



Assessment Act

**PRESCRIBED CLASSES OF
PROPERTY REGULATION**

B.C. Reg. 438/81

Filed and effective November 2, 1981
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Consolidated Regulations of British Columbia

This is an unofficial consolidation.

B.C. Reg. 438/81 (O.C. 2198/81), filed and effective November 2, 1981, is made under the *Assessment Act*, R.S.B.C. 1996, c. 20, ss. 19, 20.4, 22, 23 and 74.

This is an unofficial consolidation provided for convenience only. This is not a copy prepared for the purposes of the *Evidence Act*.

This consolidation includes any amendments deposited and in force as of the currency date at the bottom of each page. See the end of this regulation for any amendments deposited but not in force as of the currency date. Any amendments deposited after the currency date are listed in the B.C. Regulations Bulletins. All amendments to this regulation are listed in the *Index of B.C. Regulations*. Regulations Bulletins and the Index are available online at www.bclaws.ca.

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Assessment Act

PRESCRIBED CLASSES OF PROPERTY REGULATION

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Interpretation

0.1 In this regulation, “**gathering pipeline**” means a pipeline used for the transportation of

- (a) natural gas from a well-head to the intake valve at a scrubbing, processing or refining plant which precedes the transfer of gas to a transmission line or a distribution line, or
- (b) petroleum or a petroleum product from a well-head to the intake valve at a refining, processing or storage facility which precedes transfer of the petroleum or petroleum product to a transportation line.

[en. B.C. Reg. 449/2003, s. 1.]

PART 1 – PRESCRIBED CLASSES OF PROPERTY

Class 1 – residential

1 (1) Class 1 property shall include only:

- (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, manufactured homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including
 - (i) hotels or motels other than the portion of the hotel or motel building occupied by the owner or manager as that person’s residence,
 - (ii) land or improvements or both that are owned by the Crown in right of Canada or the Province, or by an agent of either, and are used for the purposes of
 - (A) a penitentiary or correctional centre,
 - (B) a provincial mental health facility as defined in the *Mental Health Act*, or
 - (C) a hospital for the care of the mentally or physically handicapped,
 - (iii) a strata accommodation property except, subject to subparagraph (iii.1), if
 - (A) the owner of the strata accommodation property has the right to use the property for 7 or more days in the 12-month period ending June 30 of the year previous to the taxation year for which the assessment roll is completed,
 - (B) either

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- (I) the owner exercises the owner's right to use that property, or
- (II) in respect of more than 50% of the strata accommodation properties in the strata plan or contiguous strata plans, the owners exercise their right to use their property
for 7 or more days in the 12-month period ending June 30 of the year previous to the taxation year for which the assessment roll is completed, and
- (C) the owner of that property supplies the information as required under section 11 in respect of the property,
the property is included in class 1 but not in respect of that part of a year equal to the number of days, if any, by which the number of days reported under section 11 (a) for the property exceeds 36 days,
- (iii.1) a strata accommodation property in a strata plan or contiguous strata plans that is owned by an owner or, if the owner is a corporation, any affiliate of the owner, if the owner and any affiliates of the owner own more than 14 strata accommodation properties in the strata plan or contiguous strata plans,
- (iii.2) a leasehold accommodation property except, subject to subparagraphs (iii.3) and (iii.4), if
 - (A) in respect of each leasehold unit in the leasehold accommodation property, the lessee of the leasehold unit has the right to use the property for 7 or more days in the 12-month period ending June 30 of the year previous to the taxation year for which the assessment roll is completed,
 - (B) in respect of more than 50% of the leasehold units in the leasehold accommodation property, the lessees exercise their right to use their property for 7 or more days in the 12-month period ending June 30 of the year previous to the taxation year for which the assessment roll is completed, and
 - (C) the owner of that property supplies the information as required under section 13 in respect of the property,
the property is included in class 1 but not in respect of that part of a year equal to the number of days, if any, by which the average of the number of days reported under section 13 (c) for accommodation units in the property exceeds 36 days,
- (iii.3) a leasehold accommodation property if a lessee and, if the lessee is a corporation, any affiliate of the lessee, lease more than 14 leasehold units in the leasehold accommodation property,
- (iii.4) a leasehold accommodation property if the property has more than 15 accommodation units that are not leasehold units, and

