

NO: R186

COUNCIL DATE: September 17, 2018

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## REGULAR COUNCIL

TO: **Mayor & Council**

DATE: **September 10, 2018**

FROM: **General Manager, Corporate Services**

FILE: **1970-04**

SUBJECT: **Proposed Permissive Property Tax Exemptions for Qualifying Churches,  
Private Schools and Pre-1974 Care Homes for the 2019 Tax Year**

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## RECOMMENDATION

The Corporate Services Department recommends that Council:

1. Receive this report for information; and
2. Authorize the City Clerk to bring forward "Section 220 and 224 (2) (f) and (h) Tax Exemption Bylaw 2018, No. 19664" (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 under the Permissive Tax Exemption Policy (the "Policy"), 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 certain senior care homes that were developed with financial assistance from the province 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).

Each year, the City sends tax exemption application forms to organizations that have been previously granted tax exemptions and to any organizations that have expressed 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 be applied in the following property tax year. New applications are subject 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. In the case of applications for sites that have been previously approved for exemption, these are subject to an annual review to determine if any changes have transpired from the previous year (since the previous application approval).

A Tax Exemption Review Committee, comprised of representatives from the Finance Department, Planning & Development Department and the Legislative Services Division, meet to review any applications that may introduce an anomalous situation and subsequently forwards recommendations to Council for consideration.

### **Property Tax Exemptions for 2019 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 on or before October 31 of the year prior to the taxation year for which the exemption is approved.

All of the recommended tax exemptions listed in Schedule A to the proposed Bylaw No. 19664 (Appendix "I") 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**

### **New Applications**

Three (3) new applications for permissive exemptions were received for the 2019 taxation year and 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 Policy.

The three (3) properties that have been added to the list of exemptions for 2019 are bolded in the Schedule A to the Bylaw (Appendix "II") and described here:

1. **Christ the King Lutheran Church, 13888 – 104 Avenue – Schedule A, Item 19**  
The Society demolished the old church in 2014 and has constructed a new church on the property as part of a comprehensive mixed-use development. The church is now operational and being used for public worship. The application meets the criteria for permissive tax exemption and has been included in the Bylaw for 2019 for Council's consideration.

2. Fatima Education Association, 10922 Scott Road – Schedule A, Item 37  
The Society purchased this vacant property adjacent to the church in 2017 and have converted it to additional parking. The application meets the criteria for permissive tax exemption and has been included in the Bylaw for 2019 for Council's consideration.
3. Vedic Hindu Cultural Society of BC, 8321 – 140 Street – Schedule A, Item 137  
The Society is a place of worship, and verified by BC Assessment. They did not receive a permissive exemption for the 2018 tax year because they did not apply, but received a statutory exemption for the church and land beneath. A valid application has been received for the 2019 tax year and the property has been included in the Bylaw for Council's consideration.

### **Application Changes:**

The following applications contained operational or usage changes that have resulted in changes to the permissive exemption recommended for 2019.

1. Al-Mustafa Academy Society, 10519, 10525 & 10535 – 135 A Street  
The Society is no longer actively using the properties except for occasional prayer and Society meetings. The Society has purchased a strata unit in Newton that is being used for public worship and have contacted BC Assessment to request a 100% statutory exemption for that property. The Society began a permit application for improvements to the building, but subsequently decided to list the properties for sale instead. The parking lot is being used by an adjacent business to store wrecked vehicles. The properties are not recommended for permissive tax exemption for 2019 and have been removed from the Schedule to the Bylaw.
2. New Life Ministries, 8868 – 128 Street, Schedule A, Item 76  
This entire property is recommended for property tax exemption. The property previously contained a living area which was recently converted to church use for Sunday School purposes. In addition, the Society recently expanded the number of children in their day care and after school care service and is utilizing the entire property for church purposes.
3. Northwood United Church – 8855 – 156 Street, Schedule A, Item 80  
The Society has entered into a lease with a third-party daycare provider for the exclusive use of 933 sq ft of improvements, plus a 2,030 sq ft playground. This leased area does not meet the requirements of the Policy and the area has been excluded for permissive exemption in the Schedule to the Bylaw.
4. Sri Guru Singh Sabha Gurdwara Association – 8115 – 132 Street, Schedule A, Item 99  
The Society has entered into a lease with a third-party preschool provider for the exclusive use of a 2,000 sq. ft. portable building and 5,000 sq. ft. of land. This leased area does not meet the requirements of the Policy and the area has been excluded for permissive exemption in the Schedule to the Bylaw.

5. Sunshine Ridge Baptist Church, 6230 – 120 Street, Schedule A, Item 114  
The Society sold the eastern portion of their property which will be developed as a townhouse complex. The schedule to the Bylaw contains the new legal information for the property and an updated exemption map to reflect the changes caused by the subdivision.
6. Surrey Alliance Church, 13474 – 96 Avenue, Schedule A, Item 115  
The Society stated on their application that they are leasing out 25 – 30 parking stalls on a monthly basis. Upon follow-up, the Society revised this number to 99. A subsequent site visit determined that there are 121 parking stalls separated on the site that are dedicated for monthly parking from Monday to Friday and an agreement with Unitow Towing to impound cars parked without a valid permit. It was determined that the predominant use of the parking lot is for commercial, monthly leased parking and that the area separated and set aside for leased parking not be recommended for permissive tax exemption. An exemption map has been included in the schedule to the Bylaw to show the taxable area.
7. Fraser Health Authority, 13750 – 96 Avenue and 13740 – 96A Avenue  
BC Assessment has confirmed that these properties are 100% statutorily exempt and do not require a permissive exemption. They have been removed from the Schedule to the Bylaw.

The Schedule to the proposed Bylaw incorporates the above-described adjustments and includes 148 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.

### **Public Notice**

Most property tax exemptions under the Bylaw require newspaper notice to the public to provide the estimated values of the exempted Municipal taxes for the next three consecutive years. However, newspaper notice to the public is not required for exemptions that encompass churches, private schools, hospitals and pre-1974 senior care homes. The approximate total value of the permissive portion of property tax exemptions for these types of properties was \$750,000 for the 2018 tax year. Based on the above proposed new applications and application changes, the total approximate exemption value for the 2019 tax year is \$803,250.00.

## CONCLUSION

Based on the above discussion, it is recommended that Council:

- Receive this report for information; and
- Authorize the City Clerk to bring forward "Section 220 and 224 (2) (f) and (h) Tax Exemption Bylaw 2018, No. 19664" for the required readings.

Rob Costanzo  
General Manager, Corporate Services

SH/RAC/jhs

Appendix "I": "Section 220 and 224 (2) (f) and (h) Tax Exemption Bylaw, 2018, No. 19664"

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CITY OF SURREY

BYLAW NO. 19664

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

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

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

Title

- 1. This Bylaw may be cited as the "Section 220 and 224 (2) (f) and (h) Tax Exemption Bylaw, 2018, No. 19664".

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 2019 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, 2017, No. 19346" is hereby repealed.

PASSED FIRST READING on the    th day of September, 2018.

PASSED SECOND READING on the    th day of September, 2018.

PASSED THIRD READING on the    th day of September, 2018.

RECONSIDERED AND FINALLY ADOPTED, signed by the Mayor and Clerk and sealed with the Corporate Seal on the    th day of October, 2018.

\_\_\_\_\_MAYOR

\_\_\_\_\_CLERK

Section 220 and 224 (2) (f) and (h) Tax Exemption Bylaw 2018, No. 19664  
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.	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
3.	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 shaded on the sketch attached hereto and except that 1,450 sq. ft. of improvements not used exclusively for church purposes)	Anglican Church of the Epiphany  220(1)(h)/224(2)(f)	Synod of the Diocese of New West	10553 - 148 Street	1190-00012-X
4.	006-456-979	Lot 2, Section 19, Township 2, NWD Plan 15305 (with the exempt portion shown shaded 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.
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 <sup>nd</sup> Avenue	6191-00033-9
6.	024-823-503	Parcel 1, Section 8, Township 2, NWD Plan LMP46747 (with the exempt portion shown shaded on the sketch attached hereto)	B.C. Muslim Association Mosque  220(1)(h)/224(2)(f)	Same	13585 – 62 Avenue	6084-00070-8
7.	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 shaded 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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
8.	018-336-400	Lot 6, Section 8, Township 2, NWD Plan LMP11223 (with the exempt portion shown shaded 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
9.	028-112-211	Lot 1 Section 10 Township 2 NWD Plan BCP 43138 (with the exempt portion shown shaded 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
10.	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
11.	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
12.	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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
13.	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
14.	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
15.	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
16.	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
17.	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
18.	015-510-026	Lot 1, Section 12, Township 2, NWD Plan 83959	Christ Church Surrey Centre 220(1)(h)/224 (2) (f)	The Synod of the Diocese of New Westminster	16631 Old McLellan Road	6121-00009-0

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
19.	029-968-992	<b>Air Space Parcel 1, Section 27, Block 5 North, Range 2 West, NWD Plan EPP61077</b>	<b>Christ the King Lutheran Church</b>	<b>Same</b>	<b>13388 104 Avenue</b>	<b>2270-00065-1</b>
20.	015-510-034	Lot 2, Section 12, Township 2, NWD Plan 83959 (with the exempt portion shown shaded 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 shaded 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
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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
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
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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
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 1,000 square feet leased to a third-party daycare provider)	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)	Trustees of the Congregation of the Crescent United Church of Canada	2756 – 127 Street	5191-00034-1
33.	003-256-022	Lot 308, Section 34, Township 2, NWD Plan 53710 (with the exempt portion shown shaded 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 shaded on the sketch attached hereto).	Emmanuel Evangelical Covenant Church 220(1)(h)/224(2)(f)	Same	17029 – 16 Avenue	7189-00012-4

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
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.	011-359-382	<b>Lot 1, Section 17, Range 2, NWD Plan 8343 except Explanatory Plan 10527</b>	<b>Fatima Education Association</b>  220(1)(h)/224(2)(f)	Same	<b>10922 Scott Road</b>	<b>2170-00018-5</b>
38.	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)	Fatimia Community Services Society of BC	10906 Larson Road	2170-01022-1
39.	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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
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.	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
42.	019-116-063	Lot 1, Section 25, Township 2, NWD Plan LMP20904 (with the exempt portion shown shaded on the sketch attached hereto and except that 250 sq. ft. of improvements not used exclusively for church purposes)	Fleetwood International Church  220(1)(h)/224(2)(f)	Same	8250 – 161 Street	6252-00043-7
43.	001-857-789	Lot "B", Except Part Subdivided By Plan LMP 918, Section 9 Township 8 NWD Plan 17590 (with the exempt portion shown shaded 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



	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
44.	004-915-291	Lot 127, Section 21, Block 5 North, Range 2 West, NWD Plan 51205 (with the exempt portion shown shaded 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
45.	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
46.	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
47.	017-456-843	Parcel A, District Lot 165, Group 2, NWD Reference Plan LMP1474 (except that 1,125 sq. ft. of improvements not used exclusively for church purposes)	Gracepoint Community Church  220(1)(h)/224(2)(f)	BC Conference of Mennonite Brethren Churches	3487 King George Hwy	5700-90009-9
48.	006-156-444	Lot 26, Section 26, Township 2, NWD Plan 47194 (with the exempt portion shown shaded 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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
49.	009-102-175	Lot B, Section 33, Block 5 North, Range 2 West, NWD Plan 22344 (with the exempt portion shown shaded on the sketch attached hereto)	Greek Orthodox Community of Surrey and Fraser Valley 220(1)(h) / 224(2)(f)	Same	9635 – 132 Street	2331-91002-9
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.	018-416-179	Lot 1, Section 33, Township 2, NWD Plan LMP12024 (with the exempt portion shown shaded 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
52.	030-252-393	Lot 1, Section 28, Township 2, NWD Plan EPP 60714, except that 2,000 sq. ft. portion used as manse.	Gurdwara Nanaksar Satsang Sabha Society 220(1)(h)/224(2)(f)	Same	14212 – 88 Avenue	6284-00046-7
53.	018-339-361	Lot A, Section 18, Township 2, NWD, Plan LMP11269 (with the exempt portion shown shaded on the sketch attached hereto)	Guru Nanak Sikh Temple 220(1)(h) / 224(2)(f)	Guru Nanak Sikh Gurdwara Society	7050 – 120 Street	6183-90019-9

