TOWN OF COMOX

BYLAW NO. 2041

A BYLAW TO AUTHORIZE PERMISSIVE TAX EXEMPTIONS FOR THE YEARS 2026 to 2034

WHEREAS Section 224 (2) (a) of the Community Charter allows Council to grant permissive exemptions from taxation of land or improvements that are owned by a not-for-profit corporation and that Council considers is used for a purpose that is directly related to the purposes of the corporation;

AND WHEREAS Section 224 (2) (f) of the Community Charter allows Council to grant permissive exemptions from taxation of a hall and additional land related to an exempt building or hall set apart for public worship;

AND WHEREAS Section 224 (2) (h) of the Community Charter allows Council to grant permissive exemptions from taxation of additional land surrounding an exempt hospital or senior's home;

AND WHEREAS the Town of Comox wishes to grant certain permissive tax exemptions for the years 2026 – 2034 within the limitations of the Community Charter;

NOW THEREFORE the Town of Comox, in open meeting assembled, enacts as follows:

1. Title

(1) This bylaw may be cited for all purposes as the "Comox Permissive Tax Exemption Bylaw No. 2041".

2. Permissive Tax Exemptions Authorized for the Years 2026 to 2034

(1) The following described properties (shadowed in Schedule "A" which is attached to and forms part of this bylaw) owned by Courtenay Golf Club Ltd. and used for the purpose of a public golf course shall be exempt from property value taxation for the years 2026-2034 on all land and improvements for:

Legal Address: Lot 11, Plan 41761 in Section 56, Comox Land District.

Civic Address: 1718 Balmoral Avenue, Comox, BC, V9M 2N1

Folio: 00231.000 PID: 000-823-881

PID: 009-134-239

PID: 009-303-651

PID: 009-303-685

PID: 009-303-723

PID: 009-303-758

PID: 009-303-782

PID: 009-303-839

PID: 009-303-871

(2) The following described properties (shadowed in Schedule "B" which is attached to and forms part of this bylaw) owned by the Town of Comox and occupied by the **Filberg Heritage Lodge and Park Association** for the purpose of maintaining it as a heritage lodge and park, shall be exempt from property value taxation for the years 2026-2034 on all land and improvements for:

Legal Address: Lot A, Plan 32509 and Lot 1, Plan VIP71790, both in District Lot 87, Comox Land District.

Civic Address: 61 Filberg Road, Comox, BC V9M 2S7

Folio: 00470.001 Folio: 00470.004 PID: 000-156-990 PID: 024-929-701

(3) The portions of the following described property (shadowed in Schedule "C" which is attached to and forms part of this bylaw) owned by the Town of Comox, and occupied by the Comox Archives and Museum Society (used as a public archives and museum), and by the Pearl Ellis Gallery Association (used as a public art gallery), and by the Comox Valley Lions Club (used as a meeting hall), and by Unity Comox Valley (used as a meeting place for public worship), shall be exempt from property value taxation for the years 2026-2034 on all land and improvements for:

Legal Address: Lot A, Plan 31594, Section 56, Comox Land District.

Civic Address: 1729 Comox Avenue, Comox, BC V9M 3M2

Folio: 00279.004 Folio: 00279.005 Folio: 00279.006 Folio: 00279.008 PID: 001-145-061

(4) The following described property (shadowed in Schedule "D" which is attached to and forms part of this bylaw) owned by the Comox Valley Children's Day Care Society (operating as Tigger Too) and used for the purpose of a day care facility and pre-school, shall be exempt from property value taxation for the years 2026-2034 on all land and improvements for:

Legal Address: Lot 1, Plan 22777, Section 70, Comox Land District.

Civic Address: 1800 Noel Avenue, Comox, BC V9M 2L1

Folio: 00492.001 PID: 003-166-228

(5) The following described property (identified as "Marine Rescue Station" in Schedule "E" which is attached to and forms part of this bylaw) owned by the **Comox Valley Marine Rescue Society**, occupying a portion of the Town of Comox Municipal Marina, shall be exempt from property value taxation for the years 2026-2034 on all land and improvements for:

Legal Address: Float Building in District Lot 380, Nanaimo Land District (except Blocks A & B).

