

2026 Maximum Levies

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

#	Function	2026 Requisition	Maximum Levy	2026 Net Taxable Rate	Maximum Tax Levy	Total Net Taxable	Service Establishment Date
100	Member Municipality Administration	640,000	0	0.0379	No stated limit.	16,900,001,714	26-Feb-01
110	Administration and General Government	175,000	0	0.0061	No stated limit.	28,638,170,234	21-Apr-66
120	Grant In Aid Area A Baynes Sound	39,425	255,888	0.0154	LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	2,558,878,658	31-Mar-85
121	Grant In Aid Area B	67,000	339,759	0.0197	LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	3,397,591,464	31-Mar-85
122	Grant In Aid Area C	113,000	391,637	0.0289	LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	3,916,369,062	31-Mar-85
123	Denman Island Grant in Aid	12,875	80,805	0.0159	\$.10 per \$1000 assessed value - LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	808,047,551	09-Mar-1931
124	Hornby Island Grant in Aid	23,350	102,451	0.0228	\$.10 per \$1000 assessed value - LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	1,024,508,237	09-Mar-1931
130	Electoral Areas Expenditure & Election Services	1,260,000	0	0.1076	No stated limit.	11,705,906,593	01-Aug-65
150	Feasibility Studies Regional	15,000	0	0.0005		28,605,908,307	11-Aug-69
151	Feasibility Studies - Electoral Area A Baynes Sound	30,000	0	0.0117		2,558,878,658	30-Oct-00
152	Feasibility Studies - Electoral Area B	12,114	0	0.0036		3,397,591,464	30-Oct-00
153	Feasibility Studies - Electoral Area C	28,000	0	0.0071		3,916,369,062	30-Oct-00
154	Denman Island Feasibility Studies	3,780	0	0.0047	None stated	808,047,551	09-Mar-1931
155	Hornby Island Feasibility Studies	8,145	0	0.0080	None stated	1,024,508,237	09-Mar-1931

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200	Victim Services Program/Crime Stoppers Grant Contribution Service	118,285	572,118	0.0041	Greater of \$50,000 or \$0.02 per \$1000 - 100% Assessment	28,605,908,307	28-Apr-89
205	Comox Valley Community Justice Service	103,430	107,966	0.0036	Greater of \$62,500 or \$.00377 per \$1,000	28,638,170,234	28-Aug-00
210	Rural Cumberland Fire Protection Service	260,305	447,427	0.7156	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	363,761,950	13-Dec-11
215	Denman Island Fire Protection Local Service Area	560,000	1,010,059	0.6930	Greater of \$164,433 or \$1.25 per \$1000 - 100% Assessment	808,047,551	24-Aug-74
220	Hornby Island Fire Protection Local Service Area	755,000	1,280,522	0.7370	The greater of \$211,168.00 or \$1.25 per \$1000 - 100% Assessment	1,024,417,637	10-Aug-70
225	Fanny Bay Fire Protection Local Service Area	320,000	451,848	1.0623	Greater of \$74,935 or \$1.50 per \$1,000 - 100% Assessment	301,231,799	24-Mar-80
226	Union Bay Fire Protection Local Service Area	744,069	950,000	1.0040	Max Levy \$950,000 or \$1.27306 per \$1,000 of Assessed Value	741,140,774	10-Aug-21
228	Bates/Husband Road Fire Protection Local Service Area	67,500	132,469	0.4331	\$.85 per \$1,000 - 100% Assessment or \$14,788	155,845,485	27-Oct-97
230	Black Creek/Oyster Bay Fire Protection LSA	966,595	1,900,322	0.5086	Greater of \$301,629.00 or \$1.00 per \$1000 - 100% Assessment.	1,900,322,225	02-Dec-75
237	Greater Merville Fire Protection Service Area	597,400	867,338	0.4290	Greater of \$446,106 or \$0.6228 per \$1,000	1,392,643,622	29-Aug-17
240	Mt Washington Resort Community Fire Protection	250,440	426,075	0.6760	Greater of \$150,000 or \$1.15 per \$1,000 - 100% Assessment	370,499,650	20-Sep-16
265	Comox Valley Search and Rescue	391,000	859,145	0.0137	\$.03 per \$1,000 - 100% Assessment	28,638,170,234	21-Oct-82
270	Comox Valley Emergency Management	867,897	1,073,931	0.0303	Greater of \$281,809 or \$0.03750 per \$1,000	28,638,170,234	28-Oct-91
275	911 Answering Service	1,069,703	10,011,446	0.0374	\$.35 per \$1,000 - 100% Assessment	28,604,132,207	29-Nov-93
285	Building Inspection	529,000	0	0.0536	No stated limit.	9,872,839,184	01-Jan-69
291	Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service	270,000	2,665,118	0.0274	\$.27 per \$1,000 - 100% Assessment	9,870,807,184	03-Sep-81

