

NO: R187

COUNCIL DATE: September 17, 2018

REGULAR COUNCIL

TO: **Mayor & Council** DATE: **September 12, 2018**

FROM: **General Manager, Corporate Services** FILE: **1970-04**

SUBJECT: **Proposed Permissive Property Tax Exemptions for Not-For-Profit Societies and Licensed Community Care Facilities for 2019 Tax Year**

RECOMMENDATION

The Corporate Services Department recommends that Council:

1. Receive this report for information; and
2. Authorize the City Clerk to bring forward "Section 224 Tax Exemption Bylaw, 2018, No. 19665" (the "Bylaw") for the required readings.

INTENT

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

BACKGROUND

In the spring of each year, the City forwards permissive property tax exemption applications to organizations that have previously been granted a property tax exemption by the City as well as to any organization that has expressed an interest in applying for an exemption. In the case of applications for sites that have been previously approved for exemption, these are also subject to an annual review to determine if any changes have transpired from the previous year.

Submitted applications are subject to a verification process conducted by a verification team comprised of City staff and BC Assessment representatives. The process typically includes discussions with the applicant, a tax inquiry, title search, building file review, site visit, discussions with staff of the BC Assessment office, and contact with funding agencies of the Provincial Government, such as BC Housing. A staff Committee comprised of representatives from the Finance Department, Planning & Development Department and the Legislative Services Division meet to review any applications that may contain an anomalous situation and subsequently forwards recommendations to Council for consideration.

The exemptions included in the proposed Bylaw fall within Section 224 of the *Community Charter, S.B.C. 2003*, Chapter 26 as permissive exemptions. A Bylaw under Section 224 may only come into effect for the subsequent taxation year once public notice of the proposed Bylaw has been given and subject to the Bylaw being adopted on or before October 31 of the year prior to the taxation year for which the exemption is approved.

DISCUSSION

The Schedules to the Bylaw for Permissive Property Tax Exemptions pertaining to non-profit societies and licensed care facilities are separated into three categories:

1. Schedule A consists of societies that own and occupy the property for which an exemption is being sought;
2. Schedule B refers to societies who lease and occupy property owned by the City of Surrey; and
3. Schedule C allows for proportional exemption of a for-profit care facility but limited to areas within the care facility that is utilized in a non-profit manner, i.e. exemption solely applies to certain beds within the facility that are funded via Fraser Health. Since the number of publicly-funded spaces in each of these facilities may fluctuate annually, the proportion of the property eligible for tax exemption must be adjusted accordingly on an annual basis. To this end, as a requirement of the application process, the applicant must include verification from Fraser Health that clearly reflects the number of beds that are being funded each year.

New Applications:

The City has received four (4) new applications from select not-for-profit societies of which three (3) have been included in the recommended Bylaw for Council's consideration:

1. Peace Arch Hospice Society, 15435 – 16A Avenue, Schedule A, Item 33
This social services society provides bereavement programs to adults, youth and children aged 6 and over; support to clients living with terminal illness. Hospice Society volunteers sit vigil, around the clock if necessary, and provide companionship for those at the end-of-life. The services are provided to both Surrey and White Rock residents, with the majority being Surrey residents. The property is recommended for permissive exemption and has been included in Schedule A to the Bylaw for the 2019 tax year.
2. Phoenix Drug & Alcohol Recovery and Education Society, 13959 & 13979 – 100 Avenue, Schedule A, Item 35 & 36
The Society provides transition housing for Corrections Canada and administrative offices on the first and second floors of the 6-storey residential building on the property. The Committee recommends that the 26 strata units on the first and second floors receive permissive tax exemption for 2019. The transitional housing on the third and fourth floors are funded by BC Housing and the Society is seeking a Class 3, Supportive Housing designation which would give those units a zero property tax value. The top two floors are low-cost, rent-to-own units and do not meet the requirements for exemption. In addition, the stand-alone art space building on the property is recommended for a 33% permissive tax exemption in proportion to the permissive exemption being recommended for the

strata units on this comprehensive development site. The strata units have been included in Schedule A to the Bylaw for the 2019 tax year.

3. Kerala Christian Fellowship Society, 8599 & 8613 – 132 Street – Schedule B, Item 3
The Society is a church that owns an adjacent strata property at 8585 – 132 Street. In order to provide adequate parking for guests, the Society, along with the Hook and Ladder Bar, is co-leasing City of Surrey lands for parking purposes. It is recommended that the Society's 50% portion of the property taxes attributed to the lease be considered for permissive exemption and the leased properties have been included in Schedule B to the Bylaw for the 2019 tax year.

Application changes:

1. Royal Canadian Legion, 16323 Beach Road
This property is now under the Semiahmoo First Nations taxation zone and taxes are no longer applied or collected by the City of Surrey. The property has been removed from the Schedule to the Bylaw for 2019.

Applications not recommended:

1. Sikhi Awareness Foundation, 201, 8381 – 128 Street
The Society provides educational services and child sponsorship for underprivileged children in India. The Society also provides infrastructure and sanitation facilities in India. The Society does not predominantly provide support services to the residents of Surrey and does not meet the requirements of the Policy for permissive tax exemption.

The proposed Bylaw, attached as Appendix "I" to this report, includes the above-referenced amendments in the schedules and have been bolded for clarity. The proposed Bylaw includes 267 distinct properties or strata units detailed in the 104 applications received that are recommended for full or partial property tax exemption.

Public Notice

In accordance with Section 227 of the *Community Charter*, public notification of the estimated value of each exemption must be advertised for two consecutive weeks in a local newspaper. The public notification process as outlined in legislation requires that an estimate of the total value of the property tax exemptions proposed under the Bylaw be provided for each of the following 3 years. The estimated total value of the Section 224 property tax exemptions as listed in the recommended bylaw is as follows:

2019:	\$1,122,116
2020:	\$1,175,220
2021:	\$1,239,659

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 224 Tax Exemption Bylaw, 2018, No. 19665" for the required readings.

Rob Costanzo
General Manager, Corporate Services

Appendix "I": "Section 224 Tax Exemption Bylaw, 2018, No. 19665"

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CITY OF SURREY

BYLAW NO. 19665

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

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

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

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

Title

- 1. This Bylaw may be cited as the "Section 224 Tax Exemption Bylaw, 2018, No. 19665".

Exemptions

- 2. The lands or improvements, or portions thereof, as outlined in Schedule A attached hereto, are hereby exempt from taxation for the Year 2019 pursuant to Section 224 of the *Community Charter*, subject to the conditions provided for in this Bylaw.
- 3. The lands or improvements, or portions thereof, as outlined in Schedule B attached hereto, are hereby exempted from taxation for the Year 2019 in the City of Surrey pursuant to Section 224 of the *Community Charter*, subject to the conditions provided for in this Bylaw.

4. A proportionate amount of the lands or improvements, as shown on Schedule C attached hereto, are hereby exempted from taxation for the Year 2019 in the City of Surrey pursuant to Section 224 of the *Community Charter*, subject to the conditions provided for in this Bylaw.

Conditions

5. Where:
- (a) a transfer, sale, or lease is made of property exempt from taxation under this Bylaw to some person not entitled to such exemption; or
 - (b) property used for some purpose which would entitle it to exemption under this Bylaw ceases to be so used; or
 - (c) property exempt from taxation under this Bylaw ceases to meet the conditions necessary to qualify for the exemption including, but not limited to, compliance with City policies and bylaws,

the property shall be liable to taxation from the date of the transfer, sale, lease, or change of use or conditions, as the case may be (the "Taxation Date").

6. Where the assessment roll is completed before the transfer, sale, lease or change of use or conditions described in Section 3 of this Bylaw comes to the attention of the collector:
- (a) the collector will provide written notice to the transferee, purchaser, lessee, or other person who, but for the exemption, would have been liable to taxation; and
 - (b) the person described in (a) shall pay to the City an amount equal to the total taxes that, but for the exemption, would have been payable on the property from the Taxation Date, together with interest compounded annually at the rate described in Section 246 of the *Community Charter*.