Folio: 00481.028 PID: 012-178-144

- (6) The following described property (outlined in bold on Schedule "F" which is attached to and forms part of this bylaw) owned by the Town of Comox and occupied by the **Point Holmes Recreation Association** for the purpose of providing and maintaining a public boat launch, shall be exempt from property value taxation for the year 2026 2034 on all land and improvements on:
 - Legal Address: District Lot 459, Nanaimo Land District.
- (7) The following described property (shadowed in Schedule "G" which is attached to and forms part of this bylaw) owned by the **United Church of Canada** and used for the purpose of public worship, shall be exempt from property value taxation for the years 2026 - 2034 to the extent of all the value of land surrounding the building for public worship, and the value of any hall on:

Legal Address: Lots 75, 76, 77, and 78, Plan 18100, Section 1, Comox Land District.

Civic Address: 250 Beach Drive, Comox, BC V9M 19P

Folio: 00001.170 PID: 003-867-056 PID: 003-867-081 PID: 003-867-099 PID: 003-868-826

(8) The following described property (shadowed in Schedule "H" which is attached to and forms part of this bylaw) owned by the **Pentecostal Assemblies of Canada** and used for the purpose of public worship, shall be exempt from property value taxation for the years 2026 - 2034 to the extent of all the value of land surrounding the building for public worship, and the value of any hall on:

Legal Address: Lot 1, Plan 34892, Section 70, Comox Land District.

Civic Address: 1919 Guthrie Road, Comox, BC V9M 3X7

Folio: 00507.004 PID: 000-307-823

(9) The following described property (shadowed in Schedule "I" which is attached to and forms part of this bylaw) owned by the **Anglican Synod of the Diocese of British Columbia** and used for the purpose of public worship, shall be exempt from property value taxation for the years 2026-2034 to the extent of all the value of land surrounding the building for public worship, and the value of the hall on:

Legal Address: Lot A, Plan 26068, Section 56, Comox Land District.

Civic Address: 218 Church Street, Comox, BC V9M 2B7

Folio: 00375.000 PID: 002-730-464

(10) The following described property (shadowed in Schedule "J" which is attached to and forms part of this bylaw) owned by **Bay Community Church** and used for the purpose of public worship, shall be exempt from property value taxation for the years 2026 - 2034 on the all of the value of the land surrounding the place of public worship, and the value of any hall on:

Legal Address: Lot 2, Plan 45138, D.L. 205, Comox Land District.

Civic Address: 1105 Pritchard Road, Comox, BC V9M 3S8

Folio: 00802.052 PID: 007-702-817

(11) The following described property (shadowed in Schedule "K" which is attached to and forms part of this bylaw) owned by the Trustees of the Comox Valley Presbyterian Church and used for the purpose of public worship, shall be exempt from property value taxation for the years 2026 - 2036 on all of the value of the land surrounding the building for public worship, and the value of any hall on:

Legal Address: Lot A, Plan VIP69225, Section 65, Comox Land District.

Civic Address: 725 Aspen Road, Comox, BC V9M 4E9

Folio: 00600.970 PID: 024-559-415

(12) The following described property (shadowed in Schedule "L" which is attached to and forms part of this bylaw) owned by the **Providence Living Society** and used for the operation of a not-for-profit residential care facility shall be exempt from property value taxation for the years 2026 - 2034 on all of the value of the care facility's land, including the Auxiliary Society for Comox Valley HealthCare (AKA **ThriftShop**), a tenant occupier.

Legal Address: Lot B, Plan EPP118693, Section 1, Comox Land District

Civic Address: 2137 Comox Avenue, Comox, BC V9M 1P2

Folio: 00001.024 PID: 031-738-168

Excluded from this property tax exemption are tenant occupiers not specifically named above, such as:

00001.016 – Telus Communication, Class 2 00001.017 – Rogers Wireless, Class 2 00001.018 – Inglis Professional Tutoring Inc, Class 6

(13) The following described property (shadowed in Schedule "M" which is attached to and forms part of this bylaw) owned by the Town of Comox and occupied by the Comox Seniors Centre Association and used for the operation of the d'Esterre Seniors Centre shall be exempt from property value taxation for the years 2026 - 2034 on all of the value of all land and improvements for:

Legal Address: Lot 16, Plan 3923, Section 56, Comox Land District, except plans 13321&17061

Civic Address: 1801 Beaufort Avenue, Comox, BC V9M 1R9

Folio: 00398.000 PID: 006-127-037

(14) The following described property (shadowed in Schedule "N" which is attached to and forms part of this bylaw) owned by the Royal Canadian Legion Comox Branch 160 and used to serve veterans and their dependents, promote remembrance and act in the service of Canada and Comox, shall be exempt from property value taxation for the years 2026 - 2034 on all of the value on all land and improvements for:

Legal Address: Lots 6, 7, and 8, Plan 3923, Section 56, Comox Land District.

