

**Annual Requisition Comparison - Participating Areas
2026 - 2030 Porposed Financial Plan**

Participating Municipality/Electoral Area										2026	Converted Assessment Roll Base - General or Hospital ****	2025	2026	2025	2026	2025	2026	2026		
Service	City of Courtenay	Town of Comox	Village of Cumbeland	EA- Area A (All)	EA - Area A - Baynes Sound	EA - Area A - Denman Island	EA - Area A- Hornby Island	EA - Area B	EA - Area C	Maximum Tax Requisition		Assessed Values (by Service)	Assessed Values (by Service) **	Assessed Value Change (\$)	Tax Requisition (\$)	Tax Requisition (\$)	Requisition Change (\$)	Tax Rate per \$1,000 Assessed Value	Tax Rate per \$1,000 Assessed Value	Impact of Tax Rate per Average Household
Participating Municipality/Electoral Area										2026		2025	2026	2025	2026	Requisition Change (\$)	Tax Rate per \$1,000 Assessed Value	Tax Rate per \$1,000 Assessed Value	Impact of Tax Rate per Average Household	
Service	City of Courtenay	Town of Comox	Village of Cumbeland	EA- Area A (All)	EA - Area A - Baynes Sound	EA - Area A - Denman Island	EA - Area A- Hornby Island	EA - Area B	EA - Area C	Maximum Tax Requisition		Assessed Values (by Service)	Assessed Values (by Service)	Assessed Value Change (\$)	Tax Requisition	Tax Requisition	Requisition Change (\$)	Tax Rate per \$1,000 Assessed Value	Tax Rate per \$1,000 Assessed Value	Impact of Tax Rate per Average Household
Individual Services by Participant																				
120 Grant In Aid Area A Baynes Sd					X					256,076	H	282,495,514	287,691,466	5,195,952	39,425	39,425	-	0.0140	0.0137	11.85
121 Grant In Aid Area B								X		340,404	H	354,690,066	366,148,030	11,457,964	67,000	67,000	-	0.0189	0.0183	15.83
122 Grant In Aid Area C									X	392,278	H	439,187,758	448,359,882	9,172,124	113,000	113,000	-	0.0257	0.0252	21.80
123 Denman Island Grant In Aid						X				80,986	H	82,175,011	82,387,191	212,180	12,875	12,875	-	0.0157	0.0156	13.52
124 Hornby Island Grant In Aid							X			102,470	H	103,877,555	109,501,932	5,624,377	23,350	23,350	-	0.0225	0.0213	18.45
151 Feasibility Studies - Area A Baynes Sound				X						No Stated Limit	H	282,495,514	287,691,466	5,195,952	30,000	30,000	-	0.0106	0.0104	9.02
152 Feasibility Studies - Area B								X		No Stated Limit	H	354,690,066	366,148,030	11,457,964	12,114	12,114	-	0.0034	0.0033	2.86
153 Feasibility Studies - Area C									X	No Stated Limit	H	439,184,758	448,359,882	9,175,124	28,000	28,000	-	0.0064	0.0062	5.40
154 Denman Island Feasibility Studies						X				No Stated Limit	H	82,175,011	82,387,191	212,180	3,780	3,780	-	0.0046	0.0046	3.97
155 Hornby Island Feasibility Studies							X			No Stated Limit	H	103,877,555	109,501,932	5,624,377	8,145	8,145	-	0.0078	0.0074	6.43
215 Denman Island Fire						X				1,012,325	H	82,175,011	82,402,101	227,090	521,141	560,000	38,859	0.6342	0.6796	587.85
220 Hornby Island Fire							X			1,280,758	H	103,872,222	109,494,659	5,622,437	705,900	755,000	49,100	0.6796	0.6895	596.44
