RECOMMENDATION: Council consider and resolve:

That the following items be added to the September 16, 2019 Regular Council Agenda as follows:

4. PROCLAMATION
   (c) Fire Prevention Week
       October 6-12, 2019

9. CORPORATE ADMINISTRATION AND FINANCE
   (c) Royal Canadian Legion Branch 57 Application for Temporary Change to Liquor Primary Club License – 32627 Logan Avenue

RECOMMENDATIONS: Council consider and resolve:

1. That the application from Royal Canadian Legion Branch 57 to the British Columbia Liquor and Cannabis Regulation Branch for a Temporary Change to Liquor Primary Club License #152527 for the property located at 32627 Logan Avenue to allow the use of an outdoor tent for the following special event in 2019:
   • November 11, 2019, 11:00 am - 11:00 pm (Remembrance Day)
   be supported as "no objection" in Part 12 of the application; and

2. That the following comments be included in Part 12 of the application:
   a) With respect to the potential for noise: The Royal Canadian Legion is located in an area that is primarily zoned and designated for commercial land uses. Activities undertaken at this location are such that they would not generate excessive noise, even with the event proposed within a tent. In this regard, no adverse impact is anticipated if the application is approved.

   b) With respect to the potential impact on the community: Given that the change to the existing license is temporary and would only allow the use of a tent for one special event day, no adverse impact on the community is anticipated if the application is approved.

   c) With respect to views expressed by neighbouring residents: The views of residents were not sought as part of this application as it is considered to be minor in nature.
That the following items be replaced on the September 16, 2019 Regular Council Agenda as follows:

9. CORPORATE ADMINISTRATION AND FINANCE
   (a) 2020 Permissive Tax Exemption Applications
       The District received permissive tax exemption applications from eight organizations for 13 properties that fit the criteria for a one-year permissive tax exemption for the 2020 taxation year for Council's consideration. 11 of these applications received are from organizations which were approved for a permissive tax exemption on the same properties in 2019 and two are new applications for 2020. The applications have been reviewed by staff and are all complete. Accordingly, a draft bylaw has been prepared and placed under the “Bylaws for Consideration” section of the agenda.
       A resolution from Council is required if the draft bylaw is to be amended to remove applicants.

14. BYLAWS FOR CONSIDERATION
   (b) 2020 Permissive Tax Exemption Bylaw 5860-2019
       A bylaw to provide for permissive exemption from taxation of certain properties for the 2020 tax year
WHEREAS the District of Mission is committed to ensuring the safety and security of all those living in and visiting Mission;

WHEREAS many of today’s products and furnishings produce toxic gases and smoke when burned, making it impossible to see and breathe within moments;

WHEREAS these conditions contribute to a much smaller window of time for people to escape a home fire safely, with people having as little as one to two minutes to escape from the time the smoke alarm sounds;

WHEREAS a home fire escape plan provides the skill set and know-how to quickly and safely escape a home fire situation; and

WHEREAS the 2019 Fire Prevention Week theme, “Not Every Hero Wears a Cape. Plan and Practise Your Escape!™” effectively serves as a reminder to take steps to increase fire safety.

Be it resolved that the District of Mission hereby proclaims October 6 to 12, 2019 as

“Fire Prevention Week”

IN WITNESS WHEREOF this 16th day of September 16, 2019

________________________________________
MAYOR RANDY HAWES

________________________________________
CORPORATE OFFICER
DATE: September 16, 2019
TO: Mayor and Council
FROM: Jennifer Russell, Corporate Officer
SUBJECT: Royal Canadian Legion Branch 57 Application for Temporary Change to Liquor Primary Club License – 32627 Logan Avenue
ATTACHMENT: A – RCL Application to Liquor and Cannabis Regulation Branch

RECOMMENDATIONS: Council consider and resolve:

1. That the application from Royal Canadian Legion Branch 57 to the British Columbia Liquor and Cannabis Regulation Branch for a Temporary Change to Liquor Primary Club License #152527 for the property located at 32627 Logan Avenue to allow the use of an outdoor tent for the following special event in 2019:
   • November 11, 2019, 11:00 am -11:00 pm (Remembrance Day)
   be supported as “no objection” in Part 12 of the application; and

2. That the following comments be included in Part 12 of the application:
   a) With respect to the potential for noise: The Royal Canadian Legion is located in an area that is primarily zoned and designated for commercial land uses. Activities undertaken at this location are such that they would not generate excessive noise, even with the event proposed within a tent. In this regard, no adverse impact is anticipated if the application is approved.
   b) With respect to the potential impact on the community: Given that the change to the existing license is temporary and would only allow the use of a tent for one special event day, no adverse impact on the community is anticipated if the application is approved.
   c) With respect to views expressed by neighbouring residents: The views of residents were not sought as part of this application as it is considered to be minor in nature.

PURPOSE:
The purpose of this report is to assist the Royal Canadian Legion Branch 57 with the Liquor and Cannabis Regulation Branch (LCRB) application requirement to consult with local governments when applying for a temporary extension to a licensed area.

BACKGROUND:
The Legion is applying to the LCRB for a Temporary Change to Liquor Primary Club License #152527 to allow the use of an outdoor tent for the 2019 Remembrance Day special event. This is a reoccurring annual application submitted by the Legion, and Councils have supported similar applications in the past. The outdoor tent has been used for special events since 2005 and no known complaints or issues have been forwarded to the District in response to these events.
DISCUSSION AND ANALYSIS:
As part of the provincial application process the Legion is required to seek the local government’s comment on their proposal (Part 12 of Attachment A). The application specifically requests a change to the license to allow service of alcohol in the temporary tent structure during the following special event(s):

• November 11, 2019, 11:00 am -11:00 pm (Remembrance Day)

While the final approval rests with the LCRB, comment in the form of “objection” or “no objection” is required to complete the application process.

The Legion’s property at 32627 Logan Avenue is designated as Commercial in the Official Community Plan and zoned as Commercial Highway Two (CH2). The proposed use is permitted within the CH2 zone. The tent is situated on the western portion of the property.

FINANCIAL IMPLICATIONS:
There are no financial implications associated with this report.