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- (iv) in respect of a single family residence that is the principal residence of the owner or manager,
 - (A) rooms within the residence that are offered for rent or rented by the owner or manager as bed and breakfast accommodation
 - (I) for periods of less than 7 days, and
 - (II) for at least 50% of the 12-month period ending on October 31 of the year previous to the taxation year for which the assessment roll is completed,
 - other than that area equivalent to 3 times the average room size of all the rooms within the residence that are offered for rent or rented by the owner or manager as bed and breakfast accommodation, and
 - (B) the proportion of the common area of the residence that the area of the rooms described in clause (A) and not included in this class is of the total area of the residence;
- (b) improvements on land classified as a farm under section 23 (2) of the *Assessment Act* and used in connection with the farm operation, including the farm residence and outbuildings;
- (c) land which has no present use and which is neither specifically zoned nor held for business, commercial or industrial purposes, except that
 - (i) if land is included in Class 9, it is not included in Class 1, and
 - (ii) if
 - (A) a zoning bylaw under section 479 or 482 of the *Local Government Act* or under section 565 or 565.1 of the *Vancouver Charter*, a phased development agreement under section 516 of the *Local Government Act*, an official development plan under section 562 of the *Vancouver Charter*, a covenant under section 219 of the *Land Title Act*, or a land use contract under the *Local Government Act* applies to the land, and
 - (B) the bylaw, agreement, plan, covenant or contract, either itself or, if more than one applies, read together, permits a specified portion, or a percentage, of the land to be used for residential purposes but does not permit that portion or percentage to be used for business, commercial or industrial purposes, other than a home occupation or bed and breakfast use in conjunction with a single family residence that is the principal residence of the owner or manager,

only that portion or percentage is included in Class 1;
- (d) land or improvements, or both, used for child daycare purposes, including group daycares, preschools, special needs daycares, family daycares, out of school care, residential care, emergency care and child minding, as defined in the *Community Care Facility Act* or regulations to that Act.

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(2) For the purposes of subsection (1) (a) (iv) and (c), “**single family residence**” includes

- (a) a single family dwelling,
- (b) a single family dwelling in a duplex, an apartment building or a condominium complex, and
- (c) a manufactured home.

[am. B.C. Regs. 220/86; 348/87; 402/93; 474/94; 485/95; 67/2001; 340/2004, s. (a); 560/2004; 221/2007, s. 1; 297/2008, Sch., s. 1; 275/2009, s. 2; 323/2010; 344/2010; 138/2012, s. (b); 117/2018, s. 18; 64/2021, s. 3.]

Class 2 – utilities

2 Class 2 property includes only

- (a) land or improvements used or held as track in place, right of way or a bridge for the purposes of, or for purposes ancillary to, the business of transportation by railway, and
- (b) land or improvements used or held for the purposes of, or for purposes ancillary to, the business of
 - (i) transportation, transmission or distribution by pipeline,
 - (ii) telecommunications, including transmission of messages by means of electric currents or signals for compensation,
 - (iii) generation, transmission or distribution of electricity, or
 - (iv) receiving, transmission and distribution of closed circuit television,

except that part of land or improvements

- (c) included in Classes 1, 4 or 8,
- (c.1) used as a gathering pipeline,
- (d) used as an office, retail sales outlet, administration building or for an ancillary purpose, or
- (e) used for a purpose other than a purpose described in paragraphs (a) or (b).

[en. B.C. Reg. 327/96, s. 1; am. B.C. Regs. 356/2000, s. 2; 449/2003, s. 2.]

3 Repealed. [B.C. Reg. 340/2004, s. (b).]

Class 3 – supportive housing

3.1 Class 3 property must include only the eligible supportive housing property designated in Schedule B.

[en. B.C. Reg. 208/2008, Sch. 2, s. 1.]

Class 4 – major industry

4 Class 4 property shall include only the property referred to in section 20 (3) of the *Assessment Act*, that is to say,

- (a) land used in conjunction with the operation of industrial improvements, and

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- (b) industrial improvements.

[en. B.C. Reg. 99/88; am. B.C. Reg. 212/2013, s. 1 (a).]

Class 5 – light industry

- 5** Class 5 property must include only land or improvements, or both,

- (a) used as a gathering pipeline,
- (b) used or held for the purpose of extracting, processing, manufacturing or transporting of products, or
- (c) used for the storage of products as ancillary to or in conjunction with the extracting, processing, manufacturing or transporting of products referred to in paragraph (b),

but does not include those lands or improvements, or both,

- (d) included in class 2 or 4,
- (e) used or held for the purposes of, or for purposes ancillary to, the business of transportation by railway,
- (f) used principally as an outlet for the sale of a finished product to a purchaser for purposes of the purchaser's own consumption or use and not for resale in either the form in which it was purchased or any other form, and
- (g) used for extracting, processing, manufacturing or storage of food, non-alcoholic beverages or water.