Repeal Section

7. "Section 224 Tax Exemption Bylaw, 2017, No. 19347" is hereby repealed.

PASSED FIRST READING on the th day of , 2018.

PASSED SECOND READING on the th day of , 2018.

PASSED THIRD READING on the th day of , 2018.

NOTICE OF INTENTION ADVERTISED in the Surrey Now Leader and Peace Arch Newspapers on the th and th of October, 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 224 Tax Exemption Bylaw, 2018, No. 19665

SCHEDULE A

Owned and Occupied

	PID	LEGAL	Name	Address	Folio No.
1.	025-838-741	Strata Lot 44, Section 30 Township 2 NWD District Plan BCS15, together with an interest in the common property in proportion to the unit entitlement of the Strata Lot as shown on Form V	Akal Academy Society 224(2)(a)	#204, 12639-80 Avenue	6301-98250-2
2.	011-040-971	Block "G", District Lot 52, Group 2, NWD, Plan 6706, (except that 500 square feet of living space)	Association of Neighbourhood Houses of BC 224(2)(a)	Portion of 12210 Agar Street	5700-95102-2
3.	009-102-507	Lot "E", District Lot 52, Group 2, NWD, Plan 3675.	Association of Neighbourhood Houses of BC (Camp Alexandra) 224(2)(a)	2916 McBride Avenue	5700-94002-4
4.			Atira Women's Resource Society 224(2)(a)	Shelter for Abused Women 55 and older	
5.			Atira Women's Resource Society 224(2)(a)	Women's Shelter	
6.	025-373-340	Lot A, Section 35, Township 2, NWD Plan LMP 53173.	B.C. Family Hearing Resource Centre 224(2)(a)	15220 - 92 nd Avenue	6359-90020-8
7.	016-036-263	Strata Lot 41, Section 20, Township 2, NWD, Strata Plan NW3244, together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form 1.	B.C. Genealogical Society 224(2)(a)	#211 - 12837 - 76 Avenue	6203-98059-6

	PID	LEGAL	Name	Address	Folio No.
8.	012-011-762	Lot 1, Block 4, District Lot 365, Group 2, NWD Plan 1143, (with the exempt portion shown hatched on the map attached hereto)	BC SPCA 224(2)(a)	Portion of 16748 – 50 Avenue	8700-00008-5
9.	023-153-628	Strata Lot 1, Section 4, Township 9, NWD Strata Plan LMS2076, together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form 1	BC Wildlife Federation 224(2)(a)	Unit 101, 9706 – 188 Street	9041-98001-5
10.	018-962-904	Lot 1, Section 14, Block 5 North, Range 1 West, NWD Plan LMP 19036	Bethesda Christian Association 224 (2) (a)	16321 – 108 Avenue	1141-00014-3
11.	011-166-894	Lot 40, Section 8, Township 8, NWD Plan 5067	Buddhist Compassion Relief Tzu Chi foundation of Canada 224 (2) (a)	5724 – 176 Street	8082-39006-2
12.	003-134-181	Lot 14, Section 35, Township 2, NWD Plan 71026.	Community Living Society 224(2)(a)	15293 – 95 Avenue	6353-13005-3
13.	000-728-942	Lot 7, Section 34, Block 5 North, Range 1 West, NWD Plan 2583 Except Plan BCP45742.	Community Living Society 224(2)(a)	15659 – 96 Avenue	1340-06002-4
14.	018-546-391	Lot 41, Section 28, Township 2, NWD Plan LMP 13196.	Community Living Society 224(2)(a)	8041 Coopershawk Court	6281-40003-3
15.	029-260-515	Lot 1, Section 20, Township 2, NWD Plan EPP31770, except that 950 square foot portion used as a retail store.	DIVERSEcity Community Resources 224(2)(a)	Portion of 13455 – 76 Avenue	6204-00041-X
16.	004-945-166	Lot 8, NWD Plan 72600	Elizabeth Fry Society 224(2)(a)	11187 Ellendale Drive	4000-07003-4
17.			Elizabeth Fry Society 224(2)(a)	Women's Shelter - confidential	

	PID	LEGAL	Name	Address	Folio No.
18.	002-053-641	Lot 16, Except Part Road Plan BCP11170. Section 18, Block 5 North, Range 1 West, NWD Plan 15157	Fraser Regional Aboriginal Friendship Association – Awahsuk Aboriginal Head Start 224(2)(a)	14589 – 108 Avenue	1182-15002-0
19.	006-228-798	Lot 27, Section 27, Township 2, NWD Plan 48043	Fraser Regional Aboriginal Friendship Association 224(2)(a)	14756 – 88 Avenue	6273-26004-7
20.	018-329-900 018-329-918	That 3,918 square foot portion of Strata Lots 14 and 15, all of Section 29, Township 2, NWD, LMS949, used for charitable purposes, together with an interest in the common property in proportion to the unit entitlement of the strata lots as shown on Form 1 (except the upper floor which is leased to a private firm)	Greater Vancouver Youth for Christ 224(2)(a)	114 & 115 – 12975 – 84 Avenue	6293-98033-5 6293-98034-7
21.	005-511-542	Lot 2, Section 20, Township 1, NWD Plan 73190 (except that 800 square foot portion of the building used as living quarters)	Imitating Christ Ministries 224(2)(a)	Portion of 12969 Crescent Road	5203-01001-8
22.	002-012-171	Strata Lot 1, Section 21, Range 2, NWD Plan NWS1822, , together with an interest in the common property in proportion to the unit entitlement of the strata lots as shown on Form 1	John Howard Society 224(2)(a)	12817 – 104 Avenue	2210-98003-3
23.	002-012-189	Strata Lot 2, Section 21, Range 2, NWD Plan NWS1822 together with an interest in the common property in proportion to the unit entitlement of the strata lots as shown on Form 1	John Howard Society 224(2)(a)	12819 – 104 Avenue	2210-98004-5
24.	011-253-185	Lot "B", Except: Firstly: Part Subdivided by Plan 37396, Secondly: Part on SRW Plan 53885, Section 31, Township 2, NWD Plan 6922.	Kennedy Community Hall Association 224(2)(a)	8870 – 120 Street	6312-91001-5
25.	011-290-820	West 220 Feet Lot 1, Section 12 Township 1 NWD Plan 8226 (except that 4,500 sq. ft. portion of the improvements used for low cost housing)	Launching Pad Addiction Rehabilitation Society 224(2)(a)	984 – 160 Street	5122-00006-2

