



Finance Committee

**Council Chambers, City Hall
6911 No. 3 Road**

Monday, October 5, 2020

Immediately following the General Purposes Committee meeting

Pg. # ITEM

MINUTES

FIN-4 *Motion to adopt the **minutes** of the meeting of the Finance Committee held on September 8, 2020.*

FINANCE AND CORPORATE SERVICES DIVISION

1. **DEFERRING THE CPI INCREASE TO THE CONSOLIDATED FEES BYLAW TO 2021**

(File Ref. No. 03-1240-01) (REDMS No. 6530565)

FIN-7

See Page FIN-7 for full report

Designated Speaker: Ivy Wong

STAFF RECOMMENDATION

That the annual CPI increase to the Consolidated Fees Bylaw be deferred to 2021.

Pg. # ITEM

UPDATED 2. **PERMISSIVE PROPERTY TAX EXEMPTION (2021) BYLAW NO. 10196**

(File Ref. No. 03-0925-02-01) (REDMS No. 6488014)

FIN-10

See Page FIN-10 for full report

Designated Speaker: Ivy Wong

STAFF RECOMMENDATION

That Permissive Property Tax Exemption (2021) Bylaw No. 10196 be introduced and given first, second and third readings.



3. **AMENDMENTS TO THE REVISED CONSOLIDATED 5 YEAR FINANCIAL PLAN (2020-2024) BYLAW NO. 10183**

(File Ref. No. 03-0975-01) (REDMS No. 6515307 v. 14; 6515307; 6516649)

GP-15

See Page GP-15 for full report

Designated Speaker: Melissa Shiau

STAFF RECOMMENDATION

That the Revised Consolidated 5 Year Financial Plan (2020-2024) Bylaw No. 10183, Amendment Bylaw No. 10203, which incorporates and puts into effect the changes as outlined in the staff report titled “Amendments to the Revised Consolidated 5 Year Financial Plan (2020-2024) Bylaw No. 10183” dated September 15, 2020, from the General Manager, Finance and Corporate Services, be introduced and given first, second and third readings.



4. **DEVELOPMENT COST CHARGES IMPOSITION BYLAW ANNUAL INFLATIONARY UPDATE (2020)**

(File Ref. No. 03-0900-01) (REDMS No. 6413783 v. 8)

GP-34

See Page GP-34 for full report

Designated Speaker: Venus Ngan

Finance Committee Agenda – Monday, October 5, 2020

Pg. # ITEM

STAFF RECOMMENDATION

That Option 1 – Keep DCC Rates Unchanged as outlined in the staff report titled “Development Cost Charges Imposition Bylaw Annual Inflationary Update (2020)” dated September 8, 2020 from the Director, Finance be approved by Council.

ADJOURNMENT



Finance Committee

Date: Tuesday, September 8, 2020

Place: Anderson Room
Richmond City Hall

Present: Mayor Malcolm D. Brodie, Chair
Councillor Chak Au
Councillor Carol Day (attending via teleconference)
Councillor Kelly Greene (attending via teleconference)
Councillor Alexa Loo (attending via teleconference)
Councillor Bill McNulty (attending via teleconference)
Councillor Linda McPhail (attending via teleconference)
Councillor Harold Steves (attending via teleconference)
Councillor Michael Wolfe (attending via teleconference)

Call to Order: The Chair called the meeting to order at 5:32 p.m.

MINUTES

It was moved and seconded

That the minutes of the meeting of the Finance Committee held on June 1, 2020, be adopted as circulated.

CARRIED

FINANCE AND CORPORATE SERVICES DIVISION

1. **EXTENSION OF NON-ACCEPTANCE OF CASH TRANSACTIONS AT CITY HALL**

(File Ref. No. 03-1240-01) (REDMS No. 6513797)

It was moved and seconded

That Council extends non-acceptance of cash transactions at City Hall until March 31, 2021.

CARRIED

Finance Committee
Tuesday, September 8, 2020

2. **FINANCIAL INFORMATION – 2ND QUARTER JUNE 30, 2020**

(File Ref. No. 03-0970-09-01) (REDMS No. 6502299 v. 7)

It was moved and seconded

That the staff report titled, “Financial Information – 2nd Quarter June 30, 2020”, dated August 21, 2020 from the Director, Finance be received for information.

The question on the motion was not called as discussion ensued with regard to the number of building permits received and the property values in the city.

In reply to queries from Committee, staff noted (i) that staff will be providing Council with an update on gaming revenue in the City, (ii) the MyRichmond portal will be enhanced to streamline business license applications and renewals, and (iii) the City’s Economic Development staff are working with the city’s business community during the COVID-19 Pandemic.

The question on the motion was then called and it was **CARRIED**.

3. **ACTIVE CAPITAL PROJECTS INFORMATION - 2ND QUARTER JUNE 30, 2020**

(File Ref. No. 03-0975-01) (REDMS No. 6493962 v. 15)

It was moved and seconded

That the staff report titled, “Active Capital Projects Information – 2nd Quarter June 30, 2020”, dated August 21, 2020 from the Director, Finance be received for information.

The question on the motion was not called as staff responded to queries, noting that the new City Centre Community Police Office is operational, however will remain closed to the public due to the COVID-19 Pandemic and the completion of the No. 6 Road Multi-Use Pathway from Cambie Road to Bridgeport Road is expected on the third quarter of this year.

Discussion ensued with the design of the Alderbridge Way multi-use pathway along No. 4 Road to Shell Road, and it was suggested that staff provide a memorandum on the matter.

The question on the motion was then called and it was **CARRIED**.

LULU ISLAND ENERGY COMPANY

4. **LULU ISLAND ENERGY COMPANY – 2ND QUARTER JUNE 30, 2020 FINANCIAL INFORMATION**

(File Ref. No. 01-0060-20-LIEC1) (REDMS No. 6515586 v. 2)

Finance Committee
Tuesday, September 8, 2020

It was moved and seconded

That the Lulu Island Energy Company report titled “2020 2nd Quarter Financial Information for the Lulu Island Energy Company” dated July 31, 2020 from the Chief Executive Officer and Chief Financial Officer, be received for information.

CARRIED

RICHMOND OLYMPIC OVAL CORPORATION

**5. RICHMOND OLYMPIC OVAL CORPORATION – 2ND QUARTER
JUNE 30, 2020 FINANCIAL INFORMATION**

(File Ref. No.) (REDMS No. 6519716)

It was moved and seconded

That the report on Financial Information for the Richmond Olympic Oval Corporation for the second quarter ended June 30, 2020 from the Interim Senior Manager, Finance & Administration, Richmond Olympic Oval Corporation be received for information.

The question on the motion was not called as discussion ensued with regard to the projected 2020 revenues.

The question on the motion was then called it was **CARRIED**.

ADJOURNMENT

It was moved and seconded

That the meeting adjourn (5:41 p.m.).

CARRIED

Certified a true and correct copy of the Minutes of the meeting of the Finance Committee of the Council of the City of Richmond held on Tuesday, September 8, 2020.

Mayor Malcolm D. Brodie
Chair

Evangel Biason
Legislative Services Coordinator



City of Richmond

Report to Committee

To: Finance Committee **Date:** September 14, 2020
From: Jerry Chong **File:** 03-1240-01/2020-Vol
Director, Finance 01
Re: **Deferring the CPI Increase to the Consolidated Fees Bylaw to 2021**

Staff Recommendation

That the annual CPI increase to the Consolidated Fees Bylaw be deferred to 2021.

Jerry Chong
Acting General Manager, Finance and Corporate Services
(604-276-4064)

REPORT CONCURRENCE	
SENIOR STAFF REPORT REVIEW	INITIALS: CJ
APPROVED BY CAO 	

Staff Report

Origin

As part of the City's Long Term Financial Management Strategy Policy 3707, fees and charges have been adjusted annually based on projected Vancouver Consumer Price Index increases.

This report supports Council's Strategic Plan 2018-2022 Strategy #5 Sound Financial Management:

5.3 Decision-making focuses on sustainability and considers circular economic principles.

5.4 Work cooperatively and respectfully with all levels of government and stakeholders while advocating for the best interests of Richmond.

Analysis

Annually, staff updates the Consolidated Fees Bylaw using CPI estimates provided by the Conference Board of Canada. The Conference Board's last Vancouver 2021 CPI forecast was provided in March of this year during the early stages of the pandemic. The next forecast is not expected until November of this year, however, there would still be uncertainty due to the pandemic.

Historically CPI increases have always been around 1.75% to 2.25%. A 2% increase to the rates is estimated to bring in an additional \$225,000 to the City annually.

Currently a large portion of the fees in the Consolidated Fees Bylaw are related to commercial activities such as annual business license fees, filming fees, and development application fees. With many businesses still impacted by COVID, various social distancing restrictions, and changes in Provincial legislations due to infection rate increases, increasing City fees may will additional burden to many struggling businesses.

Since a CPI estimate is not available for 2021, staff proposes that the annual rate increase for the Consolidated Fees Bylaw is deferred to 2021 when an accurate Vancouver CPI rate available. At that time, Council can determine whether to increase rates for both 2021 and 2022 or to forego the 2021 rate increase entirely.

Financial Impact

The City will be foregoing an approximate revenue increase of \$225,000.

Conclusion

That the annual CPI increase to the Consolidated Fees Bylaw be deferred to 2021.

A handwritten signature in black ink, appearing to be 'Ivy Wong', written in a cursive style.

Ivy Wong
Manager, Revenue
(604-276-4046)

IW:iw



City of Richmond

Report to Committee

To: Finance Committee

Date: September 21, 2020

From: Jerry Chong
Director, Finance

File: 03-0925-02-01/2020-
Vol 01

Re: **Permissive Property Tax Exemption (2021) Bylaw No. 10196**

Staff Recommendation

That Permissive Property Tax Exemption (2021) Bylaw No. 10196 be introduced and given first, second and third readings.

Jerry Chong
Acting General Manager, Finance and Corporate Services
(604-276-4064)

Att. 1

REPORT CONCURRENCE	
SENIOR STAFF REPORT REVIEW	INITIALS: <i>CT</i>
APPROVED BY CAO 	

Staff Report

Origin

Permissive exemptions of property tax are provided to various properties in accordance with Sections 220 and 224 of the Community Charter and Council Policy 3561, which has been consistently applied since 1977. The exemption bylaw must be adopted by October 31 of each year to be effective for the following year.

This report supports Council's Strategic Plan 2018-2022 Strategy #5 Sound Financial Management:

Accountable, transparent, and responsible financial management that supports the needs of the community into the future.

5.1 Maintain a strong and robust financial position.

5.3 Decision-making focuses on sustainability and considers circular economic principles.

Analysis

Owners of exempted properties in 2020 were contacted and their eligibility for permissive exemptions were verified for the upcoming year. Changes to the 2021 bylaw are listed in Attachment 1.

New applications for Council consideration:

1. Sharing Farm Society – 2771 Westminster Highway

In 2017, the City entered into a five year agreement with the Sharing Farm Society for the Society to farm a 2.8 acre portion of land at Terra Nova Rural Park. In addition to raising public awareness to urban farming in our community, the Society donates surplus harvest to local residents in need through the Richmond Food Bank and other community programs.

As a non-profit tenant on City property, the Sharing Farm Society qualifies for a permissive exemption. The property was not added to the permissive exemption bylaw in 2018 because the formal agreement was not signed by both parties until 2020. Adding this property to Permissive Exemption Bylaw No. 10196 will formally recognize the tax exemption status of the lease.

2. Field Hockey Canada – 6111 River Road

Field Hockey Canada is a national sport organization that has leased space at the Oval for their head office. As a non-profit tenant at the Oval the applicant qualifies for exemption

under Council Policy 3561, however, since they serve as a national organization, they cannot provide programming or services specifically to Richmond residents.

As this property is the national head office for the organization and promotes the sport nationally, there is minimal benefit specifically to Richmond residents and the community. Therefore, staff is unable to recommend that this property be added to Permissive Exemption Bylaw No. 10196.

3. Richmond Baptist Church – 6640 Blundell Avenue

Richmond Baptist Church recently demolished a residential rental home that was on the southeast corner of lot at 6640 Blundell Avenue. The original residential building and the land beneath the building was subject to property taxes and the representative of the church contacted staff requesting for a tax exemption for that portion of the land. According to the representative, the land is currently used for parking purposes.

Under Council Policy 3561, parking area for religious organizations are exempted based on the number of church attendees. Currently, the property has the maximum allowable exemption for parking purposes based on the number of attendees as provided by the representative. No changes were made to Permissive Exemption Bylaw No. 10196 for this property.

Permissive Exemption Bylaw Deletions

1. Canadian Sport Institute Pacific Society – 2005 – 6111 River Road

The Canadian Sport Institute Pacific Society is no longer a tenant of the Oval. This should be removed from Permissive Exemption Bylaw No. 10196.

2. Canadian Mental Health Association – 8911 Westminster Highway

This property was designated as Supportive Housing by the Province of BC in 2020. With a supportive housing designation, the property is given an assessment value of \$1 for the land and \$1 for the improvements by BC Assessment. A property with a taxable value of \$2 will not trigger property taxes and therefore should be removed from Permissive Exemption Bylaw No. 10196.

No. 5 Road Backlands

As part of the review, staff ensured that all of the religious organizations on No. 5 Road with farming requirements were reminded of their obligation to farm the backlands.

Financial Impact

Property tax exemptions impact the City's finances by reducing the total assessed value of properties subject to taxation. This results in the City recovering the shortfall through tax increases to general taxpayers.

Church properties represent the largest number of permissively exempted properties and account for approximately \$546,000 in direct municipal taxes waived in 2020. Exempted non-City owned properties account for approximately \$133,000 in waived municipal taxes and City owned or leased properties account for approximately \$2.069 million.

Permissive exemptions impact both municipal and other agencies' taxes. It is fiscally prudent to provide permissive exemptions to City owned or leased properties, otherwise the City would need to increase annual municipal taxes in order to pay property taxes to the other taxing agencies.

Conclusion

Permissive exemptions are granted by Council annually to qualifying organizations that provide social benefit to the Community. Permissive Exemption Bylaw No. 10196 will provide tax exemptions in accordance with Provincial legislation and Council Policy.



