

| | | Requisition Budge | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 26-Feb-01 | | | | | | | |
| Authority: | Local Govt Act Sec 338; Board Policy Feb 26/01. | | | | | | | |
| Amendments: | | | | | | | | |
| Purpose: | Municipal legislative administration | | | | | | | |
| Participants: | Courtenay, Comox, Cumberland | | | | | | | |
| Maximum Levy: | No stated limit. | | | | | | | |
| 2026 Maximum: | \$0 | | | | | | | |
| | | Municipal Members | | | | | | |
| | | Comox | 186,417 | 185,557 | 192,805 | 198,604 | 200,053 | 204,402 |
| | | Courtenay | 395,291 | 396,192 | 411,668 | 424,049 | 427,144 | 436,430 |
| | | Cumberland | 58,292 | 58,251 | 60,527 | 62,347 | 62,802 | 64,168 |
| | | | \$640,000 | \$640,000 | \$665,000 | \$685,000 | \$690,000 | \$705,000 |
| | | Change from Previous year | | \$0 | \$25,000 | \$20,000 | \$5,000 | \$15,000 |
| | | Residential Tax Rate Estimate | 0.0336 | 0.0331 | 0.0344 | 0.0354 | 0.0357 | 0.0365 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

Grant In Aid Area A Baynes Sound

120

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 31-Mar-85 | | | | | | | |
| Authority: | LGA Sec 380 (2) (g) | | | | | | | |
| Amendments: | | | | | | | | |
| | | Defined Area | | | | | | |
| | | Part Area A Baynes Sound | 39,425 | 39,425 | 39,425 | 39,425 | 39,425 | 39,425 |
| Purpose: | To provide assistance to benefit the community or any aspect of the community | | \$39,425 | \$39,425 | \$39,425 | \$39,425 | \$39,425 | \$39,425 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined Area A Baynes Sound | | | | | | | |
| Maximum Levy: | LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0140 | 0.0137 | 0.0137 | 0.0137 | 0.0137 | 0.0137 |
| 2026 Maximum: | \$260,897 | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 31-Mar-85 | | | | | | | |
| Authority: | LGA Sec 380 (2) (g) | | | | | | | |
| Amendments: | | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area B | 67,000 | 67,000 | 67,000 | 67,000 | 67,000 | 67,000 |
| Purpose: | To provide assistance to benefit the community or any aspect of the community | | \$67,000 | \$67,000 | \$67,000 | \$67,000 | \$67,000 | \$67,000 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Electoral Area B | | | | | | | |
| Maximum Levy: | LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0189 | 0.0183 | 0.0183 | 0.0183 | 0.0183 | 0.0183 |
| 2026 Maximum: | \$350,737 | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 31-Mar-85 | | | | | | | |
| Authority: | LGA Sec 380 (2) (g) | | | | | | | |
| Amendments: | | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area C | 113,000 | 113,000 | 113,000 | 113,000 | 113,000 | 113,000 |
| Purpose: | To provide assistance to benefit the community or any aspect of the community | | \$113,000 | \$113,000 | \$113,000 | \$113,000 | \$113,000 | \$113,000 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Electoral Area C | | | | | | | |
| Maximum Levy: | LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0257 | 0.0253 | 0.0253 | 0.0253 | 0.0253 | 0.0253 |
| 2026 Maximum: | \$400,624 | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budge | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 09-Mar-1931 | | | | | | | |
| Authority: | BL 29 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | E-771-CNR-SRVA#55 | 12,875 | 12,875 | 12,875 | 12,875 | 12,875 | 12,875 |
| Purpose: | To provide assistance to benefit the community or any aspect of the community | | \$12,875 | \$12,875 | \$12,875 | \$12,875 | \$12,875 | \$12,875 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined portion Electoral Area A (Denman Island) | | | | | | | |
| | | Residential Tax Rate Estimate | 0.0157 | 0.0157 | 0.0157 | 0.0157 | 0.0157 | 0.0157 |
| Maximum Levy: | \$.10 per \$1000 assessed value - LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment | (per \$1,000 of assessed value) | | | | | | |
| 2026 Maximum: | \$80,742 | | | | | | | |

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

| | | Requisition Budge | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 09-Mar-1931 | | | | | | | |
| Authority: | BL 30 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | F-771-CNR-SRVA#56 | 23,350 | 23,350 | 23,350 | 23,350 | 23,350 | 23,350 |
| Purpose: | To provide assistance to benefit the community or any aspect of the community | | \$23,350 | \$23,350 | \$23,350 | \$23,350 | \$23,350 | \$23,350 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined portion of Electoral Area A (Hornby Island) | | | | | | | |
| | | Residential Tax Rate Estimate | 0.0225 | 0.0214 | 0.0214 | 0.0214 | 0.0214 | 0.0214 |
| Maximum Levy: | \$.10 per \$1000 assessed value - LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment | (per \$1,000 of assessed value) | | | | | | |
| 2026 Maximum: | \$108,032 | | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 01-Dec-99 | | | | | | | |
| Authority: | LGA Sec 380 (2) (g) | | | | | | | |
| Amendments: | | | | | | | | |
| Purpose: | To provide assistance to benefit the community or any aspect of the community | | | | | | | |
| Participants: | | | | | | | | |
| Maximum Levy: | LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | | | | | | | | |
| | | Defined Area | | | | | | |
| | | Part Area A Denman/Hornby | | | | | | |
| | | Change from Previous year | | | | | | |
| | | Residential Tax Rate Estimate | | | | | | |
| | | (per \$1,000 of assessed value) | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |

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

Electoral Areas Expenditure & Election Services

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| | | | | | | | |
|---|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Established: 01-Aug-65 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: LGA Sec 338; Board Policy Feb 26/01. | Electoral Areas | | | | | | |
| Amendments: | Area A | 441,724 | 467,280 | 493,240 | 504,366 | 513,637 | 521,054 |
| Purpose: Electoral area administration & election services | Area B | 334,317 | 356,409 | 376,210 | 384,696 | 391,767 | 397,424 |
| | Area C | 413,959 | 436,311 | 460,551 | 470,939 | 479,596 | 486,521 |
| Participants: Electoral Areas A, B, C | | \$1,190,000 | \$1,260,000 | \$1,330,000 | \$1,360,000 | \$1,385,000 | \$1,405,000 |
| Maximum Levy: No stated limit. | Change from Previous year | | \$70,000 | \$70,000 | \$30,000 | \$25,000 | \$20,000 |
| 2026 Maximum: \$0 | Residential Tax Rate Estimate | 0.0943 | 0.0976 | 0.1030 | 0.1054 | 0.1073 | 0.1088 |
| | (per \$1,000 of assessed value) | | | | | | |

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

| | | | | | | | | |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 11-Aug-69 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: | LGA - Sec 338 (c) /SLP see Admin Reserve Fund BL No. 27 | Electoral Areas | | | | | | |
| Amendments: | | Area A | 2,221 | 2,227 | 2,227 | 2,227 | 2,227 | 2,227 |
| Purpose: | For the undertaking of feasibility studies in relation to proposed services. | Area B | 1,681 | 1,699 | 1,699 | 1,699 | 1,699 | 1,699 |
| | | Area C | 2,081 | 2,080 | 2,080 | 2,080 | 2,080 | 2,080 |
| | | Municipal Members | | | | | | |
| Participants: | Courtenay, Comox, Cumberland, Electoral Areas A, B, C | Comox | 2,627 | 2,608 | 2,608 | 2,608 | 2,608 | 2,608 |
| | | Courtenay | 5,570 | 5,568 | 5,568 | 5,568 | 5,568 | 5,568 |
| Maximum Levy: | | Cumberland | 821 | 819 | 819 | 819 | 819 | 819 |
| 2026 Maximum: | \$0 | | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$15,000 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | Residential Tax Rate Estimate | 0.0005 | 0.0005 | 0.0005 | 0.0005 | 0.0005 | 0.0005 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

| | | | | | | | | |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 30-Oct-00 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: | LGA - Sec 338 (c) | Defined Area | | | | | | |
| Amendments: | | Part Area A Baynes Sound | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Purpose: | For the undertaking of feasibility studies in relation to proposed services. | | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| Participants: | Defined Area A Baynes Sound | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maximum Levy: | | Residential Tax Rate Estimate | 0.0106 | 0.0104 | 0.0104 | 0.0104 | 0.0104 | 0.0104 |
| 2026 Maximum: | \$0 | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 30-Oct-00 | | | | | | | |
| Authority: | LGA - Sec 338 (c) | | | | | | | |
| Amendments: | | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area B | 12,114 | 12,114 | 12,114 | 12,114 | 12,114 | 12,114 |
| Purpose: | For the undertaking of feasibility studies in relation to proposed services. | | \$12,114 | \$12,114 | \$12,114 | \$12,114 | \$12,114 | \$12,114 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Electoral Area B | | | | | | | |
| Maximum Levy: | | Residential Tax Rate Estimate | 0.0034 | 0.0033 | 0.0033 | 0.0033 | 0.0033 | 0.0033 |
| 2026 Maximum: | \$0 | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 30-Oct-00 | | | | | | | |
| Authority: | LGA - Sec 338 (c) | | | | | | | |
| Amendments: | | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area C | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 |
| Purpose: | For the undertaking of feasibility studies in relation to proposed services. | | \$28,000 | \$28,000 | \$28,000 | \$28,000 | \$28,000 | \$28,000 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Electoral Area C | | | | | | | |
| Maximum Levy: | | Residential Tax Rate Estimate | 0.0064 | 0.0063 | 0.0063 | 0.0063 | 0.0063 | 0.0063 |
| 2026 Maximum: | \$0 | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 09-Mar-1931 | | | | | | | |
| Authority: | BL 27 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | C-771-CNR-SRVA#53 | 3,780 | 3,780 | 3,780 | 3,780 | 3,780 | 3,780 |
| Purpose: | To provide funds to support the study of potential services. | | \$3,780 | \$3,780 | \$3,780 | \$3,780 | \$3,780 | \$3,780 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined portion Electoral Area A (Denman Island) | | | | | | | |
| | | Residential Tax Rate Estimate | 0.0046 | 0.0046 | 0.0046 | 0.0046 | 0.0046 | 0.0046 |
| Maximum Levy: | None stated | | | | | | | |
| 2026 Maximum: | \$0 | | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 09-Mar-1931 | | | | | | | |
| Authority: | BL 28 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | D-771-CNR-SRVA#54 | 8,145 | 8,145 | 8,145 | 8,145 | 8,145 | 8,145 |
| Purpose: | To provide funds to support the study of potential services. | | \$8,145 | \$8,145 | \$8,145 | \$8,145 | \$8,145 | \$8,145 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined portion of Electoral Area A (Hornby Island) | | | | | | | |
| Maximum Levy: | None stated | Residential Tax Rate Estimate | 0.0078 | 0.0074 | 0.0074 | 0.0074 | 0.0074 | 0.0074 |
| 2026 Maximum: | \$0 | (per \$1,000 of assessed value) | | | | | | |

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

| | | | | | | | |
|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 30-Oct-00 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: LGA 338 | Defined Area | | | | | | |
| Amendments: | Part Area A Denman/Hornby | | | | | | |
| Purpose: For the undertaking of feasibility studies in relation to proposed services. | Change from Previous year | | | | | | |
| Participants: | Residential Tax Rate Estimate | | | | | | |
| Maximum Levy: \$.10 per \$1,000 - 100% Assessment | | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 2026 Maximum: | (per \$1,000 of assessed value) | | | | | | |

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

Established:

Authority: LGA/Municipal Finance Authority Act

Amendments:

Purpose: Debt – In 1971, the provincial government created the Municipal Finance Authority (MFA) as the central borrowing agency for municipalities and regional districts. By law, all local governments, with the exception of the City of Vancouver, are required to borrow funds for capital projects through the MFA. Regional districts function as a critical part of the MFA system. All capital borrowing requests from member municipalities and from the regional district corporation itself must be coordinated and processed by the regional district before being forwarded to the MFA.