COMMUNICATION:
Council’s decision will be directly communicated to the President of Royal Canadian Legion Branch 57. If approved, a copy of the resolution of support will be provided to the Legion to include with their application to the LCRB.

SUMMARY AND CONCLUSION:
The Royal Canadian Legion Branch 57 has applied for a temporary change to their Liquor Primary Club License which allows for the serving of alcohol in a temporary tent at 32627 Logan Avenue during special events. This application process occurs annually. As part of the Liquor and Cannabis Regulation Branch requirements to consider the application, the Legion must consult with the local authority. Staff support the application as no issues have been identified with previous temporary permits issued to the Royal Canadian Legion.

SIGN-OFFS:

Jennifer Russell, Deputy Corporate Officer

Reviewed by:
Rob Publow, Manager of Planning

Comment from Chief Administrative Officer:
Reviewed.
September 4, 2019

The District of Mission
PO Box 20
8645 Stave Lake Street
Mission, BC
V2V 4L9

The Mayor and Councillors:

Please find attached form LCLB023 Application for a Temporary Change to a Liquor License. This application deals with the temporary use of a tent for a special event to be held at the Royal Canadian Legion Branch 57 on November 11, 2019.

As this application requires local body approval RCL Branch 57 asks that City Council resolve to allow the use of the outdoor tent for special events shown in Part 2 of the application.

Sincerely,

Polly Mann
President
t. 604-826-2331
e. rcl57@shaw.ca

Attachments
1. LCLB023
2. Plan of extended area
**TEMPORARY CHANGE TO A LIQUOR LICENCE**

**FOOD PRIMARY, LIQUOR PRIMARY, LIQUOR PRIMARY CLUBS & MANUFACTURERS ENDORSEMENTS**

Liquor and Cannabis Regulation Form LCRB023

**Instructions:**
Complete all applicable fields and then submit with payment as outlined in Part 11 of this application form. You may complete this form online and then print. If you have any questions about this application, call the Liquor and Cannabis Regulation Branch (LCRB) toll-free at: 1 866 209-2111. A complete application including the supporting documents must be submitted a minimum of three (3) weeks in advance of your event(s); otherwise your application will not be accepted and will returned to you with the fees.

Applications requesting discretion to policy (see Part 9) must be submitted a minimum of two (2) months prior to your proposed event; otherwise your application will not be accepted and will be returned to you with the fees. LCRB forms and supporting materials referred to in this document can be found at: www.gov.bc.ca/liquorregulationandlicensing

### Licensee Information

<table>
<thead>
<tr>
<th>Licence number:</th>
<th>152527</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type:</td>
<td>☑ Liquor Primary Club</td>
</tr>
<tr>
<td>Licensee name (as shown on licence):</td>
<td>Royal Canadian Legion Branch 57</td>
</tr>
<tr>
<td>Establishment name (as shown on licence):</td>
<td>Royal Canadian Legion Branch 57</td>
</tr>
<tr>
<td>Establishment Address:</td>
<td>32627 Logan Ave Mission BC V2V 6K4</td>
</tr>
<tr>
<td>Contact Name:</td>
<td>Polly Mann</td>
</tr>
<tr>
<td>Title/Position:</td>
<td>President</td>
</tr>
<tr>
<td>Business Tel with area code:</td>
<td>604-826-2331</td>
</tr>
<tr>
<td>Business Fax with area code:</td>
<td>604-820-2169</td>
</tr>
<tr>
<td>Business e-mail:</td>
<td><a href="mailto:rc157@shaw.ca">rc157@shaw.ca</a></td>
</tr>
</tbody>
</table>

**Note:** An authorized signing authority of a licensee can appoint a representative to interact with the branch on their behalf by completing form LCRB101, Add, Change or Remove Licensee Representative

**Part 1: Temporary Change Requested**

Please check the appropriate boxes below. You may complete more than one change section on this form as long as the changes are for the same licence number. **Note:** Categories noted by an asterisk (*) require local government/First Nations comment.

<table>
<thead>
<tr>
<th>Type of change requested</th>
<th>Complete Sections</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ Temporary change to hours of sale</td>
<td>1, 2, 3, 10, 11, 12</td>
</tr>
<tr>
<td>☐ Liquor-Primary and Liquor-Primary Club licences, and manufacturer lounge or special event endorsements – any hours changes*</td>
<td>1, 2, 3, 10, 11, 12</td>
</tr>
<tr>
<td>☐ Food-Primary licences – requests for hours of sale later than midnight*</td>
<td>1, 2, 3, 10, 11, 12</td>
</tr>
<tr>
<td>☐ Food-Primary licences – requests for hours of sale before midnight</td>
<td>1, 2, 3, 10, 11, 12</td>
</tr>
<tr>
<td>☐ Temporary patron participation entertainment endorsement*</td>
<td>1, 2, 4, 10, 11, 12</td>
</tr>
<tr>
<td>☑ Liquor-Primary licences only</td>
<td>1, 2, 5, 10, 11</td>
</tr>
<tr>
<td>☐ Temporary extension of licensed area</td>
<td>1, 2, 6, 10, 11, 12</td>
</tr>
<tr>
<td>☐ Liquor-Primary and Liquor-Primary Club licences, and manufacturer lounge or special event endorsements.</td>
<td>1, 2, 7, 10, 11, 12</td>
</tr>
<tr>
<td>☐ Temporary location change</td>
<td>1, 2, 8, 10, 11, 12</td>
</tr>
<tr>
<td>☑ Liquor-Primary and Liquor-Primary Club licences only (no increase in patron or person capacity)</td>
<td>1, 2, 9, 10, 11, 12</td>
</tr>
<tr>
<td>☐ Temporary location change</td>
<td>1, 2, 9, 10, 11, 12</td>
</tr>
<tr>
<td>☐ Other</td>
<td>1, 2, 9, 10, 11, 12</td>
</tr>
<tr>
<td>Applies to all change requests other than those listed above</td>
<td>1, 2, 9, 10, 11, 12</td>
</tr>
</tbody>
</table>

LCRB023 (Last updated 27 June 2018) 1 of 6 Temporary Change to a Liquor Licence
**Part 2: Reason Temporary Change is Requested**

Describe event details including who is holding the event, the hours of the event and its purpose:

- November 11, 2019 11:00 am - 11:00pm Remembrance Day
- Event held by Royal Canadian Legion Br 57

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**Part 3: Temporary Change to Hours of Sale**

Fee: $330
Liquor-Primary and Liquor-Primary Club licences, and manufacturer lounge or special event endorsements – any hours changes*

Fee: $330
Food-Primary licences – requests for hours of sale later than midnight*

Fee: $110
Food-Primary licences – requests for hours of sale before midnight (local government/First Nations comment not required)

*Note: These categories (*) require local government/First Nation comment.