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
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	12268 Beecher Street	5700-00116-0
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.	002-826-321	Lot 4, Section 19, Township 2 NWD Plan 17466	Holy Satsang Foundation  220(1)(h)/224(2)(f)	Same	7975 –123A Street	6193-03008-6

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
59.	023-315-199	Section 19 Township 2 Plan Ref LMP 2678 NWD Parcel A Plan Ref LMP 26788 Previously Lots 1 and 2 PL 13889 (except that 480 sq. ft. used as a caretaker residence)	Holy Satsang Foundation  220(1)(h)/224(2)(f)	Same	7990 -123A Street	6193-90006-8
60.	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
61.	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 shaded on the sketch attached hereto)	Iglesia Ni Cristo (Church of Christ)  220(1)(h)/224(2)(f)	Same	15145 - 68 Avenue	6154-90005-3
62.	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
63.	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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
64.	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
65.	019-184-697	Lot 4, Section 6, Township 9, NWD Plan LMP 22110 (with the exempt portion shown shaded on the sketch attached hereto).	Korean Central Presbyterian Church  220(1)(h)/224(2)(f)	Same	10110 - 175A Street	9064-03003-0
66.	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 shaded 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
67.	010-508-317	Lot 21, Section 31, Township 8, NWD Plan 19576 (with the exempt portion shown shaded on the sketch attached hereto)	Lam Ty Ni (Lumbini) Buddhist Temple 220(1)(h)/224(2)(f)	Same	16837 - 94A Avenue	8313-20002-9
68.	029-545-242	Lot 1, Section 36, Township 2, NWD Plan EPP 47259 (with the exempt portion shown shaded 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.
69.	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)	Conference of United Mennonite Churches of BC	12265 – 99A Avenue	2310-78303-1
70.	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
71.	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
72.	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
73.	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
74.	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.
75.	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
76.	017-136-733	Lot 7, Section 32, Township 2, NWD Plan NWP88116	New Life Ministries  220(1)(h) / 224(2)(f)	Pentecostal Assemblies of Canada	8868 – 128 Street	6322-06003-X
77.	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
78.	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	2150-02024-5
79.	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.
80.	023-868-562	Lot 1, Section 35, Township 2, NWD Plan LMP34541 (with the exempt portion shown shaded on the sketch attached hereto and except that 993 sq. ft. of improvements and 2,030 sq ft of playground leased to a third-party daycare provider.)	Northwood United Church 220(1)(h) / 224(2)(f)	The United Church of Canada	8855 – 156 Street	6359-00025-8
81.	005-654-467	Lot 15, Section 15, Township 1, NWD Plan 58404 (with the exempt portion shown shaded 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
82.	023-859-768	Lot 1, Section 23, Block 5 North, Range 2 West, NWD Plan LMP34549 (with the exempt portion shown shaded 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
83.	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
84.	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.
85.	009-306-056	Lot 6, Section 17, Township 1, NWD Plan 23154, (with the exempt portion shown shaded on the sketch attached hereto).	Parish of St. Mark - Ocean Park 220(1)(h)/224(2)(f)	Same	12953 – 20 Avenue	5173-04010-5
86.	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)	Parkland Fellowship Baptist Church  220(1)(h) / 224(2)(f)	Same	9574 – 160 Street	6363-00004-X
87.	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)	Christian and Missionary Alliance (Canadian Pacific District)	15128 – 27B Avenue	5221-00022-2
88.	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
89.	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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
90.	011-564-083	East 117 Feet of Lot 11, Section 33, Township 8, NWD Plan 342 (with the exempt portion shown shaded on the sketch attached hereto)	Port Kells Congregational Christian Church  220(1)(h)/224(2)(f)	Same	19131 – 88 Avenue	8331-10004-9
91.	005-290-911	Parcel "A", Section 7, Township 8, NWD Reference Plan 55276 (with the exempt portion shown shaded on the sketch attached hereto)	Precious Blood Parish  220(1)(h)/224(2)(f)	Roman Catholic Archbishop of Vancouver	17475 – 59 Avenue	8071-90036-9
92.	009-004-629	Lot 21 Except: Part Dedicated Road on Plan BCP24054, Section 15, Township 2, NWD Plan 28794 (with the exempt portion shown shaded on the sketch attached hereto)	Punjabi Masihi Church Society  220(1)(h)/224(2)(f)	The Pentecostal Assemblies of Canada	14488 – 72 Avenue	6153-20002-3
93.	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
94.	004-713-311	Lot 224, Section 15, Township 1, NWD Plan 58294 (except that 780 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.
95.	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
96.	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
97.	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
98.	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 shaded on the sketch attached hereto)	Sri Guru Singh Sabha Gurdwara Association  224(2)(f)	Same	8135 – 132 Street	6292-50002-0
99.	005-737-061	<b>Lot 52, Except: Part Dedicated Road on Plan LMP47874, Section 29, Township 2, NWD Plan 59251, except that 2,000 sq ft portable building and 5,000 sq ft of lands leased to a third-party preschool provider.</b>	<b>Sri Guru Singh Sabha Gurdwara Association</b>  220(1)(h)/224(2)(f)	Same	8115 – 132 Street	6292-50504-2

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
100.	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
101.	018-749-666	Lot 1, Section 18, Township 2, NWD Plan LMP16349 (with the exempt portion shown shaded on the sketch attached hereto)	St. Andrews – Newton Presbyterian Church  220(1)(h)/224(2)(f)	Same	7147 – 124 Street	6183-00041-3
102.	005-100-364	Lot 37, Section 17, Township 2, NWD Plan 53238 (with the exempt portion shown shaded 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
103.	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 shaded 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.
104.	023-266-635	Lot A, Section 17 and 20, Block 5 North, Range 2 West, NWD Plan LMP25593 (exempt portion shown shaded on the sketch attached hereto)	St. Helen's Anglican Church & Hall 220(1)(h)/224(2)(f)	Synod of the Diocese of New Westminster	10787 – 128 Street	2170-90015-9
105.	002-436-451	Lot 1, Section 30, Block 5 North, Range 1 West, NWD Plan 70402, (with the exempt portion shown shaded on the sketch attached hereto).	St. Luke Lutheran Church 220(1)(h)/224(2)(f)	Same	10167 – 148 Street	1300-00001-6
106.	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
107.	028-973-755	Lot 29 Section 8 Township 2 NWD Plan BCP51638 (with the exempt portion shown shaded 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
108.	011-441-135	Lot 1, Section 28, Township 8, NWD Plan 9828 (with the exempt portion shown shaded on the sketch attached hereto)	St. Nicolae Romanian Orthodox Church 220(1)(h)/224(2)(f)	Same	8679 Harvie Road	8283-00004-4

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
109.	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
110.	001-941-607	Lot 24, Legal Subdivision 16, Section 15, Township 1, NWD Plan 69917(with the exempt portion shown shaded on the sketch attached hereto).	Star of the Sea School and Good Shepherd Church  220(1)(h)&(l)/224(2)(f) &(h)	Star of the Sea Parish	15024 – 24 Avenue	5150-23001-7
111.	023-212-004	Lot A, Section 23, Township 1, NWD Plan LMP25229, (with the exempt portion shown shaded on the sketch attached hereto)	Sunnyside United Church  220(1)(h)/224(2)(f)	Trustees of the Sunnyside Congregation of the United Church	15639 – 24 Avenue	5230-90062-3
112.	023-851-112	Lot 2 Section 22 Township 1 NWD Plan LMP 34503 (with the exempt portion shown shaded on the sketch attached hereto)	Sunnyside Villas Society  220(1)(i)/224(2)(h)	Same	15008 – 26 Avenue	5221-01012-4
113.	004-409-116	Lot 228, Except: Parcel "A" (Bylaw Plan 63717), Section 8, Township 2, NWD Plan 59712 (with the exempt portion shown shaded 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
114.	030-235-987	Lot 2 Section 7 Township 2 Plan EPP73003 NWD (with the exempt portion shown shaded on the sketch attached hereto)	Sunshine Ridge Baptist Church  220(1)(h)/224(2)(f)	Same	6230 – 120 Street	6073-01059-X

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
115.	003-216-772	Lot 1, Section 32, Township 2, NWD Plan 62948 (with the exempt portion shown shaded on the sketch attached hereto and 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
116.	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
117.	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
118.	002-248-646	Lot 55, Section 7, Township 8, NWD Plan 39855 (with the exempt portion shown shaded on the sketch attached hereto)	Surrey Covenant Reformed Church 220(1)(h)/224(2)(f)	Same	17400 - 60 Avenue	8071-52503-0
119.	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 shaded on the sketch attached hereto)	Surrey Free Methodist Church 220(1)(h)/224(2)(f)	Trustees of the Congregation of the Surrey Free Methodist Church	12371 - 96 Avenue	2310-22002-4

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
120.	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
121.	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
122.	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
123.	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
124.	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- Canada Pacific District	13821 Grosvenor Road	2140-90004-2
125.	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 shaded on the sketch attached hereto)	Surrey Vietnamese Alliance Church  220(1)(h)/224(2)(f)	Christian & Missionary Alliance- Canada Pacific District	13815 Grosvenor Road	2140-90008-X



	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
126.	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
127.	004-586-069	Lot 15, Section 27, Township 8, NWD Plan 33498, (with the exempt portion shown shaded 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
128.	008-783-497	Lot 33, Section 22, Block 5 North, Range 1 West, NWD Plan 25315	Tynehead Park Congregation of Jehovah's Witness 220(1)(h)/224(2)(f)	Same	10446 – 157 Street	1220-32002-X
129.	011-384-417	Lot 56, Section 22, Block 5 North, Range 2 West, NWD Plan 9117 (with the exempt portion shown shaded 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
130.	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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
131.	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
132.	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
133.	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
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.	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
136.	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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
137.	024-581-511	Lot B, Section 28, Township 2, NWD Plan LMP43799 (with the exempt portion shown hatched on the sketch attached hereto).	Vedic Hindu Cultural Society of BC 220(1)(h)/224(2)(f)	Same	8321 - 140 Street	6282-91003-1
138.	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
139.	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
140.	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)	Seventh-Day Adventist Church (BC Conference)	14615 - 16 Avenue	5152-00000-3
141.	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 shaded 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

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
142.	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
143.	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	Zion Park Manor 220(1)(l)/224(2)(h)	Lutheran Senior Citizens Housing Society	5939 – 180 Street 5905 – 180 Street	8082-98701-7



