



**REGULAR COUNCIL MEETING
AGENDA FOR WEDNESDAY MAY 6, 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: 5:00 p.m.

**NOTICE IS HEREBY GIVEN THAT A PUBLIC HEARING HAS BEEN SCHEDULED FOR 05:00 PM at COUNCIL CHAMBERS, 1801B BEAUFORT AVENUE, IN ORDER TO CONSIDER THE FOLLOWING:
ZONING AMENDMENT APPLICATION APPN-2026-0007 (1301 KNIGHT ROAD): RELOCATION OF VANCOUVER ISLAND ENTERPRISES**

1. PUBLIC HEARING:

- a. [Public Hearing: Zoning Amendment Bylaw No. 2056.02](#)

That the Regular Council Meeting recess at 5:00 p.m. until after the Public Hearing on Zoning Amendment Bylaw No. 2056.02 (1301 Knight Road).

2.1. INTRODUCTION AND APPROVAL OF LATE ITEMS: NIL

2.2. ADOPTION OF AGENDA:

- a. [Adoption of Agenda](#)

THAT the May 6, 2026, Regular Council Meeting agenda be Adopted.

3. DELEGATIONS:

- a. [Graham Roberts \(MNP LLP\): Town of Comox 2025 Audited Financial Statements](#)
- b. [Gord Schreiner \(Fire Chief\): Fire Station Progress Update](#)

4. ADOPTION OF MINUTES:

- (5) a. [Regular Council Meeting Minutes](#)

THAT the Minutes of the Regular Council Meeting, held in Council Chambers on Wednesday, April 22, 2026, be Adopted.

5. COUNCIL COMMITTEE MINUTES AND REPORTS:

- (11) a. [Nautical Days Committee Meeting](#)

THAT the Minutes of the Nautical Days Festival Committee Meeting, held in Council Chambers on Tuesday, March 31, 2026, be Received.

6. CONSENT AGENDA:(14) a. [Consent Agenda](#)

THAT the Consent Agenda items as follows be received:

1. Sharon Elia: *Off-Leash Dogs in Nature Parks*
2. Sydney Johnson: *Traffic Calming & Signage Request - Highwood Dr*
3. Tom Beshr: *Street Light Issue*
4. Maurita Prato, Executive Director (Comox Valley Food Policy Council): *Tree Bylaw*
5. Wayne Jones & Vee Dingjan: *Response to Complaint*

7. UNFINISHED BUSINESS:a. [Comox Valley Regional District: Letter of Support for the Comox Valley Waste Management Plan Renewal](#)

ITEM SUMMARY: At the April 22, 2026 Regular Council Meeting, Sarah Willie from the Comox Valley Regional District presented on the Solid Waste Management Plan renewal and requested a letter of support.

(39) b. [Modular Pump Track - postponed from April 22, 2026 Regular Council Meeting](#)

THAT Council approve the purchase of a \$240,000 modular pump track, upon receipt of a \$25,000 grant from Comox Valley Lions Club and a grant \$60,000 from Comox Rotary Club.

8. SPECIAL REPORTS: NIL**9. BYLAW ADOPTIONS:**(46) a. [Comox Reserve Funds Amendment Bylaw 2025.03](#)

THAT Comox Reserve Funds Amendment Bylaw No. 2025.03 be Adopted.

10. NEW BUSINESS:(47) a. [Tree Protection Bylaw Update](#)

1. *THAT Tree Protection Bylaw No. 2063 be given First, Second and Third Readings.*
2. *THAT the Town of Comox consider Bylaw No. 2063 when determining future tree covenant requirements and discharges; and further,*

THAT Administration be authorized to remove existing tree protection covenants when the situations arise on low-density properties where community or neighbourhood conditions do not support retaining the covenant.

(140) b. [2025 Audited Financial Statements](#)

THAT the 2025 Audit Report as presented by MNP LLP be accepted and received for information; and further,

THAT the 2025 Audited Consolidated Financial Statements be approved.

(205) c. [2025 Statement of Financial Information](#)

THAT the 2025 Statement of Financial Information report be approved.

(249) d. [2025-2029 Financial Plan Bylaw Amendment](#)

THAT the Comox Financial Plan Bylaw No. 2046 be amended to add the projects and initiatives as set out in Appendix A, as attached to the May 6, 2026, report from the Director of Finance, titled 2025 - 2029 Financial Plan Bylaw Amendment, and further,

THAT the Comox Financial Plan Amendment Bylaw No. 2046.01 be given First, Second and Third Readings.

(257) e. [2026 - 2030 Financial Plan](#)

THAT the 2025-2029 Budget be updated to include the budget carry forwards and additions

listed in Appendices A and B, as attached to the May 1, 2025, report from the Director of Finance, titled 2025 - 2029 Financial Plan Bylaw, and further,

THAT the 2026-2030 Financial Plan Bylaw No. 2046 be given First, Second and Third Readings.

(265) f. [2026 Tax Rates Bylaw](#)

1. *THAT Council approves the tax rate bylaw to be created with an increase in revenue of 8.96% for residential properties on the general municipal levy.*

2. *THAT Council approves the tax rate bylaw to be created with an increase in revenue of 8.30% for business properties on the general municipal levy.*

3. *THAT Council approves the tax rate bylaw to be created with an increase in revenue of 8.31% for light industrial properties on the general municipal levy.*

4. *THAT Council approves the tax rate bylaw be created with an Infrastructure Renewal Fund amount of approximately \$155 to the average residential property on the general municipal levy.*

5. *THAT the 2026 Tax Rates Bylaw No. 2062 be given First, Second and Third Readings.*

11. NOTICES OF MOTION: NIL**12. CORRESPONDENCE: NIL**

13. LATE ITEMS: NIL

14. BUSINESS ARISING FROM PUBLIC HEARING:

- (278) a. [Zoning Amendment Bylaw No. 2056.02 \(1301 Knight Road\)](#)

THAT Zoning Amendment Bylaw No. 2056.02 (1301 Knight Road) be given Third Reading.

15. REPORTS FROM MEMBERS OF COUNCIL:

16. MEDIA QUESTION PERIOD:

17. PUBLIC QUESTION PERIOD: NIL

18. RESOLUTION TO GO IN-CAMERA:

19. RISE AND REPORT FROM IN-CAMERA: NIL

ADJOURNMENT



CORPORATE OFFICER



**TOWN OF COMOX
Minutes of the Regular Council Meeting,
held in Council Chambers on Wednesday April 22, 2026**

- Present:** Mayor N. Minions
Councillors S. Blacklock, K. Grant, C. Haslett,
J. Kerr, J. Meilleur (electronically)
- Absent:** M. Swift
- Staff Present:** S. Russwurm, Corporate Officer
E. Henley, Director of Finance
R. Houle, Director of Development Services
T. Hagmeier, Recreation Director

Call to Order:

The meeting was called to order at 5:00 p.m. with 140 members of the public in attendance.
Mayor Minions acknowledged that the Town of Comox is standing on the unceded traditional territory of the K'omoks First Nation, the traditional keepers of this land.

1. INTRODUCTION AND APPROVAL OF LATE ITEMS: NIL

2. ADOPTION OF AGENDA:

a. Adoption of Agenda

Adoption of Agenda

THAT the April 22, 2026, Regular Council Meeting agenda be Adopted.

(2026.137) -- CARRIED

3. DELEGATIONS:

Sarah Willie & Vivian Schau (Comox Valley Regional District): Letter of Support for the Comox Valley Waste Management Plan Renewal

Sarah Willie from the Comox Valley Regional District presented on the Solid Waste Management Plan renewal and requested a letter of support, outlining a 10-year strategy to reduce per capita waste from 551 kg to 350 kg and extend the lifespan of the Cumberland landfill. The draft plan includes 33 actions informed by extensive public engagement, highlights priorities for multi-family waste management, and is currently in its fourth round of consultation with Board endorsement, along with updated targets, an implementation schedule, and a monitoring framework.

b. Glenn Lawson (Pritchard Road Neighbourhood Association): RZ OCP 25-3 (1533 Cedar Avenue)

Glenn Lawson presented on behalf of the Pritchard Road Neighborhood Association about the amended Development Permit application for 1533 Cedar Avenue, noting the revised proposal reduces building height but removes underground parking, increasing surface runoff to Brooklyn Creek. He stated the changes do not address outstanding environmental issues and noted that no additional community consultation was undertaken.

THE MEETING RECESSED AT 5:31 P.M. AND RECONVENED AT 5:39 P.M.

c. John Neilson, President (Brooklyn Creek Watershed Society): RZ OCP 25-3 (1533 Cedar Avenue)

Gary Guthrie from the Brooklyn Creek Watershed Society presented concerns regarding the proposed development at 1533 Cedar Avenue, citing significant declines in salmon populations, ongoing habitat restoration efforts, and the creek's limited capacity to absorb additional runoff. The Society advised that increased impermeable surfaces and runoff would exacerbate erosion, flooding, and habitat damage, and requested Council not proceed with the OCP amendment.

d. Kristy Shambrook, Applicant (Cameron Contracting LTD): RZ OCP 25-3 Amendment & Rezone for 1533 Cedar Ave

Don Cameron of Cameron Contracting presented the proposal for 1533 Cedar Avenue, outlining a revised plan for two four-storey buildings and requesting approval of an Official Community Plan amendment and rezoning. The applicant advised the proposal reflects coordination with Town staff and consultants, includes dedication of Brooklyn Creek corridor lands, and incorporates site design considerations such as tree retention, setbacks, and neighbouring properties, while also noting an alternative development scenario under current zoning.

4. ADOPTION OF MINUTES:

a. Adoption of Minutes

Adoption of Minutes

THAT the Minutes of the Regular Council Meeting, held in Council Chambers on Wednesday, April 1, 2026, be Adopted.

(2026.138) -- CARRIED

5. COUNCIL COMMITTEE MINUTES AND REPORTS:

a. Nautical Days Committee Meeting (February 25, 2026)

Nautical Days Committee Minutes

THAT the Minutes of the Nautical Days Festival Committee Meeting, held in Council Chambers on Wednesday, February 25, 2026, be Received.

(2026.139) -- CARRIED

b. Strategic Planning Committee Meeting (April 15, 2026)

Strategic Planning Committee Meeting

THAT the Minutes of the Strategic Planning Committee Meeting, held in Council Chambers on Wednesday, April 15, 2026, be Received.

(2026.140) -- CARRIED

COMMITTEE RECOMMENDATIONS:

- (1) Erosion and Sediment Control

COMMITTEE RECOMMENDATION:

THAT Administration work with contractors to discuss the Erosion and Sediment Control Bylaw and any potential changes.

(2026.141) -- CARRIED

6. CONSENT AGENDA:**a. Consent Agenda****Consent Agenda**

1. *THAT the Consent Agenda items as follows be received:*
 1. *Ben and Paresa McQueen & Residents of Torrence Road and Surrounding Neighborhoods: Torrence Rd Safety & Traffic Calming Request*
 2. *Baker and Cole-Hamilton, Co-Chairs (Regional Solid Waste Advisory Committee): Draft Solid Waste Management Plan*
 3. *William Crowder: Speed Reduction Request for Comox*
 4. *Daniel Dries: Skatepark Pilot/Pop-Up Park Idea*
 5. *Chris Purdon: Section 172 Complaint Filed with Municipal Auditor - Courtenay Golf Club Limited*
 6. *Hans and Marie Jacobs: Tree Protection Bylaw*
 7. *Richard Hardy, Director (Comox Valley Regional District): Opposition to Road Access to Andrew Avenue Cul de Sac*
 8. *Dr. Norman Mathew: Tree Protection Bylaw*

(2026.142) -- CARRIED
2. *THAT Item 7 (Hardy, Opposition to Road Access to Andrew Avenue Cul de Sac) be removed from the Consent Agenda for discussion.*

(2026.143) -- CARRIED
3. *THAT Item 1 (Torrence Road Safety and Traffic Calming) be removed from the Consent Agenda for discussion;*

AND THAT Council direct Public Works Administration to report back on the concerns raised regarding speed and traffic safety on Torrence Road and surrounding neighbourhoods, including clarification of the Town's jurisdiction and any potential traffic-calming or other measures that may be available.

(2026.144) -- CARRIED

7. UNFINISHED BUSINESS:**a. Modular Pump Track****Modular Pump Track**

THAT Council postpone consideration of the Modular Pump Track project until the May 6, 2026 Regular Council Meeting.

(2026.145) -- CARRIED

**b. Official Community Plan Amendment Application (1533 Cedar Avenue)
Introductory Report**

1533 Cedar Avenue

THAT Council decline Official Community Plan Amendment Application 25-3 for 1533 Cedar Avenue, and that the application not be referred to the public for consultation.

(2026.146) -- CARRIED

[Opposed: Councillor CHaslett]

THE MEETING RECESSED AT 6:22 P.M. AND RECONVENED AT 6:30 P.M.

8. SPECIAL REPORTS: NIL

9. BYLAW ADOPTIONS:

a. Water Rates and Regulations Amendment Bylaw No. 529.37

**Water Rates and Regulations
Bylaw**

THAT the Water Rates and Regulations Amendment Bylaw No. 529.37 be Adopted.

(2026.147) -- CARRIED

10. NEW BUSINESS:

a. Comox Reserve Funds Amendment Bylaw 2025.03

Amend Reserves Bylaw

THAT Comox Reserve Funds Amendment Bylaw 2025.03 be given First, Second and Third Readings.

(2026.148) -- CARRIED

b. Changes to HOG and Tax Deferment

**Changes to HOG and Tax
Deferment**

THAT the April 22, 2026 report from the Director of Finance, titled Changes to Provincial Home Owner Grant and Property Tax Deferment Programs, be received for information.

(2026.149) -- CARRIED

c. Development Cost Charge Annual Report 2025

**Development Cost Charge
Annual Report**

THAT the April 22, 2026 report from the Director of Finance, titled 2025 Development Cost Charge Annual Report, be received for information.

(2026.150) -- CARRIED

d. Zoning Amendment Bylaw No. 2056.02 (1301 Knight Road)

**Zoning Amendment - 1301
Knight Road**

1. *THAT Zoning Amendment Bylaw No. 2056.02 (1301 Knight Road) be given First and Second readings and proceed to a Public Hearing;*

AND THAT the holding of the Public Hearing be scheduled for May 6, 2026;

AND THAT Staff give notice of the Public Hearing in accordance with the requirements of the Local Government Act.

(2026.151) -- CARRIED

d. Zoning Amendment Bylaw No. 2056.02 (1301 Knight Road)**Zoning Amendment - 1301 Knight Road**

2. *THAT prior to adoption of Zoning Amendment Bylaw No. 2056.02 (1301 Knight Road), a nobuild / disturbance covenant is registered on the title of the subject property to protect the existing landscape buffer around the perimeter, which also requires a 3.0m minimum separation for compostable product from the buffer.*

(2026.152) -- CARRIED

11. NOTICES OF MOTION: NIL**12. CORRESPONDENCE:**

- a. **Wayne Procter, Founder and President (The Wayne Procter Group): Spinnaker Sail Building Commercial Opportunity**

Spinnaker Sail Building Commercial Opportunity

THAT Council receive the correspondence from Wayne Procter regarding a potential commercial opportunity at the Marina Sail (Genoa) Building, and direct Administration to report back on the feasibility of such a use, including options for an open and transparent process, impacts on existing community use, and consideration of relevant bylaws and stakeholders.

(2026.153) -- CARRIED

13. LATE ITEMS: NIL**14. REPORTS FROM MEMBERS OF COUNCIL:**

- a. **Councillor Blacklock**

Councillor Blacklock had nothing to report.

- b. **Councillor Haslett**

Councillor Haslett attended the Nautical Days Festival Committee meeting and reported that the planning is progressing well, the producer is actively working, and sponsorship efforts are ongoing.

- c. **Councillor Kerr**

Councillor Kerr attended the CVRD Board meeting.

- d. **Councillor Grant**

Councillor Grant attended the CVRD Board meeting and reported that the Homelessness Support Service allocated \$213,000 despite requests exceeding \$1 million, and that the Coalition to End Homelessness withdrew its funding request, leaving \$42,000 available for reallocation.

- e. **Councillor Meilleur**

Councillor Meilleur had nothing to report.

- f. **Mayor Minions**

Mayor Minions attended the Province's wildfire and seasonal preparedness briefing, noting low snowpack levels and an increased risk of larger wildfire events despite fewer overall fires, and also participated in a Food Policy Council subcommittee meeting where discussions focused on municipal policy frameworks, advocacy opportunities through AVICC and UBCM, and positive recognition of the Town of Comox for its pollinator-friendly and bird-friendly initiatives.

17. RESOLUTION TO GO IN-CAMERA: NIL

18. RISE AND REPORT FROM IN-CAMERA: NIL

Adjournment:

Regularly moved and seconded that the meeting adjourn at 7:10 p.m.

CARRIED

Certified correct pursuant to Section 97(1)(b) of the Community Charter.

MAYOR

CORPORATE OFFICER



TOWN OF COMOX
Minutes of the Nautical Days Festival Committee Meeting,
held in Council Chambers on Tuesday March 31, 2026

Present: Chair C. Haslett
 Members: J. Kerr, J. Dobbs, J. Schreier, R. Smith, A. Zanbilowicz

Absent Members: L. Martin

Staff Present: R. Nall, Parks Manager
 C. Dallamore, Recording Secretary

Others Present: M. Berge, Festival Producer
 B. Bowen, Eco Recovery Team
 J. Walker, Craft Show Coordinator

Call to Order:

The meeting was called to order at 4:00 p.m. with 0 members of the public in attendance.
 Councillor Haslett acknowledged that the Town of Comox is standing on the unceded traditional territory of the K'omoks First Nation, the traditional keepers of this land.

1. INTRODUCTION AND APPROVAL OF LATE ITEMS: NIL

2. ADOPTION OF MINUTES:

a. Adoption of Minutes (February 25, 2026)

The February 25, 2026, Nautical Days Festival Committee meeting Minutes were adopted.

3. UNFINISHED BUSINESS:

a. Green Team Update

A proposal for an Eco Recovery Team was presented for Nautical Days 2026, focused on reducing landfill waste and supporting proper waste sorting. The project depends on securing enough volunteers (up to about 100) and will not proceed if this is not achieved by mid-June; costs to date are about \$2,000, and volunteer recruitment options were discussed.

b. Nautical Days 4 Mile Race - Marshalling

The committee discussed traffic safety for the 4 Mile Race and the parade, and agreed that paid traffic control is needed at key intersections, as volunteers should not direct traffic. The Comox Valley Road Runners offered a \$500 sponsorship toward these costs. Roslyn will get cost estimates for paid traffic control and report back.

4. MONTHLY REPORT FROM FESTIVAL PRODUCER:

a. Monthly Report from Festival Producer

Planning is on track, with strong vendor interest and space nearly full. Programs will focus more on free, family-friendly activities, including an environmental hub, expanded water events, and confirmed entertainment under budget. Sponsorships and grants are still in progress, with a small funding gap remaining. Insurance, security, parade planning, and a new digital volunteer system are also underway.

5. NEW BUSINESS:

a. Additional Media & Awareness Strategy

The committee looked at ways to reduce costs, but there was no support for sharing the program with other groups. Radio advertising will be considered after grant results are known. Social media remains the main promotion tool and is working well, even though scam posts continue to be monitored. Local media and community publications have been contacted but no responses have been received yet.

b. Full Site Layout Review

The committee agreed to keep the current layout, as vendors have already chosen their spots. The stage location remains a priority, with small sound improvements planned. A covered seating area will be added near food vendors, supported by the Eco Team. Future layout changes would need early planning.

c. Military / Cadets / Nautical Community Engagement Opportunities

It was noted that ongoing delays in hearing back from military and cadet groups, despite early outreach. It was suggested that the Mayor help with initial contact. Existing nautical partnerships were reviewed, and ideas such as marina tours and ceremonial activities were discussed, with availability depending on external schedules and leadership at CFB Comox.

d. Stage Placement & Sound Management Plan

It was agreed that the stage location is a key part of the site layout. Small changes will be made to speaker direction and height to better control sound and reduce impacts on nearby vendors and walkways. The committee agreed to raise the stage on concrete blocks, which will also allow space for sponsor signage. This approach addresses past concerns and supports a better overall experience on site.

e. Vendor Update

The Vendor Coordinator reported strong interest, with 147 applications received and \$2,025 in fees collected. Most returning vendors have reapplied, new interest is high, and a waitlist has formed. About 32 vendor spaces are still available, and the online process worked well. Final selections and payments will be handled in early May, with priority given to local and handmade vendors.

f. Volunteer Recruitment

Volunteer recruitment was identified as a key priority. Past efforts were reviewed, and options such as service clubs, schools, seniors groups, and community networks were discussed. Volunteer incentives were noted as helpful, and multiple approaches will continue to be explored, especially to support the Eco Recovery Team.

g. Pop-Up Park Amenities and Shade Features

The committee discussed simple pop-up park features, such as games, seating, and shade, to improve comfort and encourage family-friendly use of space. Low-cost, flexible options were generally supported.

h. Nautical Days Festival Merchandise

The Festival Producer noted strong merchandise sales last year and the committee supported ordering more items, such as shirts and hats. Creative and limited-run designs were discussed as a way to boost interest, revenue, and community engagement.

8. FUTURE MEETING:

a. Traffic Control and Safety Planning

Further discussion and a cost estimate is required on traffic control and marshalling for the 4 Mile Race and Parade, particularly at high-risk downtown intersections.

Adjournment:

Regularly moved and seconded that the meeting adjourn at 5:34 p.m.

CARRIED

Certified correct pursuant to Section 97(1)(b) of the Community Charter.

CHAIR

Town of Comox – Administration

From: Sharon Elia [REDACTED]
Sent: April 1, 2026 4:15 PM
To: council; Nicole Minions
Subject: As a daily user of these nature parks for the past 20 years...



LOG: 26-333	REFER:	AGENDA: RCM 22Apr26
FILE: 0220-40,4	ACTION: MR	

File:0220-40, 4010-20, 6130-02 Copies: Council

To Mayor and Council, Town of Comox,

JW/SA/RN/TH/KG/SR/CD

I am writing to express concern about ongoing issues with off-leash dogs within one of the town’s designated nature parks—land that includes which was bequeathed to the municipality by Mack Laing with the clear intention that it be preserved and respected as a protected natural space. Spaces, like MacDonald Wood, Baybrook Park and Mack Laing Nature Park.

I am so proud to be part of a community that values natural spaces and I know I am not alone. Users and visitors to these park has grown exponentially and I am so pleased that we have acquired these beautiful and natural, true nature parks right in the heart of Comox.

However, with the increase in visitors, there has also been a noticeable increase in visitors allowing their dogs to roam off leash throughout the park, and in many cases, these dogs are running wild and out of control. This has resulted in repeated disturbances to wildlife and habitat. Dogs are frequently observed chasing both resident and migratory birds and running in and around sensitive riparian and stream areas, running through long grass where ground-nesting birds may be present, and disrupting fragile ecological zones during critical periods. It seems so disrespectful to Mack Laing’s legacy as a naturalist for starters.

An additional and growing concern is that owners are not picking up after their pets. The accumulation of dog waste not only detracts from the natural beauty and overall experience of the reserve but also poses environmental and public health concerns, particularly in an area intended to protect sensitive ecosystems. If not respect for nature or Mack Laing, one would think there would be at least some for the children who also frequent the trails most days in the outdoor Hand in Hand daycare!

In addition, dogs are often approaching or jumping on visitors without invitation, which detracts from the sense of safety and tranquility that the reserve is meant to provide for families and individuals seeking a quiet experience in nature. This is especially distressing for families with young children as the dogs are often the same size or larger than the children themselves and I have seen dogs knock children over and families have to leave the park with distressed children.

These impacts appear inconsistent with the Town’s animal control and parks bylaws, which generally require dogs to be under control and, in environmentally sensitive areas, on leash, as well as requiring owners to clean up after their pets. If such regulations are already in place, they do not appear to be sufficiently communicated or enforced.

I respectfully request that the Town consider taking steps to address these issues, such as:

- Installing clear signage outlining leash requirements and the ecological sensitivity of the area. There were some signs posted at one time but several are no longer standing.
- Increasing bylaw enforcement to ensure compliance
- Providing public education about the importance of protecting wildlife habitat and responsible pet ownership
- Including messaging in upcoming Town communications or press releases emphasizing that this land should be respected as a natural space, in keeping with the wishes of Mac Laing especially with regards to dog walkers.
- Advertising that a daycare uses the trails and cleaning up after one's pet can save a lot of distress to these very small children.
- Considering or citing alternative designated off-leash areas to better accommodate dog owners

Protecting this land is essential to preserving its ecological integrity and honouring the intent of Mack Laing's bequest to the community. Then again, with the new acquisition, the word "Nature" will be in the name of most of these parks!

The timing is good for such communication. What with the acquisition of additional land from the Newson Family, some public education could easily be added to press releases and perhaps an information board would not be amiss. I have taken the liberty of outlining some ideas in a very rough starter draft but will include them here FYI, below.

Thank you for your attention to this matter. I would appreciate any updates on how the Town plans to respond to these concerns.

Sincerely,
Sharon Elia

[REDACTED]
Comox, BC

Welcome to the Mack Laing Nature Park!

Did you know, that naturalist Hamilton (Mack Laing) donated this property (indicate on map of area) to the Town of Comox as a nature park, for visitors and residents to learn about nature on this land for years to come?

Did you know that MacDonald Wood Park was acquired by concerned citizens who wanted to ensure there was natural space held within the Town of Comox for wildlife and people to enjoy for generations?

Did you know that the Newson family lived on The Newson Family Nature Park for many years before the Town of Comox acquired it in 2026 to join together two existing nature parks?

Did you know that the Baybrook Nature Park is home to several of species of wildlife, including otter and salmon that can be seen coming up the creek, deer, and dozens of species of birds including eagles, owls, herons and other shore birds, some found year round and other rare and (often already exhausted) migratory birds?

Did you know that several classes of outdoor daycares spend time each week in these parks especially around the trails?

How can you help protect this Nature Park and ensure it is enjoyed by people from age 0-100?

1. Please leash your dog. We know Fido would love to roam, run and romp but please consider the alternate site of our Town's off leash dog park where he cannot damage sensitive natural habitat. Sensitive habitat is all around you for small creatures and nesting sites.
2. Please pick up after your dog. One would think the rain would wash it away and it will EVENTUALLY, but in the meantime, the scent of dogs will disturb nesting and animal movements of creatures going about their daily lives on this land.
3. Please stick to the trails and follow signs posted by the Town of Comox who is doing their very best to ensure the integrity of the understandings reached with the above groups and individuals are upheld and respected.
4. Scan the QR codes of some of the plants or wildlife listed here and try to spot them on your walk...

Town of Comox – Administration

From: Sydney Johnson [Redacted]
Sent: April 18, 2026 1:10 PM
To: Town of Comox – Administration
Subject: Traffic transiting highwood Drive.

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Dear Comox Township Council,

I am writing to express ongoing concerns regarding the volume of non-local traffic using Highwood Drive in the Foxwood subdivision as a shortcut to bypass the four-way stop at Guthrie Road and Pritchard Road.

What was intended to be a quiet residential street has increasingly become a through-route for drivers seeking to avoid delays at the nearby intersection. This has led to a noticeable increase in traffic volume, higher vehicle speeds, and reduced safety for residents, including children, pedestrians, and cyclists. The character and livability of our neighborhood are being negatively affected.

We respectfully request that the Township consider implementing measures to limit Highwood Drive to local traffic only. Potential solutions could include:

- Installation of “Local Traffic Only” signage
- Traffic calming measures such as speed humps or curb extensions
- Partial road closures or diverters to discourage through traffic
- Increased enforcement during peak traffic hours

Our goal is not to inconvenience drivers, but to restore the safety and residential nature of our community.

We would appreciate the opportunity to have this issue reviewed and to work collaboratively with the Township on a practical and effective solution. Please advise on the next steps or any processes required to formally assess and address this concern.

Thank you for your attention to this matter.

Sincerely,

Sydney Johnson

[Redacted Signature] Comox

RECEIVED

April 18, 2026

TOWN OF COMOX

LOG: 26-576	REFER:	AGENDA: RCM 06May26
FILE: 5400-16,5	ACTION: MR	

File: 5400-16, 5460-02

Copies: Council
 JW/SA/CP/SR/CD

Town of Comox – Administration

From: Tom [REDACTED]
Sent: April 22, 2026 9:30 AM
To: Town of Comox – Administration
Subject: Please forward to Mayor, Each Councillor and to the CAO
Attachments: Street light recently replaced.eml; Street lights.eml; Street lights.eml; RE: ACTION REQUIRED! SEVERE street light pollution - [REDACTED] FINAL NOTICE!.eml; Streetlight.pdf

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Mayor, Councillors and CAO,

Please consider this with your utmost priority.

Thank you for your time.

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Best regards,

Tom Beshr



LOG: 26-581	REFER:	AGENDA: RCM 06May26
FILE: 5500-02-0	ACTION: MR	

File: 5500-02-05

Copies: Council
 JW/SA/CP/SR/CD

Town of Comox

22 April 2026

Attention: Mayor Minions; Councillors Blacklock, Grant, Haslett, Kerr, Meilleur and Swift; and CAO Wall.

Dear Mayor, Council, and Mr. Wall,

I am writing to formally request resolution of an ongoing street lighting issue affecting my residence at [REDACTED], as well as several neighbouring homes. This matter has remained unresolved for approximately five years despite repeated correspondence and assurances that it was under review.

By way of summary:

- **May 2021:** Initial complaint submitted following installation of LED street lighting causing significant light intrusion into nearby homes. Responsibility was deferred between the Town and BC Hydro without resolution.
- **August 2022:** Issue escalated to Mayor and Council and scheduled for Council consideration.
- **February–March 2023:** Correspondence with Councillor Kerr and Mayor Minions confirmed that mitigation options (including shielding and relocation) were being explored, with the matter in a cost-review phase.

At that time, I acted in good faith and refrained from escalating the issue publicly, with the understanding that it was being addressed as a priority. However, no corrective action has been implemented to date.

This ongoing light trespass continues to significantly impact the affected households, interfering with sleep, health, and overall quality of life.

Importantly, both regional and municipal policy frameworks clearly establish expectations for exterior lighting. The Comox Valley Regional District's Dark Sky Policy emphasizes minimizing light trespass and avoiding impacts on neighbouring properties.

More directly, the Town of Comox's Official Community Plan (Bylaw No. 2054), under Development Permit Area design guidelines (Reference #58, page 112), explicitly requires that lighting be designed as shielded, full cut-off down lighting that minimizes light pollution and spillover into adjacent properties.

The current streetlight installation does not meet this stated policy intent.

Beyond local policy, public engagement on this issue is clear. A recent public petition on light pollution has gathered hundreds of verified signatures, with participants consistently identifying sleep disruption, health impacts, and light trespass into homes as primary concerns. Broader

engagement across similar initiatives reflects thousands of individuals advocating for improved outdoor lighting standards and the adoption of simple, widely accepted solutions such as directional shielding and downward-focused fixtures.

This reinforces that the concerns raised here are neither isolated nor unreasonable—they are consistent with broader public expectations and established best practices.

Additionally, as previously noted, recently installed lighting in the downtown core appears compliant with these standards, demonstrating that appropriate and effective solutions are both available and already implemented within the Town.

Given:

- the extended duration of this issue (~5 years),
- the acknowledgement of viable solutions,
- alignment with adopted municipal and regional policy, and
- clear public support for addressing light pollution,

I respectfully request the following:

1. Confirmation of the specific corrective action that will be taken
2. A firm implementation timeline (within 30 days)
3. Clear accountability regarding whether the Town or BC Hydro will execute the required work

Given the prolonged duration of this issue and its ongoing impact on residents' health and well-being, I must emphasize that remedying this situation is of **utmost urgency**. Continued delay is no longer acceptable.

If this matter cannot be resolved within the timeline noted above, I will have no choice but to pursue further avenues to bring attention to the issue.

I remain hopeful that this can be resolved promptly and collaboratively, and I appreciate your immediate attention to closing this long-standing file.

Sincerely,

Tom Beshr



Attachments: 4 historical emails

Town of Comox – Administration

From: Tom [REDACTED]
Sent: March 2, 2023 5:16 PM
To: Nicole Minions
Subject: Re: ACTION REQUIRED! SEVERE street light pollution - [REDACTED] FINAL NOTICE!

Hi Nicole,

Thanks for the update and for championing this.

I can't recall having mentioned this, but ironically the streetlight installation on Comox Ave in the downtown core meets the Town's own bylaw requirements for street lighting while the residential ones in question do not.

I'm sure an honest mistake that can be easily - if not inexpensively - corrected.

Thanks again for being on point for us.

Tom

On Thu, Mar 2, 2023 at 2:16 PM Nicole Minions <NMinions@comox.ca> wrote:

Hi Tom,

Comox staff at the direction of Council is looking at different cost options and feasibility of a range of options (light shields, pole moving etc.) in the overall community.

I asked for an update on Wednesday and it was thought we may get one by tomorrow or Monday. A decision would need to be made at a future council meeting by all Mayor and Council, on what action would be taken.

It is being discussed but no final update as of today to provide, it's in progress currently at the cost gathering phase with BC Hydro.

Nicole

Nicole Minions

Mayor

[250-339-2202](tel:250-339-2202) – Comox.ca
1809 Beaufort Avenue, Comox B.C. V9M 1R9
[Facebook](#) | [Twitter](#) | [LinkedIn](#) | [YouTube](#)

I 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.

From: Tom [REDACTED]
Sent: Monday, February 27, 2023 9:24 AM
To: Nicole Minions <NMinions@comox.ca>
Subject: Re: ACTION REQUIRED! SEVERE street light pollution - [REDACTED] FINAL NOTICE!

Hi Nicole,

Following up on the last council meeting regarding the subject residential street lights.

Do you have any good news for us?

Thanks

Tom

On Mon, Aug 22, 2022 at 2:08 PM Tom [REDACTED] wrote:
Thank you Tracy!

On Mon, Aug 22, 2022 at 2:07 PM Town of Comox – Administration <town@comox.ca> wrote:

Good afternoon,

Thank you for your email to Mayor and Council. Please be advised that your email has been circulated to all members of Council and will tentatively appear on the 07Sept22 Regular Council agenda for consideration.

Kind regards,



Tracy Cox

Casual - Administration Department
Town of Comox

250-331-6471 – Comox.ca
[Facebook](#) | [Twitter](#) | [LinkedIn](#) | [YouTube](#)

I respectfully acknowledge that the land on which we gather and work is on the Unceded traditional territory of the Kómox First Nation, the traditional keepers of this land.

From: Tom [REDACTED]
Sent: August 11, 2022 8:19 AM
To: Town of Comox – Administration <town@comox.ca>
Cc: Mayor@comox.ca; council <council@comox.ca>; Town of Comox - Public Works <publicworks@comox.ca>
Subject: ACTION REQUIRED! SEVERE street light pollution - [REDACTED] FINAL NOTICE!

Good Day,

This is a follow-up to my email communication with the Town of Comox in May of 2021.

Following the upgrade of street lighting to the newer LED style of street lights, the portion of Cooke Avenue in front of the subject address is subject to severe street light pollution and I, as a long time Town of Comox resident and tax payer, insist that this lamp is removed from service immediately.

The light pollution created by this fixture is unacceptable as it directly bleeds into all neighbouring homes within its vicinity affecting our sleep, health and quality of life.

The Town initially passed the responsibility of this issue to BC Hydro. Hydro informed me that street light maintenance actions are triggered by the local administration - in this case - the Town of Comox.

I (we - the homes affected) have patiently waited for the relevant bureaucracies to resolve this issue. It has been over a year without satisfaction.

I ask - once again - for you to place this issue on your high priority shortlist for immediate action. Specifically, I (we) ask for this light to be removed from service or deactivated.

Please drive past the affected homes on any dark evening and I am convinced that you will immediately understand the issue at hand.

Thank you in advance for actioning the decommissioning of the subject street light immediately.

Sincerely,

Tom Beshr

Representing the Cooke Avenue homes affected by the subject street light pollution.

--

Best regards,

Tom Beshr

--

Best regards,

Tom Beshr

--

Best regards,

Tom Beshr

--

Best regards,

Tom Beshr

Town of Comox – Administration

From: Tom [REDACTED]
Sent: February 8, 2023 10:52 AM
To: Jonathan Kerr
Subject: Re: Street lights

Hi Dr. Kerr,

Thanks for your prompt email response.

I'm, and I believe I can take liberty to say we are all, in favor of ANY viable solution that shields our homes and yards from the resultant street light pollution.

Thank you for taking this issue seriously as it has been outstanding for almost two years since the lighting was installed. The Town blames BC Hydro and Hydro blames the Town - Standard Bureaucratic Operating Procedure in my opinion - and frankly I really don't care who's at fault. I ask to just get the lighting trespass off of our respective properties.

Noteworthy is the street lighting upgrades recently to the downtown Comox area. You may notice that the selection of those fixtures comply fully with the Town's own lighting Bylaws and are in line with the current request from Comox residents in front of Council.

With yours and Council's assurance that this is being dealt with in a priority fashion by Council and Staff, I will refrain from pursuing this issue within the media as I just want a solution to this long standing issue which affects many Town of Comox residents. I have no interest in embarrassing or causing grief to Council or Staff in a public arena.

To that end, I expect to be kept abreast of proposals and implementation timelines.

Again, thanks in advance for helping to close this file.

Tom Beshr
[REDACTED]

On Tue, Feb 7, 2023 at 7:48 PM Jonathan Kerr <jkerr@comox.ca> wrote:

Hi Tom,

I hope all is well.

I understand there is something circulating on Facebook Messenger about street lights. (I'm not a big Messenger user.)

With a new Council in place, I'm hopeful that something can be done to help you (and other residents) who have been dealing with these street lights for some time now.

The best way to get this topic on an upcoming agenda with the new Council would be to send an email or letter to council@comox.ca

I'll make sure that it is brought up for discussion.

From all of the potential solutions I've seen, a "shield" option to direct the light downward (and not towards the houses) seems to be the best option. Do you think this would work?

Sincerely,

Jonathan

Dr. Jonathan Kerr

Councillor



jkerr@comox.ca

Comox.ca

1809 Beaufort Avenue, Comox B.C. V9M 1R9

[Facebook](#) | [Twitter](#) | [LinkedIn](#) | [YouTube](#)

I 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.

--

Best regards,

Tom Beshr

Town of Comox – Administration

From: Jonathan Kerr <jkerr@comox.ca>
Sent: August 12, 2022 5:01 AM
To: [REDACTED]
Subject: Street lights

Dear Tom,

My name is Jonathan Kerr. I am a family doctor in Comox and was recently elected to Comox Council in November.

I would like to thank you for your letter to Council with respect to the street lights along Cooke Avenue. Since I am new on Council, could you provide me with a little more background on this issue?

- When was the switch made to the LED-style lights?
- How does this new style cause more light disturbance to you and your neighbours, compared to the prior bulbs?
- What correspondence have you had with the Town of BC Hydro about this?

Any information you can provide me with would be very much appreciated, as I expect this topic will be on the agenda of an upcoming Council meeting.

I will also drive along your street at dark over the coming days to see this for myself.

Thank you again for your engagement and please feel free to get in touch anytime about this or any other issue.

In case you are interested, I will be continuing to update my website with my voting record on key issues:
www.healthycomox.ca

Sincerely,

Jonathan

Dr. Jonathan Kerr
Councillor, Town of Comox
jkerr@comox.ca

I respectfully acknowledge that I live, work, and play on the Unceded Traditional Territory of the K'ómoks First Nation.

Town of Comox – Administration

From: Tom [REDACTED]
Sent: May 12, 2021 11:06 AM
To: lightingsupport@bchydro.com
Subject: Fwd: Street light recently replaced
Attachments: image001.png; image004.png

Hello,

I was directed to this email address by the town of Comox.

Thank you in advance for your prompt attention,

Tom Beshr

----- Forwarded message -----

From: **Town of Comox – Administration** <town@comox.ca>
Date: Wed, 12 May 2021 at 09:13
Subject: RE: Street light recently replaced
To: Tom [REDACTED]

Good Morning Tom,

Thanks for your email.

This is a BC Hydro Street Light Project currently happening throughout the Town of Comox.

If you have any question or concerns, please contact BC Hydro with this email: lightingsupport@bchydro.com

Thank you

*****PLEASE NOTE TOWN HALL IS CLOSED TO THE PUBLIC UNTIL FURTHER NOTICE, with updates being posted on the Town’s homepage: comox.ca**



Clerk II Administration Department, Town of Comox

A 1809 Beaufort Avenue Comox, BC V9M 1R9

T 250 339-2202 E town@comox.ca



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From: Tom [REDACTED]
Sent: May 12, 2021 8:52 AM
To: Town of Comox – Administration <town@comox.ca>
Subject: Street light recently replaced

Hello,

The street light in front of our house was recently replaced and now shines brightly into our home as well as that of several of my neighbors' homes.

May I ask that this lighting pollution be remedied at your earliest convenience through the addition of directional baffles or a redesigned lamp which directs the light downwards to the street?

The lamp in question is located on the south side of Cooke Avenue between [REDACTED].

Thank you.

--

Best regards,

Tom Beshr

--

Best regards,

Tom Beshr

Town of Comox – Administration

From: Maurita Prato [REDACTED]
Sent: April 23, 2026 5:09 PM
To: Town of Comox – Administration; Nicole Minions
Cc: [REDACTED]
Subject: Re: CV Food Policy Council - Town of Comox Tree Bylaw Support Letter
Attachments: CVFood Policy Council- Comox Tree ByLaw Support.pdf

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Dear Comox Mayor and Council,

Please find attached a letter from the Comox Valley Food Policy Council regarding support for the Town's Tree Bylaw.

Please don't hesitate to reach out should you have any questions.

Thank-you,

Please excuse delays in response as my hours are currently reduced and I am generally unavailable Thursdays and Fridays.

Maurita Prato (she/her, they/them)

Executive Director

LUSH Valley Food Action Society

(250) 331-0152

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www.lushvalley.org

RECEIVED

April 23, 2026

TOWN OF COMOX

LOG: 26-584	REFER:	AGENDA: RCM 06May26
FILE: 0360-20-0	ACTION: MR	

File: 0360-20-05, 6300-01

Copies: Council
JW/SA/RN/SR/CD

I respectfully acknowledge that the land we gather on is the Unceded traditional territory of the Pentlatch, E'iksán, Sasitla, and Sahtlout people, now collectively known as the K'omoks First Nation, the traditional keepers of this land.



April 23, 2023

Town of Comox
Mayor and Council

RE: CVFood Policy Council- Comox Tree ByLaw Support

Dear Mayor and Council,

I am writing to you on behalf of the Comox Valley Food Policy Council (CVFPC). The Comox Valley Food Policy Council provides a forum for advocacy and policy development that works towards the creation of a food system that is ecologically sustainable, economically viable and socially just.

The council is writing to express our strong support for a tree by-law that prioritizes the protection and long-term health of Comox’s tree canopy. As a Food Policy Council, we recognize that a healthy, resilient environment, which includes a thriving tree canopy, is foundational to our food systems and essential for producing, harvesting, and accessing nutritious food.

We urge the municipality to adopt provisions that ensure strong protection for trees of all sizes. Smaller and younger trees are not expendable—they are the future canopy and play an essential role in climate resilience, soil health, and community well-being. Policies should meaningfully disincentivize unnecessary tree removal and instead encourage preservation wherever possible.

A healthy habitat for both people and wildlife depends on maintaining as many trees as possible today. Trees at every stage of life contribute unique ecological benefits, from carbon sequestration to shade, habitat, and food systems support. This includes not only living trees, but also standing dead trees (where safe) and fallen woody material, which are vital for biodiversity, nutrient cycling, and wildlife habitat.

We also recommend that the by-law include special consideration for native tree species, pollinator-friendly trees, and food-producing trees. These species strengthen local ecosystems, support pollinator populations, and contribute directly to community food security.

We appreciate the opportunity to provide input and encourage the municipality to adopt a forward-looking by-law that reflects the full ecological and social value of trees.

Thank-you for your consideration. Please don't hesitate to reach out with any questions, concerns or requests for clarification.

Sincerely,



Maurita Prato,
Co-chair on behalf of the Comox Valley Food Policy Council,

From: wayne jones [REDACTED]
Sent: April 24, 2026 1:13 PM
To: council <council@comox.ca>
Subject: [REDACTED] complaint letter against Wayne Jones/planer guy

RECEIVED

April 24, 2026

To whom it may concern:

TOWN OF COMOX

It has recently come to my attention that a letter of complaint has been filed in regards to me causing [REDACTED] to ask for an amendment to bylaw 1652 to deal with the matter.

I first learned of this matter on April 16, 2026. I further learned that the letter was sent before the date of April 1st, 2026 and was addressed at the Town Council of Comox meeting of April 1, 2026.

Furthermore upon receipt of the letter (and apparently 1 other) the town council for Comox has determined that [REDACTED] has somehow managed to coerce the council to temporarily lose their minds to the point that they have singled me out as a person that must be stopped at all cost and without knowledge of the actions being taken against him, with no rebuttal, and no knowledge of what was in the letter that caused such a rash decision.

I have been told that I must cease all usage of work using my planer (which I rarely use) and that I am not even allowed to have it on my property.

LOG: 26-585	REFER:	AGENDA: RCM 06May26
FILE: 0220-40,41	ACTION: MR	

[REDACTED]

File: 0220-40, 4010-20 Copies: Council
JW/SR/CD/BYLAW

Are you not interested in my side of the story?

Am I not allowed to know my accuser and what has been said against me?

Do you think that there is a possibility of a personal vendetta towards me from [REDACTED] and that you are but just another of many attempts to interfere with my rights to not be controlled?

Are there others that have also been told to cease using their planers and equipment during allowed bylaw hours for using equipment for work purposes?

Or am I the exception?

Are you aware that I am building two fences for the property I reside on and using the planer for prepping the materials to reclaim an old fence to be used in part of the new fence's construction?

Are you aware that I have not used the planer for almost 2 months and only a handful of times in the last year?