Licensees may apply for a temporary change in hours of sale for a limited period, subject to any restrictions within the Liquor Control and Licensing Act, Regulations, branch policies and/or original terms and conditions of licensing.
See Part 12 for more information on obtaining local government/First Nations comment.

Please provide the following information:

**Current hours of sale:**

<table>
<thead>
<tr>
<th></th>
<th>Monday</th>
<th>Tuesday</th>
<th>Wednesday</th>
<th>Thursday</th>
<th>Friday</th>
<th>Saturday</th>
<th>Sunday</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
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</table>

**Requested hours of sale:** (Maximum hours permitted by regulation are between 9:00 am to 4:00 am of the same business day)

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<th>Monday</th>
<th>Tuesday</th>
<th>Wednesday</th>
<th>Thursday</th>
<th>Friday</th>
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<th>Sunday</th>
</tr>
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<tbody>
<tr>
<td>Open</td>
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<tr>
<td>Closed</td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>
Part 4: Temporary Patron Participation Entertainment Endorsement

(Food-Primary licences only)
Licensees may apply for a patron participation entertainment endorsement for a limited period, subject to any restrictions within the Liquor Control and Licensing Act, Regulations, branch policies and/or original terms and conditions of licensing.

Note: This application process requires comment from your local government/First Nation. See Part 12 for more information on this process.

Describe the type of entertainment you are requesting:

Patron participation must end by midnight unless approved by LCRB and local government/First Nations. There are restrictions related to forms of entertainment, sound systems, etc. If you are uncertain about any of the details of your proposal, please consult with licensing staff at LCRB in Victoria (see contact information in Part 11).

Part 5: Temporary Extension of Licensed Area (food-primary licences only)

Fee: $110
This change enables licensees to apply for a temporary extension of their establishment's licensed areas for a limited period, subject to any restrictions within the Liquor Control and Licensing Act, Regulations, branch policies and/or original terms and conditions of licensing. Approval of this temporary change request permits the licensee to operate only at the capacity on the face of their current licence plus the capacity of the extension area. If in doubt, consult with licensing staff at LCRB in Victoria (see Part 11 for contact info). This application process does not require comment from your local government/First Nation.

Please provide the following information and documents:
- Current total capacity, including patios (as shown on licence);
- Identify the area (person/patron as shown on licence) to be extended;
- Floor plan of the extended area showing how perimeter is defined, dimensions and its physical relationship to existing licensed areas:
  - Floor plan must have occupant load of the extended area marked/stamped on the plans by provincial fire or building authority (or designate) where the extension is indoors or within a permanent structure.
  - Provide proposed capacity of extended area if extension is outside; and
- Where the extension area is not on property owned or controlled by the licensee, provide written approval for such use from the property owner.

Part 6: Temporary Extension of Licensed Area

(liquor-primary, liquor-primary club licence and manufacturer lounge and special events endorsements only)

Fee: $330
Licensees may apply for a temporary extension of their licensed areas for a limited period, subject to any restrictions within the Liquor Control and Licensing Act, Regulations, branch policies and/or original terms and conditions of licensing. Approval of this temporary change request permits the licensee to operate at the capacity on the face of their current licence plus the capacity of the extension area.

Note: This application process requires comment from your local government/First Nation. See Part 12 for more information on this process.

Please provide the following information and documents:
- Current total capacity, including patios (as shown on licence);
- Identify the area(s) to be extended;
- Floor plan of the extended area(s) showing how perimeter is defined, dimensions and its physical relationship to existing licensed areas:
  - Floor plan must have occupant load of the extended area marked/stamped on the plans by provincial fire or building authority (or designate) where the extension is indoors or within a permanent structure.
  - Provide proposed person capacity of extended area(s) if extension is outside; and
- Where the proposed area is not on property owned or controlled by the licensee, provide written approval for such use from the property owner.
Part 7: Temporary Location Change (liquor-primary and liquor-primary club licences only)  
(no increase in patron or person capacity)

Licensees may apply for a temporary change of location of one or more licensed areas in their establishment, to accommodate special events but this change permits no increase in licensed capacity. Proposed changes must comply with occupant load limitations.

Note: This application process requires comment from your local government/First Nation. See Part 12 for more information on this process.

Current area capacities, as shown on licence:

Area #1  [ ]  Area #2  [ ]  Area #3  [ ]  Area #4  [ ]  Patio #1  [ ]  Patio #2  [ ]

Proposed temporary changes in capacity (no increase in total capacity permitted):

Area #1  [ ]  Area #2  [ ]  Area #3  [ ]  Area #4  [ ]  Patio #1  [ ]  Patio #2  [ ]

Please attach the following documents:

☐ Floor plan of the proposed area(s) showing how perimeter is defined, dimensions and its physical relationship to existing licensed areas.
  - Floor plan must have occupant load marked/stamped on the plans by provincial fire or building authority (or designate), where the extension is indoors or within a permanent structure.
  - Provide proposed capacity of the new area if outdoors.

☐ Where the proposed area is not on property owned or controlled by the licensee, provide written approval for such use from the property owner.

Part 8: Temporary Location Change (food-primary licences only)  
(no increase in patron or person capacity)

Licensees may apply for a temporary change of location of one or more licensed areas in their establishment, to accommodate special events but this change permits no increase in licensed capacity. Proposed changes must comply with occupant load limitations.