The Anglican Church of the Epiphany  
Folio: 1190-00012-x  
10553 148 St

**Legend**

- EXEMPT: 4935 Sq/m
- NOT EXEMPT: 1673 Sq/m
- Total Area: 6608 Sq/m



B.C. Muslim Association 124 St  
Folio: 6191-01010-2  
7234 124 St

**Legend**




- EXEMPT: 544 Sq/m
- NOT EXEMPT: 591 Sq/m
- Total Area: 1135 Sq/m





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




**Legend**

-  EXEMPT: 1036 Sq/m
-  NOT EXEMPT: 2599 Sq/m
-  Total Area: 3635 Sq/m

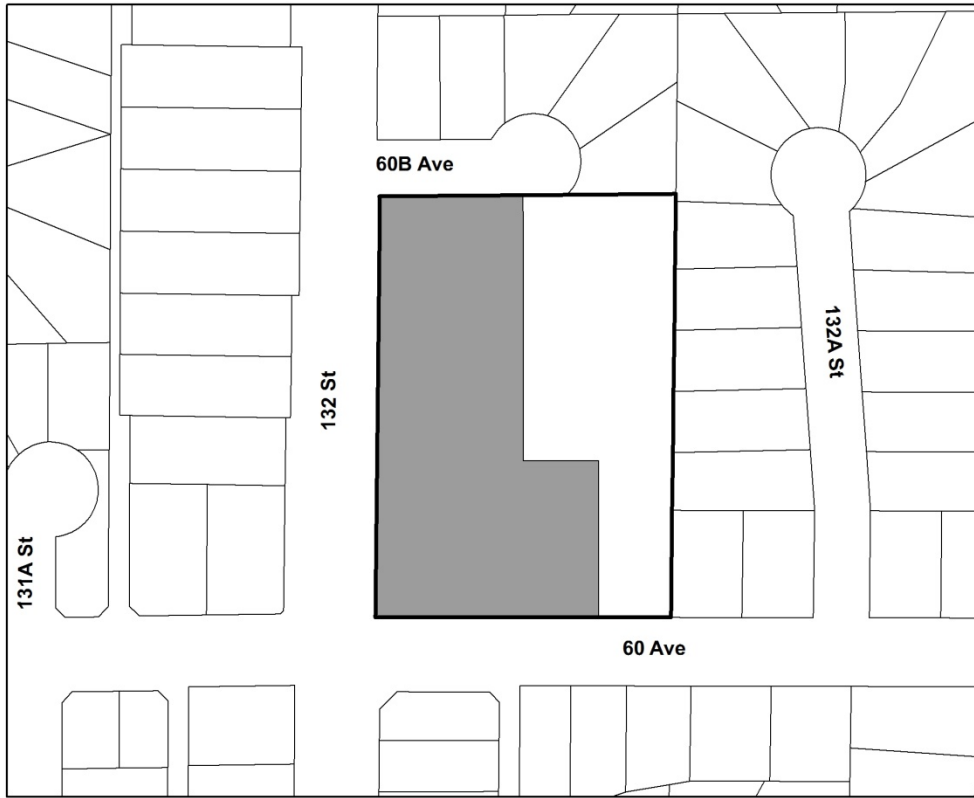


**Bear Creek  
Community Church  
Folio: 6282-03009-2  
8383 140 St**

**Legend**

-  EXEMPT: 6415 Sq/m
-  NOT EXEMPT: 3395 Sq/m
-  Total Area: 9809 Sq/m

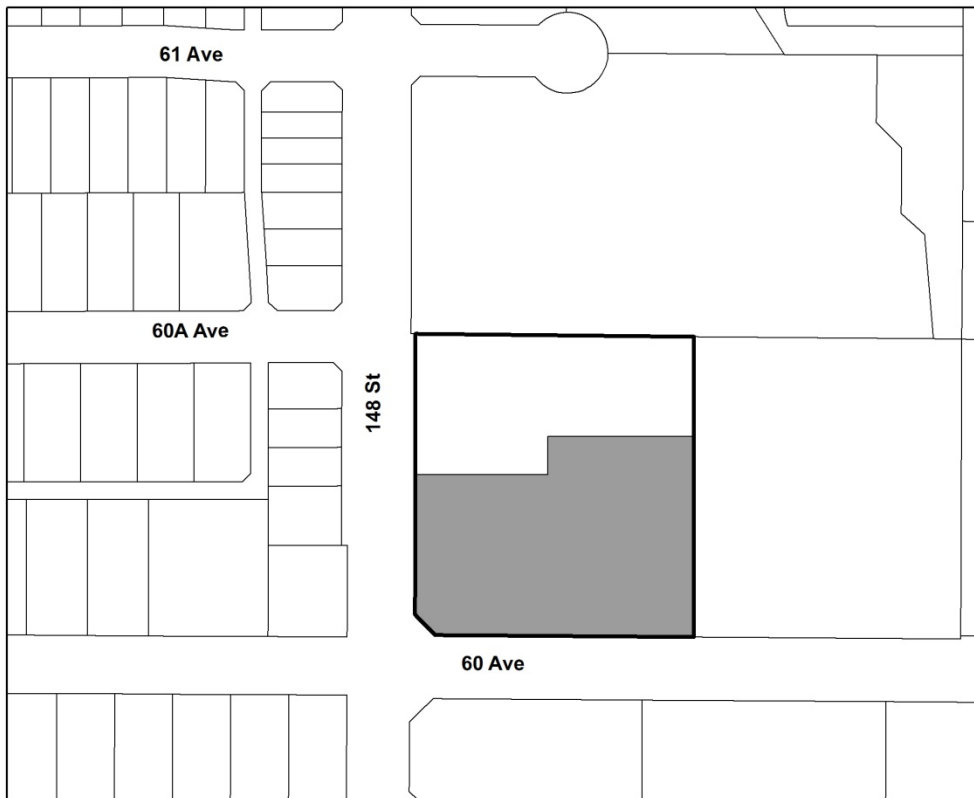




**Berea Baptist Church**  
Folio: 6084-05021-9  
6062 132 St

**Legend**

- EXEMPT: 6347 Sq/m
- NOT EXEMPT: 4478 Sq/m
- Total Area: 10825 Sq/m



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

**Legend**

- EXEMPT: 6037 Sq/m
- NOT EXEMPT: 3992 Sq/m
- Total Area: 10029 Sq/m





**Christ The Redeemer  
Anglican Church**  
Folio: 6121-01005-8  
16613 Bell Rd


**Legend**

-  EXEMPT: 7236 Sq/m
-  NOT EXEMPT: 2320 Sq/m
-  Total Area: 9556 Sq/m



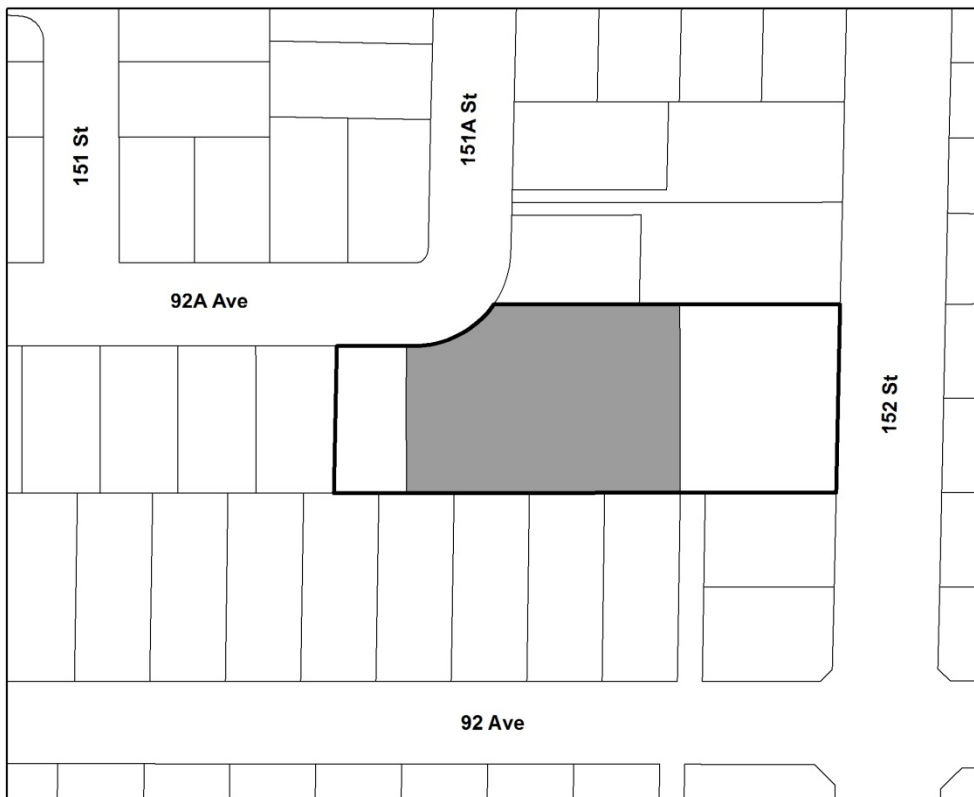
**Christ Worship Centre**  
Folio: 8302-90008-4  
17171 80 Ave