	PID	LEGAL	Name	Address	Folio No.
26.	025-900-013	Lot 1, Section 8, Township 8, NWD Plan BCP10244, Except part in Plan BCP42458	Lower Fraser Valley Exhibition Association	17890 – 62 Avenue	8083-21003-1
	011-105-275	Lot 19, Section 8, Township 8, NWD Plan 4506	224(2)(a)		8083-18002-6
27.	010-926-429	Lot 6, Block 136, NWD Plan 2546, Except Plan BCP49645	Masonic Building Association of North Surrey 224(2)(a)	14042 Grosvenor Road	4000-05074-6
28.	025-665-821	Strata Lot 99, Section 29, Township 2, NWD Strata Plan 4521, , together with an interest in the common property in proportion to the unit entitlement of the strata lots as shown on Form V	On the Water Rich Media Ministry 224(2)(a)	115 – 13045 – 84 th Avenue	6293-98253-8
29.	001-093-339	Lot 204, Section 20, Township 2, NWD Plan 62200	OPTIONS Surrey Community Services Society 224(2)(a)	13520 – 78 Avenue	6204-85302-8
30.	003-154-050	Lot 493, Section 17, Township 2, NWD Plan 62718.	OPTIONS Surrey Community Services Society 224(2)(a)	13582 – 68 Avenue	6171-48010-1
31.			OPTIONS Surrey Community Services Society 224(2)(a)	Shelter for Abused Women and Children	
32.	009-770-372	Parcel "One" (Explanatory. Plan 14541) Except Part in Plan BCP8341, Lot "A", Section 35, Block 5 North, Range 2 West, NWD Plan 13113	OPTIONS Surrey Community Services Society 224(2)(a)	9803 – 140 Street	2350-00028-X
33.	029-948-720	Lot 1, Section 14, Township 1, NWD Plan EPP63224	Peace Arch Hospice Society 224(2)(a)	15435 – 16A Avenue	5142-00068-7
34.	001-439-588	Lot 6, Except: Part on Plan BCP17863, Section 33, Township 2, NWD Plan 11488 (except that 15,287 sq. ft. portion of the improvements used for low-cost housing)	Phoenix Drug & Alcohol Recovery and Education Society 224(2)(a)	13686 – 94A Avenue	6333-05006-4

	PID	LEGAL	Name	Address	Folio No.
35.	029-583-225	That 33% portion of Air Space Parcel 1, Section 26, Block 5, Range 2 West, NWD Air Space Plan EPP41750	Phoenix Drug & Alcohol Recovery and Education Society 224(2)(a)	13959 – 100 Avenue	2260-00059-9
36.	029-583-284 029-583-292 029-583-306 029-583-314 029-583-322 029-583-331 029-583-349 029-583-357 029-583-365 029-583-373 029-583-381 029-583-390 029-583-403 029-583-411 029-583-420 029-583-438 029-583-446 029-583-454 029-583-462 029-583-471 029-583-489 029-583-497 029-583-501 029-583-519 029-583-527 029-583-535	Lots 1 to 26, Section 26, Block 5, Range 2 West, NWD Strata Plan EPS2082, together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form V	Phoenix Drug & Alcohol Recovery and Education Society 224(2)(a)	Portion of 13969 -100 Avenue	2260-98845-3 2260-98846-5 2260-98847-7 2260-98848-9 2260-98849-0 226098850-7 2260-98851-9 2260-98852-0 2260-98853-2 2260-98854-4 2260-98855-6 2260-98856-8 2260-98857-X 2260-98858-1 2260-98859-3 2260-98860-X 2260-98861-1 2260-98862-3 2260-98863-5 2260-98864-7 2260-98865-9 2260-98866-0 2260-98867-2 2260-98868-4 2260-98869-6 2260-98870-2
37.	010-968-415	Lot 4, District Lot 52, Group 2, NWD Plan 3340 (with the exempt portion shown hatched on the map attached hereto)	PLEA Community Services Society of BC 224(2)(a)	12159 Sullivan Street	5700-03022-6
38.	006-273-891	Lot 1, Section 36, Township 2, NWD Plan 73579, Except Plan BCP48074 (with the exempt portion shown hatched on the map attached hereto)	PLEA Community Services Society of BC 224(2)(a)	16590 – 96 Avenue	6364-00001-0

	PID	LEGAL	Name	Address	Folio No.
39.	026-816-636 026-816-695 026-816-709 026-816-717 026-816-725 026-816-733	Lots 3, 9, 10, 11, 12, 13 & 3, Section 30 Township 2 NWD Strata Plan BCS 2004 together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form V	Progressive Intercultural Community Services Society 224(2)(a)	#205, #206, #207, #208, #209, #211 – 12725 – 80 Avenue	6301-98330-0 6301-98336-1 6301-98337-3 6301-98338-5 6301-98339-7 6301-98340-3
40.	017-964-091	That 3,200 square foot portion of Lot 3, Section 19, Township 2, NWD Plan LMP5880, (with the exempt portion shown hatched on the map attached hereto)	Progressive Intercultural Community Services Society 224 (2)(i)	Portion of 7566 – 120A Street	6192-02021-8
41.	006-574-874 009-723-196	Lot 153, Except: Firstly; Parcel B (Bylaw Plan 73255), Secondly; Part dedicated Road on Plan BCP434, Section 22, Block 5 North, Range 2 West, NWD Plan 25098 Lot 3, Section 22, Block 5 North, Range 2 west, NWD Plan 12614	Royal Canadian Legion 224(2)(i)	13525 – 106 Avenue and 10630 City Parkway	2220-80204-8 2220-02010-1
42.	013-655-795	Lot "G", Block 7, Section 7, Township 8, NWD Plan 2018	Royal Canadian Legion 224(2)(i)	17567 – 57 Avenue	8071-95104-3
43.	007-902-298	Lot A, Except: Parcel 2 (Bylaw Plan 62659), Section 14 Township 1 NWD Plan 13327	Royal Canadian Legion 224(2)(i)	2290 – 152 Street	5140-90016-6
44.	011-337-851	Parcel "A" (reference Plan 49172, Section 19, Township 1, NWD Plan 8545	Royal Canadian Legion 224(2)(i)	2643 – 128 Street	5191-90014-5
45.	015-329-143	Lot 4, Section 18, Township 2, NWD Plan 83719	Satnam Education Society of British Columbia (Preschool & Daycare) 224(2)(a)	6999 – 124 Street	6183-03018-1
46.	011-111-666	Lot 4, Section 12, Township 1, NWD Plan 9013	Sources Community Resources Society 224(2)(a)	1290 – 160 Street	5123-03006-2

	PID	LEGAL	Name	Address	Folio No.
47.	023-984-741 023-984-759 023-984-767 023-984-791 023-984-805 023-984-775	Strata Lots 30, 31, 32,33, 34, & 35, Section 21, Township 2, NWD Strata Plan together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form 1	Sources Community Resources Society 224(2)(a)	Units 102, 104, 105, 106, 107, & 110 – 13771 – 72A Avenue	6212-99272-1 6212-99273-3 6212-99274-5 6212-99276-9 6212-99277-0 6212-99275-7
48.	007-617-461	Lot 1, Section 14, Township 1, NWD Plan 20734.	Sources Community Resources Society 224(2)(a)	1951 King George Boulevard	5141-00018-7
49.	003-676-404	Lot 1, Section 14, Township 1, NWD Plan 71395.	Sources Community Resources Society 224(2)(a)	15318 – 20 th Avenue	5142-00043-2
50.	008-058-687	Lot "A", Section 14, Township 1, NWD Plan 12865	Sources Community Resources Society 224(2)(a)	2343 – 156 Street	5140-90006-3
51.	015-151-077	Lot 3, Section 15, Township 1, NWD Plan 83184, Except Plans LMP36078 and BCP46838 (with the exempt portion shown hatched on the map attached hereto)	South Surrey Field House Society 224(2)(i)	Portion of 2197 – 148 Street	5153-02007-1
52.	000-695-645	Lot 297, Section 34, Township 2, NWD Plan 62353	St. John Society (St. John Ambulance) 224(2)(a)	8911 – 152 Street	6341-89952-X
53.	010-328-211	Lot 4, Section 19, Block 5 North, Range 1 West, NWD Plan 17705	Strive Living Society 224(2)(a)	14557 – 105A Avenue	1190-03018-4
54.	001-402-293 001-402-307 001-402-323 001-402-331	Strata Lots 1, 2, 3, & 4, Section 8, Township 8, NWD Strata Plan NW517, together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form 1	Surrey Association for Community Living 224(2)(a)	101 – 17687 – 56A Avenue 102 – 17687 – 56A Avenue 201 – 17687 – 56A Avenue 202 – 17687 – 56A Avenue	8082-98501-X 8082-98502-1 8082-98503-3 8082-98504-5