Note: This application process does not require comment from your local government/First Nation.

Current area capacities, as shown on licence:

Area #1  [ ]  Area #2  [ ]  Area #3  [ ]  Area #4  [ ]  Interior lounge  [ ]

Patio #1  [ ]  Patio #2  [ ]

Proposed temporary changes in capacity (no increase in total capacity permitted):

Area #1  [ ]  Area #2  [ ]  Area #3  [ ]  Area #4  [ ]  Interior lounge  [ ]

Patio #1  [ ]  Patio #2  [ ]

Please attach the following documents:

For food-primary licences:

☐ Floor plan of the proposed area showing how perimeter is defined, dimensions and its physical relationship to existing licensed areas.
  - Floor plan must have occupant load marked/stamped on the plans by provincial building or fire authority (or designate), where the extension is indoors or within a permanent structure.
  - Provide proposed capacity of the new area if outdoors.

☐ Where the proposed area is not on property owned or controlled by the licensee, provide written approval for such use from the property owner.
Part 9: Other

Complete this section if you are requesting a change other than those listed in Part 1, page 1.
Describe your request in detail, using additional pages if required.
If your request requires an exercise of discretion; provide a written submission detailing why a request for discretion should be approved. All documentation to support your request for discretion must be submitted together in one package; the branch will not consider additional materials submitted after a completed application is received. For more information see your licence specific terms and conditions. Requests for discretion should be submitted at least two months prior to the proposed event.

Date(s) from: (mm/dd/yyyy) To: (mm/dd/yyyy) (inclusive) Time(s):

Part 10: Declaration

Section 57(1)(c) of the Liquor Control and Licensing Act states: "A person commits an offence if the person (c) provides false or misleading information in the following circumstances: (i) when making an application referred to in section 12; (ii) when making a report or when required and as specified by the general manager under section 59."

As the licensee or authorized signatory of the licensee, I understand and affirm that all of the information provided is true and complete.

Signature: [Signature]

Authorized signatory of the licensee

Name: Mann, Polly
Position: President
Date: 04/09/2019

Part 11: Application Fees - Payment Options

In accordance with Payment Card Industry Standards, the branch is no longer able to accept credit card information via email.

Payment is by (check (2) one):

☐ Cheque, payable to Minister of Finance (if cheque is returned as non-sufficient funds, a $30 fee will be charged)
☐ Money order, payable to Minister of Finance
☐ Credit card: ☐ VISA ☐ MasterCard ☐ AMEX

☐ I am submitting my application by email and I will call with my credit card information. I will call Victoria Head Office at 250-952-5787 or 1-866-209-2111 and understand that no action can proceed with my application until the application fee is paid in full.
☐ I am submitting my application by fax or mail and have given my credit information in the space provided at the bottom of the page.

Credit Card Information (To be submitted by fax or mail only)

Name of cardholder (as it appears on card):

Credit card number: [Redacted] Expiry date: [Redacted]

Signature: [Signature]
Part 12: Local Government/First Nation Comments

Comments:

Name of Municipality/Regional District/First Nations:

Name (print) 

Phone: 

Title: 

E-mail: 

Signature: 

Date: 

Part 13: What Happens Next?
The temporary change application process:

1. If the requested temporary change(s) require local government/First Nation comment, the applicant must take the completed application form and all required documents to their local government/First Nation and request that the local government/First Nation complete and sign Part 12.

2. The applicant will submit the signed application, all required documents and application fee to the Victoria Head Office (LCRB).

Note: Applicants must ensure they submit their completed application a minimum of three (3) weeks (or two (2) months, if it's a request for discretion - see Part 9) before the proposed change. Otherwise, your application will not be accepted and will be returned to you.

3. The LCRB licensing staff will review the application package and advise the applicant by phone, mail or fax, of any information or documents required before the application can be processed.

4. LCRB licensing staff will request comments from the local liquor inspector.

5. If required, the local liquor inspector will work with the applicant on security and related issues.

6. LCRB licensing staff will review the comments from the local government/First Nation (if applicable) and local liquor inspector.

7. LCRB staff will contact the applicant by, fax or mail to let them know whether or not the change has been approved. The applicant will receive LCRB's decision in writing.

The information requested on this form is collected by the Liquor and Cannabis Regulation Branch under Section 26 (a) and (c) of the Freedom of Information and Protection of Privacy Act and will be used for the purpose of liquor licensing and compliance and enforcement matters in accordance with the Liquor Control and Licensing Act. Should you have any questions about the collection, use, or disclosure of personal information, please contact the Freedom of Information Officer at PO Box 9292 STN PROV GVT, Victoria, BC, V8W 9J8 or by phone toll free at 1-866-209-2111.
DATE: September 16, 2019
TO: Chief Administrative Officer
FROM: Kerri Onken, Deputy Treasurer/Collector
SUBJECT: 2020 Permissive Tax Exemption Applications
ATTACHMENTS: Appendix A – Permissive Tax Exemption Policy FIN.49
Appendix B – Summary of Permissive Tax Exemption Applications
Appendix C – Estimated 2020 Property Tax Values for One Year Permissive Tax Exemption Applications
Appendix D – 2020 Permissive Tax Exemption Bylaw 5860-2019

The District received permissive tax exemption applications from eight organizations for 13 properties that fit the criteria for a one-year permissive tax exemption for the 2020 taxation year for Council’s consideration. 11 of these applications received are from organizations which were approved for a permissive tax exemption on the same properties in 2019 and two are new applications for 2020. The applications have been reviewed by staff and are all complete. Accordingly, a draft bylaw has been prepared and placed under the “Bylaws for Consideration” section of the agenda.

A resolution from Council is required if the draft bylaw is to be amended to remove applicants.

PURPOSE:
The purpose of this report is to provide Council with information on the one-year permissive tax exemption applications that were received for the 2020 taxation year. This report also refers to and attaches the recommended 2020 Permissive Tax Exemption Bylaw for Council’s consideration.