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296	Weed Control	37,000	117,059	0.0032	\$0.01 per \$1,000 - 100% Assessment	11,705,906,593	26-Mar-01
299	Denman and Hornby Islands Bylaw Enforcement Service	57,000	0	0.0311	No stated limit.	1,833,100,009	01-Dec-71
335	Comox Valley Sewerage Service	10,000,000	46,142,413	0.6502	\$3.00 per \$1,000 - 100% Assessment	15,380,804,424	11-Jan-79
340	Liquid Waste Management	484,448	1,170,591	0.0414	\$.10 per \$1,000 - 100% Assessment	11,705,906,593	25-Mar-02
360	Hornby Island Garbage Disposal	400,000	0	0.3905	No stated limit.	1,024,417,637	26-Jun-72
362	Denman Island Garbage Collection Specified Area	145,000	231,179	0.1794	\$.286 per \$1,000 - 100% Assessment	808,318,569	01-Nov-73
391	Comox Strathcona Solid Waste Management	5,500,000	44,310,882	0.1241	Greater of \$7,000,000 or \$1.00 per \$1,000 - 100% Assessment	44,310,881,922	24-Mar-97
400	Cemetery	190,425	582,130	0.0101	\$.031 per \$1,000 - 100% Assessment	18,778,395,888	21-Sep-79
450	Comox Valley Housing	879,999	1,601,446	0.0307	Greater of \$1,500,000 or \$0.05592 per \$1,000 - 100% Assessment	28,638,170,234	25-Aug-09
451	Comox Valley Homelessness Supports Service	521,000	588,737	0.0242	Greater of \$550,000 or \$.02732 per \$1,000 - 100% Assessment	21,549,655,102	15-Dec-15
500	Planning	2,650,000	0	0.2684	Sum sufficient	9,872,839,184	01-Feb-67
512	Regional Growth Strategy	650,000	0	0.0242		26,805,102,825	15-Feb-08
530	House Numbering Area A	952	121,657	0.0002	\$.0277 per \$1,000 - 100% Assessment	4,391,946,067	13-Jan-76
531	House Numbering Area B	735	94,113	0.0002	\$.0277 per \$1,000 - 100% Assessment	3,397,591,464	13-Jan-76
532	House Numbering Area C	841	108,483	0.0002	\$.0277 per \$1,000 - 100% Assessment	3,916,369,062	13-Jan-76
550	Comox Valley Tourism Service	268,394	5,985,116	0.0125	\$.278 per \$1,000 - 100% Assessment	21,529,195,650	30-Jun-76
555	Denman Island Economic Development	72,000	224,637	0.0891	\$.278 per \$1,000 - 100% Assessment	808,047,551	30-Oct-12
556	Hornby Island Economic Development	122,000	284,813	0.1191	\$.278 per \$1,000 - 100% Assessment	1,024,508,237	29-Mar-07
560	Denman and Hornby Islands High Speed Internet Contribution Service	167,350	183,299	0.0913	Greater of \$ 115,000 or \$0.10 per \$1,000	1,832,986,309	07-Dec-21
600	Recreation Grant	590,737	1,430,295	0.0207	\$.05 per \$1,000 - 100% Assessment	28,605,908,307	09-Jul-68

