



## **PARCEL TAX REVIEW PANEL AGENDA FOR WEDNESDAY MARCH 4, 2026**

*We respectfully acknowledge that the land on which we gather and work is on the Unceded Traditional Territory of the K'ómoks First Nation, the traditional keepers of this land.*

Meeting Location: Council Chambers, 1801B Beaufort Avenue, Comox

Call to Order: 4:55 P.M.

Adoption of the Agenda

---

### **1. APPOINTMENT OF THE PANEL CHAIR:**

- a. [Appointment of Panel Chair](#)

### **2. REPORTS:**

- a. [2026 Parcel Tax Process](#)

1. *THAT the changes to the parcel tax rolls for the following service areas be received:*
  - a) *Water Parcel Tax*
  - b) *Sewer Parcel Tax*
  - c) *Beckton Drainage Parcel Tax*
2. *THAT no amendments to the parcel tax rolls for the following service areas be received:*
  - a) *Point Holmes Sewer Lift Station Parcel Tax*
  - b) *Lancaster Heights Lift Station Parcel Tax*

### **3. WRITTEN COMPLAINTS RECEIVED 48 HOURS IN ADVANCE OF THE ROLL REVIEW PANEL: NIL**

### **4. AUTHENTICATION OF THE PARCEL TAX ROLL:**

- a. [Authentication of the Parcel Tax Roll](#)

*THAT the 2026 parcel tax rolls for the following parcel taxes be declared authenticated pursuant to section 206 of the Community Charter.*

- a) *Water Parcel Tax*
- b) *Sewer Parcel Tax*
- c) *Beckton Drainage Parcel Tax*
- d) *Point Holmes Sewer Lift Station Parcel Tax*
- e) *Lancaster Heights Lift Station Parcel Tax*

### **5. ADJOURNMENT: NIL**

**ADJOURNMENT**



---

CORPORATE OFFICER



**PARCEL TAX REVIEW PANEL**

---

<b>TO:</b> Chair and Panel	<b>FILE:</b> 1980-35
<b>FROM:</b> Edward Henley, Director of Finance	<b>DATE:</b> Feb 27, 2026
<b>SUBJECT:</b> 2026 Parcel Tax Process	

Prepared by:  Edward Henley, Director of Finance	Report Approved:  Jordan Wall, Chief Administrative Officer
---	--

**RECOMMENDATION(S) FROM THE CHIEF ADMINISTRATIVE OFFICER:**

THAT the changes to the parcel tax rolls for the following service areas be received:

- a) Water Parcel Tax
- b) Sewer Parcel Tax
- c) Beckton Drainage Parcel Tax

THAT no amendments to the parcel tax rolls for the following service areas be received:

- a) Point Holmes Sewer Lift Station Parcel Tax
- b) Lancaster Heights Lift Station Parcel Tax

THAT the 2026 parcel tax rolls for the following parcel taxes be declared authenticated pursuant to section 206 of the Community Charter.

- a) Water Parcel Tax
- b) Sewer Parcel Tax
- c) Beckton Drainage Parcel Tax
- d) Point Holmes Sewer Lift Station Parcel Tax
- e) Lancaster Heights Lift Station Parcel Tax

**PURPOSE**

The purpose of this report is to update the Parcel Tax Review Panel of any changes to the Parcel Tax Rolls that will be applied to selected property parcels and to permit the owners of the parcels to provide written complaint about the inclusion of their parcel and to have that considered by the Parcel Tax Review Panel before the parcel tax rolls are authenticated.

The authentication of the parcel tax rolls gives the Town of Comox the authorization to apply the parcel taxes to the parcels on the respective parcel tax roll(s). The parcel taxes are added to the property tax bills issued in May or June of each year.

**STRATEGIC PLAN LINKAGE**

<b>Strategic Priority Areas of Focus</b>	
Organizational Excellence	<b>Internal processes</b> - Streamline and develop new processes that are efficient, cost effective and support our overall objectives.
Good Governance	<b>Community Participation</b> – We enhance two-way communication with our community.
Core Services	<ul style="list-style-type: none"><li>• Strong governance and administration</li><li>• Financial management and accountability</li></ul>

**BACKGROUND**

The Town of Comox is required to authenticate the parcel tax roll to be imposed on identified and eligible properties. A written notice was sent out to property owners that are proposed to be added to the parcel tax rolls. A general notice is made advising the public of the renewal of the parcel tax and their ability to review if their parcel (property) is on the list and to challenge whether its inclusion is in error.

The review of inclusion or any errors is performed by the Parcel Tax Review Panel. The date, time and location of this meeting was set by Council at their February 4, 2026 meeting.

**ANALYSIS/ISSUES/IMPLICATIONS**

**a. Applicable Policies and Legislation**

The Community Charter outlines the requirements for charging and collecting parcel taxes and maintaining the parcel tax roll in [Sections 200 through 209](#).

**b. Legal**

Disputes regarding the inclusion in a parcel tax roll require a written complaint from the parcel owner or their representative and must be submitted at least 48 hours before the panel sitting.

Written complaints that were received at least 48 hours before the panel meeting will be distributed at the meeting for consideration by the panel. A person may make a complaint to the panel on one or more of the following grounds:

- error or omission of the name or address on the roll
- error or omission respecting the inclusion of parcel
- error or omission respecting the taxable area or taxable frontage of a parcel
- an exemption has been improperly allowed or disallowed.