Civic Address: 1825 Comox Avenue, Comox, BC V9M 3M3

Folio: 00388.000 PID: 006-126-880 PID: 006-126-898 PID: 006-126-928

(15) The following described property (darkened in Schedule "O" which is attached to and forms part of this bylaw) owned by the **Nature Trust of B.C**. and will be used for recreation, wildlife conservation and public open space purposes shall be exempt from property value taxation for the years 2026 - 2034 on all of the value of all land for:

Legal Address: Lot 8, Plan 2657, District Lot 87, Comox Land District, except Plans 24797 and 29411.

Civic Address: Orchard Park Drive

Folio: 00701.000 PID: 006-308-333

(16) The following described property (also darkened in Schedule "O" which is attached to and forms part of this bylaw) partially (3/8 interest) owned by the Nature Trust of B.C. and will be used for recreation, wildlife conservation and public open space purposes shall be exempt from property value taxation for the years 2026 - 2034 on all of the value of all land and improvements for:

Legal Address: Closed Road 40 feet wide on the easterly boundary of Lot 9, Plan 2657, District Lot 87, Comox Land District

Civic Address: Orchard Park Drive

Folio: 00703.000 PID: 006-310-320

(17) The following described property (darkened in Schedule "P" which is attached to and forms part of this bylaw) partially owned by the **Nature Trust of B.C.** and will be used for recreation, wildlife conservation and public open space purposes shall be exempt from property value taxation for the years 2026 - 2034 on all of the value of all land for:

Legal Address: Lot 28, Plan VIP80065, District Lot 244, Comox Land District.

Civic Address: Colby Road

Folio: 01100.394 PID: 026-521-431

(18) The following described property (darkened in Schedule "Q" which is attached to and forms part of this bylaw) owned by the 888 (Komox) RCAF Wing of the Air Force Association, and used for educational purposes in support of 386 (Komox) Squadron Royal Canadian Air Cadets, shall be exempt from property value taxation for the years 2026 - 2034 on all of the value of Class 8 (Recreation / Non-Profit) land and improvements for:

Legal Address: Lot A, Plan 50460, District Lot 217, Comox Land District.

Civic Address: 1298 Military Row, Comox, BC V0R 2K0

Folio: 00803.020 PID: 016-254-805

(19) The following described property (darkened in Schedule "R" which is attached to and forms part of this bylaw) owned by the Comox Valley Affordable Housing Society, and used for low-income rental housing for seniors, shall be exempt from property value taxation on all land and improvements for the years 2026-2034 for:

Legal Address: Lot 1, Plan EP104662, District Lot 87, Comox Land District.

Civic Address: 1582 Balmoral Avenue, Comox, BC V9M 0C9

Folio: 00475.009 PID: 031-204-694

(20) The following described property (darkened in Schedule "S" which is attached to and forms part of this bylaw) owned by the Town of Comox and occupied by the Comox Valley Tennis Club (used for recreation), shall be exempt from property value taxation for the years 2026-2034 on all land and improvements for:

Legal Address: Lot 9, Block 3, Plan 2696 and Lots 3, Plan 4215 of Section 56, Comox Land District.

Civic Address: 175 Stewart Street, Comox, BC V9M 2T5

Folio: 00229.006 Folio: 00229.005 PID: 006-056-750 PID: 006-056-784 PID: 006-321-534

(21) The following described property (darkened in Schedule "T" which is attached to and forms part of this bylaw) owned by **Dawn to Dawn Action on Homelessness** (transitional housing) shall be exempt from property value taxation for the years 2026 - 2034 on all land and improvements for:

Legal Address: Lot 7, Plan VIP20917, Section 56, Comox Land District,

Civic Address: 1727 Elm Avenue, Comox, BC V9M 2G9

Folio: 00305.035 PID: 003-483-231

(22) The following described property (darkened in Schedule "U" which is attached to and forms part of this bylaw) leased and occupied by the **Town of Comox** (used for office space) from North Nanaimo Rentals Ltd., shall be exempt from property value taxation for the years 2026 - 2034 on all land and improvements for:

Legal Address: Strata Lot 3, 4, and 5; Plan VIS1074, Section 56, Comox Land District.

Civic Address: Suites 305, 304 and 303 of 1797 Comox Avenue, Comox, BC V9M

3L9

Folio: 00392.012 Folio: 00392.014 Folio: 00392.016 PID: 000-887-978 PID: 000-887-986 PID: 000-887-994

and, 50% on all land and improvement for:

Legal Address: Strata Lot 6; Plan VIS1074, Section 56, Comox Land District.