Ivy Wong
Manager, Revenue
(604-276-4046)

IW:gjn

Att. 1: Changes to 2021 Permissive Property Tax Exemption (2021) Bylaw No. 10196

Changes to Permissive Property Tax Exemption (2021) Bylaw No. 10196

Additions to the Bylaw:

ROLL NO	ORGANIZATION NAME	CIVIC ADDRESS	ADDITION
091-575-614	Sharing Farm Society	That portion of 2771 Westminster Hwy occupied by Sharing Farm Society	Schedule H

Deletions to the Bylaw:

ROLL NO	ORGANIZATION NAME	CIVIC ADDRESS	DELETION
057-902-804	Canadian Sport Institute Pacific Society	2005 – 6111 River Road	Schedule H
056-610-001	Canadian Mental Health Association	8911 Westminster Hwy	Schedule G




City of Richmond

Report to Committee




To: Finance Committee **Date:** September 15, 2020
From: Andrew Nazareth **File:** 03-0975-01/2020-Vol
 General Manager, Finance and Corporate 01
 Services
Re: **Amendments to the Revised Consolidated 5 Year Financial Plan (2020-2024)**
Bylaw No. 10183

Staff Recommendation

That the Revised Consolidated 5 Year Financial Plan (2020-2024) Bylaw No. 10183, Amendment Bylaw No. 10203, which incorporates and puts into effect the changes as outlined in the staff report titled “Amendments to the Revised Consolidated 5 Year Financial Plan (2020-2024) Bylaw No. 10183” dated September 15, 2020, from the General Manager, Finance and Corporate Services, be introduced and given first, second and third readings.

 for
 Andrew Nazareth
 General Manager, Finance and Corporate Services
 (604-276-4095)

Att. 3

REPORT CONCURRENCE		
ROUTED TO:	CONCURRENCE	
Law	<input checked="" type="checkbox"/>	Sustainability and Energy Management <input checked="" type="checkbox"/>
Real Estate Services	<input checked="" type="checkbox"/>	Community Safety Policy & Programs <input checked="" type="checkbox"/>
Arts, Culture & Heritage	<input checked="" type="checkbox"/>	Emergency Programs <input checked="" type="checkbox"/>
Community Social Development	<input checked="" type="checkbox"/>	Transportation <input checked="" type="checkbox"/>
Recreation Services	<input checked="" type="checkbox"/>	Sanitation and Recycling <input checked="" type="checkbox"/>
Facilities & Project Development	<input checked="" type="checkbox"/>	CONCURRENCE OF GENERAL MANAGER
Parks Services	<input checked="" type="checkbox"/>	 (for Andrew Nazareth)
Roads & Construction	<input checked="" type="checkbox"/>	
Sewerage & Drainage	<input checked="" type="checkbox"/>	
SENIOR STAFF REPORT REVIEW	INITIALS: 	APPROVED BY CAO 

Staff Report

Origin

The Revised Consolidated 5 Year Financial Plan (2020-2024) Bylaw No. 10183 was adopted on May 11, 2020. Included in the Revised Consolidated 5 Year Financial Plan (5YFP) are the City's 2020 Capital, Utility and Operating Budgets. In addition, the Revised Consolidated 5YFP includes the budgets of Richmond Olympic Oval Corporation and Richmond Public Library. The following budget amendments are for the 2020 Capital, Utility and Operating Budgets of the City.

This report supports Council's Strategic Plan 2018-2022 Strategy #5 Sound Financial Management:

5.2 Clear accountability through transparent budgeting practices and effective public communication.

Analysis

Subsequent to the adoption of the 5YFP, new projects and changes to previously established programs have occurred. Individual staff reports detailing these amendments have been presented to Council for approval.

Increases to the operating and capital budget are required where expenses were not contemplated in the 5YFP. The current expenditure bylaw does not include these amounts and in order to comply with Section 173 of the *Community Charter*, the 5YFP needs to be amended to have authority to incur these expenditures. There is no tax impact for any of these amendments.

The Council approved amendments to the Revised Consolidated Five Year Financial Plan (2020-2024) presented in order of Council meeting dates, are:

- 1 a) At the Council meeting on March 9, 2020, Council approved the following:
 - (1) *That the application to the Union of British Columbia Municipalities (UBCM) 2020 Poverty Reduction Planning and Action Program for \$25,000 be endorsed;*
and
 - (2) *That should the funding application be successful, that the Chief Administrative Officer and the General Manager, Planning and Development be authorized on behalf of the City to enter into an agreement with UBCM for the above mentioned project and that the Consolidated 5 Year Financial Plan (2020–2024) be amended accordingly.*

In May 2020, the City was informed that this funding application was successful. The Planning and Development Operating Budget will be increased by \$25,000 funded by the Union of British Columbia Municipalities (UBCM) 2020 Poverty Reduction Planning and Action Program to further actions in the 2013-2022 Social Development Strategy.

b) At the Council meeting on March 23, 2020, Council approved the following:

- (1) That Consolidated Fees Bylaw No. 8636, Amendment Bylaw No. 10160, which adds a service fee for video footage requests, be introduced and given first, second and third reading; and*
- (2) That the Consolidated 5 Year Financial Plan (2020-2024) be amended to include the operating budget impact of implementing the Traffic Intersection Cameras system of \$100,000 funded by an estimate of \$50,000 from revenue and a reallocation of resources from the Community Safety Division.*

This operating budget impact of \$100,000 provides funding for a new Traffic Signal Systems Technologist position. The 2020 Community Safety Operating Budget will be increased by \$50,000 funded by the revenues from public requests for video footage. The remaining \$50,000 is funded by a reallocation of existing resources within Community Safety.

c) At the Council meeting on May 25, 2020, Council approved the following:

- (1) That the Revised City Event Program 2020 and budget as outlined in Table 1 of the staff report titled "Revised City Event Program 2020", dated April 20, 2020, from the Director, Arts, Culture and Heritage Services be approved; and*
- (2) That \$780,000 be returned to the Rate Stabilization Account after payment of \$17,000 for the Providence contract and an increase to \$20,000 for farm markets.*

The 2020 Community Services Operating Budget will be decreased by \$780,000, which will be returned to the Rate Stabilization Provision.

The 2020 Neighbourhood Celebration Grant Program totalling of \$75,000 is deferred to 2021.

d) At the Council meeting on May 25, 2020, Council approved the following:

- (1) That the application to the Union of British Columbia Municipalities Community Emergency Preparedness Fund for up to \$25,000 in grant funding to support Emergency Support Services for the City of Richmond be endorsed;*
- (2) That the application to the Union of British Columbia Municipalities Community Emergency Preparedness Fund for up to \$25,000 in grant funding to support Emergency Operations Centres & Training for the City of Richmond be endorsed;*

- (3) *That the application to the Union of British Columbia Municipalities Community Emergency Preparedness Fund for up to \$25,000 in grant funding to support Evacuation Route Planning for the City of Richmond be endorsed;*
- (4) *That should the funding application be successful, the Chief Administrative Officer and the General Manager, Community Safety be authorized to execute the agreements on behalf of the City of Richmond with the UBCM; and*
- (5) *That should the funding application be successful, the 2020-2024 Five Year Financial Plan Bylaw be adjusted accordingly.*

The Union of BC Municipalities Community Emergency Preparedness Fund program approved both funding applications on May 28, 2020 as follows:

- i. \$23,432 in grant funding to support Emergency Support Services;
- ii. \$24,942 in grant funding to support Emergency Operations Centres and Training Program.

The 2020 Community Safety Operating Budget will be increased by \$48,374.

- e) At the Council meeting on July 27, 2020, Council approved the following:
That the Equipment Renewal and GHG Reduction Project, described as Option 2 on page 4 in the staff report titled “Library Cultural Centre Mechanical Upgrade Project”, dated July 20, 2020, from the Director, Sustainability and District Energy, be approved.

Option 2 offers a greater greenhouse gas (GHG) emission reduction at City facilities by implementing a deep greenhouse gas emission and energy-efficient retrofit of heating and cooling systems. The 2020 Capital Budget – Equipment Program will be increased by \$1,630,000, comprised of:

- \$1,075,000 funded from the Capital Building and Infrastructure Reserve,
- \$465,000 from the Gas Tax Provision;
- \$200,000 grant from BC Hydro;
- \$40,000 grant from Fortis BC;
- \$150,000 anticipated reduction of grant funding from the Federation of Canadian Municipalities’ (FCM) Municipal Climate Innovation Program (MCIP).

- f) At the Closed Council meeting held on July 27, 2020, Council approved an increase to the 2020 Capital Budget – Other Program of \$3,000,000 funded by the Capstan Station Capital Reserve.

- g) At the Council meeting on July 27, 2020, Council approved the following:

That as described in the report titled “TransLink 2020 Capital Cost-Share Program – Supplemental Applications” dated June 19, 2020 from the Director, Transportation:

- a) *The transit-related projects recommended for cost-sharing as part of the TransLink 2020 Bus Speed and Reliability Program be endorsed.*
- b) *Should the above project receive final approval from TransLink, the Chief Administrative Officer and General Manager, Planning and Development be authorized to execute the funding agreements and the Revised Consolidated 5 Year Financial Plan (2020-2024) be updated accordingly.*

The 2020 Capital Budget - Roads Program will be increased by \$950,150 funded by TransLink's Bus Speed and Reliability (BSR) Program to achieve a higher transit mode share and improve traffic operations for the public at two key locations: Steveston Highway-No. 5 Road and Garden City Road-Sea Island Way.

- h) At the Council meeting on September 14, 2020, Council approved the following:
 - (1) *That the Chief Administrative Officer and the General Manager, Planning and Development, be authorized to execute the Rail Safety Improvement Program funding agreement with Transport Canada for the Williams Road-Shell Road intersection; and*
 - (2) *That the Revised Consolidated 5 Year Financial Plan (2020-2024) be amended accordingly.*

The 2020 Capital Budget - Roads Program will be increased by \$547,200 funded by a grant from Transport Canada for the implementation of road and rail safety measures at Williams Road - Shell Road.

- i) At the Council meeting on September 14, 2020, Council approved the following:
 - (3) *That the Minoru Place Activity Centre Project capital budget be increased by \$749,000, which will be funded by Project Developments 2020 Operating Budget account "Infrastructure Replacement" and that the Revised Consolidated 5 Year Financial Plan (2020-2024) be amended accordingly; and*
 - (4) *That the Revised Consolidated 5 Year Financial Plan (2020-2024) be amended accordingly should the aforementioned project be approved for funding as outlined in the report titled, "Investing in Canada Infrastructure Program - Minoru Place Activity Centre Conversion to Arts Centre," dated August 5, 2020 from the Director, Facilities and Project Development.*

The 2020 Capital Budget – Building Program will be increased by \$749,000 reallocated from Project Development's 2020 Operating Budget (Infrastructure Replacement), to enable the completion of base building upgrades and sustainability features of the Minoru Place Activity Centre Conversion to Arts Centre project. If the application for funding is approved, a further amendment will be required.

During the year, the Revised Consolidated 5 Year Financial Plan Bylaw may require Capital Budget amendments due to external contributions or unanticipated expenditures. The amendments are as follows:

- 2 a) i. Increase the scope of existing programs and projects by a total of \$2,123,630 from external funding received or anticipated to be received from various sources including developers, grants, etc. The Capital Budget is proposed to be amended as follows:

Table 1: Various Grants and External Sources (in \$000's)

Capital Programs	Amounts
Roads	\$1,895
Equipment	90
Drainage	73
Building	66
Total	\$2,124

- ii. The Revised Consolidated 5 Year Financial Plan includes an estimate of \$10,000,000 in Contingent Capital Grants, which may be received throughout the year for various projects. Spending is only incurred if the funds are confirmed. Once the funds are confirmed, the amount is transferred into the applicable capital program as summarized above. A total of \$2,123,630 has been transferred to the above programs to date.

- b) Increase the 2020 Capital Budget - Building Program by \$1,598,008 funded by the Corporate Provision for minor building capital improvement projects.

- 3 The following reallocations within previously approved capital projects are summarized in the following table:

Table 2: Capital Budget Reallocations (in \$000's)

	Program	Transfer From	Transfer To	Amount
3a	Building	Enhanced Community Centre Police Office (2018)	Major Facilities Phase I Multi Project Contingency and Construction Escalation Contingency (2014)	\$330
3b	Building	Community Safety Building Mechanical Upgrades (2017)	Community Safety Building - Mechanical Component Replacements and Associated Works (2020)	70
3c.i	Equipment	WiFi Network Expansion Phase II (2016)	Network Refresh for City Facilities (Phase 1 of 3) (2020)	12
3c.ii	Equipment	Wifi Network Expansion (2017)	Network Refresh for City Facilities (Phase 1 of 3) (2020)	6

	Program	Transfer From	Transfer To	Amount
3d	Roads	Annual Asphalt Re-Paving Program - MRN (2020)	Annual Asphalt Re-Paving Program - Non-MRN (2019)	4
3e	Equipment	Log Management Implementation Payment Card Industry Compliance (2016)	Microsoft Exchange 2016 Upgrade (2017)	3
3f	Water	Development Coordinated Works - Water (2019)	Development Coordinated Works - Water (2018)	1
Total Budget Reallocations				\$426

- 4 The following amendment represents program changes that result in no net increase to the 2020 Capital Budget:
- a) The Capital Program of the Advancement of Partial Funding for the Canada Line Capstan Station and the Capstan Station Construction projects are changed from Building and Roads to Other.
- 5 Budget Amendment Policy 3001 states that changes to salaries be reported to the Finance Committee. The following amendments will result in no net increase to the 2020 Operating Budget:
- a) Reallocate \$43,574 within the Community Services Operating Budget from Contracts-Other and Supplies to salaries for converting an Arts Coordinator position from auxiliary to regular full-time as agreed within collective bargaining.
 - b) Reallocate staff resources between Divisions as follows:
 - Transfer \$280,000 from Community Services, \$249,000 from Engineering and Public Works, \$220,000 from Finance and Corporate Services, \$73,000 from Sanitation and Recycling, \$180,000 from Planning and Development, \$165,000 from Corporate Administration, \$13,000 from Sanitary Sewer Utility for a total of \$1,180,000 to the Community Safety Division for the activation of the Community Ambassador program.
 - Transfer \$302,000 from Community Services to the Engineering and Public Works Division mainly for additional janitorial services required in order meet recommended public health regulations to reduce the risk of spreading the coronavirus and for public works seasonal labour.
 - Transfer \$28,000 from Planning and Development and \$15,000 from Community Services to Water for a total of \$43,000.
 - Transfer \$28,000 from Community Services to Finance and Corporate Services for seasonal labour.
- 6 Budget Amendment Policy 3001 states that increases in City's expenditures are only permitted where funding is from sources other than taxation and utility fees. The following amendments to the Operating and Utility Budget are funded by external grants, contributions, transfer of existing budget resources, or funding from provisions and has no tax impact:

- a) Increase the Corporate Administration Operating Budget by \$700,000 funded from the Legal Provision for professional legal expenditures.
 - b) Increase the Sustainability and Energy Management Operating Budget by \$248,044 for the following:
 - i. \$150,000 funded by the Carbon Tax Provision for completing the Circular Economy project;
 - ii. \$98,044 funded by the Corporate Provision for completing the Community Energy and Emissions Plan (CEEP), Energy Step Code, and electric vehicle projects.
 - c) Increase the Storm Drainage Operating Budget by \$170,000 funded by the Corporate Provision for completing processing and removal of wet materials.
 - d) Increase the Sanitary Sewer Utility Operating Budget by \$150,000 funded by the Corporate Provision for completing planned maintenance and pump replacements.
 - e) Increase the Sanitation and Recycling Operating Budget by \$42,139 funded by the Corporate Provision for the works related to dewatering permits.
- 7 The following amendment represents organization changes that result in no net increase to the 2020 Operating Budget:
- a) Transfer the Corporate Partnerships Operating Budget from Finance and Corporate Services to Community Services resulting from an organization change in 2020.

Financial Impact

The proposed 2020 budget amendments have no tax impact. Each of these annual budgets combines to form part of the 2020-2024 5YFP. The 2020-2024 Revised Consolidated 5YFP Amended Bylaw and Amended Capital Program can be found in Attachments 1 - 3.