BACKGROUND:
Under the provisions of Section 224 of the Community Charter, Council may exempt certain lands, improvements, or both from municipal property taxes. The permissive tax exemption does not apply to user fees such as water, sewer, garbage and recycling charges. To grant municipal property tax exemptions, Council must adopt a permissive tax exemption bylaw on or before October 31st of the preceding calendar year. Adoption of this bylaw requires a 2/3 majority vote of Council members. Additionally, preceding adoption of the bylaw, the District is required to publish notification in the newspaper once each week for two consecutive weeks.

Permissive tax exemptions can be provided during a four-year period as outlined in the District’s Permissive Tax Exemption Policy FIN.49 (Appendix A) which was developed and approved by Council at its July 6, 2015 meeting. The current four-year period covers the 2017 to 2020 taxation years under the Permissive Tax Exemption Bylaw 5597-2016. In particular instances, such as organizations that are leasing land/improvements from the owner, the duration of the exemption is for one year only, and these organizations are required to re-apply each year.
Should the potential eligibility for an organization change during a longer-term period of the permissive tax exemption (*more than one year*) the organization must inform the District immediately of the change, which may result in the property becoming taxable in the next calendar year. For example, if an organization moves the program to a new location, the old location may become assessable for property taxes and the organization would apply for a permissive tax exemption for the new location.

In addition, the 2019 to 2023 Financial Plan Bylaw, adopted by Council April 15, 2019, provides an objective and policy in Section 3 Permissive Tax Exemption that states:

Council’s objective and policy in regards to permissive tax exemptions are provided below.

**Objective:**

Over the five-year financial plan timeframe, Council will continue supporting worthy charitable/non-profit organizations that provide valuable services to the community.

**Policy:**

Council chooses to support charitable/non-profit organizations (churches, social, recreational, health and housing organizations) that provide valuable services to the community through permissive tax exemptions as allowed for by legislation. Council is committed to continuing with these tax exemptions and to treating all organizations with similar mandates equally when it comes to property tax exemptions.

**DISCUSSION AND ANALYSIS:**

The District received permissive tax exemption applications from eight organizations for 13 properties that fit the criteria for a one-year permissive tax exemption for the 2020 taxation year for Council's consideration. 11 of the applications received are from all the organizations which were approved for permissive tax exemptions on the same properties in 2019 and two are new applications for 2020. The two new applications for 2020 are from Mission Association for Community Living to provide services at these locations including employment training along with support for adults with development disabilities and a staffed youth residential home. The applications have been reviewed by staff and are all complete as outlined in Council's Permissive Tax Exemption Policy FIN.49. Appendix B lists the applications received from the eight organizations for the 13 properties and the application packages with all supporting materials have been prepared and are available in Council’s reading basket.

Appendix C, attached to this report, is a table estimating the property taxes foregone as a result of the permissive tax exemption applications received. The table below shows the assessment class of the properties, the 2019 assessed values of the land and improvements, the estimated exempted property tax values for 2020 (estimating a 3% increase for both the municipal property taxes and taxes collected on behalf of other authorities) and the municipal portion of the 2019 property taxes for comparison. Should the condition of any of the properties change or the estimated tax rates change from the estimated 3%, the value of the exemption will change accordingly.

The attached bylaw (Appendix D) has been prepared with all properties listed, however Council is at liberty to remove any of the properties listed and accordingly read the drafted bylaw as amended. A resolution is required from Council as to which, if any, of the noted properties included in Appendix A of the bylaw should be removed from the permissive tax exemption bylaw. Applicants have been notified that this report will be on the September 16, 2019 Regular Council agenda and to send a representative should Council have any questions.

**FINANCIAL IMPLICATIONS:**

Appendix C, attached to this report, is a table estimating the property taxes foregone as a result of the permissive tax exemption applications received. The total benefit to the applicants from a property tax exemption is estimated to be $107,422 in 2020. The municipal portion is estimated to be $76,758 with the balance of $30,664 levied from other authorities. For comparison purposes, the municipal portion of property taxes from the 2019 permissive tax exemption for the 11 properties totaled $67,297.
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$11,073,620</td>
<td>$76,758</td>
<td>$30,664</td>
<td>$107,422</td>
<td>$67,297</td>
</tr>
</tbody>
</table>

Assuming a 3% increase in property taxes between 2019 and 2020

I have reviewed the financial implications
Scott Ross, Manager of Accounting Services

COMMUNICATION:

Pursuant to the Community Charter, public notification will be placed in the local paper on Friday, September 20, 2019 and again on Friday, September 27, 2019 that will generally advise Council’s intention to grant the one-year permissive tax exemptions for the 2019 taxation year. Once the bylaws are formally adopted, the applicants will be advised.

COUNCIL GOALS and OBJECTIVES:

This report addresses the three specific goals under Council’s focus area of Secure Finances, Assets and Infrastructure and the goals under the focus area of Organizational Excellence. This report also addresses the objective and policy in Section 3 Permissive Tax Exemption of the 2019 to 2023 Financial Plan Bylaw.

SUMMARY AND CONCLUSION:

Under the provisions of Section 224 of the Community Charter, Council may exempt certain lands, improvements, or both from municipal property taxes. Council must adopt a permissive tax exemption bylaw, requiring a 2/3 majority vote of Council members, on or before October 31st of the preceding calendar year. Permissive tax exemptions do not apply to user fees such as water, sewer, garbage and recycling charges.

The District received permissive tax exemption applications from eight organizations for 13 properties that fit the criteria for a one-year permissive tax exemption for the 2020 taxation year for Council’s consideration. 11 of the applications received are from all the organizations which were approved for a permissive tax exemption on the same properties in 2019 and two are new applications for 2020. The applications have been reviewed by staff and are all complete as outlined in Council’s Permissive Tax Exemption Policy FIN.49, attached as Appendix A. Appendix B lists the applications received from the eight organizations for the 13 properties and the application packages with all supporting materials have been prepared and are available in Council’s reading basket.

Attached to this report as Appendix C is a table estimating the property taxes foregone should the permissive tax exemption applications received be approved by Council.

A resolution is required from Council as to which, if any, of the properties should be removed from the permissive tax exemption bylaw.