	PID	LEGAL	Name	Address	Folio No.
55.	012-520-527	Lot 22, Block 14, Section 8, Township 8, NWD Plan 2107	Surrey Association for Community Living 224(2)(a)	17677 – 56A Avenue	8082-21008-4
56.	018-927-327	Lot 11, Section 9, Township 8, NWD Plan LMP18689	Surrey Association for Community Living 224(2)(a)	18919 – 62A Avenue	8094-10027-8
57.	016-941-420	Strata Lot 15, Section 30, Township 2, NWD Strata Plan NWS3424, together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form 1	Surrey Crime Prevention Society 224(2)(a)	15 – 12484 – 82 Avenue	6301-98081-5
58.	011-384-352	Lot 49, Section 22, Block 5 North, Range 2 West, NWD Plan 9117	Surrey Food Bank Foundation 224(2)(a)	10732 City Parkway	2220-48002-1
59.	010-901-736	North East 80 Feet by 100 Feet, Lot 3, Section 17, Township 8, NWD Plan 3420 having a frontage of 80 Feet on Hall's Prairie Road by Uniform Depth of 100 Feet and Adjoining Lot 2	Surrey Little Theatre 224(2)(a)	7027 – 184 Street	8174-02002-0
60.	009-574-492	Lot A, Section 23, Block 5 North, Range 2 West, NWD Plan 11670	Surrey Urban Mission Society 224(2)(a)	10776 King George Boulevard	2238-90004-4
61.	005-036-097	Lot 3, Except: Firstly; Part Dedicated Road on Plan BCP433, Secondly; Part Dedicated Road on Plan BCP8561; Section 33, Township 2, NWD Plan 52522.	The Centre for Child Development of the Lower Mainland 224(2)(a)	9460 – 140 Street	6334-02002-X
62.	029-313-988 029-313-996 029-314-003 029-314-011 029-314-020 029-314-038 029-314-046 029-314-054 029-214-062	Lots 70 to 78 inclusive, Block 5 North, Section 35, Range 2 West, NWD Plan EPS1615, together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on Form V	The Children's Foundation 224 (2)(a)	Units 1001 to 1009, 13737 - 96 Avenue	2350-99469-7 2350-99470-3 2350-99471-5 2350-99472-7 2350-99473-9 2350-99474-0 2380-99475-2 2350-99476-4 2350-99477-6

	PID	LEGAL	Name	Address	Folio No.
63.	018-564-569 018-564-577	Strata Lots 8 & 9, Section 20, Township 2, NWD Strata Plan LMS 1181 together with an interest in the common property in proportion to the unit entitlement of the strata lots as shown on Form 1	The Muslim Youth Centre 224(2)(a)	#208 & 209 – 7750 – 128 Street	6203-98092-4 6203-98093-6
64.	018-699-065	Lot 4, Section 7, Township 9, NWD Plan LMP15379.	The Nature Conservancy of Canada 224(2)(a)	17055 – 106 Avenue	9072-03004-7
65.	001-131-591	Lot 23, Section 7, Township 9, NWD Plan 1799.	The Nature Conservancy of Canada 224(2)(a)	17122 – 106 Avenue	9072-22002-X
66.	001-131-621	Lot 24, Section 7, Township 9, NWD Plan 1799.	The Nature Conservancy of Canada 224(2)(a)	17174 – 106 Avenue	9072-23002-4
67.	024-842-966	Lot 16, Section 7, Township 9, NWD Plan LMP47179.	The Nature Conservancy of Canada 224(2)(a)	17215 – 104 Avenue	9071-15001-X
68.	018-699-057	Lot 3, Section 7, Township 9, NWD Plan LMP15379	The Nature Trust of BC 224(2)(a)	17179 – 106 Avenue	9072-02004-2
69.	011-343-494	North Half Lot 16, Section 14, Township 1, NWD Plan 8492	The Semiahmoo House Society 224(2)(a)	2365 -153A Street	5140-15006-2
70.	025-259-253	Parcel 1, Section 14, Township 1, NWD Plan LMP52718.	The Semiahmoo Foundation 224(2)(a)	15306 – 24 Avenue	5140-00065-9
71.	001-811-061 001-811-100 001-811-118	Strata Lots 3, 5, & 6, Section 20, Township 2, NWD Strata Plan NW1473 NWD together with an interest in the common property in proportion to the unit entitlement of the Strata Lot as shown on Form 1	The Semiahmoo Foundation 224(2)(a)	#3, #5, #6, 13550 – 77 Avenue	6204-98015-4 6204-98017-8 6204-98018-X

	PID	LEGAL	Name	Address	Folio No.
72.	003-739-872	Lot A, Section 19, Township 1, NWD Plan 71424.	The Semiahmoo House Society 224(2)(a)	12698 – 25 Avenue	5191-90011-X
73.	014-364-140	That 17,030 sq. ft. portion of Lot "A", Section 14, Township 1, NWD Plan 11601 (with the exempt portion shown hatched on the map attached hereto)	The Semiahmoo House Society 224(2)(a)	Portion of 2124 – 154 Street	5140-90005-1
74.	024-169-714 024-169-722 024-169-749 024-169-757 024-169-765 024-169-935 024-169-951 024-169-960 024-169-978 024-169-994 024-170-003 024-170-011 024-170-020 024-170-038 024-170-046 024-170-054 024-170-062 024-170-089 024-170-097 024-170-101 024-170-119 024-170-151 024-170-160 024-170-194 024-170-208 024-170-216 024-170-275 024-170-623 024-170-658 024-170-674 024-170-755 024-170-798	Strata Lots 1, 2, 3, 4, 5, 6, 8, 9, 10, 12, 13, 14, 15, 16,17, 18, 19, 20, 21, 22, 23, 26, 27, 29, 30, 31, 33, 36, 42, 43, 44, 46, 47, 48, 49, 57, 58, 61, 62, 68, 71, 75, 81, 82, 83, 85, 86, 88, 89, 90, 91, 92, 93, 103, 108, 109, 113, 114, 115 116 and 117 all of Section 16, Township 1, NWD Strata Plan LMS3250 together with an interest in the Common Property in proportion to the unit entitlement of the Strata Lots as shown on Form V	Westminster House – HRC Care Society 224(2)(a)	1653 – 140 Street	5162-98200-3 5162-98201-5 5162-98202-7 5162-98203-9 5162-98204-0 5162-98205-2 5162-98207-6 5162-98208-8 5162-98209-X 5162-98211-8 5162-98212-X 5162-98213-1 5162-98214-3 5162-98215-5 5162-98216-7 5162-98217-9 5162-98218-0 5162-98219-2 5162-98220-9 5162-98221-0 5162-98222-2 5162-98225-8 5162-98226-X 5162-98228-3 5162-98229-5 5162-98230-1 5162-98235-0 5162-98243-X 5162-98246-5 5162-98248-9 5162-98256-8 5162-98260-X

	PID	LEGAL	Name	Address	Folio No.
	024-170-801 024-170-861 024-170-895 024-170-933 024-170-992 024-171-000 024-171-018 024-171-034 024-171-042 024-171-069 024-171-077 024-171-085 024-171-093 024-171-107 024-171-115 024-171-212 024-171-263 024-171-271 024-171-310 024-171-328 024-171-336 024-171-344 026-228-271 024-170-763 024-170-241 024-170-640 024-170-615 024-170-607 024-170-666				5162-98261-1 5162-98267-2 5162-98270-2 5162-98274-X 5162-98280-5 5162-98281-7 5162-98282-9 5162-98284-2 5162-98285-4 5162-98287-8 5162-98288-X 5162-98289-1 5162-98290-8 5162-98291-X 5162-98292-1 5162-98302-0 5162-98307-X 5162-98308-1 5162-98312-3 5162-98313-5 5162-98314-7 5162-98315-9 5162-98316-0 5162-98257-X 5162-98232-5 5162-98245-3 5162-98242-8 5162-98241-6 5162-98247-7
75.	028-125-592	Lot 1, Section 35, Block 5 North, Range 2 West, NWD Plan BCP 43477	Whalley & District Senior Citizen Housing Society (Kinsmen Place Lodge) 224 (2)(a)	9650 - 137A Street	2350-00055-2
76.	n/a	NWD	White Rock City	Water mains infrastructure	9905-00010-0

