

CORPORATE REPORT

NO: R178 COUNCIL DATE: September 11, 2017

REGULAR COUNCIL

TO: Mayor & Council DATE: August 28, 2017

FROM: City Clerk FILE: 1970-04

SUBJECT: Proposed Section 220 and Section 224 (2) (f) and (h) Property Tax Exemptions

for Tax Year 2018

RECOMMENDATION

The Legislative Services Division recommend that Council:

- 1. receive this report as information;
- 2. approve amendments to Corporate Policy Q-27 titled "Tax Exemption Policy" (the "Policy"), which amendments are generally described in this report and are highlighted and underlined in the version of the Policy that is attached to this report as Appendix "I"; and
- 3. authorize the City Clerk to bring forward "Section 220 and 224 (2) (f) and (h) Tax Exemption Bylaw 2017, No. 19346" (the "Bylaw") for the required readings.

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, private schools, hospitals and some seniors homes built with Provincial Assistance between January 1947 and April 1974. With respect to churches, 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).

Most property tax exemptions under Section 224 require newspaper notice to the public to provide the estimated values of the exempted Municipal taxes for the next three consecutive years; however, exemptions that fall under this category do not. The approximate value of the permissive portion of property tax exemptions given under Sections 224 (2) (f) and (h) for the 2017 tax year was \$712,000.

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 & 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 and subsequently forwards recommendations to Council for consideration.

Property Tax Exemptions for 2018 under Section 224 (f) and (h) 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. 19346 (Appendix "II") 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 Bylaw.

DISCUSSION

Updates to the Community Charter with respect to private schools

All private schools in Surrey are now administered by BC Assessment, with the exception of five (5) that occupy campus land in conjunction with a place of worship. These require ongoing exemption applications due to a permissive exemption request for lands used for church parking and ancillary uses. These joint campuses are:

- o Cloverdale Bibleway Church and Christian Academy
- o St. Bernadette Roman Catholic Church and School
- o Our Lady of Good Counsel Church and School
- o Star of the Sea School and Good Shepherd Church
- o Zion Lutheran Church and School

Updates to the Policy Related to Permissive Property Tax Exemptions

As a result of legislative changes to the *Community Charter*, for private school exemptions, the Tax Exemption Committee is recommending housekeeping updates to the Policy this year. Furthermore, "Heritage Property Standards of Maintenance Bylaw, 2017, No. 18931" was adopted in April, 2017. Reference to this Bylaw has been added to the Policy. The recommended updates are attached as Appendix "I" to this report and summarized as follows:

- o General Section, Item 1 to be updated to state that additional exemptions are at the discretion of Council exercised in accordance with either Sections 224 or 225 of the Community Charter and the Policy.
- o General Section, Item 3 to be updated to require that all Societies must be open and operational to be considered for permissive tax exemption.
- o General Section, Item 9 to be updated to permit commercial uses in applications under Section 225 (Heritage).
- o Private (Independent) Schools section is to be updated to state that exemptions for private schools are to be administered by BC Assessment with the exception of shared campuses which still require permissive exemption for the church portion.
- o Insertion of a Heritage Properties section. Exemptions for heritage properties will apply to the original structure and not replica buildings, and must meet or exceed the minimum maintenance standards set by Bylaw.
- o The order of headings will be revised to appear in alphabetical order in the final copy.

New Applications for 2017

Three (3) new applications for permissive exemptions were received for the 2018 taxation year and two (2) 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 two (2) properties that have been added to the list of exemptions for 2018 are bolded in the schedule A to the Bylaw (Appendix "II") and described here:

1. Fleetwood Gospel Hall, 8725 – 158 Street – Schedule A, Item 39

The Society demolished the old church in 2016 and has constructed a new church on the property. BC Assessment provided a statutory exemption for the building and land beneath as the new church was constructed. The church is now operational and being used for public worship. The application meets the criteria for permissive tax exemption for the surrounding land and has been included in the Bylaw for Council's consideration.

2. <u>Vancouver Life Church, 11565 – 142 Street - Schedule A, Item 131</u>

Purchased by the Society in 2016, the church is now operational and has been verified by BC Assessment as a place of worship. The application meets the criteria for permissive tax exemption for the surrounding land and has been included in the Bylaw for Council's consideration.

New Applications Not Recommended:

1. <u>Seaview Pentecostal Assembly, 14675 – 16 Avenue</u>

This property zoned residential and is adjacent to the church. It is used during the school year as a playground for before and after school care. There are currently no other child care/preschool activities at the church. Historically, the property was exempted for a single year in 1998. After a thorough review in 1999, the exemption was denied, and again in 2000. Corporate Reports in 2002 and 2003 confirm ongoing denial for exemption for this property.

A reconciliation undertaken in 2010 determined that BC Assessment had incorrectly coded the property, and a permissive exemption had been given for more than 10 years without a bylaw authorizing an exemption. At that time, BC Assessment updated their records and removed the exemption.

The Committee reviewed the history, and also the current status of the property. It was decided that the current zoning for the property still does not meet the requirements of the Policy and is not recommended for permissive exemption.

Applications Not Renewed/Application Changes:

1. Churches in Strata:

BC Assessment has confirmed that the following churches occupy strata properties, and are wholly statutorily exempt. Going forward, these churches do not require a permissive exemption from the City of Surrey. The Societies have been notified and the properties have been removed from the schedule to the Bylaw for 2018. They are:

- o Anjuman-E-Jamali (#14 & 15, 8430 128 Street)
- o Bethel United Apostolic Church (#4, 6468 King George Boulevard)
- o Bread of Life Christian Church in Surrey (#116, 117 & 118, 13045 84 Avenue)

- o Church of Pentecost (#1 & 3, 12318 84 Avenue)
- o Community Church of Christ (#101, 13443 78 Avenue)
- o Foursquare Gospel Church (15147 Fraser Highway)
- o Islamic Academy of Canada (#113, 8299 129 Street)
- o Ma'Aunatul Islam Association of BC (#209 & 210, 8462 162 Street)
- o Namdhari Sangat (#18, 12318 84 Avenue)
- o Newton Christian Assembly (#23, 8528 123 Street)
- o Shree Sanatan Dharam Sabha (Fiji) of BC (#12, 8473 124 Street)
- o Shri Durga Bhameshwari Mandir Society (210 & 211, 7750 128 Street)
- o Somali Islamic Society of BC (#18, 13478 78 Avenue)
- o Surrey Canaan Church (#101, 8484 167 Street)
- o Surrey Christian Life Assembly (#109 & 110, 12332 Patullo Place)
- o Surrey Evangelical Chinese Bible Church (13912 104 Avenue)
- o Vancouver Global Mission Church (#110 & 111, 14914 104 Avenue)
- o White Rock Muslim Association (#24, 15531 24 Avenue)

2. <u>Al-Mustafa Academy Society, 10547 – 135A Street</u>

The Society has ceased daycare operations and this property is no longer being used as a playground. It is currently in an undeveloped state; fenced off, and surplus to the needs of the Society. The Society did not apply for a permissive tax exemption for this property; however, the three adjacent properties owned by the Society are still recommended and on the Bylaw schedule for 2018 exemption.