The attached Bylaw in Appendix D has been prepared with all properties listed that have applied for the one-year property tax exemption. Of course, Council is at liberty to remove any of the properties listed and read the draft bylaw as amended. Applicants have been notified that this report will be on the September 16, 2019 Regular Council agenda and to send a representative should Council have any questions.
SIGN-OFFS:

Kerri Onken, Deputy Treasurer/Collector

Reviewed by:
Jamie Brovold, Administrative Assistant

Comment from Chief Administrative Officer:
PREAMBLE:
The adoption of this policy by Council Resolution includes the repeal of policy number FIN.31.

BACKGROUND:
Municipalities in British Columbia may exempt certain properties from property taxes by passing a bylaw in accordance with Division 7 – Permissive exemptions of the Community Charter.

PURPOSE:
A permissive tax exemption is one means for the District of Mission to aid eligible community-minded resources and support their respective function for the overall common good.

POLICY:
1. Process
   (a) Council will consider applications for permissive tax exemptions annually. Notification will be advertised in the local newspaper and on the District website.
   (b) Applications must be submitted to the District using the prescribed application form, (included within this policy), on or before July 15th of each year unless otherwise designated in the annual notification. Staff will review the applications and compile them in a report to Mayor and Council who shall consider the request and make the final decision.
   (c) All applications should be submitted on the prescribed form and should include copies of the following in order to receive optimal consideration:
      • current year’s budget
      • previous year’s annual financial statement
      • annual general meeting minutes, (including manager’s report, if applicable)
      • current site plan for each property
If the property is rented or leased from the owner:
• site drawing for leased/rented portion of the property
• lease/rental agreement

If the property is rented or leased to another person/organization:
• site drawing for leased/rented portion of the property
• lease/rental agreement

(d) The staff report will highlight relativity to the eligibility criteria.

(e) All permissive tax exemptions will be reviewed each year by staff to ensure that they continue to qualify for an exemption. Updates of information may be required upon request of the District.

2. Eligibility Criteria

(a) Subject Property must be one of the following:
   i. Land and/or improvements owned, or in specific situations, leased, or;
   ii. Land and/or improvements ancillary to a statutory exemption under section 220 of the Community Charter.

(b) Nature of organization must be:
   i. Non-profit organization;
   ii. Charitable/philanthropic organization;
   iii. Athletic or Service Club/Associations;
   iv. Partner of the municipality by agreement under section 225 of the Community Charter;
   v. Other local authority (e.g. Regional District, diking authority, etc.); or
   vi. Organization eligible under statutorily exempt under section 220 of the Community Charter (e.g. place of public worship).

(c) No permissive tax exemptions will be considered for organizations or properties providing housing services considered to be the responsibility/authority of senior levels of government such as care homes and private health care facilities, unless otherwise designated by municipal council.

(d) The applicant organization’s use of the land/improvements must benefit the community in one or more of the following ways:
   i. Provides recreational facilities for public use;
   ii. Provides recreation programs to the public;
   iii. Provides programs to and/or facilities used by youth, seniors or other special needs groups;
   iv. Offers cultural or educational programs to the public which promote community spirit, cohesiveness and/or tolerance; or
   v. Offers services to the public in formal partnership with the municipality.

(e) The exemptions can only be considered after a building is constructed, given final occupancy approval by the District, is occupied and operationally compliant with all licensing and permits.

(f) There is no obligation for Council to grant a permissive tax exemption.
3. **Duration of Exemption**

Permissive tax exemptions will normally be provided for a period of up to four years. In the case of an organization that is leasing land/improvements from the owner of the property, the duration of the exemption is for one year only. Should the eligibility criteria change during the term of the permissive tax exemption the organization must inform the District immediately and this may result in the property becoming taxable in the next calendar year.

**RECORD OF AMENDMENTS/REVIEW**

<table>
<thead>
<tr>
<th>Policy #</th>
<th>Date Adopted</th>
<th>Date Reviewed</th>
<th>Amended (Y/N)</th>
<th>Date Reissued</th>
<th>Authority (Resolution #)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>
## APPENDIX “B”

### Summary of Permissive Tax Exemption Application

**For the 2020 Tax Year**

<table>
<thead>
<tr>
<th>ORGANIZATION</th>
<th>ROLL NUMBER</th>
<th>PROPERTY FOR EXEMPTION</th>
<th>% Leased</th>
<th>Use/Purpose</th>
<th>Exemption in 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communitas Supportive Care Society</td>
<td>832 138 000</td>
<td>33032 11th Avenue</td>
<td>100%</td>
<td>Support programs and facilities</td>
<td>Yes</td>
</tr>
<tr>
<td>District of Mission Arts Council</td>
<td>870 357 001</td>
<td>33529 1st Avenue</td>
<td>100%</td>
<td>Art gallery and programs</td>
<td>Yes</td>
</tr>
<tr>
<td>District of Mission Arts Council</td>
<td>870 354 000</td>
<td>33535 1st Avenue (parking)</td>
<td>100%</td>
<td>Adjacent lot/parking</td>
<td>Yes</td>
</tr>
<tr>
<td>Mel Jr. and Marty Zajac Foundation</td>
<td>311 053 000</td>
<td>Power Lines</td>
<td>100%</td>
<td>Special needs camp</td>
<td>Yes</td>
</tr>
<tr>
<td>Mel Jr. and Marty Zajac Foundation</td>
<td>311 054 000</td>
<td>15600 Florence Lk Rd Gate Hse</td>
<td>100%</td>
<td>Special needs camp</td>
<td>Yes</td>
</tr>
<tr>
<td>Mission Association for Community Living</td>
<td>820 471 004</td>
<td>4 -32540 Logan Avenue</td>
<td>owned</td>
<td>Employment training and support programs</td>
<td>No</td>
</tr>
<tr>
<td>Mission Association for Community Living</td>
<td>832 077 000</td>
<td>7713 Grand Street</td>
<td>owned</td>
<td>Youth residential home</td>
<td>No</td>
</tr>
<tr>
<td>Mission Community Services (Haven in the Hollow)</td>
<td>820 449 000</td>
<td>32646 Logan Avenue</td>
<td>100%</td>
<td>First stage housing</td>
<td>Yes</td>
</tr>
<tr>
<td>Mission Daycare Society</td>
<td>860 677 000</td>
<td>33649 Prentis Avenue</td>
<td>100%</td>
<td>Child care centre</td>
<td>Yes</td>
</tr>
<tr>
<td>Mission Daycare Society</td>
<td>860 677 001</td>
<td>33649 Prentis Avenue (lot)</td>
<td>100%</td>
<td>Adjacent vacant lot</td>
<td>Yes</td>
</tr>
<tr>
<td>SARA for Women Society</td>
<td>831 022 000</td>
<td>33070 5th Avenue</td>
<td>28%</td>
<td>Office and support programs</td>
<td>Yes</td>
</tr>
<tr>
<td>Sto:lo Heritage Trust Society (Xá:ytem Longhouse)</td>
<td>930 522 000</td>
<td>35087 Lougheed Highway</td>
<td>owned</td>
<td>Preserving heritage and culture</td>
<td>Yes</td>
</tr>
<tr>
<td>Sto:lo Heritage Trust Society (property)</td>
<td>930 618 000</td>
<td>35102 Sunnyside Drive (lot)</td>
<td>owned</td>
<td>Preserving heritage and culture</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**Total # of Applicants (Organizations): 8**

