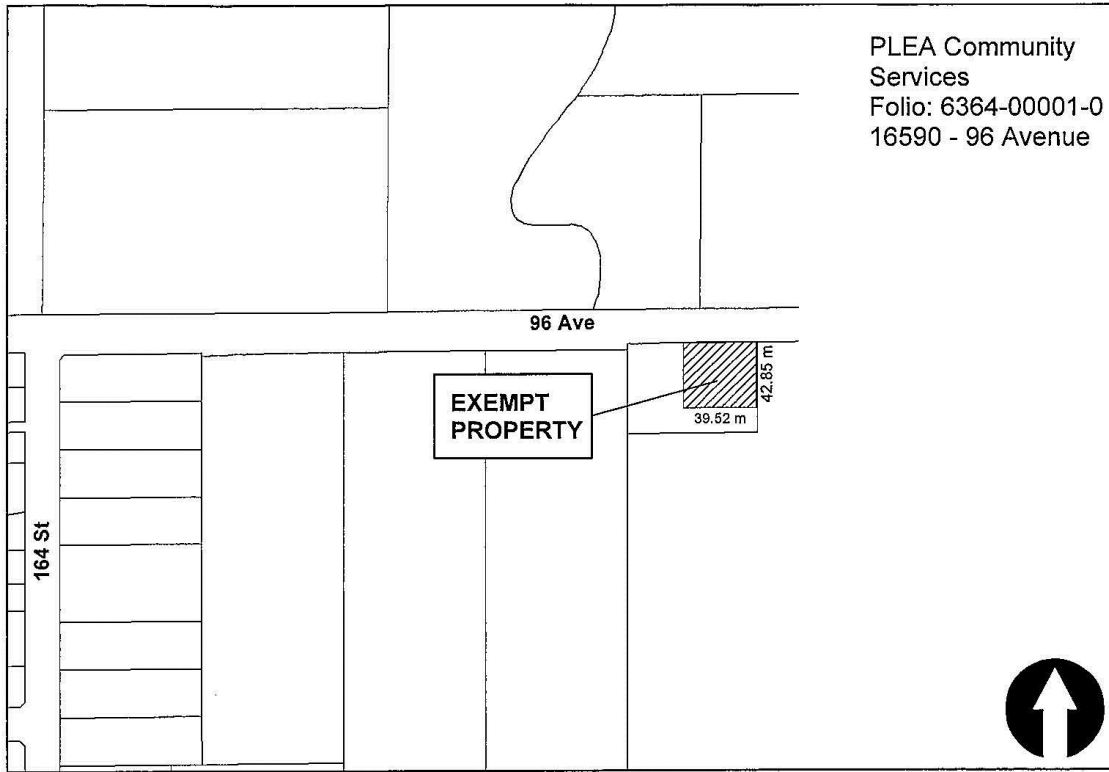
	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
10.	026-797-445	Lot 1 Block 5N Section 35 Range 2W Plan BCP 25702 NWD	Licensed for 195 Complex Care beds of which 162 approved for exemption	Laurel Place Holdings Ltd.	9688 – 137A Street	2350-00051-5
11.	027-160-297	Lot 1 Section 23 Township 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.	029-224-993	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	5262-00032-0
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

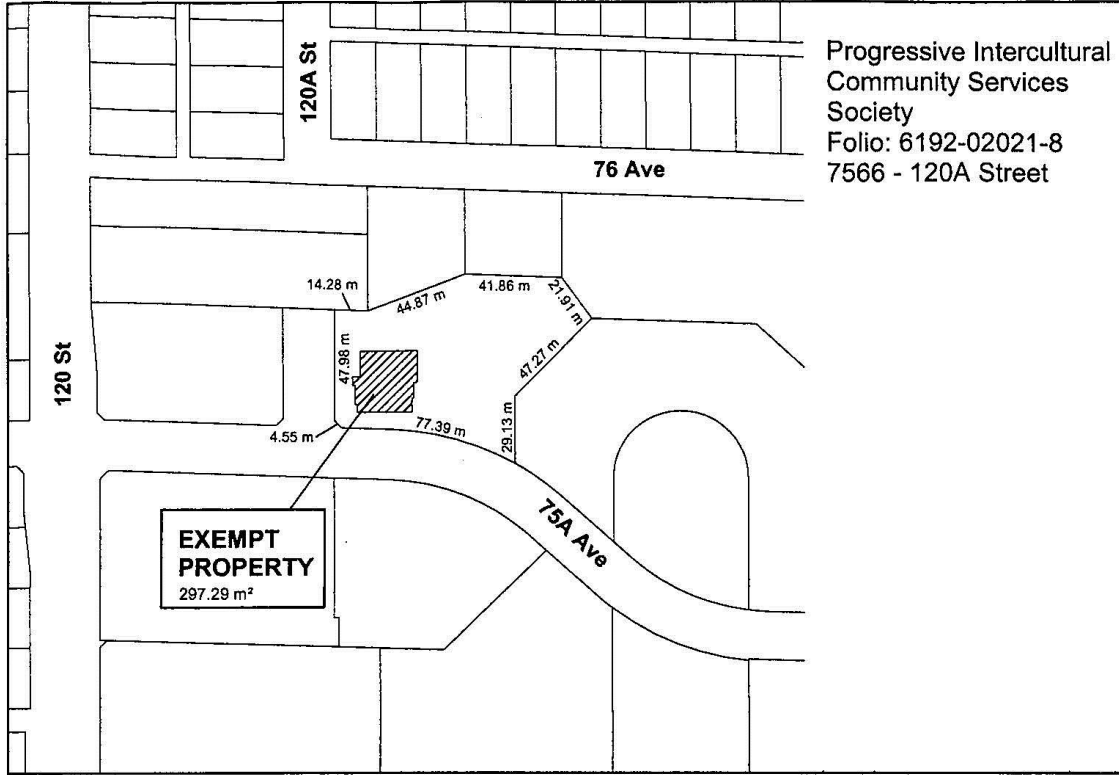




PLEA Community
Services Society of BC
Folio: 5700-03022-6
12159 Sullivan Street







Royal Canadian Legion
Folio: 5010-97116-1
16323 Beach Road