[en. B.C. Reg. 99/88; am. B.C. Regs. 364/88; 389/94; 327/96, s. 2; 449/2003, s. 3; 64/2021, s. 3.]

Class 6 – business and other

- 6** Class 6 property shall include all land and improvements not included in Classes 1 to 5 and 7 to 9.

Class 7 – managed forest land

- 7** Class 7 property must include only land meeting the definition of managed forest land.

[en. B.C. Reg. 340/2004, s. (c).]

Class 8 – recreational property/non-profit organization

- 8** (1) Class 8 property shall include only:

- (a) land, but not improvements on that land, used solely as an outdoor recreational facility for the following activities or uses:
 - (i) golf;
 - (ii) skiing;
 - (iii) tennis;
 - (iv) ball games of any kind;
 - (v) lawn bowling;
 - (vi) public swimming pool;
 - (vii) motor car racing;

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- (viii) trap shooting;
- (ix) archery;
- (x) ice skating;
- (xi) waterslides;
- (xii) museums;
- (xiii) amusement parks;
- (xiv) horse racing;
- (xv) rifle shooting;
- (xvi) pistol shooting;
- (xvii) horseback riding;
- (xviii) roller skating;
- (xix) marinas;
- (xx) parks and gardens open to the public;
- (xxi) hang gliding;
- (xxii) bicycling in addition to, or as part of, one of the activities or uses set out in subparagraphs (i) to (xxi);
- (xxiii) camping;
- (b) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal organization of persons of any sex or gender, together with the facilities necessarily incidental to that use, for at least 150 days in the year ending on June 30, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for
 - (i) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization,
 - (ii) entertainment where there is an admission charge, or
 - (iii) the sale or consumption, or both, of alcoholic beverages;
- (c) land
 - (i) that is in a rural area,
 - (ii) that is part of a parcel of land or contiguous parcels of land used for overnight commercial accommodation offered predominantly to facilitate an outdoor recreational activity,
 - (iii) that is not under improvements, and
 - (iv) that
 - (A) is used for an outdoor recreational activity,
 - (B) is used for purposes ancillary to an outdoor recreational activity,

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- (C) is used for purposes ancillary to the overnight accommodation, or
 - (D) has no present use and is specifically zoned or held for business, commercial or industrial purposes.
- (2) In subsection (1) (c), “**outdoor recreational activity**” means any of the following activities that are organized by or through the operator of the overnight commercial accommodation, or which are carried out with a guide:
- (a) hunting;
 - (b) fishing;
 - (c) kayaking;
 - (d) canoeing;
 - (e) white-water rafting;
 - (f) horseback riding;
 - (g) mountain biking;
 - (h) wildlife viewing;
 - (i) hiking;
 - (j) mountain climbing;
 - (k) backcountry skiing.

[en. B.C. Reg. 477/92; am. B.C. Regs. 517/2004; 348/2005; 274/2009; 64/2021, s. 8.]

Class 9 – farm

- 9** Class 9 property shall include only land classified as farm land.

Split classification

- 10** Where a property falls into 2 or more prescribed classes, the assessor shall determine the share of the actual value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total actual value.

[en. B.C. Reg. 268/91.]

Information required to assess strata accommodation property

- 11** The owner of a strata accommodation property must supply the following information to the assessment authority on or before August 31 of each year:
- (a) for the period beginning on July 1 of the previous year and ending on June 30 of the year, the number of days the strata accommodation property was rented as overnight accommodation as part of a period of rental of less than 28 days;
 - (b) for the period beginning on July 1 of the previous year and ending on June 30 of the year, the number of days
 - (i) the owner had the right to use the strata accommodation property, and
 - (ii) the owner used the strata accommodation property.

[en. B.C. Reg. 221/2007, s. 2; am. B.C. Reg. 281/2007, ss. 1 and 2.]

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Strata accommodation property – prescribed percentage

- 12** The percentage prescribed for the purposes of the definition of “strata accommodation property” in section 19 of the *Assessment Act* is 20%.

[en. B.C. Reg. 221/2007, s. 2.]