285 Building Inspection				X				X	X	No Stated Limit	H	1,076,370,338	1,102,199,378	25,829,040	529,000	529,000	-	0.0491	0.0480	41.52
291 Baynes Sound, B and C Bylaw Enforcement				X				X	X	2,669,097	H	1,076,167,138	1,101,992,078	25,824,940	270,000	270,000	-	0.0251	0.0245	21.19
299 Denman and Hornby Islands Bylaw Enforcement						X	X			No Stated Limit	H	186,167,407	192,026,057	5,858,650	62,000	57,000	(5,000)	0.0333	0.0297	25.68
360 Hornby Island Garbage							X			No Stated Limit	H	103,872,222	109,494,659	5,622,437	400,000	400,000	-	0.3851	0.3653	316.00
362 Denman Island Garbage						X				231,698	H	82,227,472	82,443,341	215,869	138,305	145,000	6,695	0.1682	0.1759	152.13
400 Cemetery	X	X						X		582,896	G/H	2,084,402,318	2,125,287,780	40,885,462	181,358	190,425	9,067	0.0087	0.0090	7.75
451 CV Homelessness Supports	X		X		X			X	X	588,737	H	2,433,069,201	2,485,112,810	52,043,609	521,000	521,000	-	0.0214	0.0210	18.13
500 Planning					X			X	X	No Stated Limit	H	1,076,370,338	1,102,199,378	25,829,040	2,300,000	2,650,000	350,000	0.2137	0.2404	207.97
512 Regional Growth Strategy	X	X	X		X			X	X	No Stated Limit	H	2,991,249,345	3,050,357,179	59,107,834	610,000	650,000	40,000	0.0204	0.0213	18.43
530 House Numbering Area A				X						121,764	H	468,641,358	479,702,293	11,060,935	952	952	-	0.0002	0.0002	0.17
531 House Numbering Area B								X		94,292	H	354,690,066	366,148,030	11,457,964	735	735	-	0.0002	0.0002	0.17
532 House Numbering Area C									X	108,661	H	439,184,758	448,359,882	9,175,124	841	841	-	0.0002	0.0002	0.16
550 CV Tourism Service	X		X		X			X	X	5,992,818	H	2,425,103,311	2,475,776,478	50,673,167	268,394	268,394	-	0.0111	0.0108	9.38
555 Denman Island Economic Dev.						X				225,141	H	82,175,011	82,387,191	212,180	67,000	72,000	5,000	0.0815	0.0874	75.59
556 Hornby Island Economic Dev.							X			284,866	H	103,877,555	109,501,932	5,624,377	120,000	122,000	2,000	0.1155	0.1114	96.37
560 Denman/Hornby Islands High-Speed Internet Contribution						X	X			183,497	G/H	186,137,734	191,979,472	5,841,738	167,350	167,350	-	0.0899	0.0872	75.40
601 CV Track and Fields	X	X			X			X	X	1,011,465	G/H	2,806,082,590	2,861,339,128	55,256,538	986,000	730,000	(256,000)	0.0351	0.0255	22.07
605 Denman Island Recreation						X				40,493	H	82,175,011	82,387,191	212,180	18,032	23,033	5,001	0.0219	0.0280	24.18
606 Hornby Island Recreation							X			51,228	H	103,863,655	109,485,132	5,621,477	39,500	40,500	1,000	0.0380	0.0370	32.00
607 Hornby-Denman Rec Complexes Contribution						X	X			183,497	H	186,137,734	191,979,472	5,841,738	33,231	33,646	415	0.0179	0.0175	15.16
615 Electoral Areas Arts & Culture Grant				X				X	X	247,189	H	1,076,370,338	1,102,199,378	25,829,040	122,231	147,006	24,775	0.0114	0.0133	11.54
619 Denman Island Community Parks & Greenways						X				404,930	H	82,175,011	82,387,191	212,180	144,568	160,500	15,932	0.1759	0.1948	168.51
620 Hornby Island Community Parks & Greenways							X			512,349	H	103,877,555	109,501,932	5,624,377	232,000	320,200	88,200	0.2233	0.2924	252.94