3. Guru Nanak Sikh Temple, 7050 – 120 Street

The Society is in contravention of the Tree Protection Bylaw and has an outstanding fine of \$22,051.00. In addition, the Society has an outstanding tax monies owed to the City. The Society received a permissive tax exemption for the 2017 tax year.

The Committee recommends that the Society be denied permissive tax exemption for 2018 as it willfully and knowingly contravened the Tree Protection Bylaw and does not meet the requirements of the Policy. The Society will still receive a statutory exemption for the church and the land beneath as administered by BC Assessment.

4. Holy Satsang Foundation, 7975/7990 – 123A Street

The Society is in contravention of the Tree Protection Bylaw and has an outstanding fine of \$3,299.00. In addition, the Society has an outstanding utilities and false alarm monies owed to the City. The Society received a permissive tax exemption for the 2017 tax year.

The Committee recommends that the Society be denied permissive tax exemption for 2018 as it willfully and knowingly contravened the Tree Protection Bylaw and does not meet the requirements of the Policy. The Society will still receive a statutory exemption for the church and the land beneath as administered by BC Assessment.

5. <u>Hindi Punjabi Fraserview Gospel Chapel, 14630 – 107A Avenue</u>

The Society did not submit an application for 2018, despite numerous reminders that clearly advised the consequences of not applying. The property does not appear on the schedule to the Bylaw for 2018; however, the Society will continue to receive a statutory exemption administered by BC Assessment for the church building and the land beneath.

- 6. Southdale Manor Senior Citizens Housing of South Surrey, 5956 176A Street

 The BC Assessment tax roll confirms that this property is 100% statutorily exempt by the Province as it is designated as pre-1974 funded seniors housing. The Society has been informed that they no longer need to apply to the City for a permissive exemption and the property has been removed from the schedule to the Bylaw for 2018.
- 7. Sunshine Ridge Baptist Church 6230 120 Street Schedule A, Item 112
 The church entered into an agreement in 2010 with the car dealership next door to allow occasional employee parking for 5-15 cars on the church property. At that time, there was no Sunday parking permitted and no overnight parking. In March 2017 an anonymous letter was sent to BC Assessment alerting the Authority to the fact that many more parking stalls were being used by the dealership than previously declared. When queried, the applicant advised that there are now 50 parking stalls being leased to the dealership.

In August, a site visit was conducted with the following findings:

- There were 119 cars parked in the church parking lot
- 68 of the vehicles did not have license plates, and were dealer sale stock
- Of the remaining 51 vehicles, approximately 35 were parked in such a manner that they were beside the dealer stock, or close to the boundary of the dealership property. Many had license plate holders that advertised the dealership.

Based on the findings, the exemption map has been updated to exclude exemption for the portion of the parking lot being used for commercial purposes.

exemption administered by BC Assessment for the church building and the land beneath.

8. <u>Vedic Hindu Cultural Society of BC, 8321 – 140 Street</u>
The Society did not submit an application for 2018, despite numerous reminders that clearly advised the consequences of not applying. The property does not appear on the schedule to the Bylaw for 2018; however, the Society will continue to receive a statutory

The Schedule to "Section 220 and 224 (2) (f) and (h) Tax Exemption Bylaw 2017, No. 19346" incorporates the above-described adjustments. The recommended Bylaw includes 150 properties or strata units for either full or partial property tax exemption. The majority of the properties are places of public worship receiving permissive exemptions under Section 224 (2) (f) of the *Community Charter*. The remaining are hospitals or pre-1974 seniors' housing for which permissive exemptions are provided under Section 224 (2) (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 approve amendments to the Tax Exemption Policy (Q-27) and authorize the City Clerk to bring forward "Section 220 and 224 (2) (f) and (h) Tax Exemption Bylaw 2017, No. 19346" (Appendix "II") for the required readings.

Jane Sullivan City Clerk

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

highlighted

Appendix "II": "Section 220 and 224 (2) (f) and (h) Tax Exemption Bylaw, 2017, No. 19346"

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CITY POLICY

No. Q-27

REFERENCE: APPROVED BY: CITY COUNCIL

REGULAR COUNCIL MINUTES SEPTEMBER 29, 2003

DATE: HISTORY:

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 and this policy. 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, bylaws and regulations.

- 3. The exemptions can only be considered after the building is constructed, given final occupancy approval by the City, be occupied, operational and 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 bylaw, 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 noncompliance 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. With the exception of exemptions given under Section 225, 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*.

Private (Independent) Schools (Sections 220(1)(1) and 224(2)(h.1))

Exempted by the Community Charter (Sections 220(1)(1) 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 and statutorily exempted by the Province, either in part or in whole.

Permissive exemptions will only be considered for independent schools who share campus lands with a place of worship. Exemption may be granted for the lands surrounding the church and deemed by the BC Assessment Authority to be used primarily for church purposes, and as such, do not receive a statutory exemption in conjunction with the independent school.

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.

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

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.

Heritage Properties (Section 225)

Council may exempt those properties protected by Heritage Designation or Heritage Revitalization Bylaws, and which meet or exceed the minimum maintenance standards regulated by Bylaw No. 18931. In addition, the property must be in compliance with its associated Designation or Revitalization Bylaw.

Exemption will be considered for the original maintained heritage structure only. Added improvements or reconstructed structures are not eligible for permissive exemption under this Section.

CITY OF SURREY

BYLAW NO. 19346

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*

.....

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, 2017, No. 19346".

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 2018 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, 2016, No. 18829" is hereby repealed.

PASSED FIRST READING on the th day of September, 2017.

PASSED SECOND READING on the th day of September, 2017.

PASSED THIRD READING on the th day of September, 2017.

