

**TO:** CHAIR AND MEMBERS  
FINANCIAL MANAGEMENT COMMITTEE

**DATE:** 2022 January 14

**FROM:** DEPUTY CHIEF ADMINISTRATIVE  
OFFICER & CHIEF FINANCIAL OFFICER

**FILE:** 7800-02

**SUBJECT: PROPERTY ASSESSMENT VALUE AND APPEAL UPDATE**

**PURPOSE:** To provide Council with the latest assessment value information for 2022 and an update on assessment appeals.

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**RECOMMENDATION:**

1. **THAT** the Financial Management Committee recommend Council receive this report as information.

**REPORT**

**1.0 INTRODUCTION**

BC Assessment (BCA) provides property assessment information twice per year, in the form of the Completed Roll in late December, and the Revised Roll in mid March. The Revised Roll is used to establish the City's mill rate for Property Taxes. The City of Burnaby Finance staff maintain a close working relationship with their counterparts from the Province's Ministry of Finance and BCA to track assessment appeals, work through changes in legislation, and manage assessment data.

In recent years, the City of Burnaby has received information from the Province and BCA in several areas such as the application of Highest and Best Use, Home Owner Grant Management, and Assessment appeals – including timing, transparency and costs. This report is intended to provide an update to Council on the latest assessment figures for 2022, appeal cost statistics, home owner grant eligibility, and recent Provincial and BCA changes.

**2.0 POLICY SECTION**

**Goal**

- A Dynamic Community
  - Economic Opportunity – Foster an environment that attracts new and supports existing jobs, businesses and industries

- A Thriving Organization
  - Financial Viability –  
 Maintain a financially sustainable City for the provision, renewal and enhancement of City services, facilities and assets

### 3.0 BACKGROUND

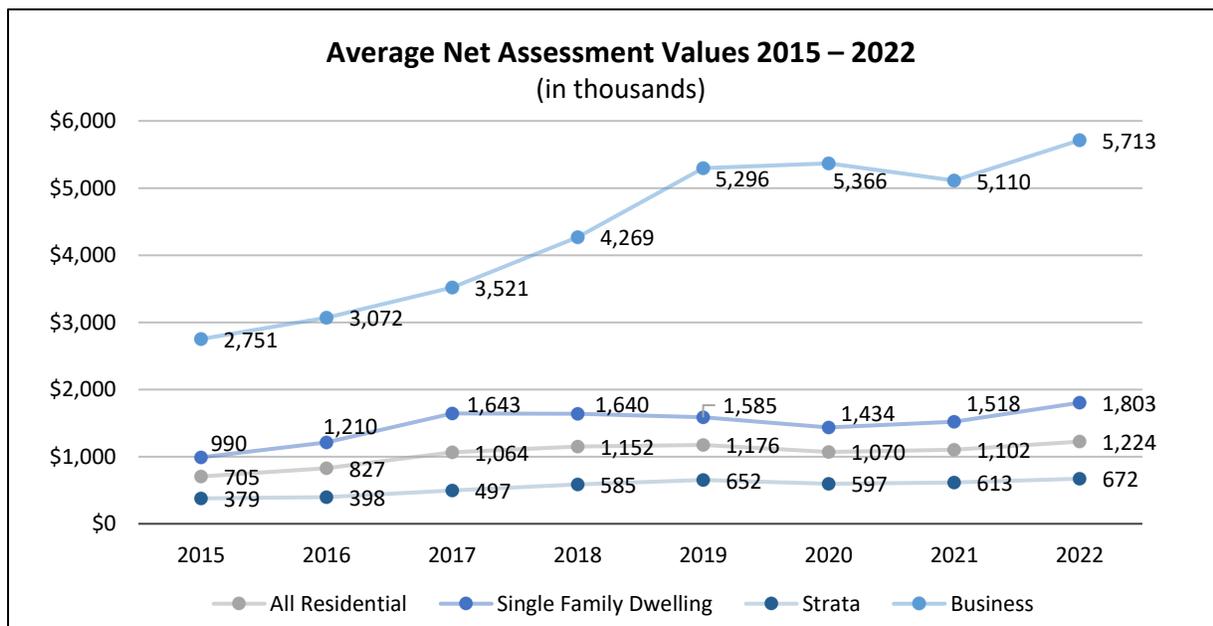
The City relies on timely and accurate property assessment data in determining the property tax mill rate and overall tax levy for a given year. In recent years there have been a number of significant changes in assessments and related processes, including the management of Home Owner Grants, application of the Assessment Act, the volume and cost implications of assessment appeals, and fluctuations in property assessments for certain classes. The City recently raised concerns to the BC Minister of Finance with regards to assessment appeals, and is continuing to work closely with BCA to better understand assessment fluctuations and risks to the assessment roll posed by assessment appeals.

### 4.0 FINDINGS

#### 4.1 2022 Assessment Changes

In 2018 and 2019, the City experienced significant increases in some Class 6 – Business assessments, creating issues for small tenants with triple net leases. Prior to that, the City experienced year on year spikes in assessment values for Class 1 – Residential properties. For 2022, we are seeing large increases in assessment value across all property classifications. The average net assessment values for 2015-2022 are shown in Chart 1.

**Chart 1**



It is important to remember that the City will adjust the mill rates for property taxation to take into account the general assessment increases for each property class. As such, we base the mill rates for each class on the average assessment increase for that class. The average assessment increases for 2022 are set out in Table 1.

**Table 1 – Average Assessment Increases for 2022**

Primary Property Classes	2021 Assessment	2022 Assessment	Average Change in Assessment (%)
1. Average Residential Property	\$1,082,682	\$1,224,096	13.06%
i. Single Family Dwelling	\$1,523,022	\$1,803,044	18.39%
ii. Strata / Mixed Family	\$618,832	\$671,974	8.59%
2. Utilities	\$1,863,657	\$2,360,087	26.64%
4. Major Industry	\$19,600,200	\$24,060,941	22.76%
5. Light Industry	\$8,026,869	\$9,888,426	23.19%
6. Business	\$4,982,825	\$5,712,785	14.65%

*Note: Values for Single Family Dwelling’s and Strata/Mixed Family Properties are provided for illustrative purposes only.*

**Impact of Change**

Owners of Single Family Dwellings having experienced an assessment increase on average of nearly 19%. Given that this increase is greater than the 13.06% average increase for all Class 1 – Residential properties, specifically a number of Single Family Dwellings will likely incur a tax increase that is greater than the City’s 2.95% property tax rate increase for 2022, as illustrated in Table 2.

**Table 2 – Increase in Municipal Taxes by Property Class (2021 – 2022)**

Primary Property Classes	City Taxes 2021	City Taxes 2022	Increase in Taxes (%)	Increase in Taxes (\$)
1. Average Residential Property	\$1,841.32	\$1,895.63	2.95%	\$54.32
i. Single Family Dwelling	\$2,590.20	\$2,792.19	7.80%	\$201.99
ii. Strata / Mixed Family	\$1,052.45	\$1,040.62	-1.12%	-\$11.83
2. Utilities	\$34,626.56	\$35,647.93	2.95%	\$1,021.37
4. Major Industry	\$467,215.85	\$480,999.87	2.95%	\$13,784.02
5. Light Industry	\$41,339.98	\$42,559.79	2.95%	\$1,219.80
6. Business	\$28,337.33	\$29,173.48	2.95%	\$836.15

A review of how the assessment roll is distributed was conducted for Classes 1 and 6. The manner in which a property has increased or decreased in value, combined with how the value of the property compares to the average value for that property class, will influence the increase or decrease in taxes for the year. There is a wide distribution of values in both residential and business classes. The assessed value of some of these properties are such that they skew the data for the entire class, pushing up the average as shown in Table 3.