Table 3 Capital Budget – Summary of Changes (in \$000's)		Reference	
Capital Budget as at May 11, 2020			\$166,492
1	Withdrawal from Capstan Station Reserve	1f	3,000
2	Library Cultural Centre Mechanical Upgrade Project	1e	1,630
3	Minor Building Capital Improvement Projects	2b	1,598
4	TransLink 2020 Capital Cost-Share Program	1g	950
5	Budget Transfer for Minoru Place Activity Centre	1i	749
6	Transport Canada Rail Safety Improvement Program	1h	547
7	Various Grants & External Sources	2a.i	537
8	Various Capital Budget Reallocations	3a-f	-
9	Contingent External Contributions	2a.ii	(2,124)
			6,887
			\$173,379

Table 4 Net Budget – Summary of Changes (in \$000's)		Reference	
Net Budget as at May 11, 2020		\$87,364	
Revenue			
1	Traffic Intersection Cameras Sales of Services	1b	50
2	UBCM Emergency Preparedness Grants	1d.i-ii	48
3	UBCM 2020 Poverty Reduction Planning and Action Program Grants	1a	25
Total Revenue Amendments		123	
Expenses			
1	Increased Legal services	6a	700
2	Increase to Sustainability and Energy Management	6b.i-ii	248
3	Increase to Storm Drainage	6c	170
4	Increase to Sanitary Sewer Utility	6d	150
5	Increase Community Safety Traffic Intersection Cameras Implementation Planning	1b	50
6	Emergency Support Services grant expenses	1d.i-ii	48
7	Increase to Sanitation and Recycling	6e	42
8	Poverty Reduction Planning and Action Program grant expenses	1a	25
9	Arts Coordinator Position Conversion	5a	-
10	Staff redeployment	5b	-
11	Corporate Partnerships Budget Transfer from Finance and Corporate Services to Community Services	7a	-
12	Reduce Arts Culture and Heritage for the Neighbourhood Celebration Grant deferred to 2021	1c	(75)
13	Budget Transfer to Minoru Place Activity Centre Capital project	1i	(749)
14	Decrease from the Revised City Event Program 2020	1c	(780)
Total Expenses Amendments		(171)	
NET AMENDMENT		294	
Total Amended 2020 Net Budget		\$87,658	

Conclusion

Staff recommend that Council approve the 2020 Capital, Operating and Utility Budget amendments to accommodate the expenditures within the Revised Consolidated 5 Year Financial Plan Bylaw. The proposed 2020 budget amendments have no tax impact.

As required in Section 166 of the *Community Charter*, staff will conduct a process of public consultation prior to bylaw adoption, which is anticipated to be November 9, 2020.



Melissa Shiau, CPA, CA
Manager, Financial Planning and Analysis
(604-276-4231)

MS:sx

- Att. 1: Revised Consolidated 5 Year Financial Plan (2020-2024) Amended Revenue and Expenses
- 2: Revised Consolidated 5 Year Financial Plan (2020-2024) Amended Capital Funding Sources
- 3: Amended Revised 5 Year Capital Plan Summary (2020-2024)

CITY OF RICHMOND					
REVISED CONSOLIDATED 5 YEAR FINANCIAL PLAN (2020-2024)					
AMENDED REVENUE AND EXPENSES					
(In \$000's)					
	2020 Amended Budget	2021 Amended Plan	2022 Amended Plan	2023 Plan	2024 Plan
Revenue:					
Taxation and Levies	239,357	250,992	264,144	278,025	291,175
User Fees	115,210	121,447	128,203	135,460	143,422
Sales of Services	37,804	44,165	44,701	45,247	45,803
Investment Income	15,562	16,190	16,754	17,256	17,695
Payments In Lieu Of Taxes	14,841	14,989	15,139	15,290	15,443
Gaming Revenue	7,905	7,905	7,905	7,905	7,905
Other Revenue	13,708	14,122	16,263	18,409	18,902
Licenses and Permits	11,435	11,657	11,884	12,116	12,352
Provincial and Federal Grants	6,868	9,368	9,439	9,511	9,584
Developer Contributed Assets	50,000	50,000	50,000	50,000	50,000
Development Cost Charges	29,111	20,493	17,984	15,802	16,910
Other Capital Funding Sources	16,274	15,028	15,191	14,005	13,150
	558,075	576,356	597,607	619,026	642,341
Expenses:					
Community Safety	119,176	122,450	127,353	131,159	135,038
Engineering and Public Works	78,340	77,180	78,804	80,034	81,423
Community Services	64,568	68,317	69,639	73,184	74,820
Finance and Corporate Services	25,279	23,990	24,525	25,131	25,747
Planning and Development Services	24,159	23,904	24,386	24,934	25,538
Fiscal	22,507	21,016	21,959	24,810	27,847
Corporate Administration	14,512	13,817	14,135	14,521	14,917
Debt Interest	1,677	1,677	1,677	1,677	838
Utility Budget					
Water Utility	46,440	49,427	53,234	57,435	62,101
Sanitary Sewer Utility	37,677	40,135	42,614	45,310	48,240
Sanitation and Recycling	20,795	20,170	20,576	20,999	21,432
Richmond Public Library	11,095	11,052	11,269	11,533	11,805
Richmond Olympic Oval Corporation	17,120	17,409	17,736	18,104	18,481
	483,345	490,544	507,907	528,831	548,227
Annual Surplus	74,730	85,812	89,700	90,195	94,114
Transfers:					
Debt Principal	5,149	5,355	5,570	5,792	6,024
Transfer To (From) Reserves	64,919	67,620	70,229	72,908	75,715
Transfer To (From) Surplus	(23,539)	(8,093)	2,256	3,409	2,966
Capital Expenditures - Current Year	173,379	213,275	118,370	103,759	109,631
Capital Expenditures - Prior Years	308,609	114,470	75,154	41,819	41,819
Capital Expenditures - Developer Contributed Assets	50,000	50,000	50,000	50,000	50,000
Capital Expenditures - Richmond Public Library	892	892	892	892	892
Capital Expenditures - Richmond Olympic Oval Corporation	1,721	1,970	2,215	2,236	2,548
Capital Funding	(506,400)	(359,677)	(234,986)	(190,620)	(195,481)
Transfers/Amortization offset:	74,730	85,812	89,700	90,195	94,114
Balanced Budget	\$-	\$-	\$-	\$-	\$-
Tax Increase	2.97%	4.03%	4.44%	4.50%	4.01%

CITY OF RICHMOND					
REVISED CONSOLIDATED 5 YEAR FINANCIAL PLAN (2020-2024)					
AMENDED CAPITAL FUNDING SOURCES					
(In \$000's)					
	2020 Amended Budget	2021 Amended Plan	2022 Plan	2023 Plan	2024 Plan
DCC Reserves					
Drainage DCC	-	1,510	-	-	2,144
Park Development DCC	6,330	3,907	1,647	1,787	1,740
Park Land Acquisition DCC	5,964	5,964	5,964	5,964	5,964
Roads DCC	13,152	8,478	8,047	8,051	5,731
Sanitary DCC	3,527	-	1,428	-	658
Water DCC	138	634	898	-	673
Total DCC	\$29,111	\$20,493	\$17,984	\$15,802	\$16,910
Statutory Reserves					
Affordable Housing	925	725	725	725	725
Capital Building and Infrastructure	25,303	63,512	6,800	13,700	10,550
Capital Reserve	16,050	54,706	28,979	8,575	14,010
Capstan Station	31,000	-	-	-	-
Child Care	170	172	174	177	179
Drainage Improvement	12,415	13,552	14,577	15,603	23,286
Equipment Replacement	3,655	3,392	3,310	4,833	4,066
Leisure Facilities	-	4,934	-	-	-
Public Art Program	745	150	150	150	150
Sanitary Sewer	13,386	12,850	14,641	14,620	11,542
Watermain Replacement	10,590	8,820	8,466	8,407	8,480
Total Statutory Reserves	\$114,239	\$162,813	\$77,822	\$66,790	\$72,988
Other Sources					
Enterprise Fund	125	550	550	550	-
Grant and Developer Contribution	16,274	15,028	15,191	14,005	13,150
Other Sources	12,180	12,221	6,248	5,862	5,883
Rate Stabilization	-	1,320	-	-	-
Sewer Levy	350	100	-	50	50
Solid Waste and Recycling	450	300	300	300	300
Water Levy	650	450	275	400	350
Total Other Sources	\$30,029	\$29,969	\$22,564	\$21,167	\$19,733
Total Capital Program	\$173,379	\$213,275	\$118,370	\$103,759	\$109,631

CITY OF RICHMOND					
AMENDED REVISED 5 YEAR CAPITAL PLAN SUMMARY (2020-2024)					
(in \$000s)					
	2020 Amended Budget	2021 Amended Plan	2022 Plan	2023 Plan	2024 Plan
Infrastructure Program					
Roads	26,588	14,821	14,867	14,527	13,480
Drainage	14,280	18,934	17,859	18,228	27,201
Water	9,143	7,779	7,792	6,906	7,751
Sanitary Sewer	15,063	11,300	15,450	13,370	10,950
Infrastructure Advanced Design and Minor Public Works	5,130	5,700	4,049	4,080	3,980
Total Infrastructure Program	\$70,204	\$58,534	\$60,017	\$57,111	\$63,362
Building Program					
Building	16,533	113,610	26,800	13,700	11,160
Heritage	7,940	-	-	-	-
Total Building Program	\$24,473	\$113,610	\$26,800	\$13,700	\$11,160
Parks Program					
Parkland	4,000	4,000	4,000	4,000	4,000
Parks	8,180	6,144	2,780	2,860	2,700
Total Parks Program	\$12,180	\$10,144	\$6,780	\$6,860	\$6,700
Public Art Program	\$745	\$150	\$150	\$150	\$150
Land Program	\$10,000	\$10,000	\$5,000	\$5,000	\$10,000
Affordable Housing	\$400	\$200	\$200	\$200	\$200
Equipment Program					
Vehicle	3,441	2,528	2,334	3,995	4,434
Fire Vehicle	416	1,186	1,221	1,258	-
Information Technology	1,996	1,386	913	526	548
Equipment	2,168	779	580	581	32
Total Equipment Program	\$8,021	\$5,879	\$5,048	\$6,360	\$5,014
Child Care Program	\$170	\$172	\$174	\$177	\$179
Other Program	\$34,000	\$-	\$-	\$-	\$-
Internal Transfers/Debt Payment	\$5,310	\$4,586	\$4,201	\$4,201	\$2,866
Contingent External Contributions	\$7,876	\$10,000	\$10,000	\$10,000	\$10,000
Total Capital Program	\$173,379	\$213,275	\$118,370	\$103,759	\$109,631



The Council of the City of Richmond enacts as follows:

1. Schedule "A", Schedule "B", and Schedule "C" of the Revised Consolidated 5 Year Financial Plan (2020-2024) Bylaw No. 10183, are deleted and replaced with Schedule "A", Schedule "B", and Schedule "C" attached to and forming part of this amendment bylaw.
2. This Bylaw is cited as "**Revised Consolidated 5 Year Financial Plan (2020-2024) Bylaw No. 10183, Amendment Bylaw No. 10203**".

FIRST READING

SECOND READING

THIRD READING

ADOPTED

CITY OF RICHMOND
APPROVED for content by originating dept. <i>MS</i>
APPROVED for legality by Solicitor <i>LB</i>

MAYOR

CORPORATE OFFICER

SCHEDULE A:

CITY OF RICHMOND

REVISED CONSOLIDATED 5 YEAR FINANCIAL PLAN (2020-2024)

AMENDED REVENUE AND EXPENSES

(In \$000's)

	2020	2021	2022	2023	2024
	Amended Budget	Amended Plan	Amended Plan	Plan	Plan
Revenue:					
Taxation and Levies	239,357	250,992	264,144	278,025	291,175
User Fees	115,210	121,447	128,203	135,460	143,422
Sales of Services	43,926	44,165	44,701	45,247	45,803
Investment Income	18,562	19,190	19,754	20,256	20,695
Payments In Lieu Of Taxes	14,841	14,989	15,139	15,290	15,443
Gaming Revenue	14,500	14,500	14,500	14,500	14,500
Other Revenue	14,075	14,122	16,263	18,409	18,902
Licenses And Permits	11,435	11,657	11,884	12,116	12,352
Provincial and Federal Grants	10,061	9,368	9,439	9,511	9,584
Developer Contributed Assets	50,000	50,000	50,000	50,000	50,000
Development Cost Charges	29,111	20,493	17,984	15,802	16,910
Other Capital Funding Sources	16,274	15,028	15,191	14,005	13,150
	577,352	585,951	607,202	628,621	651,936
Expenses:					
Community Safety	119,483	122,450	127,353	131,159	135,038
Engineering and Public Works	78,340	77,180	78,804	80,034	81,423
Community Services	70,610	68,317	69,639	73,184	74,820
Finance and Corporate Services	25,279	23,990	24,525	25,131	25,747
Planning and Development Services	24,159	23,904	24,386	24,934	25,538
Fiscal	22,507	21,016	21,959	24,810	27,847
Corporate Administration	14,512	13,817	14,135	14,521	14,917
Debt Interest	1,677	1,677	1,677	1,677	838
Utility Budget					
Water Utility	46,440	49,427	53,234	57,435	62,101
Sanitary Sewer Utility	37,677	40,135	42,614	45,310	48,240
Sanitation and Recycling	20,795	20,170	20,576	20,999	21,432
Richmond Public Library	11,095	11,052	11,269	11,533	11,805
Richmond Olympic Oval Corporation	17,120	17,409	17,736	18,104	18,481
	489,694	490,544	507,907	528,831	548,227
Annual Surplus	87,658	95,407	99,295	99,790	103,709

CITY OF RICHMOND
REVISED CONSOLIDATED 5 YEAR FINANCIAL PLAN (2020-2024)
TRANSFERS
(In \$000's)

	2020 Amended Budget	2021 Amended Plan	2022 Amended Plan	2023 Plan	2024 Plan
Transfers:					
Debt Principal	5,149	5,355	5,570	5,792	6,024
Transfer To (From) Reserves	74,424	76,925	79,534	82,213	85,020
Transfer To (From) Surplus	(20,116)	(7,803)	2,546	3,699	3,256
Capital Expenditures - Current Year	173,379	213,275	118,370	103,759	109,631
Capital Expenditures - Prior Years	308,609	114,470	75,154	41,819	41,819
Capital Expenditures - Developer Contributed Assets	50,000	50,000	50,000	50,000	50,000
Capital Expenditures - Richmond Public Library	892	892	892	892	892
Capital Expenditures - Richmond Olympic Oval Corporation	1,721	1,970	2,215	2,236	2,548
Capital Funding	(506,400)	(359,677)	(234,986)	(190,620)	(195,481)
Transfers/Amortization offset:	87,658	95,407	99,295	99,790	103,709
Balanced Budget	\$-	\$-	\$-	\$-	\$-
Tax Increase	2.97%	4.03%	4.44%	4.50%	4.01%

SCHEDULE B:
CITY OF RICHMOND
REVISED 5 YEAR FINANCIAL PLAN
AMENDED CAPITAL FUNDING SOURCES (2020-2024)
(In \$000's)