Civic Address: Suite 302 of 1797 Comox Avenue, Comox, BC V9M 3L9

Folio: 00392.018 PID: 000-888-028

(23) The following described property (shadowed in Schedule "V" which is attached to and forms part of this bylaw) owned by the **Town of Comox** with a long-term lease agreement with the **Comox Valley Children's Day Care Society** and used for the purpose of a daycare facility (operating as 'Aspen Grove Children's Centre,' shall be exempt from property value taxation for the years 2026 - 2034 to the extent of all the land and improvements at:

Legal Address: Strata Lot 2, Plan EPS7342, Section 65, Comox Land District

Civic Address: 102 – 695 Aspen Road, Comox, BC V9M 3P5

Folio: 00601.442

PID: 031-592-929

(24) The following described property (shadowed in Schedule "W" which is attached to and forms part of this bylaw) owned by the **Christian & Missionary Alliance – Canadian Pacific District** and used for the purpose of public worship, shall be exempt from property value taxation for the years 2026 - 2034 to the extent of all the value of land surrounding the building for public worship, and the value of any hall on:

Legal Address: Lot 6, Plan VIP26575, Section 2, Comox Land District

Civic Address: 2182 Comox Avenue, Comox, BC V9M 1P7

Folio: 00087.055

PID: 002-344-246

(25) The following described property (shadowed in Schedule "X" which is attached to and forms part of this bylaw) owned by the **Comox Valley Affordable Housing Society** and used for low income rental housing for seniors, shall be exempt from property value taxation on all land and improvements for the years 2026-2034 for:

Legal Address: Lot B, Plan VIP31594, Section 56, Comox Land District

Civic Address: 1742 Beaufort Avenue, Comox, BC V9M 1R7

Folio: 00279.002 PID: 001-145-070

(26) The following described property (shadowed in Schedule "Y" which is attached to and forms part of this bylaw) leased and occupied by the Comox Valley Children's Day Care Society from the Providence Living Society, with a long-term lease agreement for the purpose of a daycare facility (operating as 'Joyful Journeys Children's Centre,' shall be exempt from property value taxation for the years 2026 - 2034 on the value of both land and improvements at:

Legal Address: Lot A Sections 1 and 2 Comox District Plan EPP118693, Comox

Land District

Civic Address: 211 Rodello Street, Comox, BC V9M 1P2

Folio: 00001.022 PID: 031-738-150

(27) The following described property (shadowed in Schedule "Y" which is attached to and forms part of this bylaw) owned by the **Providence Living Society** used for the operation of a not-for-profit residential care facility shall be exempt from property value taxation for the years 2026 - 2034 to the extent of all of the value of both land and improvements at:

Legal Address: Lot A Sections 1 and 2 Comox District Plan EPP118693, Comox

Land District

Civic Address: 211 Rodello Street, Comox, BC V9M 1P2

Folio: 00001.022 PID: 031-738-150

Excluded from this property tax exemption are any tenant occupiers not specifically named in this bylaw.

(28) The following described property (shadowed in Schedule "**Z**" which is attached to and forms part of this bylaw) owned by the **N E Woods Land Corp.** used for the operation of a public park shall be exempt from property value taxation for the years 2026 – 2034 to the extent of all the value of both land and improvements at:

Legal Address: Lot 1, Plan EP31743, District Lot 194, Comox Land District

Civic Address: Cambridge Road

Folio: 00801.117 PID: 029-237-351

3. Adoption

READ A FIRST time this 1st day of October, 2025

READ A SECOND time this 1st day of October, 2025

READ A THIRD time this 1st day of October, 2025

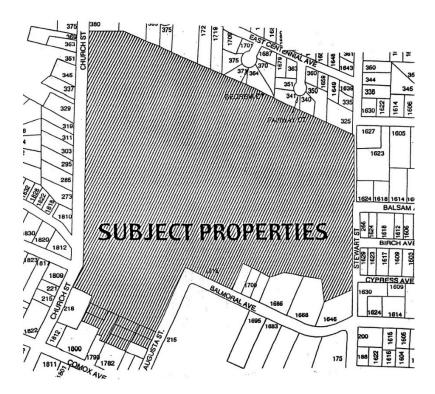
ADOPTED this 22nd day of October, 2025

MAYOR

CORPORATE OFFICER

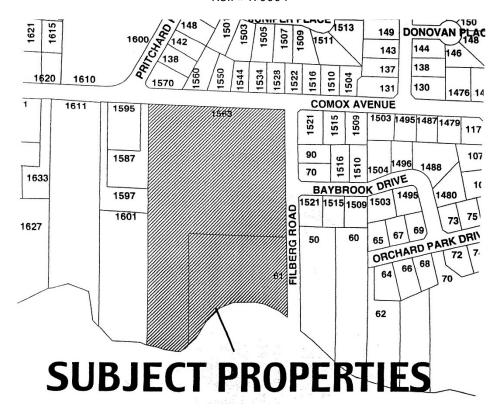
Schedule "A"