Participants: Comox, Courtenay, Cumberland

Maximum Levy: n/a

2026 Maximum: \$0



Victim Services Program/Crime Stoppers Grant Contribution Service **200**

| | | | | | | | |
|---|---|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: 28-Apr-89 | Requisition Budge | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: LGA Sec 332 (1),SLP #70 | Electoral Areas | | | | | | |
| Amendments: BL 2250 (Conversion); BL 2895, BL 325 | Area A | 17,511 | 17,563 | 17,615 | 17,616 | 17,617 | 17,618 |
| Purpose: To provide a victims assistance program and contribute funds to the Comox Valley Crime Stoppers | Area B | 13,253 | 13,395 | 13,436 | 13,436 | 13,437 | 13,438 |
| | Area C | 16,411 | 16,399 | 16,448 | 16,449 | 16,449 | 16,450 |
| | Municipal Members | | | | | | |
| Participants: Courtenay, Comox, Cumberland, Electoral Areas A, B,C | Comox | 20,713 | 20,564 | 20,626 | 20,627 | 20,628 | 20,629 |
| | Courtenay | 43,920 | 43,908 | 44,040 | 44,042 | 44,044 | 44,047 |
| Maximum Levy: Greater of \$50,000 or \$0.02 per \$1000 - 100% Assessment | Cumberland | 6,477 | 6,456 | 6,475 | 6,475 | 6,476 | 6,476 |
| 2026 Maximum: \$583,951 | | \$118,285 | \$118,285 | \$118,640 | \$118,646 | \$118,652 | \$118,659 |
| | Change from Previous year | | \$0 | \$355 | \$6 | \$6 | \$7 |
| | Residential Tax Rate Estimate (per \$1,000 of assessed value) | 0.0037 | 0.0037 | 0.0037 | 0.0037 | 0.0037 | 0.0037 |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 28-Aug-00 | | | | | | | |
| Authority: | BL 2262 | | | | | | | |
| Amendments: | BL576, 2019 - BL34 | | | | | | | |
| Purpose: | To providing a contribution towards the operation of a Comox Valley community justice centre. | | | | | | | |
| Participants: | Courtenay, Comox, Cumberland, Electoral Areas A, B, C | | | | | | | |
| Maximum Levy: | Greater of \$62,500 or \$.00377 per \$1,000 | | | | | | | |
| 2026 Maximum: | \$110,238 | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | 13,927 | 15,297 | 16,762 | 18,373 | 18,374 | 18,375 |
| | | Area B | 10,541 | 11,667 | 12,785 | 14,014 | 14,014 | 14,015 |
| | | Area C | 13,052 | 14,283 | 15,651 | 17,155 | 17,156 | 17,157 |
| | | Municipal Members | | | | | | |
| | | Comox | 16,588 | 18,044 | 19,772 | 21,673 | 21,674 | 21,675 |
| | | Courtenay | 35,130 | 38,473 | 42,158 | 46,210 | 46,212 | 46,214 |
| | | Cumberland | 5,188 | 5,666 | 6,208 | 6,805 | 6,805 | 6,805 |
| | | | \$94,425 | \$103,430 | \$113,335 | \$124,230 | \$124,235 | \$124,240 |
| | | Change from Previous year | | \$9,005 | \$9,905 | \$10,895 | \$5 | \$5 |
| | | Residential Tax Rate Estimate | 0.0030 | 0.0032 | 0.0035 | 0.0038 | 0.0038 | 0.0038 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

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|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 13-Dec-11 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: | BL192 | Local Service Area | | | | | | |
| Amendments: | BL 202, 425 | O-771-CNR-SRVA#63 | 260,305 | 260,305 | 260,305 | 275,000 | 295,000 | 302,000 |
| Purpose: | To provide fire protection and the acquisition, maintenance and operation of works, buildings and equipment for that purpose and all things incidental thereto. | | \$260,305 | \$260,305 | \$260,305 | \$275,000 | \$295,000 | \$302,000 |
| Participants: | Defined portion of Electoral Areas A, C | Change from Previous year | | \$0 | \$0 | \$14,695 | \$20,000 | \$7,000 |
| Maximum Levy: | 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 | Residential Tax Rate Estimate | 0.6968 | 0.6564 | 0.6564 | 0.6935 | 0.7439 | 0.7616 |
| 2026 Maximum: | \$475,588 | (per \$1,000 of assessed value) | | | | | | |

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

Denman Island Fire Protection Local Service Area 215

| | | | | | | | |
|--|--------------------------------------|---------------------------------|------------------|------------------|--------------------|--------------------|--------------------|
| Established: 24-Aug-74 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 143 | <hr/> | | | | | | |
| Amendments: BL 2045 (converted to LSA), BL 2272 (amend to Area K) | Local Service Area | | | | | | |
| | Z-771-CNR-LSA#40 | 521,141 | 560,000 | 995,000 | 1,015,000 | 1,025,000 | 1,025,000 |
| Purpose: The provision of fire prevention, fire suppression and assistance response | | \$521,141 | \$560,000 | \$995,000 | \$1,015,000 | \$1,025,000 | \$1,025,000 |
| | Change from Previous year | | \$38,859 | \$435,000 | \$20,000 | \$10,000 | \$0 |
| Participants: Defined portion of Electoral Area A (Denman Island) | | | | | | | |
| | Residential Tax Rate Estimate | 0.6342 | 0.6838 | 1.2150 | 1.2394 | 1.2516 | 1.2516 |
| Maximum Levy: Greater of \$164,433 or \$1.25 per \$1000 - 100% Assessment | | (per \$1,000 of assessed value) | | | | | |
| 2026 Maximum: \$1,009,323 | | | | | | | |

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

Hornby Island Fire Protection Local Service Area 220

| | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: 10-Aug-70 | | | | | | | |
| Authority: BL 40 | | | | | | | |
| Amendments: BL 2011 (converted to LSA), BL 2273 (amend to Area K), BL 322 (max reqn) | | | | | | | |
| | Local Service Area | | | | | | |
| | X-771-CNR-LSA#37 | 705,900 | 755,000 | 785,000 | 815,000 | 835,000 | 845,000 |
| | | \$705,900 | \$755,000 | \$785,000 | \$815,000 | \$835,000 | \$845,000 |
| Purpose: The provision of fire prevention, fire suppression and assistance response | | | | | | | |
| | Change from Previous year | | \$49,100 | \$30,000 | \$30,000 | \$20,000 | \$10,000 |
| Participants: Defined portion of Electoral Area A (Hornby Island) | | | | | | | |
| | Residential Tax Rate Estimate | 0.6796 | 0.6905 | 0.7180 | 0.7454 | 0.7637 | 0.7728 |
| Maximum Levy: The greater of \$211,168.00 or \$1.25 per \$1000 - 100% Assessment | (per \$1,000 of assessed value) | | | | | | |
| 2026 Maximum: \$1,350,256 | | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 24-Mar-80 | | | | | | | |
| Authority: | BL 416 | | | | | | | |
| Amendments: | BL 1992 (Conversion), BL 2962 , BL 267, BL 2101, BL 267 | | | | | | | |
| Purpose: | The provision of fire prevention, fire suppression and participation in the first responder program in support of the British Columbia Ambulance service. | | | | | | | |
| Participants: | Defined portion of Electoral Area A | | | | | | | |
| Maximum Levy: | Greater of \$74,935 or \$1.50 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$468,618 | | | | | | | |
| | | Local Service Area | | | | | | |
| | | P-771-CNR-LSA#35 | 260,000 | 320,000 | 355,000 | 370,000 | 390,000 | 390,000 |
| | | | \$260,000 | \$320,000 | \$355,000 | \$370,000 | \$390,000 | \$390,000 |
| | | Change from Previous year | | \$60,000 | \$35,000 | \$15,000 | \$20,000 | \$0 |
| | | Residential Tax Rate Estimate | 0.7771 | 0.9301 | 1.0318 | 1.0754 | 1.1336 | 1.1336 |
| | | (per \$1,000 of assessed value) | | | | | | |

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



Union Bay Fire Protection Local Service Area

226

| | | | | | | | | |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 10-Aug-21 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: | BL 658 | Defined Area | | | | | | |
| Amendments: | BL 856, 2024 | V-771-CNR-SRVA#83 | 744,069 | 744,069 | 765,000 | 770,000 | 770,000 | 770,000 |
| Purpose: | To provide fire protection within the Union Bay Service Area | | \$744,069 | \$744,069 | \$765,000 | \$770,000 | \$770,000 | \$770,000 |
| Participants: | Defined portion of Area A | Change from Previous year | | \$0 | \$20,931 | \$5,000 | \$0 | \$0 |
| Maximum Levy: | Max Levy \$950,000 or \$1.27306 per \$1,000 of Assessed Value | Residential Tax Rate Estimate | 0.9578 | 0.9474 | 0.9740 | 0.9804 | 0.9804 | 0.9804 |
| 2026 Maximum: | \$951,316 | (per \$1,000 of assessed value) | | | | | | |

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



Bates/Huband Road Fire Protection Local Service Area

228

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 27-Oct-97 | | | | | | | |
| Authority: | BL 1965 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | U-771-CNR-LSA#33 | 67,000 | 67,500 | 67,500 | 67,500 | 67,500 | 67,500 |
| Purpose: | The provision of fire prevention, suppression and assistance in the case of emergency | | \$67,000 | \$67,500 | \$67,500 | \$67,500 | \$67,500 | \$67,500 |
| | | Change from Previous year | | \$500 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined portion of Electoral Area B | | | | | | | |
| Maximum Levy: | \$.85 per \$1,000 - 100% Assessment or \$14,788 | Residential Tax Rate Estimate | 0.4246 | 0.4111 | 0.4111 | 0.4111 | 0.4111 | 0.4111 |
| 2026 Maximum: | \$137,874 | (per \$1,000 of assessed value) | | | | | | |

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

Black Creek/Oyster Bay Fire Protection LSA

230

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 02-Dec-75 | | | | | | | |
| Authority: | BL 176 | | | | | | | |
| Amendments: | BL 1964 (Conversion), BL 2759, BL 74, BL 260, BL 288, BL 382 | | | | | | | |
| Purpose: | The provision of fire prevention, fire suppression and assistance response | | | | | | | |
| | | Local Service Area | | | | | | |
| | | V-771-CNR-LSA#34 | 708,453 | 702,623 | 702,623 | 702,623 | 702,623 | 702,623 |
| | | V-772-CRR-LSA#34 | 258,142 | 263,972 | 263,972 | 263,972 | 263,972 | 263,972 |
| | | | \$966,595 | \$966,595 | \$966,595 | \$966,595 | \$966,595 | \$966,595 |
| Participants: | Defined portion of Electoral Area C and SRD Area D | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maximum Levy: | Greater of \$301,629.00 or \$1.00 per \$1000 - 100% Assessment. | Residential Tax Rate Estimate | 0.4916 | 0.4733 | 0.4733 | 0.4733 | 0.4733 | 0.4733 |
| 2026 Maximum: | \$1,972,028 | (per \$1,000 of assessed value) | | | | | | |

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

| | | | | | | | | |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 11-Aug-69 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: | BL 31 | Local Service Area | | | | | | |
| Amendments: | BL 340, BL 2069 (Conversion), BL 2070 (Boundary), BL 259 boundary/name | I-771-CNR-LSA#41 | | | | | | |
| Purpose: | The provision of fire prevention, fire suppression and assistance response | Change from Previous year | | | | | | |
| Participants: | Defined portion of Electoral Area C | | | | | | | |
| Maximum Levy: | Greater of \$35,500 or \$1.00 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 2026 Maximum: | | (per \$1,000 of assessed value) | | | | | | |

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



Greater Merville Fire Protection Service Area

237

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 29-Aug-17 | | | | | | | |
| Authority: | BL 515 - update BL 484 | | | | | | | |
| Amendments: | BL 501 & 515 | | | | | | | |
| | | Local Service Area | | | | | | |
| | | 4-771-CNR-SRVA#75 | 580,000 | 597,400 | 615,322 | 633,782 | 652,795 | 672,379 |
| Purpose: | The provision of fire prevention, fire suppression and assistance response | | \$580,000 | \$597,400 | \$615,322 | \$633,782 | \$652,795 | \$672,379 |
| | | Change from Previous year | | \$17,400 | \$17,922 | \$18,460 | \$19,013 | \$19,584 |
| Participants: | Defined portion | | | | | | | |
| Maximum Levy: | Greater of \$446,106 or \$0.6228 per \$1,000 | Residential Tax Rate Estimate | 0.4064 | 0.4087 | 0.4209 | 0.4336 | 0.4466 | 0.4600 |
| 2026 Maximum: | \$891,120 | (per \$1,000 of assessed value) | | | | | | |