Information required to assess leasehold accommodation property

- 13** On or before August 31 of each year, the owner of a leasehold accommodation property must supply the following information to the assessment authority:
- (a) the number of leasehold units in the leasehold accommodation property;
 - (b) the number of accommodation units in the leasehold accommodation property;
 - (c) for the period beginning on July 1 of the previous year and ending on June 30 of the year, the number of days each accommodation unit in the leasehold accommodation property was rented as overnight accommodation as part of a period of rental of less than 28 days;
 - (d) in respect of each leasehold unit in the leasehold accommodation property, the number of days, for the period beginning on July 1 of the previous year and ending on June 30 of the year,
 - (i) the lessee had the right to use the leasehold unit, and
 - (ii) the lessee used the leasehold unit;
 - (e) whether a lessee and, if the lessee is a corporation, any affiliate of the lessee lease more than 14 leasehold units in the leasehold accommodation property.

[en. B.C. Reg. 297/2008, Sch., s. 2; am. B.C. Reg. 297/2008, s. 4.]

Leasehold accommodation property – prescribed matters

- 14** (1) For the purposes of the definition of “accommodation unit” in section 19 of the *Assessment Act*, the prescribed percentage is 20%.
- (2) For the purposes of the definition of “leasehold accommodation property” in section 19 of the *Assessment Act*, the prescribed number of leasehold units is 15.
- (3) For the purposes of the definition of “leasehold unit” in section 19 of the *Assessment Act*, the prescribed number of years is 99.

[en. B.C. Reg. 297/2008, Sch., s. 2.]

Aggregate information for strata and leasehold accommodation properties

- 15** (1) For the purposes of section 19 (14.2) of the *Assessment Act*, the information described in section 11 (a) of this regulation is prescribed.
- (2) For the purposes of section 19 (14.4) of the *Assessment Act*, the information described in section 13 (c) of this regulation is prescribed.

[en. B.C. Reg. 137/2012.]

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Schedule B

PART 2

Repealed. [B.C. Reg. 485/83.]

SCHEDULE A

Repealed. [B.C. Reg. 485/83.]

SCHEDULE B

[en. B.C. Reg. 263/2024.]

(section 3.1)

Interpretation

- 1** An assessment roll number set out in column 1 of the table in section 2 is the number on the assessment roll prepared by the assessment authority for the 2025 taxation year.

Designated eligible supportive housing properties

- 2** For the purposes of section 19 (14.01) of the *Assessment Act*, the eligible supportive housing properties identified by the assessment roll numbers listed in column 1 of the following table are designated for the 2025 taxation year:

Item	Column 1 Assessment Roll Number
1	01-234-01006020
2	01-234-01008021
3	01-234-01010011
4	01-234-01020002
5	01-234-01020018
6	01-234-01020019
7	01-234-01075020
8	01-234-01499009
9	01-234-01521059
10	01-234-02118005
11	01-234-03194011
12	01-234-03208127
13	01-234-03209011
14	01-234-07492030
15	01-234-07492107
16	01-234-08582002
17	01-234-09663002
18	01-234-09690016
19	01-234-10711036

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Item	Column 1 Assessment Roll Number
20	01-234-10736005
21	01-234-10738014
22	01-234-10746022
23	01-234-11752204
24	01-234-11752205
25	01-234-11752206
26	01-234-11752207
27	01-234-11752208
28	01-234-11752212
29	01-234-11752213
30	01-234-11752214
31	01-234-11752215
32	01-234-11752216
33	01-234-11752217
34	01-234-11752221
35	01-234-11752222
36	01-234-11752227
37	01-234-11752229
38	01-234-11752230
39	01-234-11752231
40	01-234-11752232
41	01-234-11752233
42	01-234-11752234
43	01-234-11752235
44	01-234-11752236
45	01-234-11752240
46	01-234-11752246
47	01-234-11752250
48	01-234-11752251
49	01-234-11752252
50	01-234-11752253
51	01-234-11752254
52	01-234-11752255
53	01-234-12824001
54	01-234-10746029
55	01-302-230362022
56	01-308-533114003