The panel is to review the written requests and may direct the correction of the parcel tax roll respecting any matter referred above.

**c. Financial**

The parcels being added to the existing parcel tax rolls are listed in Appendix A. The chart identifies the parcel, which parcel tax it is to be added to and the amount to be charged for 2026. The chart does not list all of the parcels currently on the parcel tax roll as they have been added in prior years.

**d. Public Relations**

Notices of inclusion starting with the 2026 parcel tax roll were mailed to the affected property owners in February. Notice of the parcel tax meeting to consider the parcel tax rolls and how to submit complaints were advertised in the following: Town of Comox Facebook post, local newspaper, and on the municipal website.

Appendix A: List of parcels to be added to parcel tax rolls indicated

Roll	Water	Sewer	Beckton	Civic	Legal Description
89036	\$90	\$80	\$0.00	2147 Downey Avenue	LOT 1, PLAN EPP145493, SECTION 2, COMOX LAND DISTRICT
89038	\$90	\$80	\$0.00	2148 Downey Avenue	LOT 2, PLAN EPP145493, SECTION 2, COMOX LAND DISTRICT
429002	\$90	\$80	\$0.00	1546 Elm Place	LOT A, PLAN EPP146484, SECTION 76, COMOX LAND DISTRICT
429003	\$90	\$80	\$0.00	1542 Elm Place	LOT B, PLAN EPP146484, SECTION 76, COMOX LAND DISTRICT
429004	\$90	\$80	\$0.00	1540 Elm Place	LOT C, PLAN EPP146484, SECTION 76, COMOX LAND DISTRICT
602984	\$90	\$80	\$0.00	McDonald Road	STRATA LOT A, PLAN EPS10579, DISTRICT LOT 170, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V
602985	\$90	\$80	\$0.00	2311 Mcdonald Road	STRATA LOT B, PLAN EPS10579, DISTRICT LOT 170, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V
602986	\$90	\$80	\$0.00	2315 McDonald Road	STRATA LOT A, PLAN EPS10676, DISTRICT LOT 170, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V
602987	\$90	\$80	\$0.00	2315 McDonald Road	STRATA LOT B, PLAN EPS10676, DISTRICT LOT 170, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V
603000	\$90	\$80	\$0.00	Grumman Place	STRATA LOT 1, PLAN EPS11897, DISTRICT LOT 170, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V
603001	\$90	\$80	\$0.00	Grumman Place	STRATA LOT 2, PLAN EPS11897, DISTRICT LOT 170, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V

<b>Roll</b>	<b>Water</b>	<b>Sewer</b>	<b>Beckton</b>	<b>Civic</b>	<b>Legal Description</b>
603002	\$90	\$80	\$0.00	Grumman Place	STRATA LOT 3, PLAN EPS11897, DISTRICT LOT 170, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V
603003	\$90	\$80	\$0.00	Grumman Place	STRATA LOT 4, PLAN EPS11897, DISTRICT LOT 170, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V
603004	\$90	\$80	\$0.00	Grumman Place	STRATA LOT 5, PLAN EPS11897, DISTRICT LOT 170, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V
603005	\$90	\$80	\$0.00	Grumman Place	STRATA LOT 6, PLAN EPS11897, DISTRICT LOT 170, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V
603006	\$90	\$80	\$0.00	Grumman Place	STRATA LOT 7, PLAN EPS11897, DISTRICT LOT 170, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V
603007	\$90	\$80	\$0.00	Grumman Place	STRATA LOT 8, PLAN EPS11897, DISTRICT LOT 170, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V
603008	\$90	\$80	\$0.00	Grumman Place	STRATA LOT 9, PLAN EPS11897, DISTRICT LOT 170, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V
603009	\$90	\$80	\$0.00	Grumman Place	STRATA LOT 10, PLAN EPS11897, DISTRICT LOT 170, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V

<b>Roll</b>	<b>Water</b>	<b>Sewer</b>	<b>Beckton</b>	<b>Civic</b>	<b>Legal Description</b>
603010	\$90	\$80	\$0.00	Grumman Place	STRATA LOT 11, PLAN EPS11897, DISTRICT LOT 170, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V
603011	\$90	\$80	\$0.00	Grumman Place	STRATA LOT 12, PLAN EPS11897, DISTRICT LOT 170, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V
603012	\$90	\$80	\$0.00	Grumman Place	STRATA LOT 13, PLAN EPS11897, DISTRICT LOT 170, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V
709040	\$90	\$80	\$0.00	Balmoral Avenue	LOT B, PLAN EPP147604, DISTRICT LOT 87, COMOX LAND DISTRICT
709060	\$90	\$80	\$0.00	Balmoral Avenue	LOT C, PLAN EPP147604, DISTRICT LOT 87, COMOX LAND DISTRICT
1100025	\$90	\$80	\$12.34	1048 Lazo Road	LOT A, PLAN EPP141440, DISTRICT LOT 244, COMOX LAND DISTRICT
1100027	\$90	\$80	\$6.60	A - 1044 Lazo Road	STRATA LOT A, PLAN EPS11846, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V
1100028	\$90	\$80	\$5.38	B -1044 Lazo Road	STRATA LOT B, PLAN EPS11846, COMOX LAND DISTRICT, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V