

## 2026 Maximum Levies

Estimates are based on 2026 Revised Roll at Adopted Budget March 2026

#	Function	2026 Requisition	Maximum Levy	2026 Net Taxable Rate	Maximum Tax Levy	Total Net Taxable	Service Establishment Date
100	Member Municipality Administration	640,000	0	0.0372	No stated limit.	17,186,633,237	26-Feb-01
110	Administration and General Government	175,000	0	0.0060	No stated limit.	29,240,915,502	21-Apr-66
120	Grant In Aid Area A Baynes Sound	39,425	260,897	0.0151	LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	2,608,973,789	31-Mar-85
121	Grant In Aid Area B	67,000	350,737	0.0191	LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	3,507,374,740	31-Mar-85
122	Grant In Aid Area C	113,000	400,624	0.0282	LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	4,006,235,019	31-Mar-85
123	Denman Island Grant in Aid	12,875	80,742	0.0159	\$.10 per \$1000 assessed value - LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	807,416,144	09-Mar-1931
124	Hornby Island Grant in Aid	23,350	108,032	0.0216	\$.10 per \$1000 assessed value - LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	1,080,315,978	09-Mar-1931
130	Electoral Areas Expenditure & Election Services	1,260,000	0	0.1049	No stated limit.	12,010,918,392	01-Aug-65
150	Feasibility Studies Regional	15,000	0	0.0005		29,197,551,629	11-Aug-69
151	Feasibility Studies - Electoral Area A Baynes Sound	30,000	0	0.0115		2,608,973,789	30-Oct-00
152	Feasibility Studies - Electoral Area B	12,114	0	0.0035		3,507,374,740	30-Oct-00
153	Feasibility Studies - Electoral Area C	28,000	0	0.0070		4,006,235,019	30-Oct-00
154	Denman Island Feasibility Studies	3,780	0	0.0047	None stated	807,416,144	09-Mar-1931
155	Hornby Island Feasibility Studies	8,145	0	0.0075	None stated	1,080,315,978	09-Mar-1931

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200	Victim Services Program/Crime Stoppers Grant Contribution Service	118,285	583,951	0.0041	Greater of \$50,000 or \$0.02 per \$1000 - 100% Assessment	29,197,551,629	28-Apr-89
205	Comox Valley Community Justice Service	103,430	110,238	0.0035	Greater of \$62,500 or \$.00377 per \$1,000	29,240,915,502	28-Aug-00
210	Rural Cumberland Fire Protection Service	260,305	475,588	0.6732	annually greater of \$171,875 or \$1.23 per \$1,000 applied to the net taxable value of land and improvements for regional hospital district purposes	386,656,949	13-Dec-11
215	Denman Island Fire Protection Local Service Area	560,000	1,009,323	0.6935	Greater of \$164,433 or \$1.25 per \$1000 - 100% Assessment	807,458,744	24-Aug-74
220	Hornby Island Fire Protection Local Service Area	755,000	1,350,256	0.6989	The greater of \$211,168.00 or \$1.25 per \$1000 - 100% Assessment	1,080,204,677	10-Aug-70
225	Fanny Bay Fire Protection Local Service Area	320,000	468,618	1.0243	Greater of \$74,935 or \$1.50 per \$1,000 - 100% Assessment	312,411,849	24-Mar-80
226	Union Bay Fire Protection Local Service Area	744,069	951,316	0.9957	Max Levy \$950,000 or \$1.27306 per \$1,000 of Assessed Value	747,267,039	10-Aug-21
228	Bates/Husband Road Fire Protection Local Service Area	67,500	137,874	0.4161	\$.85 per \$1,000 - 100% Assessment or \$14,788	162,205,160	27-Oct-97
230	Black Creek/Oyster Bay Fire Protection LSA	966,595	1,972,028	0.4902	Greater of \$301,629.00 or \$1.00 per \$1000 - 100% Assessment.	1,972,027,989	02-Dec-75
237	Greater Merville Fire Protection Service Area	597,400	891,120	0.4175	Greater of \$446,106 or \$0.6228 per \$1,000	1,430,828,900	29-Aug-17
240	Mt Washington Resort Community Fire Protection	250,440	413,290	0.6969	Greater of \$150,000 or \$1.15 per \$1,000 - 100% Assessment	359,382,650	20-Sep-16
265	Comox Valley Search and Rescue	391,000	877,227	0.0134	\$.03 per \$1,000 - 100% Assessment	29,240,915,502	21-Oct-82
270	Comox Valley Emergency Management	867,897	1,096,534	0.0297	Greater of \$281,809 or \$0.03750 per \$1,000	29,240,915,502	28-Oct-91
275	911 Answering Service	1,069,703	10,218,496	0.0366	\$.35 per \$1,000 - 100% Assessment	29,195,703,929	29-Nov-93
285	Building Inspection	529,000	0	0.0523	No stated limit.	10,122,583,548	01-Jan-69
291	Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service	270,000	2,732,538	0.0267	\$.27 per \$1,000 - 100% Assessment	10,120,510,548	03-Sep-81