**Legend**

-  EXEMPT: 15003 Sq/m
-  NOT EXEMPT: 16552 Sq/m
-  Total Area: 31555 Sq/m







Danish Lutheran Church  
Folio: 6344-89959-1  
9243 152 St

**Legend**

- EXEMPT: 2879 Sq/m
- NOT EXEMPT: 2367 Sq/m
- Total Area: 5246 Sq/m

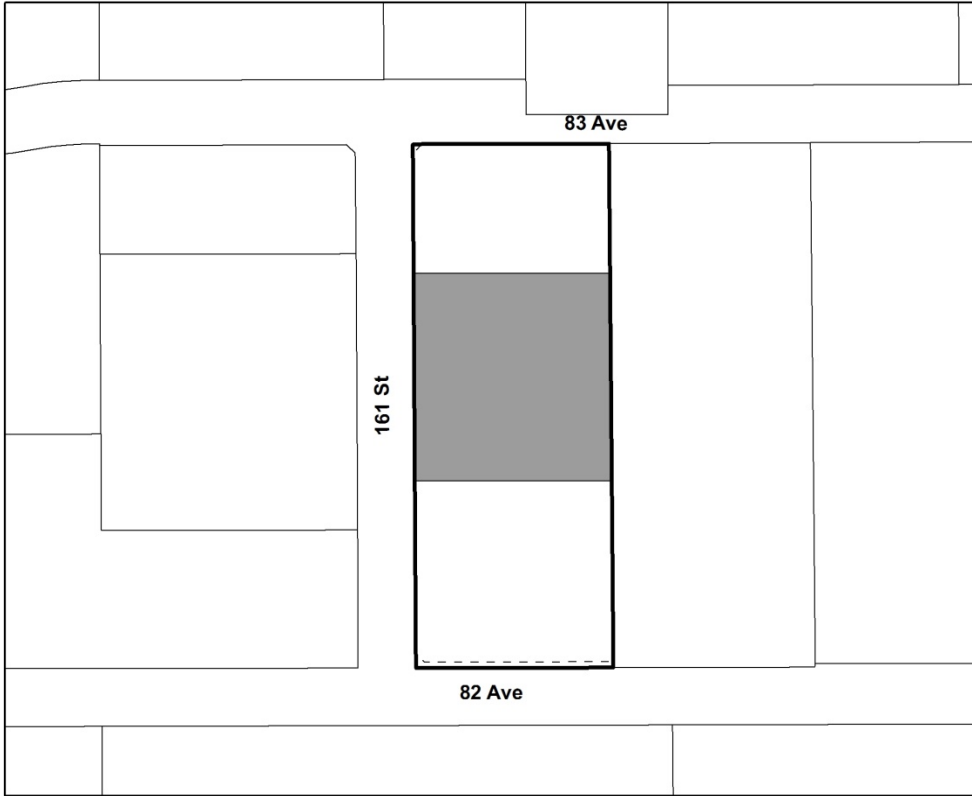


Emmanuel Evangelical  
Covenant Church  
Folio: 7189-00012-4  
17029 16 Ave

**Legend**

- EXEMPT: 8882 Sq/m
- NOT EXEMPT: 11337 Sq/m
- Total Area: 20219 Sq/m

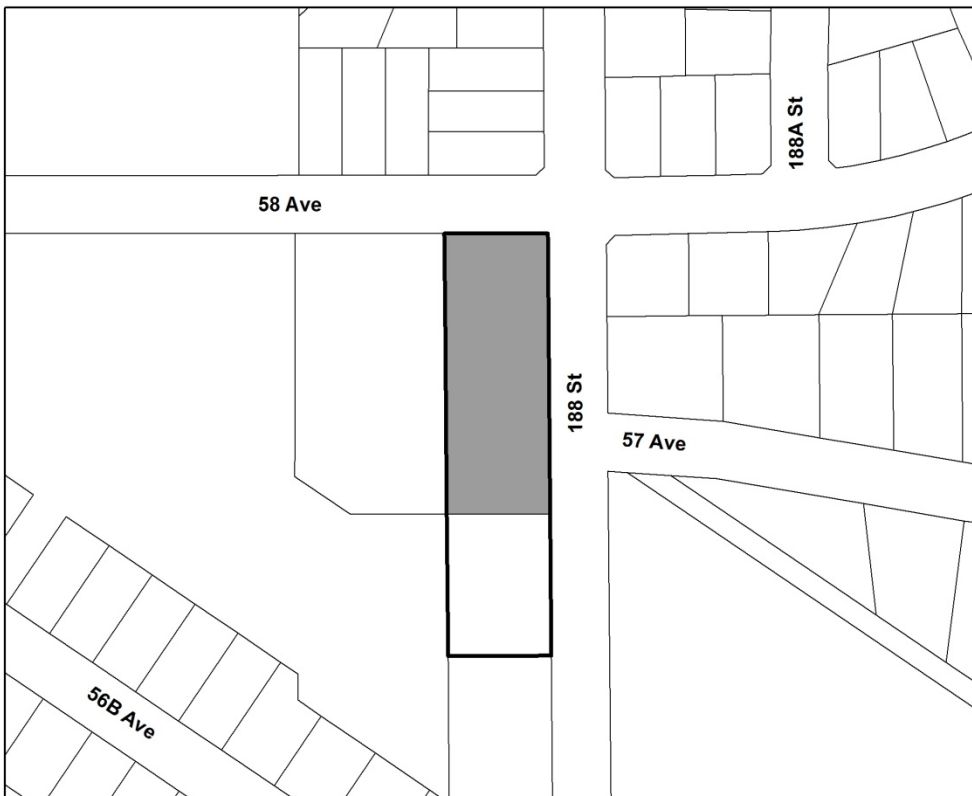




**Fleetwood International Church**  
Folio: 6252-00043-7  
8250 161 St

**Legend**

- EXEMPT: 4887 Sq/m
- NOT EXEMPT: 7444 Sq/m
- Total Area: 12331 Sq/m



**Free Presbyterian Church**  
Folio: 8092-91011-X  
18790 58 Ave

**Legend**

- EXEMPT: 3483 Sq/m
- NOT EXEMPT: 1762 Sq/m
- Total Area: 5245 Sq/m

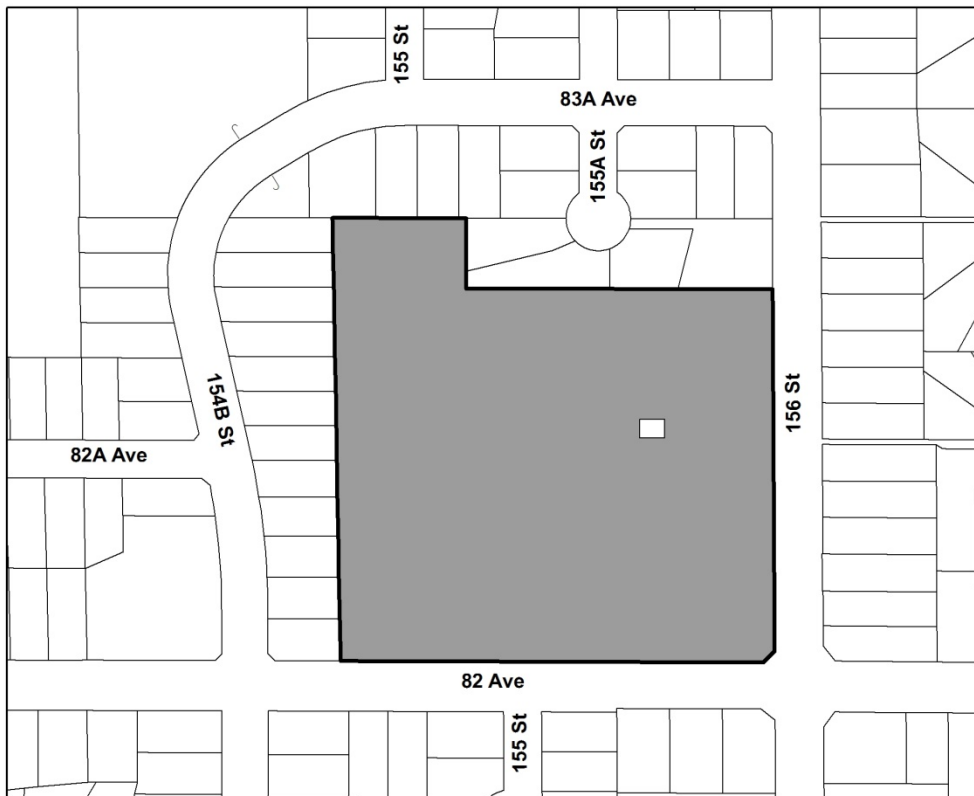




**Gateway Baptist Church**  
Folio: 2210-77602-8  
13175 107 Ave

**Legend**

- EXEMPT: 4287 Sq/m
- NOT EXEMPT: 2777 Sq/m
- Total Area: 7064 Sq/m



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

**Legend**




- EXEMPT: 32190 Sq/m
- NOT EXEMPT: 87 Sq/m
- Total Area: 32277 Sq/m

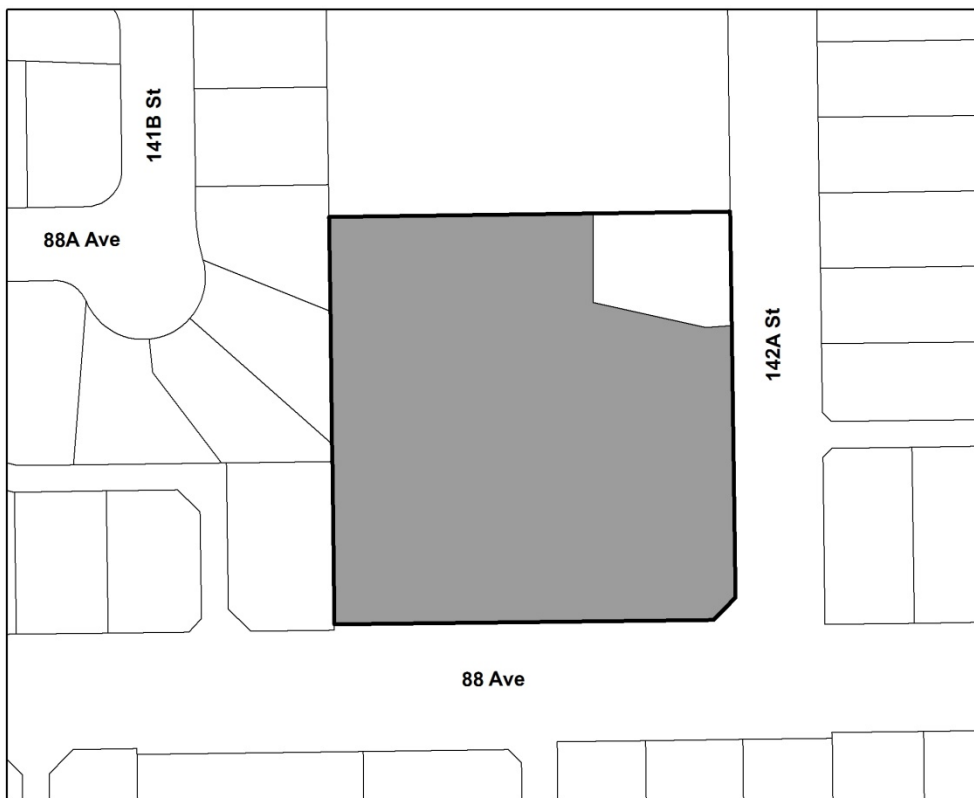




**Greek Orthodox  
Community of Surrey &  
Fraser Valley**  
Folio: 2331-91002-9  
9635 132 St




**Legend**

-  EXEMPT: 585 Sq/m
-  NOT EXEMPT: 163 Sq/m
-  Total Area: 747 Sq/m

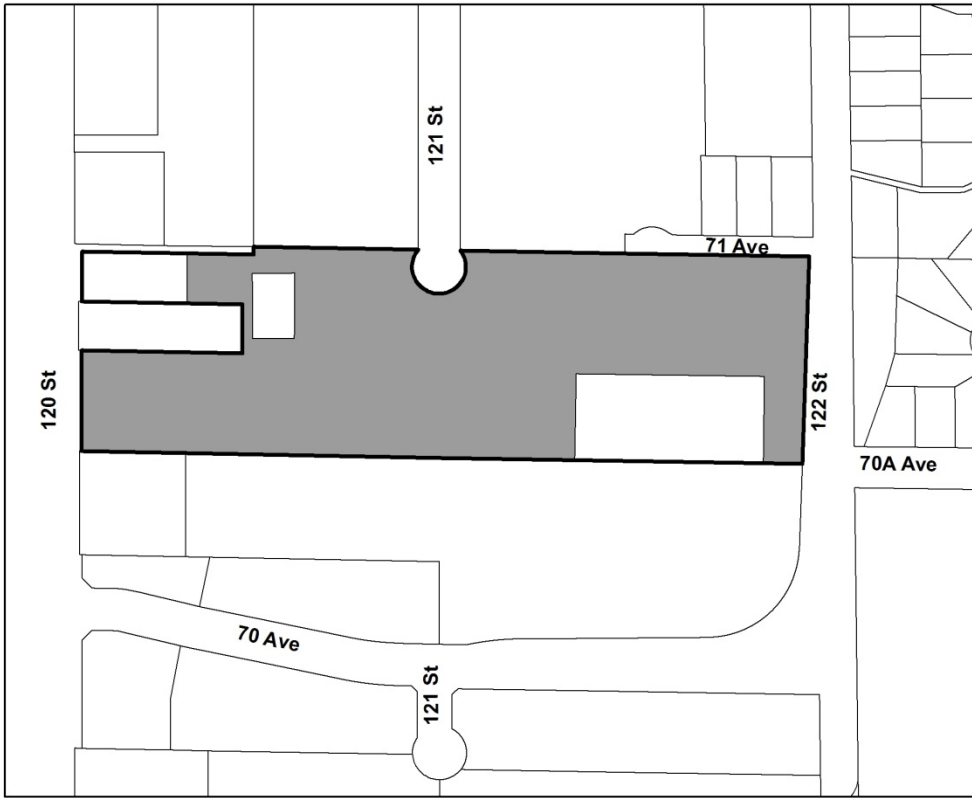


**Green Timbers  
Covenant Church**  