	2020 Amended Budget	2021 Amended Plan	2022 Plan	2023 Plan	2024 Plan
DCC Reserves					
Drainage DCC	-	1,510	-	-	2,144
Park Development DCC	6,330	3,907	1,647	1,787	1,740
Park Land Acquisition DCC	5,964	5,964	5,964	5,964	5,964
Roads DCC	13,152	8,478	8,047	8,051	5,731
Sanitary DCC	3,527	-	1,428	-	658
Water DCC	138	634	898	-	673
Total DCC	\$29,111	\$20,493	\$17,984	\$15,802	\$16,910
Statutory Reserves					
Affordable Housing	925	725	725	725	725
Capital Building and Infrastructure	25,303	63,512	6,800	13,700	10,550
Capital Reserve	16,050	54,706	28,979	8,575	14,010
Capstan Station	31,000	-	-	-	-
Child Care	170	172	174	177	179
Drainage Improvement	12,415	13,552	14,577	15,603	23,286
Equipment Replacement	3,655	3,392	3,310	4,833	4,066
Leisure Facilities	-	4,934	-	-	-
Public Art Program	745	150	150	150	150
Sanitary Sewer	13,386	12,850	14,641	14,620	11,542
Watermain Replacement	10,590	8,820	8,466	8,407	8,480
Total Statutory Reserves	\$114,239	\$162,813	\$77,822	\$66,790	\$72,988
Other Sources					
Enterprise Fund	125	550	550	550	-
Grant and Developer Contribution	16,274	15,028	15,191	14,005	13,150
Other Sources	12,180	12,221	6,248	5,862	5,883
Rate Stabilization	-	1,320	-	-	-
Sewer Levy	350	100	-	50	50
Solid Waste and Recycling	450	300	300	300	300
Water Levy	650	450	275	400	350
Total Other Sources	\$30,029	\$29,969	\$22,564	\$21,167	\$19,733
Total Capital Program	\$173,379	\$213,275	\$118,370	\$103,759	\$109,631

SCHEDULE C:

**CITY OF RICHMOND
CONSOLIDATED 5 YEAR FINANCIAL PLAN (2020-2024)
AMENDED STATEMENT OF POLICIES AND OBJECTIVES**

Revenue Proportions By Funding Source

Property taxes are the largest portion of revenue for any municipality. Taxes provide a stable and consistent source of revenue for many services that are difficult or undesirable to fund on a user-pay basis. These include services such as community safety, general government, libraries and park maintenance.

Objective:

- Maintain revenue proportion from property taxes at current level or lower

Policies:

- Tax increases will be at CPI + 1% for transfers to reserves
- Annually, review and increase user fee levels by consumer price index (CPI).
- Any increase in alternative revenues and economic development beyond all financial strategy targets can be utilized for increased levels of service or to reduce the tax rate.

Table 1 shows the proportion of total revenue proposed to be raised from each funding source in 2020.

Table 1:

Funding Source	% of Total Revenue
Property Taxes	49.6%
User Fees	23.9%
Sales of Services	9.1%
Investment Income	3.9%
Payments in Lieu of Taxes	3.1%
Gaming Revenue	3.0%
Licenses and Permits	2.4%
Provincial and Federal Grants	2.1%
Other	2.9%
Total Operating and Utility Funding Sources	100.0%

SCHEDULE C (CONT'D):

**CITY OF RICHMOND
 CONSOLIDATED 5 YEAR FINANCIAL PLAN (2020-2024)
 AMENDED STATEMENT OF POLICIES AND OBJECTIVES**

Distribution of Property Taxes

Table 2 provides the estimated 2020 distribution of property tax revenue among the property classes.

Objective:

- Maintain the City’s business to residential tax ratio in the middle in comparison to other municipalities. This will ensure that the City will remain competitive with other municipalities in attracting and retaining businesses.

Policies:

- Regularly review and compare the City’s tax ratio between residential property owners and business property owners relative to other municipalities in Metro Vancouver.

Table 2: (Based on the 2020 Revised Roll figures)

Property Class	% of Tax Burden
Residential (1)	56.53%
Business (6)	34.64%
Light Industry (5)	6.80%
Others (2,3,4,8 & 9)	2.03%
Total	100.00%

Permissive Tax Exemptions

Objective:

- Council passes the annual permissive exemption bylaw to exempt certain properties from property tax in accordance with guidelines set out by Council Policy and the Community Charter. There is no legal obligation to grant exemptions.
- Permissive exemptions are evaluated with consideration to minimizing the tax burden to be shifted to the general taxpayer.

Policy:

- Exemptions are reviewed on an annual basis and are granted to those organizations meeting the requirements as set out under Council Policy 3561 and Sections 220 and 224 of the *Community Charter*.



City of Richmond

Report to Committee

To: Finance Committee **Date:** September 8, 2020
From: Jerry Chong, CPA, CA **File:** 03-0900-01/2020-Vol 01
 Director, Finance
Re: **Development Cost Charges Imposition Bylaw Annual Inflationary Update (2020)**

Staff Recommendation

That *Option 1 – Keep DCC Rates Unchanged* as outlined in the staff report titled “Development Cost Charges Imposition Bylaw Annual Inflationary Update (2020)” dated September 8, 2020 from the Director, Finance be approved by Council.

Jerry Chong, CPA, CA
 Director, Finance
 (604-276-4064)

REPORT CONCURRENCE		
ROUTED TO:	CONCURRENCE	CONCURRENCE OF GENERAL MANAGER
Economic Development	<input checked="" type="checkbox"/>	 Acting for A. Nazareth
Law	<input checked="" type="checkbox"/>	
Parks Services	<input checked="" type="checkbox"/>	
Engineering	<input checked="" type="checkbox"/>	
Building Approvals	<input checked="" type="checkbox"/>	
Development Applications	<input checked="" type="checkbox"/>	
Policy Planning	<input checked="" type="checkbox"/>	
Transportation	<input checked="" type="checkbox"/>	
SENIOR STAFF REPORT REVIEW	INITIALS:	APPROVED BY CAO

Staff Report

Origin

Development Cost Charges (DCC's) are collected by local governments from new developments in order to fund the capital cost of infrastructures required by growth, such as parkland purchase, park development, traffic improvements and engineering infrastructures.

The Ministry's Development Finance Review Committee (DFRC), through its *Development Cost Charges Best Practice Guide*, recommends annual amendments to the DCC bylaw be made by municipalities to reflect general inflationary increase in their DCC program costs.

During the City's last major DCC update in 2017, the development industry expressed concerns with respect to the significant increase in DCC rates due to the compounding effect of cost escalation between major DCC updates. Therefore, the development industry supported the City's proposal to adjust DCC rates annually. The City has since completed two annual DCC updates in May 2018 and May 2019 that reflected the general inflationary increase of DCC program costs.

The annual DCC rate update for the current year (2020) was originally scheduled to take place in May 2020. However, due to the COVID-19 pandemic, the update that was scheduled to take place in May 2020 was put on hold. The purpose of this report is to review the current market conditions and provide recommendation on the City's 2020 annual DCC rate update.

This report supports Council's Strategic Plan 2018-2022 Strategy #5 Sound Financial Management:

Accountable, transparent, and responsible financial management that supports the needs of the community into the future.

5.1 Maintain a strong and robust financial position.

5.2 Clear accountability through transparent budgeting practices and effective public communication.

5.4 Work cooperatively and respectfully with all levels of government and stakeholders while advocating for the best interests of Richmond.

This report supports Council's Strategic Plan 2018-2022 Strategy #6 Strategic and Well-Planned Growth:

Leadership in effective and sustainable growth that supports Richmond's physical and social needs.

6.1 Ensure an effective OCP and ensure development aligns with it.

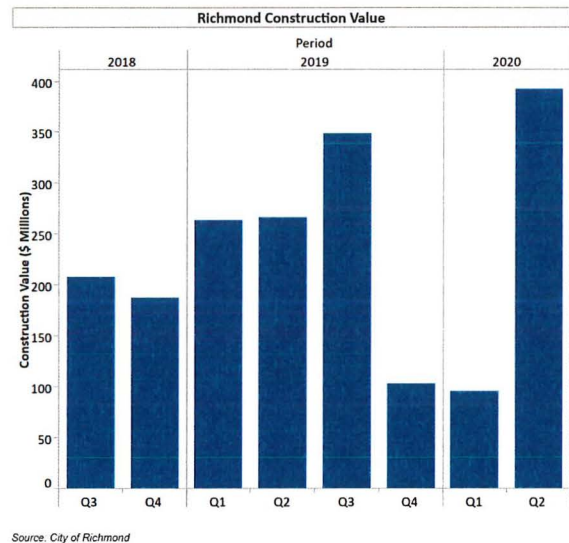
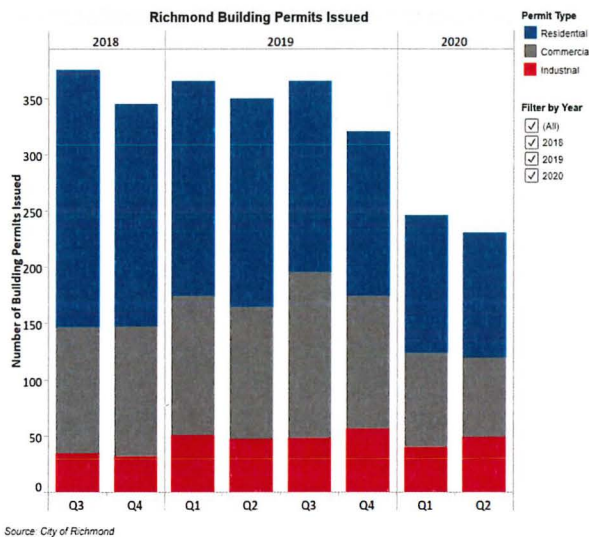
Finding of Facts

The full economic effects of COVID-19 are still very much unknown. B.C. has seen its highest unemployment rate of over 13% since 1987. Thousands of jobs were lost and consumer spending has plummeted where job losses have been concentrated in wholesale, retail, accommodation and food sectors. B.C.'s GDP is forecast to decrease by 5.4% for 2020, while Canada's is forecast to decrease by 6.6%. It is hard to predict how long it will take for the B.C. economy to fully recover.

Richmond’s Development Activity

Richmond’s housing starts and construction activities in the recent months have remained active. Some recently published economic reports confirmed that housing starts have bounced back to pre-COVID-19 lockdown levels. Despite the fact that home sales volume fell dramatically at the onset of the pandemic, low interest rates and limited overall supply of homes for sale are creating competition resulting in housing activities rebounding quicker than expected.

According to the City’s Building Approvals Department, although the overall scope of building activity over the spectrum of building types is reduced from previous years, the level of activity in construction is higher than the annual average of the past six years with much of the current activity concentrated in larger, more complex projects such as mixed-used residential and commercial construction. These applications may result in lower permit issuance in certain periods, but will ultimately result in more housing units and higher constructions value, as shown in the charts below.



Home Sales Activity

Volatility in the housing market was seen at the onset of the COVID-19 pandemic. However, recent data suggests that there has been a quick rebound in the home sales activity in Metro Vancouver. Recent home sales data released by the Real Estate Board of Greater Vancouver (REBGV) suggested that home buying and selling activities are strong and active across Metro Vancouver, with home sale and new listing activities outpacing the region's historical averages.

In its latest August 2020 market report, REBGV highlighted that that residential home sales in the region totaled 3,047 in August 2020, a 36.6 % increase from the 2,231 sales recorded in August 2019. The August 2020 sales were 19.9% above the 10-year August sales average.

Cost Inflation Trends

The COVID-19 pandemic continued to have a visible impact on consumer prices. Consumer Price Index (CPI) for B.C. has been on a continuous decline since the start of the pandemic, with the latest 12-month average of 1.4% last being reported by Statistics B.C. for up to July 2020.

While CPI measures the cost inflation of consumer products (e.g. food, shelter, transportation, household costs, clothing etc.), the Building Construction Price Index (BCPI) is used by government agencies undertaking economic analyses and other users that are interested in evaluating the impact of price changes on capital expenditures. Statistics Canada publishes the BCPI for each major metropolitan areas in Canada on a quarterly basis. The latest year-to-year data shows that the Vancouver BCPI increased by 2.0% between Q2 2019 and Q2 2020. Escalation in construction costs was mainly due to costs of commodities, raw materials and wages that continue to rise despite of the slowdown of the economic activities.

Analysis

The presented market statistics are based on a snapshot in time while the future trends and projection are largely unknown. Due to the uncertainty of the full impact of COVID-19, including the possibility of future outbreaks in B.C. or elsewhere, evolutions in public health responses, and the timing of the development of a vaccine, the City has to take these variables into consideration when determining the course of action to take for the current year's annual DCC update. Staff propose the following two options for Council's consideration:

Development Type	Unit	Option 1 Keep DCC Rates Unchanged (Recommended)	Option 2 Increase DCC Rates by VCPI of 2.3%	Difference (\$)
Single Family	per lot	\$41,533.50	\$42,488.77	\$955.27
Townhouse	per ft ²	\$22.59	\$23.11	\$0.52
Apartment	per ft ²	\$23.78	\$24.33	\$0.55
Commercial/Institutional	per ft ²	\$15.27	\$15.62	\$0.35
Light Industrial	per ft ²	\$11.92	\$12.19	\$0.27
Major Industrial	per acre	\$102,762.27	\$105,125.80	\$2,363.53

Option 1 – Keep DCC rates Unchanged (Recommended)

Pros:

- This option provides relief to the development industry during this time of uncertainty.
- By keeping the DCC rates unchanged, it could prevent imposing unintended consequences to the development industry if the health crisis continues or worsens.

Cons:

- By skipping the current year's annual DCC rate update, it could result in the development industry's expressed unwanted outcome of the compounding effect of DCC rate increases in the next major DCC update (scheduled to be completed in 2022, being five years from the last major DCC update in 2017) due to the cumulative effect of multi-year cost escalation adjustment.
- By keeping the DCC rate unchanged in 2020, DCC revenue collection is estimated to be \$1 million less based on an average of \$40 million in annual DCC collection. The inflationary adjustments would be added to the future DCC rates which will be borne by future developments. Any potential shortfall in funding the required DCC infrastructure costs may need to be funded by rate payers through property tax or utility, depending on the funding source.

Option 2 – Increase DCC rates by 2.3% (Not Recommended)

Pros:

- The proposed inflationary increase adjustment of 2.3% is based on the 2019 Vancouver Consumer Price Index (VCPI) as published by Statistics Canada, which is an approach consistent with the DFRC's *Development Cost Charges Best Practice Guide's* recommendation on annual inflationary DCC rate updates.
- This approach is consistent with the allowable annual increase under the *Development Cost Charges Bylaw Approval Exemption Regulation, B.C. Reg. 130/2010*.
- By continuing to adjust the DCC rates annually to reflect general inflationary increase, it mitigates large rate increases at the next major DCC update, which is an approach supported by the development industry.
- The level of proposed increase is consistent with the latest published BCPI which is a relevant measurement in providing a reasonable estimate in the inflationary increase in costs in delivering the City's DCC Program which supports capital infrastructures resulting from growth.

Cons:

- The development industry may raise concerns about the rising development fees imposed by the City during this time of uncertainty.
- Higher DCC rates may discourage development and/or business activities in Richmond.