Courtenay Golf Club Ltd. Civic Address: 1718 Balmoral Avenue Roll # 231000



Schedule "B"

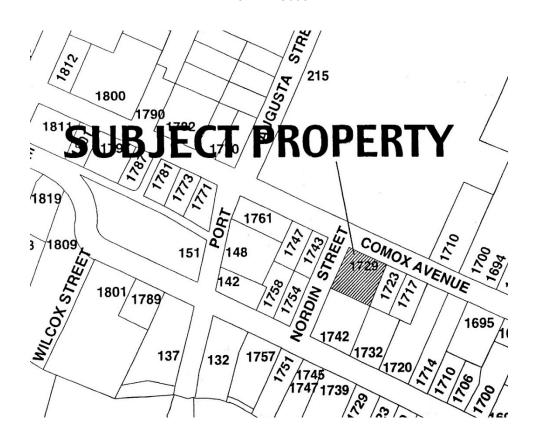
Filberg Heritage Lodge and Park Civic Address: 61 Filberg Road Roll # 470001 Roll #470004



Schedule "C"

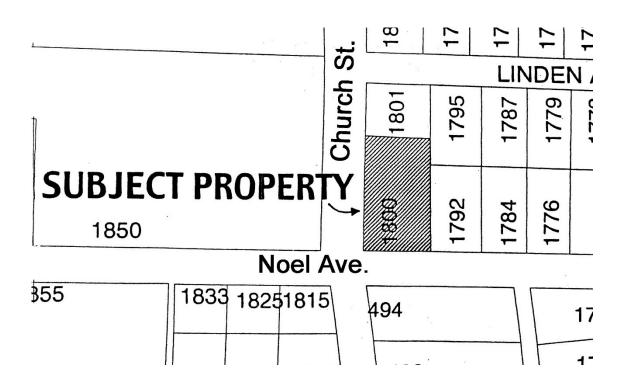
Comox Archives and Museum Society
Pearl Ellis Gallery Association
Comox Valley Lions Club
Unity Comox Valley
Civic Address: 1729 Comox Avenue

Roll # 279004 Roll # 279005 Roll # 279006 Roll # 279008



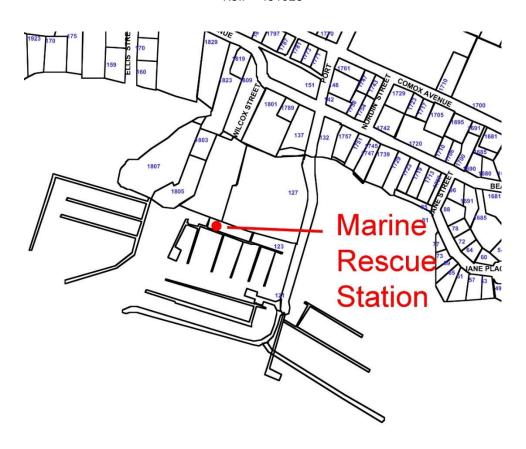
Schedule "D"

Comox Valley Children's Day Care Society (Tiger Too) Civic Address: 1800 Noel Avenue Roll # 492001



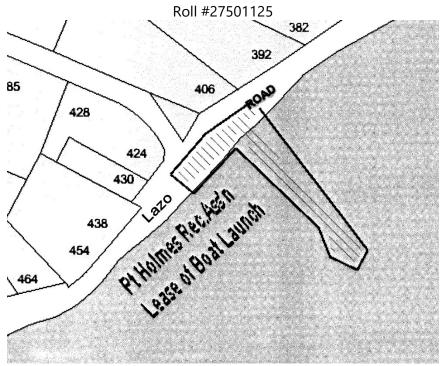
Schedule "E"