**Table 3 – Average Distribution of Property Class Increases and Values**

Property Class (Excludes Multi Class)	Average Increase (%)	Below Average (%)	Above Average (%)
Class 1 – Residential	13.06%	98% (76,167 Properties)	2% (1,858 Properties)
Class 6 – Business	14.65%	99.5% (3,044 Properties)	0.5% (16 Properties)

Property Class (Excludes Multi Class)	Average Value (%)	Below Average (%)	Above Average (%)
Class 1 – Residential	\$1,224,096	59% (46,303 Properties)	41% (31,722 Properties)
Class 6 – Business	\$5,712,785	82% (2,512 Properties)	18% (548 Properties)

In comparison, Class 6 – Business appears to be mostly valued at below the average value; whereas for Class 1 – Residential, it appears that a greater proportion of properties have a value exceeding \$1,224,096.

#### 4.2 Home Owner Grants

Centrally administered by the Province since 2021, the threshold for the grant is updated when there is a significant change in general assessment values. The basic grant is valued at \$570, and the additional grant at \$845. These values have not been updated since 2006. The Province has announced an uplift in the thresholds for 2022 as follows:

- The grant lower threshold is \$1,975,000 (Previous: \$1,625,000)
- The upper limit for the basic grant is \$2,089,000 (Previous: \$1,739,000)
- The upper limit for the additional grant is \$2,144,000 (Previous: \$1,794,000)

The grant is reduced by \$5 for each \$1,000 of assessed value over \$1,975,000. Property owners with an assessed value exceeding the upper limits will not be able to claim a grant. An analysis of the Completed Roll has established that over 88.6% of residential properties (excluding vacant and zero assessment properties) fall under the lower threshold for the Home Owner Grant, and are therefore able to claim a full grant. This is up from 86.8% in 2021.

### 4.3 Early Notification Letters

BCA sends Early Notification Letters (ENL) to property owners who will be experiencing a significant property assessment value change, exemption or classification change for the new taxation year. A significant change is characterized by an increase over and above the average market change for a given property class plus a set percentage. For 2022, only 1 property in Burnaby was issued an ENL due to value change, while another 38 properties were issued an ENL due to a change in exemption status or classification.

ENL's are intended to provide advanced notice to property owners that they will see a change in their upcoming assessment and to advise that their property taxes may change as a result. BCA's website provides content for property owners in understanding the relationship between property assessments and taxes.

### 4.4 Assessment Appeals

Property owners who disagree with the value assigned to their property by BCA can make an appeal to the Property Assessment Review Panel (PARP). The deadline to file a complaint (appeal) to the PARP for the 2022 Assessment is January 31, 2022. The second level of appeal is the Property Assessment Appeal Board (PAAB). The deadline to file an appeal to the PAAB is April 30 of each year. Each year, BCA provides municipalities with a Risk to Roll report in early July. This captures all appeals submitted to PAAB, providing an update on their status. The PAAB reported receiving 4,427 appeals in 2021 for both residential and commercial properties, of which 97% were either completed, withdrawn or heard by the board. Recent City of Burnaby appeal costs are displayed in Table 4.

**Table 4 – Annual Appeal Expenses**

Expenses	2017	2018	2019	2020	2021*
<b>Current Year</b> Appeal Board Decisions	\$1,330,747	\$372,203	(\$166,514)	\$708,415	\$121,567
<b>Prior Year</b> Appeal Board Decisions	\$712,513	\$782,669	\$472,359	\$5,617,091	\$1,324,467
<b>Prior Year</b> Interest on Refunds	\$10,132	\$13,511	\$12,429	\$118,553	\$14,287
<b>Total</b>	<b>\$2,053,392</b>	<b>\$1,168,383</b>	<b>\$318,274</b>	<b>\$6,444,059</b>	<b>\$1,460,321</b>

\* As at January 10, 2022

To: *Financial Management Committee*  
From: *Deputy Chief Administrative Officer & Chief Financial Officer*  
Re: *Property Assessment Value and Appeal Update*  
2022 January 18 ..... Page 6

On 2021 February 25, Mayor Hurley wrote to the honourable Selina Robinson, BC Minister of Finance, on behalf of Burnaby City Council, to request that an urgent review of BC Assessment processes, including the implication and timing of appeal decisions on property taxation, be undertaken. This followed the imposition on the City of Burnaby, of significant appeal costs of over \$6.4 million in 2020 (comprised of approximately \$708,000 for current year, and \$5.7 million for prior year, and interest). A follow up letter was subsequently sent by Mayor Hurley on 2021 June 10, following no response to the original letter.

Minister Robinson responded on 2021 October 08, answering each of the four concerns raised by the City of Burnaby (Attachment 1), and citing ongoing work by the Province in the form of a Property Assessment Strategic Review, with a focus on property tax mitigation strategies for commercial tenants, including small businesses. Mayor Hurley wrote back to Minister Robinson on 2022 January 05 (Attachment 2), requesting that representation from local government is included as part of this strategic review. It was also requested that further information be provided concerning the provincial waiver of school taxes, as noted in section 4.5 below.

#### **4.5 School Tax Provincial Waiver and Split Assessments**

BCA values property in accordance to its highest and best use, while the classification of a property is based on its actual use. For example, BCA may assign an assessed value to a property based on the permitted residential portion of the property, but classify that portion as Class 6 – Business. Class 6 – Business carries a higher mill rate than Class 1 – Residential, and therefore higher property tax. Under the Prescribed Classes of Property Regulation, a split assessment is assigned to a property when a property falls into two or more prescribed classes and meets certain criteria. Interpretation of the Prescribed Classes of Property Regulation and assignment of split assessments has resulted in a number of appeals, board and court decisions, and has led to significant appeal costs being incurred by the City and other taxing authorities, most notably in 2020, at over \$6.4 million.

Information has previously been provided to this committee regarding the Amacon case. This case involved the right to have assessments split between classes 6 and 1 when it could be established that a portion of the property had no present use and that is was not zoned for Class 6 – Business. The Supreme Court ruled that the decision of the Property Assessment Appeal Board to allow for split assessment was the correct one. BCA assigned a split assessment to over 120 parcels throughout the region.

BCA has recently informed City staff that they have revised their approach to split assessments following two additional appeal decisions: *Sea Gull Leasing v. Area 09* (2020 PAABBC 20191706) and *Von Dehn v. Area 09* (2021 PAABBC 20210261). The first case involved a split classification between Class 5 – Light Industry and Class 6 – Business, whereas the second case involved a split classification between Class 1 – Residential and Class 6 – Business. It was found in both cases that assignment of a split assessment was not applicable. An Order in Council (OIC) 640 (Attachment 3) was issued by the Province on 2021 November 26 identifying properties whereby split assessment should be reversed in 2022.

The OIC authorised the remission of any general school tax imposed under section 119 of the School Act for the 2022 taxation year for the properties identified in the OIC. Attachment 4 is a draft letter from BCA to impacted property owners, informing them of the change in assessment approach. Table 5 shows the 7 Burnaby properties included in this order, along with over 100 more from other municipalities.

**Table 5 – Burnaby Properties Provided Remission of the General School Tax**

Address	Status	2021 School Taxes Collected by Province	Includes Additional School Tax	2021 Assessed Value	2022 Assessed Value	2022 Estimated School Tax (at 3% if charged)
4567 Lougheed Hwy	Shopping Centre: Brentwood	\$1,074,516	\$0	\$382,687,000	\$370,770,000	\$1,232,519
9850 Austin Rd	Sales Centre	\$541,003	\$282,580	\$119,682,200	\$130,810,200	\$434,841
9855 Austin Rd	Shopping Centre: Lougheed	\$1,362,201	\$375,684	\$324,862,000	\$406,938,000	\$1,352,750
4750 Kingsway	Sales Centre	\$484,521	\$232,504	\$109,119,000	\$117,113,000	\$389,309
4754 Kingsway	Parking Lot: Mall	\$705,081	\$508,372	\$143,841,000	\$186,650,000	\$620,465
7201 11th Ave	Southgate Development	\$1,480,933	\$767,872	\$323,751,000	\$386,884,000	\$1,286,086
2316 Beta Ave	Storage and Warehousing	\$159,953	\$0	\$43,283,500	\$39,441,800	\$131,113
<b>Total</b>		<b>\$5,808,209</b>	<b>\$2,167,012</b>	<b>\$1,447,225,700</b>	<b>\$1,638,607,000</b>	<b>\$5,447,083</b>

The Province has instructed the City and other impacted municipalities (City of Victoria and City of Vancouver) to waive the school taxes generated for 2022 for those properties included in the OIC. City staff have estimated school taxes for 2022 for these properties, based on a 3% increase in school taxes for the year (this aligns with prior year pre-COVID-19 average increases).