Folio: 6331-00016-1  
14219 88 Ave

**Legend**

-  EXEMPT: 7551 Sq/m
-  NOT EXEMPT: 729 Sq/m
-  Total Area: 8280 Sq/m





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

**Legend**

- EXEMPT: 30992 Sq/m
- NOT EXEMPT: 6558 Sq/m
- Total Area: 37550 Sq/m

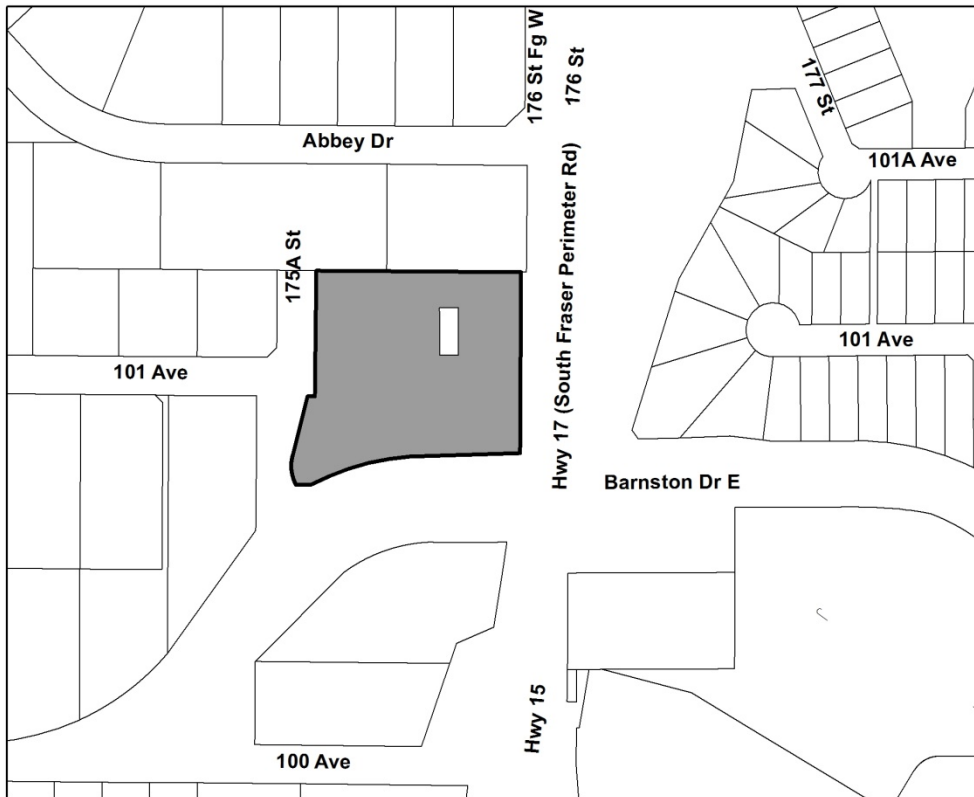


**Iglesia Ni Cristo -  
Church of Christ**  
Folio: 6154-90005-3  
15145 68 Ave

**Legend**

- EXEMPT: 6076 Sq/m
- NOT EXEMPT: 2336 Sq/m
- Total Area: 8412 Sq/m





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

**Legend**

- EXEMPT: 10640 Sq/m
- NOT EXEMPT: 241 Sq/m
- Total Area: 10881 Sq/m



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

**Legend**

- EXEMPT, 10843 Sq/m
- NOT EXEMPT, 1088 Sq/m
- Total Area, 11931 Sq/m

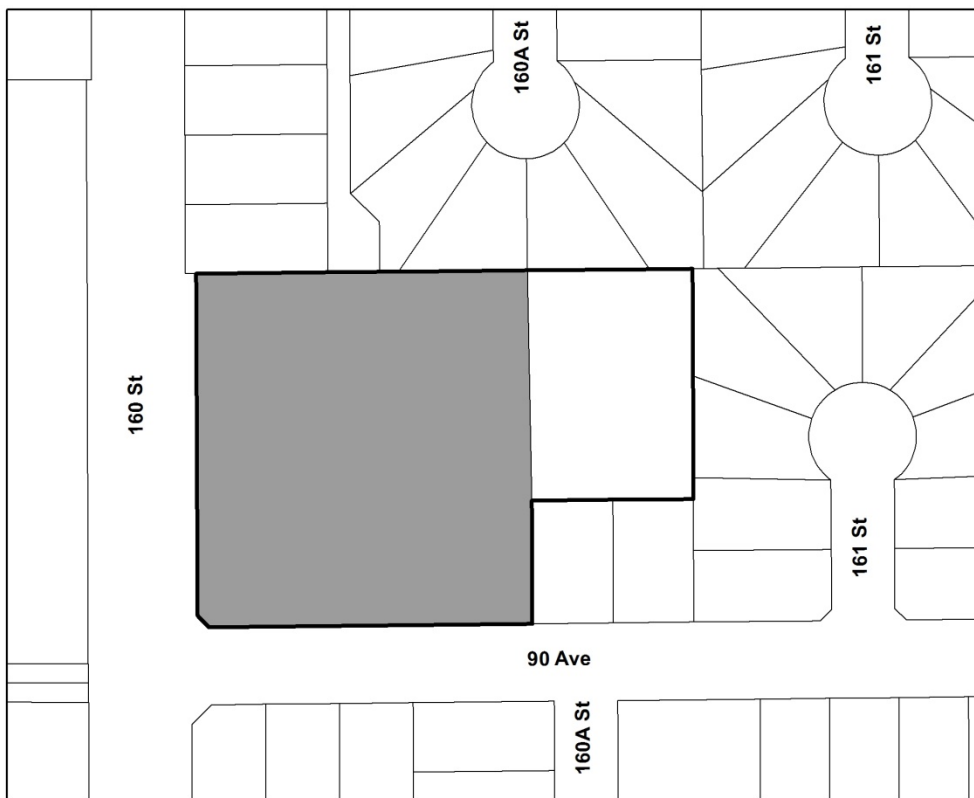




Lam Ti Ni  
Buddhist Temple  
Folio: 8313-20002-9  
16837 94A Ave

**Legend**

- EXEMPT: 4092 Sq/m
- NOT EXEMPT: 92 Sq/m
- Total Area: 4184 Sq/m

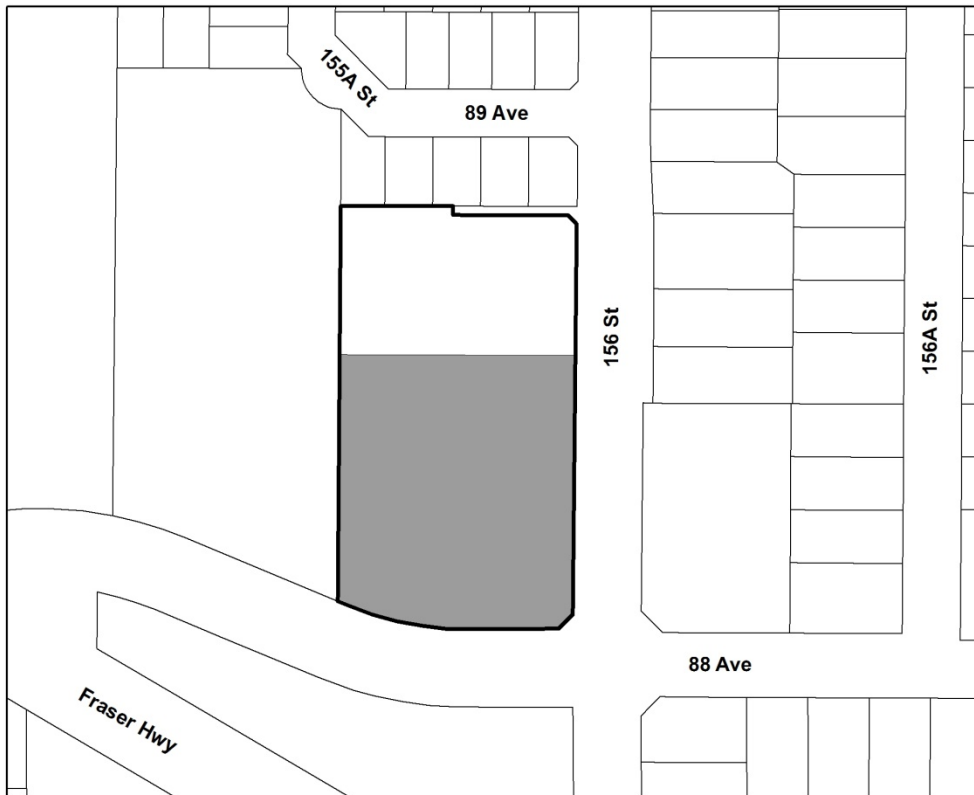


Legacy - A Church  
of the Nazarene  
Folio: 6362-00039-0  
9012 160 St

**Legend**

- EXEMPT: 7959 Sq/m
- NOT EXEMPT: 2540 Sq/m
- Total Area: 10499 Sq/m





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

**Legend**

- EXEMPT: 7588 Sq/m
- NOT EXEMPT: 4084 Sq/m
- Total Area: 11672 Sq/m



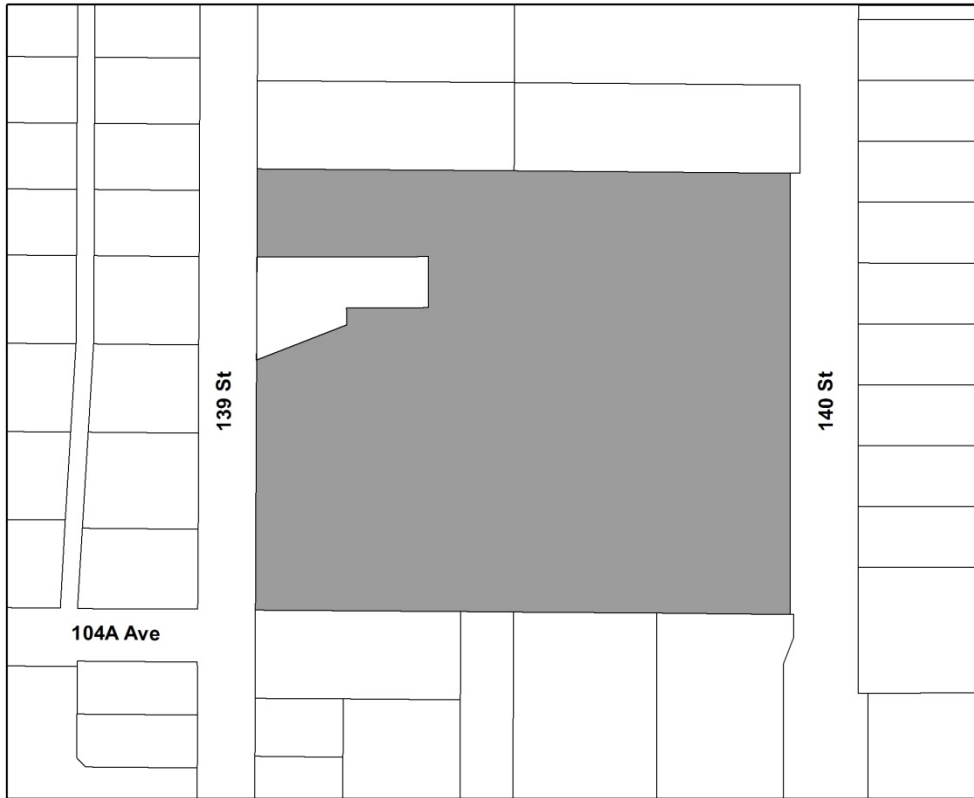
Ocean Park  
Congregation of  
Jehovah's Witnesses  
Folio: 5150-14004-1  
14832 24 Ave