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Item	Column 1 Assessment Roll Number
57	01-308-620639001
58	01-308-653147000
59	01-308-659589001
60	01-308-660383000
61	01-308-680325000
62	01-308-680368000
63	01-308-704242010
64	01-309-490623031
65	01-309-490623032
66	01-309-490623033
67	01-309-490623034
68	01-309-490623035
69	01-309-490623036
70	01-309-490623037
71	01-309-490623038
72	01-309-490623039
73	01-309-490623040
74	01-309-490623041
75	01-309-490623042
76	01-309-490623043
77	01-309-490623044
78	01-309-490623045
79	01-309-490623046
80	01-309-490623047
81	01-309-490623048
82	01-309-490623049
83	01-309-490623050
84	01-309-490623051
85	01-309-490623052
86	01-309-490623053
87	01-309-490623054
88	01-309-490623055
89	01-309-490623056
90	01-309-490623057
91	01-309-490623058
92	01-309-490623059
93	01-309-490623060

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Item	Column 1 Assessment Roll Number
94	01-309-490623061
95	01-309-490623062
96	01-309-490623063
97	01-309-490623064
98	01-309-490623065
99	01-309-490623066
100	01-309-490623067
101	01-309-490623068
102	01-309-490623069
103	01-309-490623070
104	01-309-490623071
105	01-309-490623072
106	01-309-490623073
107	01-309-490623074
108	01-309-490623075
109	01-327-03632100
110	01-327-04104001
111	01-349-09631025
112	01-401-07004010
113	01-764-00655015
114	04-207-08050010
115	04-207-03630001
116	04-223-00137000000
117	04-250-05437060
118	04-250-05770023
119	04-250-05894008
120	04-250-08283914
121	04-250-17364001
122	04-250-80526000
123	04-250-80740000
124	04-250-81611105
125	04-250-81641000
126	04-250-82389005
127	04-250-85908010
128	04-250-86080100
129	04-250-89539100
130	04-315-00696050

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Item	Column 1 Assessment Roll Number
131	04-315-05559000
132	04-315-06842000
133	04-559-00048001
134	06-204-00750109
135	06-204-00848002
136	06-204-00848004
137	06-204-01963051
138	06-330-0400106
139	06-336-00600784
140	06-336-01136001
141	06-336-01441000
142	06-336-02295500
143	06-336-02735100
144	06-336-03166000
145	06-336-03574005
146	06-336-04000135
147	08-221-128028000
148	08-316-050074263307
149	08-316-051143601601
150	08-338-5000001321005
151	08-524-00497005
152	08-570-00148005
153	08-570-00179220
154	08-570-00179265
155	08-746-01456125
156	09-200-002636077860000
157	09-200-002642041070000
158	09-200-002648078940000
159	09-200-002654070300000
160	09-200-002654097340000
161	09-200-003040690060000
162	09-200-007640163250000
163	09-200-007646122930000
164	09-200-007646159450000
165	09-200-009730159940000
166	09-200-013190579540000
167	09-200-013190580066602

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Item	Column 1 Assessment Roll Number
168	09-200-013190598020000
169	09-200-013190603520000
170	09-200-013217590920000
171	09-200-013230650950000
172	09-200-013579192280000
173	09-200-013579192480000
174	09-200-013579194070000
175	09-200-013579196020000
176	09-200-013579196220000
177	09-200-013579196960000
178	09-200-013580192350000
179	09-200-013580192740000
180	09-200-013580192770000
181	09-200-013580192950000
182	09-200-013580192960000
183	09-200-013580194030000
184	09-200-013580196010000
185	09-200-013580196190000
186	09-200-013580196250000
187	09-200-013580196330000
188	09-200-013580196920000
189	09-200-013580198060000
190	09-200-013580198620000
191	09-200-013580205070000
192	09-200-013588222310000
193	09-200-013589194980000
194	09-200-013589196120000
195	09-200-013589196290000
196	09-200-013589196450000
197	09-200-013589198060000
198	09-200-013590192460000
199	09-200-013590194560000
200	09-200-013590194950000
201	09-200-013590196010000
202	09-200-013590196340000
203	09-200-013590196390000
204	09-200-013590196910000

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Item	Column 1 Assessment Roll Number
205	09-200-013590196940000
206	09-200-013590198050000
207	09-200-013590198930000
208	09-200-013590212060000
209	09-200-013592192470000
210	09-200-013594226060000
211	09-200-013596222060013
212	09-200-013596222060014
213	09-200-013630228090000
214	09-200-013638175550000
215	09-200-013638186960000
216	09-200-013640173910000
217	09-200-013644171070000
218	09-200-013645212680000
219	09-200-013646225080000
220	09-200-013650206970000
221	09-200-013689194450000
222	09-200-013689199830000
223	09-200-014253630050000
224	09-200-014253665400000
225	09-200-014255577960000
226	09-200-014259580940000
227	09-200-014586259740000
228	09-200-014594235690000
229	09-200-014594250060000
230	09-200-014598233060000
231	09-200-014633230930000
232	09-200-014633236480000
233	09-200-014648234580000
234	09-200-014684230890000
235	09-200-014696269050000
236	09-200-015701235060000
237	09-200-015770230957001
238	09-200-016210744740000
239	09-200-016721199880000
240	09-200-019721237960000
241	09-200-022270670080000