It is noticeable that of the 7 properties listed above, only 1 will experience an increase in school taxes for 2022, while the other 6 will actually pay lower taxes. The reason being that only Class 1 – Residential is subject to Additional School Tax (AST). By moving to Class 6 – Business, those properties previously subject to AST are now saving a combined amount total of nearly \$2.2 million.

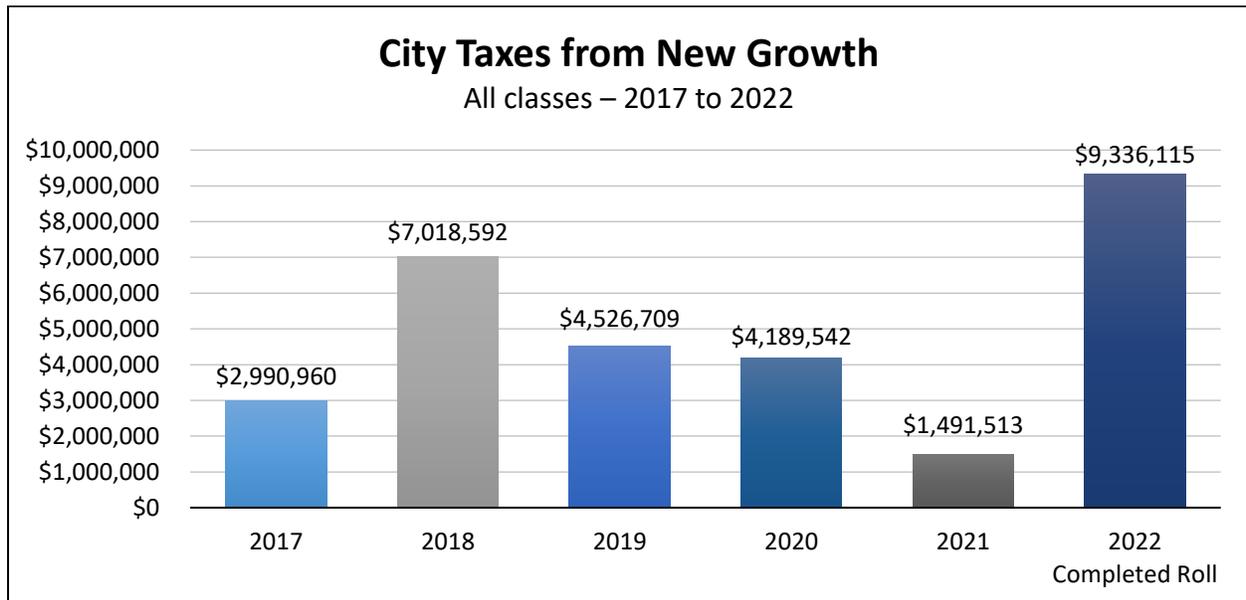
The Property Taxation Division within the Province’s Ministry of Finance has advised the City that the waiving of school taxes for 2022 through the OIC is a blanket correction for the removal of split assessments. The intent being in part to mitigate the possibility of property owners passing tax increases onto their tenants for 2022. City staff have requested additional analysis from the Ministry for the long-term implications of such a change. It is currently unclear if school taxes in general will increase in order to cover the \$5.4 million write off proposed for 2022.

Finally, given that the City mill rate for Class 6 – Business, is higher than that for Class 1 – Residential, there will likely be a net benefit to the City from this classification change. Municipal taxation from these properties amounted to approximately \$5.4 million in 2021. Municipal taxation is estimated at approximately \$8.4 million for 2022, an increase of \$3 million or 54% over 2021. This contributes to the higher than expected New Growth figures for 2022 (see Section 4.6 below). While the Province is waiving school taxes in 2022, there is still an incentive for these property owners and their representatives to lodge an appeal against the classification change. City staff will therefore keep in close contact with BCA to monitor ongoing appeals.

#### 4.6 New Growth

As a partial result of revision to the splitting of assessment classifications, as noted in section 4.5 above, the City will experience a significant increase in new growth for 2022. Based on a 2.95% general municipal tax rate increase for 2022, staff have estimated taxes from new growth in the region of \$9.3 million, as shown in Chart 2. This is a \$4.6 million increase over the \$4.75 million growth budget for 2022.

Chart 2



The additional funds generated will go towards offsetting the \$6.4 million and \$1.4 million appeal costs incurred by the City in 2020 and 2021 respectively, thereby replenishing the reserves used to fund these unexpected costs.

To: *Financial Management Committee*  
From: *Deputy Chief Administrative Officer & Chief Financial Officer*  
Re: *Property Assessment Value and Appeal Update*  
2022 January 18 ..... Page 9

## **5.0 RECOMMENDATION**

It is requested that the Financial Management Committee recommend Council receive this report as information.



Noreen Kassam, CPA, CGA  
DEPUTY CHIEF ADMINISTRATIVE OFFICER  
& CHIEF FINANCIAL OFFICER

NK:RR / md:kl

*Attachments: 1 – Letter from the Minister of Finance to Mayor Hurley, 2021 October 08*  
*2 – Letter from Mayor Hurley to Minister of Finance, 2022 January 5*  
*3 – Order in Council #640*  
*4 – BCA Sample Letter for Split Class Assessments*

Copied to: Chief Administrative Officer  
General Manager Planning & Development



October 8, 2021

480386

His Worship Mike Hurley, Mayor  
City of Burnaby  
[mayor@burnaby.ca](mailto:mayor@burnaby.ca)

Dear Mayor Hurley: *Mike,*

Thank you for your thoughtful letter sent on February 25, 2021, and follow up letter of June 10, 2021 regarding your concerns with property assessment processes and appeals. I appreciate you taking the time to share your ideas and feedback with me. The staff report attached to your letter was also useful in providing focus on the issues you raised.

I apologize for the delay in responding, but I wanted to provide Ministry of Finance (Ministry) staff with the opportunity to fully review your correspondence. In addition, I wanted staff to review your concerns within the context of input received from other municipalities on assessment processes and appeals.

This review has now been completed and I offer the following comments on the four major concerns you raised with the assessment processes and appeals:

***The number of annual appeals:***

- In response to concerns with the increasing appeals to the Property Assessment Board (PAAB) and the time to resolve them, the Ministry will endeavor to facilitate discussions with the Ministry of Attorney General, which has responsibility for the oversight of PAAB, and with BC Assessment (BCA), to identify any joint actions that could be undertaken to address appeal backlog issues.

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***Information sharing and transparency:***

- The Ministry will work with BCA on confirming timely and complete data sharing regarding the progress of property assessment appeals and decisions, and potential impacts on municipal revenues and financial planning.
- Consideration may be given to approaching PAAB to revisit how they communicate their decisions, in the context of local government needs. However, PAAB is a quasi-judicial tribunal that delivers its adjudications and decisions completely independent of government. The Ministry will need to consider the independence of PAAB when engaging with them.