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



Mt Washington Resort Community Fire Protection 240

| | | | | | | | |
|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: 20-Sep-16 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 433 | <hr/> | | | | | | |
| Amendments: | Local Service Area | | | | | | |
| | 3-771-CNR-SRVA#74 | 250,440 | 250,440 | 250,440 | 250,440 | 250,440 | 250,440 |
| Purpose: To provide fire protection to the Mount Washington resort community | | \$250,440 | \$250,440 | \$250,440 | \$250,440 | \$250,440 | \$250,440 |
| | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: Defined portion of Electoral Area C | | | | | | | |
| Maximum Levy: Greater of \$150,000 or \$1.15 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.6355 | 0.6539 | 0.6539 | 0.6539 | 0.6539 | 0.6539 |
| 2026 Maximum: \$413,290 | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|------------------|------------------|--------------------|------------------|------------------|
| Established: | 21-Oct-82 | | | | | | | |
| Authority: | SLP, Conversion BL 2985 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | 56,443 | 57,827 | 58,714 | 31,797 | 31,797 | 32,537 |
| Purpose: | To make grants-in-aid for the search and rescue coordination and assist in the acquisition of equipment required to carry out search and rescue work within the participating areas. | Area B | 42,719 | 44,107 | 44,783 | 24,253 | 24,253 | 24,817 |
| | | Area C | 52,895 | 53,995 | 54,823 | 29,690 | 29,690 | 30,381 |
| | | Municipal Members | | | | | | |
| | | Comox | 67,227 | 68,213 | 69,259 | 37,508 | 37,508 | 38,381 |
| Participants: | Comox, Courtenay, Cumberland, Electoral Areas A, B, C | Courtenay | 142,374 | 145,441 | 147,673 | 79,974 | 79,974 | 81,834 |
| | | Cumberland | 21,026 | 21,418 | 21,746 | 11,777 | 11,777 | 12,051 |
| Maximum Levy: | \$.03 per \$1,000 - 100% Assessment | | \$382,685 | \$391,000 | \$397,000 | \$215,000 | \$215,000 | \$220,000 |
| 2026 Maximum: | \$877,227 | | | | | | | |
| | | Change from Previous year | | \$8,315 | \$6,000 | (\$182,000) | \$0 | \$5,000 |
| | | Residential Tax Rate Estimate | 0.0120 | 0.0121 | 0.0123 | 0.0066 | 0.0066 | 0.0068 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

Comox Valley Emergency Program (Electoral areas only)

271

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 28-Oct-91 | | | | | | | |
| Authority: | BL 1341 | | | | | | | |
| Amendments: | BL 1583, 2257 (add Area K and rename function) | | | | | | | |
| Purpose: | To operate a program in preparation for emergencies and to provide Emergency Programs under the Emergency Program Act | | | | | | | |
| Participants: | Electoral Areas A, B, C, K | | | | | | | |
| Maximum Levy: | \$.03 per \$1000 assessed value | | | | | | | |
| 2026 Maximum: | \$450,409 | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Area B | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Area C | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | Residential Tax Rate Estimate | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| | | (per \$1,000 of assessed value) | | | | | | |

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



Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service

291

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 03-Sep-81 | | | | | | | |
| Authority: | SLP | | | | | | | |
| Amendments: | BL 679, 2021, BL 2266 (conversion) | | | | | | | |
| Purpose: | To allow ticketing through the Bylaw Adjudication Ticketing System | | | | | | | |
| Participants: | Defined Area A Baynes Sound, Electoral Areas B, C | | | | | | | |
| Maximum Levy: | \$.27 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$2,732,538 | | | | | | | |
| | | Defined Area | | | | | | |
| | | X-771-CNR-SRVA#79 | 270,000 | 270,000 | 310,000 | 325,000 | 325,000 | 335,000 |
| | | | \$270,000 | \$270,000 | \$310,000 | \$325,000 | \$325,000 | \$335,000 |
| | | Change from Previous year | | \$0 | \$40,000 | \$15,000 | \$0 | \$10,000 |
| | | Residential Tax Rate Estimate | 0.0251 | 0.0246 | 0.0282 | 0.0296 | 0.0296 | 0.0305 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

Noise Control Extended Service 295

| | Requisition Budge | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 27-Jan-70 | | | | | | | |
| Authority: SLP | | | | | | | |
| Amendments: SLP (2-May-84), BL 2275 (Conversion) | | | | | | | |
| | Electoral Areas | | | | | | |
| | Area A | 0 | 0 | 0 | 0 | 0 | 0 |
| Purpose: The provision of noise control. | Area B | 0 | 0 | 0 | 0 | 0 | 0 |
| | Area C | 0 | 0 | 0 | 0 | 0 | 0 |
| Participants: Electoral Areas A, B, C | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maximum Levy: \$.01 per \$1,000 - 100% Assessment | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2026 Maximum: \$120,109 | | | | | | | |
| | Residential Tax Rate Estimate | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 26-Mar-01 | | | | | | | |
| Authority: | BL 2346 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | 13,734 | 13,722 | 19,285 | 19,285 | 19,470 | 19,655 |
| Purpose: | To regulate and control noxious weeds. | Area B | 10,395 | 10,466 | 14,709 | 14,709 | 14,850 | 14,992 |
| | | Area C | 12,871 | 12,812 | 18,006 | 18,006 | 18,180 | 18,353 |
| Participants: | Electoral Areas A, B, C | | \$37,000 | \$37,000 | \$52,000 | \$52,000 | \$52,500 | \$53,000 |
| Maximum Levy: | \$.01 per \$1,000 - 100% Assessment | Change from Previous year | | \$0 | \$15,000 | \$0 | \$500 | \$500 |
| 2026 Maximum: | \$120,109 | | | | | | | |
| | | Residential Tax Rate Estimate | 0.0029 | 0.0029 | 0.0040 | 0.0040 | 0.0041 | 0.0041 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

| | | | | | | | |
|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 31-May-99 | Requisition Budge | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 2106 | Electoral Areas | | | | | | |
| Amendments: 2165 | Area A | | | | | | |
| Purpose: the control of the deposit and removal of soil, rock, gravel, and and other substances of which land is composed and control of the deposit of other materials | Area B | | | | | | |
| | Area C | | | | | | |
| | Change from Previous year | | | | | | |
| Participants: Electoral Areas A, B, C | Residential Tax Rate Estimate | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Maximum Levy: Lesser of \$25,000 or prior year actual costs | (per \$1,000 of assessed value) | | | | | | |
| 2026 Maximum: | | | | | | | |

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

Unsightly Premises Extended Service

298

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 29-Jun-98 | | | | | | | |
| Authority: | BL 2051 | | | | | | | |
| Amendments: | BL 498, 2019 - BL 2369; BL213 | | | | | | | |
| Purpose: | The control of nuisances, unsightly premises, unwholesome or noxious materials and odours. | | | | | | | |
| Participants: | Electoral Areas A, B, C | | | | | | | |
| Maximum Levy: | Greater of \$39,062 or \$0.00583 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$70,024 | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Area B | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Area C | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | Residential Tax Rate Estimate | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

Denman and Hornby Islands Bylaw Enforcement Service

299

| | | | | | | | | |
|----------------------|--|--------------------------------------|--------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 01-Dec-71 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: | SLP XIX | Defined Area | | | | | | |
| Amendments: | BL 679, 2021 BL 2002 (Conversion), BL 2274, BL 2923 | Y-771-CNR-SRVA#80 | 62,000 | 57,000 | 57,000 | 57,000 | 57,000 | 57,000 |
| Purpose: | To allow ticketing through the Bylaw Adjudication Ticketing System | | \$62,000 | \$57,000 | \$57,000 | \$57,000 | \$57,000 | \$57,000 |
| Participants: | Electoral Areas A (Denman/Hornby Islands) | Change from Previous year | | (\$5,000) | \$0 | \$0 | \$0 | \$0 |
| Maximum Levy: | No stated limit. | Residential Tax Rate Estimate | 0.0333 | 0.0298 | 0.0298 | 0.0298 | 0.0298 | 0.0298 |
| 2026 Maximum: | \$0 | (per \$1,000 of assessed value) | | | | | | |

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

Established: 17-Feb-67

Authority: SLP #4

Amendments: BL 1783 (Conv)

Purpose: To design, construct, reconstruct, purchase, maintain and operate facilities for the supply, treatment, conveyancing, storage and distribution of water.

Participants: Courtenay, Comox, Defined areas within Electoral Areas A, B, C

Maximum Levy: No stated limit.

2026 Maximum: \$0

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 25-Jan-82 | | | | | | | |
| Authority: | BL 559 | | | | | | | |
| Amendments: | BL 688, BL 1886 (Conv), BL 2458, BL42, BL240, BL241, BL 255, BL256, BL 262, BL263, BL264, BL287, BL 297, BL298, BL300, BL301, BL 302, BL 315 | Local Service Area | | | | | | |
| | | R-771-CNR-LSA#29 | | | | | | |
| Purpose: | For the supply, treatment, conveyance, storage and distribution of water. | Change from Previous year | | | | | | |
| Participants: | Defined portion of Electoral Areas B and C | Residential Tax Rate Estimate | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| | | (per \$1,000 of assessed value) | | | | | | |
| Maximum Levy: | \$80,000 | | | | | | | |
| 2026 Maximum: | \$80,000 | | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 31-Dec-16 | | | | | | | |
| Authority: | BL 506 | | | | | | | |
| Amendments: | | | | | | | | |
| Purpose: | To provide water service. | | | | | | | |
| Participants: | Defined portion of Electoral Area B | | | | | | | |
| Maximum Levy: | Greater of \$800,000 or \$4.50 per \$1,000 | | | | | | | |
| 2026 Maximum: | \$800,000 | | | | | | | |
| | | Local Service Area | | | | | | |
| | | Sandwick Water | | | | | | |
| | | Change from Previous year | | | | | | |
| | | Residential Tax Rate Estimate | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

| | | | | | | | |
|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 26-Feb-73 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 97 | Local Service Area | | | | | | |
| Amendments: Conversion BL 1567, BL 113 | K-771-CNR-LSA#19 | | | | | | |
| Purpose: To provide water service. | Change from Previous year | | | | | | |
| Participants: Defined portion of Electoral Area A | Residential Tax Rate Estimate | | | | | | |
| Maximum Levy: | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 2026 Maximum: \$0 | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 10-Aug-21 | | | | | | | |
| Authority: | BL 660 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Defined Area | | | | | | |
| | | W-771-CNR-SRVA#84 | | | | | | |
| Purpose: | To provide the distribution of water within the Union Bay Local Water Service Area | | | | | | | |
| | | Change from Previous year | | | | | | |
| Participants: | Defined Portion Area A | | | | | | | |
| Maximum Levy: | None Stated | | | | | | | |
| 2026 Maximum: | \$450,000 | | | | | | | |
| | | Residential Tax Rate Estimate | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|--|-----------|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 28-Nov-94 | | | | | | | |
| Authority: | BL 1494 | | | | | | | |
| Amendments: | BL 172 | | | | | | | |
| Purpose: For the supply, treatment, conveyance and distribution of water. | | | | | | | | |
| Participants: Defined portion of Electoral Area C | | | | | | | | |
| Maximum Levy: \$30,000 | | | | | | | | |
| 2026 Maximum: \$30,000 | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | M-771-CNR-LSA#22 | | | | | | |
| | | Change from Previous year | | | | | | |
| | | Residential Tax Rate Estimate | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

| | | | | | | | | |
|----------------------|---|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 01-Jan-23 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: | OIC | Local Service Area | | | | | | |
| Amendments: | | 3-771-CNR-SRVA#44 | | | | | | |
| Purpose: | For the distribution and treatment of water for the area to be known as the Graham Lake Water Service | Change from Previous year | | | | | | |
| Participants: | Defined Portion Area A | | | | | | | |
| Maximum Levy: | Sum sufficient | Residential Tax Rate Estimate | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 2026 Maximum: | \$0 | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 31-Dec-75 | | | | | | | |
| Authority: | SLP #31 | | | | | | | |
| Amendments: | BL 1678, 1726, (Conv), 2459 | | | | | | | |
| Purpose: | For the acquisition, maintenance, and operation of works for waterworks purposes | | | | | | | |
| Participants: | Defined portion of Electoral Areas A & C | | | | | | | |
| Maximum Levy: | \$2.90 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | L-771-CNR-LSA#21 | | | | | | |
| | | Change from Previous year | | | | | | |
| | | Residential Tax Rate Estimate | | | | | | |
| | | (per \$1,000 of assessed value) | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 31-Aug-10 | | | | | | | |
| Authority: | BL 126 | | | | | | | |
| Amendments: | BL 286 | | | | | | | |
| Purpose: | For the supply of water. | | | | | | | |
| Participants: | Defined portion of Electoral Area A (Royston) | | | | | | | |
| Maximum Levy: | \$2.00 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | L-771-CNR-SRVA#62 | | | | | | |
| | | Change from Previous year | | | | | | |
| | | Residential Tax Rate Estimate | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|---|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 02-Dec-75 | | | | | | | |
| Authority: | BL 182 | | | | | | | |
| Amendments: | BL 413, BL 461, BL 480, BL 742, Conversion BL 1557, BL 1752, BL 1945 (repealed), BL 2577, 2629, 2639, 2953, 15, 61, 121, 182, 235, 353, 354 | Local Service Area N-771-CNR-LSA#24 N-772-CRR-LSA#24 | | | | | | |
| Purpose: | To provide water service. | | | | | | | |
| Participants: | Defined portion of Electoral Areas C & D | Change from Previous year | | | | | | |
| Maximum Levy: | \$5.62 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 2026 Maximum: | | (per \$1,000 of assessed value) | | | | | | |