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296	Weed Control	37,000	120,109	0.0031	\$.01 per \$1,000 - 100% Assessment	12,010,918,392	26-Mar-01
299	Denman and Hornby Islands Bylaw Enforcement Service	57,000	0	0.0302	No stated limit.	1,888,350,844	01-Dec-71
335	Comox Valley Sewerage Service	10,000,000	46,940,552	0.6391	\$3.00 per \$1,000 - 100% Assessment	15,646,850,597	11-Jan-79
340	Liquid Waste Management	484,448	1,201,092	0.0403	\$.10 per \$1,000 - 100% Assessment	12,010,918,392	25-Mar-02
360	Hornby Island Garbage Disposal	400,000	0	0.3703	No stated limit.	1,080,204,677	26-Jun-72
362	Denman Island Garbage Collection Specified Area	138,500	231,002	0.1795	\$.286 per \$1,000 - 100% Assessment	807,700,691	01-Nov-73
391	Comox Strathcona Solid Waste Management	5,500,000	45,198,928	0.1217	Greater of \$7,000,000 or \$1.00 per \$1,000 - 100% Assessment	45,198,928,490	24-Mar-97
400	Cemetery	190,425	593,781	0.0099	\$.031 per \$1,000 - 100% Assessment	19,154,225,337	21-Sep-79
450	Comox Valley Housing	880,000	1,500,000	0.0368	Greater of \$1,500,000 or \$0.05592 per \$1,000 - 100% Assessment	23,916,019,679	25-Aug-09
451	Comox Valley Homelessness Supports Service	521,000	601,796	0.0237	Greater of \$550,000 or \$.02732 per \$1,000 - 100% Assessment	22,027,684,835	15-Dec-15
500	Planning	2,650,000	0	0.2618	Sum sufficient	10,122,583,548	01-Feb-67
512	Regional Growth Strategy	650,000	0	0.0238		27,352,580,658	15-Feb-08
530	House Numbering Area A	952	124,575	0.0002	\$.0277 per \$1,000 - 100% Assessment	4,497,308,633	13-Jan-76
531	House Numbering Area B	735	97,154	0.0002	\$.0277 per \$1,000 - 100% Assessment	3,507,374,740	13-Jan-76
532	House Numbering Area C	841	110,973	0.0002	\$.0277 per \$1,000 - 100% Assessment	4,006,235,019	13-Jan-76
550	Comox Valley Tourism Service	268,394	6,115,254	0.0122	\$.278 per \$1,000 - 100% Assessment	21,997,315,787	30-Jun-76
555	Denman Island Economic Development	72,000	224,462	0.0892	\$.278 per \$1,000 - 100% Assessment	807,416,144	30-Oct-12
556	Hornby Island Economic Development	122,000	300,328	0.1129	\$.278 per \$1,000 - 100% Assessment	1,080,315,978	29-Mar-07
560	Denman and Hornby Islands High Speed Internet Contribution Service	167,350	188,819	0.0886	Greater of \$ 115,000 or \$0.10 per \$1,000	1,888,186,544	07-Dec-21
600	Recreation Grant	590,737	1,459,878	0.0202	\$.05 per \$1,000 - 100% Assessment	29,197,551,629	09-Jul-68