Section 224 Tax Exemption Bylaw 2018, No. 19665

SCHEDULE B

Leased from City

	P.I.D.	LEGAL	Name	Address	Folio No.
1.	024-214-566	Lot A, District Lots 52, 231 and 491, Group 2 and the Fractional North East 1/4 of Section 19, Township 1, NWD Plan LPM38916	Crescent Beach Swimming Club 224(2)(d)	3136 McBride Avenue	5700-97168-9 (Lot 231) 5700-97166-5 (Lot 491)
2.	027-239-306	Parcel 77, Section 5, Township 8, NWD Plan BC32766, Except: Plan BCP47956	Fraser Valley Heritage Railway Society 224(2)(d)	5554 – 176 Street	8053-63001-7
3.	018-052-843 005-674-387	That 50% portion of Lot 1, Section 29, Township 2, NWD Plan LMP7745; AND That 50% portion of Lot 17, Except: Firstly; Part Dedicated Road on Plan LMP43347, Secondly: Part Subdivided by Plan LMP46782, Section 29, Township 2, NWD Plan 28729	Kerala Christian Fellowship 224(2)(d)	8599 – 132 Street & 8613 – 132 Street	6293-00025-0 & 6293-16008-3
4.	011-384-573	Lot 66, Section 22, Block 5 North, Range 2 West, NWD Plan 9117	Lookout Emergency Aid Society 224 (2)(d)	10667 – 135A Street	2220-57502-0
5.	011-384-549	That 5,000 square foot portion (lower floor) of Lot 63, Section 22, Block 5 North, Range 2 West, NWD Plan 9117	Lookout Emergency Aid Society 224 (2)(d)	10689 – 135A Street	2220-56002-8
6.	009-893-288	East Half of the North West Quarter Section 27, Township 7, Except: Firstly: the North Three Quarters and Secondly: Parcel A (Bylaw Plan 64907), Thirdly: Parcel 1 (Statutory Right of Way Plan 64908 and Fourthly: Parcel 2 (Statutory Right of Way Plan 64908)	Lower Mainland German Shepherd Dog Club 224 (2)(d)	Portion 19495 – 36 Avenue (also known as 19461-36 Ave)	7273-97103-0

	P.I.D.	LEGAL	Name	Address	Folio No.
		NWD (as shown hatched on the map attached hereto)			
7.	009-770-381	Lot A, Section 35, Block 5 North, Range 2 west, NWD Plan 13113 Except: Firstly; Parcel One (Explanatory Plan 14541), Secondly; Part Dedicated Road on Plan LMP14905, Thirdly; Part Dedicated Road on Plan BCP40077	OPTIONS Surrey Community Services Society 224(2)(d)	9815 – 140 Street	2350-90012-5
8.	002-384-400	Parcel "A" (Reference Plan 8568), Except part in Plan BCP12927 of the North West Quarter of Section 6, Township 2, NWD (with the exempt portion shown hatched on the map attached hereto)	Panorama Ridge Riding Club 224 (2)(d)	Portion of 5435 – 123 Street	6063-90014-7
9.	018-417-175	Parcel C (Bylaw Plan LMP12030), Section 18, Township 2, NWD Plan 1155	Satnam Education Society of BC 224 (2)(d)	6975 – 123 Street	6183-92001-0
10.	024-214-566	Lot A, District Lots 52, 231 and 491, Group 2 and the Fractional North East 1/4 of Section 19, Township 1, NWD Plan LMP38916 (with the exempt portion shown hatched on the map attached hereto)	Surrey Sailing Club 224 (2)(d)	Portion of 3140 McBride Avenue	5700-97169-0
11.	012-997-684	Parcel A, Section 22, Block 5 North, Range 2 West, NWD Reference Plan 80330	The Royal Canadian Theatre Company & Strettrich Hip Hop Society 224 (2) (d)	10660 City Parkway	2220-90025-5

Section 224 Tax Exemption Bylaw, 2018, No. 19665

SCHEDULE C

Care Homes – Proportional Exemptions

	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
1.	027-393-402	Lot 1, Section 10, Township 8, NWD Plan BCP 761552.	Licensed for 117 Complex Care beds of which 102 are approved for exemption	Baltic Properties (Brookside) Ltd	19550 Fraser Highway	8103-00033-4
2.	026-725-452	Lot 1, Section 15, Block 5 North, Range 2 West, NWD Plan BCP24583	Licensed for 75 Complex Care beds of which 75 are approved for exemption	Cherington Intercare Inc.	13453 – 111A Avenue	2150-00058-1
3.	028-338-197	Lot 2, Section 16, Township 8 NWD Plan BCP46146	Licensed for 131 Complex Care beds of which 124 are approved for exemption	Clayton Heights Care Holdings	18788 - 71 Avenue	8163-01021-6
4.	023-881-097	LT 154 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3301	100% exemption for listed strata units	CPAC – Crescent Gardens Inc.	1222 King George Boulevard	5121-98154-5
	023-880-228	LT 86 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3302				5121-98086-3
	023-881-089	LT 153 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3303				5121-98153-3
	023-880-236	LT 87 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3304				5121-98087-5
	023-880-244	LT 88 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3306				5121-98088-7
	023-881-062	LT 151 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3307				5121-98151-X
	023-880-261	LT 90 SEC 12 TWP 1 PL LMS2925 NWD – Unit 3310				5121-98090-5

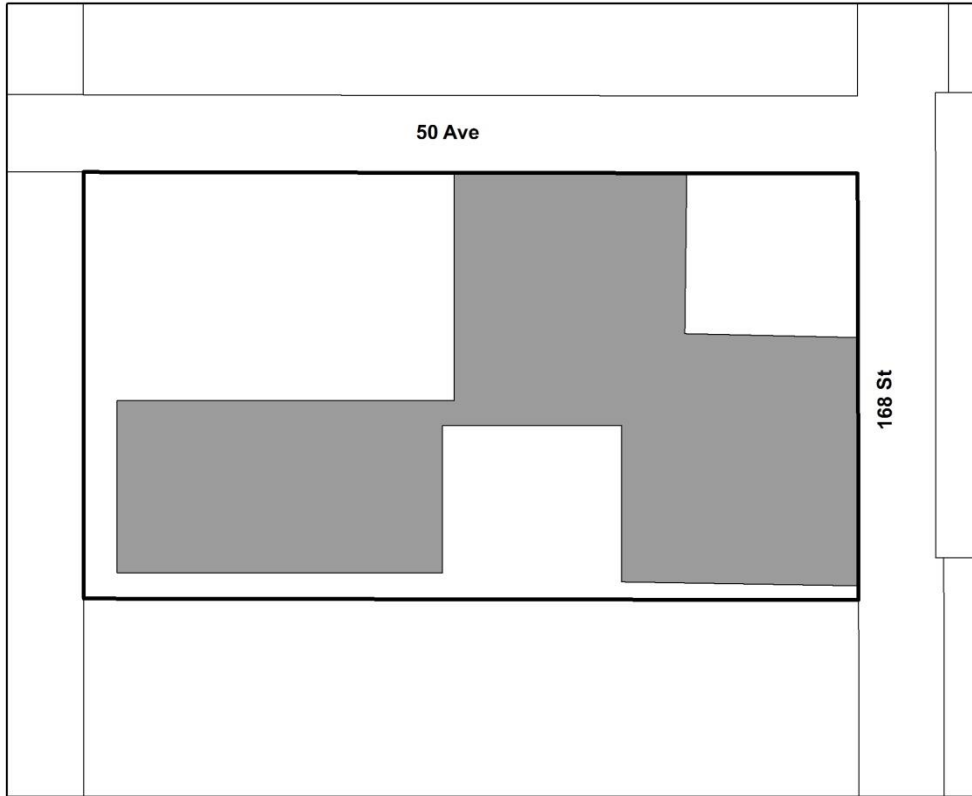
	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
	023-880-279	LT 91 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3312				5121-98091-7
	023-881-038	LT 148 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3313				5121-98148-X
	023-880-287	LT 92 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3314				5121-98092-9
	023-880-295	LT 93 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3316				5121-98093-0
	023-881-011	LT 146 SEC 12 TWP 1 PL LMS2925 NWD Unit 3317				5121-98146-6
	023-880-309	LT 94 SEC 12 TWP 1 PL LMS2925 NWD Unit 3318				5121-98094-2
	023-880-325	LT 96 SEC 12 TWP 1 PL LMS2925 NWD Unit 3320				5121-98096-6
	023-880-333	Lt 97 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3321				5121-98097-8
	023-880-341	LT 98 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3322				5121-98098-X
	023-880-350	LT 99 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3323				5121-98099-1
	023-880-368	LT 100 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3324				5121-98100-4
	023-881-003	LT 145 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3325				5121-98145-4
	023-880-384	LT 101 SEC 12 TWP 1 PL				5121-98101-6