[Redacted]

[Redacted]

Are you aware that I won that court case in 7 minutes?

Are you aware that I still have all the documentation and e-mails also showing their relentless harassment of my former landlady about noise I was making while I was building a fence next door for my mother-in-law?

Are you aware that they could see me building that fence and still would not stop trying to control and stop me?

[Redacted]

Are you aware I have been dealing with their crap for almost 8 years and this is but the latest attempt to win?

Are you aware the the reason they keep losing is because I am operating within the bylaws of Comox and area?

Are you aware that these [Redacted] are never going to stop [Redacted]

I am looking forward to your reply.

Otherwise:

[Redacted]

Please provide me with a letter stating that I must personally stop using the planer and that I must have it removed from my property. I also need it for legal purposes.

Finally, [Redacted] please send me a letter retracting any actions that have been taken against me by the Town of Comox and/or it's bylaw officers, absolving me of any wrongdoing. If this is your course of action, I would like to kindly ask that you also inform any of the neighbors that have filed complaints against me that I am allowed to perform these tasks so long as I stay within the city bylaw guidelines, which I will adhere to.

I appreciate your attention to this matter and apologize for the inconvenience of it all. I find it so draining and to be honest it just sucks to be constantly harassed every time I make the slightest bit of noise over here. I have had the police over here for hammering, sanding, using a skil saw, my table saw anything they can come up with while the rest of the neighborhood can do as they please. [REDACTED]

They may not like me, so what. It does not give them the right to [REDACTED] record what we are doing every time we make a noise over here. We have never had a party, we do not drink or smoke. We are not medicated. We just want to be left alone and to be able to improve the property hassle free like any normal person should be able to.

Again Thank you for your attention to this matter.

Respectfully
Wayne Jones and Vee Dingjan

Town of Comox – Administration

From: wayne jones [REDACTED]
Sent: April 28, 2026 9:49 PM
To: Town of Comox – Administration
Subject: [REDACTED] complaint letter with civic address for super duper clarification

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

To whom it may concern:

My civic address is [REDACTED], Comox BC, [REDACTED]

Right across the street from [REDACTED] I am the one with the planer that has apparently caused everyone to lose their mind including the Comox Town Council who sent the bylaw officer with a verbal warning to make me stop using my planer and that I was to remove it from my property, even though anybody else with one is okay and fine to use their planer but for some reason I am not even though I rarely use it.

Why am I so lucky to be so discriminated against?





I seek a definite decision and if none is provided I will assume that I can carry on as I was before the verbal warning as it has no real legitimacy without documentation directed towards me and the actions requested by the Town of Comox towards me.

I have resent the original document so that there can be no circumventing the outcome due to a lack of proper protocol. Please enjoy the read again.

God willing common sense will prevail.

REGULAR COUNCIL MEETING

TO: Mayor and Council	FILE: 1980-01
FROM: Robbie Nall, Parks Manager & Ted Hagmeier, Recreation Director	DATE: April 17, 2026
SUBJECT: Modular Pump Track	

Prepared by:  Robbie Nall, Parks Manager	Prepared by:  Ted Hagmeier, Recreation Director	Financial Approved:  Edward Henley, Director of Finance	Report Approved:  Jordan Wall, Chief Administrative Officer
------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------

RECOMMENDATION(S) FROM THE CHIEF ADMINISTRATIVE OFFICER:

THAT Council approve the purchase of a \$240,000 modular pump track, upon receipt of a \$25,000 grant from Comox Valley Lions Club and a grant \$60,000 from Comox Rotary Club.

ALTERNATIVES TO THE RECOMMENDATIONS

1. THAT Council approve the purchase of a modular pump track with the total purchase amount determined by Council.
2. THAT Council approve working with Comox Valley Lions Club and Comox Rotary Club to identify and deliver a different youth recreation project.

PURPOSE

To seek Council's approval to fund a modular pump track in response to ongoing community demand and supporting youth recreation.

STRATEGIC PLAN LINKAGE

Strategic Priority Areas of Focus	
Community Connection and Wellness – Areas of Focus	<p>Recreation – We believe recreation is critical to community vibrancy, belonging, connection, and health (safety) at all ages.</p> <p>Parks - Our parks and greenspace connectivity enhances livability and walkability in the town and ensures seaside access for all.</p>
Good Governance – Areas of Focus	<p>Community Participation – We enhance two-way communication with our community.</p>

Council identified the development of a pump track as a strategic priority:

TOP PROJECT: Further enhance youth recreation opportunities through the construction of a pump track and development of skate park plans.

BACKGROUND

At RCM, March 16, 2022, Council received the Youth Outdoor Recreation Needs Assessment report, which recommended that youth recreation facilities be constructed in Comox, and passed recommendations for staff to investigate public engagement to build a hard surfaced (concrete and/or asphalt), permanent skatepark and pump track. Cost estimates presented to Council were minimum \$650,000 for a pump track and \$1,200,000 for a skatepark.

Council provided further direction in 2023 when they prioritized the construction of a pump track over a skatepark and directed that both projects were grant dependent. Staff, with the assistance of a local grant writer, searched for applicable grants, securing grants of approximately 5% of the \$650,000 cost of a permanent concrete/asphalt amenity.

Due to high project cost and the lack of substantial grant opportunities, staff switched to investigate the modular pump track option. In January 2026, Council postponed discussion on a modular pump track staff report to investigate alternate, youth focused projects.

Staff have brought this report back to Council because of the potential offer of \$60,000 from the Rotary Club of Comox to fund a modular pump track.

Pump Track Design and Use:

Modular pump tracks are promoted as facilities for all ages, all wheels, and all ability levels from beginner to intermediate. Each track features a riding surface approximately one metre wide, incorporating steeper rollers and tighter berms to provide added challenge. These tracks are intended as skill building and thrill providing amenities.

Good design supports progression. Inexperienced riders can develop balance and confidence at a comfortable pace, while intermediate and advanced riders can increase speed and refine technique.

Although the modular tracks typically come in a standard width, their design supports skill progression and can be expanded in the future. Configurations can be reworked and adjusted within the existing footprint to create new riding experiences, and additional modules can be purchased to extend the track or introduce more advanced features.

For example, Figure 1 below shows 4 possible layouts of the same track, showing a variety of rider experiences.

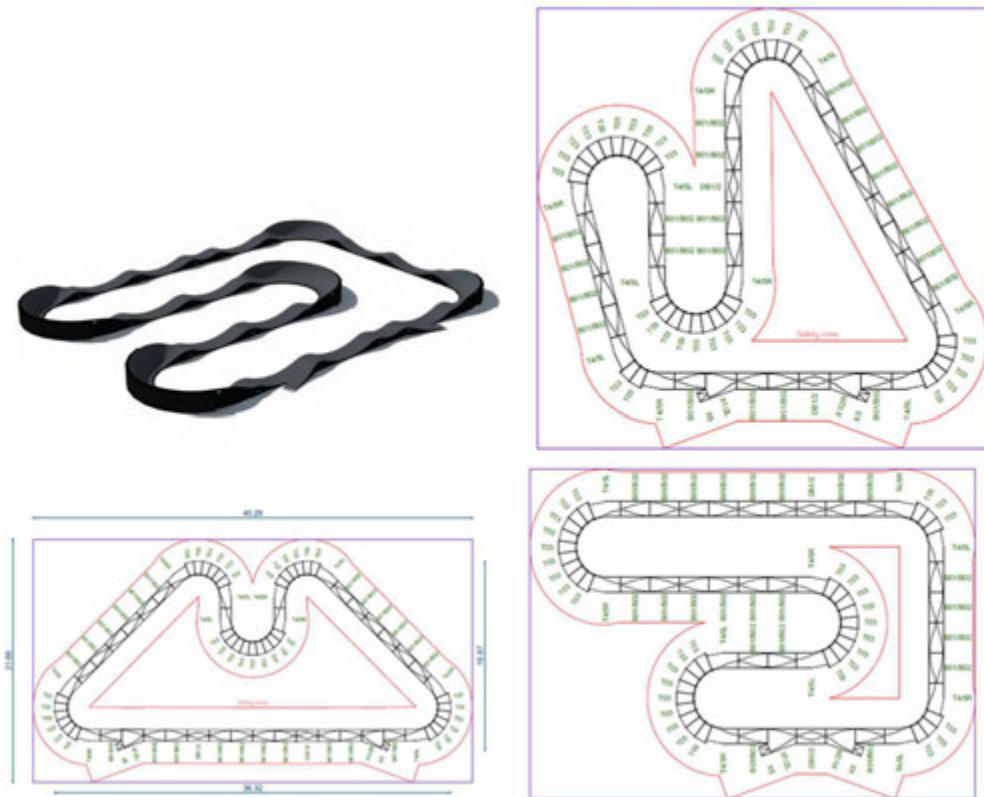


Figure 1: Configurable Layouts Using the Same Track

Modular Pump Track Construction:

Modular pump tracks are engineered specifically for municipal outdoor use and constructed from materials selected for long-term durability:

Frame Structure

- Galvanized steel or pressure-treated lumber engineered for outdoor environments.
- Steel frames resist corrosion and deformation and provide high structural integrity under repeated loads (Figure 2).
- Module connections are reinforced and use bolted assembly rather than welded joints, allowing replacement of individual components if damaged.

Riding Surface

- Reinforced composite fiberglass paneling designed for heavy use and impact resistance.
- High-traction finish that withstands weather, UV exposure, and continuous riding.
- Composite material does not rot, warp, or splinter.

Hardware

- All fasteners are stainless steel or corrosion treated.
- Modules meet CSN-EN 14974:2020, the international safety and structural standard for wheeled sport facilities.

These design elements ensure the track is robust enough for intermediate and advanced while minimizing maintenance demands.

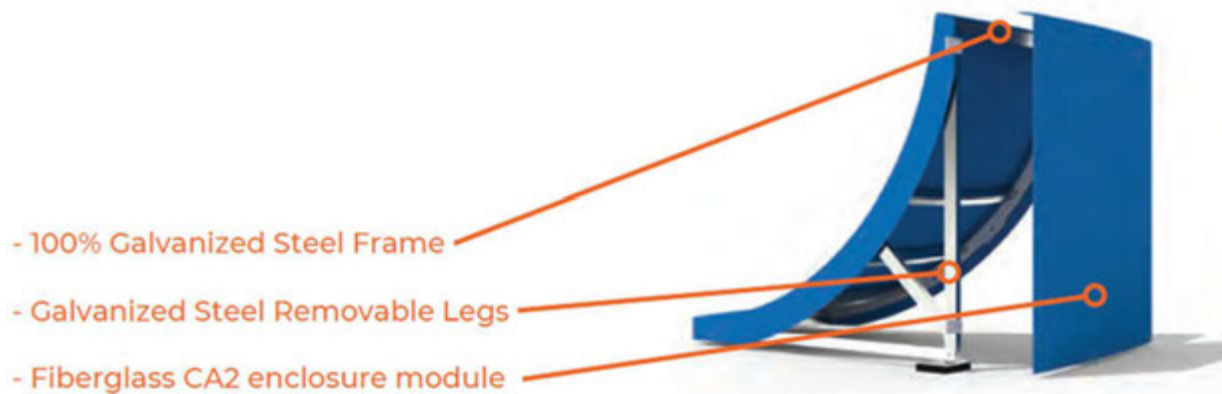


Figure 2: Cross Section of a Typical Modular Pump Track

Pump Track Installation, Maintenance. Warranty and Lifespan:

1. Installation & Maintenance
 - Installation is straightforward, requiring ground preparation but no specialized foundation.
 - The track will be added to the Town’s regular Parks inspection schedule.
 - Routine maintenance includes checking fasteners, surface cleanliness, and periodic tightening—tasks requiring minimal staff time.
2. Warranty
 - Modular pump tracks typically include multi-year manufacturer warranties covering materials and defects (e.g., 5 years on frames and composite surfaces).
 - Replacement parts can be ordered individually, supporting long-term maintainability.
3. Lifespan
 - Industry suppliers indicate a 10 – 20 year expected lifespan, depending on climate.

- Comox's coastal climate, with limited freeze/thaw cycles, favours the upper end of this range.

FINANCIAL CONSIDERATIONS:

The **project budget directly relates to the level of user interest, with the more money invested, the more potential for an engaging and diverse product**, such as extended track length, varied berm configurations, and advanced rollers, which enhance rider experience and accommodate a broader range of skill levels.

The Town's contribution of \$155,000 to the project was approved in the 2026 budget. The Town has been promised a contribution of \$25,000 from the Comox Valley Lions Club. The Comox Valley Rotary Club has expressed interest in donating \$60,000 to a 2026 Town capital project, identifying a pump track as one option. **The total proposed project cost, with the Clubs' donations, is \$240,000.**

The project will proceed through a competitive RFP process, allowing the Town to evaluate suppliers on:

- Price
- Product quality
- Durability and construction materials
- Compliance with safety and industry standards
- Layout flexibility and long-term modular expansion potential
- Accessibility

See **Appendix A: Basic Track Cost/Layout Options** for approximate, illustrative examples of \$240,000, \$155,000 and \$140,000 modular pump track layouts.

PUBLIC RELATIONS

The final pump track design will be determined by budget. Once this is finalized, staff will seek engagement and input from local bike enthusiasts and youth, where possible, to determine the final features and design before installation.

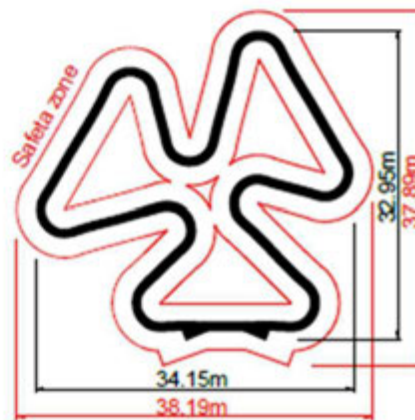
Appendix A: Basic Track Cost/Layout Options

The approximate pump track layouts and fees provide an approximate product cost relationship to consider when assessing CAO's recommendations.

These are not the final designs but concepts to assist Council's decision.

\$240,000 Supply and Installation:

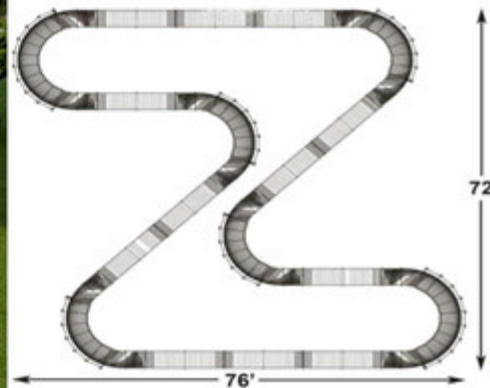
RANCH



Rideable surface area: 178m² Track length: 150m on the centreline

\$155,000 Supply and Installation:

COMPACT ZIG ZAG



140,000 Supply and Installation:

WORLD CUP



Rideable surface area: 80m²

Track length: 68m on the centreline

TOWN OF COMOX

BYLAW NO. 2025.03

A BYLAW TO AMEND COMOX RESERVE FUNDS BYLAW NO. 2025

WHEREAS section 188 of the Community Charter authorizes Council to establish reserve funds for specified purposes and direct that money be placed to the credit of the reserve funds;

AND WHEREAS Council wishes to designate additional reserve funds;

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

1. Title

This bylaw may be cited for all purposes as the "Comox Reserve Funds Amendment Bylaw No. 2025.03".

2. Amendments

The Comox Reserve Funds Bylaw No. 2025, 2023 is amended by adding the following:

Section 2 (s) INFRASTRUCTURE RENEWAL FUND RESERVE FUND

- (i) Funding to generally come from the Infrastructure Renewal Fund levy, or other sources as budgeted.
- (ii) Expenditures to primarily be used for the refurbishment or replacement of existing infrastructure, known as tangible capital assets, as they reach the end of their useful life or to extend their useful life. Funds also may be used for non-capital expenditures that support asset management goals such as; asset management software, asset condition assessments, asset management plans, and similar expenditures.
- (iii) Interest will be allocated to the fund.

3. Adoption

(1) READ A FIRST, SECOND and THIRD time this 22nd day of April, 2026

(2) ADOPTED this day of

MAYOR

CORPORATE OFFICER

REGULAR COUNCIL MEETING

TO: Mayor and Council	FILE:
FROM: Robbie Nall, Parks Manager	DATE: April 29, 2026
SUBJECT: Tree Protection Bylaw Update	

Prepared by:  Robbie Nall Parks Manager	Supervisor:  Shelley Ashfield, Director of Operations	Report Approved:  Jordan Wall, CAO
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RECOMMENDATION(S) FROM THE CHIEF ADMINISTRATIVE OFFICER:

1. That Tree Protection Bylaw No. 2063 be given First Reading.
2. That Tree Protection Bylaw No.2063 be given Second Reading.
3. That Tree Protection Bylaw No.2063 be given Third Reading.
4. That the Town of Comox consider Bylaw No. 2063 when determining future tree covenant requirements and discharges; and

That staff be authorized to remove existing tree protection covenants when the situations arise on low-density properties where community or neighbourhood conditions do not support retaining the covenant

PURPOSE

The purpose of this report is to update Council on the development of the Tree Protection Bylaw, including the results of Council direction and community engagement, and to seek Council consideration of the bylaw.

STRATEGIC PLAN LINKAGE

This report addresses the following strategic priorities identified in the 2022-2026 Strategic Plan:

Community Connection and Wellness	We believe in fostering community connection and enhancing individual and collective wellness.
Parks	Our parks and greenspaces connectivity enhances liveability and walkability in the Town and ensures seaside access for all.
Climate	We will consider and value our natural assets and our unique community features and will take responsibility for our long-term impact on the environment for future generations.

BACKGROUND

The existing Tree Management and Protection Bylaw (Bylaw No. 1125) currently applies to select areas within the Town and to parcels larger than 0.5 hectares. The bylaw has been supplemented by tree protection measures through Development Permit Area (DPA) requirements and rezoning processes.

Recent changes in provincial regulations, including Bill 44, may affect the Town’s ability to protect trees, as all land must be pre-zoned. Municipalities are required to update their Official Community Plans (OCPs) and zoning bylaws by December 31, 2025 both of which have been completed by the Town.

At the November 13, 2024 Special Council Meeting, Council supported advancing a special project to update the Comox Tree Management and Protection Bylaw No. 1125. This project was subsequently approved through the 2025 Special Projects Budget.

The Town has also completed its Urban Forest Management Strategy (UFMS), which provides long-term guidance for preserving and enhancing tree canopy, addressing climate change impacts, and adapting to urban growth and development. A series of recommendations resulted from the UFMS for the development of an updated Tree Protection Bylaw.

At the March 11, 2026, Strategic Council Meeting, Council participated in a workshop on the Tree Protection Bylaw update. Council was provided with context on past canopy decline and the role of the bylaw within the Town’s broader planning and regulatory framework. Staff outlined the core components of a modern tree bylaw and sought Council input on five key policy areas: size thresholds for regulated and higher-value trees, whether the bylaw should apply town-wide, the circumstances under which permits for tree removal should be issued (particularly distinguishing between development and non-development situations), approaches to tree replacement requirements, and the future role of Section 219 tree protection covenants.

Council directed Administration to proceed with the development of a Tree Protection Bylaw regulating trees on private property, with implementation details to be determined through subsequent work. Council further directed that the bylaw generally allow the removal of most trees on private property with limited restrictions, primarily requiring permits for tracking purposes, and that a permit be required for the removal of trees greater than 30 cm in diameter. Council also directed Administration to develop criteria for identifying significant or ecologically valuable trees that may warrant additional protection and to include a tree replacement requirement within the bylaw framework, with specific ratios to be established at a later stage.


Council feedback and direction from the workshop, and community engagement, informed the development of the draft Tree Protection Bylaw (**Attachment A**).

ANALYSIS AND ISSUES

Public engagement for the Tree Protection Bylaw update was conducted in two phases between November 2025 and April 2026 and included an online survey, a public open house, an online feedback form, and a focus group workshop with industry professionals. In total, the Town received over 200 responses. Engagement results demonstrated strong community support for strengthening and modernizing the Tree Protection Bylaw, including applying the bylaw to private property, enhancing protection for large, native, significant, and environmentally sensitive trees, and prioritizing tree retention over removal (**Attachment B**).

Participants also emphasized the need for clear definitions, fair and consistent permitting, stronger enforcement, and appropriate resourcing, while noting the importance of balancing tree protection with safety considerations, property rights, and development feasibility. Feedback from all engagement activities informed the proposed bylaw revisions presented to Council.

Following the Public Open House and subsequent online survey, community engagement indicated confusion and concern regarding the previous use of the terms “protected trees” and “significant trees.” In response, the terminology has been revised to better align with public understanding and expectations (**Figure 1**). What were previously referred to as “protected trees” are now identified as “regulated trees,” and what were previously termed “significant trees” are now designated as “protected trees.” This change clarifies which trees are subject to heightened protection and addresses concerns that the previous terminology understated the level of protection intended.

Regulated Trees	Conditions
<p><i>Priority Species</i> – most native species with a DBH ≥ 20cm</p> 	<ul style="list-style-type: none"> • Permit required • Removal/cutting approved for any reason • Replacement requirements apply



<p>A tree other than a priority species with a DBH \geq 30cm</p> 	<ul style="list-style-type: none"> • Permit required • Removal/cutting approved for any reason • Replacement requirements apply
<p>Protected Tree – a tree with a DBH \geq 60cm and all trees on Town-owned property</p> 	<ul style="list-style-type: none"> • Permit required • Must meet conditions for removal to be approved (Dead, unmitigable hazard, wildfire hazard, conflict with approved building footprint, unavoidable conflict with essential site elements, causing damage to buildings, or an invasive tree) • Higher replacement requirements apply

Figure 1. Regulated Trees

The following changes have been made to the proposed Tree Protection Bylaw to reflect Council’s direction provided through resolutions adopted at RCM on March 18, 2026:

Regulation of Trees on Private Property

- The proposed Tree Protection Bylaw now applies to all private properties within the Town, in addition to Town-owned lands. Permit requirements and replacement provisions are established to enable consistent regulation and oversight across the community.

Permit Based Removal of Most Trees for Tracking Purposes

- Council directed that the tree protection bylaw allow removal of most trees on private property with few restrictions, primarily requiring permits for tracking purposes.
- The bylaw introduces a tiered framework, under which most regulated (candidate) trees may be removed for any reason with a permit. This approach prioritizes monitoring and data collection while limiting restrictions on routine tree management.

Diameter Threshold for Permit Requirements

- Council directed that a permit be required for the removal of trees with a diameter greater than 30 cm.
- The proposed bylaw requires permits for the removal of trees 30 cm DBH and greater.

The bylaw has also been refined to better reflect the ecological value of native species. Native trees with a diameter of 20 cm or greater are now included as regulated trees, while ornamental species remain subject to a 30 cm threshold. This approach aligns with the current Tree Management and Protection Bylaw, which applies a 20 cm threshold to protected trees on rural lands, and recognizes the long-term canopy and ecological benefits of native species.

Identification and Enhanced Protection of Higher-Value Trees

- Council directed Administration to develop criteria for defining significant or ecologically valuable trees that may require additional protection.
- The minimum size threshold for protected trees has been revised to begin at 60 cm diameter, ensuring that the highest level of protection is reserved for the largest and most valuable trees. Criteria for priority species and other protected categories are clearly articulated, ensuring that larger and ecologically important trees are subject to enhanced protection and more limited removal criteria.
- Priority Trees- A permit is required for the removal of 'Priority Trees', which are a subset of native species over 20 cm in diameter.

Inclusion of Tree Replacement Requirements

- Council directed that the tree protection bylaw include a tree replacement ratio requirement.
- The bylaw introduces a size-based replacement ratio system, with replacement requirements increasing as tree diameter increases. In addition, a mechanism has been added allowing retained trees to offset replacement requirements, incentivizing on-site retention while meeting replacement objectives.

This approach incentivizes tree retention, particularly of larger trees, and provides greater flexibility while maintaining strong overall replacement targets. This change responds to public feedback emphasizing the importance of keeping mature trees on site wherever feasible.

FINANCIAL IMPACTS

The proposed Tree Protection Bylaw will expand the scope of the Town's tree permitting and oversight processes, which is expected to increase administrative and operational demands on staff. Additional effort will be required to process permit applications, respond to inquiries, and implement compliance and enforcement activities. The introduction of the new bylaw will also require the preparation of public education and explanatory materials to support understanding and consistent application of the regulations.

GOVERNANCE CONSIDERATIONS

The updated Tree Protection Bylaw responds to gaps in the existing bylaw that limit tree protection across much of the community and increase vulnerability to canopy loss. The existing Tree Management and Protection Bylaw does not provide protection for trees across most of the community, creating vulnerabilities, especially as development intensifies. With anticipated growth driven by new SSMUH (Sustainable Small-Scale Mixed-Use Housing) regulations, there is a significant risk of increased tree removal, threatening larger trees and ecologically important species. This bylaw update addresses these risks and help mitigate a decline in canopy coverage, which supports climate resilience, community health, and biodiversity. Developing tree regulations will need to be balanced against the desire for increased and more affordable housing provisions as tree protection may increase the complication of development and potentially reduce overall buildable space. Effective updates would prioritize the conservation of mature trees and vital species, ensuring a balance between urban growth and environmental sustainability without placing undue restrictions on new developments.

ATTACHMENTS:

ATTACHMENT A: Draft Tree Protection Bylaw No. 2063

ATTACHMENT B: Summary of Public Consultation

A BYLAW TO REGULATE TREE CUTTING AND REMOVAL THROUGHOUT THE TOWN

WHEREAS Council has the authority under Section 8(3)(c) of the *Community Charter* to regulate the cutting of trees;

AND WHEREAS Council considers it in the public interest to regulate the cutting of some trees throughout the Town of Comox;

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

1. TITLE:

This bylaw may be cited for all purposes as the "Tree Protection Bylaw No. 2063".

2. DEFINITIONS:

(1) In this Bylaw:

- (a) "Arborist" means a person who is certified by and in good standing with the International Society of Arboriculture as an arborist;
- (b) "Arborist Report" means a report prepared by an Arborist in accordance with any requirements set forth by the Town and which clearly identifies the Arborist's name and certification number;
- (c) "Applicant" means the Owner(s) whose name appears on an application for a Tree Permit;
- (d) "Best Practices" means practices in accordance with the most current version of the American National Standards Institute (ANSI) publication, "American National Standard for Tree Care Operations – Tree, Shrub, and Other Woody Plant Management – Standard Practices" and the companion "Best Management Practices" Series of the International Society of Arboriculture.
- (e) "Breast Height" means the point along the trunk of a tree 1.4 metres above the high ground at the base of the tree;
- (f) "Bylaw Enforcement Officer" means
 - (i) the Person appointed by the Town of Comox to enforce Bylaws;
 - (ii) the Parks Manager and Corporate Officer of the Town of Comox; and
 - (iii) members of the Royal Canadian Mounted Police and their duly authorized representatives.
- (g) "Council" means the Council of the Town of Comox;



- (h) “Covenant Tree” means a tree that is the object of a covenant entered in favour of the Town under the *Land Title Act*, s. 219.
- (i) “Crown” means the foliage-bearing parts of a tree, but does not include the stem or trunk;
- (j) “Cut” or “Cutting” means cutting down, knocking down, dismantling, piercing, or otherwise Damaging any or all parts of a tree regulated by this Bylaw, including the roots, but does not include pruning in accordance with Best Practices;
- (k) “Damage” or “Damaging” means
 - (i) poisoning, burning, or pruning in a manner not in accordance with Best Practices including removal of more than 25% of the tree’s total live foliage or bud-bearing branches;
 - (ii) topping, except under circumstances authorized by the Parks Manager;
 - (iii) shearing, harming, or undermining the roots;
 - (iv) denting, gouging, drilling, harming, or affixing anything to the tree;
 - (v) removing bark;
 - (vi) doing anything that would cause the tree to die;
- (l) “Development Application” means an application made to the Town for a Development Permit, demolition permit, building permit (for exterior work), subdivision, or soil removal permit;
- (m) “Development Period” means the period following the approval of a Development Application and before the completion of all activities covered by the Development Application;
- (n) “D.B.H.” means the diameter of the trunk of a tree measured at Breast Height, or, where a tree has multiple trunks, means the cumulative total of the D.B.H. of each trunk;
- (o) “Hazardous Tree” means a tree that has, in the opinion of a person actively holding the Tree Risk Assessment Qualification from the International Society of Arboriculture, a high or extreme risk rating or an imminent likelihood of failure;
- (p) “Invasive Species” means a species that is considered invasive by the Town;
- (q) “Lot” means a parcel of land;
- (r) “Natural Causes”, in relation to tree mortality, means naturally contracted diseases, pests, climate conditions, inherent structural defects and senescence;
- (s) “Owner” has the same meaning as in the *Community Charter*, S.B.C. 2003, c. 26, or, in relation to a highway referred to in *Community Charter*, S.B.C. 2003, c. 26, s. 35, means the Town of Comox;
- (t) “Parks Manager” means the person assigned to that position by the Town or their designate;



- (u) “Priority Species” includes the following tree species:
 - (i) Douglas-fir (*Pseudotsuga menziesii*)
 - (ii) Western redcedar (*Thuja plicata*)
 - (iii) Western hemlock (*Tsuga heterophylla*)
 - (iv) Grand fir (*Abies grandis*)
 - (v) Sitka spruce (*Picea sitchensis*)
 - (vi) Western white pine (*Pinus monticola*)
 - (vii) Shore pine (*Pinus contorta*)
 - (viii) Pacific yew (*Taxus brevifolia*)
 - (ix) Seaside juniper (*Juniperus maritima*)
 - (x) Arbutus (*Arbutus menziesii*)
 - (xi) Garry oak (*Quercus garryana*)
 - (xii) Bigleaf maple (*Acer macrophyllum*)
 - (xiii) Trembling aspen (*Populus tremuloides*)
- (v) “Protected Tree” means:
 - (i) A tree having a diameter of 60 cm or more;
 - (ii) A tree, regardless of size, growing wholly or partly on land owned or managed by the Town;
 - (iii) A tree, regardless of size, planted or retained as a condition of a permit, approval, or agreement issued under the authority of a Town of Comox bylaw;
 - (iv) A Covenant Tree;
 - (v) A Replacement Tree;
 - (vi) A Retained Tree;
- (w) “Public Utility” means a public utility as defined in the *Utilities Commission Act*, R.S.B.C. 1996, c. 473;
- (x) “Qualified Professional” means a person in good standing with a regulatory body set out in the *Professional Governance Act*, S.B.C. 2018, c. 47, who is undertaking work in accordance with the bylaws of the professional regulatory body and practicing within their individual area of expertise;
- (y) “Regulated Tree” means:
 - (i) For a Priority Species, a tree having a D.B.H. of at least 20 cm;



- (ii) For a tree other than a Priority Species, a tree having a D.B.H. of at least 30 cm;
- (iii) A Protected Tree;
- (z) “Remove”, “Removing”, “Removed”, or “Removal” means to Cut a Regulated Tree and remove it from the Lot where it exists;
- (aa) “Replacement Tree” means a replacement tree planted as a condition of a Tree Permit under this Bylaw;
- (bb) “Reserve Fund” means a fund established by the Town.
- (cc) “Retained Tree” means a Regulated Tree, where its preservation is used by the Applicant to reduce on the same Lot the replacement requirements under this Bylaw;
- (dd) “Shared Tree” means a tree having a trunk which, at the root collar of the tree, is divided by the legal boundary of a parcel or a highway.
- (ee) “Town” means the Town of Comox;
- (ff) “Tree” means any species of woody perennial plant that typically has a single trunk or upright stems capable of growing to a mature height of at least 3 metres.
- (gg) “Tree Permit” means a permit issued by the Parks Manager under this Bylaw.
- (hh) “Tree Protection Fencing” means a barrier in accordance with Drawing L3 “Tree Protection” in the *Subdivision and Development Servicing Bylaw No.2048*, as amended, or a permanent barrier in accordance with any condition for such a barrier made in a Tree Permit;
- (ii) “Tree Protection Zone” means the circular area immediately around a Regulated Tree having a radius equal to ten (10) times the D.B.H. plus one half of the D.B.H. when measured outwards from the central point of the tree’s trunk, or the area determined by an Arborist to be necessary to ensure no Damage occurs as shown on a plan acceptable to the Town;
- (jj) “Works and Services” has the same meaning as in the *Subdivision and Development Servicing Bylaw No. 2048*, as amended;

3. APPLICATION:

- (1) This bylaw applies throughout the Town of Comox.

4. PROHIBITION:

- (1) No person shall Damage, Cut, or Remove a Regulated Tree or cause, suffer, or permit such a tree to be Damaged, Cut, or Removed, except where permitted by and in accordance with a subsisting Tree Permit.

5. EXCEPTIONS:

- (1) This Bylaw does not apply to the Cutting or Removal of a Regulated Tree:



- (a) By the Town or its agents during the discharge of their duties;
- (b) During a lawful forest practice as defined in the *Forest and Range Practices Act*, S.B.C. 2002, c. 69
- (c) From managed forest land as defined in the *Assessment Act*, R.S.B.C. 1996, c. 20, where the Zoning Bylaw allows forestry activities as a primary or secondary use of the Lot;
- (d) On crown land of either the Government of Canada or the Province of British Columbia where the tree is Cut or Removed by that entity or its agents;
- (e) That is undertaken by a Public Utility, on land owned or held by the Public Utility, and done for the purpose of safety, maintenance, or operation of the Public Utility's infrastructure; and
- (f) To accommodate a lawful farm operation as defined by the *Farm Practices Protection (Right to Farm) Act*, R.S.B.C. 1996, c. 131.

6. EMERGENCY CUTTING AND REMOVAL:

- (1) Despite any other provision in this Bylaw, a person may Cut or Remove a Regulated Tree before applying for a Tree Permit if the tree in question is in imminent danger of falling and injuring persons or property.
- (2) A person who has Cut or Removed a Regulated Tree according to Section 6.1 must:
 - (a) Apply for a Tree Permit within three business days and provide the Parks Manager with images clearly depicting the tree prior to the Cutting or Removal; and
 - (b) Not remove from the Lot the portions of the trunk, limbs, roots, or other remains of the tree that are necessary for the Parks Manager to determine there was likely imminent danger prior to the emergency Cutting or Removal, until the Parks Manager has made such a determination.
- (3) The Parks Manager may refuse to issue a Tree Permit and may impose a penalty in accordance with this Bylaw, if:
 - (a) The Parks Manager determines that the Regulated Tree was not in imminent danger or was in imminent danger due to reasons other than Natural Causes; or
 - (b) The person referred to in section 6.1 fails to abide by any other provision of this Bylaw.

7. APPLICATIONS TO CUT OR REMOVE A REGULATED TREE:

- (1) An application for a Tree Permit must be made in writing to the Parks Manager, in the form required by the Parks Manager.
- (2) An application for a Tree Permit shall include the following information:
 - (a) The street and legal addresses of the Lot or boulevard on which the Regulated Tree occurs;



- (b) The identity (name and contact information) and signature of the Owner of the Lot;
 - (c) If the applicant is not the Owner of the Lot, a document signed by the Owner authorizing the applicant as the Owner's agent;
 - (d) If the Regulated Tree is a Shared Tree, a document signed by all Owners authorizing the application;
 - (e) The number of Regulated Trees for which an application is being made;
 - (f) The number of Protected Trees for which an application is being made; and
 - (g) A short description of the purpose of the Cutting or Removal.
- (3) A Development Application involving the Cutting or Removal of a Regulated Tree shall be accompanied by the following:
- (a) An Arborist Report that documents:
 - (i) the species, size, and condition of each Regulated Tree;
 - (ii) the suitability for retention of each Regulated Tree;
 - (iii) the Arborist's recommendation for whether each Regulated Tree should be Removed, modified, or retained;
 - (iv) a summary of the total numbers of Regulated Trees proposed to be Removed and retained;
 - (v) a summary of the total number of Protected Trees proposed to be Removed and retained;
 - (vi) a summary of the total number of Replacement Trees required according to this Bylaw.
 - (b) A tree management plan showing:
 - (i) the surveyed locations of all Regulated Trees on the Lot, or on the part of the Lot where site disturbance will impact trees;
 - (ii) the Lot's legal boundaries;
 - (iii) existing buildings and services;
 - (iv) proposed buildings and services;
 - (v) whether each Regulated Tree will be Removed or retained;
 - (vi) the location and dimensions of Tree Protection Zones for all Regulated Trees; and
 - (vii) notes describing the measures that will be used to ensure no Damage occurs within the Tree Protection Zones of Regulated Trees that will be retained.



- (4) The Parks Manager may determine that section 7.3 is inapplicable when the activities proposed by the Development Application are unlikely to result in Damage to any Regulated Tree.
- (5) If the Parks Manager considers it necessary to support an application involving the Cutting or Removal of a Regulated Tree, they may require additional information including but not limited to:
 - (a) An Arborist Report;
 - (b) A tree management plan;
 - (c) A tree risk assessment;
 - (d) A report by a Qualified Professional in wildfire hazard, geotechnical, environmental, habitat, or other assessments;
 - (e) Photographs of the Lot and/or the trees in question;
 - (f) A memo prepared by an Arborist confirming the installation of tree protection measures;
 - (g) A letter of assurance prepared by an Arborist describing any activities that will require supervision by an Arborist, with the condition that a follow-up memo confirming the supervision took place and any Damage that occurred shall also be submitted; and
 - (h) A tree replacement plan indicating the number, species, and location for any Replacement Trees to be installed on the Lot.
- (6) The Parks Manager may issue terms of reference which further specify the required format and content of materials supporting an application for a Tree Permit.

8. REASONS A TREE PERMIT CAN BE ISSUED:

- (1) The Parks Manager, where they consider it necessary, may retain the service of an Arborist or Qualified Professional to independently review materials submitted in support of an application for a Tree Permit or a subsisting Tree Permit.
- (2) On being satisfied that the application meets the requirements of this Bylaw, the Parks Manager may issue a Tree Permit, and may attach any terms, conditions, restrictions and requirements to the Tree Permit as they consider necessary.
- (3) Notwithstanding section 8.2, the Parks Manager will issue a Tree Permit to Cut or Remove a Regulated Tree, other than a Protected Tree, having received an acceptable application for any purpose of the Cutting or Removal.
- (4) Notwithstanding section 8.2 and 8.3, the Parks Manager will issue a Tree Permit to Cut or Remove a Protected Tree, having received an acceptable application and if they are satisfied at least one of the following purposes applies:
 - (a) The Protected Tree is dead, or more than 50 per cent of the Crown is dead;



- (b) The Protected Tree is a Hazardous Tree, and the hazard cannot be mitigated other than by Cutting or Removing the Protected Tree;
- (c) The Protected Tree is within an approved building footprint, or unavoidable impacts to its Tree Protection Zone by an approved building footprint will cause Damage;
- (d) The Protected Tree will be Damaged by proposed Works and Services that are required to support the permitted use and density of the Lot, where the Works and Services cannot be located elsewhere;
- (e) The Protected Tree is causing damage to a lawfully erected building or lawfully constructed Works and Services that cannot be mitigated other than by Cutting or Removing the Protected Tree;
- (f) A Qualified Professional has recommended the Protected Tree be Cut or Removed to mitigate a present wildfire hazard in the form required by the Parks Manager;
- (g) The Protected Tree is an Invasive Species;
- (h) The Protected Tree must be Cut or Removed to comply with another Town of Comox bylaw; and

9. PERMIT AUTHORITY:

- (1) The amount of time for which a Tree Permit is valid is as follows:
 - (a) For a Tree Permit related to a Development Application, the first of:
 - (i) one year from the date that the final occupancy permit is issued for the Lot, and
 - (ii) five years from the date of issuance; and
 - (b) For a Tree Permit not related to a Development Application, one year from the date of issuance.
- (2) The Parks Manager may suspend, revoke, or cancel a Tree Permit if they consider that work or activity being carried out is in violation of any terms, restrictions, requirements, or conditions of the Tree Permit or any provision of this Bylaw, or that Damage, whether or not it is accidental, has occurred or is likely to occur to any Regulated Tree.

10. REPLACEMENT TREES

- (1) A Tree Permit may specify as a condition that Replacement Trees must be planted by the Owner for each Regulated Tree Cut or Removed.
- (2) The number of Replacement Trees required will be determined by the Parks Manager according to the following:
 - (a) For each Regulated Tree Cut or Removed, the number of Replacement Trees that must be planted is given in the following table:

D.B.H. of Cut or Removed Tree	Replacement Trees
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19 cm and smaller	1
20 – 59 cm	2
60 – 69 cm	3
70 – 79 cm	4
80 – 89 cm	6
90 – 99 cm	8
100 cm and larger	10

- (b) The total number of Replacement Trees required will be reduced by the Parks Manager by one (1) for each Retained Tree designated in connection with the Tree Permit, to a minimum of zero (0) Replacement Trees required; and
 - (c) Notwithstanding item (c), no reduction for Retained Trees will be provided where a Tree Permit application is made for the purpose of Removing more than ten (10) Regulated Trees from a Lot, or where a Tree Permit application’s approval would result in more than ten (10) Regulated Trees having been removed from the Lot in the previous two calendar years.
- (3) For clarity, nothing in item 10.2b results in any continuing credit in favour of the Applicant and against the Town in relation to Replacement Tree requirements.
 - (4) The species of a Replacement Tree must be selected from a list of acceptable tree species maintained by the Town as follows:
 - (a) Where one (1), two (2), or three (3) Replacement Trees are required, at least one Replacement Tree shall be a medium or large canopy species;
 - (b) Where four (4) or more Replacement Trees are required, at least one quarter (25%) of the Replacement Trees shall be a large canopy species;
 - (c) When the removed tree was a Priority Species, one (1) Replacement Tree or half of the total number of Replacement Trees required, whichever is more, must be a Priority Species.
 - (5) Replacement Trees must be planted on the Lot for which the Tree Permit is issued.
 - (6) The Owner must ensure that each Replacement Tree is planted and maintained in accordance with Best Practices.
 - (7) Stock used for Replacement Tree planting must meet the following requirements, unless otherwise authorized by the Parks Manager:
 - (a) If a coniferous species, have a minimum height of 1.4 metres; and
 - (b) If a deciduous species, have a minimum diameter of 4 centimetres, measured at the base of the tree.
 - (8) Replacement Trees shall be sited:
 - (a) A minimum of 2 metres away from an existing or approved building footprint;



- (b) A minimum of 1 metre away from an existing or approved impermeable surface, such as a driveway, walkway, or surface parking;
 - (c) Where practicable, offset from underground Works and Services; and
 - (d) Unless a small tree with limited expected height growth, a minimum of 3 metres from the path of overhead utilities.
- (9) Notwithstanding section 10.5, the Town may accept cash in lieu of Replacement Tree planting, subject to the following:
- (a) The amount charged per Replacement Tree shall be specified in the *Fees and Charges Bylaw*, No. 2058, as amended;
 - (b) Where the application for a Tree Permit concerns a Development Application, the Parks Manager shall be satisfied that the Replacement Tree(s) would not have sufficient growing space on the Lot before accepting the cash in lieu;
 - (c) Where the purpose of the Removal is to mitigate a present wildfire hazard as recommended by a Qualified Professional, and there is no sufficient space on the Lot to plant a Replacement Tree of a more suitable species, the Parks Manager will waive any associated cash-in-lieu amount;
 - (d) Where the purpose of the Removal is a valid emergency removal as described in Section 6, the Parks Manager will waive the replacement requirement and any associated cash-in-lieu amount; and
 - (e) The amount charged per Replacement Tree shall be deposited in a Reserve Fund created by the Town for the planting and maintenance of trees.
- (10) Where the Town accepts cash in lieu of Replacement Tree planting for a tree Cut or Removed from Town-owned property or a highway vested in the municipality, the Parks Manager may determine that the amount charged for Replacement Trees shall equal the fair appraisal value of each tree being Cut or Removed according to the appraisal method preferred by the Town.

11. TREE PROTECTION MEASURES:

- (1) Prior to any construction, demolition, excavation, or installation of Works and Services occurring on the Lot, the Owner must install Tree Protection Fencing around the Tree Protection Zones of Regulated Trees that will be retained, wherever site disturbance will occur within five (5) metres of their Tree Protection Zones.
- (2) A person must not damage, destroy, or alter an authorized Tree Protection Zone or Tree Protection Fencing for any purpose other than tree protection, except as otherwise authorized.
- (3) Written consent from the Parks Manager is required for any alterations to a Tree Protection Zone or Tree Protection Fencing during the Development Period.
- (4) Notwithstanding sections 11.1 and 11.2, if the Owner requires temporary access to a Tree Protection Zone or temporary removal of Tree Protection Fencing during the



Development Period, or if the installation of Tree Protection Fencing is unsuitable at the site due to terrain or safety hazards, the Parks Manager may determine that alternate protection measures may be used for the period during which no Tree Protection Fencing is in place.

- (5) Alternate protection measures must include supervision by an Arborist of any work within a Tree Protection Zone.
- (6) Where supervision by an Arborist is required:
 - (a) the Owner must provide a letter of assurance signed by the Owner and an Arborist confirming the nature of the work and the alternate protection measures that will be used; and
 - (b) following the work, the Arborist who supervised must provide a memo confirming whether the work was carried out as planned and detailing any Damage that occurred.

12. FEES AND SECURITIES:

- (1) The Owner shall pay to the Town a fee as set forth in the *Fees and Charges Bylaw* at the time an application for a Tree Permit is submitted, in the manner required by the Town.
- (2) The fee charged for a Tree Permit application shall be waived where the application concerns only the removal of a dead tree, an invasive species, or a Hazardous Tree.
- (3) If the planting of Replacement Trees is a condition of a Tree Permit in connection with a Development Application, the Owner shall pay to the Town a refundable security in the amount equal to 125% of the equivalent cash-in-lieu value of the replacement tree planting prior to permit issuance.
- (4) The security for Replacement Trees will be refunded 2 years after planting, provided that the Replacement Trees are in satisfactory condition.
- (5) If the preservation of Regulated Trees is a condition of a Tree Permit in connection with an active or pending Development Application, the Owner shall pay to the Town a refundable security as follows prior to permit issuance:
 - (a) The amount of security for preserved Regulated Trees shall equal 125% of the estimated value of the trees, where the estimated value for each tree is the greater of \$1,000 or the appraised value as determined by the Parks Manager using the appraisal method preferred by the Town;
 - (b) The total amount of security required under this Section may not exceed \$15,000 for a single family dwelling on an existing Lot; and
 - (c) The total amount of security required under this Section may not exceed \$150,000 for each subdivision, development permit, development variance permit or rezoning application.
- (6) The Town will hold the security for Regulated Tree preservation for the duration of the Development Period.