**Legend**

- EXEMPT: 8608 Sq/m
- NOT EXEMPT: 93 Sq/m
- Total Area: 8701 Sq/m






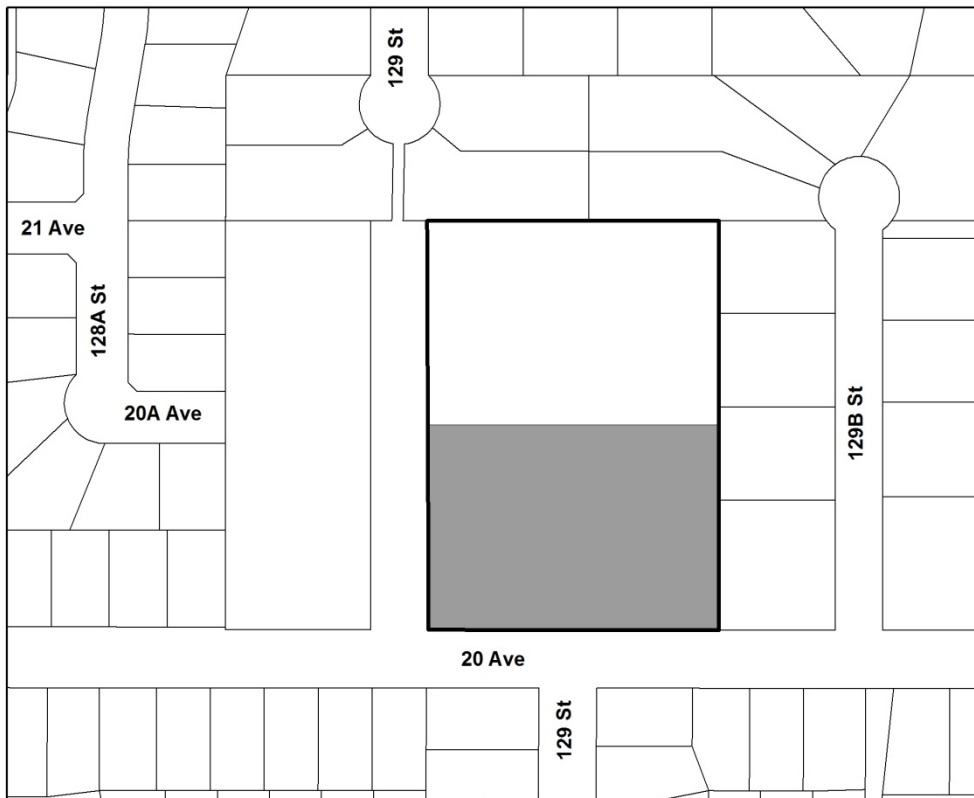




**Our Lady of Good  
Counsel Church**  
Folio: 2237-00026-8  
10460 139 St



**Legend**

-  EXEMPT: 26735 Sq/m
-  NOT EXEMPT: 1418 Sq/m
-  Total Area: 28153 Sq/m



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

**Legend**



-  EXEMPT: 7113 Sq/m
-  NOT EXEMPT: 7134 Sq/m
-  Total Area: 14247 Sq/m





**Port Kells  
Congregational  
Christian Church**  
Folio: 8331-10004-9  
19131 88 Ave




**Legend**

-  EXEMPT, 4149 Sq/m
-  NOT EXEMPT, 2744 Sq/m
-  Total Area, 6893 Sq/m

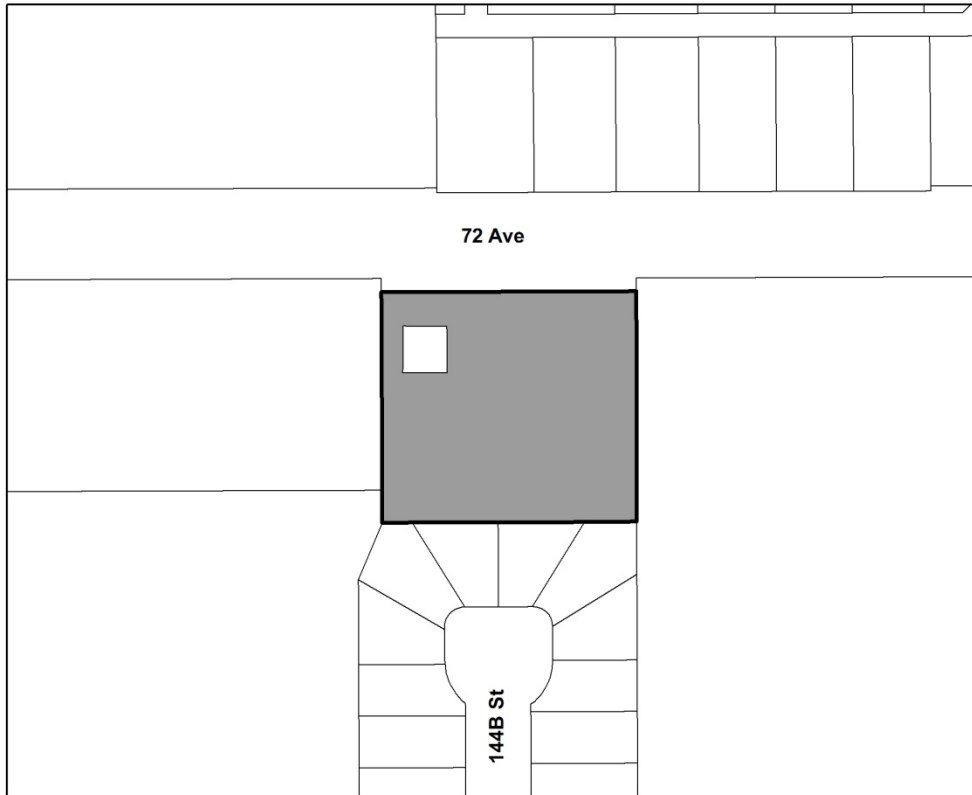


**Precious Blood Parish**  
Folio: 8071-90036-9  
17475 59 Ave

**Legend**

-  EXEMPT: 9189 Sq/m
-  NOT EXEMPT: 6460 Sq/m
-  Total Area: 15649 Sq/m





**Punjabi Masihi Chrch**  
**Folio: 6153-20002-3**  
**14488 72 Ave**

**Legend**

- EXEMPT: 3827 Sq/m
- NOT EXEMPT: 138 Sq/m
- Total Area: 3965 Sq/m

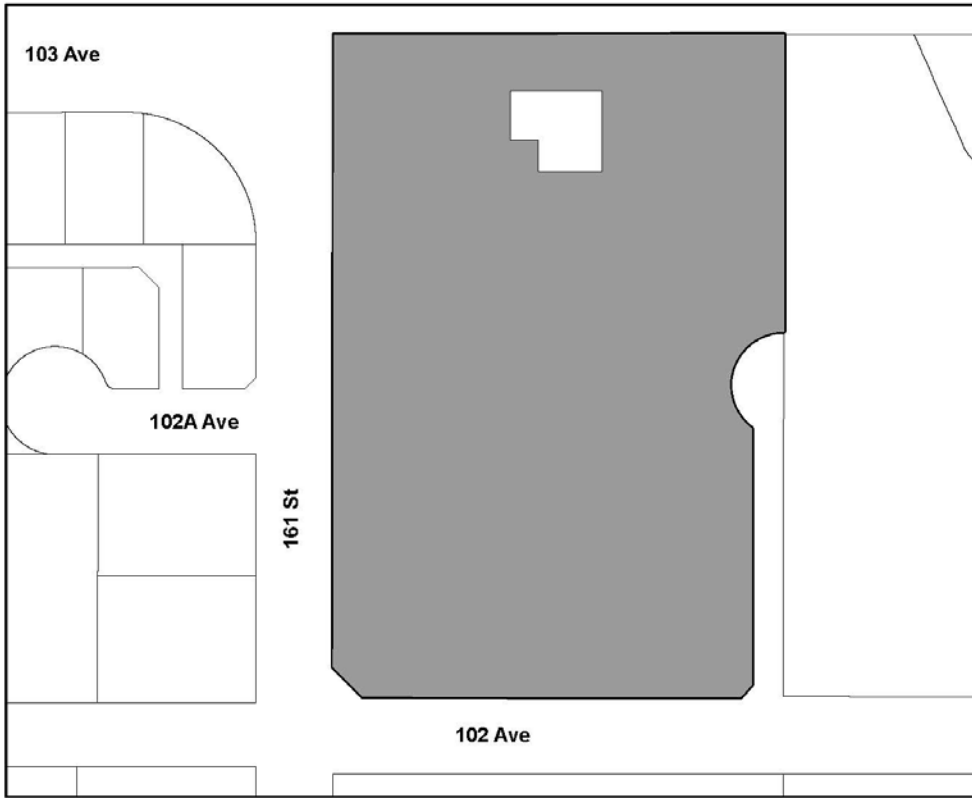


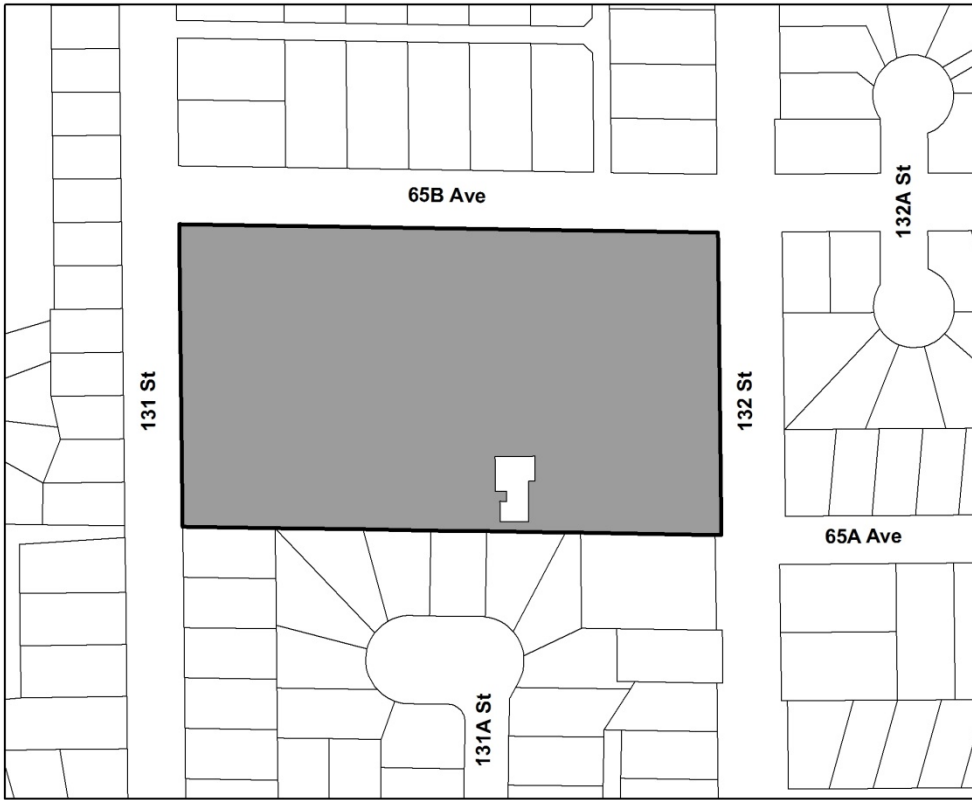
**Sri Guru Singh Sabha**  
**Gurdwara Association**  
**Folio: 6292-50002-0**  
**8135 132 St**