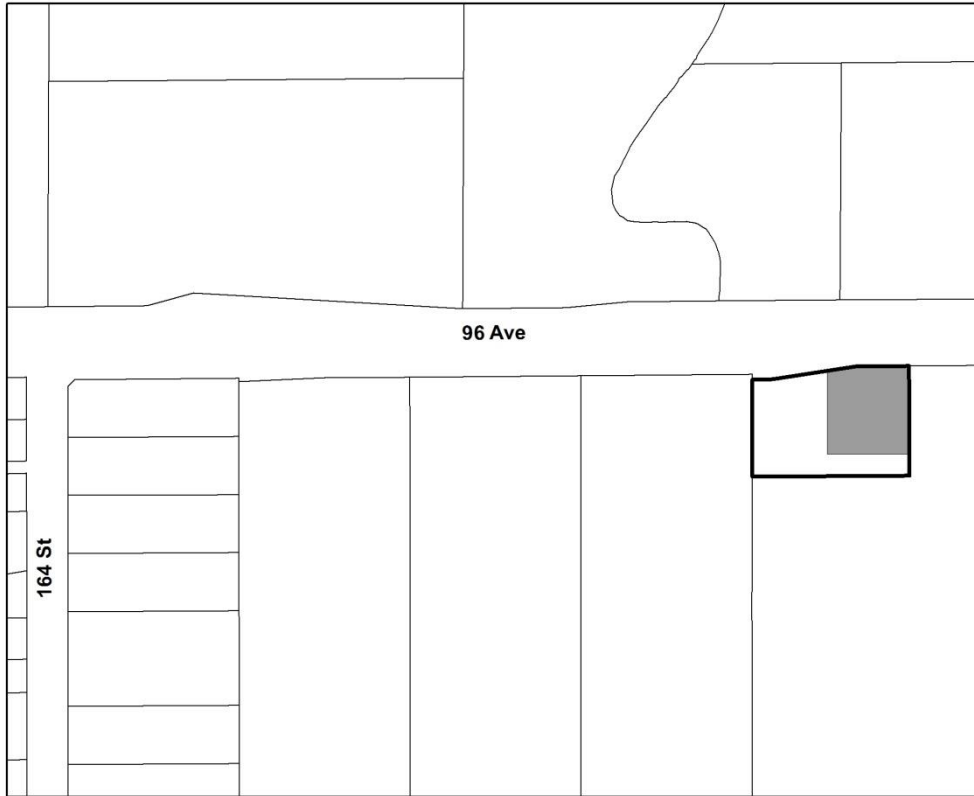
	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
	023-880-996	LMS2925 NWD - Unit 3326 LT 144 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3327				5121-98144-2
	023-880-988	LT 143 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3329				5121-98143-0
	023-880-406	LT 103 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3330				5121-98103-X
	023-880-970	LT 142 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3331				5121-98142-9
	023-880-961	LT 141 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3333				5121-98141-7
	023-880-422	LT 105 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3334				5121-98105-3
	023-880-953	LT 140 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3335				5121-98140-5
	023-880-431	LT 106 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3336				5121-98106-5
	023-880-945	LT 139 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3337				5121-98139-9
	023-880-457	LT 108 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3340				5121-98108-9
	023-880-929	LT 137 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3341 A&B				5121-98137-5
	023-880-465	LT 109 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3342				5121-98109-0

	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
	023-880-911	LT 136 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3343				5121-98136-3
	023-880-473	LT 110 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3344				5121-98110-7
	023-880-481	LT 111 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3346				5121-98111-9
	023-880-601	LT 118 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3347 A&B				5121-98118-1
	023-880-694	LT 119 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3348				5121-98119-3
	023-880-716	LT 120 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3349				5121-98120-X
	023-880-899	LT 134 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3351				5121-98134-X
	023-880-767	LT 122 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3352				5121-98122-3
	023-880-881	LT 133 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3353				5121-98133-8
	023-880-775	LT 123 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3354				5121-98123-5
	023-880-791	LT 124 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3356				5121-98124-7
	023-880-864	LT 131 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3357				5121-98131-4
	023-880-848	LT 129 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3361				5121-98129-6

	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
	023-880-155	LT 79 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3364 A&B				5121-98079-6
	023-880-163	LT 80 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3366				5121-98080-2
	023-881-127	LT 157 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3367				5121-98157-0
	023-880-171	LT 81 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3368				5121-98081-4
	023-880-210	LT 85 SEC 12 TWP 1 PL LMS2925 NWD - Unit 3374				5121-98085-1
5.	028-029-224	Lot 1, Section 35, Township 2, NWD Plan BCP42040	Licensed for 75 Complex Care beds of which 75 are approved for exemption	Elim Housing Society	9025 - 160 Street	6351-00038-5
6.	028-029-232	Lot 2, Section 35, Township 2, NWD Plan BCP42040	Licensed for 118 Complex Care beds of which 100 are approved for exemption	Elim Housing Society	9067 - 160 Street	6351-01035-4
7.	023-343-443	Lot 1, Except: Part on Plan BCP29639, Section 26, Township 2, NWD Plan LMP27235	Licensed for 66 Complex Care beds of which 48 are approved for exemption	Evergreen Cottages	15640 - 84 Avenue	6261-00038-4
8.	025-739-310	Lot A, Section 25, Township 2, NWD Plan BCP7288	Licensed for 108 Complex Care beds of which 95 are approved for exemption	Fleetwood Place Holdings	16011 - 83 Avenue	6252-90041-2
9.	024-912-981	Lot A, Section 19, Block 5, Range 1 West, NWD Plan LMP48242	Licensed for 98 Complex Care beds of which 60 are approved for exemption	Guildford Seniors Village Ventures Ltd.	14568 - 104A Avenue	1190-90006-3