621 Baynes Sound, Electoral Areas B and C Parks & Greenways					X			X	X	4,943,789	H	1,076,370,338	1,102,199,378	25,829,040	1,780,000	1,800,000	20,000	0.1654	0.1633	141.26
645 CV Recreation Complexes	X	X	X		X			X	X	28,181,644	H	2,991,249,345	3,050,357,179	59,107,834	7,450,000	8,325,375	875,375	0.2491	0.2729	236.09
670 Hornby Island Community Facilities							X			163,929	H	103,863,655	109,485,132	5,621,477	120,000	125,000	5,000	0.1155	0.1142	98.76
672 Baynes Sound Community Facilities Support					X					230,000	H	282,495,514	287,691,466	5,195,952	80,000	215,000	135,000	0.0283	0.0747	64.64

**Annual Requisition Comparison - Participating Areas
2026 - 2030 Porposed Financial Plan**

Participating Municipality/Electoral Area										2026	Converted Assessment Roll Base - General or Hospital ****	2025	2026	2025	2026	2025	2026	2026			
Service	City of Courtenay	Town of Comox	Village of Cumbeland	EA - Area A (All)	EA - Area A - Baynes Sound	EA - Area A - Denman Island	EA - Area A - Hornby Island	EA - Area B	EA - Area C	Maximum Tax Requisition		Assessed Values (by Service)	Assessed Values (by Service) **	Assessed Value Change (\$)	Tax Requisition (\$)	Tax Requisition (\$)	Requisition Change (\$)	Tax Rate per \$1,000 Assessed Value	Tax Rate per \$1,000 Assessed Value	Impact of Tax Rate per Average Household	
675 Denman Island Community Facilities						x				161,972	H	82,175,011	82,387,191	212,180	86,000	88,000	2,000	0.1047	0.1068	92.39	
688 Hornby Island Comfort Stations							x			102,456	H	103,863,655	109,485,132	5,621,477	37,000	43,000	6,000	0.0356	0.0393	33.97	
691 Area A Baynes Sound Heritage Conservation				x						640,189	H	282,495,514	287,691,466	5,195,952	3,490	16,822	13,332	0.0012	0.0058	5.06	
692 Electoral Area B Heritage Conservation								x		851,011	H	354,690,066	366,148,030	11,457,964	10,000	12,666	2,666	0.0028	0.0035	2.99	
693 Electoral Area C Heritage Conservation									x	980,694	H	439,184,758	448,359,882	9,175,124	10,000	12,667	2,667	0.0023	0.0028	2.44	
694 Denman Island Heritage Conservation					x					202,465	H	82,175,011	82,387,191	212,180	1,048	1,048	-	0.0013	0.0013	1.10	
695 Hornby Island Heritage Conservation							x			256,174	H	103,877,555	109,501,932	5,624,377	1,462	1,462	-	0.0014	0.0013	1.15	
710 Denman Island Streetlighting					x					No Stated Limit	H	1,189,568	1,177,969	(11,599)	2,646	2,236	(410)	0.2224	0.1898	164.19	
														18,358,873	19,795,547	1,436,674	4.1206	4.3121	3729.94		
Participating Municipality/Electoral Area										2026		2025	2026	2025	2026	2025	2026	2026			
Service	City of Courtenay	Town of Comox	Village of Cumbeland	EA - Area A (All)	EA - Area A - Baynes Sound	EA - Area A - Denman Island	EA - Area A - Hornby Island	EA - Area B	EA - Area C	Maximum Tax Requisition		Assessed Values (by Service)	Assessed Values (by Service) **	Assessed Value Change (\$)	Tax Requisition	Tax Requisition	Requisition Change (\$)	Tax Rate per \$1,000 Assessed Value	Tax Rate per \$1,000 Assessed Value	Impact of Tax Rate per Average Household	