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

| | | | | | | | |
|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 20-Jun-98 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 1999 | Local Service Area | | | | | | |
| Amendments: | W-771-CNR-LSA#36 | | | | | | |
| Purpose: For the supply, treatment, conveyance and distribution of water. | Change from Previous year | | | | | | |
| Participants: Defined portion of Electoral Area C | | | | | | | |
| Maximum Levy: \$24,024 | Residential Tax Rate Estimate | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 2026 Maximum: \$24,024 | (per \$1,000 of assessed value) | | | | | | |

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

| | | | | | | | |
|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 27-Jun-88 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 979 | Local Service Area | | | | | | |
| Amendments: Conv BL 1453, BL1717,2433,332,346 | G-771-CNR-LSA#15 | | | | | | |
| Purpose: To construct a water distribution system and operate water supply services | Change from Previous year | | | | | | |
| Participants: Defined portion of Electoral Area C | | | | | | | |
| Maximum Levy: \$3.45 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 2026 Maximum: | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 29-Mar-82 | | | | | | | |
| Authority: | BL 508 | | | | | | | |
| Amendments: | BL 2118, BL 2600 (Conv) | | | | | | | |
| Purpose: | To provide sewage collection and disposal for the area. | | | | | | | |
| Participants: | Defined portion of Electoral Area B | | | | | | | |
| Maximum Levy: | Greater of \$11,500 or \$2.87 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$11,500 | | | | | | | |
| | | Local Service Area | | | | | | |
| | | 4-771-CNR-SRVA#45 | | | | | | |
| | | Change from Previous year | | | | | | |
| | | Residential Tax Rate Estimate | | | | | | |
| | | (per \$1,000 of assessed value) | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | | | | | | | | |
| Authority: | BL 495 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | King Coho Sewer | | | | | | |
| Purpose: | To provide sewage collection and disposal for the area. | | | | | | | |
| | | Change from Previous year | | | | | | |
| Participants: | Defined portion | | | | | | | |
| Maximum Levy: | \$9.2655 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$205,000 | | | | | | | |
| | | Residential Tax Rate Estimate | | | | | | |
| | | (per \$1,000 of assessed value) | | | | | | |
| | | | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |

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

| | | Requisition Budge | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|-------------------------------------|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 27-Feb-06 | | | | | | | |
| Authority: | BL 2825 | | | | | | | |
| Amendments: | | Local Service Area | | | | | | |
| | | 7-771-CNR-SRVA#51 | | | | | | |
| Purpose: | | | | | | | | |
| Participants: | Defined portion of Electoral Area A | Change from Previous year | | | | | | |
| Maximum Levy: | \$983,000 | | | | | | | |
| 2026 Maximum: | | Residential Tax Rate Estimate | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Established: | 11-Jan-79 | | | | | | | |
| Authority: | SLP #51, BL 2541 (Conversion) | | | | | | | |
| Amendments: | SLP #60, | | | | | | | |
| Purpose: | To provide sewage interception, treatment and disposal, septage disposal and biosolids composting facilities. | | | | | | | |
| Participants: | Courtenay, Comox | | | | | | | |
| Maximum Levy: | \$3.00 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$46,940,552 | | | | | | | |
| | | Municipal Members | | | | | | |
| | | Comox | 2,906,050 | 2,956,000 | 3,458,520 | 3,842,800 | 4,049,720 | 4,286,200 |
| | | Courtenay | 6,593,950 | 7,044,000 | 8,241,480 | 9,157,200 | 9,650,280 | 10,213,800 |
| | | | \$9,500,000 | \$10,000,000 | \$11,700,000 | \$13,000,000 | \$13,700,000 | \$14,500,000 |
| | | Change from Previous year | | \$500,000 | \$1,700,000 | \$1,300,000 | \$700,000 | \$800,000 |
| | | Residential Tax Rate Estimate | 0.5426 | 0.5579 | 0.6528 | 0.7253 | 0.7643 | 0.8090 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

Liquid Waste Management 340

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 25-Mar-02 | | | | | | | |
| Authority: | BL 2422 | | | | | | | |
| Amendments: | BL 251 (max levy) | | | | | | | |
| Purpose: | To provide co-ordination, research and analytical services in relation to liquid waste management requirements and options relating to the development of the Regional District | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | 157,941 | 179,661 | 185,916 | 212,872 | 228,077 | 235,494 |
| | | Area B | 119,537 | 137,033 | 141,804 | 162,364 | 173,962 | 179,619 |
| | | Area C | 148,014 | 167,754 | 173,595 | 198,764 | 212,961 | 219,887 |
| | | | \$425,492 | \$484,448 | \$501,315 | \$574,000 | \$615,000 | \$635,000 |
| Participants: | Electoral Areas A, B, C | Change from Previous year | | \$58,956 | \$16,867 | \$72,685 | \$41,000 | \$20,000 |
| Maximum Levy: | \$.10 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0337 | 0.0375 | 0.0388 | 0.0445 | 0.0476 | 0.0492 |
| 2026 Maximum: | \$1,201,092 | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 23-Feb-04 | | | | | | | |
| Authority: | BL 2601 | | | | | | | |
| Amendments: | | | | | | | | |
| Purpose: | To develop an awareness and education program for the use of pesticides in relation to the control of pollution, nuisances, pests, noxious weeds and unsightly premises. | | | | | | | |
| Participants: | Cumberland, Electoral Areas A, B, C | | | | | | | |
| Maximum Levy: | \$.005 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$67,773 | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | | | | | | |
| | | Area B | | | | | | |
| | | Area C | | | | | | |
| | | Municipal Members | | | | | | |
| | | Cumberland | | | | | | |
| | | Change from Previous year | | | | | | |
| | | Residential Tax Rate Estimate | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

Hornby Island Garbage Disposal 360

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 26-Jun-72 | | | | | | | |
| Authority: | BL 87 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Specified Area | | | | | | |
| | | L-771-CNR-SA#9 | 400,000 | 400,000 | 405,000 | 405,000 | 410,000 | 415,000 |
| Purpose: | To undertake and carry out or cause to be carried out, the acquisition, maintenance, operation and regulation of grounds for the disposal of garbage and waste; the collection and disposal of garbage and waste; the provision of sundry services to community property. | | \$400,000 | \$400,000 | \$405,000 | \$405,000 | \$410,000 | \$415,000 |
| | | Change from Previous year | | \$0 | \$5,000 | \$0 | \$5,000 | \$5,000 |
| | | Residential Tax Rate Estimate | 0.3851 | 0.3658 | 0.3704 | 0.3704 | 0.3750 | 0.3796 |
| Participants: | Defined portion of Electoral Area A (Hornby Island) | (per \$1,000 of assessed value) | | | | | | |
| Maximum Levy: | No stated limit. | | | | | | | |
| 2026 Maximum: | \$0 | | | | | | | |

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

Denman Island Garbage Collection Specified Area

362

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 01-Nov-73 | | | | | | | |
| Authority: | SLP #24 (Div xxiv) | | | | | | | |
| Amendments: | BL 126 & 219 | | | | | | | |
| | | Specified Area | | | | | | |
| | | R-771-CNR-SA#22 | 138,305 | 138,500 | 146,075 | 151,979 | 163,228 | 168,839 |
| Purpose: | To undertake and carry out or cause to be carried out, the acquisition, maintenance, operation and regulation of grounds for the disposal of garbage and waste; the collection and disposal of garbage and waste; | | \$138,305 | \$138,500 | \$146,075 | \$151,979 | \$163,228 | \$168,839 |
| | | Change from Previous year | | \$195 | \$7,575 | \$5,904 | \$11,249 | \$5,611 |
| Participants: | Defined portion Electoral Area A (Denman Island) | Residential Tax Rate Estimate | 0.1682 | 0.1688 | 0.1781 | 0.1853 | 0.1990 | 0.2058 |
| | | (per \$1,000 of assessed value) | | | | | | |

Maximum Levy: \$.286 per \$1,000 - 100% Assessment

2026 Maximum: \$231,002

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

Established: 31-Aug-10
Authority: BL 118
Amendments:

| Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|--------------------|-------------|---------|---------|---------|---------|---------|
|--------------------|-------------|---------|---------|---------|---------|---------|

Local Service Area
 J-771-CNR-SRVA#61

Purpose: To undertake, operate and carry out the collection, removal and disposal of waste and noxious, offensive or unwholesome substances in the service area, including the carrying out of any other act or operation for the reduction, recycling or disposal of waste and noxious, offensive or unwholesome substances.

Change from Previous year

| Residential Tax Rate Estimate (per \$1,000 of assessed value) | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|--|-------------|---------|---------|---------|---------|---------|
| | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |

Participants: Defined portion of Electoral Area A (Royston)

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

Maximum Levy:
2026 Maximum: \$0

| | | | | | | | | |
|--------------------------------------|--|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Established: | 24-Mar-97 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: | Waste Management Act | Local Service Area | | | | | | |
| Amendments: | BL 1822, 331 | 0-771-CNR-SRVA#66 | 1,393,414 | 1,397,537 | 1,397,537 | 1,397,537 | 1,397,537 | 1,397,537 |
| Purpose: | The collection, removal and disposal of waste and noxious, offensive or unwholesome substances and the regulation, storage and management of municipal solid waste and recyclable material including the regulation of facilities and commercial vehicles used in relation to these matters. | 0-772-CRR-SRVA#57 | 522,643 | 524,167 | 524,167 | 524,167 | 524,167 | 524,167 |
| | | 0-784-CNR-SRVA#57 | 30,252 | 29,727 | 29,727 | 29,727 | 29,727 | 29,727 |
| | | Municipal Members | | | | | | |
| Participants: | Comox Valley and Strathcona Regional Districts | Campbell River | 1,402,341 | 1,404,881 | 1,404,881 | 1,404,881 | 1,404,881 | 1,404,881 |
| | | Comox | 611,885 | 606,982 | 606,982 | 606,982 | 606,982 | 606,982 |
| | | Courtenay | 1,297,484 | 1,295,998 | 1,295,998 | 1,295,998 | 1,295,998 | 1,295,998 |
| | | Cumberland | 191,335 | 190,549 | 190,549 | 190,549 | 190,549 | 190,549 |
| | | Gold River | 29,235 | 29,085 | 29,085 | 29,085 | 29,085 | 29,085 |
| | | Sayward | 8,748 | 8,638 | 8,638 | 8,638 | 8,638 | 8,638 |
| | | Tahsis | 9,709 | 9,714 | 9,714 | 9,714 | 9,714 | 9,714 |
| Maximum Levy: | Greater of \$7,000,000 or \$1.00 per \$1,000 - 100% Assessment | Zeballos | 2,955 | 2,724 | 2,724 | 2,724 | 2,724 | 2,724 |
| 2026 Maximum: | \$45,198,928 | | \$5,500,000 | \$5,500,000 | \$5,500,000 | \$5,500,000 | \$5,500,000 | \$5,500,000 |
| Change from Previous year | | | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Residential Tax Rate Estimate | | | 0.1104 | 0.1083 | 0.1083 | 0.1083 | 0.1083 | 0.1083 |
| (per \$1,000 of assessed value) | | | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 21-Sep-79 | | | | | | | |
| Authority: | SLP #53 | | | | | | | |
| Amendments: | | | | | | | | |
| Purpose: | Make grants-in-aid toward the cost of acquisition, construction, and equipping of cemetery facilities within the participating member municipalities. | | | | | | | |
| Participants: | Courtenay, Comox, Electoral Area B | | | | | | | |
| Maximum Levy: | \$.031 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$593,781 | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area B | 30,861 | 32,758 | 36,365 | 42,911 | 45,228 | 47,309 |
| | | Municipal Members | | | | | | |
| | | Comox | 48,229 | 50,290 | 55,827 | 65,876 | 69,434 | 72,628 |
| | | Courtenay | 102,268 | 107,377 | 119,199 | 140,655 | 148,251 | 155,072 |
| | | | \$181,358 | \$190,425 | \$211,391 | \$249,441 | \$262,913 | \$275,009 |
| | | Change from Previous year | | \$9,067 | \$20,966 | \$38,050 | \$13,472 | \$12,096 |
| | | Residential Tax Rate Estimate | 0.0087 | 0.0090 | 0.0100 | 0.0118 | 0.0124 | 0.0130 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 25-Aug-09 | | | | | | | |
| Authority: | BL 52 | | | | | | | |
| Amendments: | Bylaw 850, 2025, Bylaw 850, 2024 | | | | | | | |
| Purpose: | For emergency shelter and supportive housing land acquisition. | | | | | | | |
| Participants: | Courtenay, Cumberland, Electoral Areas A, B, C | | | | | | | |
| Maximum Levy: | Greater of \$1,500,000 or \$0.05592 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$1,500,000 | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | 95,551 | 121,634 | 121,634 | 121,634 | 121,634 | 121,634 |
| | | Area B | 99,581 | 113,439 | 113,439 | 113,439 | 113,439 | 113,439 |
| | | Area C | 115,301 | 140,541 | 140,541 | 140,541 | 140,541 | 140,541 |
| | | Municipal Members | | | | | | |
| | | Courtenay | 333,771 | 436,140 | 436,140 | 436,140 | 436,140 | 436,140 |
| | | Cumberland | 47,062 | 68,245 | 68,245 | 68,245 | 68,245 | 68,245 |
| | | Comox | 188,735 | 0 | 0 | 0 | 0 | 0 |
| | | | \$880,000 | \$880,000 | \$880,000 | \$880,000 | \$880,000 | \$880,000 |
| | | Change from Previous year | | \$188,734 | \$0 | \$0 | \$0 | \$0 |
| | | Residential Tax Rate Estimate | 0.0273 | 0.0325 | 0.0325 | 0.0325 | 0.0325 | 0.0325 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