***Assessment fluctuations and roll instability:***

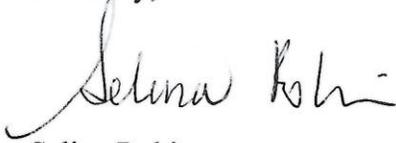
- The unprecedented volatility in the real estate market has impacted the assessment roll and taxation base stability to some extent.
- The Ministry has commenced work on the Property Assessment Strategic Review (Review) which will focus on a long-term property tax mitigation strategy for commercial tenants, particularly small businesses and non-profits, with triple-net leases.
- The Review will include consideration of two approaches: an indirect approach which would reduce tax burden on tenants without altering the triple-net lease structure and tax model (e.g., split classification/exemption/subclass), and a direct approach which would prescribe statutory changes to the triple-net lease tax model (e.g., amend the *Commercial Tenancy Act*).

***Application of the Prescribed Property Regulation:***

- The regulation allows qualified vacant properties with development potential to be split classified between residential and commercial classes. The purpose of the regulation was to reduce the property tax on these properties (residential taxes rates are substantially lower than commercial).
- The application of this regulation was open to subsequent PAAB and BC Supreme Court decisions, which has resulted in somewhat conflicting decisions on how to split-class development properties with unbuilt density. The Review will consider the issue of split classification and its application, including criteria.

Thank you again for taking the time to write. Your confidence in the assessment and appeal processes are important to us and I appreciate your input on how we can improve it and build a better British Columbia.

Sincerely,

A handwritten signature in black ink that reads "Selina Robinson". The signature is written in a cursive style with a large initial 'S'.

Selina Robinson  
Minister

cc: Honourable David Eby, Attorney General



CITY OF BURNABY  
OFFICE OF THE MAYOR  
MIKE HURLEY  
MAYOR

January 5, 2022

Honourable Selina Robinson  
BC Minister of Finance  
PO Box 9048 Stn Prov Govt  
Victoria, B.C V8W 9E2

**Subject: ASSESSMENT PROCESSES AND APPEALS**

Dear Minister Robinson,

Thank you for your detailed letter sent on October 08, 2021 with respect to the property value assessment and appeals process in B.C.

It is encouraging to read that the Province have commenced work on a Property Assessment Strategic Review, with a focus on property tax mitigation strategies for commercial tenants, including small businesses. The City of Burnaby would ask that representation from local government be included as part of this strategic review. As for many communities, it is the local, regional or municipal government, that has fielding issues pertaining to property taxes and assessments, and as such, representation from this group would add considerable knowledge and insights to the review exercise.

The City of Burnaby would like to request that the terms of reference and project timeline for the review be available to local governments and the Union of BC Municipalities. We would ask that this review not be limited to just commercial (class 5 and 6) properties, but also consider what is driving the appeal numbers and how the number of appeals can be reduced across all property classes. A key overwhelming consideration to local government is the impact that appeal costs pose on local government finances. While some municipalities are able to absorb appeal costs, for others, this poses a real financial challenge.

Finally, provision of further details regarding the recent Order in Council from the Province for the waiving of school taxes for seven properties in Burnaby are kindly requested. These properties are impacted by recent court decisions and BCA methodology regarding the Prescribed Classes of Property Regulation, as per the final point in the City's report and your letter. Waiving of school taxes provides a tax break of around 36%. Therefore, it is important that the City has a full understanding of the Province's intention towards these properties.

Your attention to these matters and response is greatly appreciated.

Yours truly

A handwritten signature in black ink that reads "M Hurley".

Mike Hurley  
Mayor

cc Attorney General, David Eby  
Burnaby MLAs

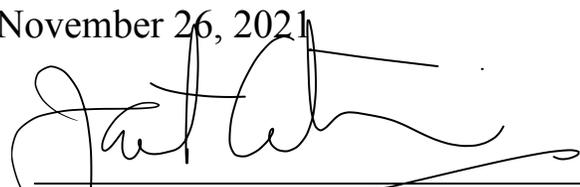
Our Vision: A world-class city committed to creating and sustaining the best quality of life for our entire community.

## PROVINCE OF BRITISH COLUMBIA

## ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 640

, Approved and Ordered November 26, 2021


  
 \_\_\_\_\_  
 Lieutenant Governor

## Executive Council Chambers, Victoria

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and consent of the Executive Council, orders that authorization is given for the remission of any general school tax imposed under section 119 of the *School Act* for the 2022 taxation year on the net taxable value of the properties described in the attached Schedule that, for the purposes of the 2022 taxation year, is attributed to the class 6 property class under section 19 (14) of the *Assessment Act*.



Minister of Finance



Presiding Member of the Executive Council

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 (This part is for administrative purposes only and is not part of the Order.)

## Authority under which Order is made:

Act and section: Financial Administration Act, R.S.B.C. 1996, c. 138, s. 19

Other: \_\_\_\_\_

## SCHEDULE

LOT A OF LOTS 836, 837 AND 838 VICTORIA CITY, PLAN VIP71785  
PID: 024-931-527

THE WESTERLY 1/2 OF LOT 970, VICTORIA CITY  
PID: 009-387-781

LOT A, (DD 286896I) OF LOT 815, VICTORIA CITY, PLAN 7579  
PID: 005-652-405

LOT A, OF LOTS 785, 786 AND 787, VICTORIA CITY, PLAN 36505  
PID: 000-410-233

LOT 10 BLOCK 193 DISTRICT LOT 526 PLAN 6288  
PID: 010-925-660

LOT 9 BLOCK 186A DISTRICT LOT 526 PLAN 2301  
PID: 013-930-109

LOT 10, EXCEPT THE SOUTH 7 FEET NOW ROAD, BLOCK 186A DISTRICT LOT 526  
PLAN 2301  
PID: 013-930-125

LOT C BLOCK 193 DISTRICT LOT 526 PLAN 18944  
PID: 007-049-358

LOT B OF LOTS 10 TO 12 BLOCK 186 DISTRICT LOT 526 PLAN 8786  
PID: 006-010-130

LOT E BLOCK 187 DISTRICT LOT 526 PLAN 11269  
PID: 009-219-056

LOT 4 BLOCK 217 DISTRICT LOT 526 PLAN 590  
PID: 015-226-484

LOT 5 BLOCK 217 DISTRICT LOT 526 PLAN 590  
PID: 015-226-549

LOT 1, EXCEPT THE SOUTH 2 FEET NOW LANE AND PART IN PLAN 3943,  
BLOCK 242 DISTRICT LOT 526 PLAN 1058  
PID: 014-969-416

LOT B BLOCK 232 DISTRICT LOT 526 PLAN 12667  
PID: 008-863-130

LOT 2, EXCEPT THE NORTH 7 FEET AND THE SOUTH 2 FEET, NOW HIGHWAYS  
BLOCK 242 DISTRICT LOT 526 PLAN 1058  
PID: 003-127-737

THE WEST 1/2 OF LOT 3, EXCEPT THE SOUTH 2 FEET NOW LANE AND PART IN  
PLAN 3943 BLOCK 242 DISTRICT LOT 526 PLAN 1058  
PID: 014-969-467

THE EAST 1/2 OF LOT 3, EXCEPT THE SOUTH 2 FEET NOW LANE AND PART IN  
PLAN 3943 BLOCK 242 DISTRICT LOT 526 PLAN 1058  
PID: 014-969-459

LOT C BLOCK 232 DISTRICT LOT 526 PLAN 13305  
PID: 008-673-004

LOT 5, EXCEPT PART IN PLAN 3943, BLOCK 242 DISTRICT LOT 526 PLAN 1058  
PID: 014-969-475

LOT 6, EXCEPT PART IN PLAN 3943, BLOCK 242 DISTRICT LOT 526 PLAN 1058  
PID: 014-969-483

LOT 7, EXCEPT PART IN PLAN 3943 AND PART IN EXPLANATORY PLAN 13083,  
BLOCK 242 DISTRICT LOT 526 PLAN 1058  
PID: 014-969-530