To support the recovery of the local economy from the unprecedented effect from the COVID-19 health and economic crisis, Option 1 is recommended where the 2020 DCC rates are proposed to remain unchanged. As new information becomes available, staff will continue to review and assess the market conditions and its impacts to the City.

Financial Impact

By keeping the DCC rate unchanged, the annual DCC revenue collection is estimated to be \$1 million less than the overall DCC revenue collection had an inflationary rate increase been imposed.

Conclusion

Due to the unknown impact of COVID-19 on the local economy and development activities, it is recommended that the current year annual inflationary DCC update be put on hold, thereby keeping the DCC rates unchanged until the next annual DCC update in 2021.



Venus Ngan, CPA, CA
Manager, Treasury and Financial Services
(604-276-4217)



Permissive Property Tax Exemption (2021) Bylaw No. 10196

The Council of the City of Richmond enacts as follows:

PART ONE: RELIGIOUS PROPERTIES PERMISSIVE EXEMPTION

- 1.1 Pursuant to Section 224(2)(f) of the *Community Charter*, the religious halls and the whole of the parcels of land surrounding the religious halls shown on Schedule A are considered necessary to an exempt building set apart for public worship, and are hereby exempt from taxation for the 2021 year.
- 1.2 Pursuant to Section 224(2)(f) of the *Community Charter*, the portions of the parcels of land and improvements surrounding the religious halls shown on Schedule B are considered necessary to an exempt building set apart for public worship, and are hereby exempt from taxation for the 2021 year.
- 1.3 Notwithstanding Sections 1.1 and 1.2 of this bylaw, no additional exemption from taxation pursuant to Section 224(2)(f) will be granted to any parcel of land for which an associated building is not exempted by the British Columbia Assessment Authority pursuant to Section 220(1)(h) of the *Community Charter*.
- 1.4 Notwithstanding Sections 1.1 and 1.2 of this bylaw, if at any point from the period commencing on the date of Council approval of this bylaw and December 31, 2021, parcels of land or portions thereof that are listed in Schedule A or Schedule B no longer qualify for the statutory tax exemption set out in section 220(1)(h) of the *Community Charter*, such parcels of land or portions thereof will be reassessed and subject to taxation for the period commencing on the date on which qualification for the statutory tax exemption ceased and ending on December 31, 2021.

PART TWO: TENANTED RELIGIOUS PROPERTIES PERMISSIVE EXEMPTION

- 2.1 Pursuant to Section 224(2)(g) of the *Community Charter*, the portions of land and improvements shown on Schedule C are hereby exempt from taxation for the 2021 year.

PART THREE: CHARITABLE AND RECREATIONAL PROPERTIES PERMISSIVE EXEMPTION

- 3.1 Pursuant to Section 224(2)(a) of the *Community Charter*, the whole of the parcels of land shown on Schedule D are hereby exempt from taxation for the 2021 year.
- 3.2 Notwithstanding Section 3.1 of this bylaw, no additional exemption from taxation pursuant to Section 3.1 of this bylaw will be granted to any parcel of land for which an associated building is not exempted by the British Columbia Assessment Authority pursuant to Section 220(1)(i) of the *Community Charter*.
- 3.3 Pursuant to Section 224(2)(a) and Section 224(2)(j) of the *Community Charter*, the whole of the parcels of land and improvements shown on Schedule E are hereby exempt from taxation for the 2021 year.
- 3.4 Pursuant to Section 224(2)(a) and Section 224(2)(k) of the *Community Charter*, the whole of the parcels of land and improvements shown on Schedule F are hereby exempt from taxation for the 2021 year.
- 3.5 Pursuant to Section 224(2)(a) of the *Community Charter*, the whole or portions of the parcels of land and improvements shown on Schedule G are hereby exempt from taxation for the 2021 year.
- 3.6 Pursuant to Section 224(2)(i) of the *Community Charter*, the whole or portions of land and improvements shown on Schedule H are hereby exempt from taxation for the 2021 year.
- 3.7 Pursuant to Section 224(2)(d) of the *Community Charter*, the whole or portions of land and improvements shown on Schedule I are hereby exempt from taxation for the 2021 year.

PART FOUR: MISCELLANEOUS PROVISIONS

- 4.1 Schedules A through I inclusive, which are attached hereto, form a part of this bylaw.
- 4.2 Permissive Exemption Bylaw 10027 is here by repealed in its entirety.
- 4.3 **This Bylaw is cited as “Permissive Property Tax Exemption (2021) Bylaw No. 10196”.**

FIRST READING

SECOND READING

THIRD READING

LEGAL REQUIREMENTS SATISFIED

ADOPTED

MAYOR

CORPORATE OFFICER

CITY OF RICHMOND
APPROVED for content by originating dept.

APPROVED for legality by Solicitor
BRB

SCHEDULE A to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PROPERTY	MAILING ADDRESS
Bakerview Gospel Chapel (067-375-002) 8991 Francis Road	PID 009-294-902 Lot 135 Except: Parcel B (Bylaw Plan 87226) Section 21 Block 4 North Range 6 West New Westminster District Plan 23737	Bakerview Gospel Chapel 10260 Algonquin Drive Richmond, B.C. V7A 3A4
Beth Tikvah Congregation and Centre Association (099-358-999) 9711 Geal Road	PID 003-644-391 Lot 1 Except: Firstly: Part Subdivided by Plan 44537 Secondly: Part Subdivided by Plan LMP47252 Section 26 Block 4 North Range 7 West New Westminster District Plan 17824	Beth Tikvah Congregation and Centre Association 9711 Geal Road Richmond, B.C. V7E 1R4
Brighthouse United Church Hall (064-046-009) 8151 Bennett Road	PID 006 199 631 Lot 362 of Section 16 Block 4 North Range 6 West New Westminster District Plan 47516	Congregation of the United Church of BC 8151 Bennett Road Richmond, B.C. V6Y 1N4
Canadian Martyrs Parish (094-145-000) 5771 Granville Avenue	PID 003-894-266 Lot 610 Section 12 Block 4 North Range 7 West New Westminster District Plan 58494	Roman Catholic Archbishop of Vancouver 5771 Granville Avenue Richmond, B.C. V7C 1E8
Christian and Missionary Alliance (082-148-009) 3360 Sexsmith Road	PID 003-469-247 Lot 23 Except: Firstly: the East 414.3 Feet Secondly: the South 66 Feet, and Thirdly: Part Subdivided by Plan 33481 Sections 27 and 28 Block 5 North Range 6 West New Westminster District Plan 3404	North Richmond Alliance Church 3360 Sexsmith Road Richmond, B. C. V6X 2H8
Christian Reformed Church of Richmond (072-496-000) 9280 No. 2 Road	PID 018-262-767 Lot 2 of Section 30 Block 4 North Range 6 West New Westminster District Plan LMP9785	Christian Reformed Church of Richmond 9280 No. 2 Road Richmond, B.C. V7E 2C8

SCHEDULE A to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PROPERTY	MAILING ADDRESS
Church in Richmond (083-953-080) 4460 Brown Road	PID 028-628-110 Lot 7 Section 33 Block 5 North Range 6 West New Westminster District Plan 3318 Part S 1/2, Except Plan 24362, Exp 24381	Church in Richmond 4460 Brown Road Richmond BC V6X 2E8
Conference of The United Mennonite Churches of B.C. (080-792-000) 11571 Daniels Road	PID 004 152 832 Lot 323 of Section 25 Block 5 North Range 6 West New Westminster District Plan 57915	Conference of Mennonites in B.C. c/o Peace Mennonite Church 11571 Daniels Road Richmond, B.C. V6X 1M7
Convention of Baptist Churches of B.C. (071-191-006) 8140 Saunders Road	PID 007-397-216 Lot 123 Section 28 Block 4 North Range 6 West New Westminster District Plan 44397	Convention of Baptist Churches of B.C. 8140 Saunders Road Richmond, B.C. V7A 2A5
Emmanuel Christian Community Society (102-050-053) 10351 No. 1 Road	PID 011-908-106 Lot 13 Block A Section 34 Block 4 North Range 7 West Except Plan 53407 New Westminster District Plan 710	Emmanuel Christian Community Society 10351 No. 1 Road Richmond, B.C. V7E 1S1
Fujian Evangelical Church (025-172-004) 12200 Blundell Road	PID 025-000-047 Lot 1 Section 19 Block A North Range 5 West New Westminster District Plan LMP49532	Fujian Evangelical Church 12200 Blundell Road Richmond, B.C. V6W 1B3
Gilmore Park United Church (097-837-001) 8060 No. 1 Road	PID 024-570-541 Strata Lot 1 Section 23 Block 4 North Range 7 West New Westminster District Strata Plan LMS3968	Congregation of the Gilmore Park United Church 8060 No. 1 Road Richmond, B.C. V7C 1T9
I Kuan Tao (Fayi Chungder) Association (084-144-013) 8866 Odlin Crescent	PID 025-418-645 Lot 30 Section 33 Block 5 North Range 6 West new Westminster District Plan LMP54149	I Kuan Tao (Fayi Chungder) Association #2100, 1075 West Georgia Street Vancouver, B.C. V6E 3G2

SCHEDULE A to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PROPERTY	MAILING ADDRESS
Immanuel Christian Reformed Church (062-719-724) 7600 No. 4 Road	PID 003-486-486 Parcel One Section 14 Block 4 North Range 6 West New Westminster District Reference Plan 71292	Immanuel Christian Reformed Church 7600 No. 4 Road Richmond, B.C. V6Y 2T5
Johrei Fellowship (084-786-000) 10380 Odlin Road	PID 003-485 757 East Half of Lot 4 Except: Part Subdivided by Plan 79974; Section 35 Block 5 North Range 6 West, New Westminster District Plan 5164	Johrei Fellowship Inc. 10380 Odlin Road Richmond, B.C. V6X 1E2
Lansdowne Congregation Jehovah's Witnesses (061-569-073) 1014 Westminster Highway	PID 003-578-356 Lot 107 Section 12 Block 4 North Range 6 West New Westminster District Plan 52886	Trustees of the Lansdowne Congregation Jehovah's Witnesses c/o Jurgan Halbheer 10960 Ryan Road Richmond, B.C. V6A 2G4
Lutheran Church Hall (061-166-000) 6340 No. 4 Road	PID 010-899-294 Parcel 1 of Section 11 Block 4 North Range 6 West New Westminster District Plan 77676	Our Saviour Lutheran Church of Richmond BC 6340 No. 4 Road Richmond, B.C. V6Y 2S9
Meeting Room (025-166-010) 8020 No. 5 Road Property owner registered as Gabe Csanyi, Jonathan Csanyi, Wayne Coleman, Bruce Anstey	PID 016-718-739 Lot A Section 19 Block 4 North Range 5 West New Westminster District Plan 86178	Meeting Room Attn: Jonathan Csanyi 9034 187 Street Surrey, BC V4N 3N4
North Richmond Alliance Church (063-418-009) 9140 Granville Avenue	PID 017-691-842 Lot 1 (BF55537) Section 15 Block 4 North Range 6 West New Westminster Plan 7631	North Richmond Alliance Church 9140 Granville Avenue Richmond, B.C. V6Y 1P8
Our Saviour Lutheran Church of Richmond (061-166-000) 6340 No. 4 Road	PID 010-899-294 Parcel 1 of Section 11 Block 4 North Range 6 West New Westminster District Plan 77676	Our Saviour Lutheran Church of Richmond 6340 No. 4 Road Richmond, B.C. V6Y 2S9

SCHEDULE A to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PROPERTY	MAILING ADDRESS
<p>The Public School of Vancouver Archdiocese (067-043-063) 8251 St. Albans Road</p>	<p>PID 010 900 691 Lot 15 Except: Firstly: Part Dedicated as Road on Plan 20753, Secondly: Part Subdivided by Plan 58438; Section 21 Block 4 North Range 6 West New Westminster District Plan 3238</p>	<p>Catholic Independent Schools of Vancouver Archdiocese St. Paul's Roman Catholic Parish 8251 St. Alban's Road Richmond, B.C. V6Y 2L2</p>
<p>Richmond (Bethel) Mennonite Church (030-869-001) 10160 No. 5 Road</p>	<p>PID 017 945 054 Lot A (BF302986) Section 31 Block 4 North Range 5 West New Westminster District Plan 35312</p>	<p>B.C. Conference of the Mennonite Brethren Churches 10200 No. 5 Road Richmond, B.C. V7A 4E5</p>
<p>Richmond Chinese Evangelical Free Church (025-162-005) 8040 No 5 Road</p>	<p>PID 004-332-695 South 100 feet West Half Lot 1 Block "A" Section 19 Block 4 North Range 5 West New Westminster District Plan 4090</p>	<p>Richmond Chinese Evangelical Free Church Inc. 8040 No. 5 Road Richmond, B.C. V6Y 2V4</p>
<p>Richmond Chinese Alliance Church (102-369-073) 10100 No. 1 Road</p>	<p>PID 003-898-474 Lot 68 Section 35 Block 4 North Range 7 West New Westminster District Plan 31799</p>	<p>Christian and Missionary Alliance (Canadian Pacific District) 107 – 7585 132nd Street Surrey, B.C. V2W 1K5</p>
<p>Richmond Faith Fellowship (085-780-002) 11960 Montego Street</p>	<p>PID 010-267-930 Lot A Except: Parcel E (Bylaw Plan LMP22889), Section 36 Block 5 North Range 6 West New Westminster District Plan 17398</p>	<p>Northwest Canada Conference Evangelical Church 11960 Montego Street Richmond, B.C. V6X 1H4</p>
<p>Richmond Gospel Hall (098-373-006) 5651 Francis Road</p>	<p>PID 008-825-025 Lot 45 Except: Parcel A (Statutory Right of Way Plan LMP11165) Section 24 Block 4 North Range 7 West New Westminster District Plan 25900</p>	<p>Congregation of the Richmond Gospel Hall 5651 Francis Road Richmond, B.C. V7C 1K2</p>

SCHEDULE A to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PROPERTY	MAILING ADDRESS
Richmond Pentecostal Church (060-300-000) 9300 Westminster Highway	PID 024-957-828 Parcel C Section 10 Block 4 North Range 6 West New Westminster District Plan 48990	Pentecostal Assemblies of Canada 9300 Westminster Highway Richmond, B.C. V6X 1B1
Richmond Presbyterian Church (094-627-007) 7111 No. 2 Road	PID 009-213-244 Lot 110 of Section 13 Block 4 North Range 7 West New Westminster District Plan 24870	Trustees of Richmond Congregation of Presbyterian Church 7111 No. 2 Road Richmond, B.C. V7C 3L7
Richmond Sea Island United Church (082-454-062) 8711 Cambie Road	PID 011-031-182 Lot 3 Sections 27 and 28 Block 5 North Range 6 West New Westminster District Plan 4037	Congregation of the Richmond United Church of Canada 8711 Cambie Road Richmond, B.C. V6X 1K2
The Salvation Army Richmond (066-497-000) 8280 Gilbert Road	PID 001-234-684 Lot "L" (Y24736) of Section 20 Block 4 North Range 6 West New Westminster District Plan 10008	Governing Council of the Salvation Army Canada West 8280 Gilbert Road Richmond, B.C. V7C 3W7
South Arm United Church Hall (plus Annex - Pioneer Church) (047-431-056) 11051 No. 3 Road	PID 015-438-562 Parcel E (Explanatory Plan 21821) of Lots 1 and 2 of Parcel A Section 5 Block 3 North Range 6 West New Westminster District, Plan 4120 Except: Firstly; Part Subdivided by Plan 29159 AND Secondly: Parcel "D" (Bylaw Plan 79687)	Congregation of the South Arm United Church of Canada 11051 No. 3 Road Richmond, B.C. V6X 1X3
Steveston Congregation of Jehovah's Witnesses (102-520-003) 4260 Williams Road	PID 006-274-382 Parcel "A" (Reference Plan 17189) Lot 1 of Section 35 Block 4 North Range 7 West New Westminster District Plan 10994	Steveston Congregation of Jehovah's Witnesses Attn: Jonathan Means #87 – 6800 Lynas Lane Richmond, B.C. V7C 5E2