Town of Comox - is not a participant of this service for the 2026 tax year

| Established: | 01-Feb-67 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Authority: | LGA Part 14 | Defined Area | | | | | | |
| Amendments: | SLP #4 (Feb 67), #9 (Sep 68), #17 (Mar 71), #6 (Apr 72) | Part Area A Baynes Sound | 603,640 | 692,483 | 810,074 | 901,534 | 901,534 | 953,797 |
| Purpose: | Planning and land use management. | Electoral Areas | | | | | | |
| | | Area B | 757,906 | 880,105 | 1,029,557 | 1,145,797 | 1,145,797 | 1,212,220 |
| | | Area C | 938,455 | 1,077,412 | 1,260,369 | 1,402,669 | 1,402,669 | 1,483,983 |
| Participants: | Defined Area A Baynes Sound, Electoral Areas B, C | | \$2,300,000 | \$2,650,000 | \$3,100,000 | \$3,450,000 | \$3,450,000 | \$3,650,000 |
| Maximum Levy: | Sum sufficient | Change from Previous year | | \$350,000 | \$450,000 | \$350,000 | \$0 | \$200,000 |
| 2026 Maximum: | \$0 | | | | | | | |
| | | Residential Tax Rate Estimate | 0.2137 | 0.2410 | 0.2820 | 0.3138 | 0.3138 | 0.3320 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

Established:

Authority:

Amendments:

Purpose:

Participants:

Maximum Levy:

2026 Maximum:

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 15-Feb-08 | | | | | | | |
| Authority: | Order in Council 060 - Feb 1/08 Part 13 LGA, Letters Patent, BL 120 | | | | | | | |
| Amendments: | | | | | | | | |
| Purpose: | To promote human settlement that is socially, economically and environmentally healthy and that makes efficient use of public facilities and services, land and other resources. | | | | | | | |
| Participants: | Comox, Courtenay, Cumberland, Defined Area A Baynes Sound, Electoral Areas B and C | | | | | | | |
| Maximum Levy: | | | | | | | | |
| 2026 Maximum: | \$0 | | | | | | | |
| | | | \$610,000 | \$650,000 | \$812,000 | \$840,000 | \$870,000 | \$895,000 |
| | | | | \$40,000 | \$162,000 | \$28,000 | \$30,000 | \$25,000 |
| | | | | | | | | |
| | | Residential Tax Rate Estimate | 0.0204 | 0.0213 | 0.0267 | 0.0276 | 0.0286 | 0.0294 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

House Numbering Area A 530

| | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|---|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 13-Jan-76 | | | | | | | |
| Authority: SLP #33/35 | | | | | | | |
| Amendments: SLP #71 Mar 31/89, BL 2142 (conv to ext svc) | | | | | | | |
| Purpose: To undertake house numbering. | | | | | | | |
| Participants: Electoral Area A | | | | | | | |
| Maximum Levy: \$.0277 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: \$124,575 | | | | | | | |
| | Electoral Areas | | | | | | |
| | Area A | 952 | 952 | 952 | 952 | 952 | 952 |
| | | \$952 | \$952 | \$952 | \$952 | \$952 | \$952 |
| | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Residential Tax Rate Estimate | 0.0002 | 0.0002 | 0.0002 | 0.0002 | 0.0002 | 0.0002 |
| | (per \$1,000 of assessed value) | | | | | | |

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

House Numbering Area B 531

| | Requisition Budge | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|---|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 13-Jan-76 | | | | | | | |
| Authority: SLP #33/35 | | | | | | | |
| Amendments: SLP #71 Mar 31/89, BL 2142 (conv to ext svc) | | | | | | | |
| Purpose: To undertake house numbering. | | | | | | | |
| Participants: Electoral Area B | | | | | | | |
| Maximum Levy: \$.0277 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: \$97,154 | | | | | | | |
| | Electoral Areas | | | | | | |
| | Area B | 735 | 735 | 735 | 735 | 735 | 735 |
| | | \$735 | \$735 | \$735 | \$735 | \$735 | \$735 |
| | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Residential Tax Rate Estimate | 0.0002 | 0.0002 | 0.0002 | 0.0002 | 0.0002 | 0.0002 |
| | (per \$1,000 of assessed value) | | | | | | |

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

House Numbering Area C 532

| | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|---|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 13-Jan-76 | | | | | | | |
| Authority: SLP #33/35 | | | | | | | |
| Amendments: SLP #71 Mar 31/89, BL 2142 (conv to ext svc) | | | | | | | |
| Purpose: To undertake house numbering. | | | | | | | |
| Participants: Electoral Area C | | | | | | | |
| Maximum Levy: \$.0277 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: \$110,973 | | | | | | | |
| | Electoral Areas | | | | | | |
| | Area C | 841 | 841 | 841 | 841 | 841 | 841 |
| | | \$841 | \$841 | \$841 | \$841 | \$841 | \$841 |
| | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Residential Tax Rate Estimate | 0.0002 | 0.0002 | 0.0002 | 0.0002 | 0.0002 | 0.0002 |
| | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 30-Oct-12 | | | | | | | |
| Authority: | BL 232 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | N-771-CNR-SRVA#65 | 67,000 | 72,000 | 72,000 | 72,000 | 73,000 | 74,000 |
| Purpose: | To provide an economic development service. | | \$67,000 | \$72,000 | \$72,000 | \$72,000 | \$73,000 | \$74,000 |
| Participants: | Defined portion Electoral Area A (Denman Island) | Change from Previous year | | \$5,000 | \$0 | \$0 | \$1,000 | \$1,000 |
| Maximum Levy: | \$.278 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0815 | 0.0878 | 0.0878 | 0.0878 | 0.0891 | 0.0903 |
| 2026 Maximum: | \$224,462 | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 29-Mar-07 | | | | | | | |
| Authority: | BL 3005 | | | | | | | |
| Amendments: | BL 231 | | | | | | | |
| | | Local Service Area | | | | | | |
| | | M-771-CNR-SRVA#64 | 120,000 | 122,000 | 122,000 | 123,000 | 124,500 | 125,000 |
| Purpose: | To provide an economic development service. | | \$120,000 | \$122,000 | \$122,000 | \$123,000 | \$124,500 | \$125,000 |
| | | Change from Previous year | | \$2,000 | \$0 | \$1,000 | \$1,500 | \$500 |
| Participants: | Defined portion of Electoral Area A (Hornby Island) | | | | | | | |
| Maximum Levy: | \$.278 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.1155 | 0.1116 | 0.1116 | 0.1125 | 0.1139 | 0.1143 |
| 2026 Maximum: | \$300,328 | (per \$1,000 of assessed value) | | | | | | |

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



Denman and Hornby Islands High Speed Internet Contribution Service **560**

| | | | | | | | |
|--|---|--------------------|------------------|------------------|----------------|--------------------|----------------|
| Established: 07-Dec-21 | Requisition Budge | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 672 | Defined Area | | | | | | |
| Amendments: | Part Area A Denman/Hornby | | | | | | |
| Purpose: To Provide for a contribution of capital funds for High-Speed Internet service on Denman and Hornby Islands, and for the use if revenue from the service to provide grants and other assistance within the service area. | \$167,350 | \$167,350 | \$167,350 | \$169,261 | \$0 | \$0 | |
| | Change from Previous year | | \$0 | \$0 | \$1,911 | (\$169,261) | \$0 |
| Participants: Defined Area A Denman/Hornby | Residential Tax Rate Estimate | | | | | | |
| | 0.0899 | 0.0874 | 0.0874 | 0.0884 | 0.0000 | 0.0000 | |
| | (per \$1,000 of assessed value) | | | | | | |
| Maximum Levy: Greater of \$ 115,000 or \$0.10 per \$1,000 | | | | | | | |
| 2026 Maximum: \$188,819 | Estimates are based on 2026 Revised Roll at Adopted Budget March 2026 | | | | | | |

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|
| Established: | 09-Jul-68 | | | | | | | |
| Authority: | SLP #8 (Div XII) | | | | | | | |
| Amendments: | BL 2386 (Conversion), BL 2741, BL 3009 | | | | | | | |
| Purpose: | To provide contributions to the cost of recreation programs provided by public authorities and non-profit organizations and to provide a contribution towards the Courtenay outdoor pool. | | | | | | | |
| Participants: | Comox, Courtenay, Cumberland, Electoral Areas A, B, C | | | | | | | |
| Maximum Levy: | \$.05 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$1,459,878 | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | 113,484 | 87,710 | 87,710 | 87,710 | 87,710 | 87,710 |
| | | Area B | 85,890 | 66,900 | 66,900 | 66,900 | 66,900 | 66,900 |
| | | Area C | 106,351 | 81,897 | 81,897 | 81,897 | 81,897 | 81,897 |
| | | Municipal Members | | | | | | |
| | | Comox | 134,229 | 102,703 | 102,703 | 102,703 | 102,703 | 102,703 |
| | | Courtenay | 284,629 | 219,286 | 219,286 | 219,286 | 219,286 | 219,286 |
| | | Cumberland | 41,973 | 32,241 | 32,241 | 32,241 | 32,241 | 32,241 |
| | | | \$766,556 | \$590,737 | \$590,737 | \$590,737 | \$590,737 | \$590,737 |
| | | Change from Previous year | | (\$175,819) | \$0 | \$0 | \$0 | \$0 |
| | | Residential Tax Rate Estimate | 0.0242 | 0.0183 | 0.0183 | 0.0183 | 0.0183 | 0.0183 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 05-Jan-1931 | | | | | | | |
| Authority: | BL 2624 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | 5-771-CNR-SRVA#46 | 18,032 | 23,033 | 24,034 | 25,035 | 26,036 | 27,037 |
| Purpose: | To provide year-round on-island athletic, fitness and sports opportunities and programs for the benefit of island residents of all ages, and to contribute toward the cost of operation and maintenance of community-use facilities and structures to provide for such physical recreation opportunities and programs. | | \$18,032 | \$23,033 | \$24,034 | \$25,035 | \$26,036 | \$27,037 |
| | | Change from Previous year | | \$5,001 | \$1,001 | \$1,001 | \$1,001 | \$1,001 |
| | | Residential Tax Rate Estimate | 0.0219 | 0.0281 | 0.0293 | 0.0305 | 0.0318 | 0.0330 |
| Participants: | Defined portion of Electoral Area A (Denman Island) | (per \$1,000 of assessed value) | | | | | | |
| Maximum Levy: | \$.05 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$40,371 | | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 05-Jan-1931 | | | | | | | |
| Authority: | BL 2625 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | 6-771-CNR-SRVA#47 | 39,500 | 40,500 | 41,500 | 42,500 | 43,500 | 44,500 |
| Purpose: | To provide year-round on-island athletic, fitness and sports opportunities and programs for the benefit of island residents of all ages, and to contribute toward the cost of operation and maintenance of community-use facilities and structures to provide for such physical recreation opportunities and programs. | | \$39,500 | \$40,500 | \$41,500 | \$42,500 | \$43,500 | \$44,500 |
| | | Change from Previous year | | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| | | Residential Tax Rate Estimate | 0.0380 | 0.0370 | 0.0380 | 0.0389 | 0.0398 | 0.0407 |
| Participants: | Defined portion of Electoral Area A (Hornby Island) | (per \$1,000 of assessed value) | | | | | | |
| Maximum Levy: | \$.05 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$54,007 | | | | | | | |