Comox Valley Marine Rescue Society Roll # 481028



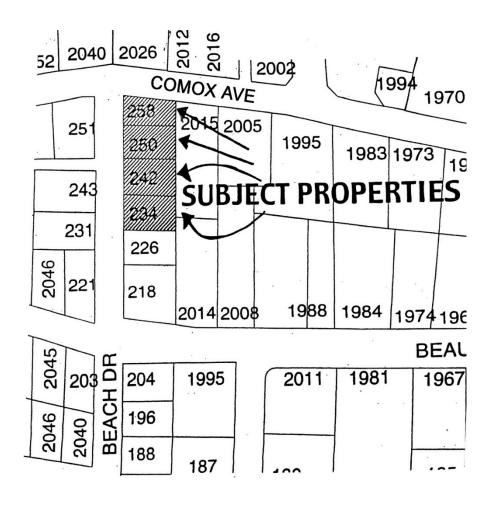
Schedule "F"

Point Holmes Recreation Association



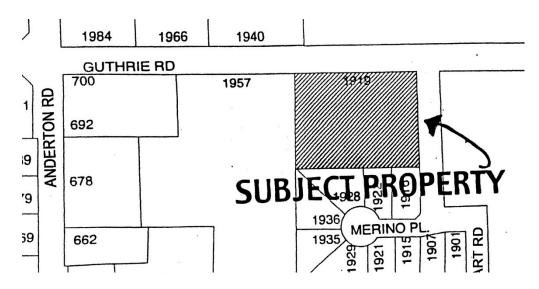
Schedule "G"

Comox United Church Civic Address: 250 Beach Drive Roll # 1170



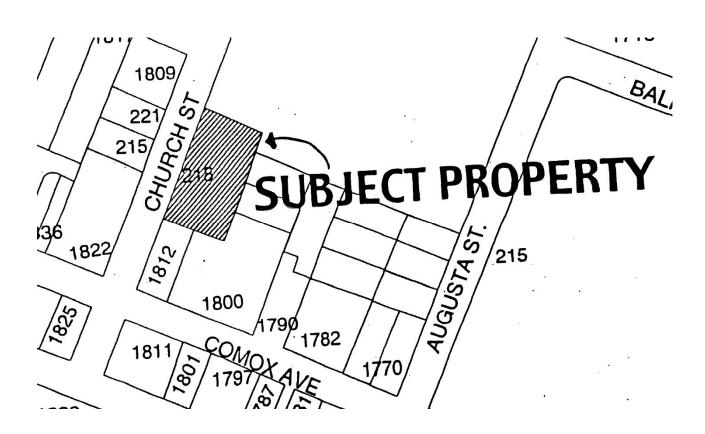
Schedule "H"

Comox Pentecostal Church Civic Address: 1919 Guthrie Road Roll # 507004



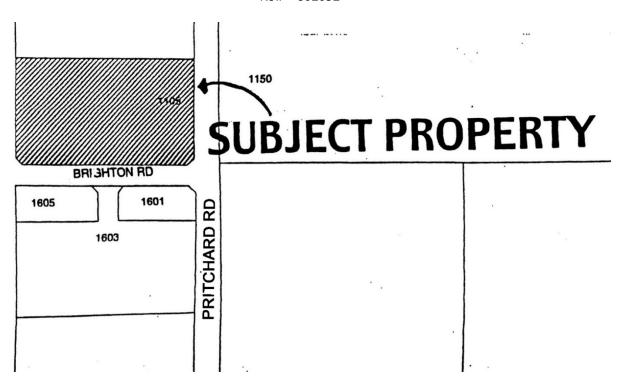
Schedule "I"

Anglican Synod of the Diocese of British Columbia Civic Address: 218 Church Street Roll # 375000



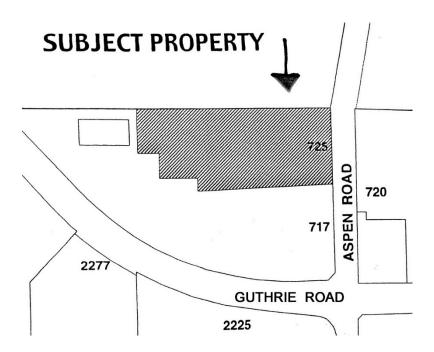
Schedule "J"