SCHEDULE A to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PROPERTY	MAILING ADDRESS
Steveston United Church (087-640-000) 3720 Broadway Street	PID 010-910-336 Parcel A Section 3 Block 3 North Range 7 West New Westminster District Reference Plan 77684	Trustees of Steveston Congregation of United Church of Canada 3720 Broadway Street Richmond, B.C. V7E 4Y8
Subramaniya Swamy Temple (025-161-000) 8840 No. 5 Road	PID 000-594-261 Parcel B (Explanatory Plan 10524) Lot 3 Section 19 Block 4 North Range 5 West New Westminster District Plan 5239	Subramaniya Swamy Temple of B.C. 8840 No. 5 Road Richmond, B.C. V6Y 2V4
Trinity Pacific Church (076-082-008) 10011 No. 5 Road	PID 007-178-204 Lot 297 Except Parcel B (Bylaw Plan 79916) Section 36 Block 4 North Range 6 West New Westminster District Plan 35779	Trinity Pacific Church 10011 No. 5 Road Richmond, B.C. V7A 4E4
United Church Hall (082-454-062) 8711 Cambie Road	PID 011-031-182 Lot 3 of Sections 27 and 28 Block 5 North Range 6 West New Westminster District Plan 4037	Congregation of the Richmond United Church of Canada 8711 Cambie Road Richmond, B.C. V6X 1K2
Vancouver International Buddhist Progress Society (082-265-053) 6670 – 8181 Cambie Road	PID 018-553-532 Lot 53 Section 28 Block 5 North Range 6 West New Westminster District Plan LMS 1162 together with an interest in the common property in proportion to the unit entitlement of the strata lot.	Vancouver International Buddhist Progress Society 6680 – 8181 Cambie Road Richmond, B.C. V6X 3X9
Walford Road Gospel Church (081-608-000) 9291 Walford Street	PID 012-734-756 Lot 21 of Blocks 25 and 26 Section 27 Block 5 North Range 6 West New Westminster District Plan 2534	Holy Spirit Association For The Unification Of World Christianity 9291 Walford Street Richmond, B.C. V6X 1P3

**PORTIONS OF LAND & IMPROVEMENTS
FOR PLACE OF PUBLIC WORSHIP**

SCHEDULE B to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PARCEL	MAILING ADDRESS	PROPORTION OF LAND EXEMPTED FROM TAXATION	PROPORTION OF LAND TAXABLE	PROPORTION OF IMPROVEMENTS EXEMPTED FROM TAXATION	PROPORTION OF IMPROVEMENT TAXABLE
Aga Khan Foundation Canada (The Ismaili Jamatkhana and Centre) (084-310-003) 4000 May Drive	PID 029-176-263 Lot A Section 34 Block 5 North Range 6 West New Westminster District Plan EPP32741	Aga Khan Foundation Canada (The Ismaili Jamatkhana and Centre) 4000 May Drive Richmond, B.C.	100% of footprint of building 60,000 sq. ft. for parking	Remainder of land not exempted	100%	0%
Assumption of the Blessed Virgin Mary Ukrainian Catholic Church (098-394-005) 8700 Railway Avenue Manse	PID 011-070-749 Parcel "One" (Explanatory Plan 24522) of Lots "A "and "B" Plan 4347 and Lot 26 of Plan 21100 Section 24 Block 4 North Range 7 West New Westminster District	Ukrainian Catholic Episcopal Corp. of MB 8700 Railway Avenue Richmond, B.C. V7C 3K3	97.65% 2,031.18 m ²	2.35% 48.82 m ²	75.6% of Manse Building 302.59 m ² 100% of Religious Hall	24.4% of Manse Building 97.64 m ²
Bethany Baptist Church (000-821-001) 22680 Westminster Highway (Site Area 5.295 acres)	PID 018-604-897 Lot 1 Except: Part Dedicated Road on Plan LMP18317; Section 2 Block 4 North Range 4 West New Westminster District Plan LMP9648	Bethany Baptist Church 22680 Westminster Highway Richmond, B.C. V6V 1B7	42% 8,999.7 m ² 2.224 acres	58% 12,427.9 m ² 3.071 acres	100%	0%

Bylaw 10196
 PORTIONS OF LAND & IMPROVEMENTS
 FOR PLACE OF PUBLIC WORSHIP

SCHEDULE B to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PARCEL	MAILING ADDRESS	PROPORTION OF LAND EXEMPTED FROM TAXATION	PROPORTION OF LAND TAXABLE	PROPORTION OF IMPROVEMENTS EXEMPTED FROM TAXATION	PROPORTION OF IMPROVEMENT TAXABLE
BC Muslim Association (025-243-080) 12300 Blundell Road (Site Area 4.78 Acres)	PID 011-053-569 Lot 5 Except: Part Subdivided by Plan 33568; Block "A" Section 19 Block 4 North Range 5 West New Westminster District Plan 4090	BC Muslim Association 12300 Blundell Road Richmond, B.C. V6W 1B3	43.6% 8,440 m ² 2.086 acres	56.4% 10,903.97 m ² 2.694 acres	100%	0%
Canadian Martyrs Parish (094-145-000) 5771 Granville Avenue	PID 003-894-266 Lot 610 Section 12 Block 4 North Range 7 West New Westminster District Plan 58494	Roman Catholic Archbishop of Vancouver 5771 Granville Avenue Richmond, B.C. V7C 1E8	93% 9,034.3 m ² 2.23 acres	7% 680 m ² 0.17 acres	100%	0%
Church of Latter Day Saints (074-575-000) 8440 Williams Road (Site Area 2.202 acres)	PID 009-210-890 Lot 2 Section 33 Block 4 North Range 6 West New Westminster District Plan 24922	Corp. of the President of the Lethbridge Stake of the Church of Jesus Christ of Latter-Day Saints c/o LDS Church Tax Division #502 - 7136 50 E. North Temple Street Salt Lake City, Utah, 84150-2201	90.8% 8,093.7 m ² 2.00 acres	9.2% 817.5 m ² 0.202 acres	100%	0%

**PORTIONS OF LAND & IMPROVEMENTS
FOR PLACE OF PUBLIC WORSHIP**

SCHEDULE B to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PARCEL	MAILING ADDRESS	PROPORTION OF LAND EXEMPTED FROM TAXATION	PROPORTION OF LAND TAXABLE	PROPORTION OF IMPROVEMENTS EXEMPTED FROM TAXATION	PROPORTION OF IMPROVEMENT TAXABLE
<p>Cornerstone Evangelical Baptist Church (024-279-000) 12011 Blundell Road Church Parking</p>	<p>PID 002-555-310 South Half of South West Quarter Section 18 Block 4 North Range 5 West New Westminster District Except: Firstly: Part Dedicated Road on Plan 87640 Secondly: Parcel E (Bylaw Plan LMP4874) Thirdly: Parcel F (Bylaw Plan LMP12615) Fourthly: Part on SRW Plan 21735</p>	<p>Cornerstone Evangelical Baptist Church of Vancouver 7890 No. 5 Road Richmond, B.C. V6Y 2V2</p>	<p>10% 5,158.4 m²</p>	<p>90% 46,426.6 m²</p>	<p>100%</p>	<p>0%</p>
<p>Dharma Drum Mountain Buddhist Association (025-222-030) 8240 No. 5 Road Manse</p>	<p>PID 003-740-315 Lot 23 Section 19 Block 4 North Range 5 West New Westminster District Plan 55080</p>	<p>Dharma Drum Mountain Buddhist Association 8240 No. 5 Road Richmond, B.C. V6Y 2V4</p>	<p>34.8% 3,384 m² 0.836 acres</p>	<p>65.2% 6,333 m² 1.565 acres</p>	<p>71.8% 729.75 m²</p>	<p>28.2% 286.33 m²</p>
<p>Fraserview Mennonite Brethren (080-623-027) 11295 Mellis Drive (Site Area 2.79 Acres)</p>	<p>PID 000-471-780 That portion of Lot 176 Section 25 Block 5 North Range 6 West New Westminster District Plan 53633</p>	<p>BC Conference of the Mennonite Brethren Churches 11295 Mellis Drive Richmond, B.C. V5X 4K2</p>	<p>71.7% 8,077 m² 1.996 acres</p>	<p>28.3% 3,180.3 m² 0.794 acres</p>	<p>100%</p>	<p>0%</p>

SCHEDULE B to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PARCEL	MAILING ADDRESS	PROPORTION OF LAND EXEMPTED FROM TAXATION	PROPORTION OF LAND TAXABLE	PROPORTION OF IMPROVEMENTS EXEMPTED FROM TAXATION	PROPORTION OF IMPROVEMENT TAXABLE
<p>India Cultural Centre of Canada (024-908-040) 8600 No 5 Road Manse & Parking</p>	<p>PID 004-328-850 Lot 19 Section 19 Block 4 North Range 5 West New Westminster District Plan 39242</p>	<p>India Cultural Centre of Canada 8600 No 5 Road Richmond, B.C. V6Y 2V4</p>	<p>43.9% 21,778.93 m²</p>	<p>56.1% 27,828.07 m²</p>	<p>Remaining portion of Building</p>	<p>100% of Manse 103.87 m²</p>
<p>International Buddhist Society (046-195-007) 160 Steveston Highway Manse The land under the taxable improvements situated on this property shall also be assessed as taxable.</p>	<p>PID 026-438-160 Section 3 Block 3 North Range 6 West New Westminster District Plan BCP19994 Parcel 1</p>	<p>International Buddhist Society 9160 Steveston Highway Richmond, B.C. V7A 1M5</p>	<p>36.5% 16,458.69 m²</p>	<p>63.5% 28,622.31 m²</p>	<p>83.2% of remaining hall 3,132.4 m² 0% of farm buildings</p>	<p>16.8% of hall used for Manse and dining 632.0 m² 100% of farm buildings</p>
<p>Ling Yen Mountain Temple (030-901-000) 10060 No. 5 Road (Site Area 4.916 Acres) Manse</p>	<p>PID 025-566-806 Lot 42 Except: Part Dedicated Road on Plan LMP22689, Section 31 Block 4 North Range 5 West New Westminster District Plan 25987</p>	<p>Ling Yen Mountain Temple 10060 No. 5 Road Richmond, B.C. V7A 4C5</p>	<p>27.7% 5,502.6 m² 1.36 acres</p>	<p>72.3% 14,391.7 m² 3.556 acres</p>	<p>50.6% 1,199.3 m²</p>	<p>49.4% 1,171.8 m²</p>

**PORTIONS OF LAND & IMPROVEMENTS
FOR PLACE OF PUBLIC WORSHIP**

SCHEDULE B to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PARCEL	MAILING ADDRESS	PROPORTION OF LAND EXEMPTED FROM TAXATION	PROPORTION OF LAND OF TAXABLE	PROPORTION OF IMPROVEMENTS EXEMPTED FROM TAXATION	PROPORTION OF IMPROVEMENT TAXABLE
Nanaksar- Gurdwara- Gursikh Temple (002-822-001) 18691 Westminster Highway (Site Area 14.88 Acres) Manse	PID 023-751-878 Lot 1 Section 6 Block 4 North Range 4 West New Westminster District Plan 33029	Nanaksar-Gurdwara- Gursikh Temple 18691 Westminster Highway Richmond, B.C. V6V 1B1	16% 9,619.5 m ² 2.377 acres	84% 50,597.7 m ² 12.503 acres	86.9% of Manse 2,925.05 m ² 100% of Religious Hall	13.1% of Manse 441.29 m ²
Parish of St. Alban's (Richmond) (064-132-000) 7260 St. Alban's Road Manse	PID 013-077-911 Parcel One Section 16 Block 4 North Range 6 West New Westminster District Reference Plan 80504	Parish of St. Alban's (Richmond) 7260 St. Alban's Road Richmond, B.C. V6Y 2K3	91.6% 4,464.1 m ²	8.4% 406.9 m ²	0% of Manse 100% of Religious Hall	100% of Manse 83.6 m ²
Parish of St. Anne's - Steveston, B.C. (097-615-002) 4071 Francis Road Religious Hall Commercial Use	PID 002-456-320 Lot 2 of Section 23 Block 4 North Range 7 West New Westminster District Plan 70472	Parish of St. Anne's 4071 Francis Road Richmond, B.C. V7C 1J8	99.2% 3,067.86 m ²	0.8% 24.14 m ²	97.8% 1,090.66 m ²	2.2% 24.14 m ²
Peace Evangelical Church (025-231-041) 8280 No. 5 Road Manse	PID 004-099-303 Lot 24 Section 19 Block 4 North Range 5 West New Westminster District Plan	Peace Evangelical Church 8280 No. 5 Road Richmond, B.C. V6Y 2V4	34.4% 3,614.3 m ² 0.893 acres	65.6% 6,892.7 m ² 1.703 acres	100% of Religious Hall 0% of Manse	100% Manse

SCHEDULE B to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PARCEL	MAILING ADDRESS	PROPORTION OF LAND EXEMPTED FROM TAXATION	PROPORTION OF LAND TAXABLE	PROPORTION OF IMPROVEMENTS EXEMPTED FROM TAXATION	PROPORTION OF IMPROVEMENT TAXABLE
Richmond Alliance Church (047-535-044) 11371 No. 3 Road (Site Area 2.5 acres)	PID 004-113-331 South Half of 14 Section 5 Block 3 North Range 6 West New Westminster District Plan 4120	Christian and Missionary Alliance (Canadian Pacific District) 11371 No. 3 Road Richmond, B.C. V7A 1X3	80% 8,077.5 m ² 1.996 acres	20% 2,030.5 m ² 0.504 acres	100%	0%
Richmond Baptist Church (065-972-089) 6560 Blundell Road Manse and Parking	PID 006-457-118 Lot 43 Section 19 Block 4 North Range 6 West New Westminster District Plan 30356	Richmond Baptist Church 6640 Blundell Road Richmond, B.C. V7C 1H8	57% 1,151.4 m ²	43% 868.6 m ²	0% of Manse	100% of Manse 106.84 m ²
Richmond Baptist Church (066-062-000) 6560 Blundell Road Manse and Parking	PID 033-732-193 Section 19 Block 4 North Range 6 West New Westminster District Plan 71422 Parcel A	Richmond Baptist Church 6640 Blundell Road Richmond, B.C. V7C 1H8	Portion of land not under church	Land under manse	0% of Manse 100% of Religious Hall	100% of Manse
Richmond Pentecostal Church (060-287-008) 9260 Westminister Highway Manse and Parking	PID 004-140-125 Lot A Section 10 Block 4 North Range 6 West New Westminster District Plan 13172	Pentecostal Assemblies of Canada 9260 Westminister Highway. Richmond, B.C. V6X 1B1	30% Paved parking area behind building 652.2 m ²	70% Non- parking area 1,521.8 m ²	0%	100%