- (7) At the conclusion of the Development Period, the Town will:
 - (a) Return 100% of the security for Regulated Tree preservation where no unauthorized Damage has occurred; or
 - (b) Return a portion of the security if Damage has occurred. The portion returned will equal the amount of the security less the costs of any inspection, mitigation, assessment, removal, or other work recommended by an Arborist in relation to the Damaged tree(s).
- (8) Notwithstanding section (5), the amount of the security paid to the Town for Regulated Tree preservation will be \$0 if the Parks Manager is satisfied that any relevant Regulated Tree(s) have no risk of being Damaged by the proposed site disturbance or any other action in connection with the Development Application.
- (9) Following the completion of all activities in connection with a Tree Permit, upon receipt of a written request, the Town will return any remaining securities subject to a site inspection at the discretion of the Parks Manager to confirm all requirements have been met.

13. INSPECTIONS:

- (1) Pursuant to Subsection 16(6)(d) of the *Community Charter*, the Town has the authority to enter onto property for the purpose of inspecting Regulated Trees, and/or the conditions of a subsisting Tree Permit.
- (2) Where the Cutting or Removal of trees has been authorized by the Town, and a valid and subsisting Tree Permit exists, the person undertaking the Cutting or Removal shall identify with a flag, paint, survey tape or other adequate means each tree to be cut or removed.
- (3) Where the Parks Manager considers that a contravention of this Bylaw has occurred, the Parks Manager may notify the Owner in writing of the contravention and require that measures be taken to remedy the contravention within a specified period, or where no period is specified, within 30 days.
- (4) A Bylaw Enforcement Officer or their designate, may issue a stop work order if any Regulated Tree is being Cut without a Tree Permit or contrary to a Tree Permit or this Bylaw, or if any Regulated Tree is being Damaged or Removed in contravention of this Bylaw. Upon receipt of a stop work order, the Owner and all persons having notice must immediately cease the Cutting, Removal, or activity causing Damage and must not resume unless authorized by a Bylaw Enforcement Officer.
- (5) The Owner must ensure the Tree Permit is displayed on-site in a location visible to the public prior to the commencement of the Cutting or Removal and until the completion of the Development Period to inform community members that a permit is in place.

14. ENFORCEMENT:

- (1) When requested by a Bylaw Enforcement Officer, or any other person authorized by the



Town, any person who has apparently committed an offence under this Bylaw, will correctly state their name and address.

- (2) Every person will at all times comply with any lawful order, direction, signal, or command made or given by a Bylaw Enforcement Officer, or other person authorized by the Town, in the performance of their duties enforcing the provisions of this Bylaw.
- (3) Each day that an offence continues shall constitute a separate offence against this bylaw.

15. OFFENCES:

- (1) Any person who contravenes any provision of this Bylaw, or who suffers or permits any act or thing to be done in contravention of this Bylaw, or who refuses, omits, or neglects to fulfill, observe, carry out, or perform any duty or obligation imposed by this Bylaw is guilty of an offence and is liable, upon summary conviction, for penalties of up to \$50,000 as prescribed by this Bylaw or by the Offence Act, R.S.B.C. 1979, Chapter 304 and amendments thereto.
- (2) Any person who contravenes any provision of this Bylaw, or who suffers or permits any act or thing to be done in contravention of this Bylaw, or who refuses, omits, or neglects to fulfill, observe, carry out, or perform any duty or obligation imposed by this Bylaw is liable, on summary of conviction, and may be issued a bylaw notice as permitted under the provisions of the *Bylaw Notice Enforcement Bylaw No. 2004* and the *Local Government Bylaw Notice Enforcement Act, SBC 2003 c. 60*.

16. LIABILITY:

Any person who contravenes any provisions of this Bylaw is liable to the Town for, and must indemnify the Town from, all costs, expenses, damages, and injuries resulting from the contravention.

17. SEVERABILITY:

- (1) If any section, subsection, clause or phrase of this Bylaw is held to be invalid for any reason by a court of competent jurisdiction, the invalid portion shall be severed and the decision that it is invalid shall not affect the validity of the Bylaw.

18. REPEAL:

- (1) "Comox Tree Management and Protection Bylaw No. 1125, 1994" is hereby repealed.

19. Adoption

READ A FIRST, SECOND and THIRD time this _____ day of _____, 2026

ADOPTED this _____ day of _____, 2026



MAYOR

CORPORATE OFFICER

Town of Comox
Tree Protection Bylaw

Engagement Summary



April 29, 2026

Submitted to:
Town of Comox
1809 Beaufort Avenue
Comox, BC
V9M 1R9



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1.0 Key Findings

Phase 1

A total of 63 participants shared their input on the Town’s Tree Protection Bylaw Update through an online survey. The key findings are as follows:

- **Where and how the bylaw should apply**
 - Strong support for broad application of the bylaw, particularly to development-related tree removal, environmentally sensitive areas, and residential properties.
 - Emphasis on flexibility, timely approvals, and consistent enforcement to avoid overly rigid or blanket rules.
- **Types of trees that should be protected**
 - Strong support for protecting large and very large trees, native species, and trees in environmentally sensitive areas.
 - Support for enhanced protection of significant trees, with recognition of the long-term canopy value of smaller trees and the need for safety-related flexibility.
- **Objectives for protected trees**
 - Strong support for replacement requirements, certified arborist involvement, and incentives that prioritize retention of mature trees.
 - Concern that replacement planting, fees, or hazard exemptions could enable avoidable loss of mature trees, highlighting the need for clear rules and safeguards.
- **Resourcing the Tree Protection Bylaw**
 - Equity and fairness identified as the top resourcing priority, followed by cost recovery and service efficiency.
 - Strong enforcement, clear communication, and meaningful penalties viewed as essential.
- **Overall feedback**
 - Broad support for strengthening and modernizing the Tree Protection Bylaw, viewed as overdue and necessary.

Phase 2

A total of 110 participants provided feedback on the Town’s draft Tree Protection Bylaw Update through an Open House and 30 participants who provided feedback following the open house. This phase also included a Focus Group Workshop with 14 participants representing the arboriculture, building, and design professions locally. Key findings from Phase 2 engagement are as follows:

- **Defining protected trees and reasons for removal**
 - Community concern about allowing tree removals for any reasons for trees between 30 cm – 75 cm DBH, noting that this could weaken the meaning and purpose of protected tree status.
 - Support for strong protection for high-value trees, including trees that are very large or provide wildlife habitat.

- **Tree protection requirements**
 - Participants requested clearer definitions and procedures for key terms, including “hazardous tree,” to support consistent interpretation and implementation.
 - There was support for flexible approaches to Tree Protection Zones that consider site conditions, tree species and tree sizes.

- **Where the bylaw should apply**
 - Very strong community support to apply the bylaw to all private property.
 - Concern about whether current bylaw enforcement resources are sufficient to support effective implementation.

- **Tree replacement**
 - Participants supported higher replacement ratios to offset tree removals by new planting.
 - Moderate support for several removal options, including applying cash-in-lieu, establishing tree density targets and setting a maximum number of replacement trees.
 - Support for higher fines and stronger fee requirements especially where unauthorized removals occur.

- **Overall feedback**
 - There is community support to create a strong Tree Protection Bylaw that improves tree regulation across public and private properties in the Town.

2.0 Scope of the engagement

The Town of Comox is updating its Tree Protection Bylaw to ensure it aligns with community values, local priorities, and best management practices. This report presents the results from the two phases of engagement for this project.

2.1 Phases of engagement

- **Phase 1** of this project was conducted through an online survey delivered alongside Phase 2 of engagement for the draft Urban Forest Management Strategy. The survey was available from November 14 to December 19, 2025 and had 63 respondents.
- **Phase 2** of engagement occurred in April 2026 and was made up of a Focus Group Workshop attended by 14 participants, a public Open House attended by 110 participants, and an online feedback form with 30 entries.

2.2 Communication tactics used

Information about engagement opportunities was disseminated through several media, including:

- Postings on the Town of Comox and Engage Comox Valley websites;
- Town of Comox's social media accounts;
- Town of Comox newsletter;
- Newspaper advertisements, ads;
- Posters on display in Town parks and facilities.

3.0 Phase 1 Engagement – Survey

Survey respondents reported learning about the engagement process and opportunity to comment on the tree bylaw through print advertisements (40%), followed by word of mouth (29%) and social media (25%) (Figure 1). The Town website (21%) and the Engage Comox Valley project website (16%) were also important sources of information, while other sources (14%) accounted for a smaller share of responses.

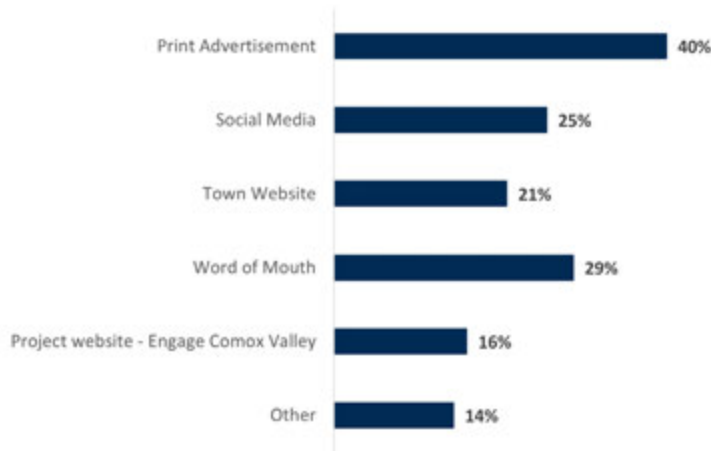


Figure 1. Means by which respondents heard about the survey (Skipped: 0 | Answered: 63).

3.1 Survey demographics

The survey was completed by 63 participants who engaged through the combined survey. Among the 63 survey respondents:

- Over 90% are 35 years or older (Figure 2)
- 85% live in Comox, 33% work in Comox, 67% access shopping, recreation and other activities in Comox, 3% go to school in Comox and 10% responded ‘other’ (Figure 3)
- 90% own their own home and 2% are renters
- 88% live in a single detached house or duplex
- 28% live in East Comox; 26% live in Central Comox; 21% live in West Comox; 17% live Downtown; and 7% live in North Comox (Figure 4)

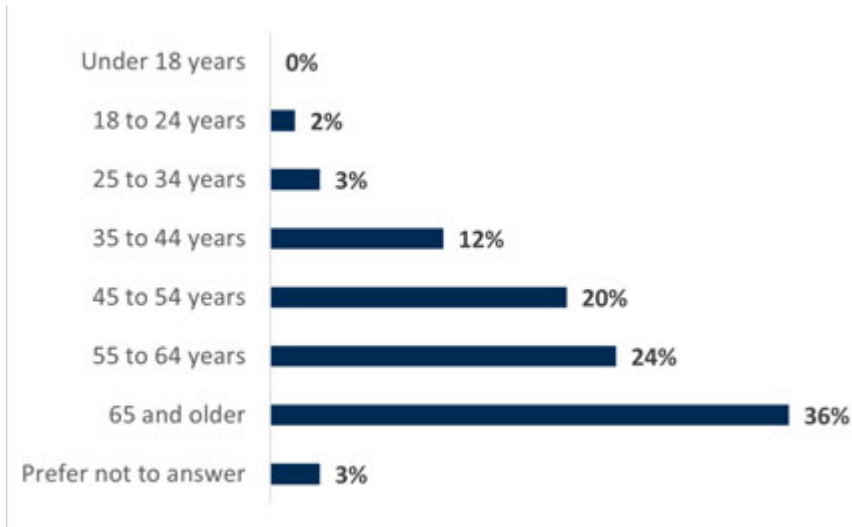


Figure 2. Age distribution of survey respondents (Skipped: 4 | Answered: 59).

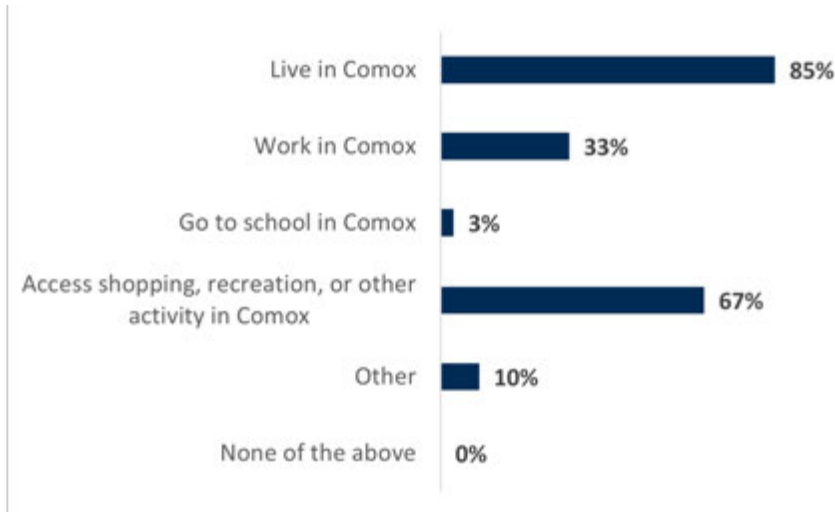


Figure 3. Ways that respondents spend their time in Comox (Skipped: 2 | Answered: 61).

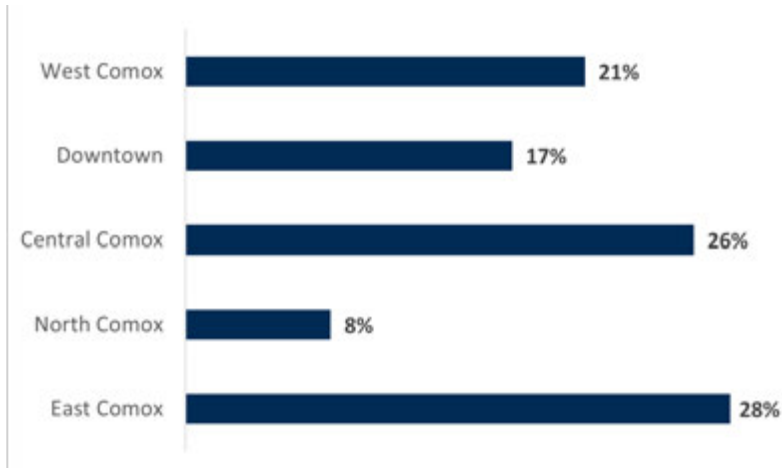


Figure 4. Respondents' neighbourhoods of residence (Skipped: 10 | Answered: 53).

3.2 Experience with tree removal

Respondents were asked to report the circumstances that led them to remove trees on their property. The most common reason for removing trees was due to tree death (40%), followed by safety concerns related to hazardous trees (32%), other reasons (21%), wildfire risk (4%), and, least commonly, development-related requirements (2%). Some respondents who selected ‘other’ noted that tree removal on their properties resulted from multiple circumstances described in the question, with some having to remove multiple trees over the years. Others explained that removals were necessary due to trees overgrowing onto neighbouring properties or roots damaging private infrastructure such as sewer lines and walkways. Of the total 63 survey respondents, 48 answered this question and 15 skipped it.

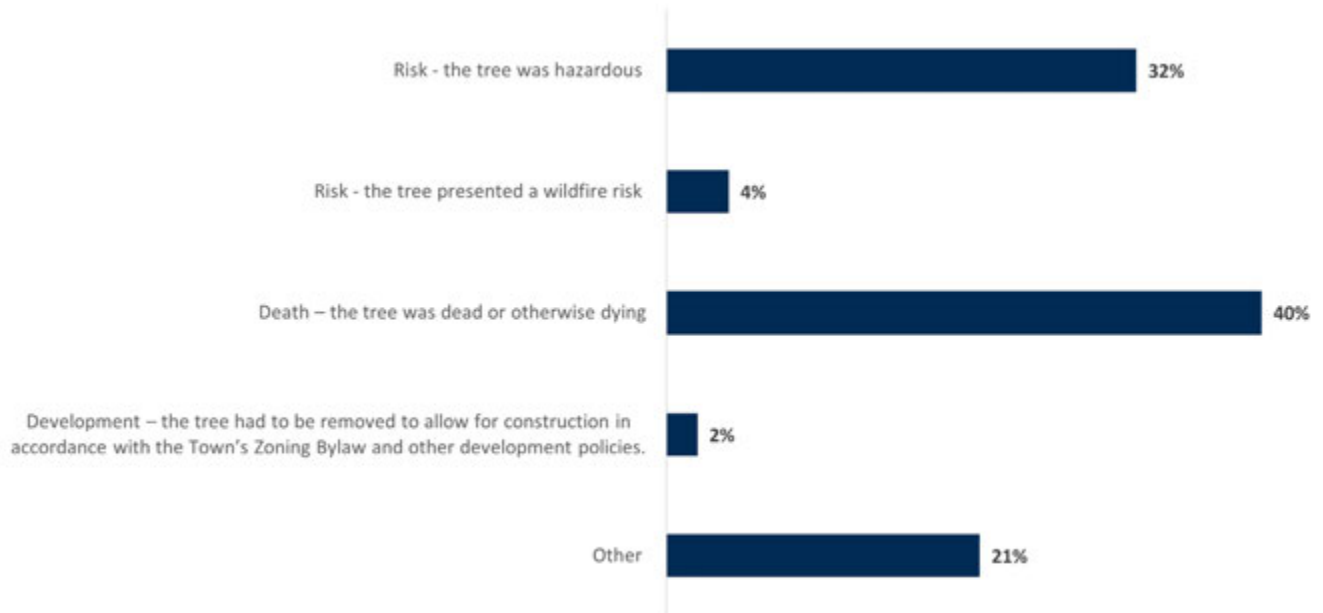


Figure 5. Circumstances that respondents have encountered when trying to remove a tree on their property (Skipped: 15 | Answered: 48).

3.3 Survey results

This section summarizes the results from the Tree Protection Bylaw Update of the survey. The survey collected feedback on:

- Perspectives on where and how the tree protection bylaw should apply;
- Feedback on the types of trees that should be protected;
- Views on the objectives for protected trees;
- Priorities for resourcing the tree bylaw;
- Additional feedback on the updated tree bylaw.

3.3.1 Perspectives on where and how the tree protection bylaw should apply

Survey respondents were presented with three statements about where and how the tree bylaw should apply and asked to indicate their agreement with each statement using a five-point scale, where 1 represents *strongly disagree* and 5 represents *strongly agree*.

Most respondents (77%) agreed with applying the tree bylaw to all private properties within the municipal boundary, regardless of lot size, with 71% selecting a rating of 5 and 6% selecting a rating of 4 (Figure 6A). Thirteen percent selected ratings of 1 or 2, indicating disagreement, while 10% selected a neutral rating of 3.

Agreement was strongest for regulating tree removal associated with development, with 87% of respondents selecting ratings of 5 (81%) or 4 (6%) (Figure 6B). Eleven percent (11%) selected disagreement ratings of 1 or 2, and 2% selected a neutral rating of 3.

Similarly, most respondents (79%) supported regulating general tree cutting or removal. In this case, 71% selected a rating of 5 and 8% selected a rating of 4, while 11% indicated disagreement with ratings of 1 or 2 and 10% selected a neutral rating of 3 (Figure 6C).



Figure 6. Respondents' agreement with proposed objectives for where and how the updated bylaw should apply, rated on a five-point scale from 1 (*Strongly Disagree*) to 5 (*Strongly Agree*) (A – C Skipped: 0 | Answered: 63).

Thirty-eight (38) respondents provided comments explaining why they agreed or disagreed with the proposed objectives for where and how the updated tree bylaw will apply. Comments reflected both broad support for expanded application as well as concerns about municipal overreach on private property. Respondents who agree with widely applying the tree bylaw feel that regulations are important for protecting the urban forest, preventing canopy loss and improving climate resilience. Conversely, a small number of respondents in disagreement with widely applying the tree bylaw were outright against regulations on their private properties.

Many expressed nuances in their support. Common concerns included government overreach, overly rigid or blanket rules, and potential delays or uncertainty in permitting. Various comments called for case-by-case decision-making and timely permit approvals. Respondents also mentioned the need for consistent enforcement, clear penalties, and standardized decision-making tools. Education and incentives were proposed by some as important tools for supporting implementation of the tree bylaw, while others proposed them as alternatives to implementing the tree bylaw. One commenter highlighted that they would like to see the Town provide support for low-income or vulnerable property owners to ensure equitable and effective implementation of the tree bylaw on private land.

3.3.2 Feedback on the types of trees that should be protected

Using a five-point scale where 1 represents *strongly disagree* and 5 represents *strongly agree*, survey respondents expressed their agreement with the proposed objectives for defining protected trees in the updated tree bylaw (Figure 7).

Most respondents (64%) supported applying tree protection to any tree with a trunk diameter at breast height of at least 20 cm, with 48% selecting a rating of 5 and 16% selecting a rating of 4 (Figure 7A). Twenty percent (20%) selected a neutral rating of 3, while 16% selected ratings of 1 or 2.

Support was higher for applying protection to native tree species at a smaller minimum size, with 79% of respondents selecting ratings of 5 (61%) or 4 (18%) (Figure 7B). Thirteen percent (13%) selected a neutral rating of 3, and 8% selected disagreement ratings of 1 or 2.

The strongest level of support was for protecting trees of any size within environmentally sensitive areas, such as streamsidings or steep slopes. In this case, 96% of respondents selected ratings of 5 (86%) or 4 (10%) (Figure 7C). Opposition was minimal, with 2% selecting a rating of 1 and 3% selecting a rating of 3.

Similarly, there was strong support for including specific, stronger protection measures for significant trees, including those that are very large, very old, rare, or culturally or ecologically valuable. Ninety-four percent (94%) of respondents selected ratings of 5 (84%) or 4 (10%) for this objective (Figure 7D), with minimal opposition.

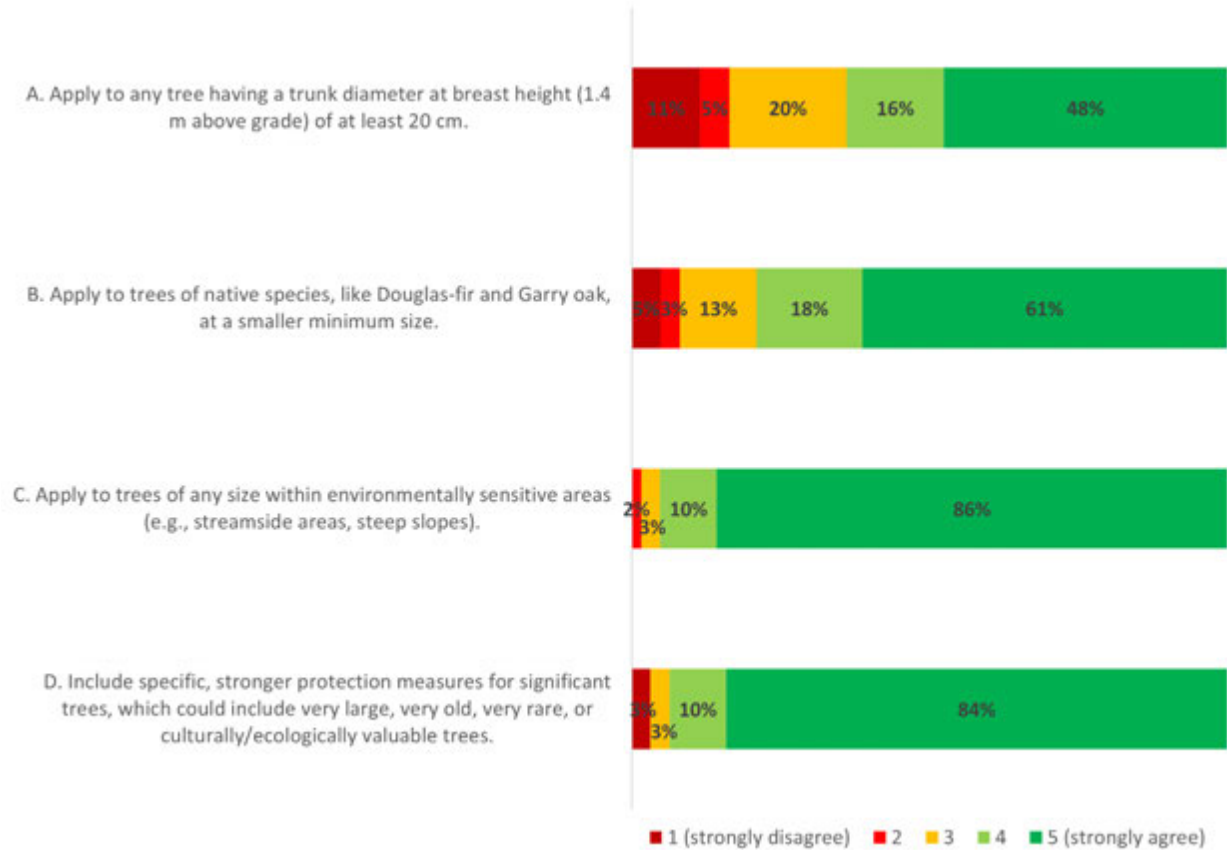


Figure 7. Respondents’ agreement with the proposed objectives for defining protected trees under the tree bylaw, rated on a five-point scale from 1 (*Strongly Disagree*) to 5 (*Strongly Agree*) (A,C,D Skipped: 0 | Answered: 63; B Skipped: 1 | Answered: 62).

Respondents provided twenty-seven (27) comments on which trees should be protected. Many respondents supported lowering the size threshold for protection, commonly suggesting 10 cm DBH instead of 20 cm DBH, noting that smaller trees still represent several years of canopy growth. There was emphasis on prioritizing native species, significant and long-lived trees, and trees in environmentally sensitive areas such as riparian zones and steep slopes, with some respondents also calling for protection of native shrubs and entire plant communities. At the same time, respondents stressed the need for flexibility to address safety risks, poorly maintained or compromised trees, fire hazard concerns, and site-specific conditions.

“Each situation is unique, making hard/fast regulation challenging to get right. For example, smaller trees not protected by a bylaw may be tomorrow’s climate adapted large tree.”

- Survey respondent

3.3.3 Views on the objectives for protected trees

Survey respondents indicated their agreement with protection measures that could be required through a municipal tree bylaw using a five-point scale, where 1 represents *strongly disagree* and 5 represents *strongly agree* (Figure 8).

Most respondents (84%) agreed with requiring replacement trees to be planted when protected trees are removed, or requiring fees for off-site planting where on-site replacement is not feasible. In this case, 70% selected a rating of 5 and 14% selected a rating of 4 (Figure 8A). Twelve percent (12%) selected a neutral rating of 3, while 9% selected disagreement ratings of 1 or 2.

Strong support was shown for a measure proposed to require reporting by a certified arborist to support tree removal and/or to recommend special protection measures such as arborist supervision. Eighty-nine percent (89%) of respondents selected ratings of 5 (74%) or 4 (15%), indicating they agree with this objective (Figure 8B). Neutral responses accounted for 3%, and 8% selected disagreement ratings of 1 or 2.

Support was highest for including provisions or penalties that incentivize tree retention, particularly of the healthiest mature trees. In this case, 89% of respondents selected ratings of 5 (76%) or 4 (13%) (Figure 8C), with minimal neutrality or disagreement.

There was also strong support for allowing requirements to be reduced, streamlined, or modified in special circumstances, such as when a tree poses a hazard to life or property. Eighty-nine (89%) percent of respondents selected ratings of 5 (75%) or 4 (14%) for this objective (Figure 8D), while opposition and neutral responses were limited.

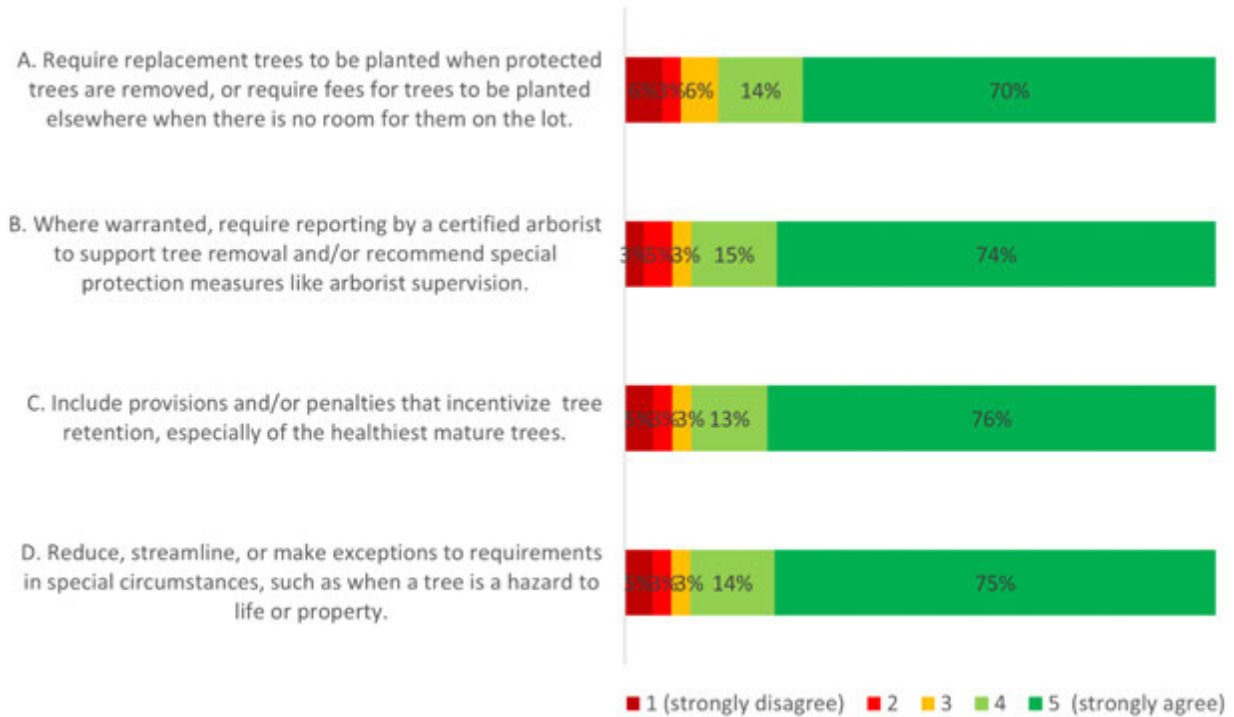


Figure 8. Respondents’ agreement with proposed tree protection measures that could be required through a municipal tree bylaw, rated on a five-point scale from 1 (*Strongly Disagree*) to 5 (*Strongly Agree*) (A, D Skipped: 0 | Answered: 63; B, C Skipped: 1 | Answered: 62).

Twenty-seven (27) comments were provided regarding respondents’ agreement with the protection measures the bylaw should require. Respondents commented on the need to better distinguish tree loss related to development compared to removals on individual private properties, with several questioning whether proposed approaches will place undue burden on property owners. Many are concerned that mature trees are too easily removed through replacement planting, fees, or “hazard” claims, and called for stronger protection of existing trees and clearer rules around what qualifies as protected. Others stressed the importance of clear accountability, defined processes, and straightforward approvals, particularly for safety-related removals. There were also calls for requirements such as arborist evaluations, regulation of removal timing, clearer standards for replacement trees and species, restrictions on removals during nesting season and other ecologically important timeframes, and an approach that balances tree protection with housing, infrastructure needs, and property rights.

3.3.4 Priorities for resourcing the tree bylaw

Survey respondents were asked to consider how the implementation of an expanded municipal tree bylaw should be resourced, recognizing that additional staffing would likely be required to respond to inquiries, process permit applications, and enforce bylaw provisions. Respondents were presented with several resourcing considerations and asked to rank them in order of preference. The options reflected different trade-offs between cost recovery (e.g. higher permit fees and penalties) to reduce impacts on the municipal budget, equity and fairness (e.g. lower permit fees for those with less ability to pay) to resource the tree bylaw, without reducing other services, and service efficiency (e.g. pursue staff reallocation before setting higher fees or taxes), possibly resulting in reduced services elsewhere.

Survey results indicate equity and fairness was the highest priority for resourcing implementation of a new tree bylaw, with the highest average score (2.08), followed by cost recovery (2.04) and service efficiency (1.75).

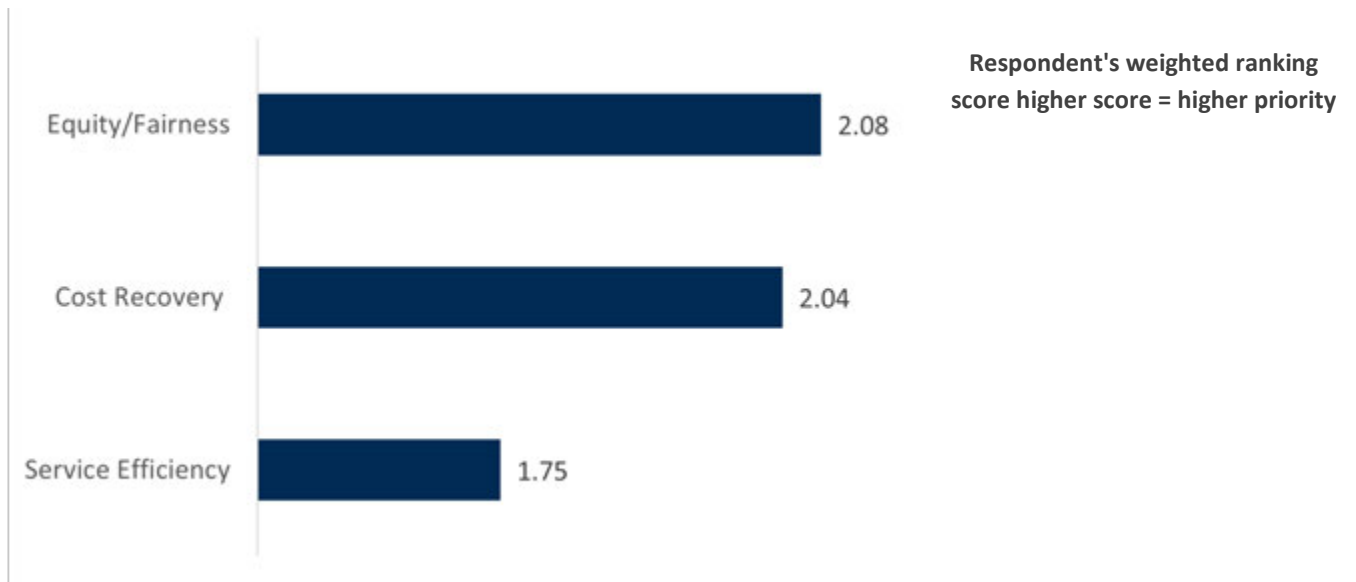


Figure 9. Respondent priorities for resourcing implementation of an expanded municipal tree bylaw, based on weighted averages (Skipped: 15 | Answered: 48).

3.3.5 Additional feedback on the tree bylaw

Twenty-five (25) respondents provided final thoughts on the tree bylaw update. Overall, most respondents express support for modernizing and strengthening tree protection in Comox, alongside concerns about cost, administration, and impacts on property owners. Many respondents view the bylaw as overdue, workable, and consistent with approaches used elsewhere in Canada. They emphasized the need for firm, specific rules that prioritize long-term environmental protection and community well-being over short-term development profit. A few respondents expressed willingness to support higher taxes or increased municipal investment to ensure adequate staffing, enforcement, and expertise, particularly through hiring additional arborists.

“It is well thought out and certainly overdue. I hope it will go far enough. Needs to be resourced so it can be enforced. Communication & public education will be important. Community organizations can assist.”

- Survey respondent

At the same time, several respondents voiced concerns that excessive bureaucracy, high fees, or inflexible rules could discourage tree planting, increase resentment, or unfairly burden homeowners. Some individual respondents raised the importance of fairness, cost recovery aligned with ability to pay, incentives for tree retention (such as tax breaks or water allocations), clear and timely processes for addressing safety and nuisance concerns, and strong communication and public education.

4.0 Phase 2 Engagement – Open House, Focus Group, Online Feedback

4.1 Open House

On April 8th, 2026, 110 people attended the in-person Open House about proposed bylaw updates. The event included a drop-in session with informational boards where participants could speak to project team members and leave comments and feedback on the proposed bylaw. A total of 110 participant comments were received through the open feedback poster board.



General feedback

- **Support for tree protection:**
 - *Support tree protection on private property (53 mentions)*
 - *Concern about allowing removals for any reason for trees between 30 cm and 75 cm in DBH (21 mentions)*
 - *Support for tree retention on development sites (20 mentions)*
 - *Request for smaller DBH thresholds (11 mentions):*
 - *Request for smaller DBH thresholds for Protected Trees (9 mentions)*
 - *Request for smaller DBH thresholds for Significant Trees (2 mentions)*
 - *Support for tree retention incentives (5 mentions)*
 - *Support for a list of protected trees as a schedule (3 mentions)*
 - *Support for protection of nesting trees (3 mentions)*

- **Tree replacement:**
 - *Support for replacement ratios (15 mentions)*
 - *Support for native replacement trees (3 mentions)*
 - *Support for climate adapted replacement trees (2 mentions)*

- **Concerns around tree protection on private property:**
 - *Do not support tree regulation on private property (4 mentions)*
 - *Support annual tree removal allowance (2 mentions)*

Feedback on FAQ materials to support the bylaw

- *Request for education materials to encourage private property tree retention (5 mentions)*
- *Request for a list of approved replacement tree species, including native species (2 mentions)*

4.2 Focus Group Workshop

The project team presented the proposed bylaw directions to a group of 14 professionals representing the local arboriculture, building, and design trades on April 8th, 2026. The workshop consisted of an introductory presentation followed by table discussions on four bylaw topics. Overall, workshop participants were generally “able to live with”, or were supportive of, the proposed directions across the four topic areas (Figure 10).

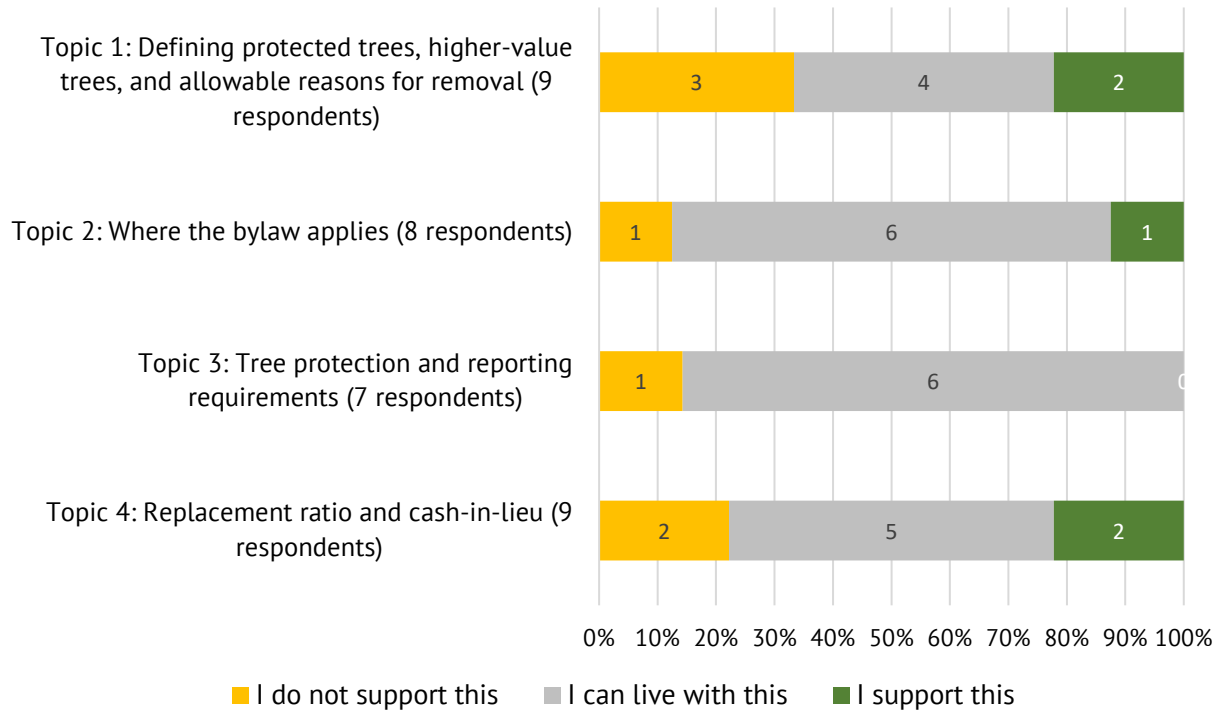


Figure 10 Level of support for the four topics presented during the Focus Group Workshop.

4.2.1 Topic 1: Defining protected trees, higher-value trees, and allowable reasons for removal

Support:

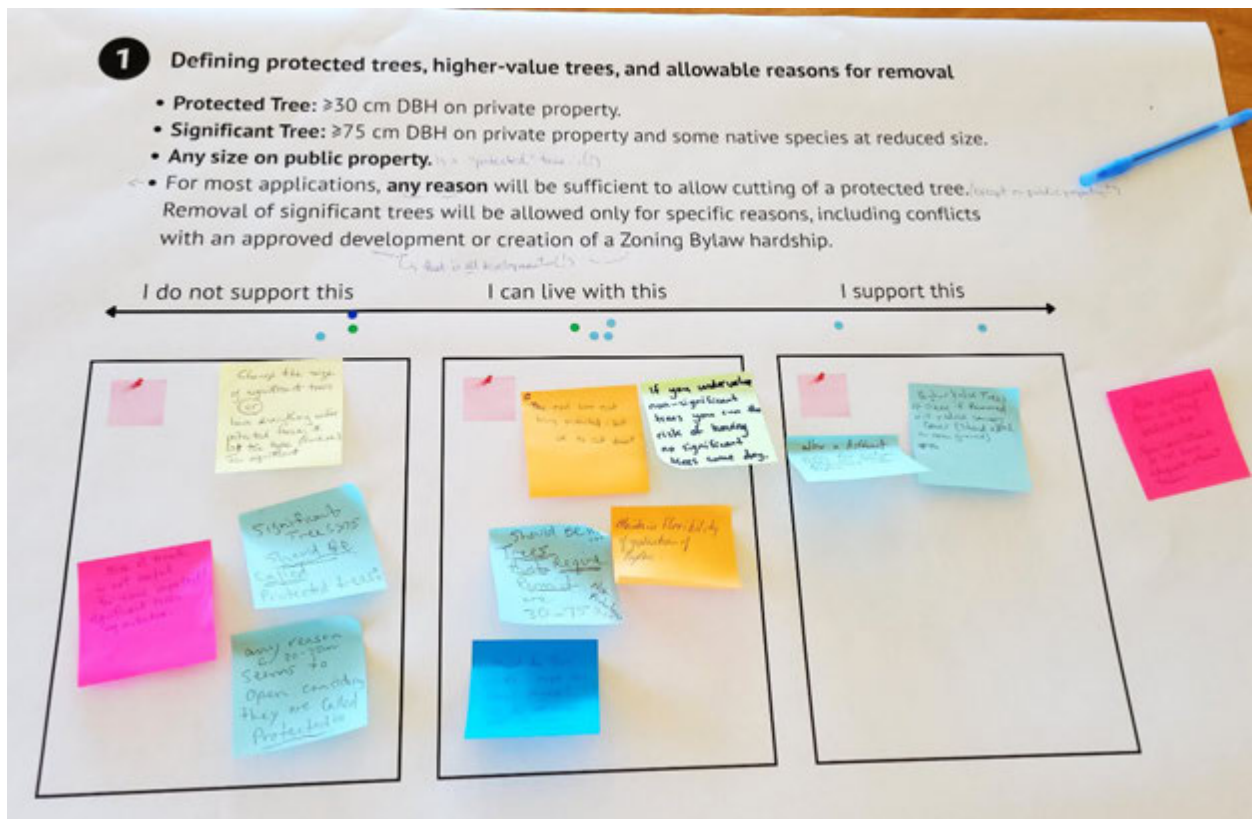
- Recognition of higher-value trees whose removal would cause a meaningful loss of canopy.
- Flexible replacement options, including adjusted size standards for native trees on small lots.
- Allowing replacement trees in boulevards where streets are underplanted.

Can live with:

- Flexibility in bylaw application, including how permit rules are applied.
- Treatment of 30 to 75 cm trees as permit-triggering rather than fully protected.

Do not support:

- Concern with allowing removal of 30 to 75 cm trees for any reason, since that weakens the meaning of protected trees.
- Concern with relying mainly on trunk diameter to define significance, especially for species like arbutus.
- Concern with the current distinction between “protected” and “significant” if it creates confusion or excludes important species.