Defined Local Service Areas (Partial Areas within Electoral Areas)												Defined Local Service Areas (Partial Areas within Electoral Areas)									
210 Rural Cumberland Fire									x	448,307	H	37,357,034	39,724,877	2,367,843	260,305	260,305	-	0.6968	0.6553	566.81	
225 Fanny Bay Fire				x						452,115	H	33,457,953	34,558,789	1,100,836	260,000	320,000	60,000	0.7771	0.9260	800.95	
226 Union Bay Fire				x						950,000	H	77,688,569	78,606,732	918,163	744,069	744,069	-	0.9578	0.9466	818.78	
228 Bates / Huband Fire								x		133,392	H	15,780,636	16,421,610	640,974	67,000	67,500	500	0.4246	0.4110	355.55	
230 Black Creek / Oyster Bay Fire									x	1,902,034	H	196,623,291	204,856,720	8,233,429	966,595	966,595	-	0.4916	0.4718	408.14	
237 Greater Merville Fire									x	868,743	H	142,733,852	146,676,509	3,942,657	580,000	597,400	17,400	0.4064	0.4073	352.31	
240 Mt. Washington Fire									x	426,075	H	39,405,279	38,299,148	(1,106,131)	250,440	250,440	-	0.6355	0.6539	565.63	
623 Saratoga Beach Mosquito Management									x	368,000	H	66,655,876	68,424,046	1,768,170	35,000	35,000	-	0.0525	0.0512	44.25	
676 Puntledge North Community Facilities Support									x	309,079	H	594,498,681	607,428,443	12,929,762	146,000	146,000	-	0.0246	0.0240	20.79	
715 Royston Streetlighting				x						289,848	H	100,154,599	102,886,776	2,732,177	24,312	20,759	(3,553)	0.0243	0.0202	17.45	
716 Union Bay Streetlighting				x						75,000	H	77,688,569	78,606,732	918,163	41,274	36,324	(4,950)	0.0531	0.0462	39.97	
720 Comox Road Streetlighting								x		14,372	H	3,458,406	3,527,649	69,243	3,923	3,462	(461)	0.1134	0.0981	84.89	
722 Gibson/Cotton Road Streetlighting								x		91,831	H	18,466,117	18,838,267	372,150	13,889	12,614	(1,275)	0.0752	0.0670	57.92	
723 Little River Streetlighting								x		421,025	H	153,794,115	158,070,231	4,276,116	37,127	32,367	(4,760)	0.0241	0.0205	17.71	
725 Forest Grove Ornamental Streetlighting								x		28,194	H	5,638,700	5,816,370	177,670	1,986	1,481	(505)	0.0352	0.0255	22.03	
730 Arden Road Streetlighting									x	53,617	H	19,019,208	19,765,110	745,902	8,027	7,008	(1,019)	0.0422	0.0355	30.67	
732 Webb and Bood Roads Streetlighting									x	6,885	H	2,756,895	2,814,335	57,440	1,282	1,136	(146)	0.0465	0.0404	34.92	
738 McLary Road Streetlighting									x	22,498	H	4,502,425	4,588,760	86,335	3,269	2,887	(382)	0.0726	0.0629	54.42	
742 Fern Road Streetlighting								x		12,508	H	4,515,745	4,777,222	261,477	3,365	3,129	(236)	0.0745	0.0655	56.66	
750 Hastings Streetlighting				x						-	H	2,096,587	2,096,587	-	-	-	-	0.0000	0.0000	0.00	
335 CV Sewerage System (based on sewer flows)	x	x								No Stated Limit		335 CV Sewerage System (based on sewer flows)		3,447,863	3,508,476	60,613	5.0280	5.0287	4349.85		
														9,500,000	10,000,000	500,000	**Assesment Roll - Completed Roll January 2026				
														49,948,227	52,465,980	2,517,753					

**** Only Municipal Members are assessed on General Roll