	P.I.D.	LEGAL	DESCRIPTION OF EXEMPTION	Name	Address	Folio No.
10.	026-062-950	Lot 1, Section 15, Block 5 North, Range 2 West, NWD Plan BCP13629	Licensed for 174 Complex Care beds of which 154 are approved for exemption	Hilton Villa Care Centre	13525 Hilton Road	2150-00054-4
11.	026-797-445	Lot 1, Section 35, Block 5 North, Range 2 West, NWD Plan BCP25702	Licensed for 195 Complex Care beds of which 162 approved for exemption	Lark Care (Laurel Place) Operations Ltd.	9688 – 137A Street	2350-00051-5
12.	027-160-297	Lot 1, Section 23 Township 1 NWD Plan BCP31682	Licensed for 116 Complex Care beds of which 90 are approved for exemption	Morgan Heights Care Ltd.	15955 – 27 Avenue	5230-00062-4
13.	024-860-671	Lot 2, Section 26, Township 1, NWD Plan LMP47440	Licensed for 141 Complex Care beds of which 128 are approved for exemption	Morgan Place Holdings	3288 – 156A Street	5261-01010-X
14.	006-241-000	Parcel "One", Section 14, Township 1, NWD Reference Plan 73654	Licensed for 84 Complex Care beds of which 27 are approved for exemption	Peace Portal Lodge	15441 – 16 Avenue	5142-00045-6
15.	029-224-993	Lot 1, Section 26, Township 1, NWD Plan EPP33231	Licensed for 90 Complex Care beds of which 85 are approved for exemption	Rosemary Heights Seniors Village	15240 – 34 Avenue	5262-00032-0
16.	027-147-410	Lot 1, Section 9, Township 2, NWD Plan BCP31255	Licensed for 120 Complex Care beds of which 106 are approved for exemption	Suncreek Village	13687 – 62 Avenue	6093-00027-8

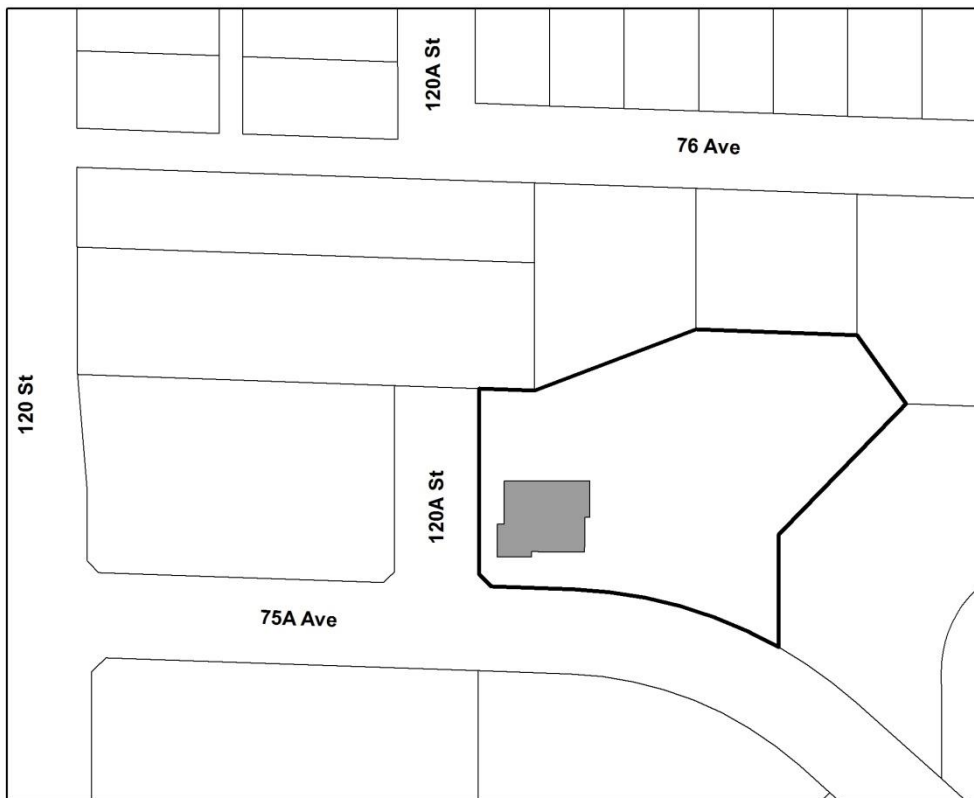




PLEA Community Services
Folio: 6364-00001-0
16590 96 Ave

Legend

- EXEMPT: 1673 Sq/m
- NOT EXEMPT: 2182 Sq/m
- Total Area: 3855 Sq/m

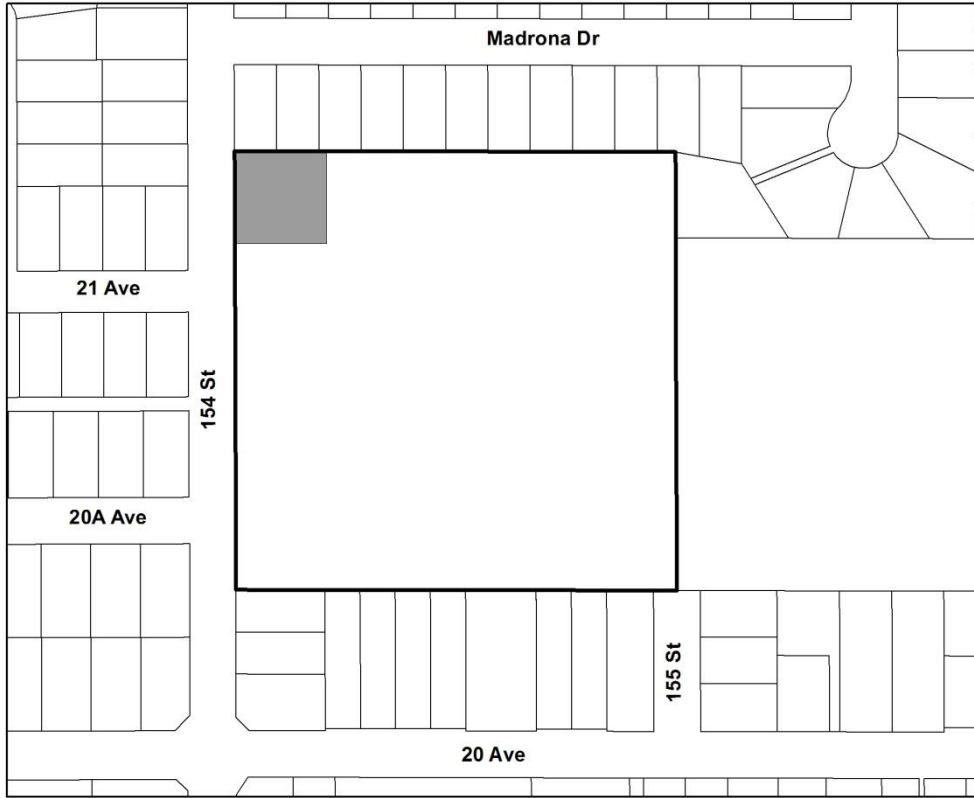


Progressive Intercultural Community Services Society
Folio: 6192-02021-8
7566 120A Ave