THE WEST 1/2 OF LOT 8, EXCEPT PART IN PLAN 3943, BLOCK 242 DISTRICT  
LOT 526 PLAN 1058  
PID: 014-969-556

THE WEST 1/2 OF LOT 9, EXCEPT PART IN PLAN 3943, BLOCK 242 DISTRICT  
LOT 526 PLAN 1058  
PID: 009-796-274

THE EAST 1/2 OF LOT 8, EXCEPT PART IN PLAN 3943, BLOCK 242 DISTRICT  
LOT 526 PLAN 1058  
PID: 009-796-827

LOT E BLOCK 243 DISTRICT LOT 526 PLAN 20134  
PID: 006-854-745

LOT F BLOCK 243 DISTRICT LOT 526 PLAN 20134  
PID: 006-854-753

LOT 8, EXCEPT PORTIONS IN PLAN 3932 AND EXPLANATORY PLAN 6136,  
BLOCK 243 DISTRICT LOT 526 PLAN 590  
PID: 015-229-980

LOT 9, EXCEPT PART IN PLAN 3932, BLOCK 243 DISTRICT LOT 526 PLAN 590  
PID: 015-229-793

LOT 13, EXCEPT PART IN PLAN 3932, BLOCK 243 DISTRICT LOT 526 PLAN 590  
PID: 011-611-235

LOT 14, EXCEPT PART IN PLAN 3932, BLOCK 243 DISTRICT LOT 526 PLAN 590  
PID: 011-611-308

LOT A (REFERENCE PLAN 701) OF LOTS 19 AND 20 BLOCK 243 DISTRICT LOT 526  
PLAN 590  
PID: 015-229-386

LOT B (REFERENCE PLAN 701) OF LOTS 19 AND 20 BLOCK 243 DISTRICT LOT 526  
PLAN 590  
PID: 015-229-408

LOT 15, EXCEPT PART IN PLAN 3932, BLOCK 243 DISTRICT LOT 526 PLAN 590  
PID: 015-229-831

LOT 16, EXCEPT PART IN PLAN 3932, BLOCK 243 DISTRICT LOT 526 PLAN 590  
PID: 015-229-858

LOT 17, EXCEPT PART IN PLAN 3932, BLOCK 243 DISTRICT LOT 526 PLAN 590  
PID: 015-229-866

LOT 18, EXCEPT PART IN PLAN 3932, BLOCK 243 DISTRICT LOT 526 PLAN 590  
PID: 015-229-882

LOT 6, EXCEPT (A) THE NORTH 7 FEET, NOW ROAD, AND (B) PART SHOWN ON  
EXPLANATORY PLAN 18928, BLOCK 244 DISTRICT LOT 526 PLAN 590  
PID: 008-358-800

LOT A BLOCK 244 DISTRICT LOT 526 GROUP 1 NEW WESTMINSTER DISTRICT  
PLAN BCP10252  
PID: 025-900-668

LOT B BLOCK 244 DISTRICT LOT 526 GROUP 1 NEW WESTMINSTER DISTRICT  
PLAN BCP10252  
PID: 025-900-676

LOT 27 EXCEPT (1) PART IN PLAN 3932 (2) THE NORTH 2 FEET NOW LANE,  
BLOCK 234 DISTRICT LOT 526 PLAN 590  
PID: 005-483-786

LOT 26 EXCEPT (1) PART IN PLAN 3932 (2) THE NORTH 2 FEET NOW LANE,  
BLOCK 234 DISTRICT LOT 526 PLAN 590  
PID: 005-483-778

LOT 15 EXCEPT THE NORTH 7 FEET AND THE SOUTH 2 FEET NOW HIGHWAYS,  
BLOCK 244 DISTRICT LOT 526 PLAN 590  
PID: 006-454-526

LOT 25, EXCEPT PORTIONS IN PLAN 3932 AND EXPLANATORY PLAN 18260,  
BLOCK 234, DISTRICT LOT 526, PLAN 590  
PID: 005-483-760

LOT 24, EXCEPT PORTIONS IN PLAN 3932 AND EXPLANATORY PLAN 18260,  
BLOCK 234, DISTRICT LOT 526, PLAN 590  
PID: 005-483-751

LOT 18, EXCEPT (A) PART IN PLAN 3932 AND (B) THE SOUTH 2 FEET NOW LANE,  
BLOCK 244 DISTRICT LOT 526 PLAN 590  
PID: 012-329-126

LOT 20, EXCEPT (A) PART IN PLAN 3932 AND (B) THE SOUTH 2 FEET NOW LANE,  
BLOCK 244 DISTRICT LOT 526 PLAN 590  
PID: 012-329-207

LOT 19, EXCEPT (A) PART IN PLAN 3932 AND (B) THE SOUTH 2 FEET NOW LANE,  
BLOCK 244 DISTRICT LOT 526 PLAN 590  
PID: 012-329-231

LOT 4, EXCEPT (A) PART IN PLAN 3932 AND (B) PART IN EXPLANATORY  
PLAN 11617, BLOCK 245 DISTRICT LOT 526 PLAN 590  
PID: 015-246-370

LOT 5, EXCEPT (A) PART IN PLAN 3932 AND (B) PART IN EXPLANATORY  
PLAN 11617, BLOCK 245 DISTRICT LOT 526 PLAN 590  
PID: 015-246-388

LOT 38, EXCEPT PART IN PLAN 3932, BLOCK 235 DISTRICT LOT 526 PLAN 590  
PID: 015-344-762

LOT 37, EXCEPT PART IN PLAN 3932, BLOCK 235 DISTRICT LOT 526 PLAN 590  
PID: 015-344-754

LOT 6, EXCEPT PART IN PLAN 3932, BLOCK 245 DISTRICT LOT 526 PLAN 590  
PID: 013-593-633

LOT 7, EXCEPT (A) PART IN PLAN 3932 AND (B) THE SOUTH 2 FEET NOW LANE,  
BLOCK 245 DISTRICT LOT 526 PLAN 590  
PID: 015-246-531

LOT 36, EXCEPT PART IN PLAN 3932, BLOCK 235 DISTRICT LOT 526 PLAN 590  
PID: 012-368-971

LOT 8, EXCEPT (A) PART IN PLAN 3932 AND (B) THE SOUTH 2 FEET NOW LANE,  
BLOCK 245 DISTRICT LOT 526 PLAN 590  
PID: 015-246-540

LOT 9, EXCEPT (A) PART IN PLAN 3932 AND (B) PART IN EXPLANATORY  
PLAN 11404, BLOCK 245 DISTRICT LOT 526 PLAN 590  
PID: 013-996-061

LOT E BLOCK 235 DISTRICT LOT 526 PLAN 18282  
PID: 007-195-079

LOT 15, EXCEPT THE NORTH 7 FEET NOW ROAD AND EXCEPT THE SOUTH 2 FEET  
NOW LANE BLOCK 245 DISTRICT LOT 526 PLAN 590  
PID: 003-582-671

LOT 16, EXCEPT THE NORTH 7 FEET NOW ROAD AND EXCEPT THE SOUTH 2 FEET  
NOW LANE BLOCK 245 DISTRICT LOT 526 PLAN 590  
PID: 003-582-744

LOT 17, EXCEPT THE NORTH 7 FEET NOW ROAD, BLOCK 245 DISTRICT LOT 526  
PLAN 590  
PID: 007-368-844

LOT 18, EXCEPT THE NORTH 7 FEET NOW ROAD, BLOCK 245 DISTRICT LOT 526  
PLAN 590  
PID: 007-368-909

LOT 23, EXCEPT THE NORTH 2 FEET NOW LANE AND PART IN PLAN 3932,  
BLOCK 235 DISTRICT LOT 526 PLAN 590  
PID: 015-345-017

LOT 24, EXCEPT: (1) THE NORTH 2 FEET, NOW LANE; (2) PART IN PLAN 3932;  
BLOCK 235 DISTRICT LOT 526 GROUP 1 NEW WESTMINSTER DISTRICT PLAN 590  
PID: 015-345-033