4.2.2 Topic 2: Where the bylaw applies

Support:

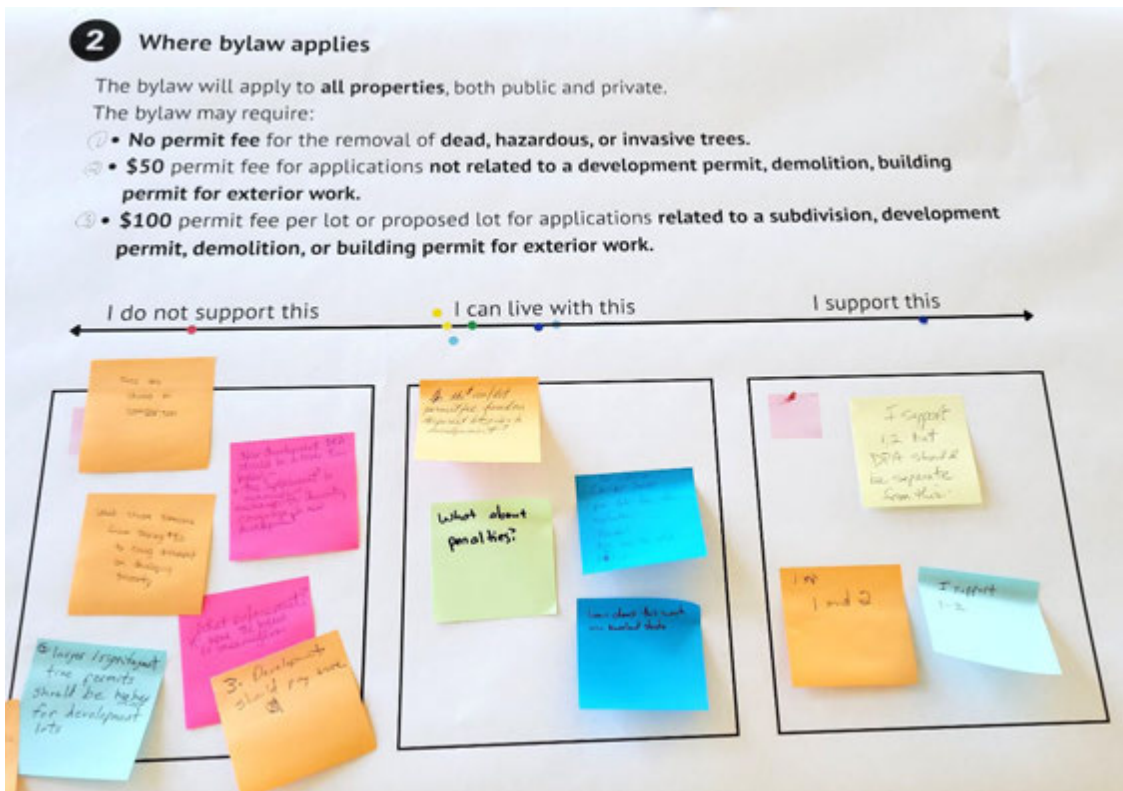
- Support for charging no permit fee for removal of dead, hazardous or invasive trees and \$50 permit fee for applications not related to development.
- Support for separating the DPA process from tree bylaw permitting.
- The general direction of the first two fee options.

Can live with:

- Need for clarification on how the fee structure would apply to bare land strata and parent lots.
- A lower per-lot subdivision fee structure, such as a base fee plus a smaller amount per lot.

Do not support:

- Concern that the proposed fees are too low and too easy to absorb.
- Concern with the current fee structure for development lots, with comments that development should pay more and larger or significant tree permits should cost more.
- Concern with a system where someone could pay a small fee and still avoid meaningful oversight or be dishonest during development.
- Concern with including new development DPA situations in this bylaw, especially where tree replacement becomes a tradeoff for added density.
- Concern with a bylaw without clear enforcement.



4.2.3 Topic 3: Tree protection and reporting requirements

Can live with:

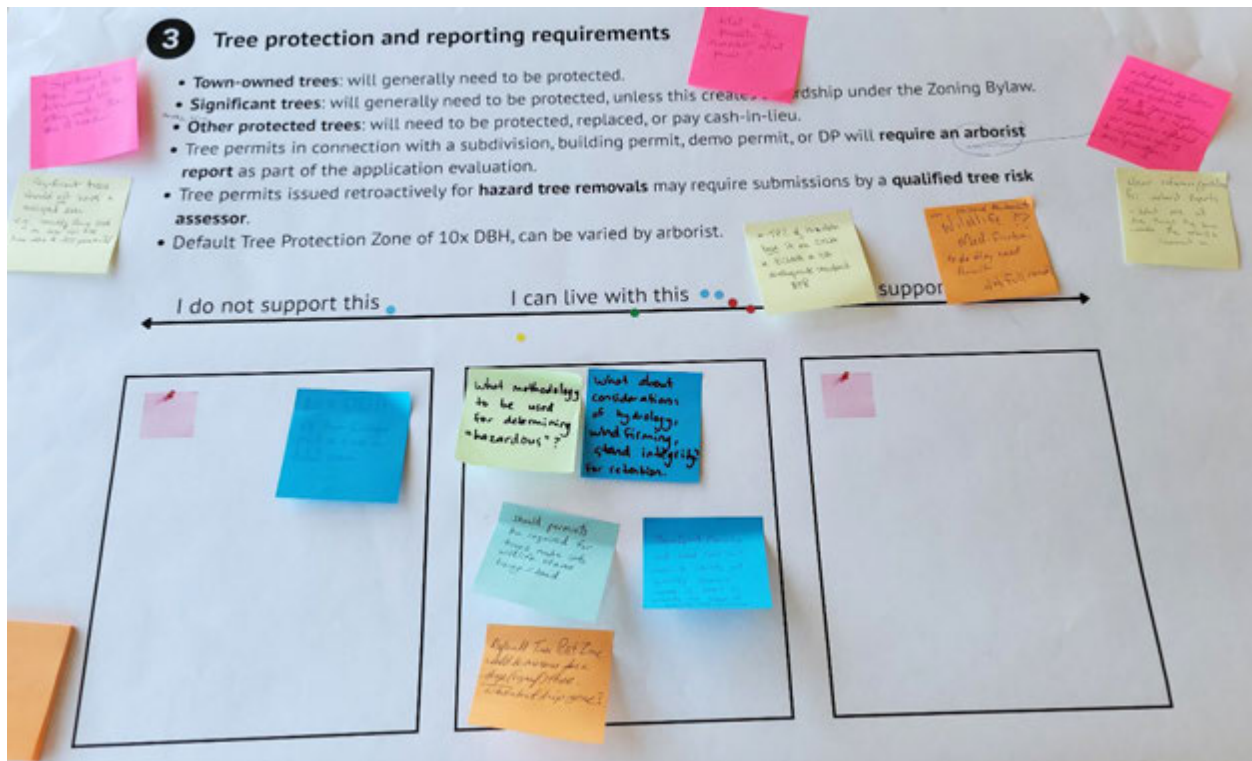
- Need for a clear methodology to define “hazardous” trees.
- Consideration of hydrology, windfirmness, and stand integrity in retention decisions.
- Early identification and quantification of financial impacts of trees during development planning and land transactions.
- Clarification on whether permits are required for creating or modifying wildlife trees (living or dead stems).
- Flexibility in TPZ approaches for large trees, including alternatives such as dripline-based approaches.

Do not support:

- A rigid TPZ of 10x DBH without limits, viewed as too large and impractical.

Other:

- Move beyond DBH as the sole metric for defining significant trees.
- Recognition that small DBH trees can still be high value (e.g., older Garry oak).
- Need for clear penalties for unauthorized tree removal.
- Requirement for defined arborist report standards and content.
- Interest in prescriptive arborist recommendations (e.g., canopy replacement targets, species selection by function).
- Alignment of TPZ standards with CTLA, BCLNA, and ISA BMP guidance.
 - Clarification on hazard abatement processes, including when permits are required versus modification instead of removal.



4.2.4 Topic 4: Replacement ratio and cash-in-lieu

Can live with:

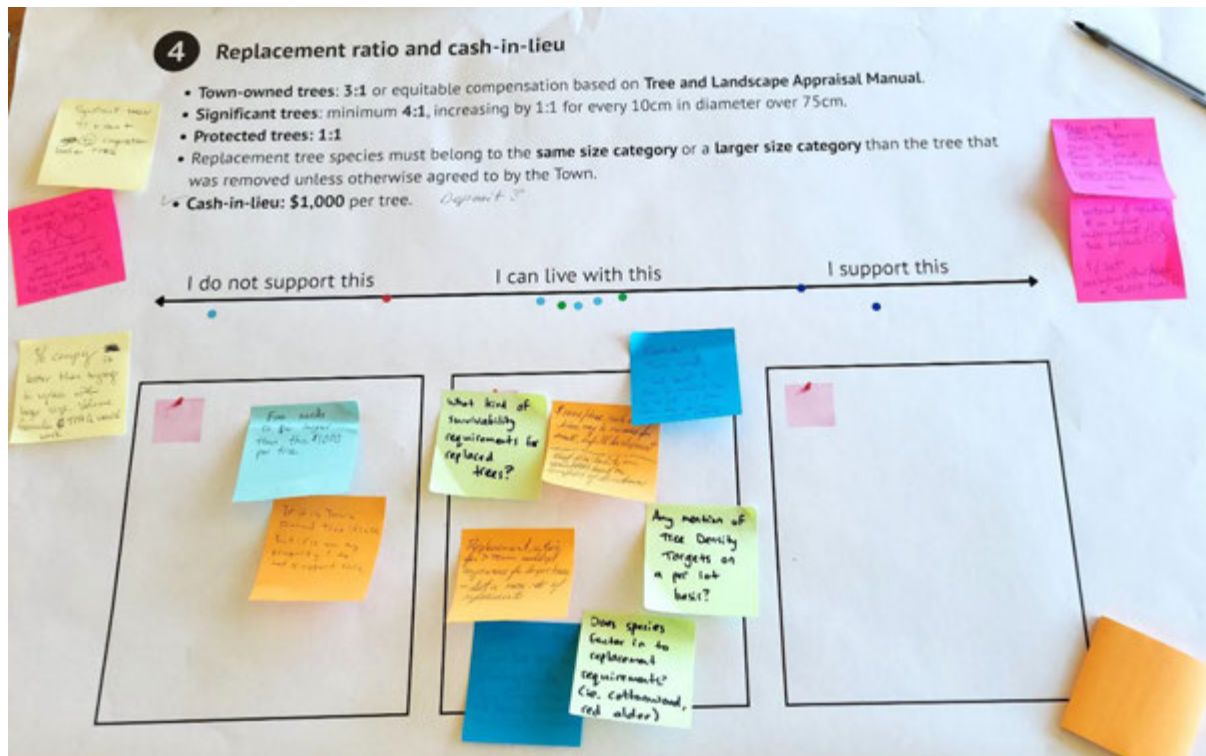
- *Survivability requirements for replacement trees.*
- *Flexibility in applying cash-in-lieu for small infill development based on site context.*
- *Use of a town-owned land bank to place replacement trees where they can grow successfully.*
- *Setting a maximum number of replacements for very large trees (>75 cm).*
- *Considering species when determining replacement requirements (e.g., cottonwood, red alder).*
- *Establishing tree density targets on a per-lot basis.*
- *Sliding scale for cash-in-lieu, where per-tree cost decreases as more trees are removed.*

Do not support:

- *Current fine levels, with \$1,000 per tree viewed as too low.*
- *Applying the same requirements to private property as to Town-owned trees.*

Other:

- *Interest in compensation approaches such as 4:1 replacement for significant trees or use of Tree and Plant Appraisal Qualification.*
- *Preference for canopy-based or volume-based replacement metrics rather than simple tree counts.*
- *Recognition that canopy is the primary benefit, and small and large trees are not equivalent.*
- *Suggestion to reconsider allocation of enforcement resources (e.g., bylaw staffing levels).*
- *Suggestion to increase municipal planting, especially in boulevards with large canopy trees.*



4.3 Online Feedback Form

The Town of Comox invited online public feedback on the Town’s website from April 9th to April 22nd, 2026. A total of 30 responses were received. Of the responses, 28 were received from individuals and 2 from non-profit organizations. Responses are summarized below.

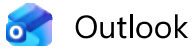
Comments:

- *Support tree protection on private property (22 mentions)*
- *Concern about impacts that being able to remove a protected species without any reason may cause (13 mentions)*
- *Stronger protection for existing trees, especially trees under the ‘Protected Tree’ threshold, native species, wildlife trees or very large trees (11 mentions)*
- *Stronger enforcement and permit requirements, including clearer fines, better monitoring, and consequences for unauthorized removals or non-compliant contractors (7 mentions).*
- *Stronger replacement and compensation requirements, including higher replacement ratios, canopy- or volume-based replacement, and caution about relying on cash-in-lieu (6 mentions).*
- *Provide increased guidance and tree management support to homeowners, including recommended species lists, education, planting support and increased access to the Town’s arborist (5 mentions)*
- *Support differentiating removal requirements and allotments for homeowners and developers, requiring stricter parameters for developers to adhere to, including minimum trees required per lot (3 mentions)*
- *Concern about added regulation over tree removal on private land (1 mention)*

5.0 Next Steps

Input from the public Open House, the Focus Group Workshop, and online feedback form will inform the Tree Protection Bylaw Update that will be presented to Council for consideration in spring 2026.

Appendix 1 Online feedback responses



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Tue 4/21/2026 12:11 PM

To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Submitted on Tue, 04/21/2026 - 12:11

Submitted by: Anonymous

Submitted values are:

First name:

Albert

Last name:

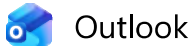
Mahon

Email:

[Redacted]

Please provide your feedback on the proposed tree bylaw.

Solid, high, and long hedges should come under the fence height bylaw regulations. If a hedge can't be walked through, it's a fence. My neighbor has a cedar hedge 40-feet high and 50-long that blocks sun coming into my garden, it's a 40-foot high solid wall along my prop line, drastically diminishing my garden crops and taking away sunlight from my yard, which is unfair and I have no say about. Also, this high cedar hedge is a fire hazard, and such hedges are now illegal in the Okanagan due to the dangerous fires they create. Next year this hedges will be 42-feet tall, and soon 50-feet tall, because they do not maintain it. Hedges that are basically fences, should be limited to 6-feet height, like any other fence. As for enforcement, there is no need to enforce, but classing solid hedges as fences does provide neighbors leverage when there is an issue. Other cities already consider solid hedges in their fence bylaw, and define them solid if they can't be walked through (solid >6'-wide is a fence). Such provision would still allow for broken high hedges, that could walked through.



New Tree Bylaw Fails our Neighbourhoods

From Barbara Berger [REDACTED]
Date Sun 4/12/2026 4:59 PM
To Parks <parks@comox.ca>

Warning* This E-Mail originated from outside The Town of Comox. *Please open with Caution

Comox Councillors and Staff

The new tree bylaw fails our communities in a variety of ways. Firstly the idea of tracking tree removals is not going to do anything for the welfare of our tree canopy. There needs to be protection from tree removal that is based on sound input. Secondly it is understandable that some trees need to be removed for development but clearing the land of all vegetation before building is not a design for tree integration. Integrating trees into the property is a must, especially the older trees. Thirdly, volume based replacement must be implemented. Not all trees are equal in that you cannot compare a 150 yr old tree to a thirty year old one. The older the tree, the more it will take to replace it, if at all. Large trees do so much more for the community at large regarding soil retention, shade during heat domes, water retention during atmospheric rivers, parks and public spaces we all benefit from. It is important to note that the majority of people in the community want a tree canopy for these reasons. Planting more trees in public spaces should be a priority in Comox.

Sincerely,

Barbara Berger



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Sat 4/18/2026 12:20 AM

To Parks <parks@comox.ca>

Warning* This E-Mail originated from outside The Town of Comox. *Please open with Caution

Submitted on Sat, 04/18/2026 - 00:19

Submitted by: Anonymous

Submitted values are:

First name:

Beverly

Last name:

Botelho

Email:

[REDACTED]

Please provide your feedback on the proposed tree bylaw.

Perfect! Very happy with the proposal of the tree bylaw.

Thank you.



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Tue 4/21/2026 2:07 PM

To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Submitted on Tue, 04/21/2026 - 14:06

Submitted by: Anonymous

Submitted values are:

First name:

Brent

Last name:

Sundquist

Email:

[Redacted]

Please provide your feedback on the proposed tree bylaw.

My concern is that the by-law needs a strong detection and enforcement mechanism ensures that the tree by-law does not end up like other Town of Comox by-laws that are regularly ignored ie; parking of vehicles on streets too close to crosswalks, commercial vehicles over 5tons parking on streets for extended periods, recreational vehicle users camping on neighborhood streets etc which are all visible to by law officers as they drive past them yet no enforcement occurs...if the tree by-law is managed using a similar fashion trees will still get cut down where there not supposed to..Town of Comox needs to develop an online portal for residents to report by-law infraction concerns.



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Fri 4/10/2026 1:13 PM

To Parks <parks@comox.ca>

Warning* This E-Mail originated from outside The Town of Comox. *Please open with Caution

Submitted on Fri, 04/10/2026 - 13:13

Submitted by: Anonymous

Submitted values are:

First name:

Claire

Last name:

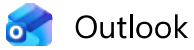
Donovan

Email:

[REDACTED]

Please provide your feedback on the proposed tree bylaw.

I support all the protections and regulations and increase in canopy cover for trees on all properties of Comox as outlined on the info. boards. I am not in favour of any reason being sufficient to allow cutting of a protected tree. I could not see reasons listed.



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Thu 4/9/2026 6:19 PM

To Parks <parks@comox.ca>

Warning* This E-Mail originated from outside The Town of Comox. *Please open with Caution

Submitted on Thu, 04/09/2026 - 18:19

Submitted by: Anonymous

Submitted values are:

First name:

Claire Donovan

Last name:

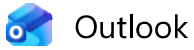
Donovan

Email:

[REDACTED]

Please provide your feedback on the proposed tree bylaw.

I would like to offer feedback, however, I was unable to attend the open house and cannot find where the bylaw is on your website or Facebook page. Please advise.



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Wed 4/22/2026 1:18 PM

To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Submitted on Wed, 04/22/2026 - 13:17

Submitted by: Anonymous

Submitted values are:

First name:

catherine

Last name:

hannon

Email:

[Redacted email address]

Please provide your feedback on the proposed tree bylaw.

Hello,

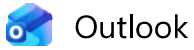
My main concern is the way developers are removing our canopy, and are allowed to do so by replacing mature trees, often native species with their surrounding ecosystems and drainage, and replacing them with young trees that do not have the same values or attributes.

I am also concerned that the trees/ecosystems/drainage and watersheds on adjacent properties to development sites are not being adequately protected - think of the proposal by Cameron Contracting next to Brooklyn Creek, for example

More native species should be planted on town properties and more education should be provided to new and old residents about the benefits of planting native species both trees and supporting understories. There should be fall tree planting events and native sapling giveaways, for example. Less mature canopy, more storm water flooding our properties. This year the Tsolum River banks flooded because of clearcutting on adjacent slopes.

There must be staff to enforce the tree bylaws and educate and advise care and planting of trees and their surrounding ecosystems.

Thanks for taking my comments.



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Wed 4/22/2026 12:17 AM

To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Submitted on Wed, 04/22/2026 - 00:17

Submitted by: Anonymous

Submitted values are:

First name:

Catherine Salmon

Last name:

Salmon

Email:

[Redacted email address]

Please provide your feedback on the proposed tree bylaw.

I would appreciate more clarity on the intended purpose of requiring permit for "protected tree" if in most cases any reason will be sufficient to allow removal.

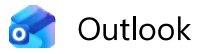
What was the reason behind the decision to change protected trees to mean anything greater than 20cm to the new definition of 30cm?

What native tree species will be protected as significant? What about native shrubs which can grow to considerable sizes and offer habitat, food for birds and pollinators among other ecological services ie Red Flowering Currant, Pacific Ninebark, hedgerows and thickets of Nootka Rose, among others

We know that the ecological value of a tree continues to grow as the tree matures- 1 mature tree provides much more ecological benefit than multiple younger individuals of the same species. Knowing that different species of tree grow at different rates, alongside variable climate factors influences - a 30cm diameter trunk of one species may be a very different age and stage of ecological benefit than the same diameter trunk of another species. As such, will the species, rate of growth and estimated age be considerations as well when determining what qualifies as a protected tree?

Further to this- if any tree over 30 cm is protected, but allowed to be cut for nearly "any reason"- what is the point of designating them protected in the first place?

As such, my concern is that the proposed bylaw does not so much facilitate effective protection for trees based on ecological significance merit, but creates a standardised formula for replacing trees that has the benefit of looking like an improvement or at least a fair trade to a (there used to only be one tree, now look- there are two!) making the loss of the mature tree more easily accepted to the public who may not be fully aware of the value more significant ecological role and benefit of mature specimens.



Tree Bylaw Input

From Diane Van Oostdam [REDACTED]

Date Tue 4/21/2026 9:48 PM

To Parks <parks@comox.ca>

1 attachment (54 KB)

Comments on tree bylaw Apr 21 2026.pdf;

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Diane Van Oostdam

[REDACTED]
Comox [REDACTED]

Sent from my iPad



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Wed 4/22/2026 6:40 AM

To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Submitted on Wed, 04/22/2026 - 06:40

Submitted by: Anonymous

Submitted values are:

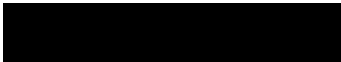
First name:

Dawn Stigant Stigant

Last name:

Stigant

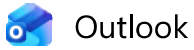
Email:



Please provide your feedback on the proposed tree bylaw.

I am not clear why there needs to be a bylaw if "For most applications, any reason will be sufficient to allow cutting of a protected tree."

I agree that we need to preserve as many healthy well situated trees. New trees that are being planted need to be better thought out on where they are planted, what they can do to the surrounding area and how big they grow. For an example ornamental cherry trees were planted in our neighborhood and quite a few have damaged concrete, pipes and sprout tons of mini cherry trees all over our front lawns. Several have been removed. Another example is someone planted 5-6 trees in their backyard and 15 years later the new owners cut them all down because there was way too many and some were planted way to close to each other.



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Fri 4/10/2026 2:52 PM

To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Submitted on Fri, 04/10/2026 - 14:52

Submitted by: Anonymous

Submitted values are:

First name:

Erica

Last name:

Veglio

Email:

[Redacted email address]

Please provide your feedback on the proposed tree bylaw.

I appreciate the Town of Comox taking the initiative to update this bylaw, it's an important piece of how we manage growth in our community.

That said, I have a significant concern with the wording on page 4 of the informational document, which states that for most applications, "any reason will be sufficient to allow cutting of a protected tree." That line really undermines the entire idea of what a "protected" tree is. If a protected tree can be removed for essentially any reason, it raises a pretty simple question: what exactly is being protected?

If the intent is that removal is acceptable as long as the tree is replaced, then we should be honest about the trade-off. A newly planted, small replacement tree is not equivalent, environmentally or functionally, to a mature, healthy tree that may have taken decades to grow.

I'd like to suggest a stronger, more meaningful approach to tree protection and canopy growth in Comox. Other cities like Toronto and Vancouver have taken steps in this direction by requiring at least one tree per property (properties which are significantly smaller in size), which has resulted in well-established, tree-lined streets and long-term canopy stability.

The benefits of that kind of approach are pretty clear:

- Trees provide shade and cooling, which matters more every year as summer gets hotter. The cooling effect also reduces the need for air conditioning.
- A healthy canopy helps conserve water by reducing evaporation and keeping soil conditions more stable during dry periods.
- Trees improve both air and water quality by filtering pollutants and reducing stormwater runoff.
- And just as importantly, they make neighborhoods more livable, increasing property values and contributing to overall well-being.

A practical step forward would be to require every property in Comox to maintain at least one tree capable of reaching a size that would qualify for protected status. That creates a baseline expectation and helps ensure we're building toward a long-term, resilient urban canopy.

It's also worth noting that the current definition of a "protected tree" (a diameter of 30 cm) already represents a fairly significant tree. On my own quarter-acre property, I have 19 trees (more if you count lilacs and decoratives like peonies), and only one would qualify under that definition. Meanwhile, I have a blue spruce that's taller than my two-story house that wouldn't qualify, even though it clearly provides substantial ecological and aesthetic value. That suggests the criteria may need a closer look.

Recent examples like the clear-cutting at 1000 Pritchard Road and the development around Aspen and Hector Roads show what happens when protection isn't strong enough. The scale and speed of tree removal in those cases have real impacts, not just visually, but ecologically - displacing deer, bears, birds, and other wildlife that rely on those areas.

I would strongly encourage the Town to revisit this bylaw so that "protected" truly means protected, and to consider adding a requirement like one tree per property. That kind of direction would go a long way toward maintaining and rebuilding the tree canopy that makes Comox what it is.



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Thu 4/9/2026 3:41 PM

To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Submitted on Thu, 04/09/2026 - 15:41

Submitted by: Anonymous

Submitted values are:

First name:

Gillian

Last name:

Anderson

Email:

[Redacted email address]

Please provide your feedback on the proposed tree bylaw.

Concerned about the 'any reason' for removal of trees. What actual protection will be in place for important trees, particularly native trees such as Gary Oak, Douglas Fir, Cedar, etc.? What will prevent the removal or damage - topping, inappropriate pruning, etc. - of such trees by developers or homeowners, as we saw years ago in the debacle of severe damage to a grove of ecologically important Gary Oaks? As pointed out in a Letter to the Editor, "Garry oaks have a 75 percent mortality rate. Someone who damages one tree should replant four. "

(<https://decafination.ca/2016/12/11/readers-write-about-garry-oaks/>).

1:1 is completely inadequate for replacement. Given that climate change is rapidly heating cities and stressing trees, the removal of a large tree, to be replaced by a small sapling of a few years, is insufficient. That ratio should be at least 3:1 (and preferably 4:1 for important trees). I would like to see Comox buying up lots and acreages and allowing the replacement trees to be planted there, rather than on private properties where they will be a problem if they get too large. Such community areas would then become urban parks, wildlife corridors and habitat, where the trees could reach full size without problems. Such areas could also be valuable carbon credits in future

(https://grist.org/article/carbon-offsets-for-urban-trees-are-on-the-horizon/?utm_medium=email&utm_source=newsletter&utm_campaign=beacon).

Other replacement plantings could be on other city and school district properties, hospitals, etc. Tree

removal fees could be used for such land purchases - if tree removal fees revenue, that should be amended to require they fund only ecological conservation.

A1 A2 A3 A4

All developments of any size should be required to maintain a strip of greenery for wildlife corridors and urban bird nestings. Developers should be required to deed to conservation any significant tree stands, as well as a buffer zone that would protect them from water table changes, etc. Where developers are required to leave treed areas, they should be required to post a bond to pay an arborist to maintain the long-term health of trees left in a development setback. Because trees may take years to show damage from injury during construction, changes in groundwater levels or a new vulnerability to wind, it may be better to replant or conserve elsewhere, after an effort has been made to save any particularly magnificent trees. For example, according to the public file, on the Crown Isle Thrifty Foods lot, the 32 trees that were to be retained became vulnerable to blow-down when the other 622 trees were logged, leading to their removal at B.C. Hydro's request; but their fate had probably already been sealed. Requirements laid out in the tree-clearing permit - for the protection of their roots in a Root Protection Zone (RPZ) and maintenance of the surrounding natural grade and drainage - were apparently ignored when an excavator crushed and ripped roots in the RPZ, and drainage and grade changes near the trees were planned. Retention of a smaller grove not vulnerable to blow down was declined to level the transition grade between road and site, with the stated expectation of significant tree replacements and possible Hydro planting funds. Not sure if that mitigation ever materialized.

Finally, careful thought should be given to saving and planting trees along walkways and cycle paths, and near bus stops. People will be more inclined to use them in intense temperatures. Walking a shady street as opposed to walking a blistering pavement is markedly different.

Comox's motto must be "Cool cities save trees!"



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Tue 4/21/2026 3:56 PM

To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Submitted on Tue, 04/21/2026 - 15:56

Submitted by: Anonymous

Submitted values are:

First name:

Gail

Last name:

Challoner

Email:

[Redacted email address]

Please provide your feedback on the proposed tree bylaw.

While I am in favour of a bylaw that would limit the height of trees to ensure the safety of people and buildings in urban areas, I feel that the proposed bylaw is an invasion of privacy and an infringement of my right to enjoy my property as I wish. To ask permission to remove a tree on my property and the expense of having an expert give their approval is interference. I believe that people, on the whole, would contract a company that fells trees rather than take on that task themselves, without being policed by applications to do so.

While advice is always welcome, being told what I am allowed to plant is, I feel, also an interference with my rights as a homeowner. Can we next expect a bylaw to tell us what colour we can paint our front door?



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Tue 4/21/2026 8:41 PM

To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Submitted on Tue, 04/21/2026 - 20:41

Submitted by: Anonymous

Submitted values are:

First name:

Irene Dworschak

Last name:

Dworschak

Email:

[Redacted]

Please provide your feedback on the proposed tree bylaw.

I truly do believe that having a mature tree canopy, especially in urban areas, provides not only esthetic benefits but also, according to many studies, can mitigate implications of climate change. Studies have shown that trees not only help defend from soil erosion but can also protect water tables and lower ambient temperatures. In this time of warmer, drier summers, trees provide welcome relief with shade as well as encouraging birds and insects. I would argue that clearcutting forests when developers are preparing to build, although easier, should not be allowed. Planting young trees does not replace the mature trees that are removed. A case in point is what has been done with much of Crown Isle. Or in the new development on Hector Rd. I was saddened to see how much has been lost. <https://treecanada.ca/urban-forestry-guide/benefits-of-urban-forests/> <https://treecanada.ca/urban-forestry-guide/>

Comox prides itself on being an attractive place to live. I think it should also take the lead to provide protection to what makes it so special.



Tree bylaw feedback

From Joanne McKechnie [redacted]
Date Thu 4/16/2026 4:59 PM
To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Here are my reasons advocating for a strong, improved tree bylaw in Comox as we need a Tree Protection Bylaw, not a Tree Permitting Bylaw:

- 1) Trees, both on public & private property, need to be recognized as our community's natural assets to mitigate flooding, droughts and other damage due to climate change. They are our free Green infrastructure both now and for the future.
2) Hire at least an additional part-time bylaw officer to educate and enforce the tree bylaw. Many people cut their trees because they regard them as a nuisance, or because the owner is too old to look after them. With education and offering alternatives, the senseless loss of trees could be avoided.
3) All 20cm and larger trees should be protected as per the consultant's recommendation in the UFMS. There are a large number of 20cm DBH trees, not as many 30+ cm DBH. It makes sense to keep track of the 20 cm DBH trees by requiring permits to cut, to protect as many as possible. They are our future mature trees to maintain & improve our tree canopy coverage.
4) Development approvals need to demand "tree-first designs" from developers. Developers should not have the right to clearcut for convenience as trees are our community's natural assets, affecting everyone, including habitat, by their loss.
5) Protect our "significant trees" - such as large trees, bird trees, wildlife corridors, and species (such as Garry Oak, Arbutus, Big leaf Maple, Doug Fir etc.)
6) Define ratio replacements as a mature canopy takes years to replace. A 1:1 replacement is a net loss for cooling and drainage.
7) I support all the data reported on the info boards that were presented at the Open House, which I believe come from UFMS findings. However, #3 of "Confirmed Directions" is a ridiculous oxymoron to all the other reported findings presented. This "confirmed direction" basically nullifies all the recommendations/reasons for protecting our community's natural assets.
8) All the Councillors should be mandated to more thoroughly read through the UFMS documents before voting on the upcoming tree bylaw draft.
9) Check out Trees and Urban Heat Island (UHI) - Tree Canada for further reasons as to why instituting a strong tree bylaw is important in our community.

Thank you for including my feedback.

Sincerely
Joanne McKechnie
[redacted]

Comox
[redacted]



Tree bylaw - improvements needed

From Jay Van Oostdam [redacted]
Date Tue 4/21/2026 3:32 PM
To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Dear Sir or Ms,

Thank you for the opportunity to provide feedback on the proposed Tree bylaw. I attended the Open house and left comments. I am glad that we have a draft tree bylaw that includes private property.

I am concerned after looking at your nicely done posters that you are not serious about protecting trees. We must retain and actually increase the tree canopy of Comox. Save all or as many as possible of the groves of big trees. This has many positive environmental benefits; water runoff, shade, wildlife space and sequestration of carbon. Let’s do something to protect them.

Many other cities require a permit to remove trees greater than 20 cm DBH. We should adopt this.

I oppose your statement “Any reason will be sufficient to allow cutting of a protected tree.” Solid reasons need to be given by a certified arborist such as diseased tree or risk to public safety. Arborist services for homeowners should be provided by the town of Comox.

I feel the town of Comox should also consider “giving a tax rebate for any home with mature trees. This will be a positive contribution to address the climate crisis and will show that Comox residents are truly concerned about the climate crisis and are willing to pay to address it!!

Sincerely

Jay Van Oostdam
[redacted]
Comox BC



Proposed Tree Bylaw Feedback

From LOUISE BUNDSCHUH [redacted]

Date Wed 4/22/2026 9:54 AM

To Parks <parks@comox.ca>

Cc Planning Dept <Planning@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

To all Town of Comox council members:

I strongly support prioritizing tree protection in the proposed bylaw amendment. Mature trees are essential to community health, biodiversity, and climate resilience, and they should not be sacrificed for short-term development gains. Developers are fully capable of designing projects that integrate existing trees rather than resorting to clearcutting, and this should be an expectation, not an exception. Likewise, homeowners should be required to obtain approval before removing significant trees to ensure thoughtful, consistent stewardship across the community. I am particularly concerned that allowing the cutting of a protected tree for virtually "any reason" undermines the intent of protection and creates a loophole that could lead to unnecessary loss of mature trees. Clear, strict criteria are needed so that protected status has real meaning. Protecting trees now is an investment in the long-term livability and environmental integrity of Comox.

Louise Bundschuh (resident of Comox since 1987)

[redacted]

Comox, BC

[redacted]



Tree Bylaw1125

From Maureen [redacted]

Date Tue 4/21/2026 9:34 PM

To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

To Mayor,Council and Parks Staff,

I am writing this letter about the new Tree Bylaws with the sincere request that the Bylaws will strongly protect the urban forest and "significant" trees in Comox. Since more than half of Comox's tree canopy is on private property, I would like see trees with a DBH > 20 cm protected, not 30 cm. This would protect more trees.

The canopy is so important to the well being of our town. I urge you to treat the trees as an extremely valuable asset. Trees cool our neighbourhoods, regulate storm water, reduce air pollution sequester carbon and have a positive effect on people's mental health. It just does not make any sense to not protect our urban trees.

In the UFMS Phase Two+ Tree Bylaw Findings it is stated 87% of respondents support REGULATING tree removal. What does REGULATING really mean? That a tree could still be cut down? I would like to see PROTECTION not REGULATION.

I support and call for "Tree First Design" in regards to development.

With a strong Tree Bylaw in place I also support hiring at least another parks bylaw officer or arborist to implement the new laws, and assist homeowners with tree advice.

This planet and its' biosphere is a closed system, a tree cut down here affects the entire planet and the air everyone breathes. I urge you to think outside the box of just our little Town and realize just one big tree gone contributes to the Climate Crisis.

Maureen Denny

[redacted]

Comox

[redacted]



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Tue 4/21/2026 3:35 PM

To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Submitted on Tue, 04/21/2026 - 15:35

Submitted by: Anonymous

Submitted values are:

First name:

MEL

Last name:

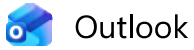
Mclachlan

Email:

[Redacted]

Please provide your feedback on the proposed tree bylaw.

Some people see trees as a nuisance or an impediment to their personal wealth and because sharing and caring people see trees as a part of our community enhancing the quality of our brief time on Earth, we have and need tree bylaws to protect them. It is incumbent upon all of us to respect the people who will be here after we have expired by considering the consequences of our actions today by crafting a tree bylaw which recognizes the real value trees give to our lives.



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Wed 4/22/2026 10:54 AM

To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Submitted on Wed, 04/22/2026 - 10:54

Submitted by: Anonymous

Submitted values are:

First name:

Michelle Koning

Last name:

Koning

Email:

[Redacted email address]

Please provide your feedback on the proposed tree bylaw.

Hazard trees deemed as such by an arborist should not require a permit for removal. That seems an unnecessary burden to private citizens.

Consider a replacement ratio based on the DBH of removed trees for public lands. For private lands tree replacement requirements should/could be more subjective. If hazard trees are being removed they could be replaced 1:1. If trees are being removed for aesthetic purposes they should require a higher replacement ratio. Tree could be planted on public lands instead of private or as suggested money be paid into a "tree replacement bank" used by the city for planting trees on public/park lands. Consider having replacement species be shrubs as opposed to trees.

On public lands tree replacement should be mandatory but location for the replacements open to consideration.

For development, when trees are removed then tree should be replaced on both the private lands as feasible and then remaining balance planted on public lands (replacement ratio 2:1 at minimum) replacements trees species should be carefully considered to allow for most success. Timing of tree planting should also be carefully considered or a guarantee for replacement tree success.



Tree Bylaw Feedback

From Mary Whyte [redacted]
Date Tue 4/21/2026 2:34 PM
To Parks <parks@comox.ca>
Cc council <council@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Greetings,

As your own Urban Forest Management Strategy states, trees are a vital part of a thriving town. It is a fantastic strategy. Unfortunately, the proposed bylaw is not.

- ' Sequesters 1,200 tonnes of CO equivalent;2
• Filters 38,000 kilograms of air pollutants; and
• Avoids 122 million litres of stormwater runoff'

Trees have many benefits. We need more trees, not fewer. I'm looking at YOUR documentation for support, and it's all there. The Tree Protection Bylaw should reflect what is in your Urban Forest Management Strategy.

Your document states 'the Town is reviewing the bylaw to better align with current best practices, while also responding to community priorities'.

The proposed bylaw is not best practice and does not respond to community priorities.

The community wants protection, not permission to cut. I asked a person coming out of the Tree Bylaw Open House what he learned. His answer was, "to buy my wife a chainsaw"! This is how the weak bylaw language is viewed.

Again, from your document: 'More than half of Comox's tree canopy is on private property, making how trees are managed on private land significant for the future of the urban forest.' You are not going to be able to increase the tree canopy - your own goal - if this bylaw is not strengthened.

- Tree Protection Bylaw Feedback: The bylaw should be changed from a "permission to cut" to a "requirement to protect" approach.

- Specific Bylaw Changes: Lower the tree removal permit diameter to 20cm, implement a 2:1 or 3:1 ratio, and enforce stricter regulations for developers. A1 A2 A3 A4
- Overall Goal: Increase tree canopy cover in Comox to 86% as requested by the public.
- Bylaw Enforcement: Many people attending the Open House voiced the need for bylaw enforcement for tree protection.
- Homeowner Assistance: Assisting homeowners with tree care, potentially through an arborist, could be a positive aspect of bylaw enforcement.
- Tree Bylaw Importance: A robust and courageous Tree Bylaw is needed to fulfil the direction of the Urban Forest Management Strategy.

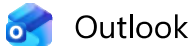
Please protect and strengthen the vital and important tree canopy of Comox.

Regards,

--

Mary Whyte

[Redacted]
Comox, BC [Redacted]



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Mon 4/20/2026 12:33 PM

To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Submitted on Mon, 04/20/2026 - 12:33

Submitted by: Anonymous

Submitted values are:

First name:

Nicole

Last name:

Gavac

Email:

[Redacted]

Please provide your feedback on the proposed tree bylaw.

The bylaw is pretty narrow in scope to protect large trees (75+m dbh) - how many trees would even be protected?

A bylaw is only one piece of the puzzle. Comox could do MUCH better to also have a tree planting strategy on public lands, along roadways and incentives for more tree planting on private properties (ie don't penalize those w lots of trees on their properties by restricting garden refuse amounts in the fall).



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Wed 4/22/2026 12:57 PM

To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Submitted on Wed, 04/22/2026 - 12:57

Submitted by: Anonymous

Submitted values are:

First name:

Neil

Last name:

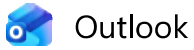
Ladell

Email:

[Redacted]

Please provide your feedback on the proposed tree bylaw.

The proposed bylaw is insufficient to protect trees in Comox. It must be updated to ensure that all native and other trees (on public and private lands) with ecosystem and benefits to mitigate climate change impacts (urban heat island amplification) with a trunk diameter greater than or equal to 8 inches are protected. Removal should require permit, account for cumulative effects, public consultation, and a equivalent replacement. With an average 1% removal of our company per year, Comic's new bylaw needs to do more to halt and reverse this trend to ensure climate resilience and community values.



TreeRequest Other on 2026-04-09

From gis tech [redacted]
Date Thu 4/9/2026 9:44 AM
To Robbie Nall <RNall@comox.ca>
Cc Kirsten Edwards <kedwards@comox.ca>; Dany Fortin <dfortin@comox.ca>; Town of Comox - Public Works <publicworks@comox.ca>

This is a TreeRequest notification
for Other

Town Tree Bylaw - see webform submission below...

Submitted on Thu, 04/09/2026 - 09:26 Submitted by: Anonymous Submitted values are: First name: Neale Last name: Mullen Email: [redacted] Please provide your feedback on the proposed tree bylaw. I feel that the town has no right to dictate what i do with my privately owned trees. If its important to the town, plant your own forest. my house and property is my decision. not yours

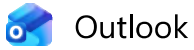
Requested by Public

Description: Other

Resident Contact Information (if applicable):

Neale Mullen
[redacted]

If the task has already been assigned, their name will appear here: RNall_comox



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Sun 4/19/2026 5:50 PM

To Parks <parks@comox.ca>

Warning* This E-Mail originated from outside The Town of Comox. *Please open with Caution

Submitted on Sun, 04/19/2026 - 17:49

Submitted by: Anonymous

Submitted values are:

First name:

Nancy Van Veen

Last name:

Van Veen

Email:

[REDACTED]

Please provide your feedback on the proposed tree bylaw.

I firmly believe our Comox trees need to be protected. This is important for combating climate change, protecting animal habitat and stability in regard to slides, flooding and heat domes. Council should be prudent.



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Tue 4/14/2026 4:03 PM

To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Submitted on Tue, 04/14/2026 - 16:03

Submitted by: Anonymous

Submitted values are:

First name:

Peter

Last name:

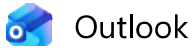
Boivin

Email:

[Redacted]

Please provide your feedback on the proposed tree bylaw.

Thank you for the opportunity to provide some feedback on this proposal. First, I do not think 245 responses is really a significant number when it comes to the population of Comox. So when somebody looks at your proposal page and the high percentages of people in favour and how it is presented, I think that is very misleading. Second, I have concerns about any form of government that wants to add one more thing to their list of what homeowners can or cannot do on their on private property. Most home owners are not going around chopping down trees for the sake of chopping down trees. I think if a home owner would like a tree removed because it is diseased, poses some type of danger, or simply because they want to change the landscape of the yard, they should be free to do so without a cost and a process involving any government. Thank you.



Comox Tree By-Law

From Pat Carl [redacted]
Date Mon 4/20/2026 8:27 AM
To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

I attended the open house at d'Esterre regarding the tree by-law under consideration by the Town.

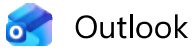
I was appalled at how little regard our Councillors seem to have regarding their roles in formulating the tree by-law, as only two (Kerr and Meillieru) showed up to discuss the pending by-law. I vote and I will not forget the message of disdain the other four sent to attendees at d'Esterre by not not making themselves available for the open house.

I also noted that an individual property owner or developer could cut down a tree "for any reason," which, to me, signals that the by-law will serve the will of developers rather than protecting our beautiful Comx. Again I vote and I will not forget.

While four members of this Council voted against the wishes of many of us Comox voters regarding the height of buildings in Comox, I still hope that at least one of those four will step up to protect our trees for the good of the people and the good of the Town.

Pat Carl
[redacted]
Comox [redacted]
[redacted]

With gratitude, I acknowledge that this land on which I reside is the unceded traditional territory of the Pentlatch, Eiksan (E'y7ik^w7sen), Sahtloot, Susitla, Cha'chae, Tat'poos and K'omoks Peoples. Taking their lead, I walk through my life conscious of Mother Earth. I respect her and all her gifts. I thank these First Peoples for their example, generosity and hospitality.



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Fri 4/10/2026 5:41 PM

To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Submitted on Fri, 04/10/2026 - 17:41

Submitted by: Anonymous

Submitted values are:

First name:

Roz

Last name:

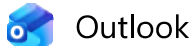
MacLean

Email:

[Redacted]

Please provide your feedback on the proposed tree bylaw.

I think that in riparian zones where the DFO has criteria and consequences the town should inform residents and require that the process has occurred (getting permission from DFO) before moving forward with tree removal. There may need to be more bylaw enforcement and officers with growing development. If arborist companies do not follow bylaws (this has happened near us with multiple instances of rule breaking by the same company) then there should be some sort of consequence like suspension of business license in town.



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Tue 4/21/2026 11:38 AM

To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Submitted on Tue, 04/21/2026 - 11:38

Submitted by: Anonymous

Submitted values are:

First name:

Sherry

Last name:

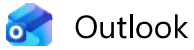
MacLeod

Email:

[Redacted email address]

Please provide your feedback on the proposed tree bylaw.

I take the view that there should be identified criteria for cutting a protected tree. Currently the information provided suggests that "For most applications, any reason will be sufficient to allow cutting of a protected tree". How is the tree protected, if "any reason" is sufficient for cutting? If a tree is truly protected, there should be specific criteria that must be met before the tree can be cut.



protect our trees

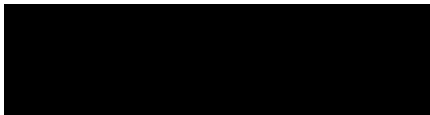
From [Redacted]
Date Mon 4/20/2026 12:49 PM
To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

I want better protection for the current trees we have by changing the bylaw to the suggested changes of “requirement to protect”

Warm Regards,

Theresa Brulotte, RTC
Registered Therapeutic Counsellor
In service of embodied integration, enhancing your Balanced way of Being.





Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Mon 4/20/2026 12:47 PM

To Parks <parks@comox.ca>

Warning* This E-Mail originated from outside The Town of Comox. *Please open with Caution

Submitted on Mon, 04/20/2026 - 12:47

Submitted by: Anonymous

Submitted values are:

First name:

Theresa

Last name:

Brulotte

Email:

[REDACTED]

Please provide your feedback on the proposed tree bylaw.

I Want more protection for the trees. I support a new bylaw, "requirement to protect", not cut down.



Webform submission from: Proposed Tree Bylaw Open House and Feedback > Content rows

From Town of Comox <no-reply@web-response.com>

Date Sun 4/19/2026 9:47 PM

To Parks <parks@comox.ca>

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Submitted on Sun, 04/19/2026 - 21:47

Submitted by: Anonymous

Submitted values are:

First name:

TRISH

Last name:

FENNELL

Email:

[Redacted]

Please provide your feedback on the proposed tree bylaw.