RECONSIDERED AND FINALLY ADOPTED, signed by the Mayor and Clerk and sealed with the Corporate Seal on the th day of October, 2017.

MAYOR
 CLERK

Section 220 and 224 (2) (f) and (h) Tax Exemption Bylaw 2017, No. 19346 Schedule A

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
1,	009-723-188	Lot 2, Section 22, Block 5 North, Range 2, NWD Plan 12614	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	Lot 62 Section 22 Block 5 North Range 2 West NWD Plan 15002 Lot 59 Section 22 Block 5 North 2 Range 2 West NWD Plan 15002 Lot 58 Section 22 Block 5 North Range 2 West NWD Plan 15002	220(1)(h)/224(2)(f)	Canadian Hussaini Association/Al-Mustafa Academy Society	10519 – 135A Street 10525 – 135A Street 10535 – 135 A Street	2220-55504-5 2220-54004-2 2220-53504-6
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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
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)	Epiphany 220(1)(h)/224(2)(f)	Synod of the Diocese of New West	10553 – 148 Street	1190-00012-X
5.	025-422-359 012-044-318 006-456-995 010-063-498	Lot 1, Section 19, Township 2, NWD Plan LMP54053 Parcel "B" (Explanatory Plan 13186) West Half Lot 1 Except: Part (Bylaw Plan 82296); Section 19, Township 2, NWD Plan 1234 Lot 3, Section 19, Township 2, NWD Plan 15305 Lot 4 Except: Parcel "J" (Bylaw Plan 82296); Section 19, Township 2, NWD Plan 15121	B.C. Muslim Association (Surrey Mosque) 220(1)(h)/224(2)(f)	Same	12407 – 72 nd Avenue	6191-00033-9
6.	006-456-979	Lot 2, Section 19, Township 2, NWD Plan 15305 (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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
7.	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
8.	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#116, #117, & #118(1)(h)/224(2)(f)	Northwest Canada Conference Evangelical Church	8383 – 140 Street	6282-03009-2
9.	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
10.	028-112-211	Lot 1 Section 10 Township 2 NWD Plan BCP 43138 (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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
11.	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
12.	011-816-317	Lot 1 Except: Firstly: Parcel "J" (By-law Plan 77912) Secondly: Part Road Plan BCP 12783; Section 17, Township 2, NWD Plan 1509	Calvary Pentecostal Tabernacle 220(1)(h)/224(2)(f)	Same	7170 – 132 Street	6174-00002-3
13.	010-115-803	Lot F, Section 14, Block 5 North Range 2 West, NWD Plan 15734	Canadian Islamic Education Society 220(1)(h)/224(2)(f)	Same	13630 Grosvenor Road	2140-95002-1
14.	027-107-248	Lot 1 Section 28 Township 2, NWD Plan BCP 30823 (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
15.	006-222-641	Lot 118, Section 7, Township 8, NWD Plan 48116	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
16.	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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
17.	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
18.	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
19.	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
20.	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
21.	026-317-371	Lot A, Section 30, Township 8, NWD Plan BCP18068 (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
22.	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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
23.	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
24.	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
25.	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
26.	012-695-726	Lot 21 Except: South 33 Feet, Section 7, Township 2, NWD Plan	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
27.	023-642-467	Lot 1, Section 28, Block 5 North, Range 2 West, NWD Plan LMP31197	City Centre Church 220(1)(h)/224(2)(f)	Trustees of the Congregation of City Centre Church of the Presbyterian Church in Canada	13062 – 104 Avenue	2280-00056-8
28.	006-127-444	Lot 12, Section 16, Township 8, NWD Plan 59668 Except Plan BCP 48838	Cloverdale Baptist Church 220(1)(h)/224(2)(f)	Same	18685 – 64 Avenue	8162-11002-1

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
29.	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
30.	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
31.	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
32.	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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
33.	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
34.	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
35.	000-774-201 000-774-197 001-338-323	Lot 101, Section 15, Range 2, NWD Plan 48381 Lot 100, Section 15, Block 5 North Range 2, NWD Plan 48381 Lot 4, Section 15, Block 5 North Range 2, NWD Plan 12404	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
36.	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
37.	002-712-342	Lot 2, Section 17, Block 5 North, Range 2 West NWD Plan 8343	Fatima Education Association 220(1)(h)/224(2)(f)	Same	10906 Larson Road	2170-01022-1

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
38.	001-731-688	Parcel A, (Explanatory Plan 10527) Lot 1, Section 17, Block 5 North, Range 2 West, NWD Plan 8343	Fatima Education Association 220(1)(h)/224(2)(f)	Same	10926 Scott Road	2170-90005-6
39.	010-764-615	Lot 4, Section 26, Township 2, NWD Plan 2824	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
40.	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
41.	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)	220(1)(h)/224(2)(f)	Same	8250 – 161 Street	6252-00043-7
42.	007-207-972	Parcel A Section 33 Township 2 NWD Plan 74177 Except Bylaw Plan 82111 and Plans LMP 49509 and EPP 4049	Fraser Health Authority: Surrey Memorial Hospital 220 (1) (j)/224(2)(h)	Fraser Health Authority	13750 – 96 Avenue	6333-00005-X

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
43.	026-506-998	Lot 1, Section 33, Township 2, NWD Plan BCP21117 Except Part Dedicated Road on Plan BCP 39659	Fraser Health Authority, Withdrawal Management Centre 220 (1) (k)/224(2)(h)	Fraser Health Authority	13740 – 94A Avenue	6333-00018-8
44.	001-857-789	Lot "B", Except Part Subdivided By Plan LMP 918, Section 9 Township 8 NWD Plan 17590 (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
45.	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
46.	012-215-562 012-215-571	Lot 1 and Lot 2, Section 22, Block 5 North Range 2, NWD Plan 79461	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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
47.	013-974-734	Lot 1 Except: Part dedicated Road on Reference Plan NWP88383, Section 35, Block 5 North, Range 2 West, NWD Plan 81072	Grace Hanin Community Church 220(1)(h)/224(2)(f)	Same	9770 King George Highway	2350-00040-0
48.	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)	Church	BC Conference of M.B. Churches	3487 King George Hwy	5700-90009-9
49.	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
50.	009-102-205	Lot C Except: Parcel "One" (Bylaw Plan 53423); Section 33, Block 5 North, Range 2 West, NWD Plan 22344	Greek Orthodox Community of Surrey and Fraser Valley 220(1)(h) / 224(2)(f)	Same	13181 - 96 Avenue	2331-92002-3
51.	009-102-175	Lot B, Section 33, Block 5 North, Range 2 West, NWD Plan 22344 (with the exempt portion shown hatched on the sketch attached hereto)		Same	9635 – 132 Street	2331-91002-9