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242	09-200-022277708280000
243	09-200-022700277980000
244	09-200-022710277030000
245	09-200-023770314050000
246	09-200-024270790860000
247	09-200-026138592480000
248	09-200-026138600460000
249	09-200-026172592030000
250	09-200-026190580670000
251	09-200-026190580770000
252	09-200-026580157880000
253	09-200-026580172040000
254	09-200-026580186360000
255	09-200-026589172670000
256	09-200-026589172960000
257	09-200-026589178660000
258	09-200-026589186020000
259	09-200-026590157420000
260	09-200-026590157630000
261	09-200-026590172340000
262	09-200-026590172700000
263	09-200-026590172750000
264	09-200-026590172780000
265	09-200-026590178060000
266	09-200-026590178220000
267	09-200-026590178500000
268	09-200-026590178630000
269	09-200-026590186050000
270	09-200-026590186170000
271	09-200-026590186780000
272	09-200-026590186830000
273	09-200-026590190600000
274	09-200-026590190650000
275	09-200-026590190880000
276	09-200-026590190990000
277	09-200-026590190997703
278	09-200-026592138370000

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Item	Column 1 Assessment Roll Number
279	09-200-026592138470000
280	09-200-026592148450000
281	09-200-026592172250000
282	09-200-026592172570000
283	09-200-026598190530000
284	09-200-027118609060000
285	09-200-027605113150000
286	09-200-027606118950000
287	09-200-027607118980000
288	09-200-027607119550000
289	09-200-029120608220000
290	09-200-029126612550000
291	09-200-029130608630000
292	09-200-029130612710000
293	09-200-029134606937777
294	09-200-029134612190000
295	09-200-029134614060000
296	09-200-029134614260000
297	09-200-029138606950000
298	09-200-029138614350000
299	10-220-00355001
300	10-220-00385000
301	10-220-00644000
302	10-220-01084000
303	10-220-02677000
304	10-220-06426000
305	10-220-09044000
306	10-220-09921000
307	10-220-12900000
308	10-220-13314023
309	10-224-101321000
310	10-224-266510001
311	10-224-267001000
312	10-224-267001003
313	10-224-544025000
314	10-224-603050000
315	10-224-606546000

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Item	Column 1 Assessment Roll Number
316	10-224-608010009
317	10-225-02031201
318	10-225-02031217
319	10-225-02031222
320	10-225-02031234
321	10-225-02031252
322	10-225-02031303
323	10-301-078039120000
324	10-301-156039865000
325	10-301-197058250000
326	10-301-342054820000
327	10-301-531545030000
328	10-301-553555380000
329	10-301-610737550000
330	10-301-669510100000
331	10-305-04515003
332	10-305-11954000
333	10-305-20401000
334	10-305-31089100
335	11-306-D162012000
336	11-306-D163232020
337	11-320-R051566001
338	11-320-R056610001
339	11-320-R057600004
340	11-320-R057601101
341	11-320-R059805001
342	11-320-R059805002
343	11-320-R059805003
344	11-320-R059805004
345	11-320-R059805005
346	11-320-R059805006
347	11-320-R059805007
348	11-320-R059805008
349	11-320-R078569000
350	14-326-209000079X
351	14-326-2237060022
352	14-326-2260000587

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Item	Column 1 Assessment Roll Number
353	14-326-2260988453
354	14-326-2260988465
355	14-326-2260988477
356	14-326-2260988489
357	14-326-2260988490
358	14-326-2260988507
359	14-326-2260988519
360	14-326-2260988520
361	14-326-2260988532
362	14-326-2260988544
363	14-326-2260988556
364	14-326-2260988568
365	14-326-2260988581
366	14-326-2260988593
367	14-326-2260988611
368	14-326-2260988623
369	14-326-2260988635
370	14-326-2260988647
371	14-326-2260988659
372	14-326-2260988660
373	14-326-2260988672
374	14-326-2260988684
375	14-326-2260988696
376	14-326-2260988702
377	14-326-2260988714
378	14-326-2260988726
379	14-326-2260988738
380	14-326-2260988751
381	14-326-2260988763
382	14-326-2260988775
383	14-326-2260988787
384	14-326-2260988799
385	14-326-2260988805
386	14-326-2260988817
387	14-326-2260988829
388	14-326-2260988830
389	14-326-2260988842