**Legend**

- EXEMPT: 4430 Sq/m
- NOT EXEMPT: 971 Sq/m
- Total Area: 5401 Sq/m







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

**Legend**

- EXEMPT, 19229 Sq/m
- NOT EXEMPT, 254 Sq/m
- Total Area, 19483 Sq/m

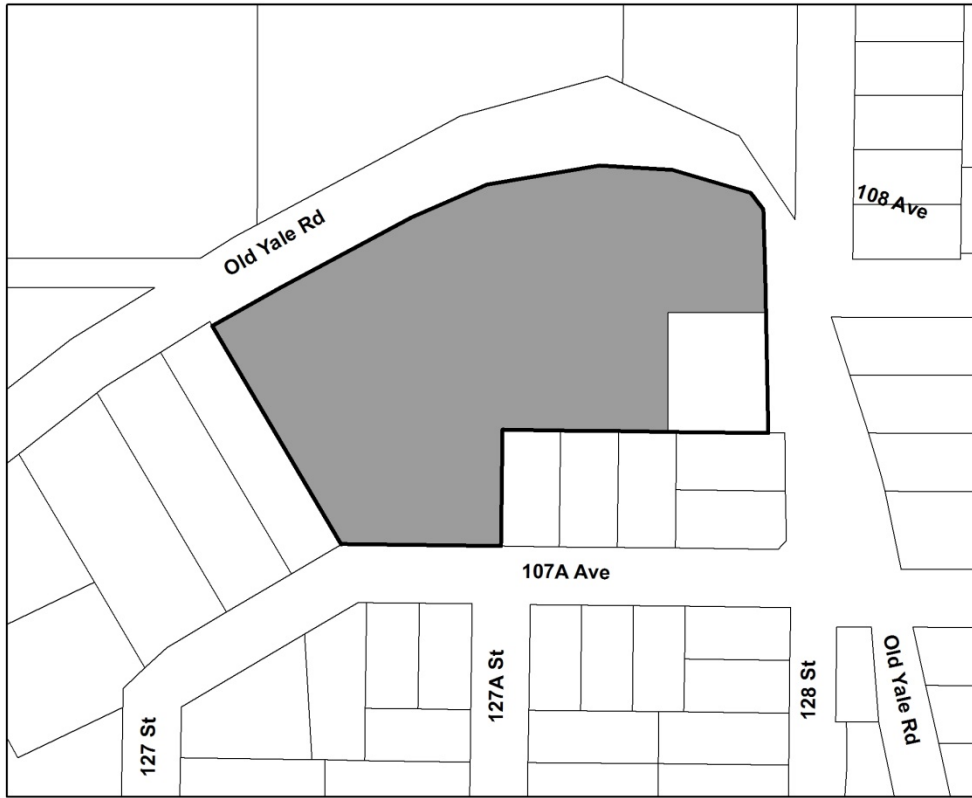


**St George's Coptic Orthodox Church**  
 Folio: 2130-17007-9  
 13905 108 Ave

**Legend**

- EXEMPT: 7611 Sq/m
- NOT EXEMPT: 522 Sq/m
- Total Area: 8133 Sq/m

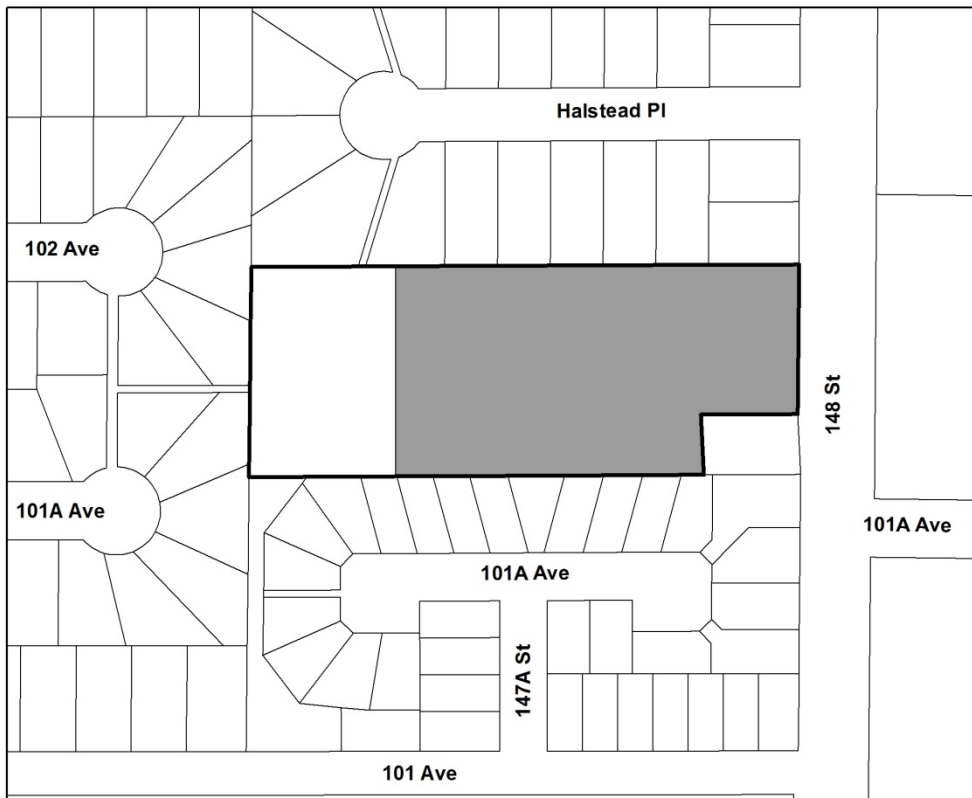




**St. Helen's  
Anglican Church**  
Folio: 2170-90015-9  
10787 128 St

**Legend**

- EXEMPT: 15291 Sq/m
- NOT EXEMPT: 1417 Sq/m
- Total Area: 16708 Sq/m



**St. Luke  
Lutheran Church**  
Folio: 1300-00001-6  
10167 148 St

**Legend**




- EXEMPT: 9426 Sq/m
- NOT EXEMPT: 3660 Sq/m
- Total Area: 13086 Sq/m





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




**Legend**

-  EXEMPT: 4577 Sq/m
-  NOT EXEMPT: 3273 Sq/m
-  Total Area: 7850 Sq/m

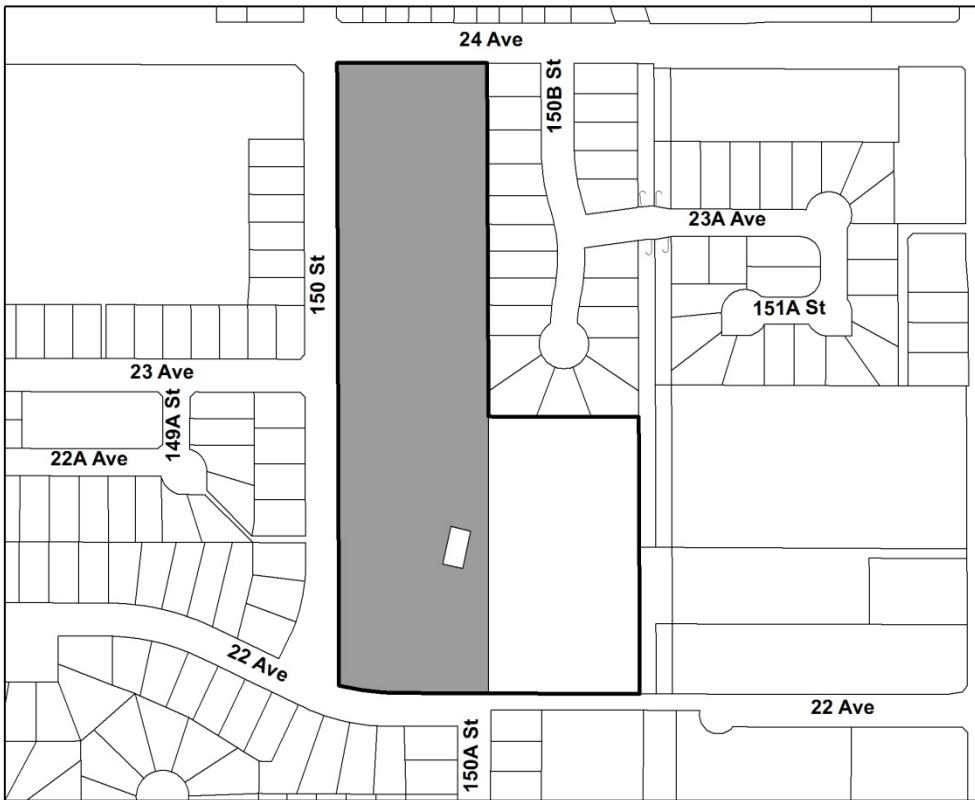


**St. Nicolae Romanian Orthodox Church**  
Folio: 8283-00004-4  
8679 Harvie Road

**Legend**

-  EXEMPT: 1877 Sq/m
-  NOT EXEMPT: 140 Sq/m
-  Total Area: 2017 Sq/m

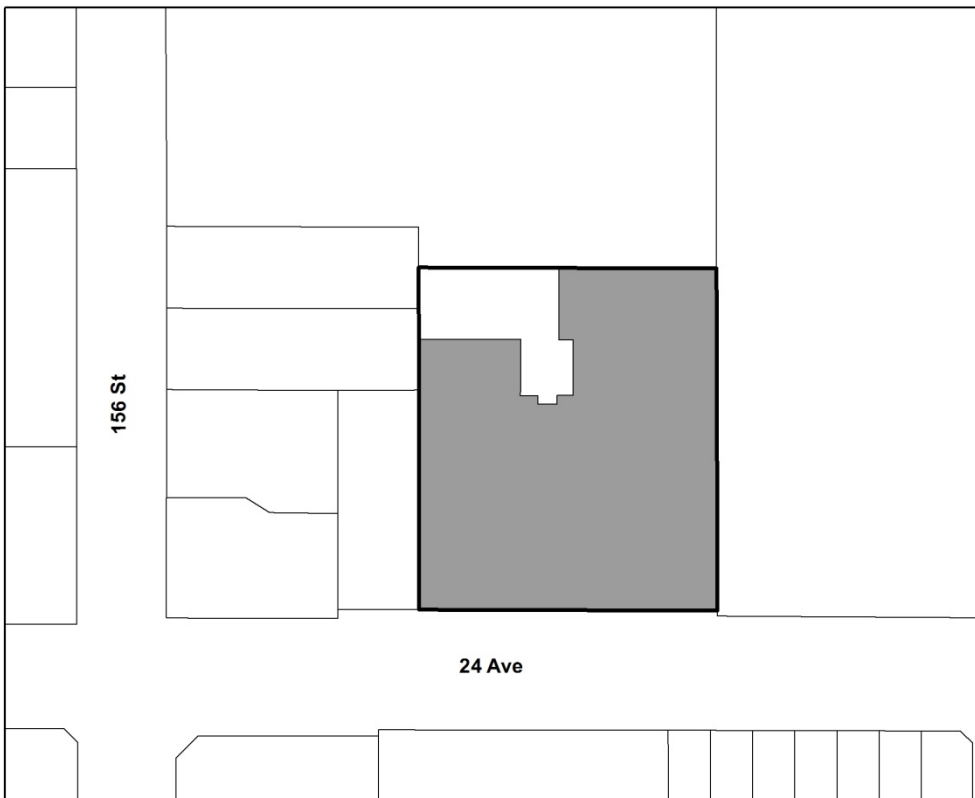




Star of the Sea Parish  
Folio: 5150-23001-7  
15024 24 Ave

**Legend**

- EXEMPT: 34291 Sq/m
- NOT EXEMPT: 15570 Sq/m
- Total Area: 49861 Sq/m



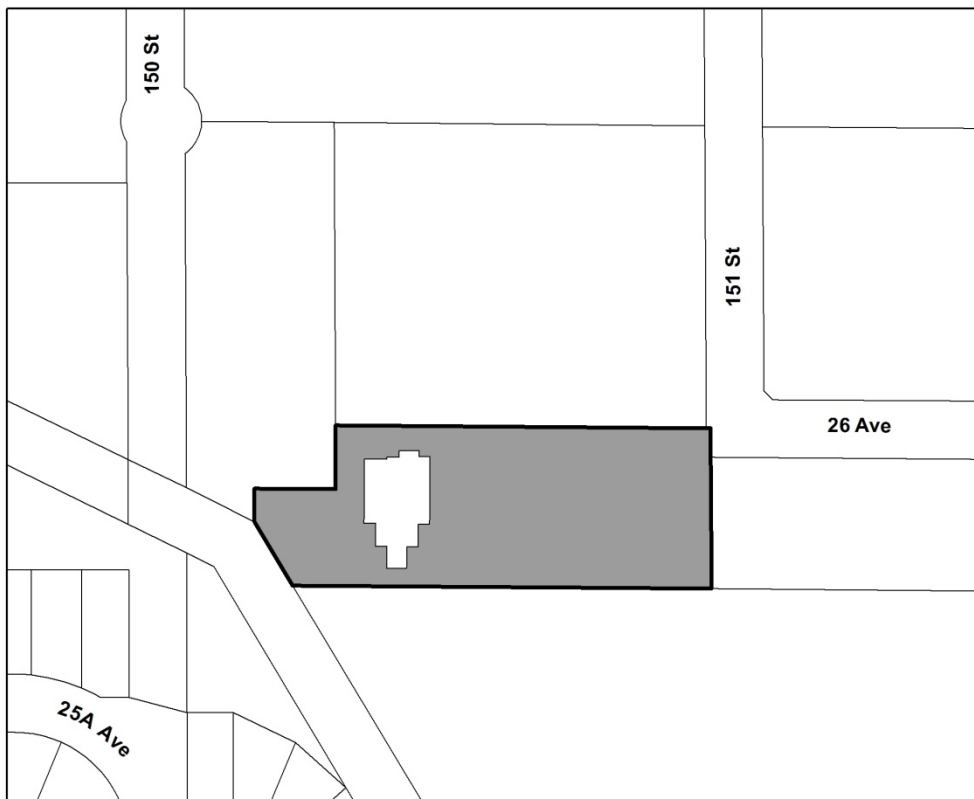
Sunnyside  
United Church  
Folio: 5230-90062-3  
15639 24 Ave