LOT B BLOCK 245 DISTRICT LOT 526 PLAN 19742  
PID: 006-963-978

LOT 21, EXCEPT THE NORTH 2 FEET AND THE SOUTH 7 FEET NOW HIGHWAYS  
BLOCK 235 DISTRICT LOT 526 PLAN 590  
PID: 005-088-437

LOT 22, EXCEPT THE NORTH 2 FEET AND THE SOUTH 7 FEET NOW HIGHWAYS  
BLOCK 235 DISTRICT LOT 526 PLAN 590  
PID: 005-088-445

LOT 1, EXCEPT (A) PART IN EXPLANATORY PLAN 14333 (B) THE NORTH 7 FEET  
NOW ROAD, BLOCK 246 DISTRICT LOT 526 PLAN 590  
PID: 004-284-364

LOT 2, EXCEPT (A) PART IN EXPLANATORY PLAN 14333 (B) THE NORTH 7 FEET  
NOW ROAD, BLOCK 246 DISTRICT LOT 526 PLAN 590  
PID: 004-284-372

LOT 39, EXCEPT PART IN PLAN 3932, BLOCK 236 DISTRICT LOT 526 PLAN 590  
PID: 015-268-101

LOT 40, EXCEPT PART IN PLAN 3932, BLOCK 236 DISTRICT LOT 526 PLAN 590  
PID: 015-268-144

LOT 38, EXCEPT PORTIONS IN PLAN 3932 AND EXPLANATORY PLAN 5608,  
BLOCK 236 DISTRICT LOT 526 PLAN 590  
PID: 015-268-713

LOT 3, EXCEPT PART IN PLAN 3932, BLOCK 246 DISTRICT LOT 526 PLAN 590  
PID: 015-245-501

LOT 4, EXCEPT PART IN PLAN 3932, BLOCK 246 DISTRICT LOT 526 PLAN 590  
PID: 015-245-519

LOT 34, EXCEPT (A) THE SOUTH 7 FEET, NOW ROAD, (B) PART IN EXPLANATORY  
PLAN 15864, NOW LANE, BLOCK 236 DISTRICT LOT 526 PLAN 590  
PID: 010-310-410

LOT 35, EXCEPT (A) THE SOUTH 7 FEET, NOW ROAD, (B) PART IN EXPLANATORY  
PLAN 15864, NOW LANE, BLOCK 236 DISTRICT LOT 526 PLAN 590  
PID: 010-310-428

LOT 36, EXCEPT (A) THE SOUTH 7 FEET, NOW ROAD, (B) PART IN EXPLANATORY  
PLAN 15864, NOW LANE, BLOCK 236 DISTRICT LOT 526 PLAN 590  
PID: 010-310-479

LOT 37, EXCEPT (A) THE SOUTH 7 FEET, NOW ROAD, (B) PART IN EXPLANATORY  
PLAN 15864, NOW LANE, BLOCK 236 DISTRICT LOT 526 PLAN 590  
PID: 010-310-517

LOT 33, EXCEPT PART IN PLAN 3932, BLOCK 236 DISTRICT LOT 526 PLAN 590  
PID: 015-268-063

LOT 31, EXCEPT PART IN PLAN 3932, BLOCK 236 DISTRICT LOT 526 PLAN 590  
PID: 015-267-954

LOT 32, EXCEPT PART IN PLAN 3932, BLOCK 236 DISTRICT LOT 526 PLAN 590  
PID: 015-267-989

LOT 29, EXCEPT PART IN PLAN 3932, BLOCK 236 DISTRICT LOT 526 PLAN 590  
PID: 015-267-938

LOT 7, EXCEPT THE NORTH 7 FEET NOW ROAD, BLOCK 246 DISTRICT LOT 526  
PLAN 590  
PID: 008-416-214

LOT 8, EXCEPT THE NORTH 7 FEET NOW ROAD, BLOCK 246 DISTRICT LOT 526  
PLAN 590  
PID: 008-416-231

LOT 9, EXCEPT THE NORTH 7 FEET NOW ROAD, BLOCK 246 DISTRICT LOT 526  
PLAN 590  
PID: 008-416-257

LOT 10, EXCEPT THE NORTH 7 FEET NOW ROAD, BLOCK 246 DISTRICT LOT 526  
PLAN 590  
PID: 008-416-273

LOT 11, EXCEPT PART IN PLAN 3932, BLOCK 246 DISTRICT LOT 526 PLAN 590  
PID: 015-245-535

LOT 12, EXCEPT PART IN PLAN 3932, BLOCK 246 DISTRICT LOT 526 PLAN 590  
PID: 015-245-527

LOT 13, EXCEPT (A) PART IN PLAN 3932 AND (B) THE SOUTH 2 FEET NOW LANE,  
BLOCK 246 DISTRICT LOT 526 PLAN 590  
PID: 015-245-578

LOT 1, EXCEPT PART IN PLAN 3863, BLOCK 247 DISTRICT LOT 526 PLAN 590  
PID: 015-244-857

LOT 2, EXCEPT PART IN PLAN 3863, BLOCK 247 DISTRICT LOT 526 PLAN 590  
PID: 015-244-881

LOT 3, EXCEPT PART IN PLAN 3863, BLOCK 247 DISTRICT LOT 526 PLAN 590  
PID: 015-244-903

LOT 4, EXCEPT PART IN PLAN 3863, BLOCK 247 DISTRICT LOT 526 PLAN 590  
PID: 015-244-962

LOT 5, EXCEPT PART IN PLAN 3863, BLOCK 247 DISTRICT LOT 526 PLAN 590  
PID: 015-244-971

LOT 6, EXCEPT PART IN PLAN 3863, BLOCK 247 DISTRICT LOT 526 PLAN 590  
PID: 015-245-004

LOT C (EXPLANATORY PLAN 6028) BLOCK 237 DISTRICT LOT 526 PLAN 590  
PID: 015-260-801

LOT 36, EXCEPT PART IN PLAN 3863, BLOCK 237 DISTRICT LOT 526 PLAN 590  
PID: 015-260-992

LOT 35, EXCEPT PART IN PLAN 3863, BLOCK 237 DISTRICT LOT 526 PLAN 590  
PID: 015-260-984

LOT 34, EXCEPT PART IN PLAN 3863, BLOCK 237 DISTRICT LOT 526 PLAN 590  
PID: 015-260-976

LOT 31 EXCEPT THE SOUTH 7 FEET, NOW ROAD BLOCK 237 DISTRICT LOT 526  
PLAN 590  
PID: 006-715-737

LOT 32 EXCEPT THE SOUTH 7 FEET, NOW ROAD BLOCK 237 DISTRICT LOT 526  
PLAN 590  
PID: 006-715-877

LOT 33 EXCEPT THE SOUTH 7 FEET, NOW ROAD BLOCK 237 DISTRICT LOT 526  
PLAN 590  
PID: 006-715-966

LOT I, EXCEPT PART IN EXPLANATORY PLAN 17794 BLOCK 247 DISTRICT  
LOT 526 PLAN 20487  
PID: 006-596-738

LOT E BLOCK 247 DISTRICT LOT 526 PLAN 16983  
PID: 007-332-777

LOT 28, EXCEPT PART IN PLAN 3863, BLOCK 237 DISTRICT LOT 526 PLAN 590  
PID: 015-260-925

LOT 1, EXCEPT PORTIONS IN EXPLANATORY PLANS 7830 AND 19129 BLOCK 465  
DISTRICT LOT 526 PLAN 3557  
PID: 011-473-665

THE WEST 1/2 OF LOT 2 BLOCK 465 DISTRICT LOT 526 PLAN 3557  
PID: 011-473-703

LOT A BLOCK 230 DISTRICT 526 PLAN LMP21643  
PID: 019-164-602

LOT 2 DISTRICT LOT 526 GROUP 1 NEW WESTMINSTER DISTRICT PLAN EPP59809  
PID: 029-960-843

LOT 16, EXCEPT PART SHOWN RED ON EXPLANATORY PLAN 738 AND PART IN  
EXPLANATORY PLAN 14316 BLOCK 230 DISTRICT LOT 526 PLAN 590  
PID: 002-446-952