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
52.	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
53.	010-516-689	West 134 Feet Lot 8 Except: Parcel F (Bylaw Plan LMP 13689), North East Quarter Section 28, Township 2, NWD Plan 4217	Gurdwara Nanaksar Satsang Sabha Society 220(1)(h)/224(2)(f)	Same	14210 – 88 Avenue	6284-07002-0
54.	000-903-566	Lot 2 Section 9 Township 8 NWD Plan 8746 Except: Parcel "A" (Bylaw Plan 48414) and Plan EPP 29439	Guru Teg Bahadur Welfare Society 220(1)(h) / 224(2)(f)	Same	5988 – 184 Street	8092-01005-5
55.	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
56.	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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
57.	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
58.	029-174-261	Lot 2, Section 16, Township 8, Plan EPP30745, NWD (except that 1200 sq. ft. of improvements not used exclusively for church purposes)	Hope Community Church	Hope Community Church of Surrey BC	18625 Fraser Highway	8163-01023-X
59.	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
60.	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
61.	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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
62.	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
63.	019-184-697	Lot 4, Section 6, Township 9, NWD Plan LMP 22110 (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
64.	011-131-471	Lot "A" Except: Firstly: Parcel "One" (By-law Plan 50571); Secondly: Part on SRW Plan 28411, Thirdly: Part on Plan BCP30270, 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
65.	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
66.	029-545-242	Lot 1, Section 36, Township 2, NWD Plan EPP 47259 (with the exempt portion shown hatched on the sketch attached hereto)	Legacy - A Church of the Nazarene 220(1)(h)/224(2)(f)	Same	9012 – 160 Street	6362-00039-0

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
67.	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
68.	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
69.	009-735-151	Lot 99 Except Parcel "Q" (Bylaw 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
70.	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
71.	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
72.	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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
73.	003-102-963	Lot "B", NWD Plan 12508	Muslim Education & Welfare Foundation of Canada 220(1)(h) / 224(2)(f)	Same	14136 Grosvenor Road	4000-91026-7
74.	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
75.	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
76.	008-605-343	Lot 3, Section 15, Block 5 North, Range 2 West, NWD 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
77.	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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
78.	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
79.	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
80.	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
81.	011-236-337	Parcel "A" (Explanatory Plan 12335) Lot 1, Section 15, Township 8 NWD Plan 7371 Except Plan LMP1427 and Plan BCP45365	Pacific Life Bible College 220(1)(h)/224(2)(f)	Foursquare Gospel Church of Canada	19533 – 64 Avenue	8152-90017-5

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
82.	011-164-832	West Half of the North Half Lot 1 Section 36 Township 2 NWD Plan 5790 Except Parcel A (Bylaw Plan 84207), Plans LMP 40357, BCP 46282 and EPP 53028 (except that 2,525 sq. ft. of improvements not used exclusively for church purposes)	Baptist Church 220(1)(h) / 224(2)(f)	Same	9574 - 160 Street	6363-00004-X
83.	023-265-281	Lot 1, Section 22, Township 1, NWD Plan LMP26024, Except Part in Plan BCP31762	Peace Portal Alliance Church 220(1)(h)/224(2)(f)	Same	15128 – 27B Avenue	5221-00022-2
84.	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
85.	011-294-841	North 134 Feet Lot "B" Except: Firstly: Part subdivided by Plan 40114, Secondly: Parcel 2 (Bylaw 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
86.	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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
87.	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
88.	009-004- 629	Lot 21 Except: Part Dedicated Road on Plan BCP24054, Section 15, Township 2, NWD Plan 28794 (with the exempt portion shown hatched on the sketch attached hereto)	•	The Pentecostal Assemblies of Canada	14488 – 72 Avenue	6153-20002-3
89.	009-492-836	Lot 16, Except: Parcel "A" (Bylaw Plan 62482); Section 14, Township 2, NWD Plan 11278 (except that 1547 sq. ft. portion leased to a third party daycare provider).	Relate Christian Church 220(1)(h)/224(2)(f)	Same	6788 – 152 Street	6142-15002-7
90.	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)	Our Lady of Good Counsel Church and School 220(1)(h)(l)/224(2)(f)	Roman Catholic Archbishop of Vancouver	10460 – 139 Street	2237-00026-8
91.	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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
92.	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
93.	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
94.	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
95.	005-737-061	Lot 52, Except: Part Dedicated Road on Plan LMP47874, Section 29, Township 2, NWD Plan 59251		Same	8115 – 132 Street	6292-50504-2
96.	005-737-036	Lot 51 Except Part Dedicated Road on Plan LMP 47874, Section 29, Township 2, NWD Plan 59251 (with the exempt portion shown hatched on the sketch attached hereto)	Sri Guru Singh Sabha Gurdwara Association 224(2)(f)	Same	8135 – 132 Street	6292-50002-0

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
97.	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
98.	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
99.	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
100.	010-610-227	Lot 18 Except: Firstly: North 33 Feet (Explanatory Plan 14094), Secondly: South 7 Feet, Thirdly: Part Subdivided by Plan 78628, Block A, Section 13 and 14, Block 5 North, Range 2 West NWD Plan 4269 (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.
101.	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)	220(1)(h)/224(2)(f)	Synod of the Diocese of New Westminster	10787 – 128 Street	2170-90015-9
102.	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
103.	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
104.	027-104-419	Lot 9, Section 20, Block 5 North, Range 2 West, NWD Plan BCP 30641	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.
105.	028-973-755	Lot 29 Section 8 Township 2 NWD Plan BCP51638 (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
106.	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
107.	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
108.	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
109.	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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
110.	023-851-112	Lot 2 Section 22 Township 1 NWD Plan LMP 34503 (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
111.	004-409-116	Lot 228, Except: Parcel "A" (Bylaw 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
112.	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
113.	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
114.	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