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

Hornby-Denman Rec Complexes Contribution Service

607

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 05-Jan-1931 | | | | | | | |
| Authority: | BL 2623 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Defined Area | | | | | | |
| | | Part Area A Denman/Hornby | 33,231 | 33,646 | 33,670 | 33,695 | 33,721 | 33,747 |
| Purpose: | To provide a contribution to the cost of the Comox Valley Recreation Complexes service. | | \$33,231 | \$33,646 | \$33,670 | \$33,695 | \$33,721 | \$33,747 |
| | | Change from Previous year | | \$415 | \$24 | \$25 | \$26 | \$26 |
| Participants: | Defined Area A Denman/Hornby | | | | | | | |
| Maximum Levy: | Greater of \$27,000 or \$.10 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0179 | 0.0176 | 0.0176 | 0.0176 | 0.0176 | 0.0176 |
| 2026 Maximum: | \$188,819 | | | | | | | |
| | | | (per \$1,000 of assessed value) | | | | | |

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

| | | | | | | | | |
|----------------------|--|--------------------------------------|--------------------|------------------|------------------|------------------|-------------------|------------------|
| Established: | 28-Jan-14 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: | BL 278 | Defined Area | | | | | | |
| Amendments: | | Part Area A Baynes Sound | 32,080 | 43,223 | 45,444 | 47,143 | 42,334 | 42,334 |
| Purpose: | To provide funding to societies and non-profit organizations that own and / or operate arts or culture facilities in the Comox Valley to assist with the protection, preservation, maintenance and promotion of said infrastructure. | Electoral Areas | | | | | | |
| | | Area B | 40,278 | 54,934 | 57,757 | 59,916 | 53,805 | 53,805 |
| | | Area C | 49,873 | 67,249 | 70,705 | 73,348 | 65,867 | 65,867 |
| | | | \$122,231 | \$165,406 | \$173,906 | \$180,406 | \$162,006 | \$162,006 |
| Participants: | Defined Area A Baynes Sound, Electoral Areas B, C | Change from Previous year | | \$43,175 | \$8,500 | \$6,500 | (\$18,400) | \$0 |
| Maximum Levy: | Greater of \$100,000 or \$.025 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0114 | 0.0150 | 0.0158 | 0.0164 | 0.0147 | 0.0147 |
| 2026 Maximum: | \$253,065 | (per \$1,000 of assessed value) | | | | | | |

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

Denman Island Community Parks & Greenways

619

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---------------------------------------|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 15-Dec-15 | | | | | | | |
| Authority: | BL 386 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | S-771-CNR-SRVA#72 | 144,568 | 170,500 | 181,000 | 195,000 | 195,000 | 195,000 |
| Purpose: | Community parks and greenways service | | \$144,568 | \$170,500 | \$181,000 | \$195,000 | \$195,000 | \$195,000 |
| Participants: | Defined Area A Denman Island | Change from Previous year | | \$25,932 | \$10,500 | \$14,000 | \$0 | \$0 |
| Maximum Levy: | \$.50 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.1759 | 0.2080 | 0.2208 | 0.2379 | 0.2379 | 0.2379 |
| 2026 Maximum: | \$403,708 | (per \$1,000 of assessed value) | | | | | | |

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

Hornby Island Community Parks & Greenways

620

| | | | | | | | |
|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: 01-Dec-99 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: Order In Council 1217 BL 2253 (25-Jun-01) | Local Service Area | | | | | | |
| Amendments: BL132, BL 385 (removes Denman) | T-771-CNR-SRVA#73 | 232,000 | 290,000 | 350,000 | 359,000 | 359,000 | 359,000 |
| Purpose: For the provision and operation of community parks. | | \$232,000 | \$290,000 | \$350,000 | \$359,000 | \$359,000 | \$359,000 |
| Participants: Defined Area A Hornby Island | Change from Previous year | | \$58,000 | \$60,000 | \$9,000 | \$0 | \$0 |
| Maximum Levy: \$.50 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.2233 | 0.2652 | 0.3201 | 0.3283 | 0.3283 | 0.3283 |
| 2026 Maximum: \$540,158 | (per \$1,000 of assessed value) | | | | | | |

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

Baynes Sd, Electoral Areas B & C Parks & Greenways

621

| | | | | | | | |
|--|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Established: 27-Nov-06 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 2925 | Defined Area | | | | | | |
| Amendments: | Part Area A Baynes Sound | 467,165 | 470,366 | 496,497 | 535,694 | 548,760 | 561,826 |
| Purpose: For the provision and operation of community parks. | Electoral Areas | | | | | | |
| | Area B | 586,553 | 597,807 | 631,019 | 680,836 | 697,442 | 714,047 |
| | Area C | 726,282 | 731,827 | 772,484 | 833,470 | 853,798 | 874,127 |
| Participants: Defined Area A Baynes Sound, Electoral Areas B, C | | \$1,780,000 | \$1,800,000 | \$1,900,000 | \$2,050,000 | \$2,100,000 | \$2,150,000 |
| Maximum Levy: \$.50 per \$1,000 - 100% Assessment | Change from Previous year | | \$20,000 | \$100,000 | \$150,000 | \$50,000 | \$50,000 |
| 2026 Maximum: \$5,061,292 | Residential Tax Rate Estimate | 0.1654 | 0.1637 | 0.1728 | 0.1865 | 0.1910 | 0.1955 |
| | (per \$1,000 of assessed value) | | | | | | |

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



Saratoga Beach Community Mosquito Management

623

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 13-Jul-21 | | | | | | | |
| Authority: | BL 638 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Defined Area | | | | | | |
| | | 8-771-CNR-SRVA#81 | 35,000 | 35,000 | 35,000 | 35,000 | 37,000 | 37,000 |
| Purpose: | To provide mosquito management within the Saratoga Beach community | | \$35,000 | \$35,000 | \$35,000 | \$35,000 | \$37,000 | \$37,000 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$2,000 | \$0 |
| Participants: | Defined Area C | | | | | | | |
| Maximum Levy: | Greater of \$ 36,800 or \$0.09638 per \$1,000 | Residential Tax Rate Estimate | 0.0525 | 0.0512 | 0.0512 | 0.0512 | 0.0541 | 0.0541 |
| 2026 Maximum: | \$368,000 | | | | | | | |
| | | | (per \$1,000 of assessed value) | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 01-Jan-71 | | | | | | | |
| Authority: | SLP - BL 719, 2022 | | | | | | | |
| Amendments: | BL719, 2022 | | | | | | | |
| Purpose: | The protection and preservation of regionally-significant natural areas while providing opportunities for public access and enjoyment; the development of a network of regional greenways and trails; and carrying out any function that is ancillary or incidental to the foregoing activities including the planning, acquisition, development, operation and regulation of such lands and facilities. | Electoral Areas | | | | | | |
| | | Area A | 64,843 | 65,033 | 66,220 | 67,557 | 68,893 | 70,229 |
| | | Area B | 49,076 | 49,602 | 50,508 | 51,528 | 52,547 | 53,566 |
| | | Area C | 60,767 | 60,723 | 61,832 | 63,079 | 64,327 | 65,575 |
| | | Municipal Members | | | | | | |
| | | Comox | 76,697 | 76,149 | 77,539 | 79,104 | 80,669 | 82,234 |
| | | Courtenay | 162,633 | 162,589 | 165,558 | 168,899 | 172,240 | 175,581 |
| | | Cumberland | 23,983 | 23,905 | 24,342 | 24,833 | 25,324 | 25,815 |
| Participants: | | Comox, Courtenay, Cumberland, Electoral Areas A, B and C | \$438,000 | \$438,000 | \$446,000 | \$455,000 | \$464,000 | \$473,000 |
| Maximum Levy: | | No stated limit | | \$0 | \$8,000 | \$9,000 | \$9,000 | \$9,000 |
| 2026 Maximum: | \$0 | | | | | | | |
| | | Residential Tax Rate Estimate | 0.0138 | 0.0136 | 0.0138 | 0.0141 | 0.0144 | 0.0147 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Established: | 17-Jun-95 | | | | | | | |
| Authority: | BL 1705 | | | | | | | |
| Amendments: | BL 2364 | | | | | | | |
| | | Local Service Area | | | | | | |
| | | 2-771-CNR-LSA#43 | 1,937,102 | 2,029,078 | 2,137,419 | 2,244,063 | 2,356,030 | 2,473,587 |
| Purpose: | Participation in the Vancouver Island Regional Library District. | | \$1,937,102 | \$2,029,078 | \$2,137,419 | \$2,244,063 | \$2,356,030 | \$2,473,587 |
| | | Change from Previous year | | \$91,976 | \$108,341 | \$106,644 | \$111,967 | \$117,557 |
| Participants: | Electoral Areas A,B,C | | | | | | | |
| Maximum Levy: | No stated limit. | Residential Tax Rate Estimate | 0.1535 | 0.1572 | 0.1656 | 0.1739 | 0.1825 | 0.1916 |
| 2026 Maximum: | \$0 | (per \$1,000 of assessed value) | | | | | | |

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

Established: 04-Oct-25
Authority: BL 2676
Amendments:

Purpose: To provide a contribution to the City of Courtenay to assist with the costs of renovating the City of Courtenay's old fire hall to provide a centre for the arts.

Participants: Courtenay, Comox, Defined portion of Area A Baynes Sound and Electoral Areas B, C

Maximum Levy: \$.03 per \$1,000 - 100 assessment
2026 Maximum:

| Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Defined Area | | | | | | |
| Part Area A Baynes Sound | | | | | | |
| Electoral Areas | | | | | | |
| Area B | | | | | | |
| Area C | | | | | | |
| Municipal Members | | | | | | |
| Comox | | | | | | |
| Courtenay | | | | | | |
| Change from Previous year | | | | | | |
| Residential Tax Rate Estimate | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| (per \$1,000 of assessed value) | | | | | | |

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

| | | | | | | | |
|---|--------------------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| Established: 29-Apr-02 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 2410 | Defined Area | | | | | | |
| Amendments: BL 2622, 2823 | Part Area A Baynes Sound | 703,583 | 827,123 | 951,555 | 1,123,780 | 1,230,710 | 1,351,163 |
| Purpose: The purpose of constructing, equipping, enlarging, operating and maintaining ice arena-swimming pool complexes and to contribute towards the costs of existing community use facilities structures in the service area. | Electoral Areas | | | | | | |
| | Area B | 883,390 | 1,051,225 | 1,209,371 | 1,428,258 | 1,564,160 | 1,717,248 |
| | Area C | 1,093,833 | 1,286,895 | 1,480,494 | 1,748,453 | 1,914,823 | 2,102,231 |
| | Municipal Members | | | | | | |
| Participants: Comox, Courtenay, Cumberland, Defined Area A Baynes Sound, Electoral Areas B and C | Comox | 1,390,202 | 1,625,765 | 1,870,344 | 2,208,862 | 2,419,041 | 2,655,799 |
| | Courtenay | 2,944,185 | 3,466,416 | 3,987,901 | 4,709,682 | 5,157,820 | 5,662,629 |
| | Cumberland | 434,807 | 510,465 | 587,258 | 693,548 | 759,541 | 833,879 |
| Maximum Levy: \$1.05 per \$1,000 - 100% Assessment | | \$7,450,000 | \$8,767,890 | \$10,086,923 | \$11,912,583 | \$13,046,095 | \$14,322,949 |
| 2026 Maximum: \$28,720,210 | Change from Previous year | | \$1,317,890 | \$1,319,033 | \$1,825,660 | \$1,133,512 | \$1,276,854 |
| | Residential Tax Rate Estimate | 0.2491 | 0.2879 | 0.3312 | 0.3911 | 0.4284 | 0.4703 |
| | (per \$1,000 of assessed value) | | | | | | |