Thank you for your commitment to protecting our trees. To truly safeguard these environments, we must prohibit clearing during the spring and ensure tree companies are strictly monitored. These teams must conduct thorough inspections for all wildlife, including nesting birds and essential insect populations.

Trees are not merely obstacles to housing developments; they are entire ecosystems unto themselves. While many overlook this reality—as evidenced by the current state of our world—we must be the ones who care and take action to protect them



Feedback - Tree Bylaw Open House, from SCUF

From Yvette Crane [redacted]
Date Mon 4/20/2026 6:16 AM
To Parks <parks@comox.ca>
Cc [redacted]

1 attachment (19 KB)
SCUF Response to Tree Bylaw_fnl.docx;

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Hello,
Thank you for this opportunity to provide feedback to the Open House on Comox's new proposed Tree Bylaw. (Attached)

Please note I am away until May 13th so ask that you 'reply all' so that our group received your reply, thank you.

In addition, we had some questions:

- 1) When might we be able to view a draft copy of the bylaw wording?
- 2) Could we please ask to be informed, as early as possible, with the date that the Draft Tree Bylaw will be presented to Council?
(We plan to prepare a delegation presentation for the Council when that is presented. To do so, we need to know early enough to submit that delegation request in time. Thank you.)
- 3) Are we able to see the "Key Directions" report / staff or consultants' report to Council from March 11th that was mentioned at the Open House? (We understood that it was not part of the minutes from the Strategic planning committee March 11 that is available on line?)

Thank you very much for your consideration of our feedback and for the work that has gone into this important project thus far.

Sincerely,
Save Comox's Urban Forest
c/o Yvette Crane
[redacted]
Comox [redacted]

April 18, 2026

TO: Parks@Comox.ca

RE: Proposed Tree Bylaw Open House - feedback

Thank you for this opportunity to provide feedback on the proposed Tree Bylaw as part of the April 8th Open House.

Our members of Save Comox Urban Forests were in attendance along with over 100 other citizens, many of whom raised grave concerns about the lack of protection this bylaw provides for Comox's trees and tree canopy.

Below are the main points of our feedback. Thank you for considering it as part of your report back to Council.

- It is a positive that there IS a new bylaw, and that all property, including private property, is included. This is a step in the right direction
- However upon reading the bylaw, it sounds very much like a 'permission to cut' bylaw, not the 'requirement to protect' bylaw the people of Comox are looking for
- SCUF, like 86% of citizens, provided feedback earlier in this process requesting INCREASED tree canopy. Save all / as many as possible groves of trees/big trees. This has environmental benefits; is part of Comox's beauty & character; run-off and stormwater benefits, and so many more (all detailed in the UFMS)

Specific changes to the Bylaw we are looking for Council to move and pass:

- 1) RE: "Require a permit for removal of trees with diameter greater than 30 cm. " – This needs to be changed to 20cm dbh (protects many more trees)
 - 20 cm diameter because that is when a tree begins providing significant ecosystem services.
- 2) RE: tree replacement ratio requirement. The ratio should be minimum 2:1 - or 3:1 for significant trees. More importantly, need **volume-based replacement** for actual lost leaf area
- 3) Maintain all Covenant trees. Increase them.
Protect "significant trees".
 - all trees are an asset and are considered as a part of our urban forest in the UFMS. As such, all trees should have some kind of protection. Yes to prohibitive permits and fines for home owners and developers – will act as a deterrent.
Let's see a "requirement to protect", not a "permission to cut" Bylaw!
- 4) Treat developers differently from homeowners.
 - Make Bylaw STRICTER during development. Regulate tree removal during development. Tree retention in development is vital. Implement a "Tree First" design.

- 5) Increase Town staff resources:
- Many people attending the Open House voiced the need for bylaw enforcement, which is largely not happening now
 - Assisting home owners (i.e. the Town Arborist) with any 'tree issues' will help keep trees standing
 - Need an arborist to assist home owners to care for trees; this could act as the positive aspect of bylaw enforcement. (Use permit funds to fund these important measures)
 - a helpful arborist would be a friendlier approach to tree protection, free consultations and/or seminars for instance

In conclusion, the Urban Forest Management Strategy is a wonderful well-researched document and Comox needs a robust and courageous Tree Bylaw to fulfil the direction of that Strategy.

SCUF looks forward to your reply and working further with Parks and Council on this project.

Yvette Crane, Joanne McKechnie, Mel McLachlan and Maureen Denny
Leads, Save Comox's Urban Forests

████████████████████
Comox B.C. ██████████



April 23, 2023

Town of Comox
Mayor and Council

RE: CVFood Policy Council- Comox Tree ByLaw Support

Dear Mayor and Council,

I am writing to you on behalf of the Comox Valley Food Policy Council (CVFPC). The Comox Valley Food Policy Council provides a forum for advocacy and policy development that works towards the creation of a food system that is ecologically sustainable, economically viable and socially just.

The council is writing to express our strong support for a tree by-law that prioritizes the protection and long-term health of Comox’s tree canopy. As a Food Policy Council, we recognize that a healthy, resilient environment, which includes a thriving tree canopy, is foundational to our food systems and essential for producing, harvesting, and accessing nutritious food.

We urge the municipality to adopt provisions that ensure strong protection for trees of all sizes. Smaller and younger trees are not expendable—they are the future canopy and play an essential role in climate resilience, soil health, and community well-being. Policies should meaningfully disincentivize unnecessary tree removal and instead encourage preservation wherever possible.

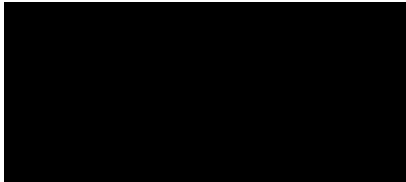
A healthy habitat for both people and wildlife depends on maintaining as many trees as possible today. Trees at every stage of life contribute unique ecological benefits, from carbon sequestration to shade, habitat, and food systems support. This includes not only living trees, but also standing dead trees (where safe) and fallen woody material, which are vital for biodiversity, nutrient cycling, and wildlife habitat.

We also recommend that the by-law include special consideration for native tree species, pollinator-friendly trees, and food-producing trees. These species strengthen local ecosystems, support pollinator populations, and contribute directly to community food security.

We appreciate the opportunity to provide input and encourage the municipality to adopt a forward-looking by-law that reflects the full ecological and social value of trees.

Thank-you for your consideration. Please don't hesitate to reach out with any questions, concerns or requests for clarification.

Sincerely,



Maurita Prato,
Co-chair on behalf of the Comox Valley Food Policy Council,

Town of Comox – Administration

From: Marie [REDACTED]
Sent: April 8, 2026 2:12 PM
To: council
Cc: council@courtenay.ca; mayor.brown@cumberland.ca; Mark Harrison CVRD
Subject: Tree Protection Bylaw
Attachments: Tree Protection Bylaw.pdf

Warning* This E-Mail originated from outside The Town of Comox. *Please open with Caution

Attached is a submission regarding the future Comox tree bylaw(s). Our contact information is in the document.

Thank you,
 Hans and Marie Jacobs

RECEIVED
 April 08, 2026
TOWN OF COMOX

LOG: 26-338	REFER:	AGENDA: RCM 22Apr26
FILE: 6300-01	ACTION: MR	

Copies: Council
 JW/SA/RN/SR/CD

April 8, 2026

TO: Comox Mayor and Council
RE: Tree Bylaw

On many occasions, we have written to you expressing concern about development in Comox and the need to protect trees. As well as this letter, we request that you review and consider the correspondence of March 28, 2025 (attached) regarding the Urban Forest Management Strategy, which includes relevant material.

When we relocated to the Comox Valley from Ontario, we believed that we were moving to a province and community which valued and protected the natural environment. Instead, we were very disappointed to find that developers are the ones who appear to be valued and protected.

Words from a Joni Mitchell song (“Big Yellow Taxi”) come to mind: “They paved paradise and put up a parking lot”. In the song, replacing “parking lot” with “human filing cabinet” describes what is happening with new development - buildings devoid of design, identical from community to community, barren of trees, and overshadowing neighbouring buildings.

New developments are devastating our tree canopy. Bylaws must be designed to protect as much of our natural environment and tree canopy as possible. Developers **CAN** protect trees. It is just easier and cheaper for them to completely clear sites. For example, one developer of townhouses on Anderton Road retained some mature trees on a small site while the developer next door to that development virtually razed its site.

Accordingly, we need a strong “**Tree Protection Bylaw**” separate from an “Urban Forest Management Strategy”. Specifically:

- Set the Bylaw goal as mandating tree **retention** – particularly mature tree retention – not just tracking tree removal. As one of their many positive climactic contributions, trees manage storm water and run-off. Losing trees exacerbates the impact of weather events, which are becoming more extreme. Mitigating the effects of and preparing for such events will surely become more complex and costly as the tree canopy shrinks.
- Revise and, where possible, increase development set-back requirements to ensure there is adequate room to retain trees and to reduce the creation of urban heat islands.
- Require a “Trees-first” design for new development that integrates trees into design as opposed to managing their clearing.
- Include additional protection for “Significant trees”, which includes large trees, trees favoured by particular bird species, trees in wildlife corridors, and important species (e.g., Garry Oak, Arbutus, Big leaf Maple, Douglas Fir).
- Lower the limit of protected tree diameter from 30 cm diameter to 20 cm as the UFMS (urban forest management strategy) consultant recommended, enabling the town to protect more trees.
- Require retention of as many mature trees as possible – in proposed and existing developments, as well as on town property. New trees take dozens, sometimes hundreds, of years to replicate the huge benefit that mature trees provide. Accordingly, tree replacement must be required and exceed a 1:1 ratio.
- Include provisions to assist homeowners and existing developments maintain and, where possible, increase on-site trees.
- Include development permit withdrawal for serious infractions of the bylaw. Developers must understand that development permits can be withdrawn if they do not comply. Permit removal is the only effective disincentive. Developers cannot be allowed to just say, “Oops, sorry, it was a subcontractor”, or pay fines for breaking the rules.
- Engage and deploy adequate staff resources to enforce the Bylaw.

It must be noted that, in many cases, new developments are neither solving housing problems nor providing the type of housing and affordability required. With reduced immigration, outflow of population from BC, severe weather events, and significant economic concerns, we need to completely rethink housing goals, requirements, and needs at both local and provincial levels.

The arguments for almost 100% lot coverage – which is devastating to trees – are invalid. Appropriate and adequate housing can be constructed while still maintaining trees. Comox needs to require tree retention wherever possible. Ensuring the title of the bylaw and its content focus on tree **protection**, rather than the permitting process for tree removal, is essential. (Obviously, this does not mean that there would not be conditions under which tree removal might be necessary).

A visionary Comox Tree Protection Bylaw could serve as a model for the entire Comox Valley.

Submitted by,

Hans Jacobs BA, MBA

Marie Jacobs BSc, MBA

[REDACTED]
Courtenay, BC
[REDACTED]

Encl.

Urban Forest Management Strategy submission; March 28, 2025

TO: Comox Mayor and Council
Courtenay Mayor and Council
Cumberland Mayor and Council
Director Comox Valley Regional District

RE: Urban Forest Management Strategy

While a resident of British Columbia for only a few years, I have long thought of the province as the “Amazon of the North”, given the importance of its old growth forests and extensive tree canopy to the health of our planet and its occupants. Trees are the literal and environmental anchor of our biosphere. Through the media and personal observation, we are all hearing about and seeing first-hand the alarming loss of trees locally and provincially.

Thank you to Comox’s Mayor, Council, and Staff for undertaking a process to preserve and enhance Comox’s urban tree canopy. The rationale for this initiative is clearly the importance of trees for the environment and our physical and mental health. This should be, and we hope will be, a project that will expand to include Comox Valley jurisdictions acting jointly to preserve and enhance the urban tree canopies within their boundaries through a single consistent policy.

At the Open House, Comox staff were approachable and friendly and the displays helpful in understanding the initiative and current situation regarding the urban tree canopy level, which unfortunately decreased substantially from 2019 – 2023. The 29% canopy level in 2023 was already shockingly low. Clear-cutting for developments in 2024 and to date in 2025 (e.g., Pritchard, Aspen/Hector, Anderton Road and many other sites in the town) have obviously reduced this level even further.

Future events could provide more opportunity to record community input; for example, by posting chart papers with the heading(s): “To preserve and enhance Comox’s urban tree canopy; e.g., Comox should Stop: , Start: , Continue: “ and inviting participants to jot down their thoughts. While the survey may potentially reach a larger audience, surveys tend to be more directed and limiting than, for example, facilitated focus groups.

The areas on which we will comment in this submission are:

- **Where are we now?**
- **How did we get here?**
- **What is our goal?**
- **What are the barriers to achieving our goal?**
- **What actions can be taken to reduce or remove the barriers and advance the goal?**
- **Who should be involved and how?**

Survey questions are completed separately and, in some cases, reference this submission.

WHERE ARE WE NOW? Less than 29% tree canopy

HOW DID WE GET HERE? We need to know the past and present in order to change the future

The way we've grown:

Unlike many communities, the Comox Valley seems to have developed without many boulevards between sidewalks and roads. Municipal ownership of boulevards fronting residential properties provided the opportunity for extensive urban tree planting in such communities (and enhanced safety). This resulted in some more urban communities having a more extensive tree canopy than Comox.

Belief that we have endless trees in our province:

When expressing concern about the loss of urban trees, I have heard comments such as, "There are lots of trees out there". But trees are being logged or otherwise lost "out there" as well as in urban areas. Such attitudes surely have led to the loss of trees.

Enabling legislation and bylaws:

Provincial legislation and municipal permissiveness have led to very high lot coverage – indeed zero setback in many cases – in residential development, leaving little to no room for trees.

The argument for more intense development is that more trees will be saved outside the development area. One flaw in this argument is that trees are being lost everywhere. Also, these practices result in concrete-to-concrete urban heat islands which have a very negative effect on the immediate environment and livability. It is worth noting that the Co-op building on Guthrie Road not only has more plantings but also more aesthetic appeal than recent developments (e.g., Urban Corner). Another result is that the town has assumed almost total responsibility for provision of green space, plantings/trees, and facilities (such as a small gathering area or play space) which were features of large older townhouse developments, for example.

We can't change the past, but we can change the future.

WHAT IS OUR GOAL? (see **ACTIONS**)

WHAT ARE THE BARRIERS TO ACHIEVING OUR GOAL?

Apparent lack of places in built-up areas in which to plant trees

As previously mentioned, having permitted extremely high lot coverage along with the lack of boulevards substantially reduces space for tree planting.

Lack of adequate protective legislation/bylaws at the provincial and municipal levels

Apparently, some developers have been allowed to merely apologize and pay fines after they fail to meet the expectations of their permits. Too many have denigrated their surrounding environment and properties; e.g., cutting more trees than required just because it is easier and cheaper to build that way. Important environmental features or wetlands on their sites or adjacent wetlands have been compromised (e.g., by silt) or destroyed, leaving the challenging process and expense of restoration (where possible) to communities (e.g., <https://www.timescolonist.com/local-news/langford-creek-damaged-by-development-restored-by-volunteers-9648291>). Developers may flaunt their rights, but minimize or ignore their responsibilities, some even seeking additional concessions after approval.

The challenge of tree care for individuals and municipalities:

While desirable for aesthetic, health, and environmental reasons, having trees on one's property can pose challenges. Personal time and ability for tree care (homeowners) along with the cost of tree planting and maintenance (municipalities and property owners) make it easier to do without trees, especially with the high growth rate in this climate. Pruning, disease, pests, extreme weather, dealing with droppings and fallen leaves, and battling invasive species can be difficult for homeowners to contend with.

The new organic collection system in Comox and Courtenay is a heavy burden on homeowners with trees, particularly mature deciduous specimens. At peak times, property owners can accumulate many bags full of leaves and tree droppings, along with other yard waste, which would require several collections to take away. A single large bin is not only inadequate for containing such amounts, but is exceedingly heavy. Because of the addition of kitchen waste, the bags are odoriferous and attract animals. Property owners are left with bags of rotting organics over a number of weeks. Offering a location to drop off 'excess' bags is neither an acceptable or, for many, a feasible alternative to curbside pickup. Those who can't afford a service will either be discouraged from planting trees or, at the extreme, choose to remove one or more from their lot.

Jurisdictional and departmental silos

Jurisdictional and department silos still may be standing in the way of joint action on Comox Valley urban and rural tree canopy and can create frustration for property owners. Valley residents who live literally next door or across the street from each other can face different rules for trees and yard waste collection.

WHAT ACTIONS CAN BE TAKEN TO REDUCE OR REMOVE THE BARRIERS AND ADVANCE THE GOAL?

- The first step is to set a specific goal for preserving and enhancing the urban tree canopy (e.g., % tree canopy desired) which is measurable and achievable, along with a timeline, budget, and strategies for accomplishing the goal.

Regulatory

- Work with other jurisdictions to lobby the provincial government to return local control of development and enhance tree protection.
- Create new bylaws which provide greater protection for trees on private property
- Require boulevards in new neighbourhoods and large development areas
- Reset maximum lot coverage requirements to reflect the need for tree cover and require adequate setbacks to accommodate trees and/or a significant number of shrubs.
- Increase monitoring to confirm that environmental requirements, including tree preservation, have been adhered to by developers.
- Withdraw permits from developers who break their environmental covenants. Ensure developers are aware that this will be the outcome, not just financial penalties.
- Ensure developers pay for remediation of environmental features their project damages on their own and adjacent sites.
- Enshrine current urban boundaries to minimize land speculation and help preserve environmental features and rural trees.

ACTIONS (continued)

Tree planting and care

- Create an up-to-date tree inventory
- Plant trees on the road allowance of private properties and available public spaces. Care for these trees.

- Encourage (or in the case of new developments, require) planting of native species
- Remove invasive plants from roadsides and public areas
- Purchase strategic pieces of land to provide additional tree canopy

Support for Property Owners

- Schedule additional organic collections during peak times of year.
- Provide incentives for farmers, rural residents, and all urban households with sufficient property to plant trees (e.g., through taxes, provision of trees, recommended species).
- Offer support for insect or disease management for trees on private property
- Where sufficient space for tree planting is not possible, encourage planting of and provide advice on the types of shrubs and plantings which constitute the 'next best thing'

WHO SHOULD BE INVOLVED AND HOW?

This should be a whole community effort

- Change the name of the initiative from “Urban Forest Management Strategy” to better reflect the goal and remove the potentially negative connotation of “Management”.
- Create a task force from staff, Council, and community to co-ordinate the initiative
- Mount a communication campaign to engage and inform the community; i.e., to raise awareness of the important roles trees play and how homeowners can help advance the preservation and increase of the tree canopy.
- Involve community groups, conservation groups, homeowners, and businesses in the effort to preserve and enhance the tree canopy.
- Work with other Valley jurisdictions to implement consistent rules and regulations regarding tree removal in urban areas.
- Liase with and seek support and funding from provincial and federal Environment Ministries
- Recognize developers who retain more green space and trees on their sites than the minimum required.
- Recognize individuals and groups who have made significant contributions to the advancement of the tree canopy

Marie Jacobs

[REDACTED]
Courtenay, BC
[REDACTED]



REGULAR COUNCIL MEETING

TO: Mayor and Council	FILE: 1830-20
FROM: Edward Henley, Director of Finance	DATE: April 30, 2026
SUBJECT: 2025 Audited Financial Statements	

Edward Henley

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

RECOMMENDATION(S) FROM THE CHIEF ADMINISTRATIVE OFFICER:

THAT the 2025 Audit Report as presented by MNP LLP be accepted and received for information; AND FURTHER,

THAT the 2025 Audited Consolidated Financial Statements be approved.

PURPOSE

The municipal auditor must report to the council on the annual financial statements of the municipality as required by [Section 171 of the Community Charter](#).

The municipal auditor reviews and audits the staff-prepared draft financial statements. The auditor provides a report on their findings to Council for review and consideration prior to Council approving the audited consolidated financial statements.

STRATEGIC PLAN LINKAGE

Strategic Priority Areas of Focus	
Lenses	Fiscally Responsible – We will balance the short- and long-term financial impacts of our decisions.
Values	Disciplined Decision Making - We are responsible and transparent in our decision making.
Organizational Excellence – Areas of Focus	Asset Management - Focus on life-cycle funding when considering asset additions or replacements and communicate to the public the cost and need for asset renewal.

Good Governance – Areas of Focus	Decision Making - We make evidence-based decisions focused on the best interests of the Town over the long term.
Core Services	Financial management and accountability

BACKGROUND

The 2025 audited consolidated financial statements including notes will be presented by Cory Vanderhorst, Partner of the MNP LLP office in Nanaimo.

As according to standard practice, any anticipated surplus has been transferred to General Capital Works Reserve and was accounted for during the 2024 budget process.

This report has the following attachments:

- 1) PowerPoint Presentation by Auditor
- 2) 2025 Audit Findings report
- 3) 2025 Independent Auditor’s Report
- 4) 2025 Draft Audited Financial Statements

ANALYSIS/ISSUES/IMPLICATIONS

a. Financial

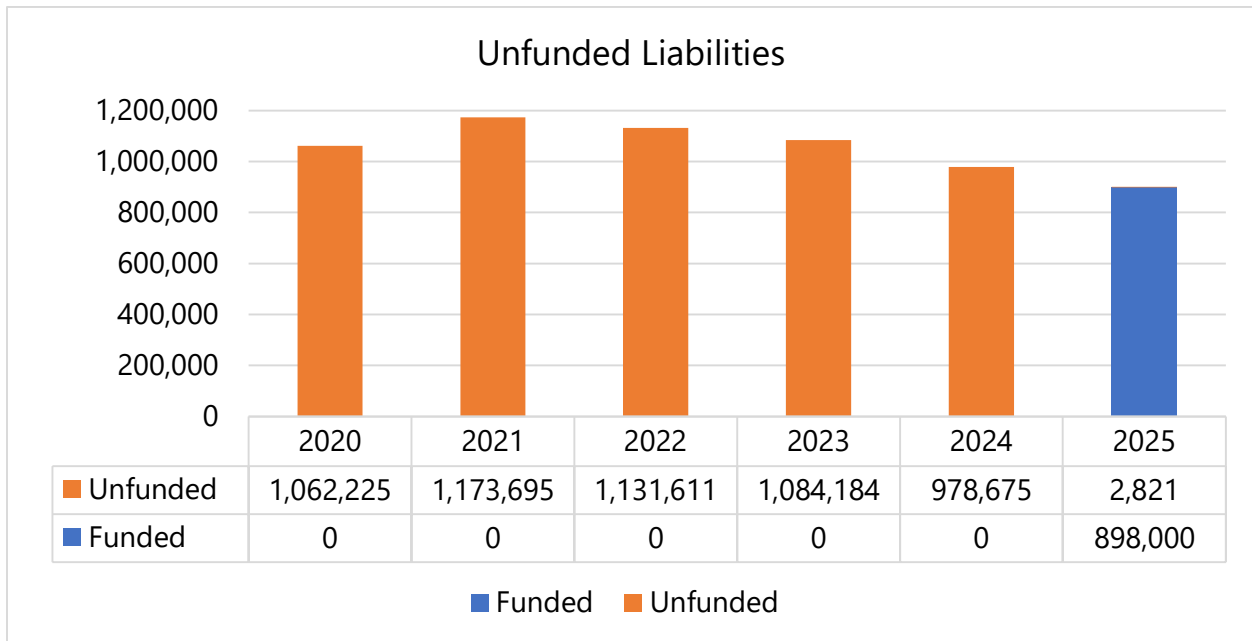
Council approved policy CCL-088: Year-end Surplus Allocation Policy in March 2026. The policy sets out how the operating surplus, if any, is distributed.

The 2025 operating surplus amounted to \$898,000 due to actual revenues exceeding actual expenditures. As according to the policy, the operating surplus was distributed as follows:

Chart 1: Allocation of 2025 Operating Surplus

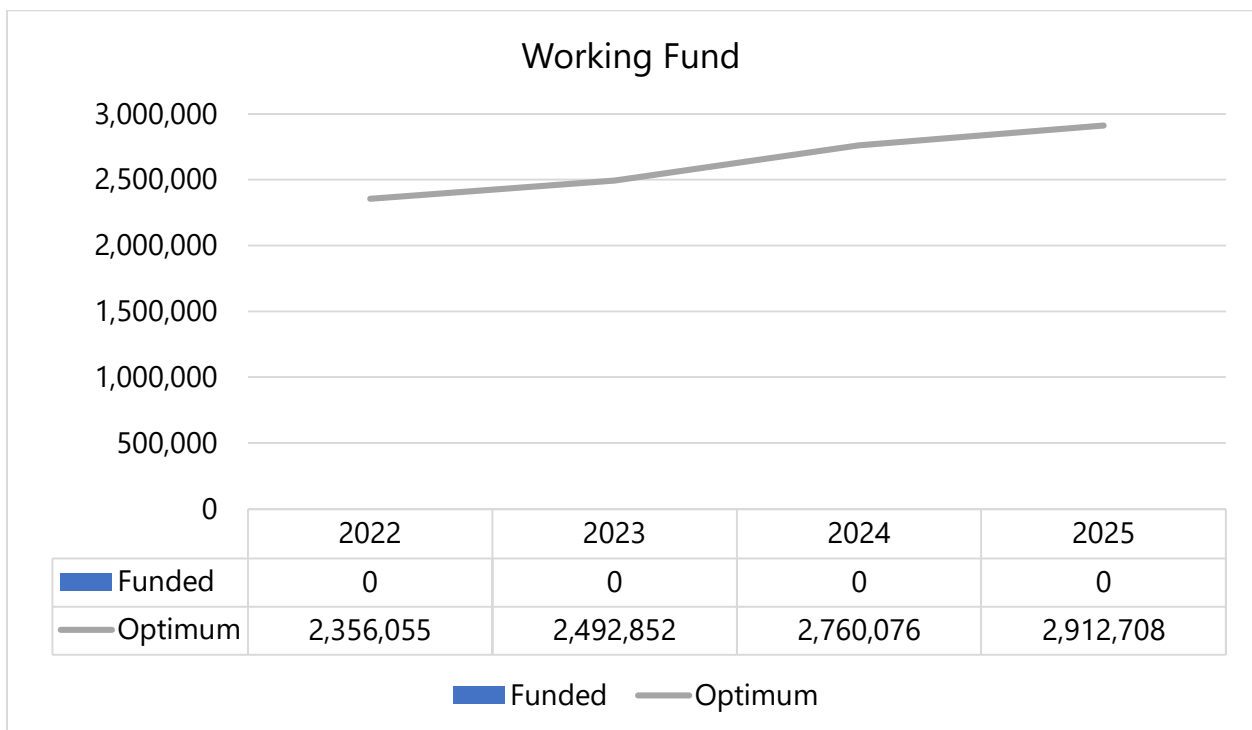
2025 OPERATING SURPLUS	\$898,000
UNFUNDED LIABILITIES	\$898,000
WORKING FUND	0
TAX STABILIZATION RESERVE	0

Chart 2: Unfunded Liabilities Coverage



The unfunded liabilities is shown as “Future payroll obligations” in the audited financial statements on the Consolidated Statement of Financial Position. This consists of accrued employment obligations as determined by the triennial actuarial study plus accrued vacation time of staff. The vast majority of the liabilities is now offset by funds in a dedicated reserve for this purpose. The future payroll obligations value changes each year based on the estimates in the actuarial report and as outstanding accrued vacation time varies.

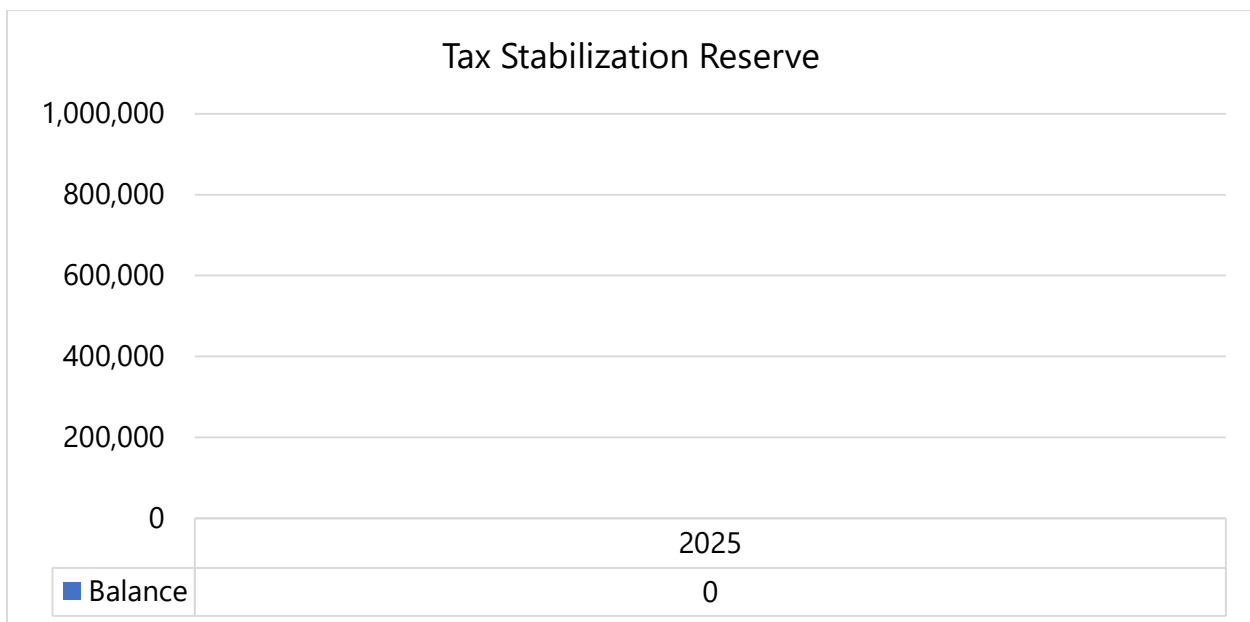
Chart 3: Working Fund



The Working Fund is a discretionary reserve that acts as a pool of readily available cash or highly liquid assets designed to manage an organization’s daily operating costs, such as payroll, utilities and vendor payments. The Town receives the majority of its funding in June preceding the July 1st tax deadline and other significant amounts at various due dates for services, however the Town has payment obligations that run from January to December. As the Town’s reserves are projected to decrease due to infrastructure replacement and as Provincial regulatory changes reduce developer requirements to post cash deposits, the cash holdings of the Town will be decreasing in the coming years and there is a need for a working fund to be established. 25% of the prior year’s tax levy has been set as the optimum target balance.

As the unfunded liabilities were not fully covered for 2025, there were no available funds to add to the working fund.

Chart 4: Tax Stabilization Reserve



The Tax Stabilization Reserve is a discretionary reserve to mitigate sharp property tax rate increase by mitigating revenue volatility, funding unexpected expenses, or managing one-time non-recurring costs. It acts as a contingency fund to protect operating budgets and maintain service levels during financial emergencies or revenue downturns.

As the unfunded liabilities were not fully covered for 2025, there were no available funds to add to the Tax Stabilization Reserve.

b. Public Relations

The audited consolidated financial statements will be posted on the Town of Comox website and submitted to government departments and agencies, as applicable.



The Town of Comox

Presentation to Mayor and Council

Presented by Cory Vanderhorst

May 6, 2026



Wherever business takes you

[MNP.ca](https://www.mnp.ca)



Topics

- Financial statement highlights
- Draft audit report
- Audit findings report
- Auditor independence

Financial Statement Highlights

The following figures are presented on a consolidated basis and include:

- General Funds
- Water Funds
- Sanitary Sewer Funds
- Capital Funds
- Reserve Funds

Financial Statement Highlights

Statement of Operations

		2025		2024		2025 Budget
Total revenue	\$	47,902,794	\$	42,670,242	\$	37,587,315
Total expenses	\$	32,171,717	\$	30,305,646	\$	36,357,159
Annual surplus	\$	15,731,077	\$	12,364,596	\$	1,230,156

Financial Statement Highlights

Statement of Cash Flows

		2025		2024
Provided by operations	\$	22,136,066	\$	11,107,106
Capital purchases	\$	(14,845,471)	\$	(8,522,598)
Net transferred to investments	\$	(3,481,032)	\$	(602,733)
Debt repayment	\$	(530,659)	\$	(483,505)
Proceeds of new borrowing	\$	1,109,520	\$	1,822,887
Net cash inflow (outflow)	\$	4,388,424	\$	3,321,127

Financial Statement Highlights

Statement of Financial Position

		2025		2024
Cash and investments	\$	63,548,322	\$	55,678,866
Total financial assets	\$	69,095,326	\$	60,465,202
Debt, equipment financing and capital lease	\$	3,617,760	\$	3,038,899
Total liabilities	\$	26,883,621	\$	21,005,656
Net financial assets	\$	42,211,705	\$	39,459,546
Tangible capital assets	\$	118,918,516	\$	105,917,653
Accumulated surplus	\$	161,927,602	\$	145,992,793

Financial Statement Highlights

Composition of Accumulated Surplus

		2025		2024
Operating funds	\$	17,040,221	\$	13,307,736
Capital funds	\$	115,309,506	\$	102,887,504
Reserves	\$	29,024,412	\$	29,447,822
Accumulated operating surplus	\$	161,374,139	\$	145,643,062
Accumulated remeasurement gain	\$	553,463	\$	349,731

Draft audit report

- Unqualified opinion
- We will sign the report after:
 - Council approval
 - Completion of minor outstanding matters

Auditor Findings Report

Auditor responsibilities

- Examining controls in place to ensure accurate reporting of financial results
- Sampling transactions throughout the year to form an audit opinion
- Auditors do NOT look at every transaction to form an audit opinion
- Materiality \$2,000,000
- Engagement status:
 - We did not find:
 - Irregularities materially impacting the statements
 - Evidence of conflicts of interest, unusual related party transactions, or illegal or questionable payments

Auditor Findings Report

We would like to formally acknowledge the excellent cooperation and assistance from management and staff

Audit independence

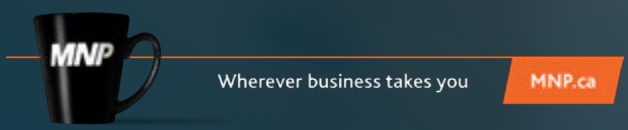
We confirm that MNP LLP is independent with respect to the Town of Comox within the meaning of the Code of Professional Conduct of CPA British Columbia as of May 6, 2026

Conclusion

Thank you

We would like to take this opportunity to answer any questions you have regarding the matters presented.

Presenter: Cory Vanderhorst





Town of Comox

2025 Audit Findings

Report to Mayor and Council

December 31, 2025

Cory Vanderhorst, CPA, CA

T: 250.734.4319

E: cory.vanderhorst@mnp.ca



Wherever business takes you

MNP.ca

May 6, 2026

Members of Mayor and Council of the Town of Comox

Dear Mayor and Council:

We are pleased to submit to you this report for discussion of our audit of the consolidated financial statements of the Town of Comox (the "Town") as at December 31, 2025 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of Mayor and Council.

We have substantially completed our audit of the consolidated financial statements of the Town which has been carried out in accordance with Canadian generally accepted auditing standards.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the Mayor and Council of the Town. A draft copy of our proposed Independent Auditor's Report is included with this report.

This report is intended solely for the information and use of Mayor and Council and management and should not be distributed to or used by any other parties than these specified parties.

The matters raised in this and other reports that will flow from the audit are only those which have come to our attention arising from or relevant to our audit that we believe need to be brought to your attention. They are not a comprehensive record of all the matters arising, and in particular we cannot be held responsible for reporting all risks in your business or all control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

We would like to express our appreciation for the excellent cooperation we have received from management and employees with whom we worked.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,



MNP LLP

Chartered Professional Accountants

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Introduction

As auditors, we report to the Mayor and Council on the results of our examination of the consolidated financial statements of the Town of Comox (the "Town") as at and for the year ended December 31, 2025. The purpose of this Audit Findings Report is to assist you, as members of Mayor and Council, in your review of the results of our audit. To facilitate in your understanding of our findings, Appendix A to this report summarizes our audit process.

Our report will discuss the status of our engagement, as well as communicate to you significant audit, accounting and reporting matters arising from our procedures.

A letter confirming our independence is issued under separate cover.

We hope that this report is of assistance to you, and we look forward to discussing our findings and answering your questions.

Engagement Status

We have completed our audit of the consolidated financial statements of the Town and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedure:

- Mayor and Council review and approval of the consolidated financial statements.

Independent Auditor's Report

We expect to have the above procedure completed and to release our Independent Auditor's Report on May 6, 2026.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the Mayor and Council of the Town. A draft copy of our proposed Independent Auditor's Report has been included with this report.

Significant Audit, Accounting and Reporting Matters

Audit and Reporting Matters

The following significant matters arose during the course of audit that we wish to bring to your attention.

Area	Comments
Changes from Audit Service Plan	<p>We previously delivered our Audit Service Plan to you on July 9, 2025. Over the course of our audit, the following deviations were made from this plan:</p> <ul style="list-style-type: none"> Change in Final Materiality from \$1,850,000 to \$2,000,000 for year ended Dec 31, 2025. This change is based on the increase in revenues from 2024, as our preliminary materiality amount was based on estimated revenues using 2024 as a base, and 2025 revenues have increased. <p>Please refer to Appendix B for the significant areas and our audit responses.</p>
Difficulties Encountered	<p>No significant limitations were placed on the scope or timing of our audit.</p>
Identified or Suspected Fraud	<p>Due to the inherent limitations of an audit and the nature of fraud, including attempts at concealment through forgery or collusion, an audit conducted in accordance with Canadian generally accepted auditing standards cannot be relied upon to detect fraud.</p> <p>While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.</p>
Identified or Suspected Non-Compliance with Laws And Regulations	<p>Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the consolidated financial statements.</p>
Matters Arising in Connection With Related Parties	<p>No significant matters arose during the course of our audit in connection with related parties of the Town.</p>

Area	Comments
Significant Deficiencies in Internal Control	<p>Our audit process focuses on understanding the controls utilized in management's reporting systems, including for estimates, to the extent necessary to identify overall and specific financial reporting risks. This risk assessment allows us to concentrate our audit procedures on high risk areas and, where possible, place reliance on controls within the financial reporting system to reduce the extent of our testing.</p> <p>Our audit process focuses on understanding the controls utilized in management's reporting systems, including for estimates, to the extent necessary to identify overall and specific financial reporting risks. This risk assessment allows us to concentrate our audit procedures on high risk areas and, where possible, place reliance on controls within the financial reporting system to reduce the extent of our testing. It is important to note that our assessment was not, nor was it intended to be, sufficient to comment or conclude on the sufficiency of internal controls.</p> <p>We are required under Canadian generally accepted auditing standards to communicate all significant deficiencies identified during an audit to Mayor and Council on a timely basis. However, we may not be aware of all significant deficiencies that do, in fact, exist.</p> <p>While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention.</p>
Matters Arising from Discussions With Management	<p>We would like to formally acknowledge the cooperation and assistance we received from the management and staff of the Town.</p> <p>There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.</p>
Significant Differences	<p>No significant differences were proposed to management with respect to the December 31, 2025 consolidated financial statements.</p>
Other Information	<p>Pursuant to our responsibilities under Canadian generally accepted auditing standards, we have reviewed other financial and non-financial information included in documents containing the consolidated financial statements and our Independent Auditor's Report thereon. We review these documents for the purpose of ensuring their content does not contradict information derived from our audit procedures.</p>

Area	Comments
Final Materiality	<p>Materiality is a concept used to assess the significance of misstatements or omissions that are identified during the audit and is used to determine the level of audit testing that is carried out. The scope of our audit work is tailored to reflect the relative size of operations of the Town, and is affected by our assessment of materiality and audit risk.</p> <p>Final materiality used for our audit was \$2,000,000 for December 31, 2025 and \$1,850,000 for December 31, 2024.</p>

Auditor’s Views of Significant Accounting Practices

The application of Canadian public sector accounting standards allows and requires the Town to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.

As auditors, we are uniquely positioned to provide open and objective feedback regarding your Town’s accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.

Area	Comments
Accounting Policies	The accounting policies used by the Town are appropriate and have been consistently applied.
Financial Statement Disclosures	The disclosures made in the notes to the consolidated financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the consolidated financial statements.

Appendix A - MNP Audit Process

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the consolidated financial statements considered separately.

Our audit process focused on understanding the controls utilized in management's reporting systems to the extent necessary to identify overall and specific financial reporting risks. This risk assessment enabled us to concentrate our audit procedures on the areas where differences were most likely to arise. Where possible, reliance was placed on the controls within these systems to reduce the extent of our testing of transactions and year-end balances. Our assessment was not, nor was it intended to be, sufficient to conclude on the effectiveness or efficiency of internal controls.

During the course of our audit, we have:

- Examined, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements;
- Assessed the accounting principles used and significant estimates made by management;
- Obtained an understanding of the Town and its environment, the applicable financial reporting framework and the Town's system of internal control (regardless of whether we relied on them for the purpose of the audit), sufficient to identify and assess the risks of material misstatement of the consolidated financial statements and to design and perform audit procedures;
- Reviewed and assessed those accounting systems deemed necessary to support our audit opinion;
- Evaluated the overall consolidated financial statement presentation;
- Performed a subsequent events review with management;
- Reviewed and assessed the status of contingencies, commitments and guarantees; and
- Reviewed and assessed exposure to environmental liabilities.

We have obtained written representations from management, included as additional materials following this report, in order to confirm oral representations given to us and reduce the possibility of misunderstanding. Specifically, we have obtained written confirmation of significant representations provided on matters that are:

- Directly related to items that are material, either individually or in the aggregate, to the consolidated financial statements;
- Not directly related to items that are material to the consolidated financial statements, but are significant, either individually or in the aggregate, to the engagement; and
- Matters relevant to management judgments or estimates that are material, either individually or in the aggregate, to the consolidated financial statements.

Appendix B - Significant Risk Areas and Responses

Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
<p>Management override of internal controls</p>	<p>To respond to the overall risk of material misstatement due to fraud regarding management's override of controls, we performed the following procedures:</p> <ol style="list-style-type: none"> 1. Tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements 2. Reviewed accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud, if applicable 3. Evaluated the rationale behind significant transactions that are not in the normal course of business and whether they have been entered into to engage in fraudulent financial reporting or to conceal misappropriation of assets
<p>Government transfers</p> <p>Risk of misstatement due to revenue being deferred that does not meet the criteria for deferral or of revenue being recognized when criteria for recognition have not been met.</p>	<p>To respond to the risk of misstatement in government transfer revenue, we performed the following procedures:</p> <ol style="list-style-type: none"> 1. Obtained a copy of the funding agreement 2. Determined whether there are specific criteria in the agreement for the use of the funding under PSAS 3. If the specific criteria are not met, confirm revenue has been recognized 4. If the specific criteria are met, confirm revenue has only been recognized where appropriate under PSAS.

Appendix B - Significant Risk Areas and Responses (continued from previous page)

Significant Risk Area	Response and Conclusion
<p>Contributed assets</p> <p>Risk of misstatement due to developer contributions being recorded before legal transfer or developer contributions not being recorded in the correct period, and/or risk that developer contributions have been recorded at the incorrect value.</p>	<p>To respond to the risk of misstatement in contributed assets, we performed the following procedures:</p> <ol style="list-style-type: none"> 1. Obtained a listing of contributed assets (developer contributions) from management 2. Conducted a search of new developments in the area and confirm listing is complete 3. Obtained documentation to support legal transfer has occurred 4. Obtained engineering report and compared values on the engineering report to the contributed asset value and corresponding revenue recorded in the financial statements

May 6, 2026

Mayor and Council
Town of Comox
1809 Beaufort Avenue
Comox, BC V9M 1R9

Dear Mayor and Council:

We have been engaged to audit the consolidated financial statements of Town of Comox (the "Town") as at December 31, 2025 and for the year then ended.

CAS 260 *Communication With Those Charged With Governance* requires that we communicate with you matters that are significant to our engagement. One such matter is relationships between the Town and its related entities or persons in financial reporting oversight roles at the Town and MNP LLP and any affiliates ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Standard requires us to consider relevant rules and related interpretations prescribed by the appropriate professional accounting body and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and
- (e) Provision of non-assurance services in addition to the audit engagement.

We are aware of the following relationships between the Town and MNP that, in our professional judgment, may reasonably be thought to bear on our independence. The following relationships represent matters that have occurred from January 1, 2025 to the date of this letter.

During the year, MNP was engaged to provide a Whistleblower Hotline service as well as financial consulting services related to Enterprise Risk Management, Business Process & Controls Improvement, and Business Resilience. To safeguard our independence, no member of the MNP audit team is involved in the non-audit engagements. In addition, the final quality control review of the audit will be performed by a Partner located in a different MNP office.

We hereby confirm that MNP has adequately safeguarded our independence with respect to the Town within the meaning of the Code of Professional Conduct of the Institute of Chartered Professional Accountants of British Columbia as of the date of this letter.

We hereby confirm that MNP is independent with respect to the Town within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of British Columbia as of the date of this letter.

This report is intended solely for the use of Mayor and Council, management and others within the Town and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,

A handwritten signature in black ink that reads "MNP LLP". The letters are stylized and cursive.

MNP LLP

Chartered Professional Accountants

encls.

MADE ^{IN} CANADA

And proud of it!

At MNP we're proud to be the national accounting, consulting and tax firm that is 100% Made in Canada.

Our history defines who we are and our approach to business. Being a Canadian firm has helped shape our values, our collaborative approach, and the way we work with our clients, engaging them every step of the way.

We have a unique perspective. Our decisions are made here – decisions that drive Canadian business and help us all achieve success — and we know the impact that our choices have on the cities and towns we call home.

Throughout our six decades of work, we've seen our communities are more than just a place we do business in. They're a place where our families live, play, and thrive, and we work to make them the best places they can be.

Being 100% Canadian is something we wear proudly. This country provides us with great opportunities, and we're here to help our clients seize the opportunities so we can create a brighter future for the generations to come.