SCHEDULE B to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PARCEL	MAILING ADDRESS	PROPORTION OF LAND EXEMPTED FROM TAXATION	PROPORTION OF LAND TAXABLE	PROPORTION OF IMPROVEMENTS EXEMPTED FROM TAXATION	PROPORTION OF IMPROVEMENT TAXABLE
Richmond Pentecostal Church (060-300-000) 9300 Westminster Highway	PID 024-957-828 Lot 107 Section 10 Block 4 North Range 6 West New Westminster District Plan 64615	Pentecostal Assemblies of Canada 9300 Westminster Highway Richmond, B.C. V6X 1B1	58.7% 8,093.7 m ² 2 acres	51.3% 5,690.3 m ² 1.4 acres	100%	0%

**PORTIONS OF LAND & IMPROVEMENTS
FOR PLACE OF PUBLIC WORSHIP**

SCHEDULE B to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PARCEL	MAILING ADDRESS	PROPORTION OF LAND EXEMPTED FROM TAXATION	PROPORTION OF LAND TAXABLE	PROPORTION OF IMPROVEMENTS EXEMPTED FROM TAXATION	PROPORTION OF IMPROVEMENT TAXABLE
<p>The Science of Spirituality Eco Centre (045-488-098) Civic address: 11011 Shell Road Farm Land</p>	<p>PID 015-725-871 Parcel F (Reference Plan 2869) Section 2 Block 3 North Range 6 West New Westminster District Except: Part Dedicated Road on Plan LMP4152 PID 013-082-566 North Easterly 5 and 1/5th Square Chains Section 2 Block 3 North Range 6 West New Westminster District Except: Part Dedicated Road by Plan LMP54152 PID 015-342-433 Parcel D (Explanatory Plan 1980) Section 2 Block 3 North Range 6 West New Westminster District</p>	<p>Science of Spirituality SKRM Inc. 9100 Van Horne Way Richmond, B.C. V6X 1W3</p>	<p>50% 385 m²</p>	<p>50% 385 m²</p>	<p>100%</p>	<p>0%</p>

**PORTIONS OF LAND & IMPROVEMENTS
FOR PLACE OF PUBLIC WORSHIP**

SCHEDULE B to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PARCEL	MAILING ADDRESS	PROPORTION OF LAND EXEMPTED FROM TAXATION	PROPORTION OF LAND TAXABLE	PROPORTION OF IMPROVEMENTS EXEMPTED FROM TAXATION	PROPORTION OF IMPROVEMENT TAXABLE
The Shia Muslim Community of British Columbia (024-941-069) 8580 No. 5 Road (Site Area 9.8 acres)	PID 004-884-850 Lot 20 Section 19 Block 4 North Range 5 West New Westminster District Plan 39242	The Shia Muslim Community of British Columbia 8580 No. 5 Road Richmond, B.C. V6Y 2V4	38.1% 15,117.2 m ² 3.736 acres	61.9% 24,512.8 m ² 6.064 acres	100%	0%
South Arm United Church (047-431-056) 1051 No. 3 Road (Site Area 6.42 acres)	PID 015-438-562 Parcel "E" (Explanatory Plan 21821) of Lots 1 and 2 of Parcel "A" Section 5 Block 3 North Range 6 West New Westminster District Plan 4120 EXCEPT: FIRSTLY: Part Subdivided by Plan 29159 AND SECONDLY: Parcel "D" (Bylaw Plan 79687)	Congregation of the South Arm United Church of Canada 11051 No. 3 Road Richmond, B.C. V7A 1X3	31.6% 8,093.7 m ² 2 acres	68.4% 17,496.3 m ² 4.42 acres	100%	0%
St. Gregory Armenian Apostolic Church of BC (018-330-000) 13780 Westminster Highway	PID 002-946-068 Lot "A" (RD 190757) Section 8 Block 4 North Range 5 West New Westminster District Plan 12960	Armenian Apostolic Church of British Columbia 13780 Westminster Highway Richmond, B.C. V6V 1A2	95% 2,505.15 m ²	5% 131.85 m ²	100%	0%

**PORTIONS OF LAND & IMPROVEMENTS
FOR PLACE OF PUBLIC WORSHIP**

SCHEDULE B to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PARCEL	MAILING ADDRESS	PROPORTION OF LAND EXEMPTED FROM TAXATION	PROPORTION OF LAND TAXABLE	PROPORTION OF IMPROVEMENTS EXEMPTED FROM TAXATION	PROPORTION OF IMPROVEMENT TAXABLE
St. Joseph The Worker Parish (099-300-034) 4451 Williams Road (Site Area 8.268 acres) 3.26 and 5.00 acres	PID 010-887-725 Parcel "C" (Explanatory Plan 8670) of Lots 3 and 4 Except: Part Subdivided by Plan 30525; Section 26 Block 4 North Range 7 West New Westminster District Plan 3139	Roman Catholic Archbishop of Vancouver St. Joseph the Worker Parish 4451 Williams Road Richmond, B.C. V7E 1J7	38.8% (School portion exempted under Schedule C) 9,397.07 m ² 2.32 acres	61.2% 14,838.13 m ² 3.67 acres	60% 635.4 m ²	40% 423.6 m ²
St. Monica's Parish (040-800-004) 2011 Woodhead Road (Site Area 1.60 acres) Manse and Hall	PID 024-840-319 Lot A Section 31 Block 5 North Range 5 West New Westminster District Plan LMP47203	Roman Catholic Archbishop of Vancouver St. Monica's Parish 12011 Woodhead Road Richmond, B.C. V6V 1G2	Note: The land under the manse is exempt; the manse itself is not exempt. 73.35% 4,744.33 m ² 1.17 acres	Note: The land under the manse is exempt; the manse itself is not exempt. 26.65% 1,723.67 m ² 0.43 acres	0% of Manse 100% of Religious Hall	100% of Manse 196.8 m ²
St. Paul's Roman Catholic Parish (067-043-063) 8251 St. Alban's Road (Site Area 4.77 acres)	PID 010-900- 691 Lot 15 Except: Firstly: Part Dedicated as Road on Plan 20753, Secondly; Part Subdivided by Plan 58438; Section 21 Block 4 North Range 6 West New Westminster District Plan 3238	Catholic Independent Schools of Vancouver Archdiocese St. Paul's Roman Catholic Parish 8251 St. Alban's Road Richmond, B.C. V6Y 2L2	40% 7,698.4 m ² 1.90 acres	60% 11,547.6 m ² 2.86 acres	100% 100%	0% 0%

**PORTIONS OF LAND & IMPROVEMENTS
FOR PLACE OF PUBLIC WORSHIP**

SCHEDULE B to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PARCEL	MAILING ADDRESS	PROPORTION OF LAND EXEMPTED FROM TAXATION	PROPORTION OF LAND EXEMPTED FROM TAXATION	PROPORTION OF LAND EXEMPTED FROM TAXATION	PROPORTION OF IMPROVEMENTS EXEMPTED FROM TAXATION	PROPORTION OF IMPROVEMENT TAXABLE
Steveston Buddhist Temple (087-401-000) 4360 Garry Street (Site Area 4.53 acres)	PID 001-235-265 Lot 132 Except: Firstly: Part Road on Plan LMP20538, Secondly: Part Subdivided by Plan LMP25471, Section 2 Block 3 North Range 7 West New Westminster District Plan 40449	Steveston Buddhist Temple 4360 Garry Street Richmond, B.C. V7E 2V2	44.15% 8,093.7 m ² 2 acres	55.85% 10,238.56 m ² 2.53 acres	100%	0%	
Thrangu Monastery Association (025-193-000) 8140 No. 5 Road Manse	PID 027-242-838 Lot A Section 19 Block 4N Range 5W New Westminster District Plan BCP32842	Thrangu Monastery Association 8140 No. 5 Road Richmond, B.C. V6Y 2V4	0% of land beneath the dormitory 59.55% 11,421.8 m ² 2.82 acres	100% of land beneath the dormitory 40.45% 7,759.2 m ² 1.92 acres	76.3% 2,060.1 m ²	23.7% 639 m ²	
Thrangu Monastery Association (025-193-000) & (025-202-011) - Combined 8140/8160 No. 5 Road	PID 027-242-838 Lot A Section 19 Block 4N Range 5W New Westminster District Plan BCP32842	Thrangu Monastery Association 8140 No. 5 Road Richmond, B.C. V6Y 2V4	59.55% 11,421.8 m ² 2.82 acres	40.45% 7,759.2 m ² 1.92 acres	100% of the shed used to store religious artefacts	0%	

SCHEDULE B to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PARCEL	MAILING ADDRESS	PROPORTION OF LAND EXEMPTED FROM TAXATION	PROPORTION OF LAND TAXABLE	PROPORTION OF IMPROVEMENTS EXEMPTED FROM TAXATION	PROPORTION OF IMPROVEMENT TAXABLE
Towers Baptist Church (070-101-000) 10311 Albion Road (Site Area 2.148 acres) Manse	PID 000-565-318 Parcel "A" Except Part on Plan 32239 Section 26 Block 4 North Range 6 West New Westminster District Plan 22468	New Wineskins Society 10311 Albion Road Richmond, B.C. V7A 3E5	78.9% 7,002.4 m ² 1.73 acres	21.1% 1,872.6 m ² 0.418 acres	0% of Manse 100% of Religious Hall	100% Manse 162.6 m ²
Trinity Lutheran Church Hall (064-438-000) 7100 Granville Avenue Manse and Hall	PID 025-555-669 Section 17 Block 4 North Range 6 West Plan BCP3056 Parcel A	Trinity Lutheran Church – Richmond 7100 Granville Avenue Richmond, B.C. V6Y 1N8	87.09% 6,012.32	12.91% Manse 891.68 m ²	0% of Manse 100% of Religious Hall	100% of Manse 142.5 m ² 0% of Religious Hall
Vancouver International Buddhist Progress Society (082-304-006) 8271 Cambie Road (Site Area 0.757 acres)	PID 00-316-002 9 Section 28 Block 5 North Range 6 West Plan 7532	Vancouver International Buddhist Progress Society 6680 – 8181 Cambie Road Richmond, B.C. V6X 3X9	76% 2,322.58 m ²	24% 740.42 m ²	N/A	N/A

**PORTIONS OF LAND & IMPROVEMENTS
FOR PLACE OF PUBLIC WORSHIP**

SCHEDULE B to BYLAW 10196

NAME, ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PARCEL	MAILING ADDRESS	PROPORTION OF LAND EXEMPTED FROM TAXATION	PROPORTION OF LAND TAXABLE	PROPORTION OF IMPROVEMENTS EXEMPTED FROM TAXATION	PROPORTION OF IMPROVEMENT TAXABLE
Vancouver International Buddhist Progress Society (082-265-059) 6680 – 8181 Cambie Road Manse	PID 018-553-591 Strata Lot 59 Section 28 Block 5 North Range 6 West New Westminster District Plan Strata Plan LMS1162	Vancouver International Buddhist Progress Society 6680 – 8181 Cambie Road Richmond, B.C. V6X 3X9	91.72% 1,212.05 m ²	8.28% 109.40 m ²	0% of Manse Remaining Religious Hall	100% Manse 109.4 m ²
Vancouver International Buddhist Progress Society (082-265-060) 6690 – 8181 Cambie Road	PID 018-553-605 Strata Lot 60 Section 28 Block 5 North Range 6 West New Westminster District Plan Strata Plan LMS1162	Vancouver International Buddhist Progress Society 6680 – 8181 Cambie Road Richmond, B.C. V6X 3X9	Included in Above Calculation	Included in Above Calculation	Included in Above Calculation	Included in Above Calculation
Vedic Cultural Society of BC (025-212-021) 8200 No 5 Road	PID 011-053-551 South Half Lot 3 Block A Section 19 Block 4 North Range 5 West New Westminster District Plan 4090	Vedic Cultural Society of BC 8200 No 5 Road Richmond, B.C. V6Y 2V4	88% 8,883.6 m ²	12% 1,211.4 m ²	99.1% 2,144.6 m ²	0.9% 18.9 m ²

SCHEDULE C to BYLAW 10196

ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PROPERTY	PORTION OF LAND AND IMPROVEMENT EXEMPTED FROM TAXATION	TENANTS MAILING ADDRESS
(057-614-000) 200 – 7451 Elmbridge Way	PID 007-501-129 Lot 87 Section 5 Block 4 North Range 6 West New District Plan 36964	That portion of the property occupied by the Richmond Emmanuel Church	Richmond Emmanuel Church 200 – 7451 Elmbridge Way Richmond, B.C. V6X 1B8
(136-467-527) 3211 Grant McConachie Way	PID 009-025-103 Lot 58 Sections 14, 15, 16, 17, 20, 21, 23 and 29 Block 5 North Range 7 West New Westminster District Plan 29409	That portion of the property occupied by Vancouver Airport Chaplaincy	Vancouver Airport Chaplaincy Box 32362 Domestic Terminal RPO Richmond, B.C. V7B 1W2

**CHARITABLE, PHILANTHROPIC & OTHER
NOT-FOR-PROFIT – ELDERLY CITIZENS HOUSING
(PROVINCIAL ASSISTANCE)**

SCHEDULE D to BYLAW 10196

ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PROPERTY	OWNER/HOLDER'S MAILING ADDRESS
(086-938-001) 11820 No. 1 Road	PID 001-431-030 Lot 2 Section 2 Block 3 North Range 7 West NWD Plan 69234	Anavets Senior Citizens Housing Society #200 - 951 East 8th Avenue Vancouver, B.C. V5T 4L2

**CHARITABLE, PHILANTHROPIC & OTHER
NOT-FOR-PROFIT – COMMUNITY CARE OR
ASSISTED LIVING**

SCHEDULE E to BYLAW 10196

ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PROPERTY	OWNER/HOLDER'S MAILING ADDRESS
(058-885-000) 6531 Azure Road	PID 003-680-100 Lot 525 Section 7 Block 4 North Range 6 West NWD Plan 25611	Development Disabilities Association 100 – 3851 Shell Road Richmond, B.C. V6X 2W2
(067-321-001) 8400 Robinson Road	PID 009-826-386 Lot 80 Except: Part Subdivided by Plan 81951, Section 21 Block 4 North Range 6 West NWD Plan 12819	Development Disabilities Association 100 – 3851 Shell Road Richmond, B.C. V6X 2W2
(099-371-000) 4811 Williams Road	PID 004-864-077 Lot 4 Section 26 Block 4 North Range 7 West NWD Plan 17824	Greater Vancouver Community Service Society 500 – 1212 W. Broadway Vancouver, B.C. V6H 3V1
(080-622-000) 1331 Mellis Drive	PID 004-107-292 Lot 175 Section 25 Block 5 North Range 6 West NWD Plan 53633	Pinegrove Place Mennonite Care Home Society of Richmond 11331 Mellis Drive Richmond, B.C. V6X 1L8
(082-199-000) 9020 Bridgeport	PID 002-672-855 Block 5 North Range 6 West New Westminster District Plan 60997 Parcel B, Section 27/28, REF 60997	0952590 BC Ltd. Richmond Lion's Manor 400 – 13450 102 nd Avenue Surrey BC V3T 0H1
(099-561-000) 9580 Pendleton Road	PID 003-751-678 Lot 450 Section 26 Block 4 North Range 7 West NWD Plan 66281	Richmond Society for Community Living 170 – 7000 Minoru Boulevard Richmond, B.C. V6Y 3Z5
(064-762-037) 303 – 7560 Moffatt Road	PID 014-890-305 Strata Lot 37 Section 17 Block 4 North Range 6 West New Westminster District Strata Plan NW3081	Richmond Society for Community Living 170 – 7000 Minoru Boulevard Richmond, B.C. V6Y 3Z5