**Legend**

- EXEMPT: 4487 Sq/m
- NOT EXEMPT: 666 Sq/m
- Total Area: 5153 Sq/m







**Sunnyside Villas Society**  
Folio: 5521-01012-4  
15008 26 Ave

**Legend**

- EXEMPT: 7298 Sq/m
- NOT EXEMPT: 700 Sq/m
- Total Area: 7998 Sq/m



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

**Legend**




- EXEMPT: 4813 Sq/m
- NOT EXEMPT: 76 Sq/m
- Total Area: 4889 Sq/m

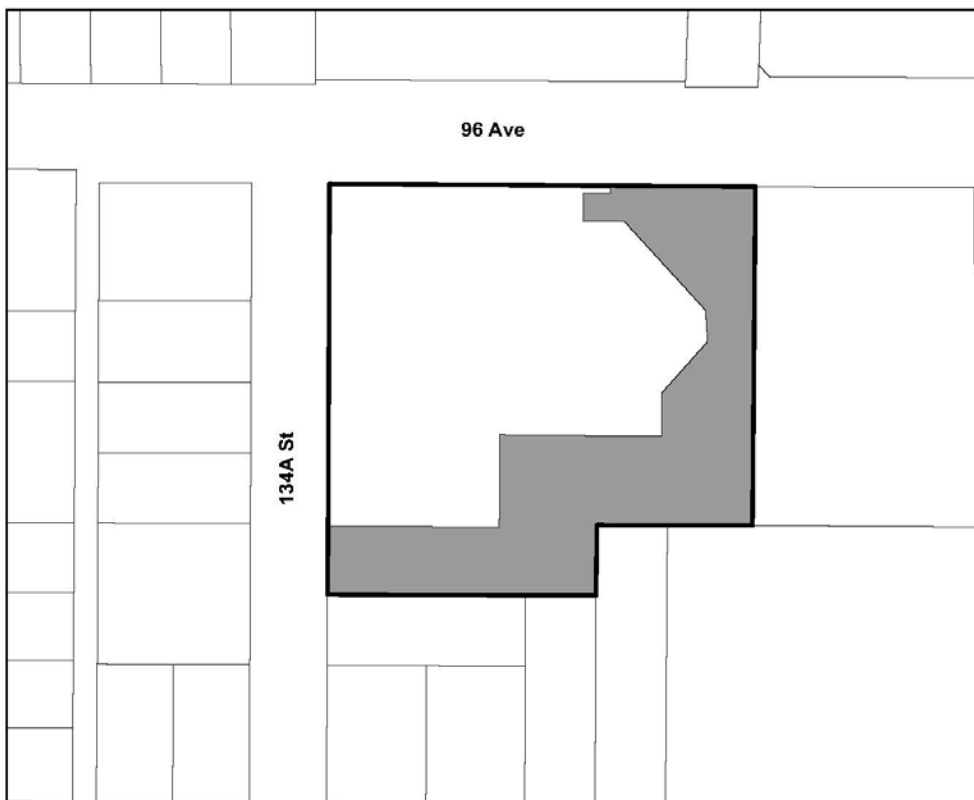




Sunshine Ridge  
Baptist Church  
Folio: 6073-01059-X  
6230 120 St




**Legend**

-  EXEMPT, 8033 Sq/m
-  NOT EXEMPT, 4381 Sq/m
-  Total Area, 12418 Sq/m

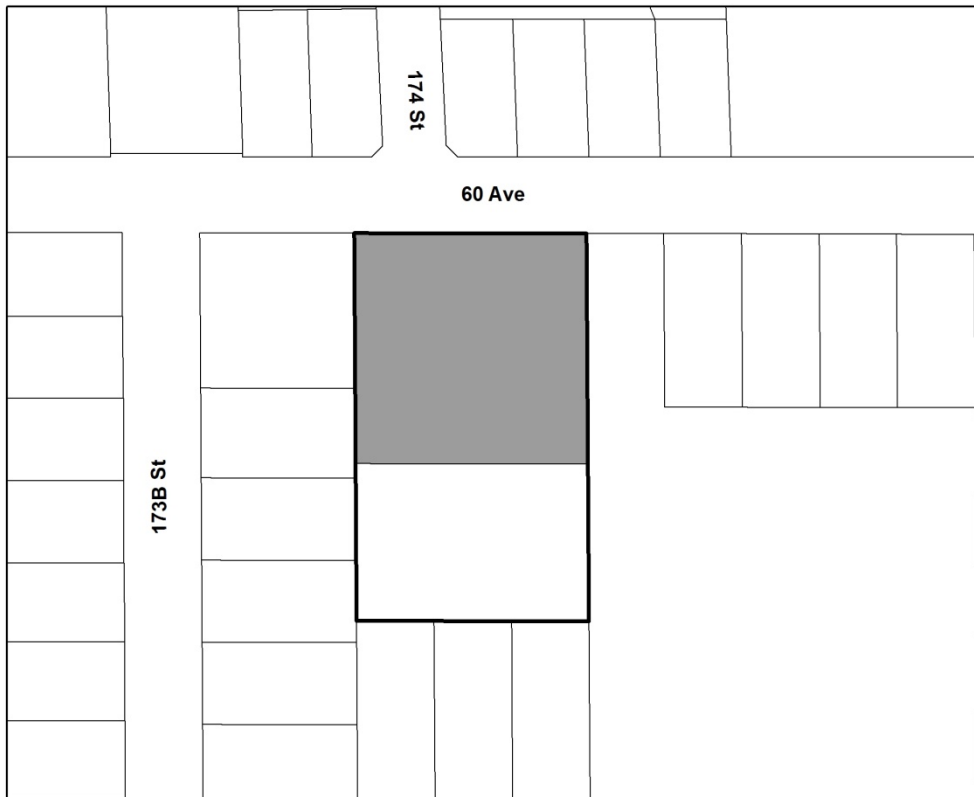


Surrey Alliance Church  
Folio: 6324-00028-X  
13474 96 Ave

**Legend**

-  EXEMPT, 6655 Sq/m
-  NOT EXEMPT, 4296 Sq/m
-  Total Area, 10953 Sq/m





Surrey Covenant  
Reformed Church  
Folio: 8071-52503-0  
17400 60 Ave

**Legend**

- EXEMPT: 3599 Sq/m
- NOT EXEMPT: 2460 Sq/m
- Total Area: 6059 Sq/m



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

**Legend**

- EXEMPT: 5969 Sq/m
- NOT EXEMPT: 1857 Sq/m
- Total Area: 7825 Sq/m

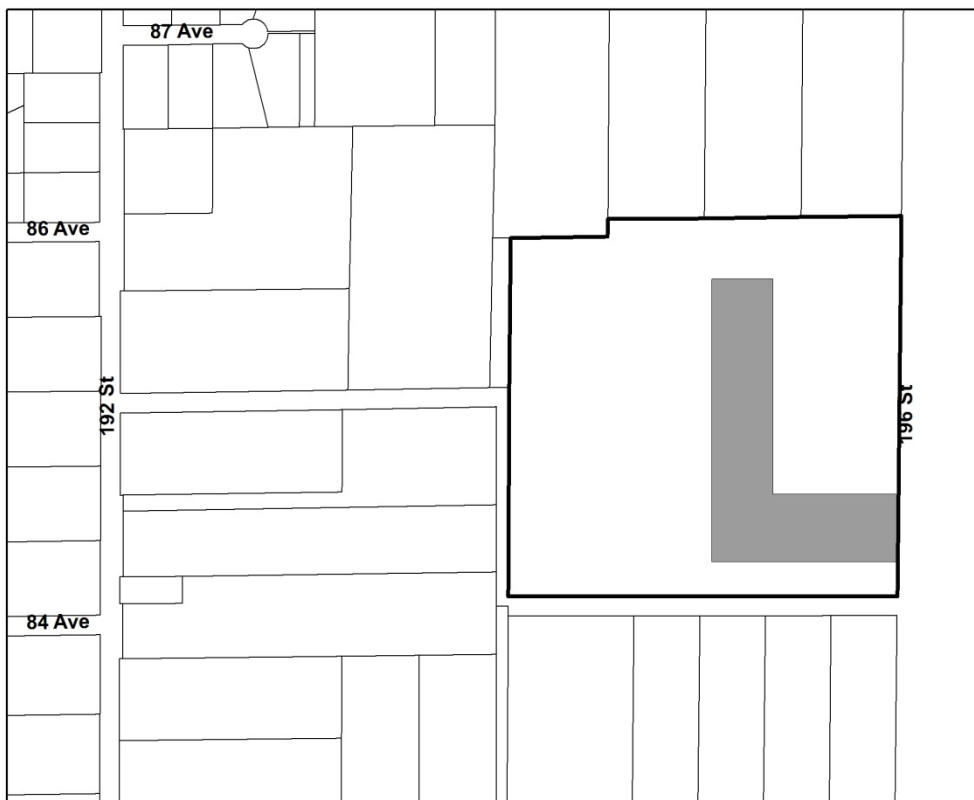




**Surrey Vietnamese Alliance Church**  
Folio: 2140-90008-X  
13815 Grosvenor Rd

**Legend**

- EXEMPT: 1387 Sq/m
- NOT EXEMPT: 423 Sq/m
- Total Area: 1810 Sq/m



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

**Legend**

- EXEMPT: 27466 Sq/m
- NOT EXEMPT: 129558 Sq/m
- Total Area: 157024 Sq/m





**Ukrainian Orthodox  
Church of St. Mary**  
Folio: 2220-52502-8  
10765 135A St

**Legend**

- EXEMPT: 644 Sq/m
- NOT EXEMPT: 363 Sq/m
- Total Area: 1007 Sq/m



**Vedic Hindu Temple**  
Folio: 6282-91003-1  
8321 140 St

**Legend**




- EXEMPT: 8113 Sq/m
- NOT EXEMPT: 4022 Sq/m
- Total Area: 12135 Sq/m





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

**Legend**

-  EXEMPT: 14555 Sq/m
-  NOT EXEMPT: 5065 Sq/m
-  Total Area: 19620 Sq/m