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601	Comox Valley Track and Fields Service	730,000	1,010,146	0.0289	\$.04 per \$1,000 - 100% Assessment	25,253,643,608	30-May-80
605	Denman Island Recreation	23,033	40,402	0.0285	\$.05 per \$1,000 - 100% Assessment	808,047,551	05-Jan-1931
606	Hornby Island Recreation	40,500	51,218	0.0395	\$.05 per \$1,000 - 100% Assessment	1,024,369,237	05-Jan-1931
607	Hornby-Denman Rec Complexes Contribution Service	33,646	183,299	0.0184	Greater of \$27,000 or \$.10 per \$1,000 - 100% Assessment	1,832,986,309	05-Jan-1931
615	Electoral Areas Arts & Culture Grant Service	147,006	246,821	0.0149	Greater of \$100,000 or \$.025 per \$1,000 - 100% Assessment	9,872,839,184	28-Jan-14
619	Denman Island Community Parks & Greenways	160,500	404,024	0.1986	\$.50 per \$1,000 - 100% Assessment	808,047,551	15-Dec-15
620	Hornby Island Community Parks & Greenways	320,200	512,254	0.3125	\$.50 per \$1,000 - 100% Assessment	1,024,508,237	01-Dec-99
621	Baynes Sd, Electoral Areas B & C Parks & Greenways	1,800,000	4,936,420	0.1823	\$.50 per \$1,000 - 100% Assessment	9,872,839,184	27-Nov-06
623	Saratoga Beach Community Mosquito Management	35,000	368,000	0.0534	Greater of \$ 36,800 or \$0.09638 per \$1,000	655,225,197	13-Jul-21
625	Regional Parks and Trail Service	438,000	0	0.0153	No stated limit	28,605,908,307	01-Jan-71
630	Vancouver Island Regional Library	2,035,846	0	0.1739	No stated limit.	11,703,793,493	17-Jun-95
645	Comox Valley Recreation Complexes	8,325,375	28,145,358	0.3106	\$1.05 per \$1,000 - 100% Assessment	26,805,102,825	29-Apr-02
660	Comox Valley Exhibition Grounds	586,000	1,139,799	0.0205	\$0.0398 per \$1,000 - 100% Assessment	28,638,170,234	19-Feb-71
670	Hornby Island Community Facilities	125,000	163,899	0.1220	Greater of \$20,000 or \$0.16 per \$1,000	1,024,369,237	25-Nov-85
672	Baynes Sound Community Facilities	215,000	228,866	0.0840	Greater of \$230,000 or \$0.08944 per \$1,000	2,558,878,658	01-Jun-21
675	Denman Island Community Facilities	88,000	161,610	0.1089	Greater of \$75,508 or \$0.20 per \$1000	808,047,551	30-Mar-92
676	Puntledge North Community Facilities	146,000	308,431	0.0269	Greater of \$144,325 or \$0.05675 per \$1,000 - 100% assessmnet	5,433,950,979	30-Jul-09
688	Hornby Island Comfort Station Local Service Area	43,000	102,437	0.0420	\$.10 per \$1,000 - 100% Assessment	1,024,369,237	26-Nov-90
691	Area A Baynes Sound Heritage Conservation	16,822	639,720	0.0066	0.25 per \$1,000	2,558,878,658	27-Mar-00
692	Electoral Area B Heritage Conservation	12,666	849,398	0.0037	Greater of \$100,000 or \$0.25 per \$1,000	3,397,591,464	01-Jan-15

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693	Electoral Area C Heritage Conservation	12,667	979,092	0.0032	Greater of \$100,000 or \$0.25 per \$1,000	3,916,369,062	01-Jan-15
694	Denman Island Heritage Conservation	1,048	202,012	0.0013	Greater of \$100,000 or \$0.25 per \$1,000	808,047,551	01-Jan-15
695	Hornby Island Heritage Conservation	1,462	256,127	0.0014	Greater of \$100,000 or \$0.25 per \$1,000	1,024,508,237	01-Jan-15
710	Denman Island Streetlighting Specified Area	2,236	0	0.2562	Sum sufficient	8,727,000	25-Jul-87
715	Royston Streetlighting	20,759	289,793	0.0215	\$0.30 per \$1000	965,976,689	31-Aug-10
716	Union Bay Streetlighting Local Service Area	36,324	75,000	0.0490	Max Levy \$75,000	741,140,774	10-Aug-21
720	Comox Road Streetlighting Local Service Area	3,462	14,377	0.1204	\$.50 per \$1,000 - 100% Assessment	28,754,049	31-May-93
722	Gibson/Cotton Road Streetlighting Local Service Area	12,614	91,831	0.0687	\$.50 per \$1,000 - 100% Assessment	183,662,920	29-Jan-90
723	Little River Streetlighting Specified Area	32,367	420,598	0.0224	\$.291 per \$1,000 - 100% Assessment	1,445,353,856	22-May-75
725	Forest Grove Ornamental Streetlight Service	1,481	28,194	0.0263	Greater of \$4000 or \$0.50 per \$1000	56,387,000	28-Oct-08
730	Arden Road Streetlighting Specified Area	7,008	53,617	0.0380	\$.291 per \$1,000 - 100% Assessment	184,249,500	31-Dec-75
732	Webb and Bood Roads Streetlighting Specified Area	1,136	6,885	0.0412	\$.25 per \$1,000 - 100% Assessment	27,540,700	30-Nov-81
738	McLary Rd Streetlighting Local Service Area	2,887	22,498	0.0642	\$.50 per \$1,000 - 100% Assessment	44,995,500	14-Dec-95
742	Fern Road Streetlighting Local Service Area	3,129	12,508	0.0700	\$.28 per \$1,000 - 100% Assessment	44,673,091	26-Mar-90
780	Transit - Comox Valley	3,969,612	6,899,290	0.1438	\$.25 per \$1,000 - 100% Assessment	27,597,161,518	29-Oct-90