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390	14-326-2260988854
391	14-326-2260988866
392	14-326-2260988878
393	14-326-2260988891
394	14-326-2260988908
395	14-326-2260988921
396	14-326-2260988933
397	14-326-2270799021
398	14-326-2350000680
399	14-326-2360000019
400	14-326-3360900182
401	14-326-5121110078
402	14-326-5122000062
403	14-326-6163010097
404	14-326-6163900182
405	14-326-6171040186
406	14-326-6204070022
407	14-326-626378202x
408	14-326-6281020145
409	14-326-6321900047
410	14-326-6333040022
411	14-326-6333050064
412	14-326-6333170021
413	14-326-215093002X
414	14-326-226098857X
415	14-326-226098860X
416	14-326-226098874X
417	14-326-226098888X
418	14-326-226098891X
419	15-313-6223020120
420	15-216-001430000
421	15-216-021080000
422	15-216-122660000
423	15-303-020045944
424	15-303-086245921
425	15-303-088445890
426	15-303-093346130

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Item	Column 1 Assessment Roll Number
427	15-303-456808937
428	15-311-0115911111
429	15-312-1072700010
430	15-312-2095010011
431	15-312-2095100001
432	15-312-3177901004
433	15-312-3178100003
434	15-312-3178200009
435	15-312-4245401000
436	15-312-5261600005
437	15-312-5266628008
438	15-312-210452300X
439	15-312-634920301X
440	15-313-5164014010
441	15-313-5168059020
442	15-313-6143027006
443	15-313-6170010510
444	15-313-6170010520
445	15-313-6170010530
446	15-313-6170010540
447	15-313-6170010550
448	15-313-6170010560
449	15-313-6170010570
450	15-313-6170010580
451	15-313-6170010590
452	15-313-6170010600
453	15-313-6170010610
454	15-313-6170010620
455	15-313-6223020120
456	15-313-6223039911
457	15-313-6223039921
458	15-313-9500004600
459	15-313-9500004620
460	15-314-791102000
461	15-314-920150000
462	15-432-650020500
463	17-210-00791005

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Item	Column 1 Assessment Roll Number
464	17-222-00063100
465	17-222-00634000
466	17-222-02142001
467	17-222-02209020
468	17-222-02229010
469	17-222-04060020
470	17-222-05121100
471	17-222-05415001
472	17-222-05415002
473	17-222-05688050
474	17-222-06244010
475	17-222-07049010
476	17-222-07475010
477	19-214-009345
478	19-214-033210
479	19-214-034941
480	19-214-040331
481	19-214-043100
482	19-214-052770
483	19-214-075113
484	19-214-078779
485	19-214-080873
486	19-214-080874
487	19-214-082778
488	19-217-05476408
489	19-217-05800001
490	19-217-06200301
491	19-217-06200305
492	19-217-06200306
493	19-217-06200307
494	19-217-06200308
495	19-217-06200309
496	19-217-06200310
497	19-217-06200311
498	19-217-06200312
499	19-217-06200313
500	19-217-06200314

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Item	Column 1 Assessment Roll Number
501	19-217-06200315
502	19-217-06200316
503	19-217-06200317
504	19-217-06200318
505	19-217-06200319
506	19-217-06200320
507	19-217-06200321
508	19-217-06200322
509	19-217-06200323
510	19-217-06200324
511	19-217-06200325
512	19-217-06200326
513	19-217-06200327
514	19-217-06200328
515	19-217-06200329
516	19-217-06200330
517	19-217-06200331
518	19-217-06200332
519	19-217-06200333
520	19-217-06200334
521	19-217-06200335
522	19-217-06200336
523	19-217-06200337
524	19-217-06200338
525	19-217-06200339
526	19-217-06200340
527	19-217-06200341
528	19-217-06200342
529	19-217-06200343
530	19-217-06200344
531	19-217-06200345
532	19-217-06200346
533	19-217-06200347
534	19-217-06200348
535	19-217-06200349
536	19-217-06200350
537	19-217-06200351