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MNP

PRAXITY
Engineering Business Globally

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Independent Auditor's Report

To the Mayor and Council of the Town of Comox:

Opinion

We have audited the consolidated financial statements of Town of Comox (the "Town"), which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statements of operations, remeasurement gains and losses net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Town as at December 31, 2025, and the results of its consolidated operations, net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Supplementary Information

The supplementary information contained in Schedule 1 - Schedule of Continuity of Reserve Funds has been presented for purposes of additional analysis and is unaudited. We do not express an opinion on this Schedule because our examination did not extend to the detailed information therein.

Other Information

Management is responsible for the other information, consisting of an annual report, which is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Town's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Town's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Nanaimo, British Columbia

May 6, 2026

Chartered Professional Accountants

Draft - For Discussion Purposes Only



Consolidated Financial Statements of

Town of Comox

Year Ended December 31, 2025

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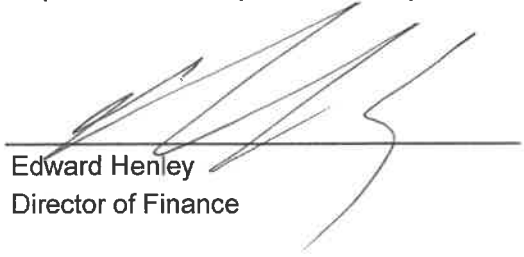
Town of Comox

Management's Responsibility for Financial Reporting

The preparation of information in these Consolidated Financial Statements is the responsibility of management. The consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards and are outlined under "Significant Accounting Policies" in the notes to the consolidated financial statements. Management is responsible for the integrity and objectivity of these statements as well as the supplementary statements and schedules.

Management maintains a system of internal accounting controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded and reported properly. Management also maintains a program of proper business compliance.

MNP LLP, the Town's independent auditors, have conducted an examination of the consolidated financial statements in accordance with Canadian auditing standards and have expressed their opinion in a report accompanying this statement.



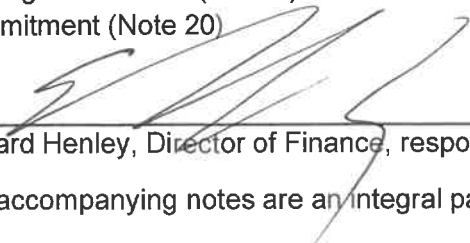
Edward Henley
Director of Finance

Independent Auditor's Report

Town of Comox
 Consolidated Statement of Financial Position
 as at December 31, 2025

	2025	2024
Financial Assets:		
Cash & cash equivalents	\$ 10,079,791	\$ 5,691,367
Short-term investments (Note 2c)	53,468,531	49,987,499
Receivables (Note 3)	5,537,157	4,776,489
Land for resale	9,847	9,847
	69,095,326	60,465,202
Financial Liabilities:		
Payables (Note 4)	5,704,162	5,102,875
Deferred revenue (Schedule 2)	2,448,509	1,995,870
Restricted revenue (Schedule 2)	4,871,652	8,001,796
Deposits	9,055,079	1,613,561
Capital lease (Note 5)	1,511,974	1,670,410
Equipment financing (Note 6)	996,266	1,368,489
Long-term debt (Note 7)	1,109,520	-
Future payroll obligations (Note 10)	900,821	978,675
Asset retirement obligations (Note 18)	285,638	273,980
	26,883,621	21,005,656
Net Financial Assets	42,211,705	39,459,546
Non-financial assets:		
Tangible capital assets (Schedule 4)	118,918,516	105,917,653
Supply inventory	353,329	279,296
Prepaid expenses	435,302	327,548
Shares in Courtenay Golf Club Ltd.	8,750	8,750
	119,715,897	106,533,247
Accumulated surplus	\$ 161,927,602	\$ 145,992,793
Accumulated surplus consists of:		
Accumulated operating surplus (Note 17)	161,374,139	145,643,062
Accumulated remeasurement gain	553,463	349,731
Accumulated surplus	\$ 161,927,602	\$ 145,992,793

Contingent liabilities (Note 8)
 Commitment (Note 20)



Edward Henley, Director of Finance, responsible for financial administration.

The accompanying notes are an integral part of these consolidated financial statements.

Town of Comox
Consolidated Statement of Operations
Year Ended December 31, 2025

	Budget (Note 16)	2025	2024
Revenue			
Property taxation	\$ 16,944,356	\$ 17,086,135	\$ 15,274,067
Sale of services	13,684,095	14,846,143	14,086,511
Government transfers	4,955,769	4,567,843	7,335,560
Investment income	400,000	2,585,958	2,574,887
Development contributions	1,480,195	8,809,185	3,280,475
Loss on disposal of tangible capital assets	-	(120,656)	(15,703)
Other	122,900	128,186	134,445
	37,587,315	47,902,794	42,670,242
Expenses			
General government	4,535,252	3,735,083	4,261,079
Protective services	5,769,066	5,007,021	4,914,051
Solid waste management	2,761,928	2,521,107	2,632,290
Affordable housing	30,230	35,244	35,267
Development services	3,305,512	1,587,535	1,267,644
Transportation	4,771,439	3,900,524	4,667,949
Parks, recreation, and culture	7,550,082	6,711,156	6,059,987
Marina	33,395	381,142	202,710
Water services	3,648,065	4,140,397	3,115,073
Sewer services	3,952,190	4,152,508	3,149,596
	36,357,159	32,171,717	30,305,646
Annual surplus	1,230,156	15,731,077	12,364,596
Accumulated operating surplus, beginning of year	145,643,062	145,643,062	133,278,466
Accumulated operating surplus, end of year	\$ 146,873,218	\$ 161,374,139	\$ 145,643,062

The accompanying notes are an integral part of these consolidated financial statements.

Town of Comox
 Consolidated Statement of Remeasurement Gains and Losses
 Year Ended December 31, 2025

	2025	2024
Accumulated remeasurement gains, beginning of the year	\$ 349,731	\$ 88,623
Unrealized gains attributable to portfolio investments	203,732	261,108
Accumulated remeasurement gains, end of year	\$ 553,463	\$ 349,731

The accompanying notes are an integral part of these consolidated financial statements.

Town of Comox

Consolidated Statement of Change in Net Financial Assets

For the Year Ended December 31, 2025

	Budget (Note 16)	2025	2024
Annual surplus	\$ 1,230,156	\$ 15,731,077	\$ 12,364,596
Acquisition of tangible capital assets	(13,307,152)	(14,845,471)	(8,522,598)
Disposition of tangible capital assets	-	471,627	171,933
Increase in tangible capital assets due to asset retirement obligations	-	-	19,331
Tangible capital assets contributed	-	(2,940,785)	(2,579,470)
Additions of Capital Assets	(13,307,152)	(17,314,629)	(10,910,804)
Amortization of tangible capital assets	3,700,000	4,313,766	4,060,802
	(8,376,996)	2,730,214	5,514,594
Unrealized gain on investments	-	203,732	261,108
Increase in supply inventory	-	(74,033)	(18,543)
Increase in prepaid expenses	-	(107,754)	(185,469)
	-	21,945	57,096
Increase (decrease) in Net Financial Assets	(8,376,996)	2,752,159	5,571,690
Net Financial Assets at beginning of year	39,459,546	39,459,546	33,887,856
Net Financial Assets at end of year	\$ 31,082,550	\$ 42,211,705	\$ 39,459,546

The accompanying notes are an integral part of these consolidated financial statements.

Town of Comox

Consolidated Statement of Cash Flows
as at December 31, 2025

A1

A2

A3

A4

	2025	2024
Net inflow (outflow) of cash related to the following activities:		
Operating activities:		
Annual surplus	\$ 15,731,077	\$ 12,364,596
Non-cash items included in operations:		
Contribution from developers	(2,940,785)	(2,579,470)
Amortization of tangible capital assets	4,313,766	4,060,802
Accretion	11,658	17,909
Disposition of tangible capital assets	471,627	171,933
Unrealized gain on investments	203,732	261,108
Net changes to financial assets & liabilities through operations:		
(Increase) in receivables	(760,668)	(1,767,388)
Increase in payables	601,287	621,468
Increase in deferred revenue	452,639	297,584
(Decrease) in restricted revenue	(3,130,144)	(270,733)
Decrease / (increase) in other deposits	7,441,518	(1,761,182)
(Decrease) in future employee obligations	(77,854)	(105,509)
(Increase) in supply inventory	(74,033)	(18,543)
(Increase) in prepaid expenses	(107,754)	(185,469)
	22,136,066	11,107,106
Investing Activities		
Short-term investing	(3,481,032)	(602,733)
Capital Activities		
Acquisition of tangible capital assets	(14,845,471)	(8,522,598)
Financing activities:		
Capital lease borrowing	-	1,822,887
Capital lease repayment	(158,436)	(152,477)
Equipment financing repayment	(372,223)	(331,058)
Long-term debt proceeds	1,109,520	-
	578,861	1,339,352
Increase in cash and cash equivalents	4,388,424	3,321,127
Cash and cash equivalents, beginning of year	5,691,367	2,370,240
Cash and cash equivalents, end of year	\$ 10,079,791	\$ 5,691,367
Supplemental cash flow information		
Interest paid	\$ 140,252	\$ 197,901
Interest received	\$ 2,585,958	\$ 2,574,887

The accompanying notes are an integral part of these consolidated financial statements.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

1. PURPOSE

The Town of Comox was incorporated in 1946 to provide municipal services to its residents and is governed by the Community Charter and the Local Government Act of British Columbia.

2. SIGNIFICANT ACCOUNTING POLICIES

a) British Columbia Municipalities

It is the policy of the Town to follow the accounting principles generally accepted for British Columbia municipalities and to apply such principles consistently. As part of this policy, the Town's resources and operations are segregated into various funds for accounting and financial reporting purposes, each treated as a separate entity with responsibility for the stewardship of the assets allocated to it.

The consolidated financial statements are prepared in accordance with the recommendations of the Public Sector Accounting Board (PSAB). The consolidated financial statements include the Town of Comox's financial position, financial operations, changes in remeasurement gains and losses, changes in net financial assets, and changes in cash flows. Inter-fund transactions and fund balances have been eliminated on consolidation.

b) Investments and Financial Instruments

Financial instruments are classified into two categories: fair value or cost.

- (i) Fair value category: investments quoted in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date.

Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and related balances reversed from the Statement of Remeasurement Gains and Losses.

- (ii) Cost category: investments not quoted in an active market, financial assets and liabilities are recorded at cost or amortized cost. Gains and losses are recognized in the Statement of Operations when the financial asset is derecognized due to disposal or impairment. Sales and purchases of investments are recorded on the trade date.

Transaction costs related to the acquisition of financial assets are included in the cost of the related instrument.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial assets are assessed for impairment on an annual basis. If there is an indicator of impairment, the Town of Comox determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Town of Comox expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial adjusted cost base.

c) Short-term Investments

Investments comprise various investment funds with fluctuating returns, carried at market value, equal to the carrying value, and Guaranteed Investment Certificates with maturities ranging from January 2026 to September 2028, with interest rates ranging from 3.55% to 6.15%, which are recorded at cost. The Town has elected to record its Bond Fund investments at fair value per note 2b).

Short-term Investments	2025	2024
Municipal Finance Authority of BC Funds:		
Short-term Bond Fund *	\$ 5,553	\$ 5,377
Intermediate Bond Fund	5,053,223	4,861,983
Money Market Fund	16,112	15,662
Adjusted for Trust Fund *	5,074,888	4,883,022
Guaranteed Investment Certificates		
Scotiabank (30-day Note Plan)	2	7,058,858
Coast Capital Savings	35,893,611	11,217,832
Raymond James	12,500,031	26,827,787
Sub-total	48,393,643	45,104,477
Total	\$ 53,468,531	\$ 49,987,499

d) Trust Fund

A Town-administered trust fund has been excluded from the consolidated financial statements. The balance in the fund was \$313,530 at December 31, 2025 (2024 - \$301,665). It was invested in the MFA Short-term Bond Fund in 2025 and 2024.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

e) Tangible capital assets are recorded at cost, net of disposals, write-downs and amortization. Acquisitions exceeding the capitalization thresholds are capitalized. The Town records certain infrastructure assets as a single network without breaking them down into component parts. Expenditures to replace components of such a network are expensed as incurred. Amortization is calculated on a straight-line basis over the estimated useful life of the asset class. Amortization is not taken until the asset is in use. Repairs and maintenance are not capitalized but are expensed in the period in which they occur. Betterments which enhance the asset's life or capacity are capitalized.

Major Asset Category	Threshold	Estimated Life
Land	\$ 10,000	Indefinite
Land improvements	\$ 10,000	25 years
Buildings	\$ 10,000	50 years
Vehicles and machinery	\$ 10,000	8 to 20 years
Computers and programs	\$ 10,000	5 years
Engineered structures		
Road surfaces	\$ 10,000	25 years
Road sub-surfaces	\$ 10,000	50 years
Sidewalks	\$ 10,000	50 years
Storm drains surface	\$ 10,000	25 years
Storm drains sub-surface	\$ 10,000	75 years
Water	\$ 10,000	75 years
Sewer	\$ 10,000	75 years
Other surface structures	\$ 10,000	25 years

f) Future Payroll Obligations
 Earned but unpaid vacation is fully accrued and recorded in the financial statements.

An accrual is made for expected payments for employee sick leave, retirement payouts, disability or death benefits, and termination pay, discounted to net present value at year-end.

g) Inventory
 Inventory of supplies is recorded as a non-financial asset and is valued at the lower of cost and net realizable value. Cost is determined by the first-in, first-out method. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and selling costs.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

h) Funds

The Town of Comox's financial operations are divided into seven funds: General Operating Fund, General Capital Fund, Reserve Fund, Water Operating Fund, Water Capital Fund, Sewer Operating Fund, and Sewer Capital Fund. Functionally, the Water and Sewer Funds are used for the services of distribution of potable water and collection and treatment of sanitary sewage, respectively. The General Operating Fund is used for all other Town services. Capital Funds (General, Water and Sewer are used to segregate tangible capital assets and related debt). All revenue and expenses for services are recognized in the operating funds. The Reserve Fund is used to segregate capital and other statutory reserves.

i) Revenue Recognition

Property tax revenues are recognized in the year they are levied. User fees and garbage revenues are recognized when the performance obligation is satisfied. Interest and operating grants are recognized as earned. Grants in lieu of taxes are recorded on an accrual basis when it is possible to reasonably estimate the amounts receivable. Permit fees are recognized as revenue upon satisfaction of the performance obligation. Development cost charges are deferred and recognized as revenue in the year an acquisition authorized by bylaw is incurred. Contributed tangible capital assets are recorded at fair market value when the contribution is received.

Government transfers are recognized in the consolidated financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent the transfer gives rise to an obligation that meets the definition of a liability.

j) Liability for contaminated sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the Town is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available on December 31, 2025.

At each financial reporting date, the Town reviews the carrying amount of the liability. Any revisions required to the amount previously recognized are accounted for in the period in which revisions are made. The Town continues to recognize the liability until it is settled or otherwise extinguished. Disbursements to settle the liability are deducted from the reported liability when made. As of December 31, 2025, the Town has not recorded any liability for contaminated sites, as none have been identified.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

k) Measurement Uncertainty

The preparation of consolidated financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the consolidated financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Significant areas requiring management estimates are the estimated life of tangible capital assets (used to establish amortization), asset retirement obligations, determination of future payroll obligations, collectability of accounts receivable and provisions for contingencies. Actual results may vary from the estimates, and adjustments will be reported and reflected in operations as they become known. Liabilities for contaminated sites are estimated based on the best available information regarding potentially contaminated sites for which the Town is responsible.

l) Asset Retirement Obligation

A liability for an asset retirement obligation is required at the best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date when there is a legal obligation for the Town to incur retirement costs in relation to a tangible capital asset (or component thereof), the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of an asset retirement obligation incorporates the present value technique when the cash flows required to settle or otherwise extinguish an obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset (or a component thereof). The asset retirement cost is amortized over the useful life of the related asset. At each financial reporting date, the Town reviews the carrying amount of the liability. The Town recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscovered cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The Town continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability at the time they are made.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

3. RECEIVABLES

Receivables are composed of the following amounts:

	2025		2024
Employees	\$ 121	\$	7,147
Governments	1,567,349		983,715
Other	3,969,687		3,785,627
Total receivables	\$ 5,537,157	\$	4,776,489

4. PAYABLES

Payables are composed of the following amounts:

	2025		2024
Wages payable	\$ 663,221	\$	402,538
Governments	3,936,158		3,726,049
Trade and other	1,104,783		974,288
Total receivables	\$ 5,704,162	\$	5,102,875

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

5. CAPITAL LEASE OBLIGATIONS

Effective January 1, 2024, the Town entered into a 10-year agreement with Emterra Environmental for the use of solid waste carts with monthly payments of \$18,318. This lease is deemed to hold an interest rate of 3.84%, which is in line with the Municipal Finance Authority's 10-year borrowing rate.

The required minimum lease payments over the next 8 years are as follows:

2026	\$	219,811
2027		219,811
2028		219,811
2029		219,811
2030		219,810
2031		219,810
2032		219,810
2033		219,810
Total minimum lease payments		1,758,484
Less: amounts representing interest		246,510
Present value of net minimum capital lease payments	\$	1,511,974

The interest expense for the current year was \$61,375 (2024 - \$67,334).

Tangible capital assets of \$1,822,887 have been recorded in relation to the capital lease. Amortization of \$182,139 (2024 - \$182,289) has been recorded in 2025, and the net book value as at December 31, 2025, is \$1,457,960 (2024 - \$1,640,598).

6. EQUIPMENT FINANCING

General Capital Fund	Balance beginning of year	Additions	Principal Payments	Interest Paid	Balance end of year
Equipment financing	\$ 1,368,489	-	(372,223)	(40,386)	\$ 996,266

The entire loan is repayable on demand by the Municipal Finance Authority. The applicable rate of interest is variable, based on the annual variable rate offered by the Municipal Finance Authority. The average interest rate for payments in 2025 was 3.34%; it may increase or decrease with market fluctuations. The requirements for future repayments of principal and interest in existing debt for the next five years are estimated as follows:

	General Capital Fund	
	Principal	Interest
2026	\$ 389,598	\$ 23,011
2027	400,721	11,887
2028	205,947	1,698
Total	\$ 996,266	\$ 36,596

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

7. LONG-TERM DEBT

The Town has entered into a long-term borrowing agreement with the Municipal Finance Authority, pursuant to loan authorization bylaw 2044, to finance the net-zero-emission reduction capital project at six of the Town's facilities. The interest rate is fixed at 3.77% for the 10-year term of the loan. The proceeds from the loan were received on November 27, 2025. Interest and principal payments are made semi-annually with the first payment on May 27, 2026.

Issued/Bylaw#	Interest rate/ Term	Amount Borrowed	Principal Payment	Interest Payment	Net Owing
Mar 2025/BL#2044	3.77% 10 years	\$1,109,520	-	-	\$1,109,520

The following is a schedule of future minimum payments of principal and interest for 10 years.

2026	\$	151,735
2027		147,552
2028		143,369
2029		139,187
2030		135,004
2031		130,821
2032		126,638
2033		122,455
2034		118,272
2035		114,089
Total minimum payments		<u>1,329,122</u>
Less: amounts representing interest		<u>219,602</u>
Principal amount	\$	<u>\$1,109,520</u>

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

8. CONTINGENT LIABILITIES

a. Regional District Debt

Regional District debt is, under the provisions of the Local Government Act (Section 836), a direct, joint and several liability of the district and each member municipality within the district, including the Town of Comox. Readers are referred to the Comox Valley Regional District 2025 Audited Financial Statements for specific information and details.

b. Comox Fire Department

The Comox Fire Department protects both the Town of Comox and the Comox Rural Fire Protection Improvement District, and so is jointly funded by the Town and the District. In the event that this relationship ended, the Town would have to compensate the district for its share of the equity of Fire Department assets. As at December 31, 2025, the District's share of those tangible capital assets (at cost and net book value) was \$1,558,025 and \$987,320, respectively (\$1,293,292 and \$969,487 in 2024), and its share of a Fire Department Capital Reserve was \$203,986 (2024 - \$219,366). Due to the Asset Retirement Obligation rules (See Note 18), the Improvement District has a related balance of \$13,041, which is for the buildings they maintain a 1/3 ownership in.

c. Claims

At December 31st there existed outstanding claims against the Town. These claims have been referred to legal counsel and to the Town's liability insurers. It is not possible to determine the Town's potential liability, if any, with respect to these matters.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

9. PENSION INFORMATION

The Town of Comox and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2024, the plan has about 273,000 active members and approximately 133,000 retired members. Active members include approximately 47,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary’s calculated contribution rate is based on the entry- age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2024, indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2027.

The Town of Comox paid \$614,630 for employer contributions to the plan in fiscal 2025 (2024 - \$609,836).

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

10. FUTURE PAYROLL OBLIGATIONS

The Town calculates the value of vacation, sick, severance, and meritorious service accruals to be \$900,821 at December 31, 2025 (2024 - \$978,675).

Vacation Accrual is calculated to be \$370,268 at December 31, 2025 (2024 - \$459,458). Sick, severance, and meritorious service is calculated to be \$530,552 at December 31, 2025 (2024 - \$519,217). In 2025, an unamortized net actuarial gain of \$151,514 (2024 - \$162,110) was recognized as a result of an overvaluation from prior years.

Meritorious Service benefits apply to Town employees with at least 10 years of service who retire, become permanently disabled, or pass away. Eligible employees receive two days’ pay for each year of service. The reported liability reflects the likelihood that employees will become eligible for this benefit. The calculations were projected into the future with an inflation factor of 6% and discounted back at a discount rate of 4.40% (2024 - 4.20%). Employee retirement benefit payments are being funded by an accounting charge on wages paid in the year.

Town of Comox

Notes to the Consolidated Financial Statements For the year ended December 31, 2025

11. FINANCIAL RISKS AND CONCENTRATION OF RISK

The Town of Comox is potentially exposed to credit risk, market and interest rate risk, and liquidity risk from the Town's financial instruments. Qualitative and quantitative analyses of the significant risks from the Town's financial instruments are provided below by risk type.

a. Credit Risk

Credit risk primarily arises from the Town's cash, investments and accounts receivable. The risk exposure is limited to their carrying amounts as at the date of the statement of financial position.

Accounts receivable primarily consist of amounts receivable from other government organizations and residents. To reduce the risk, the Town regularly reviews the collectability of its accounts receivable and if needed, will establish an allowance based on its best estimate of potentially uncollectible amounts. As at December 31, 2025, the amount of allowance for uncollectible amounts was nil (2024 - nil). The Town historically has not had difficulty collecting receivables, nor have counterparties defaulted on any payments.

b. Market and Interest Rate Risk

Market risk is the risk that changes in market prices and inputs, such as interest rates, will affect the Town's income. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing the return on risk.

The Town manages market risk by holding cash balances with top rated Canadian Schedule I financial institutions. The investments are managed following the investment policy which is approved by the Town's council. The Town periodically reviews its investments and is satisfied that the portfolio investments are being managed in accordance with the investment policy.

Interest rate risk is the risk that the fair value of a financial instrument's future cash flows will fluctuate due to changes in market interest rates. The Town's investments are disclosed in Note 2, and changes in the fair value of investments have parallel changes in unrealized gains or losses until realized on disposal. The Town's exposure to interest rate risk in relation to debt instruments is limited to long-term debt and short-term financing. The risk applies only to long-term debt when the amortization period exceeds the initial locked-in term. Short-term financing is subject to daily floating rates, which can result in variability over the course of short-term financing. Interest rate risk related to debt instruments is managed through budget and cash forecasts.

Interest rates have decreased during the year, which primarily affects the interest costs of short-term debt and interest earnings on investments.

c. Liquidity Risk

Liquidity risk is the risk that the Town will not be able to meet its financial obligations as they become due. The Town manages liquidity risk by continually monitoring actual and forecasted cash flows from operations, anticipated investing, and financial activities to ensure that its financial obligations are met.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

12. FEDERAL PAYMENTS IN LIEU OF TAX

Although the Town is not economically dependent on Federal Payments in Lieu of Tax (PILT), it normally receives 15% of its revenue from taxation from this source of revenue. Were the Government of Canada to halt its PILT, there would be a significant impact on operations that could result in either a reduction in service levels and/or an increase in property tax rates.

13. RESTRICTION ON DEFERRED REVENUE

The Town receives Development Cost Charges from developers. Section 935 of the Local Government Act requires that these funds be deposited into reserves and limits the use of those reserves (including the interest earned on them) to capital costs related to the purpose for which the charge was collected. Section 941 of the Local Government Act similarly limits the use of cash payments received in lieu of the 5% parklands provided at subdivision of land, for acquisitions of parkland. See Schedule 2 for details of deferred revenues.

Town of Comox

Notes to the Consolidated Financial Statements

For the year ended December 31, 2025

14. SEGMENTED INFORMATION

The Town of Comox is a local government that provides a wide range of services to its citizens. For management and reporting purposes, the Town's operations are organized and reported by segments. Schedules 5 and 6 (for 2025 and 2024, respectively) of these Financial Statements disclose the Town's revenue and expenses split into the following segments:

General government services – including the activities of Council plus general Town administration, finance, and enforcement of Town bylaws.

Protective services – including the activities of the RCMP on behalf of Comox, plus the Comox Volunteer Fire Department, building inspection, emergency planning and animal control.

Transportation services – including roads, sidewalks, street lighting, traffic control and storm drains.

Solid waste management service – including collection and disposal of garbage, recyclables and yard waste. The Town does not operate any landfills or transfer facilities.

Affordable housing service - including construction or purchase of dwelling units or land to support affordable housing initiatives, or on behalf of non-profit organizations to support affordable housing initiatives.

Development services – including Town planning and our annual grants to the Downtown Business Improvement Area Association.

Marina service is the operation of the Town's Marina.

Parks, recreation, and culture services – including operating the Town's recreation centre and public recreation programs, Town parks and greenways, cultural grants from the Town and events sponsored for the Town, Christmas lighting, and Town buildings used for recreation and cultural activities. The Town is a member of the Vancouver Island Regional Library (VIRL), and owns library space that it rents to VIRL, which operates the Comox library branch.

Water service is the distribution of water to Town residents. The Town buys treated bulk water from the Comox Valley Regional District, so the Town neither produces nor treats the water it distributes.

Sanitary sewer service is the collection of sanitary sewage and transmission of the same to the sanitary sewer treatment system operated by the Comox Valley Regional District. The Regional District charges the Town for a share of the costs to operate its system.

Certain allocations are employed in the preparation of segmented financial information. General property taxation and payments in lieu thereof are allocated to General Government and not to segments. Government grants and DCCs used for capital acquisitions are allocated to segments based on the grant's purpose. Investment income is allocated to segments based on the nature of the capital reserves on which it is earned. Some expenses are allocated to segments based on estimated resource use.

The accounting policies used in these segments are consistent with those followed in preparation of the consolidated financial statements as disclosed in Note 2. There are no inter-segment sales of goods or services.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

15. COMMUNITY WORKS (FEDERAL GAS TAX) FUNDS

The Town receives transfers of Community Works (federal gas tax) Funds through the Union of BC Municipalities that can be used to fund eligible expenditures.

Continuity of Funds	2025	2024
Opening balance	\$ 5,023,268	\$ 4,156,558
Transfers received during the year	737,586	737,586
Interest on investments	144,384	202,906
Draws to fund eligible projects	<u>(2,745,491)</u>	<u>(73,782)</u>
Closing balance	<u>\$ 3,159,747</u>	<u>\$ 5,023,268</u>

These transfers are recorded as conditional grant revenue because they can only be used for eligible expenditures under the terms of a 2024-2034 agreement between the Government of Canada and the Union of BC Municipalities.

16. RECONCILIATION OF 2025 BUDGET

The Town’s budget figures are based on a five-year Financial Plan adopted on May 14, 2025, in accordance with Section 165 of the Community Charter of BC. That section requires municipalities to set out, for each year of their Plan, the proposed expenditures (including debt principal repayments, transfers to reserves, and tangible capital asset acquisitions) and the proposed funding sources for them (including debt issues and transfers from reserves and accumulated surplus). However, for financial reporting purposes, the Town follows public sector accounting standards and reports revenues and expenses, so the following adjustments must be made to the budgeted figures to reconcile them to the Town's 2025 Financial Plan:

Reconciliation of the budget reported to the financial plan	2025
Net budget for 2025 reported	\$ 1,230,156
Capital acquisitions in the financial plan	(13,307,152)
Transfers from capital reserves in the financial plan	13,135,432
Transfers to capital reserves in the financial plan	(5,615,658)
Debt proceeds in the financial plan	1,545,520
Debt principal repayments in the financial plan	(688,298)
Amortization expense	<u>3,700,000</u>
Net of financial plan	<u>\$ -</u>

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

17. ACCUMULATED OPERATING SURPLUS

Operating Funds comprise the Town's principal operating activities and are separated into General, Water, and Sanitary Sewer Funds.

Capital Funds - used to record the acquisition and disposal of tangible capital assets and related financing, and are similarly separated into General, Water and Sanitary Sewer Funds. The General Capital Fund also includes shares in Courtenay Golf Club Ltd., carried at \$8,750.

Reserve Funds - created to hold cash and investments for specific future requirements. They comprise the funds shown in Schedule 1.

	2025	2024
Accumulated operating surplus		
Operating funds:		
General operating fund	\$ 7,438,917	\$ 3,589,783
Water operating fund	3,353,275	3,713,232
Sanitary sewer operating fund	6,248,029	6,004,721
	17,040,221	13,307,736
Capital funds: (Schedule 3)		
General capital fund	99,961,637	84,847,491
Water capital fund	9,295,978	9,299,227
Sanitary sewer capital fund	9,051,891	8,740,786
	115,309,506	102,887,504
Reserve funds (Schedule 1)	29,024,412	29,447,822
	\$ 161,374,139	\$ 145,643,062

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

18. ASSET RETIREMENT OBLIGATIONS

The Town of Comox owns and operates several assets that are known to contain asbestos, which pose a health hazard during demolition or renovation. There is a legal obligation to remove and dispose of the hazardous materials. Following the adoption of Public Sector Accounting Standard PS 3280, Asset Retirement Obligations, the Town recognized an obligation for the removal of hazardous materials from these assets, estimated as of January 1, 2023.

The transition and recognition of asset retirement obligations involved an accompanying increase in the Buildings and Fire capital assets. The increase in capital assets is amortized on a straight-line basis over the remaining expected useful life of the related assets.

Estimated costs totaling \$307,837 (2024 - \$295,979) have been discounted using a present value calculation with a discount rate of 4.56% (2024 - 4.52%). The timing of these expenditures is estimated to occur between 2026 and 2074 with the regular replacement, renovation or disposal of assets. No recoveries are expected at this time.

	2025	2024
Opening asset retirement obligation	\$ 273,980	\$ 275,402
Disposals	-	(19,331)
Increase due to accretion	11,658	17,909
Closing asset retirement obligation	\$ 285,638	\$ 273,980

19. GROWING COMMUNITIES FUND

The Province of British Columbia distributed conditional GCF grants to communities for amenities to meet the demands of population growth. The GCF provided a one-time grant to all municipalities in British Columbia.

The Town of Comox received \$4,693,000 of GCF funding in March 2023. The following is a schedule of the GCF grant receipts, spending and allocation of unspent funds.

Growing Communities Fund	2025	2024
Opening balance	\$ 4,085,631	\$ 3,664,495
Interest received during the year	115,677	166,834
Amounts expended during the year		
Robb Avenue repaving	(9,394)	-
Queens Avenue storm drainage-returned	-	271,649
Town hall reengineering	-	(17,348)
Balance, end of year	\$ 4,191,914	\$ 4,085,631

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

20. COMMITMENT

The Town has entered into a ten-year service agreement with Emterra Environmental for garbage, recycling and compost pickup and disposal, which expires December 31, 2033. Part of the agreement resulted in a capital lease commitment (note 5). Contracted cost estimate for 2026 is \$1,866,945.

21. COMPARATIVE FIGURES

Comparative figures have been reclassified to conform to the current year's presentation.

Town of Comox
 Schedule of Continuity of Reserve Funds
 Year ended December 31, 2025

Schedule 1
 (unaudited)

	2025	2024
Opening balance of reserve funds	\$ 29,447,822	\$ 25,537,570
Contributions to funds from operations	6,991,636	9,076,447
Interest earned on funds	725,900	1,436,009
Withdrawals from funds for capital acquisitions	(8,140,946)	(6,602,204)
Closing balance of reserve funds	\$ 29,024,412	\$ 29,447,822

Represented by the following financial assets:

Cash and short-term investments	\$ 29,024,412	\$ 29,447,822
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Including the following Reserve Funds:

Affordable Housing Reserve	\$ 164,851	\$ 206,836
Equipment Replacement Reserve	617,439	1,040,741
Federal Gas Tax (Community Works) Funds (Note 15)	3,159,747	5,023,268
Fire Department Capital Reserve - Town Share	413,467	445,433
General capital growing community reserve (Note 19)	4,191,914	4,085,631
General capital housing accelerator reserve	854,925	1,110,786
General Capital Works Reserve	4,331,044	3,779,648
General Capital Works Sewer Conveyance Reserve	208,142	2,193,979
Infrastructure renewal fund reserve	1,162,794	384,978
Lancaster Sewer Lift Station Capital Reserve	93,767	91,180
Municipal Marina Reserve	833,328	789,755
Point Holmes Sewer Lift Station Capital Reserve	61,838	60,132
Post Employment Benefit Reserve	898,000	-
Public Safety Reserve	558,753	446,096
Recreation Centre Capital Reserve	-	6,616
Sewer Enterprise Reserve	7,876,685	6,663,884
Water Utility Reserve	3,393,732	2,899,109
Waterfront Walkway Reserve	-	384
	\$ 28,820,426	\$ 29,228,456
Fire Department Capital Reserve CFPID share (Note 8b)	203,986	219,366
	\$ 29,024,412	\$ 29,447,822

Town of Comox
 Schedule of Deferred and Restricted Revenue Continuity
 Year ended December 31, 2025

Schedule 2

	2024 Balance	Receipts	Interest	Recognized as Revenue	2025 Balance
Deferred Revenue					
Prepaid property taxes	\$ 1,419,014	\$ 1,498,743	\$ 38,544	\$ 1,419,014	\$ 1,537,287
Prepaid General Fees	100,630	332,239	-	100,630	332,239
Prepaid recreation	476,226	585,568	-	482,811	578,983
Total Deferred Revenue	\$ 1,995,870	\$ 2,416,550	\$ 38,544	\$ 2,002,455	\$ 2,448,509
Restricted Revenue					
<u>Development charges:</u>					
Open space development cost charges	\$ 3,947,824	\$ 58,981	\$ 129,804	\$ 3,560,820	\$ 575,789
Major road development cost charges	1,350,057	306,134	46,440	1,640,601	62,030
Storm drain development cost charges	110,218		3,603	56,707	57,114
Water development cost charges	1,024,085		33,479	-	1,057,564
Sanitary sewer development cost charges	533,745	147,622	18,389	6,941	692,815
	6,965,929	512,737	231,715	5,265,069	2,445,312
<u>Other Restricted Revenue</u>					
5% Payment in lieu of parks dedication	450,461		14,726	465,187	-
Developer payments for affordable housing	186,896	1,664,119	36,914	242,204	1,645,725
Developer payments in lieu of parking	35,079	180,700	4,856	-	220,635
Developer contribution for public amenities	11,133		364	-	11,497
Developer-other restricted revenue	-	90,884	1,045	-	91,929
Provincial Government, other	-	75,941	-	37,848	38,093
Provincial government, planning	137,897		-	137,897	-
Provincial government, roadworks	214,401	236,420	-	450,821	-
Provincial government, marina	-	519,162		100,701	418,461
	1,035,867	2,767,226	57,905	1,333,957	2,007,879
Total Restricted Revenue	\$ 8,001,796	\$ 3,279,963	\$ 289,620	\$ 6,699,727	\$ 4,871,652

Continuity of Equity in Tangible Capital Assets
Year ended December 31, 2025

Schedule 3

	2025	2024
Opening balance of equity in tangible capital assets	\$ 102,887,504	\$ 97,376,854
Changes in capital assets		
Acquisitions of tangible capital assets	14,845,471	8,522,598
Decrease in tangible capital assets due to asset retirement obligations	-	(19,331)
Tangible capital assets contributed	2,940,785	2,579,470
Additions of capital assets	17,786,256	11,082,737
Write-offs of assets replaced (at NBV)	(471,627)	(171,933)
Amortization expense	(4,313,766)	(4,060,802)
Changes in related liabilities		
Borrowing in year	(1,109,520)	(1,822,887)
Capital lease principal repayment	158,436	152,477
Equipment financing principal repayment	372,223	331,058
Closing balance of equity in tangible capital assets	\$ 115,309,506	\$ 102,887,504

Represented by the following:

Tangible capital assets at net book value (Schedule 4)

Capital assets at cost	\$ 187,336,746	\$ 171,346,949
Less: accumulated amortization	(68,418,230)	(65,429,296)
Tangible capital assets at net book value	118,918,516	105,917,653

Capital lease (Note 5)	(1,511,974)	(1,670,410)
Equipment financing (Note 6)	(996,266)	(1,368,489)
Long-term debt (Note 7)	(1,109,520)	-
Shares in Courtenay Golf Club Ltd.	8,750	8,750

\$ 115,309,506 \$ 102,887,504

Town of Comox
Schedule of Tangible Capital Assets
Year ended December 31, 2025

Schedule 4

										Totals	
	Land	Land Improvements	Buildings	Equipment	Transportation	Storm Drain	Water Service	Sewer Service	Work in Progress	2025	2024
Cost											
Opening costs	\$ 9,138,380	\$ 5,728,918	\$ 24,195,940	\$ 16,654,758	\$ 59,495,874	\$ 25,422,668	\$ 15,344,497	\$ 13,690,922	\$ 1,674,992	\$ 171,346,949	\$ 161,326,096
Additions during the year	3,842,197	1,503,116	83,381	868,901	6,838,026	2,851,339	216,108	508,286	1,074,902	17,786,256	11,102,068
Add/(Less): Assets put to use	-	224,794	-	-	964,149	19,416	17,516	-	(1,225,875)	-	-
Disposals and write downs	-	-	-	(1,240,776)	(385,377)	(147,149)	(7,460)	(15,697)		(1,796,459)	(1,081,215)
Closing costs	12,980,577	7,456,828	24,279,321	16,282,883	66,912,672	28,146,274	15,570,661	14,183,511	1,524,019	187,336,746	171,346,949
Accumulated amortization											
Opening accumulated amortization	\$ -	\$ 3,164,621	\$ 6,724,320	\$ 6,322,186	\$ 29,722,290	\$ 8,633,195	\$ 5,956,352	\$ 4,906,332	\$ -	\$ 65,429,296	\$ 62,258,445
Amortization	-	178,919	537,296	1,220,353	1,618,760	345,754	218,759	193,925	-	4,313,766	4,060,802
Accum amort adj for disp/wd	-	-	(9,301)	(970,001)	(218,363)	(107,864)	(6,862)	(12,441)	-	(1,324,832)	(889,951)
Closing accumulated amortization	-	3,343,540	7,252,315	6,572,538	31,122,687	8,871,085	6,168,249	5,087,816	-	68,418,230	65,429,296
Net book value of tangible capital assets	\$ 12,980,577	\$ 4,113,288	\$ 17,027,006	\$ 9,710,345	\$ 35,789,985	\$ 19,275,189	\$ 9,402,412	\$ 9,095,695	\$ 1,524,019	\$ 118,918,516	\$ 105,917,653

Town of Comox
 Schedule of Operations by Segment
 Year ended December 31, 2025

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Schedule 5

	General government services	Protective services	Solid waste management service	Affordable housing service	Development services	Transportation services	Parks, recreation & culture services	Marina service	Water service	Sanitary sewer service	Total All Segments	2025 Budget
Revenue												
Taxation	\$ 15,950,623	\$ -	\$ -	\$ -	\$ 79,963	\$ 4,009	\$ -	\$ -	\$ 522,070	\$ 529,470	\$ 17,086,135	\$ 16,944,356
Sale of Services	246,632	1,314,757	2,502,279	-	262,638	188,495	2,170,496	543,210	3,657,304	3,960,332	14,846,143	13,684,095
Government Transfers	1,612,527	89,636	-	-	227,189	937,241	616,605	100,701	-	983,944	4,567,843	4,955,769
Investment Income	1,514,878	10,406	-	4,682	123,848	432,224	129,804	21,692	149,805	198,619	2,585,958	400,000
Development Contributions	111,752	-	-	-	-	4,522,047	4,084,340	-	73,065	17,981	8,809,185	1,480,195
Gain (loss) on Disposals	-	(759)	-	-	-	(116,044)	-	-	(598)	(3,255)	(120,656)	-
Other	104,531	-	-	-	-	-	23,655	-	-	-	128,186	122,900
	19,540,943	1,414,040	2,502,279	4,682	693,638	5,967,972	7,024,900	665,603	4,401,646	5,687,091	47,902,794	37,587,315
Expenses												
Employees	2,208,898	2,068,913	5,639	-	594,043	1,386,335	3,463,772	113,121	224,293	53,525	10,118,539	11,099,514
Materials	145,087	196,482	366	-	1,946	199,865	660,613	30,077	2,840,154	13,019	4,087,609	4,226,088
Services	1,131,475	2,458,273	2,271,588	-	991,546	(200,870)	1,911,300	199,009	857,191	3,892,039	13,511,551	17,145,621
Interest	38,491	-	61,375	-	-	40,386	-	-	-	-	140,252	185,936
Amortization	211,132	283,353	182,139	35,244	-	2,474,808	675,471	38,935	218,759	193,925	4,313,766	3,700,000
	3,735,083	5,007,021	2,521,107	35,244	1,587,535	3,900,524	6,711,156	381,142	4,140,397	4,152,508	32,171,717	36,357,159
Surplus (deficit) for the year	\$ 15,805,860	\$ (3,592,981)	\$ (18,828)	\$ (30,562)	\$ (893,897)	\$ 2,067,448	\$ 313,744	\$ 284,461	\$ 261,249	\$ 1,534,583	\$ 15,731,077	\$ 1,230,156

Year ended December 31, 2024

Schedule 6

	General government services	Protective services	Solid waste management service	Affordable housing service	Development services	Transportation services	Parks, recreation & culture services	Marina service	Water service	Sanitary sewer service	Total All Segments	2024 Budget
Revenue												
Taxation	\$ 14,237,128	\$ -	\$ -	\$ -	\$ 73,185	\$ 4,239	\$ -	\$ -	\$ 460,425	\$ 499,090	\$ 15,274,067	\$ 15,222,234
Sale of services	198,048	1,147,467	2,600,828	-	228,862	87,230	2,118,101	513,833	3,490,729	3,701,413	14,086,511	13,409,905
Government transfers	3,320,958	95,939	-	-	338,233	3,420,635	134,795	-	-	25,000	7,335,560	3,312,782
Investment income	598,795	59,276	-	9,493	182,937	904,862	206,881	31,656	247,001	333,986	2,574,887	400,000
Development contributions	-	-	-	-	-	2,027,291	471,150	-	302,108	479,926	3,280,475	75,000
Gain (loss) on disposal of assets	200	62,500	-	-	-	(78,653)	250	-	-	-	(15,703)	-
Other	128,945	-	-	-	-	-	5,500	-	-	-	134,445	153,000
	18,484,074	1,365,182	2,600,828	9,493	823,217	6,365,604	2,936,677	545,489	4,500,263	5,039,415	42,670,242	32,572,921
Expenses												
Employees	2,155,953	1,982,524	69	-	623,735	1,373,393	3,136,761	22,887	186,371	47,825	9,529,518	10,084,973
Materials	270,300	255,454	6,813	-	2,743	207,774	684,607	2,737	2,544,924	23,916	3,999,268	4,169,874
Services	1,506,183	2,429,966	2,375,286	-	641,166	667,355	1,746,004	101,937	157,712	2,892,548	12,518,157	14,202,840
Interest	49,017	-	67,334	-	-	81,550	-	-	-	-	197,901	112,650
Amortization	279,626	246,107	182,788	35,267	-	2,337,877	492,615	75,149	226,066	185,307	4,060,802	3,300,000
	4,261,079	4,914,051	2,632,290	35,267	1,267,644	4,667,949	6,059,987	202,710	3,115,073	3,149,596	30,305,646	31,870,337
Surplus (deficit) for the year	\$ 14,222,995	\$ (3,548,869)	\$ (31,462)	\$ (25,774)	\$ (444,427)	\$ 1,697,655	\$ (3,123,310)	\$ 342,779	\$ 1,385,190	\$ 1,889,819	\$ 12,364,596	\$ 702,584



REGULAR COUNCIL MEETING

TO: Mayor and Council	FILE: 1830-30
FROM: Edward Henley, Director of Finance	DATE: April 30, 2026
SUBJECT: 2025 Statement of Financial Information	

Edward Henley

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

RECOMMENDATION(S) FROM THE CHIEF ADMINISTRATIVE OFFICER:

THAT the 2025 Statement of Financial Information report be approved.

PURPOSE

To present the Statement of Financial Information (SOFI) for the Town of Comox for the year ended December 31, 2025.

STRATEGIC PLAN LINKAGE

Strategic Priority Areas of Focus	
Lenses	Fiscally Responsible – We will balance the short- and long-term financial impacts of our decisions.
Values	Disciplined Decision Making - We are responsible and transparent in our decision making.
Organizational Excellence – Areas of Focus	Asset Management - Focus on life-cycle funding when considering asset additions or replacements and communicate to the public the cost and need for asset renewal.
Good Governance – Areas of Focus	Decision Making - We make evidence-based decisions focused on the best interests of the Town over the long term.
Core Services	Financial management and accountability

BACKGROUND

The Statement of Financial Information (SOFI) must be approved by Council annually and made available to the public.

All local governments must prepare an annual statement of financial information in accordance with the [Financial Information Act](#). The statement of financial information must be made available for public viewing by June 30 each year and be accessible for the following three years.

The SOFI report is attached as appendix 1.