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

Hornby Island Community Facilities

670

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 25-Nov-85 | | | | | | | |
| Authority: | BL 831 | | | | | | | |
| Amendments: | BL 1590 (Conversion), BL 2616, BL 197 | | | | | | | |
| | | Local Service Area | | | | | | |
| | | J-771-CNR-LSA#18 | 120,000 | 141,667 | 153,667 | 163,667 | 158,000 | 168,000 |
| Purpose: | To provide funds relating to the operations and capital infrastructure improvements of the community hall on Hornby Island. | | \$120,000 | \$141,667 | \$153,667 | \$163,667 | \$158,000 | \$168,000 |
| | | Change from Previous year | | \$21,667 | \$12,000 | \$10,000 | (\$5,667) | \$10,000 |
| Participants: | Defined portion of Electoral Area A (Hornby Island) | | | | | | | |
| | | Residential Tax Rate Estimate | 0.1155 | 0.1296 | 0.1406 | 0.1497 | 0.1445 | 0.1537 |
| | | (per \$1,000 of assessed value) | | | | | | |
| Maximum Levy: | Greater of \$20,000 or \$0.16 per \$1,000 | | | | | | | |
| 2026 Maximum: | \$172,824 | | | | | | | |

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

Baynes Sound Community Facilities

672

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|-------------------|------------------|------------------|--------------------|
| Established: | 01-Jun-21 | | | | | | | |
| Authority: | BL 636, 2021 | | | | | | | |
| Amendments: | BL 824, 2024 | | | | | | | |
| | | Defined Area | | | | | | |
| | | 1-771-CNR-SRVA#82 | 80,000 | 227,029 | 215,000 | 215,000 | 215,000 | 110,000 |
| Purpose: | To provide financial assistance to eligible organizations for expenses relating to maintaining and operating community facilities | | \$80,000 | \$227,029 | \$215,000 | \$215,000 | \$215,000 | \$110,000 |
| | | Change from Previous year | | \$147,029 | (\$12,029) | \$0 | \$0 | (\$105,000) |
| Participants: | Defined Area A Baynes Sound | | | | | | | |
| | | Residential Tax Rate Estimate | 0.0283 | 0.0790 | 0.0748 | 0.0748 | 0.0748 | 0.0383 |
| Maximum Levy: | Greater of \$230,000 or \$0.08944 per \$1,000 | (per \$1,000 of assessed value) | | | | | | |
| 2026 Maximum: | \$233,347 | | | | | | | |

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

Denman Island Community Facilities

675

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 30-Mar-92 | | | | | | | |
| Authority: | BL 1415 | | | | | | | |
| Amendments: | BL 564, 2019 / BL 2618 | | | | | | | |
| | | Local Service Area | | | | | | |
| | | F-771-CNR-LSA#12 | 86,000 | 86,000 | 86,000 | 91,000 | 91,000 | 91,000 |
| Purpose: | For providing operating funds assistance for the Denman Island community hall within the boundaries of the service area. And for the service establishment of the Denman Island Community Facilities Service | | \$86,000 | \$86,000 | \$86,000 | \$91,000 | \$91,000 | \$91,000 |
| | | Change from Previous year | | \$0 | \$0 | \$5,000 | \$0 | \$0 |
| Participants: | Defined portion Electoral Area A (Denman Island) | Residential Tax Rate Estimate | 0.1047 | 0.1049 | 0.1049 | 0.1110 | 0.1110 | 0.1110 |
| | | (per \$1,000 of assessed value) | | | | | | |

Maximum Levy: Greater of \$75,508 or \$0.20 per \$1000

2026 Maximum: \$161,483

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

Puntledge North Community Facilities

676

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 30-Jul-09 | | | | | | | |
| Authority: | BL 637, 2021, BL 47 | | | | | | | |
| Amendments: | BL 399, BL 637, 2021 | | | | | | | |
| | | Local Service Area | | | | | | |
| | | K-771-CNR-SRVA#58 | 146,000 | 146,000 | 146,000 | 146,000 | 146,000 | 146,000 |
| Purpose: | To contribute towards the operation of the Black Creek community centre in Puntledge-Black Creek (Electoral Area C). | | \$146,000 | \$146,000 | \$146,000 | \$146,000 | \$146,000 | \$146,000 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined portion of Electoral Area C | | | | | | | |
| | | Residential Tax Rate Estimate | 0.0246 | 0.0241 | 0.0241 | 0.0241 | 0.0241 | 0.0241 |
| Maximum Levy: | Greater of \$144,325 or \$0.05675 per \$1,000 - 100% assessment | (per \$1,000 of assessed value) | | | | | | |
| 2026 Maximum: | \$315,764 | | | | | | | |

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

| | | | | | | | |
|---|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 23-Jun-09 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 45 | Defined Area | | | | | | |
| Amendments: | Part Area A Baynes Sound | | | | | | |
| Purpose: To construct and maintain permanent public washrooms in the service area. | Electoral Areas | | | | | | |
| | Area B | | | | | | |
| | Area C | | | | | | |
| Participants: Defined Area A Baynes Sound, Electoral Areas B, C | Change from Previous year | | | | | | |
| Maximum Levy: Greater of \$75,000 or \$0.02 per \$1,000 assessed Value | | | | | | | |
| 2026 Maximum: \$202,452 | | | | | | | |
| | Residential Tax Rate Estimate | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| | (per \$1,000 of assessed value) | | | | | | |

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

Hornby Island Comfort Station Local Service Area

688

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 26-Nov-90 | | | | | | | |
| Authority: | BL 1234 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | D-771-CNR-LSA#6 | 37,000 | 43,000 | 45,000 | 45,000 | 47,000 | 48,000 |
| Purpose: | To provide community services within the boundaries of the service area. | | \$37,000 | \$43,000 | \$45,000 | \$45,000 | \$47,000 | \$48,000 |
| | | Change from Previous year | | \$6,000 | \$2,000 | \$0 | \$2,000 | \$1,000 |
| Participants: | Defined portion of Electoral Area A (Hornby Island) | | | | | | | |
| Maximum Levy: | \$.10 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0356 | 0.0393 | 0.0412 | 0.0412 | 0.0430 | 0.0439 |
| 2026 Maximum: | \$108,015 | (per \$1,000 of assessed value) | | | | | | |

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

Area A Baynes Sound Heritage Conservation

691

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|------------------|-----------------|-----------------|-----------------|
| Established: | 27-Mar-00 | | | | | | | |
| Authority: | BL No. 2183 | | | | | | | |
| Amendments: | BL 316 | | | | | | | |
| | | Defined Area | | | | | | |
| | | Part Area A Baynes Sound | 3,490 | 16,822 | 10,156 | 10,156 | 10,156 | 10,156 |
| Purpose: | To provide services relating to heritage conservation. | | \$3,490 | \$16,822 | \$10,156 | \$10,156 | \$10,156 | \$10,156 |
| | | Change from Previous year | | \$13,332 | (\$6,666) | \$0 | \$0 | \$0 |
| Participants: | Defined Area A Baynes Sd | | | | | | | |
| Maximum Levy: | 0.25 per \$1,000 | Residential Tax Rate Estimate | 0.0012 | 0.0059 | 0.0035 | 0.0035 | 0.0035 | 0.0035 |
| 2026 Maximum: | \$652,243 | (per \$1,000 of assessed value) | | | | | | |

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

Electoral Area B Heritage Conservation

692

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 01-Jan-15 | | | | | | | |
| Authority: | BL 319 (replaces BL 2183) | | | | | | | |
| Amendments: | | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area B | 10,000 | 12,666 | 12,666 | 12,666 | 12,666 | 12,666 |
| Purpose: | To provide services relating to heritage conservation. | | \$10,000 | \$12,666 | \$12,666 | \$12,666 | \$12,666 | \$12,666 |
| | | Change from Previous year | | \$2,666 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Electoral Area B | | | | | | | |
| Maximum Levy: | Greater of \$100,000 or \$0.25 per \$1,000 | Residential Tax Rate Estimate | 0.0028 | 0.0035 | 0.0035 | 0.0035 | 0.0035 | 0.0035 |
| 2026 Maximum: | \$876,844 | (per \$1,000 of assessed value) | | | | | | |

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

Electoral Area C Heritage Conservation

693

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 01-Jan-15 | | | | | | | |
| Authority: | BL 320 (replaces BL 2183) | | | | | | | |
| Amendments: | | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area C | 10,000 | 12,667 | 12,667 | 12,667 | 12,667 | 12,667 |
| Purpose: | To provide services relating to heritage conservation. | | \$10,000 | \$12,667 | \$12,667 | \$12,667 | \$12,667 | \$12,667 |
| | | Change from Previous year | | \$2,667 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Electoral Area C | | | | | | | |
| Maximum Levy: | Greater of \$100,000 or \$0.25 per \$1,000 | Residential Tax Rate Estimate | 0.0023 | 0.0028 | 0.0028 | 0.0028 | 0.0028 | 0.0028 |
| 2026 Maximum: | \$1,001,559 | (per \$1,000 of assessed value) | | | | | | |

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

Denman Island Heritage Conservation

694

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 01-Jan-15 | | | | | | | |
| Authority: | BL 318 (replaces BL 2183) | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | Q-771-CNR-SRVA#70 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 |
| Purpose: | To provide services relating to heritage conservation. | | \$1,048 | \$1,048 | \$1,048 | \$1,048 | \$1,048 | \$1,048 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined portion of Electoral Area A (Denman Island) | | | | | | | |
| Maximum Levy: | Greater of \$100,000 or \$0.25 per \$1,000 | Residential Tax Rate Estimate | 0.0013 | 0.0013 | 0.0013 | 0.0013 | 0.0013 | 0.0013 |
| 2026 Maximum: | \$201,854 | (per \$1,000 of assessed value) | | | | | | |

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

Hornby Island Heritage Conservation

695

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 01-Jan-15 | | | | | | | |
| Authority: | BL 317 (replaces BL 2183) | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | P-771-CNR-SRVA#69 | 1,462 | 1,462 | 1,462 | 1,462 | 1,462 | 1,462 |
| Purpose: | To provide services relating to heritage conservation. | | \$1,462 | \$1,462 | \$1,462 | \$1,462 | \$1,462 | \$1,462 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined portion of Electoral Area A (Hornby Island) | | | | | | | |
| Maximum Levy: | Greater of \$100,000 or \$0.25 per \$1,000 | Residential Tax Rate Estimate | 0.0014 | 0.0013 | 0.0013 | 0.0013 | 0.0013 | 0.0013 |
| 2026 Maximum: | \$270,079 | (per \$1,000 of assessed value) | | | | | | |

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

Denman Island Streetlighting Specified Area

710

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 25-Jul-87 | | | | | | | |
| Authority: | BL 951 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Specified Area | | | | | | |
| | | W-771-CNR-SA#46 | 2,646 | 2,236 | 2,334 | 2,435 | 2,540 | 2,649 |
| Purpose: | To provide street lighting in and for the service area | | \$2,646 | \$2,236 | \$2,334 | \$2,435 | \$2,540 | \$2,649 |
| | | Change from Previous year | | (\$410) | \$98 | \$101 | \$105 | \$109 |
| Participants: | Defined portion of Electoral Area A | | | | | | | |
| Maximum Levy: | Sum sufficient | Residential Tax Rate Estimate | 0.2224 | 0.1898 | 0.1981 | 0.2067 | 0.2156 | 0.2249 |
| 2026 Maximum: | \$0 | (per \$1,000 of assessed value) | | | | | | |