Bay Community Church Civic Address: 1105 Pritchard Road Roll # 802052



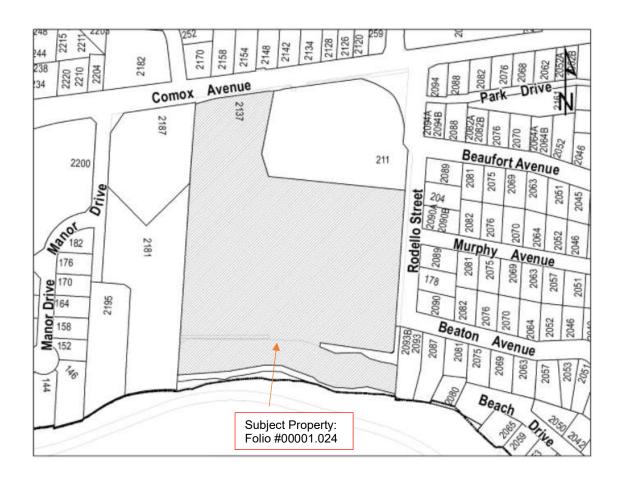
Schedule "K"

Trustees of the Comox Valley Presbyterian Church Civic Address: 728 Aspen Road Roll # 600970



Schedule "L"

Providence Living Society Civic Address: 2137 Comox Avenue Roll # 1024



Schedule "M"

Comox Seniors Centre Association Civic Address: 1801 Beaufort Avenue Roll # 398000



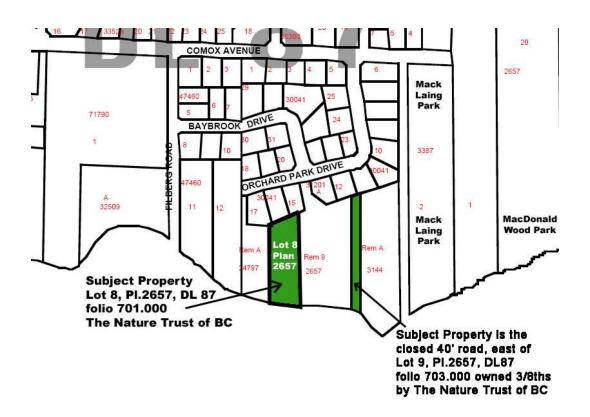
Schedule "N"

Royal Canadian Legion Comox Branch Civic Address: 1825 Comox Avenue Roll # 388000



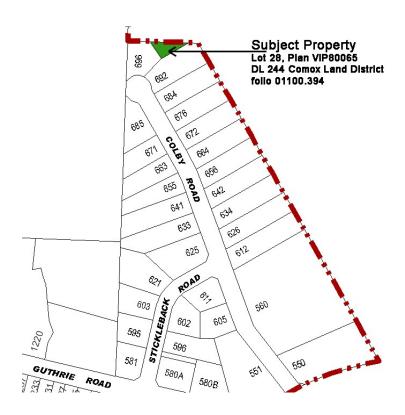
Schedule "O"

Nature Trust of BC Civic Address: Orchard Park Roll # 701000 Roll # 703000



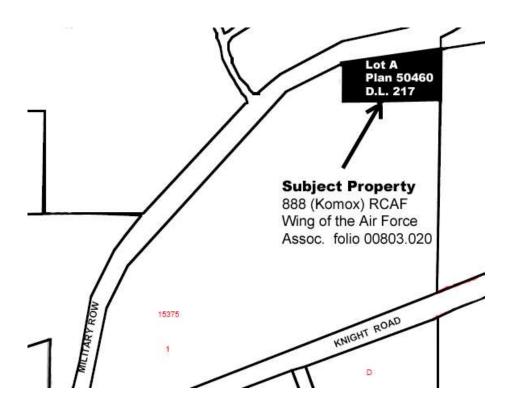
Schedule "P"

Nature Trust of BC Civic Address: Colby Road Roll # 1100394



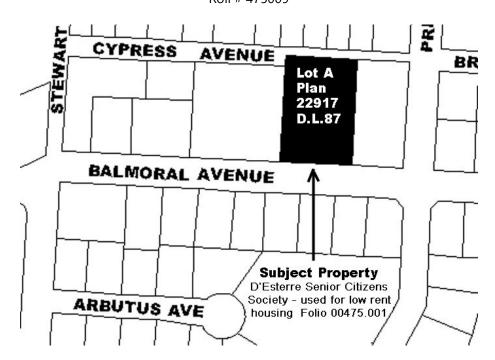
Schedule "Q"

888 (Stocky Edwards) Wing Royal Canadian Air Force Association Civic Address: 1298 Military Row Roll # 803020