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601	Comox Valley Track and Fields Service	930,000	1,092,369	0.0267	\$ .04 per \$1,000 - 100% Assessment	27,309,216,785	30-May-80
605	Denman Island Recreation	23,033	40,371	0.0285	\$ .05 per \$1,000 - 100% Assessment	807,416,144	05-Jan-1931
606	Hornby Island Recreation	40,500	54,007	0.0375	\$ .05 per \$1,000 - 100% Assessment	1,080,147,978	05-Jan-1931
607	Hornby-Denman Rec Complexes Contribution Service	33,646	188,819	0.0178	Greater of \$27,000 or \$.10 per \$1,000 - 100% Assessment	1,888,186,544	05-Jan-1931
615	Electoral Areas Arts & Culture Grant Service	165,406	253,065	0.0145	Greater of \$100,000 or \$.025 per \$1,000 - 100% Assessment	10,122,583,548	28-Jan-14
619	Denman Island Community Parks & Greenways	170,500	403,708	0.1988	\$ .50 per \$1,000 - 100% Assessment	807,416,144	15-Dec-15
620	Hornby Island Community Parks & Greenways	290,000	540,158	0.2964	\$ .50 per \$1,000 - 100% Assessment	1,080,315,978	01-Dec-99
621	Baynes Sd, Electoral Areas B & C Parks & Greenways	1,800,000	5,061,292	0.1778	\$ .50 per \$1,000 - 100% Assessment	10,122,583,548	27-Nov-06
623	Saratoga Beach Community Mosquito Management	35,000	368,000	0.0522	Greater of \$ 36,800 or \$0.09638 per \$1,000	670,514,200	13-Jul-21
625	Regional Parks and Trail Service	438,000	0	0.0150	No stated limit	29,197,551,629	01-Jan-71
630	Vancouver Island Regional Library	2,029,078	0	0.1695	No stated limit.	12,008,739,692	17-Jun-95
645	Comox Valley Recreation Complexes	8,767,890	28,720,210	0.3044	\$1.05 per \$1,000 - 100% Assessment	27,352,580,658	29-Apr-02
660	Comox Valley Exhibition Grounds	586,000	1,163,788	0.0200	\$0.0398 per \$1,000 - 100% Assessment	29,240,915,502	19-Feb-71
670	Hornby Island Community Facilities	141,667	172,824	0.1157	Greater of \$20,000 or \$0.16 per \$1,000	1,080,147,978	25-Nov-85
672	Baynes Sound Community Facilities	227,029	233,347	0.0824	Greater of \$230,000 or \$0.08944 per \$1,000	2,608,973,789	01-Jun-21
675	Denman Island Community Facilities	86,000	161,483	0.1090	Greater of \$75,508 or \$0.20 per \$1000	807,416,144	30-Mar-92
676	Puntledge North Community Facilites	146,000	315,764	0.0262	Greater of \$144,325 or \$0.05675 per \$1,000 - 100% assessmnet	5,563,136,599	30-Jul-09
688	Hornby Island Comfort Station Local Service Area	43,000	108,015	0.0398	\$ .10 per \$1,000 - 100% Assessment	1,080,147,978	26-Nov-90
691	Area A Baynes Sound Heritage Conservation	16,822	652,243	0.0064	0.25 per \$1,000	2,608,973,789	27-Mar-00
692	Electoral Area B Heritage Conservation	12,666	876,844	0.0036	Greater of \$100,000 or \$0.25 per \$1,000	3,507,374,740	01-Jan-15

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693	Electoral Area C Heritage Conservation	12,667	1,001,559	0.0032	Greater of \$100,000 or \$0.25 per \$1,000	4,006,235,019	01-Jan-15
694	Denman Island Heritage Conservation	1,048	201,854	0.0013	Greater of \$100,000 or \$0.25 per \$1,000	807,416,144	01-Jan-15
695	Hornby Island Heritage Conservation	1,462	270,079	0.0014	Greater of \$100,000 or \$0.25 per \$1,000	1,080,315,978	01-Jan-15
710	Denman Island Streetlighting Specified Area	2,236	0	0.2611	Sum sufficient	8,562,700	25-Jul-87
715	Royston Streetlighting	20,759	296,827	0.0210	\$0.30 per \$1000	989,424,161	31-Aug-10
716	Union Bay Streetlighting Local Service Area	36,324	75,000	0.0486	Max Levy \$75,000	747,267,039	10-Aug-21
720	Comox Road Streetlighting Local Service Area	3,462	14,621	0.1184	\$.50 per \$1,000 - 100% Assessment	29,241,524	31-May-93
722	Gibson/Cotton Road Streetlighting Local Service Area	12,614	93,663	0.0673	\$.50 per \$1,000 - 100% Assessment	187,326,920	29-Jan-90
723	Little River Streetlighting Specified Area	32,367	432,929	0.0218	\$.291 per \$1,000 - 100% Assessment	1,487,729,224	22-May-75
725	Forest Grove Ornamental Streetlight Service	1,481	29,082	0.0255	Greater of \$4000 or \$0.50 per \$1000	58,163,700	28-Oct-08
730	Arden Road Streetlighting Specified Area	7,008	55,314	0.0369	\$.291 per \$1,000 - 100% Assessment	190,080,900	31-Dec-75
732	Webb and Bood Roads Streetlighting Specified Area	1,136	7,028	0.0404	\$.25 per \$1,000 - 100% Assessment	28,113,100	30-Nov-81
738	McLary Rd Streetlighting Local Service Area	2,887	22,929	0.0630	\$.50 per \$1,000 - 100% Assessment	45,858,600	14-Dec-95
742	Fern Road Streetlighting Local Service Area	3,129	13,237	0.0662	\$.28 per \$1,000 - 100% Assessment	47,273,816	26-Mar-90
780	Transit - Comox Valley	3,969,612	7,045,946	0.1408	\$.25 per \$1,000 - 100% Assessment	28,183,784,539	29-Oct-90