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

Royston Streetlighting 715

| Established: | 31-Aug-10 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| Authority: | BL 117 | Local Service Area | | | | | | |
| Amendments: | 147 (Rankin), 155 (KIP) | H-771-CNR-SRVA#60 | 24,312 | 20,759 | 21,889 | 23,058 | 24,271 | 25,548 |
| Purpose: | To provide streetlighting at Royston. | | \$24,312 | \$20,759 | \$21,889 | \$23,058 | \$24,271 | \$25,548 |
| Participants: | Defined portion of Electoral Area A (Royston) | Change from Previous year | | (\$3,553) | \$1,130 | \$1,169 | \$1,213 | \$1,277 |
| Maximum Levy: | \$0.30 per \$1000 | Residential Tax Rate Estimate | 0.0243 | 0.0202 | 0.0213 | 0.0224 | 0.0236 | 0.0249 |
| 2026 Maximum: | \$296,827 | (per \$1,000 of assessed value) | | | | | | |

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

Union Bay Streetlighting Local Service Area

716

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 10-Aug-21 | | | | | | | |
| Authority: | BL 659 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Defined Area | | | | | | |
| | | U-771-CNR-SRVA#78 | 41,274 | 36,324 | 39,229 | 40,076 | 40,909 | 43,017 |
| Purpose: | To provide streetlighting within Union Bay | | \$41,274 | \$36,324 | \$39,229 | \$40,076 | \$40,909 | \$43,017 |
| Participants: | Defined Portion Area A | Change from Previous year | | (\$4,950) | \$2,905 | \$847 | \$833 | \$2,108 |
| Maximum Levy: | Max Levy \$75,000 | Residential Tax Rate Estimate | 0.0531 | 0.0463 | 0.0500 | 0.0510 | 0.0521 | 0.0548 |
| 2026 Maximum: | \$75,000 | (per \$1,000 of assessed value) | | | | | | |

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

Comox Road Streetlighting Local Service Area 720

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 31-May-93 | | | | | | | |
| Authority: | BL 1519 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | H-771-CNR-LSA#16 | 3,923 | 3,462 | 3,622 | 3,788 | 3,958 | 4,138 |
| Purpose: | To provide streetlighting within the boundaries of the service area. | | \$3,923 | \$3,462 | \$3,622 | \$3,788 | \$3,958 | \$4,138 |
| | | Change from Previous year | | (\$461) | \$160 | \$166 | \$170 | \$180 |
| Participants: | Defined portion of Electoral Area B | | | | | | | |
| Maximum Levy: | \$.50 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.1134 | 0.0981 | 0.1027 | 0.1074 | 0.1122 | 0.1173 |
| 2026 Maximum: | \$14,621 | (per \$1,000 of assessed value) | | | | | | |

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

Gibson/Cotton Road Streetlighting Local Service Area

722

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|---|---------------------|--------------------------------------|--------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 29-Jan-90 | | | | | | | |
| Authority: | BL 1151 | | | | | | | |
| Amendments: | BL 1701 - Oct 31/94 | | | | | | | |
| Purpose: | | Local Service Area | | | | | | |
| To provide street lighting in and for the specified area | | A-771-CNR-LSA#1 | 13,889 | 12,614 | 13,240 | 13,886 | 14,555 | 15,258 |
| | | | \$13,889 | \$12,614 | \$13,240 | \$13,886 | \$14,555 | \$15,258 |
| Participants: | | Change from Previous year | | (\$1,275) | \$626 | \$646 | \$669 | \$703 |
| | | Residential Tax Rate Estimate | 0.0752 | 0.0670 | 0.0703 | 0.0737 | 0.0773 | 0.0810 |
| Maximum Levy: \$.50 per \$1,000 - 100% Assessment | | (per \$1,000 of assessed value) | | | | | | |
| 2026 Maximum: \$93,663 | | | | | | | | |

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

Little River Streetlighting Specified Area

723

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---------------------------------------|--------------------------------------|--------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 22-May-75 | | | | | | | |
| Authority: | SLP #29 | | | | | | | |
| Amendments: | SLP #33 Jan 13/76 | | | | | | | |
| Purpose: | To provide streetlighting. | | | | | | | |
| Participants: | Defined portion of Electoral Area B | | | | | | | |
| Maximum Levy: | \$.291 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$432,929 | | | | | | | |
| | | Specified Area | | | | | | |
| | | D-771-CNR-SA#38 | 37,127 | 32,367 | 34,002 | 35,690 | 37,436 | 39,274 |
| | | | \$37,127 | \$32,367 | \$34,002 | \$35,690 | \$37,436 | \$39,274 |
| | | Change from Previous year | | (\$4,760) | \$1,635 | \$1,688 | \$1,746 | \$1,838 |
| | | Residential Tax Rate Estimate | 0.0241 | 0.0205 | 0.0215 | 0.0226 | 0.0237 | 0.0249 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

Forest Grove Ornamental Streetlight Service

725

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 28-Oct-08 | | | | | | | |
| Authority: | BL17 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | 8-771-CNR-SRVA#90 | 1,986 | 1,481 | 1,489 | 1,497 | 1,504 | 1,512 |
| Purpose: | To own, operate and maintain ornamental streetlights in the Forest Grove Estates subdivision. | | \$1,986 | \$1,481 | \$1,489 | \$1,497 | \$1,504 | \$1,512 |
| | | Change from Previous year | | (\$505) | \$8 | \$8 | \$7 | \$8 |
| Participants: | Defined portion of Electoral Area B | | | | | | | |
| Maximum Levy: | Greater of \$4000 or \$0.50 per \$1000 | Residential Tax Rate Estimate | 0.0352 | 0.0255 | 0.0256 | 0.0257 | 0.0259 | 0.0260 |
| 2026 Maximum: | \$29,082 | (per \$1,000 of assessed value) | | | | | | |

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

Arden Road Streetlighting Specified Area

730

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---------------------------------------|--------------------------------------|--------------------|------------------|----------------|----------------|----------------|----------------|
| Established: | 31-Dec-75 | | | | | | | |
| Authority: | SLP #31 | | | | | | | |
| Amendments: | SLP #37 May 6/76 | | | | | | | |
| | | Specified Area | | | | | | |
| | | O-771-CNR-SA#17 | 8,027 | 7,008 | 7,348 | 7,700 | 8,063 | 8,445 |
| Purpose: | To provide streetlighting. | | \$8,027 | \$7,008 | \$7,348 | \$7,700 | \$8,063 | \$8,445 |
| | | Change from Previous year | | (\$1,019) | \$340 | \$352 | \$363 | \$382 |
| Participants: | Defined portion of Electoral Area C | | | | | | | |
| Maximum Levy: | \$.291 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0422 | 0.0355 | 0.0372 | 0.0390 | 0.0408 | 0.0427 |
| 2026 Maximum: | \$55,314 | (per \$1,000 of assessed value) | | | | | | |

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



Webb and Bood Roads Streetlighting Specified Area

732

| | Requisition Budge | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 30-Nov-81 | | | | | | | |
| Authority: SLP/BL 539 | | | | | | | |
| Amendments: BL 2166 (repeals 539) | | | | | | | |
| | Local Service Area | | | | | | |
| | 1-771-CNR-LSA#42 | 1,282 | 1,136 | 1,179 | 1,223 | 1,268 | 1,316 |
| Purpose: To provide streetlighting. | | \$1,282 | \$1,136 | \$1,179 | \$1,223 | \$1,268 | \$1,316 |
| | Change from Previous year | | (\$146) | \$43 | \$44 | \$45 | \$48 |
| Participants: Defined portion of Electoral Area C | | | | | | | |
| Maximum Levy: \$.25 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0465 | 0.0404 | 0.0419 | 0.0435 | 0.0451 | 0.0468 |
| 2026 Maximum: \$7,028 | (per \$1,000 of assessed value) | | | | | | |

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

McLary Rd Streetlighting Local Service Area

738

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 14-Dec-95 | | | | | | | |
| Authority: | BL 1741 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | Q-771-CNR-LSA#27 | 3,269 | 2,887 | 3,018 | 3,153 | 3,294 | 3,441 |
| Purpose: | To provide streetlighting within the boundaries of the service area. | | \$3,269 | \$2,887 | \$3,018 | \$3,153 | \$3,294 | \$3,441 |
| | | Change from Previous year | | (\$382) | \$131 | \$135 | \$141 | \$147 |
| Participants: | Defined portion of Electoral Area C | | | | | | | |
| Maximum Levy: | \$.50 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0726 | 0.0629 | 0.0658 | 0.0687 | 0.0718 | 0.0750 |
| 2026 Maximum: | \$22,929 | (per \$1,000 of assessed value) | | | | | | |

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

Fern Road Streetlighting Local Service Area

742

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 26-Mar-90 | | | | | | | |
| Authority: | BL 1193 | | | | | | | |
| Amendments: | BL 2083 Sep 28/98, BL 2110 - Jan. 25/99 - extended boundaries. | | | | | | | |
| Purpose: | To provide streetlighting within the boundaries of the service area. | | | | | | | |
| Participants: | Defined portion of Electoral Area B | | | | | | | |
| Maximum Levy: | \$.28 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$13,237 | | | | | | | |
| | | Local Service Area | | | | | | |
| | | B-771-CNR-LSA#4 | 3,365 | 3,129 | 3,273 | 3,421 | 3,574 | 3,735 |
| | | | \$3,365 | \$3,129 | \$3,273 | \$3,421 | \$3,574 | \$3,735 |
| | | Change from Previous year | | (\$236) | \$144 | \$148 | \$153 | \$161 |
| | | Residential Tax Rate Estimate | 0.0745 | 0.0655 | 0.0685 | 0.0716 | 0.0748 | 0.0782 |
| | | (per \$1,000 of assessed value) | | | | | | |

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

Hastings Streetlighting Local Service Area 750

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 12-Dec-96 | | | | | | | |
| Authority: | BL 1861 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | T-771-CNR-LSA#31 | 0 | 0 | 0 | 0 | 0 | 0 |
| Purpose: | To provide streetlighting within the boundaries of the service area. | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined portion of Electoral Area A | | | | | | | |
| Maximum Levy: | Greater of \$545 or \$.22 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 2026 Maximum: | \$4,977 | (per \$1,000 of assessed value) | | | | | | |

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

| | | | | | | | |
|---|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Established: 29-Oct-90 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL #1225 | Electoral Areas | | | | | | |
| Amendments: BL #1257, BL 2327, BL 2897, BL 360 | Area A | 562,990 | 615,492 | 839,484 | 878,111 | 918,456 | 960,918 |
| Purpose: To provide transit service for the service area. | Area B | 426,097 | 469,455 | 640,301 | 669,763 | 700,535 | 732,923 |
| | Local Service Area | | | | | | |
| Participants: Courtenay, Comox, Cumberland, Electoral Areas A, B, Defined portion of Electoral Area C, | C-771-CNR-LSA#5 | 362,485 | 398,922 | 544,099 | 569,135 | 595,284 | 622,805 |
| | Municipal Members | | | | | | |
| Maximum Levy: \$.25 per \$1,000 - 100% Assessment | Comox | 665,907 | 720,698 | 982,976 | 1,028,207 | 1,075,447 | 1,125,168 |
| 2026 Maximum: \$7,045,946 | Courtenay | 1,412,036 | 1,538,798 | 2,098,802 | 2,195,375 | 2,296,241 | 2,402,402 |
| | Cumberland | 208,228 | 226,247 | 308,584 | 322,783 | 337,613 | 353,222 |
| | | \$3,637,743 | \$3,969,612 | \$5,414,245 | \$5,663,375 | \$5,923,575 | \$6,197,438 |
| | Change from Previous year | | \$331,869 | \$1,444,633 | \$249,130 | \$260,200 | \$273,863 |
| | Residential Tax Rate Estimate | 0.1201 | 0.1286 | 0.1754 | 0.1834 | 0.1918 | 0.2007 |
| | (per \$1,000 of assessed value) | | | | | | |

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

Established: 25-Sep-89

Authority: BL 999

Amendments: BL 1119

Purpose: To undertake and carry out or cause to be carried out and provide drainage works for the said specified area and to do all things necessary in connection therewith.

Participants: Defined portion of Electoral Area B

Maximum Levy: Sum sufficient

2026 Maximum: \$0

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 24-Feb-03 | | | | | | | |
| Authority: | BL 2512 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | 0 | 0 | 0 | 0 | 0 | 0 |
| Purpose: | For the provision and construction and installation of airport facilities in the service area. | Area B | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Area C | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Municipal Members | | | | | | |
| Participants: | Comox, Courtenay, Cumberland, Electoral Areas A, B and C | Comox | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Courtenay | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Cumberland | 0 | 0 | 0 | 0 | 0 | 0 |
| Maximum Levy: | \$.10 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$2,924,092 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | Residential Tax Rate Estimate | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| | | (per \$1,000 of assessed value) | | | | | | |

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