Legend

- EXEMPT: 421 Sq/m
- NOT EXEMPT: 5563 Sq/m
- Total Area: 5984 Sq/m

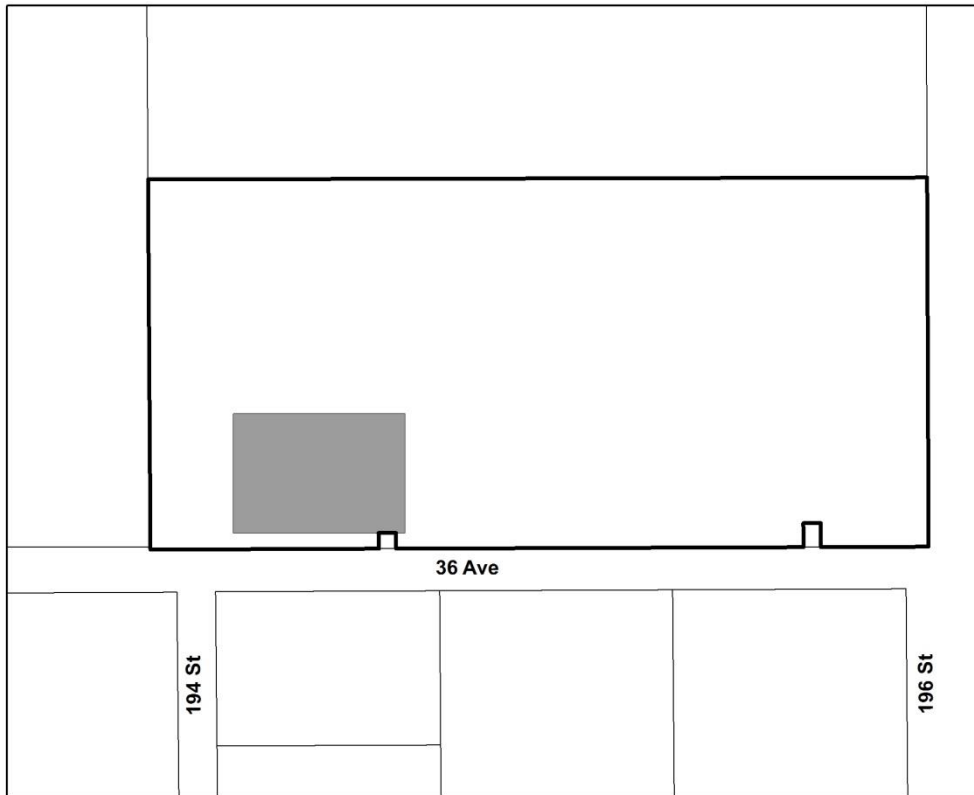




Semiahmoo House Society
Folio: 5140-90005-1
2124 154 St

Legend

- EXEMPT: 1583 Sq/m
- NOT EXEMPT: 34575 Sq/m
- Total Area: 36158 Sq/m



Lower Mainland German Shepherd Dog Club
Folio: 7273-97103-0
19461 36 Ave

Legend


- EXEMPT: 5485 Sq/m
- NOT EXEMPT: 71809 Sq/m
- Total Area: 77294 Sq/m

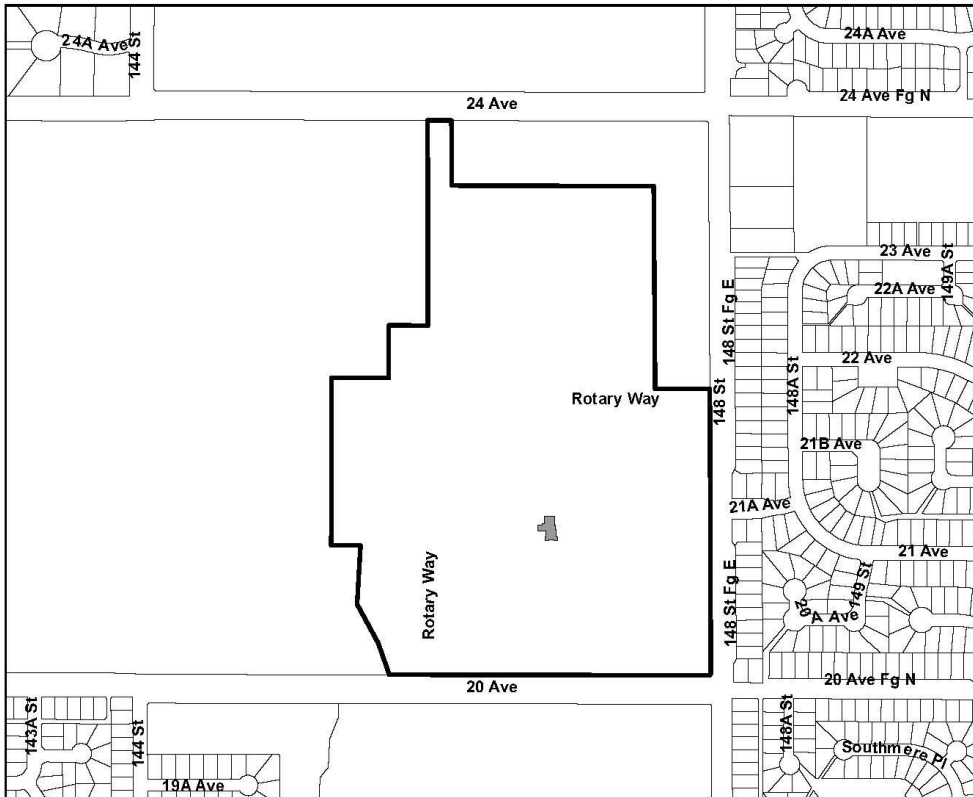




**Panorama Ridge
Riding Club**
Folio: 6063-91004-7
5435 123 St



Legend

-  EXEMPT: 10940 Sq/m
-  NOT EXEMPT: 104842 Sq/m
-  Total Area: 115782 Sq/m

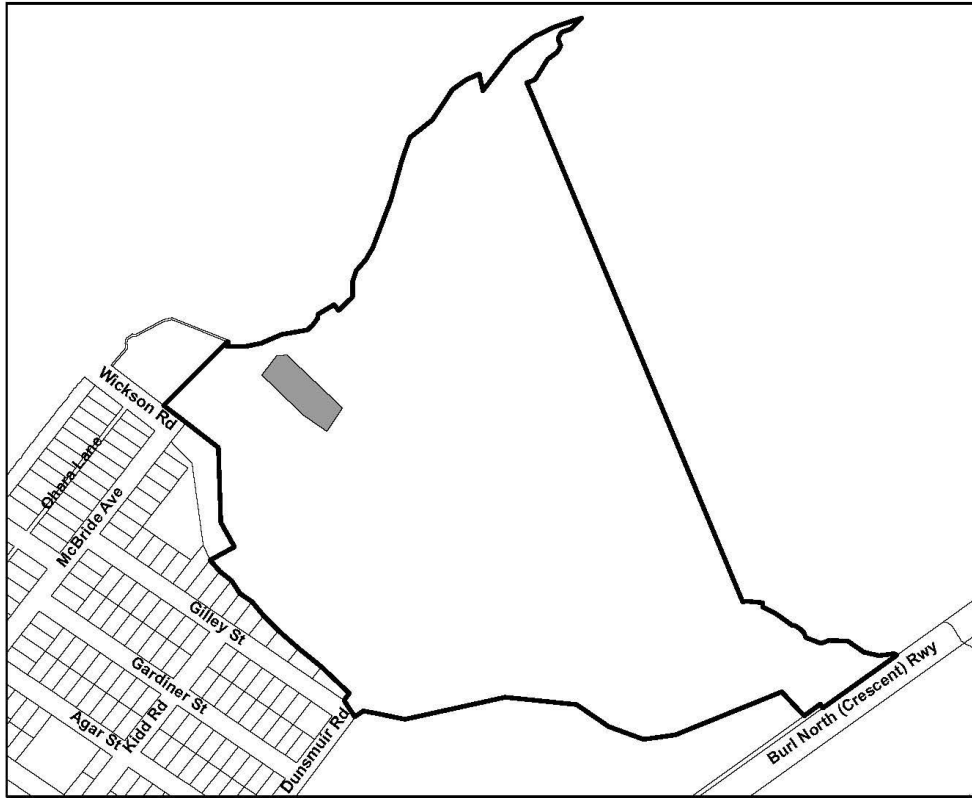


**South Surrey
Field House**
Folio: 5153-02004-6
2201 148 St

Legend


-  EXEMPT, 585 Sq/m
-  NOT EXEMPT, 295553 Sq/m
-  Total Area, 296138 Sq/m





Surrey Sailing Club
Folio: 5700-97169-0
3140 McBride Ave

Legend

-  EXEMPT, 2806 Sq/m
-  NOT EXEMPT, 247605 Sq/m
-  Total Area, 250411 Sq/m