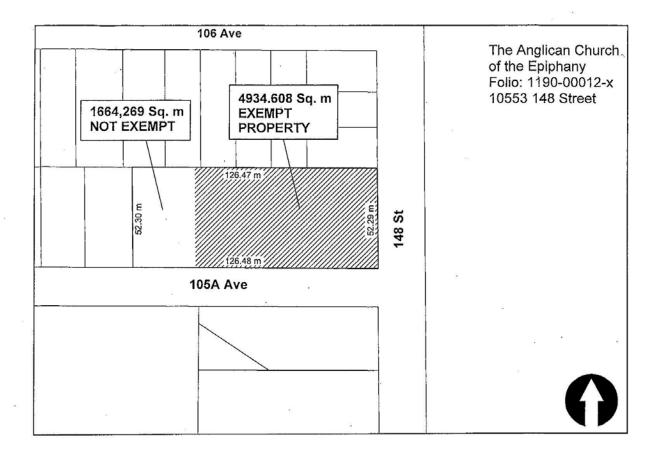
	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
115.	025-984-128	Lot 1, Section 16, NWD Plan BCP 12182,	Surrey Christian Alliance Church 220(1)(h)/224(2)(f)	Christian and Missionary Alliance, Canadian Pacific District	15421 – 110 Avenue	1164-00011-1
116.	002-248-646	Lot 55, Section 7, Township 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
117.	011-432-641	Lot 23, Section 31, Block 5 North, Range 2 West, NWD Plan 9373 Except: Part Subdivided by Plan 26970, (with the exempt portion shown hatched on the sketch attached hereto)	Church	Same	12371 – 96 Avenue	2310-22002-4
118.	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
119.	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
120.	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

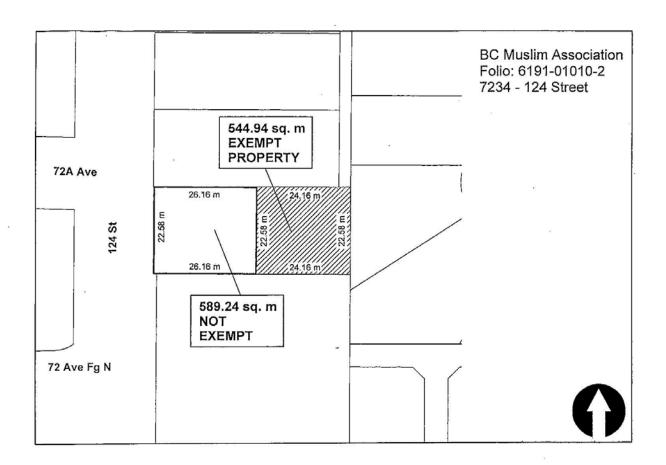
	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
121.	026-420-325	Lot 1, Sections 19 & 30, Township 8, NWD Plan BCP 19721,	Surrey Pentecostal Assembly 220(1)(h)/224(2)(f)	Same	16870 – 80 Avenue	8302-00030-9
122.	011-392-509	Parcel A (Explanatory Plan 13691) Lot 4, Section 14, Block 5 North, Range 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
123.	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
124.	002-220-440	Lot D, Section 33 Block 5 North, Range 2 West, NWD Plan 22620	The Church in Surrey 220(1)(h)/224(2)(f)	Same	13165 – 96 Avenue	2331-93002-8
125.	004-586- 069	Lot 15, Section 27, Township 8, NWD Plan 33498, (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
126.	008-783-497	Lot 33, Section 22, Block 5 North, Range 1 West, NWD Plan 25315	Tynehead Park Congregation of Jehovah's Witnesse 220(1)(h)/224(2)(f)	Same	10446 – 157 Street	1220-32002-X

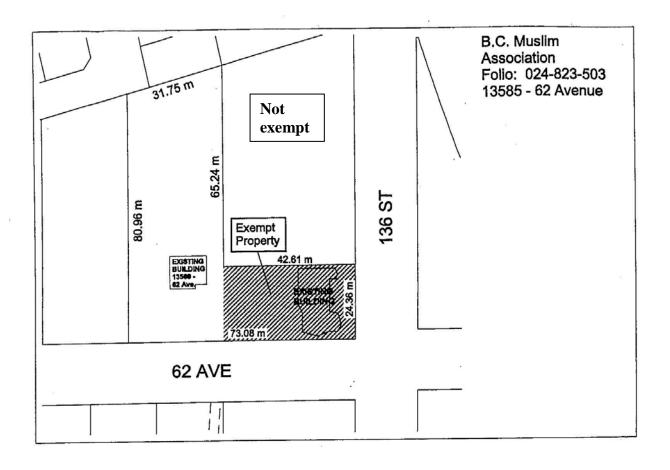
	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
127.	011-384-417	Lot 56, Section 22, Block 5 North, Range 2 West, NWD Plan 9117 (with the exempt portion shown hatched on the sketch attached hereto)	Ukrainian Orthodox Church of St. Mary 220(1)(h)/224(2)(f)	The Trustees of the Whalley Congregation of the Ukrainian-Greek Orthodox Church	10765 – 135A Street	2220-52502-8
128.	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
129.	011-418-133 011-418-192	Lot 1, Section 15, Block 5 North Range 2 West NWD Plan 9187 Lot 4, Section 15, Block 5, North Range 2 West, NWD Plan 9187	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
130.	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
131.	006-516-866	Lot 23, Block 60, NWD Plan 30581	Vancouver Life Church 220(1)(h)/224(2)(f)	Same	11565 – 142 Street	4000-22044-5
132.	000-917-354	Lot 3, Section 25, Block 25, Range 2, NWD Plan 16376	Vancouver New Life Church 220(1)(h)/224(2)(f)	Same	10370 – 143A Avenue	2250-02024-3