ANALYSIS/ISSUES/IMPLICATIONS

a. Applicable Policies and Legislation

The [Financial Information Act](#), [Financial Information Regulation](#), [Schedule 1](#) states that within six months after the municipality's fiscal year end, a statement of financial information must be prepared which includes:

- a) the audited financial statements, including a management letter;
- b) schedule of guarantee and indemnity agreements;
- c) schedule of remuneration and expenses for elected officials;
- d) schedule of remuneration and expenses for employees with remuneration greater than \$75,000 per year. Expenses for employees are those that are required to undertake their duties including professional association dues, ongoing training and professional requirements for professional development, and related travel costs;
- e) schedule of severance agreements;
- f) schedule of payments to suppliers of goods or services totalling more than \$25,000 each;
- g) schedule of grant payments.

[Section 377 of the Local Government Act](#) requires that a municipality follow the provisions of [Section 168 of the Community Charter](#), which states that at least once a year, a council must have prepared a report separately listing the following for each council member by name:

- a) the total amount of remuneration paid to the council member for discharge of the duties of office, including any amount specified as an expense allowance;
- b) the total amount of expense payments for the council member made to the board member as reimbursement for expenses incurred by the council member or as an allowance that is not reported under paragraph (a);
- c) the total amount of any benefits, including insurance policies and policies for medical or dental services, provided to the council member or the member's dependants.
- d) any contracts reported under [Section 107](#) including a general description of their nature.

b. Public Relations

The SOFI will be posted on the Town's website.



TOWN OF COMOX

Statement of Financial Information Year Ended December 31, 2025

Town of Comox
Statement of Financial Information
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For the year ended December 31, 2025

Statement of Financial Information Approval

Management Report

Consolidated Financial Statements and Notes

Schedule of Debts (notes 5,6 and 7 of Financial Statements)

Schedule of Guarantee and Indemnity Agreements (n/a-none outstanding during the year)

Schedule of Remuneration & Expenses for Elected Officials

Schedule of Remuneration & Expense for Employees

Schedule of Severance Agreements

Schedule of Payments to Suppliers of Goods And Services

Schedule of Grants and Contributions

Town of Comox
 Statement of Financial Information
 Statement of Financial Information Approval
 For the year ended December 31, 2025

I certify that I have prepared the whole of the Statement of Financial Information and am responsible for its contents. It has not been audited by the Town's independent auditors.

 Edward Henley, Director of Finance

 Date

This whole Statement of Financial Information has been approved by the Town of Comox Council.

 Nicole Minions, Mayor

 Date

Town of Comox

Management Report

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian Public Sector Accounting Standards and are outlined under "Significant Accounting Policies" in the notes to the financial statements, and the integrity and objectivity of these statements and schedules are management's responsibility. Management is also responsible for all of the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council of the Town of Comox is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control.

The external auditors, MNP LLP, conduct an independent examination, in accordance with Canadian Public Sector accounting standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

Edward Henley
Director of Finance



Consolidated Financial Statements of

Town of Comox

Year Ended December 31, 2025

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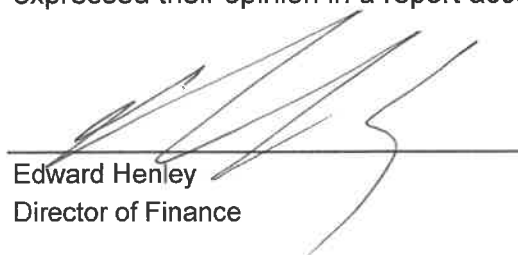
Town of Comox

Management's Responsibility for Financial Reporting

The preparation of information in these Consolidated Financial Statements is the responsibility of management. The consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards and are outlined under "Significant Accounting Policies" in the notes to the consolidated financial statements. Management is responsible for the integrity and objectivity of these statements as well as the supplementary statements and schedules.

Management maintains a system of internal accounting controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded and reported properly. Management also maintains a program of proper business compliance.

MNP LLP, the Town's independent auditors, have conducted an examination of the consolidated financial statements in accordance with Canadian auditing standards and have expressed their opinion in a report accompanying this statement.



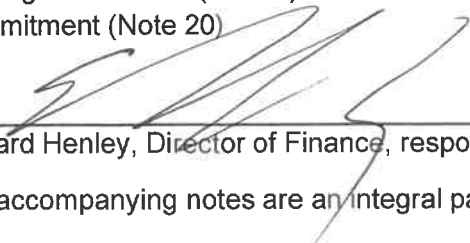
Edward Henley
Director of Finance

Independent Auditor's Report

Town of Comox
 Consolidated Statement of Financial Position
 as at December 31, 2025

	2025	2024
Financial Assets:		
Cash & cash equivalents	\$ 10,079,791	\$ 5,691,367
Short-term investments (Note 2c)	53,468,531	49,987,499
Receivables (Note 3)	5,537,157	4,776,489
Land for resale	9,847	9,847
	69,095,326	60,465,202
Financial Liabilities:		
Payables (Note 4)	5,704,162	5,102,875
Deferred revenue (Schedule 2)	2,448,509	1,995,870
Restricted revenue (Schedule 2)	4,871,652	8,001,796
Deposits	9,055,079	1,613,561
Capital lease (Note 5)	1,511,974	1,670,410
Equipment financing (Note 6)	996,266	1,368,489
Long-term debt (Note 7)	1,109,520	-
Future payroll obligations (Note 10)	900,821	978,675
Asset retirement obligations (Note 18)	285,638	273,980
	26,883,621	21,005,656
Net Financial Assets	42,211,705	39,459,546
Non-financial assets:		
Tangible capital assets (Schedule 4)	118,918,516	105,917,653
Supply inventory	353,329	279,296
Prepaid expenses	435,302	327,548
Shares in Courtenay Golf Club Ltd.	8,750	8,750
	119,715,897	106,533,247
Accumulated surplus	\$ 161,927,602	\$ 145,992,793
Accumulated surplus consists of:		
Accumulated operating surplus (Note 17)	161,374,139	145,643,062
Accumulated remeasurement gain	553,463	349,731
Accumulated surplus	\$ 161,927,602	\$ 145,992,793

Contingent liabilities (Note 8)
 Commitment (Note 20)



Edward Henley, Director of Finance, responsible for financial administration.

The accompanying notes are an integral part of these consolidated financial statements.

Town of Comox
Consolidated Statement of Operations
Year Ended December 31, 2025

	Budget (Note 16)	2025	2024
Revenue			
Property taxation	\$ 16,944,356	\$ 17,086,135	\$ 15,274,067
Sale of services	13,684,095	14,846,143	14,086,511
Government transfers	4,955,769	4,567,843	7,335,560
Investment income	400,000	2,585,958	2,574,887
Development contributions	1,480,195	8,809,185	3,280,475
Loss on disposal of tangible capital assets	-	(120,656)	(15,703)
Other	122,900	128,186	134,445
	37,587,315	47,902,794	42,670,242
Expenses			
General government	4,535,252	3,735,083	4,261,079
Protective services	5,769,066	5,007,021	4,914,051
Solid waste management	2,761,928	2,521,107	2,632,290
Affordable housing	30,230	35,244	35,267
Development services	3,305,512	1,587,535	1,267,644
Transportation	4,771,439	3,900,524	4,667,949
Parks, recreation, and culture	7,550,082	6,711,156	6,059,987
Marina	33,395	381,142	202,710
Water services	3,648,065	4,140,397	3,115,073
Sewer services	3,952,190	4,152,508	3,149,596
	36,357,159	32,171,717	30,305,646
Annual surplus	1,230,156	15,731,077	12,364,596
Accumulated operating surplus, beginning of year	145,643,062	145,643,062	133,278,466
Accumulated operating surplus, end of year	\$ 146,873,218	\$ 161,374,139	\$ 145,643,062

The accompanying notes are an integral part of these consolidated financial statements.

Town of Comox
 Consolidated Statement of Remeasurement Gains and Losses
 Year Ended December 31, 2025

	2025	2024
Accumulated remeasurement gains, beginning of the year	\$ 349,731	\$ 88,623
Unrealized gains attributable to portfolio investments	203,732	261,108
Accumulated remeasurement gains, end of year	\$ 553,463	\$ 349,731

The accompanying notes are an integral part of these consolidated financial statements.

Town of Comox

Consolidated Statement of Change in Net Financial Assets

For the Year Ended December 31, 2025

	Budget (Note 16)	2025	2024
Annual surplus	\$ 1,230,156	\$ 15,731,077	\$ 12,364,596
Acquisition of tangible capital assets	(13,307,152)	(14,845,471)	(8,522,598)
Disposition of tangible capital assets	-	471,627	171,933
Increase in tangible capital assets due to asset retirement obligations	-	-	19,331
Tangible capital assets contributed	-	(2,940,785)	(2,579,470)
Additions of Capital Assets	(13,307,152)	(17,314,629)	(10,910,804)
Amortization of tangible capital assets	3,700,000	4,313,766	4,060,802
	(8,376,996)	2,730,214	5,514,594
Unrealized gain on investments	-	203,732	261,108
Increase in supply inventory	-	(74,033)	(18,543)
Increase in prepaid expenses	-	(107,754)	(185,469)
	-	21,945	57,096
Increase (decrease) in Net Financial Assets	(8,376,996)	2,752,159	5,571,690
Net Financial Assets at beginning of year	39,459,546	39,459,546	33,887,856
Net Financial Assets at end of year	\$ 31,082,550	\$ 42,211,705	\$ 39,459,546

The accompanying notes are an integral part of these consolidated financial statements.

Town of Comox

Consolidated Statement of Cash Flows
as at December 31, 2025

A1

A2

A3

A4

	2025	2024
Net inflow (outflow) of cash related to the following activities:		
Operating activities:		
Annual surplus	\$ 15,731,077	\$ 12,364,596
Non-cash items included in operations:		
Contribution from developers	(2,940,785)	(2,579,470)
Amortization of tangible capital assets	4,313,766	4,060,802
Accretion	11,658	17,909
Disposition of tangible capital assets	471,627	171,933
Unrealized gain on investments	203,732	261,108
Net changes to financial assets & liabilities through operations:		
(Increase) in receivables	(760,668)	(1,767,388)
Increase in payables	601,287	621,468
Increase in deferred revenue	452,639	297,584
(Decrease) in restricted revenue	(3,130,144)	(270,733)
Decrease / (increase) in other deposits	7,441,518	(1,761,182)
(Decrease) in future employee obligations	(77,854)	(105,509)
(Increase) in supply inventory	(74,033)	(18,543)
(Increase) in prepaid expenses	(107,754)	(185,469)
	22,136,066	11,107,106
Investing Activities		
Short-term investing	(3,481,032)	(602,733)
Capital Activities		
Acquisition of tangible capital assets	(14,845,471)	(8,522,598)
Financing activities:		
Capital lease borrowing	-	1,822,887
Capital lease repayment	(158,436)	(152,477)
Equipment financing repayment	(372,223)	(331,058)
Long-term debt proceeds	1,109,520	-
	578,861	1,339,352
Increase in cash and cash equivalents	4,388,424	3,321,127
Cash and cash equivalents, beginning of year	5,691,367	2,370,240
Cash and cash equivalents, end of year	\$ 10,079,791	\$ 5,691,367
Supplemental cash flow information		
Interest paid	\$ 140,252	\$ 197,901
Interest received	\$ 2,585,958	\$ 2,574,887

The accompanying notes are an integral part of these consolidated financial statements.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

1. PURPOSE

The Town of Comox was incorporated in 1946 to provide municipal services to its residents and is governed by the Community Charter and the Local Government Act of British Columbia.

2. SIGNIFICANT ACCOUNTING POLICIES

a) British Columbia Municipalities

It is the policy of the Town to follow the accounting principles generally accepted for British Columbia municipalities and to apply such principles consistently. As part of this policy, the Town's resources and operations are segregated into various funds for accounting and financial reporting purposes, each treated as a separate entity with responsibility for the stewardship of the assets allocated to it.

The consolidated financial statements are prepared in accordance with the recommendations of the Public Sector Accounting Board (PSAB). The consolidated financial statements include the Town of Comox's financial position, financial operations, changes in remeasurement gains and losses, changes in net financial assets, and changes in cash flows. Inter-fund transactions and fund balances have been eliminated on consolidation.

b) Investments and Financial Instruments

Financial instruments are classified into two categories: fair value or cost.

- (i) Fair value category: investments quoted in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date.

Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and related balances reversed from the Statement of Remeasurement Gains and Losses.

- (ii) Cost category: investments not quoted in an active market, financial assets and liabilities are recorded at cost or amortized cost. Gains and losses are recognized in the Statement of Operations when the financial asset is derecognized due to disposal or impairment. Sales and purchases of investments are recorded on the trade date.

Transaction costs related to the acquisition of financial assets are included in the cost of the related instrument.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial assets are assessed for impairment on an annual basis. If there is an indicator of impairment, the Town of Comox determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Town of Comox expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial adjusted cost base.

c) Short-term Investments

Investments comprise various investment funds with fluctuating returns, carried at market value, equal to the carrying value, and Guaranteed Investment Certificates with maturities ranging from January 2026 to September 2028, with interest rates ranging from 3.55% to 6.15%, which are recorded at cost. The Town has elected to record its Bond Fund investments at fair value per note 2b).

Short-term Investments	2025	2024
Municipal Finance Authority of BC Funds:		
Short-term Bond Fund *	\$ 5,553	\$ 5,377
Intermediate Bond Fund	5,053,223	4,861,983
Money Market Fund	16,112	15,662
Adjusted for Trust Fund *	5,074,888	4,883,022
Guaranteed Investment Certificates		
Scotiabank (30-day Note Plan)	2	7,058,858
Coast Capital Savings	35,893,611	11,217,832
Raymond James	12,500,031	26,827,787
Sub-total	48,393,643	45,104,477
Total	\$ 53,468,531	\$ 49,987,499

d) Trust Fund

A Town-administered trust fund has been excluded from the consolidated financial statements. The balance in the fund was \$313,530 at December 31, 2025 (2024 - \$301,665). It was invested in the MFA Short-term Bond Fund in 2025 and 2024.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

e) Tangible capital assets are recorded at cost, net of disposals, write-downs and amortization. Acquisitions exceeding the capitalization thresholds are capitalized. The Town records certain infrastructure assets as a single network without breaking them down into component parts. Expenditures to replace components of such a network are expensed as incurred. Amortization is calculated on a straight-line basis over the estimated useful life of the asset class. Amortization is not taken until the asset is in use. Repairs and maintenance are not capitalized but are expensed in the period in which they occur. Betterments which enhance the asset's life or capacity are capitalized.

Major Asset Category	Threshold	Estimated Life
Land	\$ 10,000	Indefinite
Land improvements	\$ 10,000	25 years
Buildings	\$ 10,000	50 years
Vehicles and machinery	\$ 10,000	8 to 20 years
Computers and programs	\$ 10,000	5 years
Engineered structures		
Road surfaces	\$ 10,000	25 years
Road sub-surfaces	\$ 10,000	50 years
Sidewalks	\$ 10,000	50 years
Storm drains surface	\$ 10,000	25 years
Storm drains sub-surface	\$ 10,000	75 years
Water	\$ 10,000	75 years
Sewer	\$ 10,000	75 years
Other surface structures	\$ 10,000	25 years

f) Future Payroll Obligations
 Earned but unpaid vacation is fully accrued and recorded in the financial statements.

An accrual is made for expected payments for employee sick leave, retirement payouts, disability or death benefits, and termination pay, discounted to net present value at year-end.

g) Inventory
 Inventory of supplies is recorded as a non-financial asset and is valued at the lower of cost and net realizable value. Cost is determined by the first-in, first-out method. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and selling costs.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

h) Funds

The Town of Comox's financial operations are divided into seven funds: General Operating Fund, General Capital Fund, Reserve Fund, Water Operating Fund, Water Capital Fund, Sewer Operating Fund, and Sewer Capital Fund. Functionally, the Water and Sewer Funds are used for the services of distribution of potable water and collection and treatment of sanitary sewage, respectively. The General Operating Fund is used for all other Town services. Capital Funds (General, Water and Sewer are used to segregate tangible capital assets and related debt). All revenue and expenses for services are recognized in the operating funds. The Reserve Fund is used to segregate capital and other statutory reserves.

i) Revenue Recognition

Property tax revenues are recognized in the year they are levied. User fees and garbage revenues are recognized when the performance obligation is satisfied. Interest and operating grants are recognized as earned. Grants in lieu of taxes are recorded on an accrual basis when it is possible to reasonably estimate the amounts receivable. Permit fees are recognized as revenue upon satisfaction of the performance obligation. Development cost charges are deferred and recognized as revenue in the year an acquisition authorized by bylaw is incurred. Contributed tangible capital assets are recorded at fair market value when the contribution is received.

Government transfers are recognized in the consolidated financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent the transfer gives rise to an obligation that meets the definition of a liability.

j) Liability for contaminated sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the Town is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available on December 31, 2025.

At each financial reporting date, the Town reviews the carrying amount of the liability. Any revisions required to the amount previously recognized are accounted for in the period in which revisions are made. The Town continues to recognize the liability until it is settled or otherwise extinguished. Disbursements to settle the liability are deducted from the reported liability when made. As of December 31, 2025, the Town has not recorded any liability for contaminated sites, as none have been identified.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

k) Measurement Uncertainty

The preparation of consolidated financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the consolidated financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Significant areas requiring management estimates are the estimated life of tangible capital assets (used to establish amortization), asset retirement obligations, determination of future payroll obligations, collectability of accounts receivable and provisions for contingencies. Actual results may vary from the estimates, and adjustments will be reported and reflected in operations as they become known. Liabilities for contaminated sites are estimated based on the best available information regarding potentially contaminated sites for which the Town is responsible.

l) Asset Retirement Obligation

A liability for an asset retirement obligation is required at the best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date when there is a legal obligation for the Town to incur retirement costs in relation to a tangible capital asset (or component thereof), the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of an asset retirement obligation incorporates the present value technique when the cash flows required to settle or otherwise extinguish an obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset (or a component thereof). The asset retirement cost is amortized over the useful life of the related asset. At each financial reporting date, the Town reviews the carrying amount of the liability. The Town recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscovered cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The Town continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability at the time they are made.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

3. RECEIVABLES

Receivables are composed of the following amounts:

	2025		2024
Employees	\$ 121	\$	7,147
Governments	1,567,349		983,715
Other	3,969,687		3,785,627
Total receivables	\$ 5,537,157	\$	4,776,489

4. PAYABLES

Payables are composed of the following amounts:

	2025		2024
Wages payable	\$ 663,221	\$	402,538
Governments	3,936,158		3,726,049
Trade and other	1,104,783		974,288
Total receivables	\$ 5,704,162	\$	5,102,875

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

5. CAPITAL LEASE OBLIGATIONS

Effective January 1, 2024, the Town entered into a 10-year agreement with Emterra Environmental for the use of solid waste carts with monthly payments of \$18,318. This lease is deemed to hold an interest rate of 3.84%, which is in line with the Municipal Finance Authority's 10-year borrowing rate.

The required minimum lease payments over the next 8 years are as follows:

2026	\$	219,811
2027		219,811
2028		219,811
2029		219,811
2030		219,810
2031		219,810
2032		219,810
2033		219,810
Total minimum lease payments		1,758,484
Less: amounts representing interest		246,510
Present value of net minimum capital lease payments	\$	1,511,974

The interest expense for the current year was \$61,375 (2024 - \$67,334).

Tangible capital assets of \$1,822,887 have been recorded in relation to the capital lease. Amortization of \$182,139 (2024 - \$182,289) has been recorded in 2025, and the net book value as at December 31, 2025, is \$1,457,960 (2024 - \$1,640,598).

6. EQUIPMENT FINANCING

General Capital Fund	Balance beginning of year	Additions	Principal Payments	Interest Paid	Balance end of year
Equipment financing	\$ 1,368,489	-	(372,223)	(40,386)	\$ 996,266

The entire loan is repayable on demand by the Municipal Finance Authority. The applicable rate of interest is variable, based on the annual variable rate offered by the Municipal Finance Authority. The average interest rate for payments in 2025 was 3.34%; it may increase or decrease with market fluctuations. The requirements for future repayments of principal and interest in existing debt for the next five years are estimated as follows:

	General Capital Fund	
	Principal	Interest
2026	\$ 389,598	\$ 23,011
2027	400,721	11,887
2028	205,947	1,698
Total	\$ 996,266	\$ 36,596

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

7. LONG-TERM DEBT

The Town has entered into a long-term borrowing agreement with the Municipal Finance Authority, pursuant to loan authorization bylaw 2044, to finance the net-zero-emission reduction capital project at six of the Town's facilities. The interest rate is fixed at 3.77% for the 10-year term of the loan. The proceeds from the loan were received on November 27, 2025. Interest and principal payments are made semi-annually with the first payment on May 27, 2026.

Issued/Bylaw#	Interest rate/ Term	Amount Borrowed	Principal Payment	Interest Payment	Net Owing
Mar 2025/BL#2044	3.77% 10 years	\$1,109,520	-	-	\$1,109,520

The following is a schedule of future minimum payments of principal and interest for 10 years.

2026	\$	151,735
2027		147,552
2028		143,369
2029		139,187
2030		135,004
2031		130,821
2032		126,638
2033		122,455
2034		118,272
2035		114,089
Total minimum payments		<u>1,329,122</u>
Less: amounts representing interest		<u>219,602</u>
Principal amount	\$	<u>\$1,109,520</u>

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

8. CONTINGENT LIABILITIES

- a. Regional District Debt
Regional District debt is, under the provisions of the Local Government Act (Section 836), a direct, joint and several liability of the district and each member municipality within the district, including the Town of Comox. Readers are referred to the Comox Valley Regional District 2025 Audited Financial Statements for specific information and details.

- b. Comox Fire Department
The Comox Fire Department protects both the Town of Comox and the Comox Rural Fire Protection Improvement District, and so is jointly funded by the Town and the District. In the event that this relationship ended, the Town would have to compensate the district for its share of the equity of Fire Department assets. As at December 31, 2025, the District's share of those tangible capital assets (at cost and net book value) was \$1,558,025 and \$987,320, respectively (\$1,293,292 and \$969,487 in 2024), and its share of a Fire Department Capital Reserve was \$203,986 (2024 - \$219,366). Due to the Asset Retirement Obligation rules (See Note 18), the Improvement District has a related balance of \$13,041, which is for the buildings they maintain a 1/3 ownership in.

- c. Claims
At December 31st there existed outstanding claims against the Town. These claims have been referred to legal counsel and to the Town's liability insurers. It is not possible to determine the Town's potential liability, if any, with respect to these matters.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

9. PENSION INFORMATION

The Town of Comox and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2024, the plan has about 273,000 active members and approximately 133,000 retired members. Active members include approximately 47,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary’s calculated contribution rate is based on the entry- age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2024, indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2027.

The Town of Comox paid \$614,630 for employer contributions to the plan in fiscal 2025 (2024 - \$609,836).

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

10. FUTURE PAYROLL OBLIGATIONS

The Town calculates the value of vacation, sick, severance, and meritorious service accruals to be \$900,821 at December 31, 2025 (2024 - \$978,675).

Vacation Accrual is calculated to be \$370,268 at December 31, 2025 (2024 - \$459,458). Sick, severance, and meritorious service is calculated to be \$530,552 at December 31, 2025 (2024 - \$519,217). In 2025, an unamortized net actuarial gain of \$151,514 (2024 - \$162,110) was recognized as a result of an overvaluation from prior years.

Meritorious Service benefits apply to Town employees with at least 10 years of service who retire, become permanently disabled, or pass away. Eligible employees receive two days’ pay for each year of service. The reported liability reflects the likelihood that employees will become eligible for this benefit. The calculations were projected into the future with an inflation factor of 6% and discounted back at a discount rate of 4.40% (2024 - 4.20%). Employee retirement benefit payments are being funded by an accounting charge on wages paid in the year.

Town of Comox

Notes to the Consolidated Financial Statements

For the year ended December 31, 2025

11. FINANCIAL RISKS AND CONCENTRATION OF RISK

The Town of Comox is potentially exposed to credit risk, market and interest rate risk, and liquidity risk from the Town's financial instruments. Qualitative and quantitative analyses of the significant risks from the Town's financial instruments are provided below by risk type.

a. Credit Risk

Credit risk primarily arises from the Town's cash, investments and accounts receivable. The risk exposure is limited to their carrying amounts as at the date of the statement of financial position.

Accounts receivable primarily consist of amounts receivable from other government organizations and residents. To reduce the risk, the Town regularly reviews the collectability of its accounts receivable and if needed, will establish an allowance based on its best estimate of potentially uncollectible amounts. As at December 31, 2025, the amount of allowance for uncollectible amounts was nil (2024 - nil). The Town historically has not had difficulty collecting receivables, nor have counterparties defaulted on any payments.

b. Market and Interest Rate Risk

Market risk is the risk that changes in market prices and inputs, such as interest rates, will affect the Town's income. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing the return on risk.

The Town manages market risk by holding cash balances with top rated Canadian Schedule I financial institutions. The investments are managed following the investment policy which is approved by the Town's council. The Town periodically reviews its investments and is satisfied that the portfolio investments are being managed in accordance with the investment policy.

Interest rate risk is the risk that the fair value of a financial instrument's future cash flows will fluctuate due to changes in market interest rates. The Town's investments are disclosed in Note 2, and changes in the fair value of investments have parallel changes in unrealized gains or losses until realized on disposal. The Town's exposure to interest rate risk in relation to debt instruments is limited to long-term debt and short-term financing. The risk applies only to long-term debt when the amortization period exceeds the initial locked-in term. Short-term financing is subject to daily floating rates, which can result in variability over the course of short-term financing. Interest rate risk related to debt instruments is managed through budget and cash forecasts.

Interest rates have decreased during the year, which primarily affects the interest costs of short-term debt and interest earnings on investments.

c. Liquidity Risk

Liquidity risk is the risk that the Town will not be able to meet its financial obligations as they become due. The Town manages liquidity risk by continually monitoring actual and forecasted cash flows from operations, anticipated investing, and financial activities to ensure that its financial obligations are met.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

12. FEDERAL PAYMENTS IN LIEU OF TAX

Although the Town is not economically dependent on Federal Payments in Lieu of Tax (PILT), it normally receives 15% of its revenue from taxation from this source of revenue. Were the Government of Canada to halt its PILT, there would be a significant impact on operations that could result in either a reduction in service levels and/or an increase in property tax rates.

13. RESTRICTION ON DEFERRED REVENUE

The Town receives Development Cost Charges from developers. Section 935 of the Local Government Act requires that these funds be deposited into reserves and limits the use of those reserves (including the interest earned on them) to capital costs related to the purpose for which the charge was collected. Section 941 of the Local Government Act similarly limits the use of cash payments received in lieu of the 5% parklands provided at subdivision of land, for acquisitions of parkland. See Schedule 2 for details of deferred revenues.

Town of Comox

Notes to the Consolidated Financial Statements

For the year ended December 31, 2025

14. SEGMENTED INFORMATION

The Town of Comox is a local government that provides a wide range of services to its citizens. For management and reporting purposes, the Town's operations are organized and reported by segments. Schedules 5 and 6 (for 2025 and 2024, respectively) of these Financial Statements disclose the Town's revenue and expenses split into the following segments:

General government services – including the activities of Council plus general Town administration, finance, and enforcement of Town bylaws.

Protective services – including the activities of the RCMP on behalf of Comox, plus the Comox Volunteer Fire Department, building inspection, emergency planning and animal control.

Transportation services – including roads, sidewalks, street lighting, traffic control and storm drains.

Solid waste management service – including collection and disposal of garbage, recyclables and yard waste. The Town does not operate any landfills or transfer facilities.

Affordable housing service - including construction or purchase of dwelling units or land to support affordable housing initiatives, or on behalf of non-profit organizations to support affordable housing initiatives.

Development services – including Town planning and our annual grants to the Downtown Business Improvement Area Association.

Marina service is the operation of the Town's Marina.

Parks, recreation, and culture services – including operating the Town's recreation centre and public recreation programs, Town parks and greenways, cultural grants from the Town and events sponsored for the Town, Christmas lighting, and Town buildings used for recreation and cultural activities. The Town is a member of the Vancouver Island Regional Library (VIRL), and owns library space that it rents to VIRL, which operates the Comox library branch.

Water service is the distribution of water to Town residents. The Town buys treated bulk water from the Comox Valley Regional District, so the Town neither produces nor treats the water it distributes.

Sanitary sewer service is the collection of sanitary sewage and transmission of the same to the sanitary sewer treatment system operated by the Comox Valley Regional District. The Regional District charges the Town for a share of the costs to operate its system.

Certain allocations are employed in the preparation of segmented financial information. General property taxation and payments in lieu thereof are allocated to General Government and not to segments. Government grants and DCCs used for capital acquisitions are allocated to segments based on the grant's purpose. Investment income is allocated to segments based on the nature of the capital reserves on which it is earned. Some expenses are allocated to segments based on estimated resource use.

The accounting policies used in these segments are consistent with those followed in preparation of the consolidated financial statements as disclosed in Note 2. There are no inter-segment sales of goods or services.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

15. COMMUNITY WORKS (FEDERAL GAS TAX) FUNDS

The Town receives transfers of Community Works (federal gas tax) Funds through the Union of BC Municipalities that can be used to fund eligible expenditures.

Continuity of Funds	2025	2024
Opening balance	\$ 5,023,268	\$ 4,156,558
Transfers received during the year	737,586	737,586
Interest on investments	144,384	202,906
Draws to fund eligible projects	<u>(2,745,491)</u>	<u>(73,782)</u>
Closing balance	<u>\$ 3,159,747</u>	<u>\$ 5,023,268</u>

These transfers are recorded as conditional grant revenue because they can only be used for eligible expenditures under the terms of a 2024-2034 agreement between the Government of Canada and the Union of BC Municipalities.

16. RECONCILIATION OF 2025 BUDGET

The Town’s budget figures are based on a five-year Financial Plan adopted on May 14, 2025, in accordance with Section 165 of the Community Charter of BC. That section requires municipalities to set out, for each year of their Plan, the proposed expenditures (including debt principal repayments, transfers to reserves, and tangible capital asset acquisitions) and the proposed funding sources for them (including debt issues and transfers from reserves and accumulated surplus). However, for financial reporting purposes, the Town follows public sector accounting standards and reports revenues and expenses, so the following adjustments must be made to the budgeted figures to reconcile them to the Town's 2025 Financial Plan:

Reconciliation of the budget reported to the financial plan	2025
Net budget for 2025 reported	\$ 1,230,156
Capital acquisitions in the financial plan	(13,307,152)
Transfers from capital reserves in the financial plan	13,135,432
Transfers to capital reserves in the financial plan	(5,615,658)
Debt proceeds in the financial plan	1,545,520
Debt principal repayments in the financial plan	(688,298)
Amortization expense	<u>3,700,000</u>
Net of financial plan	<u>\$ -</u>

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

17. ACCUMULATED OPERATING SURPLUS

Operating Funds comprise the Town's principal operating activities and are separated into General, Water, and Sanitary Sewer Funds.

Capital Funds - used to record the acquisition and disposal of tangible capital assets and related financing, and are similarly separated into General, Water and Sanitary Sewer Funds. The General Capital Fund also includes shares in Courtenay Golf Club Ltd., carried at \$8,750.

Reserve Funds - created to hold cash and investments for specific future requirements. They comprise the funds shown in Schedule 1.

	2025	2024
Accumulated operating surplus		
Operating funds:		
General operating fund	\$ 7,438,917	\$ 3,589,783
Water operating fund	3,353,275	3,713,232
Sanitary sewer operating fund	6,248,029	6,004,721
	17,040,221	13,307,736
Capital funds: (Schedule 3)		
General capital fund	99,961,637	84,847,491
Water capital fund	9,295,978	9,299,227
Sanitary sewer capital fund	9,051,891	8,740,786
	115,309,506	102,887,504
Reserve funds (Schedule 1)	29,024,412	29,447,822
	\$ 161,374,139	\$ 145,643,062

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

18. ASSET RETIREMENT OBLIGATIONS

The Town of Comox owns and operates several assets that are known to contain asbestos, which pose a health hazard during demolition or renovation. There is a legal obligation to remove and dispose of the hazardous materials. Following the adoption of Public Sector Accounting Standard PS 3280, Asset Retirement Obligations, the Town recognized an obligation for the removal of hazardous materials from these assets, estimated as of January 1, 2023.

The transition and recognition of asset retirement obligations involved an accompanying increase in the Buildings and Fire capital assets. The increase in capital assets is amortized on a straight-line basis over the remaining expected useful life of the related assets.

Estimated costs totaling \$307,837 (2024 - \$295,979) have been discounted using a present value calculation with a discount rate of 4.56% (2024 - 4.52%). The timing of these expenditures is estimated to occur between 2026 and 2074 with the regular replacement, renovation or disposal of assets. No recoveries are expected at this time.

	2025		2024
Opening asset retirement obligation	\$ 273,980	\$	275,402
Disposals	-		(19,331)
Increase due to accretion	11,658		17,909
Closing asset retirement obligation	\$ 285,638	\$	273,980

19. GROWING COMMUNITIES FUND

The Province of British Columbia distributed conditional GCF grants to communities for amenities to meet the demands of population growth. The GCF provided a one-time grant to all municipalities in British Columbia.

The Town of Comox received \$4,693,000 of GCF funding in March 2023. The following is a schedule of the GCF grant receipts, spending and allocation of unspent funds.

Growing Communities Fund	2025		2024
Opening balance	\$ 4,085,631	\$	3,664,495
Interest received during the year	115,677		166,834
Amounts expended during the year			
Robb Avenue repaving	(9,394)		-
Queens Avenue storm drainage-returned	-		271,649
Town hall reengineering	-		(17,348)
Balance, end of year	\$ 4,191,914	\$	4,085,631

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended December 31, 2025

20. COMMITMENT

The Town has entered into a ten-year service agreement with Emterra Environmental for garbage, recycling and compost pickup and disposal, which expires December 31, 2033. Part of the agreement resulted in a capital lease commitment (note 5). Contracted cost estimate for 2026 is \$1,866,945.

21. COMPARATIVE FIGURES

Comparative figures have been reclassified to conform to the current year's presentation.

Town of Comox
 Schedule of Continuity of Reserve Funds
 Year ended December 31, 2025

Schedule 1
 (unaudited)

	2025	2024
Opening balance of reserve funds	\$ 29,447,822	\$ 25,537,570
Contributions to funds from operations	6,991,636	9,076,447
Interest earned on funds	725,900	1,436,009
Withdrawals from funds for capital acquisitions	(8,140,946)	(6,602,204)
Closing balance of reserve funds	\$ 29,024,412	\$ 29,447,822

Represented by the following financial assets:

Cash and short-term investments	\$ 29,024,412	\$ 29,447,822
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Including the following Reserve Funds:

Affordable Housing Reserve	\$ 164,851	\$ 206,836
Equipment Replacement Reserve	617,439	1,040,741
Federal Gas Tax (Community Works) Funds (Note 15)	3,159,747	5,023,268
Fire Department Capital Reserve - Town Share	413,467	445,433
General capital growing community reserve (Note 19)	4,191,914	4,085,631
General capital housing accelerator reserve	854,925	1,110,786
General Capital Works Reserve	4,331,044	3,779,648
General Capital Works Sewer Conveyance Reserve	208,142	2,193,979
Infrastructure renewal fund reserve	1,162,794	384,978
Lancaster Sewer Lift Station Capital Reserve	93,767	91,180
Municipal Marina Reserve	833,328	789,755
Point Holmes Sewer Lift Station Capital Reserve	61,838	60,132
Post Employment Benefit Reserve	898,000	-
Public Safety Reserve	558,753	446,096
Recreation Centre Capital Reserve	-	6,616
Sewer Enterprise Reserve	7,876,685	6,663,884
Water Utility Reserve	3,393,732	2,899,109
Waterfront Walkway Reserve	-	384
	\$ 28,820,426	\$ 29,228,456
Fire Department Capital Reserve CFPID share (Note 8b)	203,986	219,366
	\$ 29,024,412	\$ 29,447,822

Town of Comox
 Schedule of Deferred and Restricted Revenue Continuity
 Year ended December 31, 2025

Schedule 2

	2024 Balance	Receipts	Interest	Recognized as Revenue	2025 Balance
Deferred Revenue					
Prepaid property taxes	\$ 1,419,014	\$ 1,498,743	\$ 38,544	\$ 1,419,014	\$ 1,537,287
Prepaid General Fees	100,630	332,239	-	100,630	332,239
Prepaid recreation	476,226	585,568	-	482,811	578,983
Total Deferred Revenue	\$ 1,995,870	\$ 2,416,550	\$ 38,544	\$ 2,002,455	\$ 2,448,509
Restricted Revenue					
<u>Development charges:</u>					
Open space development cost charges	\$ 3,947,824	\$ 58,981	\$ 129,804	\$ 3,560,820	\$ 575,789
Major road development cost charges	1,350,057	306,134	46,440	1,640,601	62,030
Storm drain development cost charges	110,218		3,603	56,707	57,114
Water development cost charges	1,024,085		33,479	-	1,057,564
Sanitary sewer development cost charges	533,745	147,622	18,389	6,941	692,815
	6,965,929	512,737	231,715	5,265,069	2,445,312
<u>Other Restricted Revenue</u>					
5% Payment in lieu of parks dedication	450,461		14,726	465,187	-
Developer payments for affordable housing	186,896	1,664,119	36,914	242,204	1,645,725
Developer payments in lieu of parking	35,079	180,700	4,856	-	220,635
Developer contribution for public amenities	11,133		364	-	11,497
Developer-other restricted revenue	-	90,884	1,045	-	91,929
Provincial Government, other	-	75,941	-	37,848	38,093
Provincial government, planning	137,897		-	137,897	-
Provincial government, roadworks	214,401	236,420	-	450,821	-
Provincial government, marina	-	519,162		100,701	418,461
	1,035,867	2,767,226	57,905	1,333,957	2,007,879
Total Restricted Revenue	\$ 8,001,796	\$ 3,279,963	\$ 289,620	\$ 6,699,727	\$ 4,871,652

Continuity of Equity in Tangible Capital Assets
Year ended December 31, 2025

Schedule 3

	2025	2024
Opening balance of equity in tangible capital assets	\$ 102,887,504	\$ 97,376,854
Changes in capital assets		
Acquisitions of tangible capital assets	14,845,471	8,522,598
Decrease in tangible capital assets due to asset retirement obligations	-	(19,331)
Tangible capital assets contributed	2,940,785	2,579,470
Additions of capital assets	17,786,256	11,082,737
Write-offs of assets replaced (at NBV)	(471,627)	(171,933)
Amortization expense	(4,313,766)	(4,060,802)
Changes in related liabilities		
Borrowing in year	(1,109,520)	(1,822,887)
Capital lease principal repayment	158,436	152,477
Equipment financing principal repayment	372,223	331,058
Closing balance of equity in tangible capital assets	\$ 115,309,506	\$ 102,887,504

Represented by the following:

Tangible capital assets at net book value (Schedule 4)

Capital assets at cost	\$ 187,336,746	\$ 171,346,949
Less: accumulated amortization	(68,418,230)	(65,429,296)
Tangible capital assets at net book value	118,918,516	105,917,653

Capital lease (Note 5)	(1,511,974)	(1,670,410)
Equipment financing (Note 6)	(996,266)	(1,368,489)
Long-term debt (Note 7)	(1,109,520)	-
Shares in Courtenay Golf Club Ltd.	8,750	8,750

\$ 115,309,506 \$ 102,887,504

Town of Comox
Schedule of Tangible Capital Assets
Year ended December 31, 2025

Schedule 4

										Totals	
	Land	Land Improvements	Buildings	Equipment	Transportation	Storm Drain	Water Service	Sewer Service	Work in Progress	2025	2024
Cost											
Opening costs	\$ 9,138,380	\$ 5,728,918	\$ 24,195,940	\$ 16,654,758	\$ 59,495,874	\$ 25,422,668	\$ 15,344,497	\$ 13,690,922	\$ 1,674,992	\$ 171,346,949	\$ 161,326,096
Additions during the year	3,842,197	1,503,116	83,381	868,901	6,838,026	2,851,339	216,108	508,286	1,074,902	17,786,256	11,102,068
Add/(Less): Assets put to use	-	224,794	-	-	964,149	19,416	17,516	-	(1,225,875)	-	-
Disposals and write downs	-	-	-	(1,240,776)	(385,377)	(147,149)	(7,460)	(15,697)		(1,796,459)	(1,081,215)
Closing costs	12,980,577	7,456,828	24,279,321	16,282,883	66,912,672	28,146,274	15,570,661	14,183,511	1,524,019	187,336,746	171,346,949
Accumulated amortization											
Opening accumulated amortization	\$ -	\$ 3,164,621	\$ 6,724,320	\$ 6,322,186	\$ 29,722,290	\$ 8,633,195	\$ 5,956,352	\$ 4,906,332	\$ -	\$ 65,429,296	\$ 62,258,445
Amortization	-	178,919	537,296	1,220,353	1,618,760	345,754	218,759	193,925	-	4,313,766	4,060,802
Accum amort adj for disp/wd	-	-	(9,301)	(970,001)	(218,363)	(107,864)	(6,862)	(12,441)	-	(1,324,832)	(889,951)
Closing accumulated amortization	-	3,343,540	7,252,315	6,572,538	31,122,687	8,871,085	6,168,249	5,087,816	-	68,418,230	65,429,296
Net book value of tangible capital assets											
	\$ 12,980,577	\$ 4,113,288	\$ 17,027,006	\$ 9,710,345	\$ 35,789,985	\$ 19,275,189	\$ 9,402,412	\$ 9,095,695	\$ 1,524,019	\$ 118,918,516	\$ 105,917,653

Town of Comox
 Schedule of Operations by Segment
 Year ended December 31, 2025

A1 A2 A3 A4

Schedule 5

	General government services	Protective services	Solid waste management service	Affordable housing service	Development services	Transportation services	Parks, recreation & culture services	Marina service	Water service	Sanitary sewer service	Total All Segments	2025 Budget
Revenue												
Taxation	\$ 15,950,623	\$ -	\$ -	\$ -	\$ 79,963	\$ 4,009	\$ -	\$ -	\$ 522,070	\$ 529,470	\$ 17,086,135	\$ 16,944,356
Sale of Services	246,632	1,314,757	2,502,279	-	262,638	188,495	2,170,496	543,210	3,657,304	3,960,332	14,846,143	13,684,095
Government Transfers	1,612,527	89,636	-	-	227,189	937,241	616,605	100,701	-	983,944	4,567,843	4,955,769
Investment Income	1,514,878	10,406	-	4,682	123,848	432,224	129,804	21,692	149,805	198,619	2,585,958	400,000
Development Contributions	111,752	-	-	-	-	4,522,047	4,084,340	-	73,065	17,981	8,809,185	1,480,195
Gain (loss) on Disposals	-	(759)	-	-	-	(116,044)	-	-	(598)	(3,255)	(120,656)	-
Other	104,531	-	-	-	-	-	23,655	-	-	-	128,186	122,900
	19,540,943	1,414,040	2,502,279	4,682	693,638	5,967,972	7,024,900	665,603	4,401,646	5,687,091	47,902,794	37,587,315
Expenses												
Employees	2,208,898	2,068,913	5,639	-	594,043	1,386,335	3,463,772	113,121	224,293	53,525	10,118,539	11,099,514
Materials	145,087	196,482	366	-	1,946	199,865	660,613	30,077	2,840,154	13,019	4,087,609	4,226,088
Services	1,131,475	2,458,273	2,271,588	-	991,546	(200,870)	1,911,300	199,009	857,191	3,892,039	13,511,551	17,145,621
Interest	38,491	-	61,375	-	-	40,386	-	-	-	-	140,252	185,936
Amortization	211,132	283,353	182,139	35,244	-	2,474,808	675,471	38,935	218,759	193,925	4,313,766	3,700,000
	3,735,083	5,007,021	2,521,107	35,244	1,587,535	3,900,524	6,711,156	381,142	4,140,397	4,152,508	32,171,717	36,357,159
Surplus (deficit) for the year	\$ 15,805,860	\$ (3,592,981)	\$ (18,828)	\$ (30,562)	\$ (893,897)	\$ 2,067,448	\$ 313,744	\$ 284,461	\$ 261,249	\$ 1,534,583	\$ 15,731,077	\$ 1,230,156

Year ended December 31, 2024

Schedule 6

	General government services	Protective services	Solid waste management service	Affordable housing service	Development services	Transportation services	Parks, recreation & culture services	Marina service	Water service	Sanitary sewer service	Total All Segments	2024 Budget
Revenue												
Taxation	\$ 14,237,128	\$ -	\$ -	\$ -	\$ 73,185	\$ 4,239	\$ -	\$ -	\$ 460,425	\$ 499,090	\$ 15,274,067	\$ 15,222,234
Sale of services	198,048	1,147,467	2,600,828	-	228,862	87,230	2,118,101	513,833	3,490,729	3,701,413	14,086,511	13,409,905
Government transfers	3,320,958	95,939	-	-	\$ 338,233	3,420,635	134,795	-	-	25,000	7,335,560	3,312,782
Investment income	598,795	59,276	-	9,493	182,937	904,862	206,881	31,656	247,001	333,986	2,574,887	400,000
Development contributions	-	-	-	-	-	2,027,291	471,150	-	302,108	479,926	3,280,475	75,000
Gain (loss) on disposal of assets	200	62,500	-	-	-	(78,653)	250	-	-	-	(15,703)	-
Other	128,945	-	-	-	-	-	5,500	-	-	-	134,445	153,000
	18,484,074	1,365,182	2,600,828	9,493	823,217	6,365,604	2,936,677	545,489	4,500,263	5,039,415	42,670,242	32,572,921
Expenses												
Employees	2,155,953	1,982,524	69	-	623,735	1,373,393	3,136,761	22,887	186,371	47,825	9,529,518	10,084,973
Materials	270,300	255,454	6,813	-	2,743	207,774	684,607	2,737	2,544,924	23,916	3,999,268	4,169,874
Services	1,506,183	2,429,966	2,375,286	-	641,166	667,355	1,746,004	101,937	157,712	2,892,548	12,518,157	14,202,840
Interest	49,017	-	67,334	-	-	81,550	-	-	-	-	197,901	112,650
Amortization	279,626	246,107	182,788	35,267	-	2,337,877	492,615	75,149	226,066	185,307	4,060,802	3,300,000
	4,261,079	4,914,051	2,632,290	35,267	1,267,644	4,667,949	6,059,987	202,710	3,115,073	3,149,596	30,305,646	31,870,337
Surplus (deficit) for the year	\$ 14,222,995	\$ (3,548,869)	\$ (31,462)	\$ (25,774)	\$ (444,427)	\$ 1,697,655	\$ (3,123,310)	\$ 342,779	\$ 1,385,190	\$ 1,889,819	\$ 12,364,596	\$ 702,584

Town of Comox
 Statement of Financial Information
 Schedule of Remuneration & Expenses for Elected Officials
 For the year ended December 31, 2025

	Remuneration	Expenses
Steve Blacklock, Councillor	\$ 28,448	\$ 7,197
Ken Grant, Councillor	28,448	7,035
Chris Haslett, Councillor	28,448	3,860
Jonathan Kerr, Councillor	28,448	5,576
Jenn Meilleur, Councillor	28,448	4,113
Nicole Minions, Mayor	62,865	2,936
Maureen Swift, Councillor	<u>28,448</u>	<u>-</u>
	<u>\$ 233,553</u>	<u>\$ 30,717</u>

Expenses include expense claims by Council members, together with registration fees and travel expenses paid by the Town on their behalf.