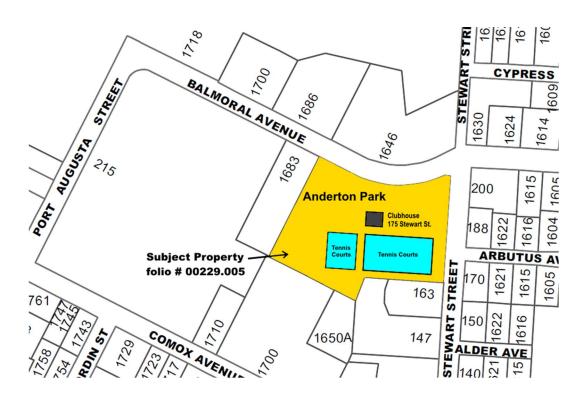
Schedule "R"

Comox Valley Affordable Housing Civic Address: 1582 Balmoral Avenue Roll # 475009



Schedule "S"

Comox Valley Tennis Club Civic Address: 175 Stewart Street Roll # 229005 Roll # 229006



Schedule "T"

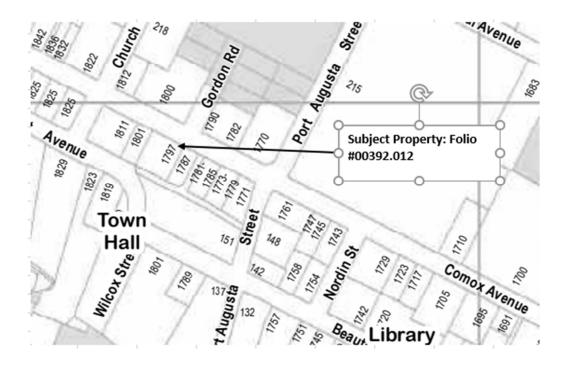
Dawn To Dawn Action on Homelessness Civic Address: 1727 Elm Avenue Roll # 305035



Schedule "U"

North Nanaimo Rentals Civic Address: Suites 302 – 305 -1797 Comox Avenue

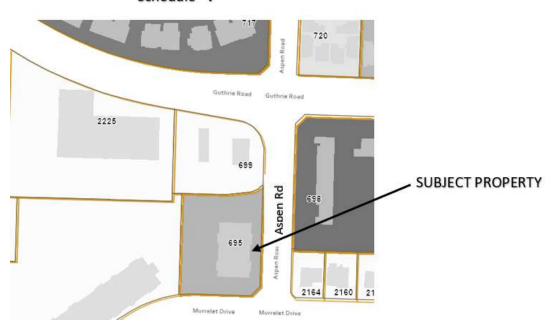
> Roll # 392012 Roll # 392014 Roll # 392016 Roll # 392018



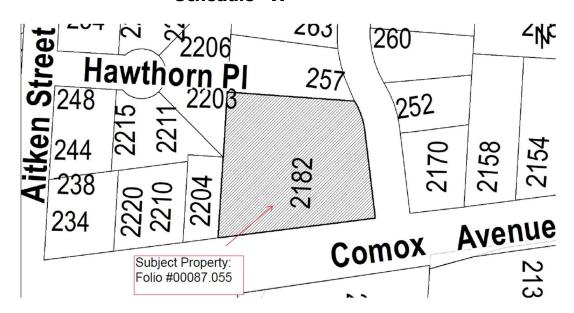
Schedule "V"

Comox Valley Children's Day Care Society Civic Address: 102 – 695 Aspen Road Roll # 601442

Schedule "V"

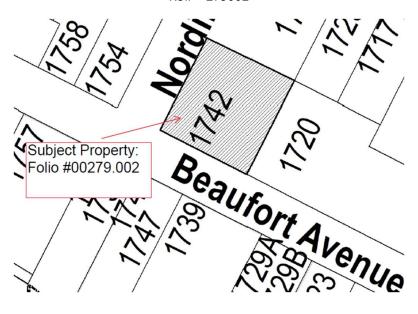


Schedule "W"



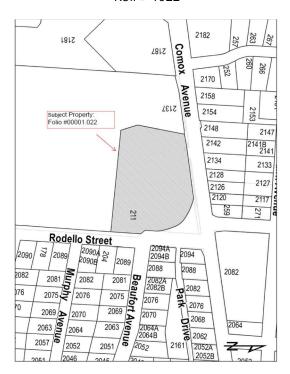
Schedule "X"

Comox Valley Affordable Housing Civic Address: 1742 Beaufort Avenue Roll # 279002



Schedule "Y"

Providence Living Society
Comox Valley Children's Daycare Society
Civic Address: 211 Rodello Street
Roll # 1022



Schedule "Z"

N E Woods Land Corp Civic Address: Cambridge Road Roll # 801117