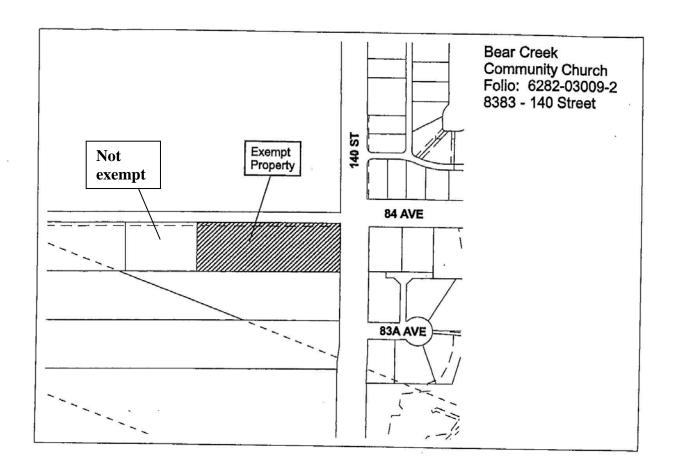
	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
133.	000-904-961	Lot 6, Except: Parcel A (Bylaw Plan 68121), Section 25, Block 5, North Range 2, NWD Plan 16376	Vancouver New Life Church 220(1)(h)/224(2)(f)	Same	10381 – 144 Street	2250-05018-1
134.	000-917-346	Lot 2 Except: Part on Bylaw Plan Filed A14399; Section 25 Block 5 North Range 2 West, NWD Plan 16376	Vancouver New Life Church 220(1)(h)/224(2)(f)	Same	14370 – 104 Avenue	2250-01030-4
135.	025-581-511	Lot 7, Section 7, Township 8, NWD Plan BCP 3568 (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
136.	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
137.	009-555-595	Lot 1, Except Portions on Plan BCP 23492, Block 30, Section 15, Township 1, NWD Plan 11645, 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

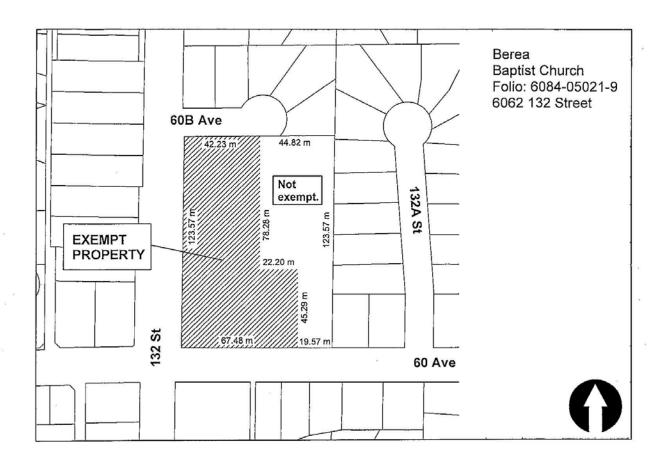
	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
138.	012-531-715	Lot 44, Except Part in Plan LMP19106, Section 8, Township 8, NWD Plan 2107	Zion Lutheran Church & School (playing field) 224(2)(h)	Trustees of the Congregation of Zion Lutheran Church	17976 – 60 Avenue	8082-43002-3
139.	012-531-847	Lot "J" (U37030), Blocks 42 and 43, Except: Parcel "One" (Bylaw 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
140.	001-810-570	Strata Lot 2, Section 8, Township 8 NWD Strata Plan NW1449, Together with an Interest in the Common Property in Proportion to the Unit Entitlement of the Strata Lot as shown on Form 1	220(1)(l)/224(2)(h)	Lutheran Senior Citizens Housing Society	5939 – 180 Street 5905 – 180 Street	8082-98701-7