SCHEDULE E to BYLAW 10196

ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PROPERTY	OWNER/HOLDER'S MAILING ADDRESS
(087-058-109) 9 – 11020 No. 1 Road	PID 013-396-901 Strata Lot 9 Section 2 Block 3 North Range 7 West New Westminster District Strata Plan NW2952	Richmond Society for Community Living 170 – 7000 Minoru Boulevard Richmond, B.C. V6Y 3Z5
(097-575-028) 4433 Francis Road	PID 003-887-022 Lot 890 Section 23 Block 4 North Range 7 West New Westminster District Plan 66590	Richmond Society for Community Living 170 – 7000 Minoru Boulevard Richmond, B.C. V6Y 3Z5
(099-126-002) 5728 Woodwards Road	PID 027-789-471 Lot A Section 25 Block 4 North Range 7 West New Westminster District Plan BCP39662	Richmond Society for Community Living 170 – 7000 Minoru Boulevard Richmond, B.C. V6Y 3Z5
(090-515-105) 5862 Dover Crescent	PID 023-648-058 Strata Lot 105 Section 1 Block 4 North Range 7 West New Westminster District Strata Plan LMS2643	Riverside Children's Centre Developmental Disability Association 100 – 3851 Shell Road Richmond, B.C. V6X 2W2
(065-571-000) 6260 Blundell Road	PID 005-146-135 Lot "A" (RD135044) Section 19 Block 4 North Range 6 West New Westminster District Plan 48878	Rosewood Manor Richmond Intermediate Care Society 6260 Blundell Road Richmond, B.C. V7C 5C4
(089-830-129) 5500 Andrews Road, Unit 100	PID 023-684-801 Strata Lot 129 Section 12 Block 3 North Range 7 West New Westminster District Strata Plan LMS2701	Treehouse Learning Centre Richmond Society for Community Living 170 – 7000 Minoru Boulevard Richmond, B.C. V6Y 3Z5

Bylaw 10196
 CHARITABLE, PHILANTHROPIC & OTHER
 NOT-FOR-PROFIT – COMMUNITY CARE OR
 ASSISTED LIVING

SCHEDULE E to BYLAW 10196

ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PROPERTY	OWNER/HOLDER'S MAILING ADDRESS
084-988-041 10411 Odlin Road	PID 017-418-780 Lot 141 Section 35 Block 5 North Range 6 West New Westminster District Plan LMP942	Turning Point Recovery Society Suite 260 – 7000 Minoru Blvd. Richmond, BC V6Y 3Z5

**CHARITABLE, PHILANTHROPIC & OTHER
NOT-FOR-PROFIT - ELDERLY CITIZENS HOUSING**

SCHEDULE F to BYLAW 10196

ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PROPERTY	OWNER/HOLDER'S MAILING ADDRESS
(094-282-297) 7251 Langton Road	PID 003-460-525 Lot 319 Section 13 Block 4 North Range 7 West NWD Plan 49467	Richmond Legion Senior Citizen Society #800 – 7251 Langton Road. Richmond, B.C. V7C 4R6

SCHEDULE G to BYLAW 10196

ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PROPERTY	PORTION OF LAND AND IMPROVEMENT EXEMPTED FROM TAXATION	OWNER/HOLDER (MAILING ADDRESS)
(059-905-125) 8300 Cook Road	PID 023-800-496 Strata Lot 125 Section 9 Block 4 North Range 6 West New Westminster District Strata Plan LMS2845 together with an interest in the common property in proportion to the unit entitlement of the strata lot as shown on form 1	100% that is occupied by Society of Richmond Children's Centres	Cook Road Children's Centre Society of Richmond Children's Centres 110 – 6100 Bowling Green Road Richmond, B.C. V6Y 4G2
(011-892-000) 23591 Westminster Highway	PID 028-376-650 Lot B Section 36 Block 5 North Range 4 West New Westminster District Plan BCP46528	That portion of the property occupied by Richmond Children's Centres	Cranberry Children's Centre Society of Richmond Children's Centres 23591 Westminster Highway Richmond, B.C.
(094-391-000) 7611 Langton Road	PID 004-700-368 Lot 11 Section 13 Block 4 North Range 7 West NWD Plan 19107	100%	Development Disabilities Association 100 – 3851 Shell Road Richmond, B.C. V6X 2W2
(030-700-000) 10640 No. 5 Road	PID 028-631-595 Lot F Section 31 Block 4 North Range 5 West New Westminster District Plan EPP12978	That portion of property occupied by Richmond Children's Centres	Gardens Children's Centre Society of Richmond Children's Centres 4033 Stolberg Street Richmond, B.C. V6X 3N7
(064-810-001) 7000 Minoru Boulevard	PID 018-489-613 Lot 1 Section 17 Block 4 North Range 6 West NWD Plan LMP 12593	100% of land and improvements leased to Richmond Caring Place or 8,038 sq.m. as indicated in LMP 12594	Richmond Caring Place 140 – 7000 Minoru Boulevard Richmond, B.C. V6Y 3Z5

SCHEDULE G to BYLAW 10196

ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PROPERTY	PORTION OF LAND AND IMPROVEMENT EXEMPTED FROM TAXATION	OWNER/HOLDER (MAILING ADDRESS)
(067-813-000) 8660 Ash Street	PID 017-854-997 Lot C Section 22 Block 4 North Range 6 West Plan 2670	Exempting that portion of the property occupied by the Richmond Family Place	Richmond Family Place 8660 Ash Street Richmond, B.C. V6Y 2S3
(073-560-608) 10380 No. 2 Road	PID 029-631-408 Lot 2 Section 31 Block 4 North Range 6 West New Westminster District Plan EPP49229	That portion of property occupied by YMCA of Greater Vancouver	Seasong Child Care Centre YMCA of Greater Vancouver 955 Burrard Street Vancouver, B.C. V6Z 1Y2
(093-050-002) 6011 Blanshard Drive	PID 019-052-685 Lot 2 Section 10 Block 4 North Range 7 West New Westminster District Plan LMP19283	100% that is occupied by Society of Richmond Children's Centres	Terra Nova Children's Centre Society of Richmond Children's Centres 110 – 6100 Bowling Green Road Richmond, B.C. V6Y 4G2
(084-195-000) 4033 Stolberg Street	PID 028-745-540 Section 34 Block 4 North Range 6 West New Westminster District Plan BCP49848 Air Space Parcel 3	100% that is occupied by Society of Richmond Children's Centres	West Cambie Child Care Centre Society of Richmond Children's Centres 110 – 6100 Bowling Green Road Richmond, B.C. V6Y 4G2
(057-600-003) 650-5688 Hollybridge Way	PID 030 085 489 Section 5 Block 4 North Range 6 West NWD Plan EPP65030 Air Space Parcel 1	100%	Willow Early Care and Learning Centre Atira Women's Resource Society #201 – 190 Alexander Street Vancouver, B.C. V6A 1B5
(079-772-001) 10277 River Drive	PID 031-035-124 Lot 1 Section 23 Block 5 North Range 6 West NWD Plan EPS5734	100% of the portion of the property in the name of the City of Richmond and occupied by Atira Women's Resource Society	River Run Early Care and Learning Centre Atira Women's Resource Society #201 – 190 Alexander Street Vancouver, B.C. V6A 1B5

SCHEDULE H to BYLAW 10196

ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PROPERTY	PORTION OF LAND AND IMPROVEMENT EXEMPTED FROM TAXATION	OWNER/HOLDER (MAILING ADDRESS)
(097-842-000) 4780 Blundell Road	PID 001-145-801 Lot 2 Block 4 North Range 7 West New Westminster District Plan 3892	That portion of the property occupied by Girl Guides of Canada	Girl Guides of Canada 4780 Blundell Road Richmond, B.C. V7C 1G9
(051-521-010) 11551 Dyke Road	PID 014-924-781 Dedicated Park Plan 565772		Girl Guides of Canada 1476 West 8th Avenue Vancouver, BC V6H 1E1
(083-465-000) 7411 River Road	PID 007 206 518 Lot "N" Except: Part Subdivided by Plan 35001, Fractional Section 6 and of Sections 5, 7 and 8 Block 4 North Range 6 West and of Fractional Section 32 Block 5 North Range 6 West New Westminster District Plan 23828 (see R083-466-000, R083-467-000, R083-467-505 for remainder)	That portion of the property occupied by Navy League of Canada National Council	Navy League of Canada National Council c/o Richmond/Delta Branch Box 43130 Richmond, B.C. V6Y 3Y3
(083-218-000) 7400 River Road (Unit 140)	PID 003-752-534 Lot 20 Section 32 Block 5 North Range 6 West New Westminster District Plan 40727	That portion of the property occupied by Richmond Gymnastics Association	Richmond Gymnastics Association Unit 140 – 7400 River Road Richmond B.C. V6Y 2C1
(059-477-003) 6133 Bowling Green Road	PID 009 300 261 Lot 26, Except that part in Plan LMP39941 Section 8 Block 4 North Range 6 West New Westminster District Plan 24068	That portion of the property occupied by Richmond Lawn Bowling Club	Richmond Lawn Bowling Club 7321 Westminster Highway Richmond, B.C. V6X 1A3

SCHEDULE H to BYLAW 10196

ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PROPERTY	PORTION OF LAND AND IMPROVEMENT EXEMPTED FROM TAXATION	OWNER/HOLDER (MAILING ADDRESS)
(082-479-000) 7760 River Road	PID 009 311 998 Lot 2 Except: Firstly; Part Subdivided by Plan 28458; Secondly; Parcel "C" (Bylaw Plan 62679); Thirdly: Parcel G (Bylaw Plan 80333); Sections 29 and 32 Block 5 North Range 6 West New Westminster District Plan 24230	That portion of the property occupied by Richmond Rod and Gun Club	Richmond Rod and Gun Club P.O. Box 26551 Blundell Centre Post Office Richmond, B.C. V7C 5M9
(083-218-000) 7400 River Road (Unit 140) FIN	PID 003-752-534 Lot 20 Section 32 Block 5 North Range 6 West New Westminster District Plan 40727	That portion of the property occupied by Richmond Rod and Gun Club	Richmond Rod and Gun Club P.O. Box 26551 Blundell Centre Post Office Richmond, B.C. V7C 5M9
(059-216-001) 6820 Gilbert Road	PID 017 844 525 Lot A Section 8 Block 4 North Range 6 West, New Westminster District Plan LMP 5323	That portion of the property occupied by Richmond Tennis Club	Richmond Tennis Club 6820 Gilbert Road Richmond, B.C. V7C 3V4
(057-590-001) 5540 Hollybridge Way	PID 007 250 983 Lot 73 Except: Part Subdivided by Plan 48002; Sections 5 and 6 Block 4 North Range 6 West New Westminster District Plan 36115	That portion of the property occupied by Richmond Winter Club	Richmond Winter Club 5540 Hollybridge Way Richmond, B.C. V7C 4N3
(088-500-046) 2220 Chatham Street	PID 004-276-159 Block 3 N Range 7W Section 4 Parcel D, Except Plan REF 43247, EXP 60417, REF 10984 File NO 1000-14-045	That portion of the property occupied by Scotch Pond Heritage Cooperative	Scotch Pond Heritage Cooperative 3811 Moncton Street Richmond, B.C. V7E 3A0
(091-575-614) 2771 Westminster Highway	PID 011-566-825 Block 4 North Range 7 West Plan NWP457	That portion of 2771 Westminster Highway occupied by Sharing Farm Society	Sharing Farm Society 2771 Westminster Highway Richmond, B.C. V7C 1A8

SCHEDULE H to BYLAW 10196

ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PROPERTY	PORTION OF LAND AND IMPROVEMENT EXEMPTED FROM TAXATION	OWNER/HOLDER (MAILING ADDRESS)
(091-488-000) 2900 River Road	PID 017-094-755 Lot 2 Section 4 Block 4 North Range 7 West Plan NWP88135	That portion of 2900 River Road occupied by Sharing Farm Society	Sharing Farm Society 2771 Westminster Highway Richmond, B.C. V7C 1A8

SCHEDULE I to BYLAW 10196

ROLL NO. & CIVIC ADDRESS	LEGAL DESCRIPTION OF PROPERTY	PORTION OF LAND AND IMPROVEMENT EXEMPTED FROM TAXATION	OWNER/HOLDER (MAILING ADDRESS)
(085-643-001) Unit 140-160 11590 Cambie Road	PID 018-844-456 Lot C Section 36 Block 5 North Range 6 West Plan LMP17749 Except Plan BCP 14207	That portion of the property occupied by Richmond Public Library	Richmond Public Library Cambie Branch Unit 150 - 11590 Cambie Road Richmond, B.C. V6X 3Z5
(044-761-005) 11688 Steveston Highway	PID 023-710-047 Lot 1 Section 1 Block 3 North Range 6 West Plan 32147	That portion of the property occupied by Richmond Public Library	Richmond Public Library Ironwood Branch 11688 Steveston Highway, Unit 8200 Richmond, B.C. V7A 1N6
(041-969-003) 14200 Entertainment Boulevard	PID 023-672-269 Lot C Section 33 Block 4 North Range 5 West NWD Plan LMP31752	That portion of the property occupied by City of Richmond	City of Richmond 6911 No. 3 Road Richmond, B.C. V6Y 2C1
(057-902-800) 6111 River Road	PID 027-090-434 Lot 8 Section 6 Block 4 North Range 6 West Plan BCP30383	That portion of the property occupied by Richmond Oval Corporation	City of Richmond 6911 No. 3 Road Richmond, B.C. V6Y 2C1
(051-557-060) 12071 No. 5 Road	PID 013-082-531 Section 12 Block 3 North Range 6 West NWD Plan 15624 Parcel A-J, Part NE 1/4, Ref 15624, Ref 8114 File No. 1000- 05-021	That portion of the property occupied by Richmond Animal Protection Society	City of Richmond 6911 No. 3 Road Richmond, B.C. V6Y 2C1
(057-561-001) 5900 Minoru Boulevard	Lot A Section 5 Block 4 North 6 West New Westminster District Plan BCP45912	That portion of the property occupied by City Centre Community Centre	City of Richmond 6911 No. 3 Road Richmond, B.C. V6Y 2C1