**Total # of Properties: 13**
## APPENDIX “C”

**Estimated 2020 Property Tax Amounts**

For One Year Permissive Tax Exemption Applications

<table>
<thead>
<tr>
<th>Roll Number</th>
<th>Organization</th>
<th>Assessment Class</th>
<th>2019 Assessment</th>
<th>2020 Municipal Taxes (Estimated) *</th>
<th>2020 Other Authority Taxes (Estimated) **</th>
<th>Total Estimated 2020 Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td>832 138 000</td>
<td>Communitas Supportive Care Society</td>
<td>1</td>
<td>$938,000</td>
<td>2,880.46</td>
<td>1,503.29</td>
<td>4,383.75</td>
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<tr>
<td>870 354 000</td>
<td>District of Mission Arts Council</td>
<td>6</td>
<td>$377,300</td>
<td>4,850.70</td>
<td>1,721.83</td>
<td>6,572.53</td>
</tr>
<tr>
<td>870 357 001</td>
<td></td>
<td>6</td>
<td>$753,000</td>
<td>9,680.83</td>
<td>3,436.35</td>
<td>13,117.18</td>
</tr>
<tr>
<td>311 053 000</td>
<td>Mel Jr. and Marty Zajac Foundation</td>
<td>1</td>
<td>$26,500</td>
<td>81.38</td>
<td>42.47</td>
<td>123.85</td>
</tr>
<tr>
<td>311 054 000</td>
<td></td>
<td>1</td>
<td>$381,300</td>
<td>1,170.92</td>
<td>611.09</td>
<td>1,782.01</td>
</tr>
<tr>
<td>820 471 004</td>
<td>Mission Association for Community Living</td>
<td>6</td>
<td>$468,000</td>
<td>5,841.52</td>
<td>2,073.53</td>
<td>7,915.06</td>
</tr>
<tr>
<td>832 077 000</td>
<td>Mission Association for Community Living</td>
<td>1</td>
<td>$537,000</td>
<td>1,601.02</td>
<td>835.56</td>
<td>2,436.58</td>
</tr>
<tr>
<td>820 449 000</td>
<td>Mission Community Services (Haven in the Hollow)</td>
<td>1</td>
<td>$617,000</td>
<td>1,894.72</td>
<td>988.84</td>
<td>2,883.56</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6</td>
<td>$617,000</td>
<td>7,932.37</td>
<td>2,815.71</td>
<td>10,748.08</td>
</tr>
<tr>
<td>860 677 000</td>
<td>Mission Daycare Society</td>
<td>1</td>
<td>$1,720,000</td>
<td>5,281.87</td>
<td>2,756.57</td>
<td>8,038.44</td>
</tr>
<tr>
<td>860 677 001</td>
<td></td>
<td>1</td>
<td>$1,078,000</td>
<td>3,310.38</td>
<td>1,727.67</td>
<td>5,038.05</td>
</tr>
<tr>
<td>831 022 000</td>
<td>SARA for Women Society (28%)</td>
<td>6</td>
<td>$268,520</td>
<td>3,452.19</td>
<td>1,225.40</td>
<td>4,677.59</td>
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<tr>
<td>930 522 000</td>
<td></td>
<td>6</td>
<td>$1,908,000</td>
<td>24,529.91</td>
<td>8,707.25</td>
<td>33,237.16</td>
</tr>
<tr>
<td>930 618 000</td>
<td>Sto:lo Heritage Trust Society</td>
<td>1</td>
<td>$1,384,000</td>
<td>4,250.06</td>
<td>2,218.08</td>
<td>6,468.14</td>
</tr>
</tbody>
</table>

**TOTALS:** $11,073,620 $76,758 $30,664 $107,422

*Includes general municipal, police, drainage and library taxes for both 2019 and 2020 columns.

** Includes FV Regional District, FV Hospital District, BC Assessment, Municipal Finance Authority and Provincial School taxes.
APPENDIX “D”

2020 Permissive Tax Exemption Bylaw 5860-2019

DISTRICT OF MISSION

BYLAW 5860-2019

A Bylaw to provide for permissive exemption from taxation of certain properties

WHEREAS Section 224 of the Community Charter provides that Council may by bylaw, adopt prior to October 31 in any year, exempt certain land, improvements or both from taxation for the next calendar year;

NOW THEREFORE the Council of the District of Mission, in open meeting assembled, ENACTS AS FOLLOWS:

1. This Bylaw may be cited for all purposes as “District of Mission Permissive Tax Exemption Bylaw 5860-2019”.

2. That the not-for-profit organizations described in Schedule “A” attached hereto and forming part of this bylaw shall be exempt from taxation imposed pursuant to Section 224 of the Community Charter for land and improvements herein specified for the year 2020.

READ A FIRST TIME this ___ day of September, 2019

READ A SECOND TIME this ___ day of September, 2019

READ A THIRD TIME this ___ day of September, 2019

Advertised in the Mission Record on this >>> day and >>> day of September, 2019.