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Item	Column 1 Assessment Roll Number
538	19-217-06200352
539	19-217-06200353
540	19-217-06225453
541	19-217-06370241
542	19-217-06370934
543	19-217-06773850
544	19-217-09472726
545	19-217-10516059
546	19-364-12643585
547	20-228-00406101
548	20-233-01365000
549	20-233-01434000
550	20-233-01941002
551	20-233-01941003
552	20-233-03384000
553	20-233-03596000
554	20-233-03834025
555	20-233-03863000
556	20-322-06108068
557	20-322-06108069
558	20-322-06108070
559	20-322-06108071
560	20-322-06108072
561	20-322-06108073
562	20-322-06108074
563	20-322-06108075
564	20-322-06108076
565	20-322-06108077
566	20-322-06108078
567	20-322-06108079
568	20-322-06108080
569	20-322-06108081
570	20-322-06108082
571	20-322-06108083
572	20-322-06108084
573	20-322-06108085
574	20-322-06108086

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Item	Column 1 Assessment Roll Number
575	20-322-06108087
576	20-322-06108088
577	20-322-06108089
578	20-322-06108090
579	20-322-06108091
580	20-322-06108092
581	20-322-06108093
582	20-322-06108094
583	20-322-06108095
584	20-322-06226001
585	20-322-06400032
586	21-201-00003000
587	21-201-04097000
588	21-219-00030000
589	21-219-00660100
590	21-219-02242100
591	21-219-02341500
592	21-232-01507100
593	22-205-09088020
594	22-209-03361005
595	22-215-03326019
596	22-532-00113002
597	22-532-00113004
598	22-532-00113006
599	22-532-00113008
600	22-532-00113010
601	22-532-00113012
602	22-532-00113014
603	22-532-00113016
604	22-532-00113018
605	22-532-00113020
606	22-532-00113022
607	22-532-00113024
608	22-532-00113026
609	22-532-00113028
610	22-532-00113030
611	22-532-00113032

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Item	Column 1 Assessment Roll Number
612	22-532-00113034
613	22-532-00113036
614	22-532-00113038
615	22-532-00113040
616	22-532-00113042
617	22-532-00113044
618	22-532-00113046
619	22-532-00113048
620	22-532-00113050
621	22-532-00113052
622	22-532-00113054
623	22-532-00113058
624	23-212-0100228100
625	23-212-0101101000
626	23-212-0101156000
627	23-212-0600518502
628	23-212-0604810000
629	23-212-1005368100
630	23-212-1005595000
631	23-212-1007441050
632	23-212-1007763001
633	23-212-1008326000
634	23-212-1008914020
635	23-212-1206725000
636	23-212-1206730000
637	23-212-1207634000
638	23-212-2003802100
639	23-212-3000579000
640	23-212-3000792000
641	23-352-00147505
642	23-724-12790025
643	24-470-0002136100
644	24-492-0000224000
645	24-492-0000264010
646	24-492-0000776000
647	25-227-0000707000
648	25-227-0040511002

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Item	Column 1 Assessment Roll Number
649	25-227-0040511003
650	25-329-50602491
651	25-339-03162010
652	25-339-10008020
653	25-342-01475000
654	25-478-0406500
655	25-478-0694085
656	25-529-03062110
657	26-226-0000395000
658	26-226-0000413000
659	26-226-0000436003
660	26-226-0000436004
661	26-226-0000436005
662	26-226-0000436006
663	26-226-0000436007
664	26-226-0000436008
665	26-226-0000436009
666	26-226-0000436010
667	26-226-0000436011
668	26-226-0000436012
669	26-226-0000436013
670	26-226-0000436014
671	26-226-0000436015
672	26-226-0000436016
673	26-226-0000436017
674	26-226-0000436018
675	26-226-0000436019
676	26-226-0000535002
677	26-226-0000899000
678	26-226-0002798000
679	26-226-0003620000
680	26-226-0004208000
681	26-226-0004442000
682	26-226-0005622001
683	26-226-0006910020
684	26-226-0006910030
685	26-226-0008671010

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Item	Column 1 Assessment Roll Number
686	26-335-06024255
687	26-506-01623000
688	26-584-00382010
689	26-757-37052000
690	27-206-000198500
691	27-206-003448490
692	27-420-02464002
693	27-420-09250000
694	27-514-01465015
695	56-087-11135005

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