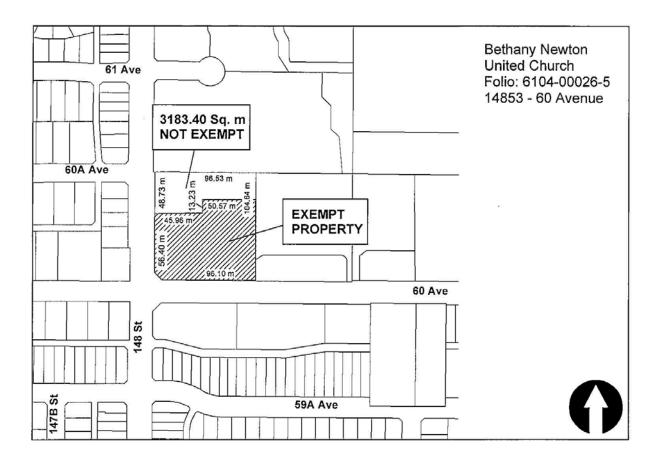


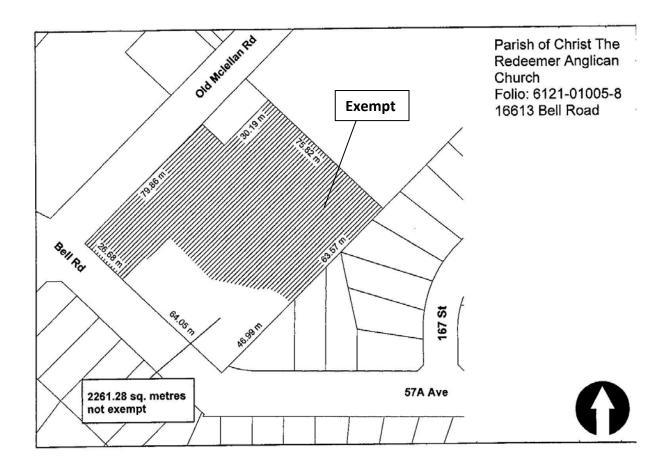


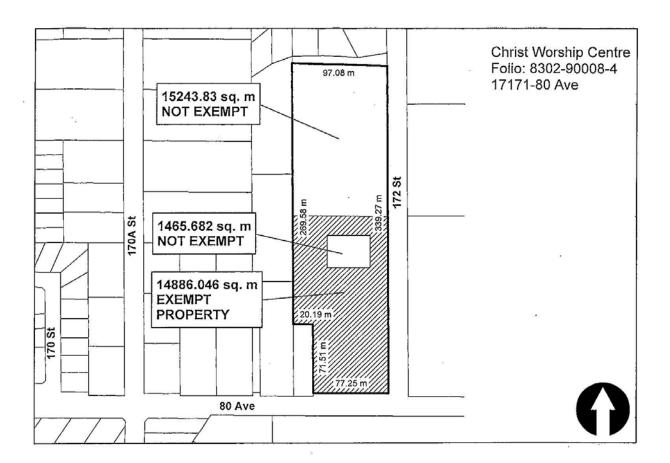


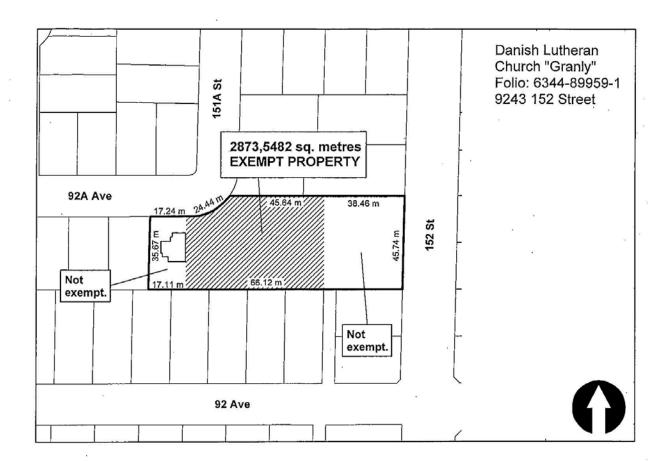


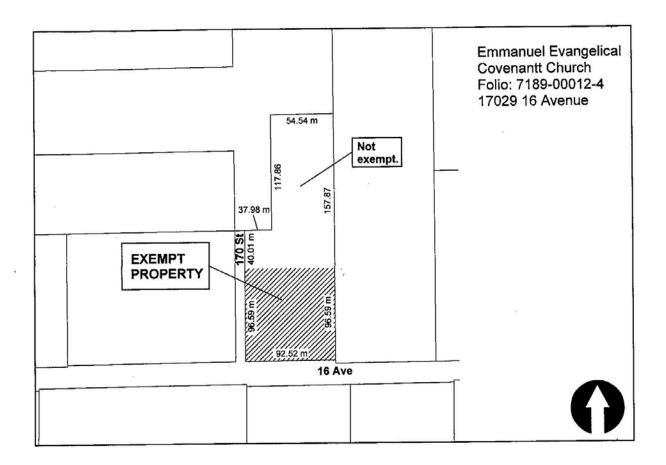


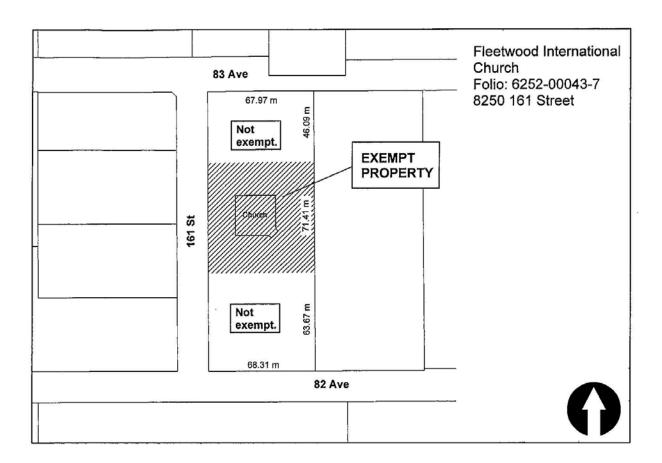


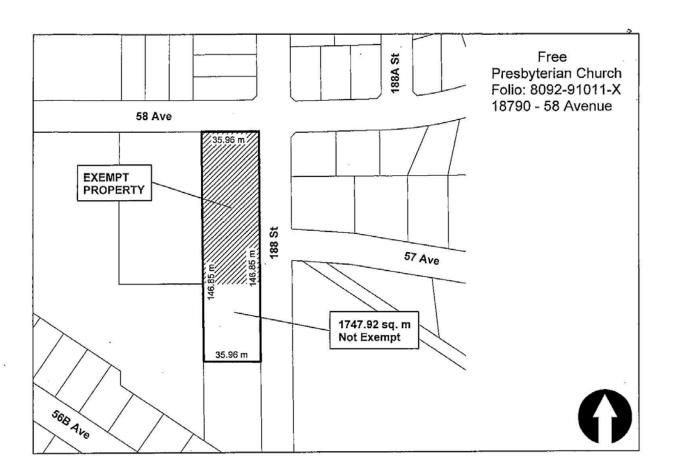


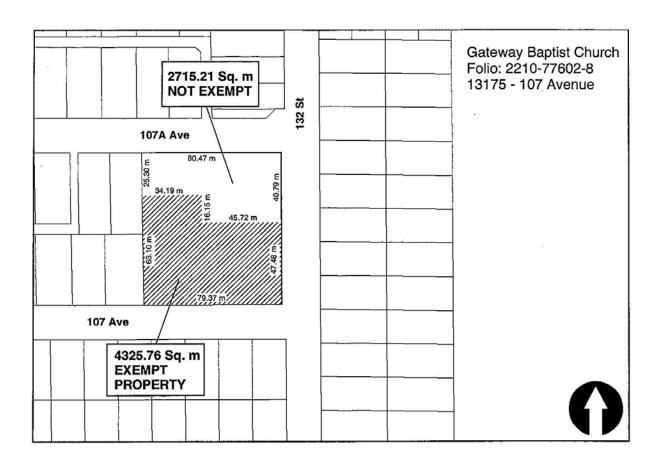


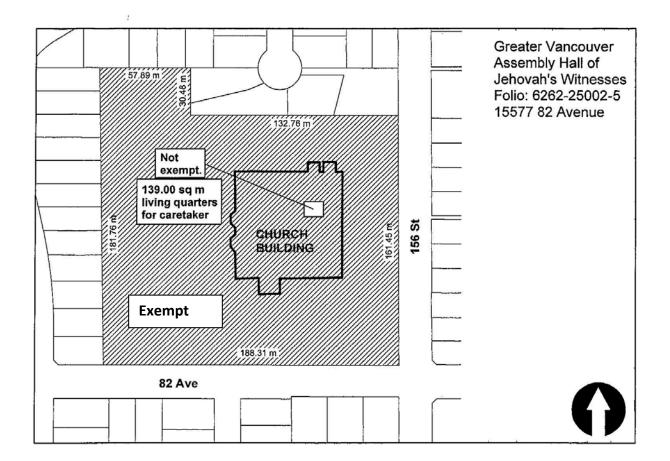


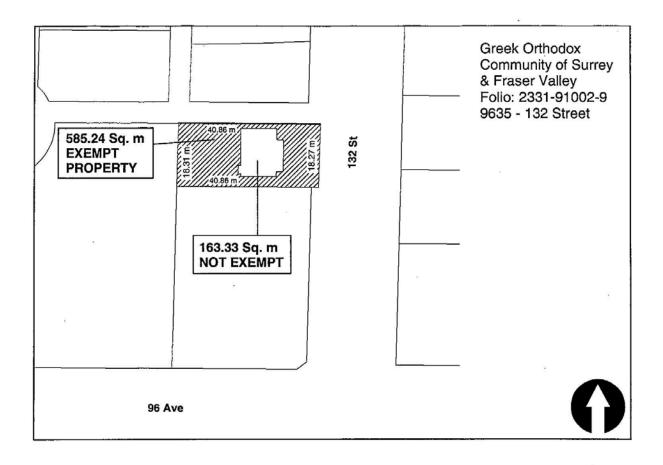