ADOPTED this ___ day of October, 2019

PAMELA ALEXIS, MAYOR  JENNIFER RUSSELL, CORPORATE OFFICER
## Schedule "A"

<table>
<thead>
<tr>
<th>Owner/Occupier</th>
<th>Roll Number</th>
<th>Legal Description of Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communitas Supportive Care Society</td>
<td>832138-000</td>
<td>PID: 010-314-369, Lot 4, Section 21, Township 17, Land District 36, NWD, Plan NWP17978</td>
</tr>
<tr>
<td>District of Mission Arts Council</td>
<td>870357-001</td>
<td>PID: 002-430-045, Lot 1, Group 3, District Lot 1, Land District 36, NWD, Plan NWP70294</td>
</tr>
<tr>
<td></td>
<td>870354-000</td>
<td>PID: 011-081-902, Lot 1, Group 3, District Lot 1, Land District 36, NWD, Plan NWP4190</td>
</tr>
<tr>
<td>Mel Jr. and Marty Zajac Foundation, Inc.</td>
<td>311053-000</td>
<td>Section 10, Township 4, part NW ¼, Group 1, District Lot 5868, Land and Water BC Inc. Licence #241369 (Crown Provincial), Land District 36, NWD</td>
</tr>
<tr>
<td></td>
<td>311054-000</td>
<td>Block B, part NW ¼, Section 10, Township 4, Range 3, Meridian W7, Land District 36, NWD, Land and Water BC Inc. Licence #240012 (Crown Provincial)</td>
</tr>
<tr>
<td>Mission Association for Community Living</td>
<td>820471-004</td>
<td>Strata Lot 4, Plan LMS1682, District Lot 165, Group 3, New Westminster Land District, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE</td>
</tr>
<tr>
<td></td>
<td>832077-000</td>
<td>Lot 2, Block 177, Plan NWP21912, Section 21, Township 17, New Westminster Land District</td>
</tr>
<tr>
<td>Mission Community Services Society (Haven in the Hollow)</td>
<td>820449-000</td>
<td>PID: 005-824-583, Lot 96, District Lot 165, Group 3, Section 20, Township 17, Land District 36, NWD, Plan NWP59878</td>
</tr>
<tr>
<td>Mission Daycare Society (Heritage Park Child Care Centre) (Sublessee)</td>
<td>860677-000</td>
<td>PID: 005-603-811, Portion of Lot 0 Except Part in Plan LMP25574, District Lot 4, Group 3, Land District 36, NWD, Plan NWP29500 / Lease #24164</td>
</tr>
<tr>
<td></td>
<td>860677-001</td>
<td>Lot 2, Block 177, Plan NWP21912, Section 21, Township 17, New Westminster Land District</td>
</tr>
<tr>
<td>SARA for Women Society (28% land and improvements)</td>
<td>831022-000</td>
<td>PID: 004-937-163, Lot 518 Except Plan 87080, Section 21, Township 17, Land District 36, NWD, Plan NWP51424</td>
</tr>
<tr>
<td>Sto:lo Heritage Trust Society (for the Xá:ytem Longhouse and property)</td>
<td>930522-000</td>
<td>PID: 008-614-652, Lot 31 Except Part in Plan 44937, District Lot 476, Group 1, NWD, Plan NWD38924</td>
</tr>
<tr>
<td></td>
<td>930618-000</td>
<td>PID: 002-872-854, Parcel A Except Part Subdivided by Plan 75549, District Lot 476, Group 1, NWD, Explanatory Plan NWD70816</td>
</tr>
</tbody>
</table>
DISTRICT OF MISSION

BYLAW 5860-2019

A Bylaw to provide for permissive exemption from taxation of certain properties

WHEREAS Section 224 of the Community Charter provides that Council may by bylaw, adopt prior to October 31 in any year, exempt certain land, improvements or both from taxation for the next calendar year;

NOW THEREFORE the Council of the District of Mission, in open meeting assembled, ENACTS AS FOLLOWS:

1. This Bylaw may be cited for all purposes as “District of Mission Permissive Tax Exemption Bylaw 5860-2019”.

2. That the not-for-profit organizations described in Schedule “A” attached hereto and forming part of this bylaw shall be exempt from taxation imposed pursuant to Section 224 of the Community Charter for land and improvements herein specified for the year 2019.

READ A FIRST TIME this __ day of September, 2019

READ A SECOND TIME this __ day of September, 2019

READ A THIRD TIME this __ day of September, 2019

Advertised in the Mission Record on this __ day and __ day of September, 2019.

ADOPTED this __ day of October, 2019

PAMELA ALEXIS, MAYOR

JENNIFER RUSSELL, CORPORATE OFFICER
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<td>870357-001</td>
<td>PID: 002-430-045, Lot 1, Group 3, District Lot 1, Land District 36, NWD, Plan NWP70294</td>
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<td>311054-000</td>
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</tr>
<tr>
<td>Mission Daycare Society (Heritage Park Child Care Centre) (Sublessee)</td>
<td>860677-000</td>
<td>PID: 005-603-811, Portion of Lot 0 Except Part in Plan LMP25574, District Lot 4, Group 3, Land District 36, NWD, Plan NWP29500 / Lease #24164</td>
</tr>
<tr>
<td>Owner: Province of B.C. Lessee: School District No. 75</td>
<td>860677-001</td>
<td></td>
</tr>
<tr>
<td>SARA for Women Society (28% land and improvements)</td>
<td>831022-000</td>
<td>PID: 004-937-163, Lot 518 Except Plan 87080, Section 21, Township 17, Land District 36, NWD, Plan NWP51424</td>
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<td>Sto:lo Heritage Trust Society (for the Xá:ytem Longhouse and property)</td>
<td>930522-000</td>
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<tr>
<td></td>
<td>930618-000</td>
<td>PID: 002-872-854, Parcel A Except Part Subdivided by Plan 75549, District Lot 476, Group 1, NWD, Explanatory Plan NWD70816</td>
</tr>
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</table>