LOT 17 EXCEPT PART SHOWN RED ON EXPLANATORY PLAN 738, BLOCK 230  
DISTRICT LOT 526 PLAN 590  
PID: 002-446-961

LOT 18, EXCEPT PART SHOWN RED ON EXPLANATORY PLAN 738 BLOCK 230  
DISTRICT LOT 526 PLAN 590  
PID: 002-447-088

LOT 19 BLOCK 230 DISTRICT LOT 526 PLAN 590  
PID: 002-447-118

LOT 20 BLOCK 230 DISTRICT LOT 526 PLAN 590  
PID: 002-447-142

LOT D BLOCK 240 DISTRICT LOT 526 PLAN 18153  
PID: 007-209-576

LOT A BLOCK 230 DISTRICT LOT 526 GROUP 1 NEW WESTMINSTER DISTRICT  
PLAN BCP8818  
PID: 025-821-571

LOT B (EXPLANATORY PLAN 8311) BLOCK 238 DISTRICT LOT 526 PLAN 590  
PID: 015-253-368

LOT 7, EXCEPT PART IN PLAN 3863, BLOCK 248 DISTRICT LOT 526 PLAN 590  
PID: 015-242-374

LOT 8, EXCEPT PART IN PLAN 3863, BLOCK 248 DISTRICT LOT 526 PLAN 590  
PID: 015-242-391

LOT 9, EXCEPT PART IN PLAN 3863, BLOCK 248 DISTRICT LOT 526 PLAN 590  
PID: 015-243-010

LOT A BLOCK 238 DISTRICT LOT 526 GROUP 1 NEW WESTMINSTER DISTRICT  
PLAN BCP27247  
PID: 026-884-232

LOT 28 EXCEPT PART IN PLAN 3863 AND THE NORTH 2 FEET, NOW HIGHWAYS  
BLOCK 238 DISTRICT LOT 526 PLAN 590  
PID: 009-274-022

LOT 29 EXCEPT PART IN PLAN 3863 AND THE NORTH 2 FEET, NOW HIGHWAYS  
BLOCK 238 DISTRICT LOT 526 PLAN 590  
PID: 009-274-138

LOT I DISTRICT LOT 526 BLOCK 238 GROUP 1 NEW WESTMINSTER DISTRICT  
PLAN EPP33997  
PID: 029-191-360

LOT B BLOCK 248 DISTRICT LOT 526 PLAN 22816  
PID: 016-003-390

LOT 25 EXCEPT: PART IN PLANS 3863 AND BCP28643; BLOCK 238 DISTRICT  
LOT 526 NEW WSTMINSTER DISTRICT PLAN 590  
PID: 015-253-571

LOT 24, EXCEPT PART IN PLAN 3863, BLOCK 238 DISTRICT LOT 526 PLAN 590  
PID: 015-253-562

LOT 23, EXCEPT PART IN PLAN 3863, BLOCK 238 DISTRICT LOT 526 PLAN 590  
PID: 012-116-734

LOT 17, EXCEPT PART IN PLAN 3863, BLOCK 248 DISTRICT LOT 526 PLAN 590  
PID: 015-243-516

LOT 18, EXCEPT PART IN PLAN 3863, BLOCK 248 DISTRICT LOT 526 PLAN 590  
PID: 015-243-524

LOT 19, EXCEPT PART IN PLAN 3863, BLOCK 248 DISTRICT LOT 526 PLAN 590  
PID: 015-243-532

LOT 20, EXCEPT PART IN PLAN 3863, BLOCK 248 DISTRICT LOT 526 PLAN 590  
PID: 015-243-541

LOT A BLOCK 239 DISTRICT LOT 526 PLAN 9179  
PID: 009-816-569

LOT B BLOCK 239 DISTRICT LOT 526 PLAN 9179  
PID: 009-816-577

LOT C BLOCK 239 DISTRICT LOT 526 PLAN 9179  
PID: 009-816-593

LOT A BLOCK 240 DISTRICT LOT 526 PLAN 11837  
PID: 009-029-851

LOT B BLOCK 240 DISTRICT LOT 526 PLAN 11837  
PID: 009-029-877

LOT 26, EXCEPT PART IN PLAN 3863, BLOCK 240 DISTRICT LOT 526 PLAN 590  
PID: 010-216-626

LOT 27, EXCEPT PART IN PLAN 3863, BLOCK 240 DISTRICT LOT 526 PLAN 590  
PID: 010-216-651

LOT A BLOCK 6 DISTRICT LOT 200A GROUP 1 NEW WESTMINSTER DISTRICT  
PLAN EPP95185  
PID: 030-939-879

LOT 1 OF LOTS 12 TO 14 BLOCK 6 DISTRICT LOT 200A PLAN 8197  
PID: 002-679-841

LOT 12 BLOCK 4 DISTRICT LOT 302 PLAN 5832  
PID: 010-156-551

LOT 13 BLOCK 4 DISTRICT LOT 302 PLAN 5832  
PID: 010-156-607

LOT 14 BLOCK 4 DISTRICT LOT 302 PLAN 5832  
PID: 010-156-631

LOT 15 BLOCK 4 DISTRICT LOT 302 PLAN 5832  
PID: 010-156-666

LOT 16 BLOCK 4 DISTRICT LOT 302 PLAN 5832  
PID: 010-156-691

LOT 2 OF LOTS 12 TO 14 BLOCK 6 DISTRICT LOT 200A PLAN 8197  
PID: 010-224-301

LOT 10 BLOCK 6 DISTRICT LOT 200A PLAN 197  
PID: 015-022-579

LOT 11 BLOCK 6 DISTRICT LOT 200A PLAN 197  
PID: 015-022-609

LOT 9 BLOCK 6 DISTRICT LOT 200A PLAN 197  
PID: 015-532-135

LOT 15 BLOCK 101 DISTRICT LOT 541 PLAN 210  
PID: 008-206-899

LOT 16 BLOCK 101 DISTRICT LOT 541 PLAN 210  
PID: 008-206-937

LOT 17 BLOCK 101 DISTRICT LOT 541 PLAN 210  
PID: 008-206-953

LOT 18 BLOCK 101 DISTRICT LOT 541 PLAN 210  
PID: 008-206-970

LOT 19 BLOCK 101 DISTRICT LOT 541 PLAN 210  
PID: 008-206-988

LOT 9 BLOCK 102 DISTRICT LOT 541 PLAN 210  
PID: 015-475-816

LOT 3 BLOCK 104 DISTRICT LOT 541 PLAN 210  
PID: 006-169-571

LOT 1 BLOCK 104 DISTRICT LOT 541 PLAN 210  
PID: 015-473-881

LOT 2 BLOCK 104 DISTRICT LOT 541 PLAN 210  
PID: 015-473-929

LOT 16 BLOCK 104 DISTRICT LOT 541 PLAN 210  
PID: 015-474-577

LOT 35 BLOCK 114 DISTRICT LOT 541 PLAN 210  
PID: 012-594-091

LOT 36 BLOCK 114 DISTRICT LOT 541 PLAN 210  
PID: 015-495-523

LOT C (SEE G33248L) OF LOTS 7 AND 8 OF LOTS 39 TO 58 BLOCK 76 DISTRICT  
LOT 541 PLAN 4544  
PID: 009-280-090

PARCEL A (BEING A CONSOLIDATION OF LOTS 26 AND 27, SEE BB998742)  
BLOCK 105 DISTRICT LOT 541 GROUP 1 NEW WESTMINSTER DISTRICT PLAN 210  
PID: 027-619-613