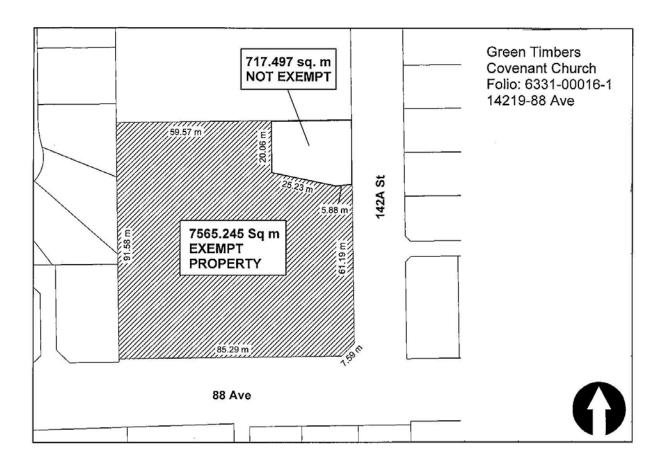


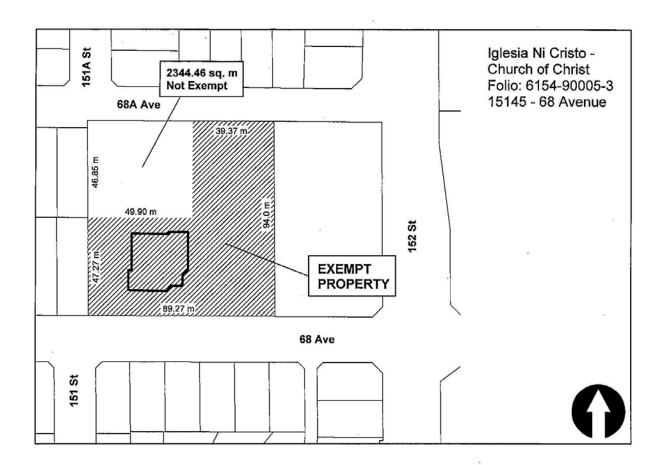


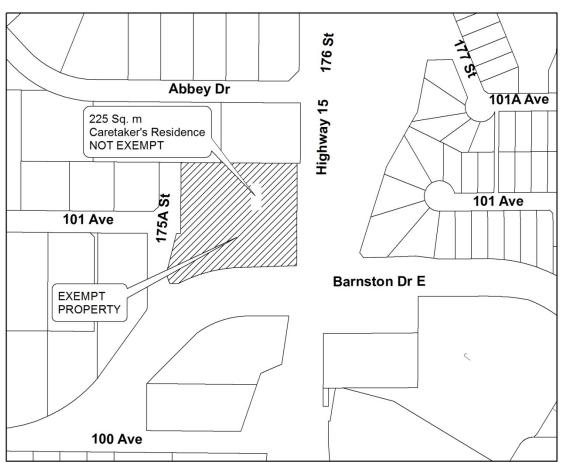






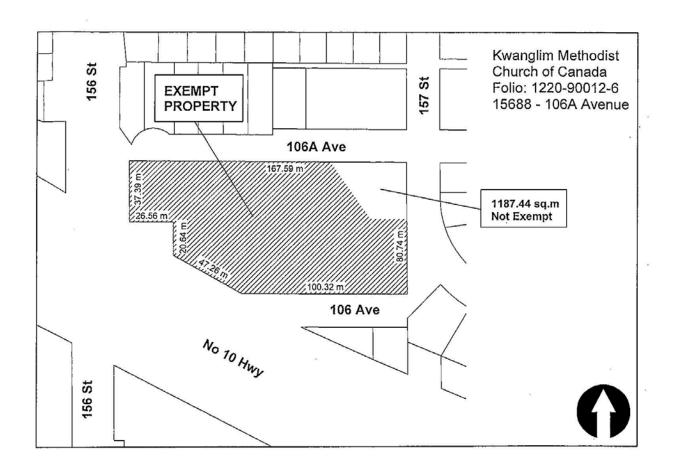


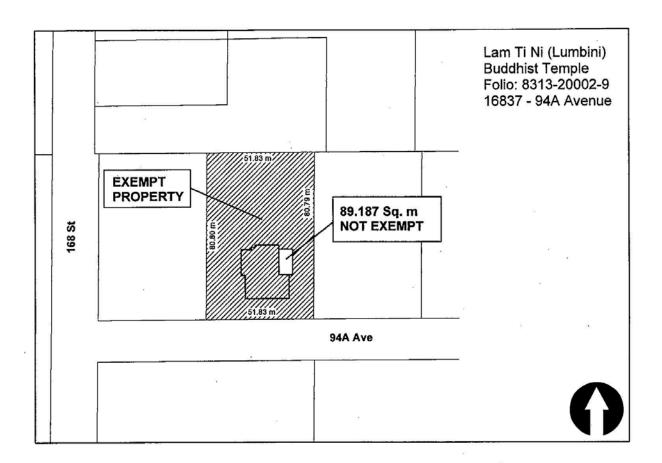


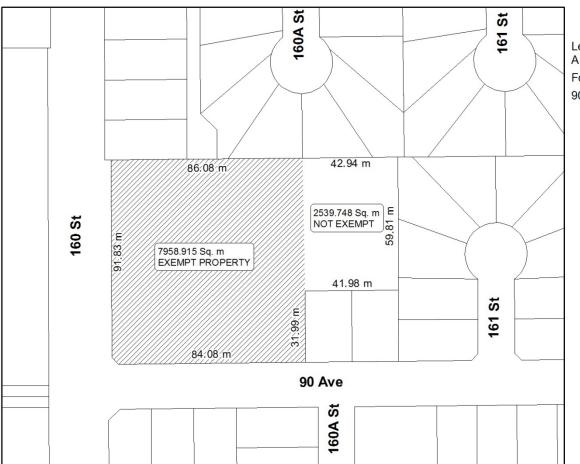


Korean Central Presbyterian Church Folio: 9064-03003-0 10110 175A St









Legacy -A Church of the Nazarene Folio: 6362-00039-0 9012 160 St