LOT 25 BLOCK 105 DISTRICT LOT 541 PLAN 210  
PID: 011-353-023

LOT 24 BLOCK 105 DISTRICT LOT 541 PLAN 210  
PID: 015-473-317

LOT 22 BLOCK 105 DISTRICT LOT 541 PLAN 210  
PID: 015-473-287

LOT 23 BLOCK 105 DISTRICT LOT 541 PLAN 210  
PID: 015-473-309

LOT 20 BLOCK 105 DISTRICT LOT 541 PLAN 210  
PID: 015-473-244

LOT 21 BLOCK 105 DISTRICT LOT 541 PLAN 210  
PID: 015-473-261

PARCEL 100 BLOCK 76 DISTRICT LOT 541 GROUP 1 NEW WESTMINSTER  
DISTRICT PLAN BCP5564  
PID: 025-673-807

LOT C (SEE 379718L) OF LOTS 35 TO 38 BLOCK 100 DISTRICT LOT 541 PLAN 210  
PID: 015-480-755

LOT 34 BLOCK 100 DISTRICT LOT 541 PLAN 210  
PID: 015-480-496

LOT B (REFERENCE PLAN 118) OF LOTS 35 TO 38 BLOCK 100 DISTRICT LOT 541  
PLAN 210  
PID: 015-480-631

LOT A (REFERENCE PLAN 1044) OF LOTS 35 TO 38 BLOCK 100 DISTRICT LOT 541  
PLAN 210  
PID: 015-480-551

LOT 1 DISTRICT LOTS 123 AND 124 GROUP 1 NEW WESTMINSTER DISTRICT  
PLAN EPP31990 EXCEPT PLANS EPP40171, EPP59173 AND EPP108674  
PID: 029-182-549

LOT 101 DISTRICT LOTS 2 AND 4 GROUP 1 NEW WESTMINSTER DISTRICT  
PLAN 43016 EXCEPT PLANS LMP44608, LMP51272, LMP52074 AND PLAN EPP15369  
PID: 005-433-151

LOT 79 DISTRICT LOT 4 GROUP 1 NEW WESTMINSTER DISTRICT PLAN 36145  
EXCEPT PLANS BCP5531, EPP10716 AND EPP60170  
PID: 003-237-028

LOT 2 DISTRICT LOTS 32 152 AND 153 GROUP 1 NEW WESTMINSTER DISTRICT  
PLAN EPP76863  
PID: 030-984-564

LOT 1 DISTRICT LOTS 32 152 AND 153 GROUP 1 NEW WESTMINSTER DISTRICT  
PLAN EPP76863  
PID: 030-984-556

LOT A DISTRICT LOT 53 GROUP 1 NEW WESTMINSTER DISTRICT PLAN EPP53090  
EXCEPT PLANS EPP61185, EPP80476 AND EPP81619  
PID: 029-640-199

PARCEL "E" (REFERENCE PLAN 5276) DISTRICT LOT 124 GROUP 1 NEW  
WESTMINSTER DISTRICT EXCEPT PARCEL 1 (EXPLANATORY PLAN 13194) AND  
PLAN EPP101140  
PID: 001-506-986

LOT 1 OF LOTS 986 AND 987, VICTORIA CITY, PLAN 26779  
PID: 002-428-679

LOT A, (DD 60683W) OF LOTS 979 AND 989, VICTORIA CITY, PLAN 20163  
PID: 003-697-983

LOT 976, VICTORIA CITY  
PID: 009-387-901

LOT 977, VICTORIA CITY  
PID: 009-387-927

LOT 978, VICTORIA CITY  
PID: 009-387-943

LOT 980, VICTORIA CITY  
PID: 009-387-994

LOT 988, VICTORIA CITY  
PID: 009-388-036

Victoria  
Assessment  
Office #102 -  
3350 Douglas St  
Victoria, BC V8Z  
7X9

**IMPORTANT INFORMATION FOR PROPERTY IDENTIFICATION**

Area: 01 - Capital  
Jurisdiction: 234 - City Of Victoria  
Roll #: █

XYZ LTD  
JOHNSON ST  
VICTORIA BC █



December 2, 2021

Attn: XYZ LTD

**RE: Your property located at:**

Civic Address: █ VICTORIA  
Legal Description: Lot █ Victoria Land District, OF LOTS 836, 837 & 838;  
024-931- 527

**IMPORTANT INFORMATION REGARDING YOUR UPCOMING PROPERTY ASSESSMENT**

BC Assessment is committed to providing fair, accurate and reliable assessment services and property information for British Columbia.

As part of honouring that commitment, we are currently preparing your 2022 property assessment and would like to give you advanced notice of some important pending changes.

The classification of your property has changed from the previous year. This change has been made to reflect recent decisions of the Property Assessment Appeal Board regarding split classification.

Listed below is your current 2021 property assessment compared to your draft 2022 property assessment. It is important to note that 2022 assessments are based on a property's market value as of July 1, 2021.

2021 ASSESSMENT				DRAFT 2022 ASSESSMENT			
LAND VALUE	BUILDINGS VALUE	TOTAL VALUE	PROPERTY CLASS	LAND VALUE	BUILDINGS VALUE	TOTAL VALUE	PROPERTY CLASS
2,112,000		2,112,000	RESIDENTIAL				
3,683,000	96,000	3,779,000	BUSINESS AND OTHER	5,795,000	97,100	5,892,100	BUSINESS AND OTHER
ASSESSED VALUE		5,891,000		DRAFT ASSESSED VALUE		5,892,100	

Government is aware that the change in classification resulting from this ruling will lead to property tax increases for this group of properties. To ease the tax increase on these properties, many of which are occupied by small businesses, government has provided a remission order from Class 6 school taxes for the 2022 tax year. This is a one-year remission in recognition that many of these properties will be substantially impacted by this sudden and unexpected increase in property taxation which comes at a time when many property owners and businesses are already facing challenges related to the COVID-19 pandemic and recovery. The remission is in respect of Class 6 school taxes only and the Province is working with municipalities to ensure the remission will be reflected on your property tax bill. Please note that the actual tax reduction will depend on your property's 2022 values and tax rates.

Below, we have provided you with some answers to the questions you may have for us, but please also feel welcome to visit our website or contact us for any additional information about your draft assessment.

### **Why am I receiving this notice?**

Our customer service commitment is to keep you informed of changes that impact you, and this early draft assessment is part of that commitment. This notification gives you an opportunity to speak with one of our appraisers prior to receiving your official 2022 assessment in January. For more information regarding this notification, please visit [bcassessment.ca/en/](https://bcassessment.ca/en/).

### **What is a draft assessment?**

A draft assessment is an estimate of your assessment, and could change by the time your official assessment arrives in early January. Your official assessment notice will indicate your finalized assessment and should be reviewed carefully upon receiving it.

### **I agree with my assessment. Do I need to do anything?**

If you agree with the draft assessment on this letter and your official 2022 assessment in January, you do not need to do anything.

### **What if I disagree with the assessment?**

If you have questions or concerns about your assessment, we encourage you to contact our office as most concerns are easily addressed through discussions with our staff. If you are still not satisfied after discussing your concerns with us, an independent complaint process is available to review your assessment. Please note the first opportunity to file a complaint (appeal) on your 2022 property assessment is January 1, 2022. The deadline to file a complaint on your 2022 property assessment is **January 31, 2022**.

When contacting BC Assessment, please reference the details listed in the top right-hand corner of this letter (IMPORTANT INFORMATION FOR PROPERTY IDENTIFICATION).