In addition, each member of Council is covered under an accident insurance policy (when on Town business) which provides:

- 1) \$ 100,000 life insurance
- 2) \$ 300 weekly indemnity for total disability
- 3) \$ 3,000 additional medical expense

Town of Comox
 Statement of Financial Information
 Schedule of Remuneration & Expenses for Employees Earning over \$75,000
 For the year ended December 31, 2025

	Remuneration	Expenses
Shelley Ashfield, Director of Operations	\$ 148,781	\$ 847
Regina Bozerocka, Planner II	87,103	687
Corey Brooks, Platoon Captain	132,009	2,082
Ryan Chittle, Lieutenant	85,299	1,138
Brent Craven, Lieutenant	114,824	4,370
Cammy Dallamore, Corporate Coordinator	78,491	3,046
Kirsten Edwards, Chargehand	82,688	1,205
Dany Fortin, Arborist	79,737	-
Jeff Fretts, Mechanic	78,566	641
Eric Gaylor, Maintenance Operator	92,847	1,505
Elsa Gilroy, Lieutenant	109,127	3,426
Samuel Greene, Maintenance Operator	96,508	3,787
Burke Gulbranson, Asset and Facilities Manager	81,926	383
Koreen Gurak, Communications and Legislative Coordinator	94,575	5,304
Ted Hagmeier, Recreation Director	121,266	1,289
Edward Henley, Director of Finance	149,105	8,731
Randy Houle, Town Planner	141,489	1,942
Chelsea Kelloway, Maintenance Operator	81,411	976
Zachariah Kregosky, Parksperson III	75,009	1,474
Pascal Lafreniere, Platoon Captain	133,411	2,233
Jim Lariviere, Assistant Fire Chief	146,674	291
Kate-Lynn Lautamus, Revenue Manager	96,039	5,130
Joel Louke, Tradesperson II	83,126	290
Tryna McLean, Chargehand	82,685	300
Teodora Morin, Deputy Director of Finance	118,729	1,408
Scott Mossing, Facility Maintenance Supervisor	77,766	351
Robert Nall, Parks Manager	101,360	-
Robin Pallett, Planner II	87,103	3,731
Craig Perry, Manager of Public Works	127,382	1,897
Lia Pesklevits, Executive Coordinator	90,397	1,091
Justin Reusch, Public Works Supervisor	118,907	4,589
Ian Rogers, Building Inspector II	97,381	3,962
Shelly Russwurm, Corporate Officer	140,570	-
Mark Salter, Groundskeeper	78,468	845
Gord Schreiner, Fire Chief	164,186	-
Rick Shelton, Assistant Fire Chief	148,246	253
Robert Stevens, Platoon Captain	129,409	51
Elliot Turnbull, Planner II	78,960	4,296
Doug Ure, Tradesperson I	84,455	1,277
Jordan Wall, Chief Administrative Officer	180,331	5,017
John Williams, Maintenance Operator	77,149	238
James Williamson, Marina Caretaker	78,137	2,129
Justin Wolfe, Recreation Supervisor	82,363	1,379
subtotal	4,533,995	83,591
all employees under \$75,000	3,187,905	39,619
Total for all employees	\$ 7,721,900	\$ 123,210

Reconciliation to Salaries, Wages & Employee Benefits reported in Financial Statement

Total employee remuneration (above) less taxable benefits	\$ 7,657,680
Plus Council remuneration	233,553
Increase in Accrued Payroll & Post-Employment Benefits in year	182,829
Plus employee benefits included in Disbursements	2,044,477
Salaries, wages and employee benefits reported on Schedule 5 of the Consolidated Financial Statements for the Town of Comox	<u>\$ 10,118,539</u>

NOTES:

- Expenses include payments to employees plus expenses paid on their behalf.
- No schedule of severance agreements is included because there were none in the year.

Town of Comox
Statement of Financial Information
Schedule of Severance Agreements
For the year ended December 31, 2025

NIL

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(7).

Town of Comox

Statement of Financial Information
 Schedule of Payments To Suppliers of Goods And Services over \$25,000
 For the year ended December 31, 2025

1297398 B.C. Ltd.	\$	57,296
16724850 Canada Inc.		33,477
A-Mais Technologies Inc.		32,195
Active Network Ltd		76,176
Alpha Strategy Media Inc.		700,542
Andrew Sheret Limited		167,218
Aon Canada Inc.		410,491
B C Assessment Authority		224,713
B C Hydro		458,805
Baseline Archaeological Services Ltd		51,923
Big Island Building Services Ltd.		112,412
Blackstone Health & Motion Inc.		77,542
Brogan Fire & Safety		29,716
Bunzl Cleaning & Hygiene		51,353
Cameron Contracting Ltd		279,524
Canadian Electric Vehicles Ltd.		81,492
Comox Archives And Museum Society		32,500
Comox Business In Action		104,280
Comox Nautical Days Society		28,000
Comox Strathcona Regional Hospital Dist		1,589,875
Comox Valley Excavating Ltd		26,584
Comox Valley Martial Arts & Fitness		88,493
Comox Valley Regional District		20,778,480
Compass Adventure		53,832
CUPE Local 556		66,115
Current Environmental Ltd		47,081
d'Esterre Seniors Centre Association		42,205
D.K.I Services Ltd		36,826
Davidson Peter		31,896
Dawn to Dawn Action on Homelessness		31,506
Dayforce Canada Ltd.		49,280
Diamond Head Consulting Ltd.		101,348
Dinesen Nurseries Ltd.		46,716
Doyle-Morrow Patricia		49,064
Edgett Excavating Ltd.		42,223
Elisco Enterprises Inc.		84,085
Emterra Environmental		1,919,804
Enex Fuels Ltd.		49,091
Enterprise Fleet Management Canada Inc.		560,649
Expertec Van Systems Inc		30,186
Footprints Security Patrol Ltd.		25,330
GHD Limited		52,928
Grow Enterprises Inc. dba Grow Tree Care		57,010
Halo Homes Ltd.		74,544
Hazelwood Construction Services		438,500
Highstreet Ventures		70,969
Huska Michael		135,711
Iritex Pumps and Irrigation Inc.		27,220
ISL Engineering and Land Services Ltd.		147,227
JP Morgan		66,180
Kamloops Ford Lincoln Ltd		92,333
Knappett Industries (2006) Ltd.		33,075
KTI Limited		43,224
Lacasse Construction Ltd		25,029
Lafrentz Road Marking a Div of CRB		52,346
Lanarc 2015 Consultants Ltd.		30,692
LeeMac Electric Ltd.		65,032
Leighton Contracting (2009)Ltd		46,835
LITTLUNIVERSE EDUCATION		28,530
M Petersen Contracting Ltd.		27,094
MacDonald Hagarty Architects Ltd.		47,421
McElhanney Ltd		201,994
McQueen Construction		61,504
Minister Of Finance		3,167,069
MNP LLP		42,919
Monk Office Supply Ltd.		32,453
Monterra Projects Ltd		48,283
Municipal Finance Authority of B.C.		408,651
Municipal Pension Plan		1,155,489
Navacord Insurance Services BC Inc.		43,899
Nilson Birgit		73,500
North Island Communications Inc.		28,361

Town of Comox
 Statement of Financial Information
 Schedule of Payments To Suppliers of Goods And Services over \$25,000
 For the year ended December 31, 2025

North Nanaimo Rental Ltd	49,574
Pamela Costanzo Law Corporation	39,362
Peninsula Consumer Services Co-operative	65,138
Port Island Painting	59,753
PSD Citywide Inc.	63,812
R.F. Binnie & Associates Ltd	33,020
Raylec Power LP	32,614
Receiver General For Canada	4,254,698
Sid Williams Theatre Society	30,000
Silvacare Inc.	64,452
Slegg Building Materials	39,415
Steve Thomson - Determination Fitness	78,047
Sun Life Assurance Company of Canada	833,969
Tayco Paving Co Ltd	109,489
Telus Communications Inc.	31,491
Telus Mobility	30,785
Telus	33,467
The Corporation Of The City Of Courtenay	153,686
Tower Fence Products Ltd (Courtenay Div.	38,679
Trane Canada ULC	77,646
U.S. Bank Canada	358,487
Upanup Studios Inc.	30,576
Urban Systems Ltd.	971,559
Valley View Estates Ltd.	298,493
Vancouver Island Regional Library	994,549
Wishbone Industries Ltd.	77,859
Worksafe BC	193,731
Young Anderson	86,356
Young Anderson In Trust	3,842,196
<hr/>	
subtotal	48,559,251
<hr/>	
Plus payments to suppliers under \$25,000	2,211,006
<hr/>	
Total payments to suppliers, all payees	\$ 50,770,256
<hr/>	
<u>Reconciliation to Total Expenditures reported in Financial Statement:</u>	
Total Disbursements for all payees (reported above)	\$ 50,770,256
Plus Council & Employee remuneration	7,891,233
Less remittances of property taxes collected for others (net of offsets) not included in expenditures on the Financial Statements	(10,344,124)
Less long term debt principal payments not included in expenditures on the Financial Statements	(530,659)
Less employees share of payroll disbursements not included in expenditures on the Financial Statements	(2,481,810)
Less GST recoveries from disbursements in year	(993,449)
Less expenditures on tangible capital assets	(14,845,471)
Plus amortization expense from tangible capital assets	4,313,766
Less DCCs, development bonds and deposits refunded in year	(970,442)
Less DCCs collected on behalf of CVRD	(1,186,528)
Add changes in other asset & liability accounts included in expenses on the Financial Statements	<hr/> 548,944
Total Expenses per Consolidated Statement of Operations	\$ 32,171,717

Town of Comox
 Statement of Financial Information
 Schedule of Payments for Grants or Contributions
 For the year ended December 31, 2025

Recipient of Grant or Contribution

City of Courtenay	\$ 111,752
Comox Archives & Museum Society	32,500
Comox Nautical Days Society	28,000
Comox Valley Art Gallery	5,000
Dawn to Dawn Action on Homelessness	30,476
d'Esterre Seniors Centre Association	40,000
Cole Webber	500
Indegenous Women Sharing Society	10,000
K'omoks First Nation	2,500
L'Arche Comox Valley	9,524
Sid William Theatre Society	30,000
16724850 Canada Inc.	11,952
	<hr/>
	\$ 312,204



Purpose of Grant

Emergency Shelter Initiative
Operation of Society
Nautical Days Festival Operations
Gallery Operations
Operation of Society
Operations
Mack Laing Bursary
Substance Use Strategy Collaborative
National Indigenous People's Day
The anchorage site preparation
Theatre Operations
Nautical Days Festival Operations

REGULAR COUNCIL MEETING

TO: Mayor and Council	FILE: 1705-20
FROM: Edward Henley, Director of Finance	DATE: April 30, 2026
SUBJECT: 2025-2029 Financial Plan Bylaw Amendment	

Edward Henley

Prepared by:  Edward Henley, Director of Finance	Report Approved:  Jordan Wall, Chief Administrative Officer
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RECOMMENDATION(S) FROM THE CHIEF ADMINISTRATIVE OFFICER:

THAT the Comox Financial Plan Bylaw No. 2046 be amended to add the projects and initiatives as set out in Appendix A, as attached to the May 6, 2026, report from the Director of Finance, titled 2025 - 2029 Financial Plan Bylaw Amendment, AND FURTHER

THAT the Comox Financial Plan Amendment Bylaw No. 2046.01 be given First, Second and Third Readings.

PURPOSE

To update the 2025-2029 Financial Plan Bylaw to include projects and initiatives that were approved but not formally included in the original bylaw no. 2046. Some items were approved in prior years but were not formally carried forward into 2025 budget and other items were approved throughout 2025.

STRATEGIC PLAN LINKAGE

Strategic Priority Areas of Focus	
Lenses	Fiscally Responsible – We will balance the short- and long-term financial impacts of our decisions.
Values	Disciplined Decision Making - We are responsible and transparent in our decision making.
Organizational Excellence – Areas of Focus	Asset Management - Focus on life-cycle funding when considering asset additions or replacements and communicate to the public the cost and need for asset renewal.

Strategic Priority Areas of Focus	
Good Governance – Areas of Focus	Decision Making - We make evidence-based decisions focused on the best interests of the Town over the long term.
Core Services	Financial management and accountability

BACKGROUND

A municipal budget is a live document that often has amendments following its formal approval. These amendments are often due to projects and initiatives that are;

- Carried forward from a prior year that have not yet been completed,
- Incorrect classification of an expense from a prior year,
- Identified or approved after the formal financial plan bylaw is approved,
- Grant funded projects where the grant is approved after the budget was approved, or
- Were not included in the original financial plan bylaw due to error.

In certain cases, it is necessary to show projects and initiatives are included in the formal financial plan bylaw in order to meet legislative, regulatory or borrowing requirements.

ANALYSIS/ISSUES/IMPLICATIONS

a. Applicable Policies and Legislation

Amendments to the budget should be approved by Council directly or indirectly as according to a Council approved budget amendment policy. It is recommended that Finance staff prepare a budget amendment policy for Council review.

b. Financial

The amendments are listed in Appendix A.

The amended 2025-2029 Financial Plan summary is shown in Appendix B.

c. Intergovernmental

The amendments are required as part of the borrowing review by the Provincial Inspector of Municipalities. One of the requirements is the municipality must include the borrowing in their financial plan bylaw.

This section can also describe the interaction between the Town and its first nation neighbours and recognition of first nation territory or territories, as applicable. For example, a project that requests input from a first nation should reference the interaction including any responses and/or resolutions to the issue.

Appendix A – List of Projects and Initiatives to amend the 2025-2029 Financial Plan

Operating Budget

Project	Department	Funding	Revenue	Expense	Revenue Source	Expense Function
None						

Totals 0 0

Special Projects Amendments

Project	Department	Revenue	Expense	Revenue Source	Expense Function
Dayforce Implementation Project (2022 correction)	Finance	261,796.77	261,796.77	RFFE: Gen Fund, General	General Government
Fire-Community Safety Project (budgeted in 2026)	Fire	8,048.09	8,048.09	Transfer from reserves	Protection Services
Town Alarm Systems	Facilities	12,077.52	12,077.52	RFFE: Gen Fund, General	Parks, Rec, Culture
Application Forms Guide (Development Services)	Development Services	5999.4	5999.4	Grant	Development Services
HAF General Advisory (overbudget)	Development Services	6433.64	6433.64	Grant	Development Services
Affordable Housing Emergency Shelter	Administration	31752	31752	Developer Contributions	General Government
SPARC BC Website Enhancement	Administration	24013.06	24013.06	Grant	General Government
Recreation Centre Maintenance	Facilities	7392.89	7392.89	RFFE: Gen Fund, General	Parks, Rec, Culture
Totals		357,513.37	357,513.37		

Capital Projects Amendments

Project	Department	Revenue	Expense	Revenue Source	Expense Function
Land North East Comox-Balmoral Park	Parks	3,842,196.88	3,842,196.88	DCC, Reserve	Parks, Rec, Culture
Lazo Greenway Landscape	Parks	315,425.03	315,425.03	DCC, Reserve, grant	Parks, Rec, Culture
Balmoral Park Land Improvement	Parks	45,172.97	45,172.97	DCC, Reserve	Parks, Rec, Culture
Aspen Playground	Parks	19,995.76	19,995.76	RFFE, General	Parks, Rec, Culture
Vehicle-Unit 18 (Transportation)	Transportation	23977.84	23977.84	reserve	Transportation
Unit 37 Fire pickup tow truck	Fire	104336.38	104336.38	reserve	Protective Services
Unit 65 Flat Deck (Transportation)	Transportation	39475.52	39475.52	reserve	Transportation
Unit 85 Parks EV Truck (Parks)	Parks	7642.02	7642.02	reserve	Parks, Rec, Culture
Plotter printer	Public Works	7953.17	7953.17	RFFE, General	Transportation
Furniture-Finance/HR desks	Finance/Admin	12008.49	12008.49	RFFE, General	General Government
Balmoral Intersect at Stewart	Transportation	12534.59	12534.59	reserve	Transportation
Comox Rodello Roundabout	Transportation	855326.27	855326.27	DCC, reserve	Transportation
Balmoral Storm (Pritchard)	Transportation	1553353.9	1553353.9	CVRD grant, grant, DCC, Capital reserve	Transportation
Comox Ave Storm Rodell Roundabout	Transportation	99282.1	99282.1	Capital Reserve	Transportation
Glacier View intersection water	Water	143042.63	143042.63	CVRD grant	Water Services
Beaufort main	Sewer	342840.12	342840.12	Sewer Capital	Sewer Services
Totals		7,424,563.67	7,424,563.67		

Appendix B – Replacement Schedule A

Town of Comox 2025 - 2029 Financial Plan

Schedule A - Summary	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Revenue					
Municipal Property taxes	\$ 16,944,356	\$ 19,718,020	\$ 23,891,156	\$ 26,749,105	\$ 29,020,167
Sales of Services	\$ 13,684,095	\$ 14,295,305	\$ 14,699,749	\$ 15,103,103	\$ 15,567,200
Government Transfers	\$ 6,632,421	\$ 1,860,809	\$ 1,204,107	\$ 1,164,089	\$ 3,079,089
Investment Income	\$ 400,000	\$ 400,000	\$ 400,000	\$ 408,000	\$ 416,160
Developer Contributions	\$ 5,808,614	\$ 2,855,000	\$ 631,250	\$ 12,500	\$ -
Other	\$ 122,900	\$ 125,350	\$ 127,850	\$ 130,410	\$ 133,020
Total Revenues	43,592,385	39,254,484	40,954,112	43,567,207	48,215,636
Operating Expenses					
<u>Fiscal</u>					
Interest payments on debt	\$ 155,936	\$ 445,316	\$ 1,167,893	\$ 1,350,720	\$ 1,334,808
Amortization expense	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000
Grants to Other Organizations	\$ 188,000	\$ 178,000	\$ 178,000	\$ 178,500	\$ 179,010
Total fiscal	4,043,936	4,323,316	5,045,893	5,229,220	5,213,818
<u>Functions</u>					
General Government	\$ 4,327,786	\$ 4,547,650	\$ 4,750,679	\$ 4,894,048	\$ 5,401,140
Protective Services	\$ 5,534,077	\$ 5,405,612	\$ 6,451,912	\$ 7,616,003	\$ 8,000,882
Solid Waste Management	\$ 2,605,704	\$ 2,642,731	\$ 2,684,374	\$ 2,730,888	\$ 2,783,003
Development Services	\$ 3,317,945	\$ 1,137,399	\$ 975,010	\$ 935,398	\$ 979,732
Transportation	\$ 2,648,749	\$ 2,427,586	\$ 2,560,368	\$ 2,659,490	\$ 2,811,495
Parks, Rec, Culture	\$ 6,990,187	\$ 6,801,109	\$ 6,947,182	\$ 7,096,598	\$ 7,373,005
Water Services	\$ 3,460,431	\$ 3,658,859	\$ 3,564,372	\$ 3,593,120	\$ 3,659,981
Sewer Services	\$ 3,785,857	\$ 3,805,469	\$ 3,990,979	\$ 4,086,368	\$ 4,201,569
Total Functions	32,670,736	30,426,415	31,924,876	33,611,913	35,210,807
Total Operating Expenses	36,714,672	34,749,731	36,970,769	38,841,133	40,424,625
Revenue over expenses	6,877,713	4,504,753	3,983,343	4,726,074	7,791,011
Revenue over expenses	\$ 6,877,713	\$ 4,504,753	\$ 3,983,343	\$ 4,726,074	\$ 7,791,011
Add					
Amortization	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000
Transfers from reserves	\$ 14,912,439	\$ 5,663,930	\$ 9,020,283	\$ 6,823,523	\$ 4,954,354
Proceeds of debt (loans/leases)	\$ 1,545,520	\$ 6,660,000	\$ 15,175,000	\$ 4,410,000	\$ 150,000
Total Additions	20,157,959	16,023,930	27,895,283	14,933,523	8,804,354
Deduct					
Transfers to reserves	\$ 5,615,658	\$ 5,176,906	\$ 6,251,539	\$ 7,502,856	\$ 8,956,387
Principal repayment on debt	\$ 688,298	\$ 923,847	\$ 1,346,954	\$ 1,333,718	\$ 1,152,624
Capital, General Municipal	\$ 19,554,302	\$ 10,624,930	\$ 21,451,433	\$ 8,407,323	\$ 2,608,554
Capital, Water Fund	\$ 376,698	\$ 1,058,000	\$ 2,298,500	\$ 1,985,000	\$ 1,020,800
Capital, Sewer Fund	\$ 800,716	\$ 2,745,000	\$ 530,200	\$ 430,700	\$ 2,857,000
Total Deductions	27,035,672	20,528,683	31,878,626	19,659,597	16,595,365
Financial Plan Balance	\$ -	\$ -	\$ -	\$ -	\$ -



Town of Comox
2025 - 2029 Financial Plan

Table with columns for years 2025-2029 and rows for Revenue, Operating Expenses, Additions, and Deductions. Includes sub-sections like Fiscal, Functions, and Revenue over expenses.



REGULAR COUNCIL MEETING

TO: Mayor and Council	FILE: 1705-20
FROM: Edward Henley, Director of Finance	DATE: April 30, 2026
SUBJECT: 2026-2030 Financial Plan	

Prepared by: Edward Henley, Director of Finance	Report Approved: Jordan Wall, Chief Administrative Officer
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RECOMMENDATION(S) FROM THE CHIEF ADMINISTRATIVE OFFICER:

- 1) THAT the 2025-2029 Budget be updated to include the budget carry forwards and additions listed in Appendices A and B, as attached to the May 1, 2025, report from the Director of Finance, titled 2025 - 2029 Financial Plan Bylaw, AND FURTHER
- 2) THAT the 2026-2030 Financial Plan Bylaw No. 2046 be given First, Second and Third Readings.

ALTERNATIVES TO THE RECOMMENDATIONS

If alternatives/options are presented in the Background and Analysis sections of the report, list the Council resolutions necessary to implement them here.

PURPOSE

To introduce the 2026-2030 financial plan bylaw for approval which is required to be approved prior to the 2026 property tax bylaw being approved. The 5-year financial plan represents the approved 2026 budget and the additional 4-year projection.

STRATEGIC PLAN LINKAGE

Strategic Priority Areas of Focus	
Lenses	Fiscally Responsible – We will balance the short- and long-term financial impacts of our decisions.
Values	Disciplined Decision Making - We are responsible and transparent in our decision making.

Strategic Priority Areas of Focus	
Organizational Excellence – Areas of Focus	Asset Management - Focus on life-cycle funding when considering asset additions or replacements and communicate to the public the cost and need for asset renewal.
Good Governance – Areas of Focus	Decision Making - We make evidence-based decisions focused on the best interests of the Town over the long term.
Core Services	Financial management and accountability

BACKGROUND

The Town of Comox approved its budget in principle on October 22, 2025 with additional changes made on December 3, 2025, January 21, 2026, and April 1, 2026, along with some minor adjustments by staff that did not affect the tax rate. Since these amendments did not affect the tax rate they will be included in the 2026 budget amendments prior to the adoption of the next financial plan.

Subsequent to the 2025 year-end financial reconciliations, staff have determined the projects that are still in progress and the amounts remaining in their previously approved budgets. These carry forward projects need to be added to the 2026 – 2030 financial plan. (See Appendix A)

ANALYSIS/ISSUES/IMPLICATIONS

a. Applicable Policies and Legislation

[Section 165 of the Community Charter](#) requires that a municipality must have a five-year financial plan that is adopted annually, by bylaw, before the annual property tax bylaw is adopted. The section outlines the information required to be included in the bylaw.

[Section 197 of the Community Charter](#) permits a municipality to pass a bylaw to impose property value taxes for the year, after the adoption of the financial plan but before May 15.

b. Financial

The amounts to be carried forward for each unfinished or in-progress project is outlined in Appendix A and has been included in the 2026-2030 Financial Plan bylaw.

c. Public Relations

Similar to prior years, a financial newsletter will be produced and will be available at the municipal office and online on the Town’s website or upon request. A summary of the budget highlights will be communicated to the public including a news release and social media channels. An updated 2026 Budget package will be posted to the website when ready.

Appendix A – Carry forwards
Special Projects

WO#	Description	Additional Information	2026 Carry Forward
190008	Facility maintenance/upgrades -Parks	Facilities	35,786.12
190045	Payroll documentation	Finance	6,420.00
190049	Urban Forest Mgt Strategy	Parks	22,411.97
190053	Storm Drain Study update	Transportation	152,190.29
190054	Sanitary Condition Assessment	Sewer	39,156.87
190088	PSD Citywide-Permitting software	Development Services	20,090.00
190090	Subdivision Development Servicing Bylaw	Development Services	58,662.70
190100	HAF Zoning Bylaw	Development Services	8,000.00
190104	SDS Bylaw	Transportation	49,450.00
190107	Cobalt Control-Guthrie/McDonald	Transportation	5,000.00
190109	HAF incentive programs	Development Services	72,000.00
190112	HAF Downtown master plan implementation	Development Services	186,545.40
190113	HAF DCC/ACC Implementation	Development Services	21,307.40
190116	HAF Document Digitization	Development Services	85,820.64
190117	HAF software readiness	Development Services	90,751.63
190119	Hydro assessments for EV fleet	Facilities	7,541.15
190124	Village Park pop up park (CC)	Parks	3,054.48
190130	IT Project BCDR1	Finance	8,625.00
190012	Recreation Site Master Plan	Recreation	110,000.00
190057	Corp records mgmt assessment	Admin	20,000.00
190075	Filberg Driveway Stability	Parks	20,000.00
190081	Municipal Asset Mgmt Program	Finance	25,000.00
190106	Snow Angels Program	Transportation	17,000.00
190111	HAF SSMUH Guide	Development Services	5,000.00
190118	HAF software readiness GIS imp	Development Services	25,000.00
190122	Tree management protection bylaw	Parks	50,000.00
190123	Tree planting master plan	Parks	25,000.00
190150	Asset Management software-PSD	Finance	100,000.00
190151	Municipal Accounting Software	Finance	80,000.00
190131	IT Project BCDR3-Phase1&2	Finance	51,000.00
190127	HAF General Advisory	Development Services	30,000.00
190003	OCP Review/Update	Development Services	12,000.00
190148	PSD Citywide-Business License	Admin	25,000.00

Capital Projects

WO#	Description	Additional Information	2026 Carry Forward
262002	Bleachers	Parks	4,614.32
310032	Mack Laing Pavillion	Facilities	460,652.10
310034	Fire hall Expand Architectural	Fire	5,444.66
530001	Computer Network	Finance	13,809.39
533003	Fibre Optics Network PW	Transportation	191,535.29
571001	Fire Equipment	Fire	9,224.27
610012	Beaufort-RSb-Church Nordin	Transportation	594,248.31
620033	Robb (Aitken-Anderton)_Rd	Transportation	130,605.82
620035	Glacier Comox Rd Roundabout	Transportation	286,232.98
620065	Balmoral (Donovan-Albatross) Res	Transportation	154,533.23
640001	Sidewalk-Bolt and Aspen SW	Transportation	23,060.12
640030	Bolt & Aspen Crosswalk	Transportation	14,232.82
671001	Marina Upgrades Docks	Facilities	21,880.78
671002	REDIP-Waterfront Marina Project	Facilities	603,741.93
720007	Robb Storm (W. of Anderton)_Pipe-Gen	Transportation	9,435.78
720025	Beaufort Storm upgrade (Church Nordin)	Transportation	51,699.50
840020	Robb Watermain (Aitken to Anderton)	Water	74,984.72
940005	Robb Sewer (Stewart - 50 m W) Pipe-Gen	Sewer	33,743.12
940006	Port Augusta-Jane St Sanitary Pipe	Sewer	50,929.31
201002	Rodello Roundabout-Comox	Transportation	314,540.00
220002	Comox Roundabout @Glacier Landscape	Transportation	50,000.00
221004	Anderton Park-Walkway lighting	Parks	75,000.00
290005	Pickleball Plaza	Parks	12,000.00
310026	New Town Hall Design	Facilities	202,652.00
310034	Firehall Expand Architectural	Fire	100,000.00
512011	Unit 11 Office Vehicle	Transportation	60,000.00
512060	Unit 60	Parks	64,000.00
Rec1-tbd	Chimo Bathroom	Facilities	100,000.00
523001	Generator backup for rec centre	Recreation	150,000.00
540001	Furnish new bldgs. Furniture	Parks	6,000.00
640002	Balmoral Ave Sidewalk Pritchard-Stewart SW	Transportation	131,171.00
782001	NE Comox Ponds Wetland	Transportation	37,505.00
Prk1-tbd	Youth Recreation Infrastructure	Parks	500,000.00
840006	Beaufort water (Church-Norton)_Pipe-Gen	Water	50,000.00
932002	Simon Cres Lift Station-Kiosk	Sewer	30,000.00
940001	Torrence Sanitary Pipe	Sewer	27,219.00

2026-2030 FINANCIAL PLAN BYLAW NO. 2061

A BYLAW OF THE TOWN OF COMOX RESPECTING THE FINANCIAL PLAN FOR THE FIVE-YEAR PERIOD JANUARY 1, 2026 TO DECEMBER 31, 2030

WHEREAS the *Community Charter* requires Municipal Councils to adopt a financial plan annually, by bylaw, before the annual property tax bylaw is adopted;

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

1. TITLE

This bylaw may be cited for all purposes as the "2026-2030 Financial Plan Bylaw No. 2061".

2. SCHEDULES "A" and "B"

(1) SCHEDULE "A", attached hereto and made part of this Bylaw, is hereby adopted and is the Financial Plan of the Town of Comox for the years 2026 to 2030 inclusive.

(2) SCHEDULE "B" attached hereto and made part of this Bylaw, is the 2026 Disclosure of Revenue Objectives and Policies as per Section 165 (3.1) of the Community Charter.

3. ADOPTION

READ A FIRST, SECOND and THIRD time this _____ day of _____, 2026

ADOPTED this _____ day of _____, 2026

MAYOR

CORPORATE OFFICER



Schedule A – Summarized Five-Year Financial Plan

Town of Comox
2026 - 2030 Financial Plan

Schedule A - Summary	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenue					
Municipal Property taxes	\$ 18,361,566	\$ 20,765,732	\$ 21,996,308	\$ 24,578,056	\$ 26,184,978
Sales of Services	14,279,107	14,618,146	15,194,603	15,767,398	16,506,359
Government Transfers	2,932,534	1,158,020	1,151,335	1,144,902	1,452,658
Investment Income	400,000	400,000	400,000	400,000	400,000
Developer Contributions	332,803	177,259	990,297	1,972,080	1,002,375
Other	125,350	127,850	130,410	133,020	135,680
Gain/Loss on Assets	-	-	-	-	-
Total Revenues	36,431,360	37,247,007	39,862,953	43,995,456	45,682,050
Operating Expenses					
<u>Fiscal</u>					
Interest payments on debt	232,963	447,765	409,724	1,132,683	1,321,949
Amortization expense	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
Grants to Other Organizations	178,000	178,000	178,500	179,010	179,530
Total fiscal	4,910,963	5,125,765	5,088,224	5,811,693	6,001,479
<u>Functions</u>					
General Government	4,576,909	4,368,841	4,633,682	4,985,652	5,264,691
Protective Services	5,565,929	6,288,898	6,956,921	7,262,967	7,602,100
Solid Waste Management	2,346,686	2,427,129	2,510,925	2,598,248	2,689,273
Development Services	1,471,462	864,021	901,464	944,757	983,107
Transportation	2,671,281	2,579,056	2,746,087	2,855,630	2,728,585
Parks, Rec, Culture	6,994,877	6,859,916	7,114,263	7,559,155	7,614,260
Water Services	4,034,033	4,035,177	4,219,838	4,451,876	4,644,363
Sewer Services	3,869,183	3,966,574	4,064,004	4,181,376	4,290,670
Total Functions	31,530,360	31,389,612	33,147,184	34,839,661	35,817,049
Total Operating Expenses	36,441,323	36,515,377	38,235,408	40,651,354	41,818,528
Revenue over expenses	(9,963)	731,630	1,627,545	3,344,102	3,863,522
Revenue over expenses	\$ (9,963)	\$ 731,630	\$ 1,627,545	\$ 3,344,102	\$ 3,863,522
Add					
Amortization	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
Transfers from reserves	11,636,833	8,018,786	8,134,964	5,982,844	8,001,345
Proceeds of debt (loans/leases)	6,105,445	-	730,000	15,325,000	4,000,000
Total Additions	22,242,278	12,518,786	13,364,964	25,807,844	16,501,345
Deduct					
Transfers to reserves	4,143,619	4,482,237	4,784,778	5,209,312	5,867,117
Principal repayment on debt	654,523	1,137,846	1,002,006	1,176,310	1,043,250
Capital, General Municipal	13,559,797	5,668,833	6,678,225	19,194,424	10,131,500
Capital, Water Fund	1,121,985	1,701,500	1,905,000	825,000	2,480,000
Capital, Sewer Fund	2,752,391	260,000	622,500	2,746,900	843,000
Total Deductions	22,232,315	13,250,416	14,992,509	29,151,946	20,364,867
Financial Plan Balance	\$ -	\$ -	\$ -	\$ -	\$ -



Schedule B – Revenue Objectives and Policies

Funding Sources

Objectives:

1. Raise \$203,218,826 funding over this five-year Financial Plan to meet planned expenditures.
2. \$9,257,875 in levies for the Infrastructure Renewal Fund to alleviate the infrastructure funding gap is included.
3. Increase both taxes and fees gradually over time to provide needed revenue.

Policies:

1. Seek government grants and partner funding, when possible, to avoid tax and fee increases.
2. Use reserves and surplus before external borrowing to minimize tax increases over the long-term.
3. Increase the Infrastructure Renewal Fund levy on an annual basis over a period of ten years, as according to the direction of Council based on the Asset Management Plan.

Table 1 – Funding Sources

Funding Source	5 Year Total	Proportion
Municipal Property Taxes	\$102,628,765	50.50%
Infrastructure Renewal Fund	9,257,875	4.56%
Sales of Services	76,365,613	37.58%
Government Transfers	7,839,449	3.86%
Investment Income	2,000,000	0.98%
Developer Contributions	4,474,814	2.20%
Other	652,310	0.32%
Total Revenues	\$203,218,826	100.00%



Schedule B – Revenue Objectives and Policies (cont.)

Property Tax Distribution Among Classes

Objectives:

- 1. The burden of tax increases shall be shared among all property classes with assessment.
- 2. Tax increases shall be less for property Class 6 (Business & Other) than other classes so that apart from new Class 6 development, the proportion from Class 6 declines gradually over time.

Policies:

- 1. In 2025, Class 6 property tax increase will be less than the residential increase.
- 2. The Town shall consider the effect of the distribution of taxes and resultant tax rates on both property taxes and Payments in Lieu of Taxes (PILT) when setting tax rates.

Table 2 – Proportion of Property Value

Taxes by Property Class	Proportion
Class 1 Residential	85.35%
Class 2 Utilities	0.33%
Class 3 Supportive Housing	0.00%
Class 4 Major Industry	0.00%
Class 5 Light Industry	0.38%
Class 6 Business & Other	13.66%
Class 7 Managed Forest Land	0.00%
Class 8 Recreation / Non-profit	0.27%
Class 9 Farm	0.01%
Total	100.00%

Permissive Tax Exemptions

Objectives:

- 1. The Town will continue its current program of permissive tax exemptions for property that is available for public use or that benefits the general public.

Policies:

- 1. The Town will continue to consider grants of permissive tax exemptions annually.
- 2. The estimated cost of permissive tax exemptions in 2026 is approximately \$388,008.



REGULAR COUNCIL MEETING

TO: Mayor and Council	FILE: 1970-02
FROM: Edward Henley, Director of Finance	DATE: April 30, 2026
SUBJECT: 2026 Tax Rates Bylaw	

Prepared by: Edward Henley, Director of Finance	Report Approved: Jordan Wall, Chief Administrative
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RECOMMENDATION(S) FROM THE CHIEF ADMINISTRATIVE OFFICER:

- 1) THAT Council approves the tax rate bylaw to be created with an increase in revenue of 8.96% for residential properties on the general municipal levy.
- 2) THAT Council approves the tax rate bylaw to be created with an increase in revenue of 8.30% for business properties on the general municipal levy.
- 3) THAT Council approves the tax rate bylaw to be created with an increase in revenue of 8.31% for light industrial properties on the general municipal levy.
- 4) THAT Council approves the tax rate bylaw be created with an Infrastructure Renewal Fund amount of approximately \$155 to the average residential property on the general municipal levy.
- 5) THAT the 2026 Tax Rates Bylaw No. 2062 be given First, Second and Third Readings.

ALTERNATIVES TO THE RECOMMENDATIONS

- 6) Council can direct that the tax changes for any class be changed but should do so in a way that results in overall net stability to total revenue collected.

PURPOSE

To seek Council's direction for the tax rate setting for the 2026 fiscal year and the 2026-2030 Financial Plan.

STRATEGIC PLAN LINKAGE

Strategic Priority Areas of Focus	
Lenses	Fiscally Responsible – We will balance the short- and long-term financial impacts of our decisions.
Values	Disciplined Decision Making - We are responsible and transparent in our decision making.
Organizational Excellence – Areas of Focus	Asset Management - Focus on life-cycle funding when considering asset additions or replacements and communicate to the public the cost and need for asset renewal.
Good Governance – Areas of Focus	Decision Making - We make evidence-based decisions focused on the best interests of the Town over the long term.
Core Services	Financial management and accountability

BACKGROUND

Throughout Council’s budget deliberations for the 2026-2030 Financial Plan, decisions have resulted in the needed revenue increases in two areas described below:

- General Operations
- Infrastructure Renewal Fund

Changes in the assessment base including a small net decrease of approximately \$6,700 in the total assessment base combined with managing the maximum tax rates permitted to be charged to the utilities property class has necessitated revising the tax collection distribution amongst the various property classes.

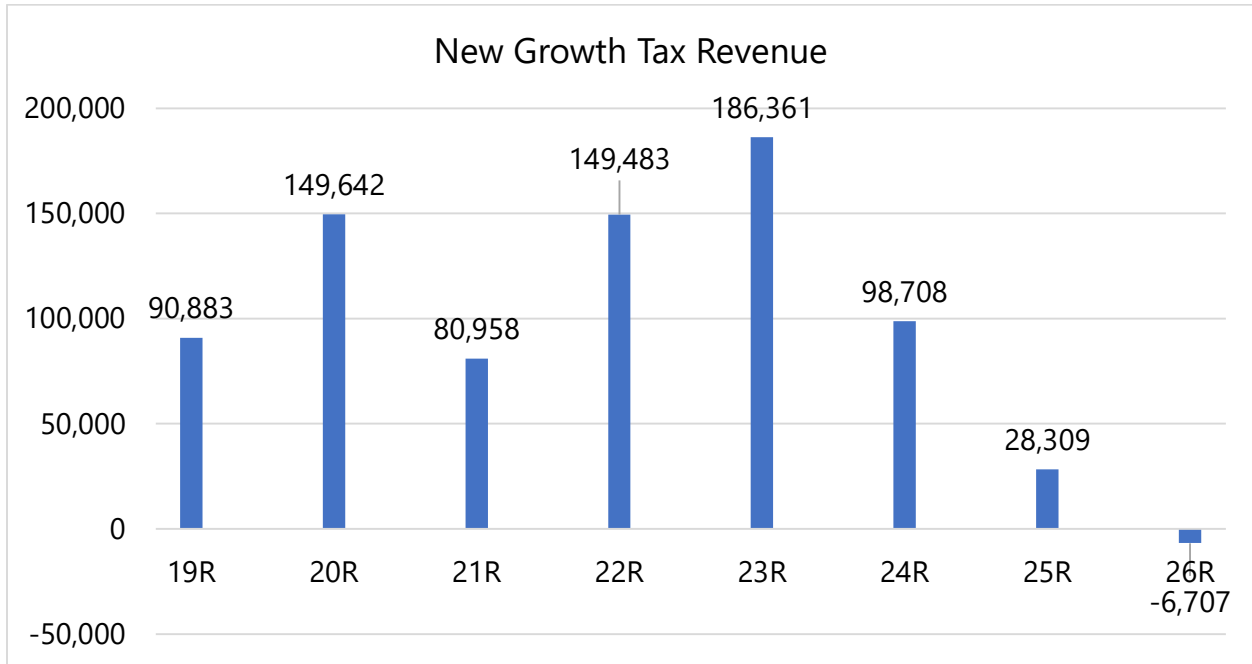
As Council examines these numbers it is important to remember that the percentage increases below show the overall revenue increase required. The actual class increases and property type increases may be different based on how Council chooses to shift the tax burden.

Assessment Base Changes

BC Assessment provides three reports regarding the municipal tax base. A Preview Roll in October before the Preliminary Tax Exemption changes are updated, a Completed Roll in December and a Revised Roll at the end of March after assessment appeals.

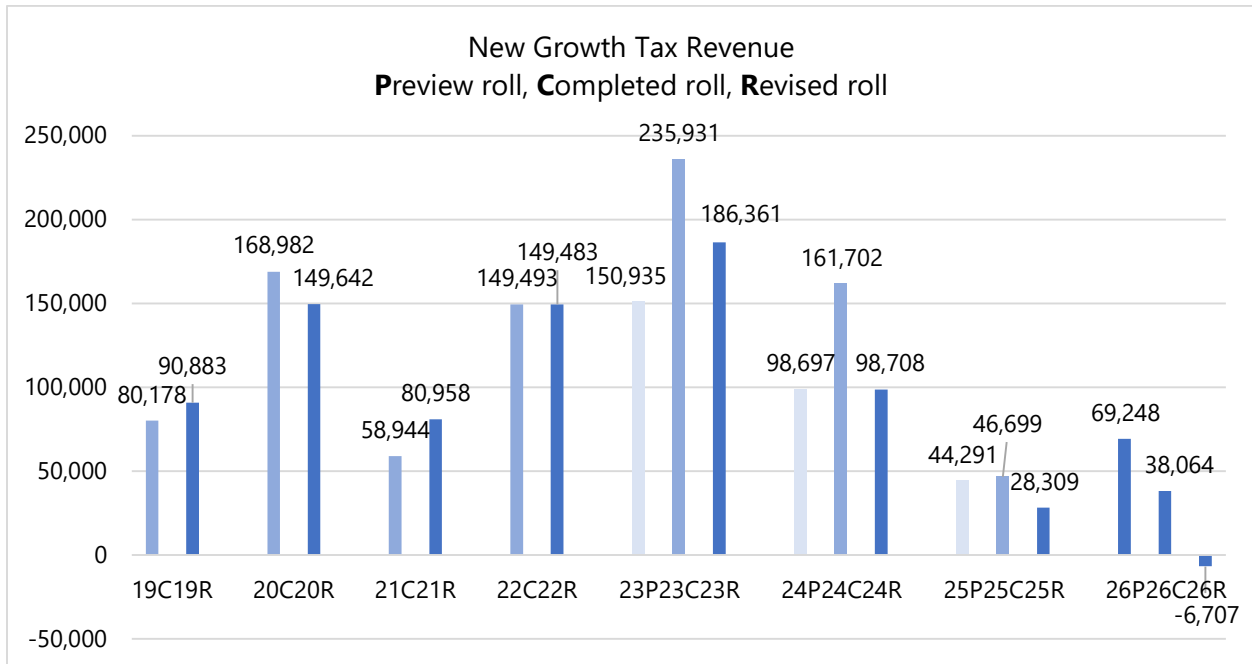
Staff assess the Non-Market Change (NMC) report which represents the new growth that is not from market value changes. Using the then in-place tax multiples, an estimation of revenue from NMC is determined and staff review the cause for changes. The values change each report as the assessed values change and as the tax multiples change when performing the final tax calculations using the Revised Roll.

Chart 1: Final Non-market Change (New assessment growth)



The Town experienced a net decrease in the Non-Market Change (NMC) for 2026.

Chart 2: Non-market Change (New assessment growth)



The reduction in the NMC was not known until the Revised Roll was issued at the end of March 2026.

Chart 3: Non-Market Change Growth/Loss for 2026

Property Class-Revenue (NMC)	Preview	Completed	Revised
01-Residential Total	60,053	52,536	52,232
02-Utilities	0	0	-44,292
03-Supportive Housing	0	0	0
04-Major Industry	0	0	0
05-Light Industry	0	0	0
06-Business and Other	9,195	6,210	5,838
07-Managed Forest Land	0	0	0
08-Rec/Non-Profit	0	-20,682	-20,485
09-Farm	0	0	0
S.644LGA/398VC	0	0	0
Total All Classes	69,248	38,064	-6,707
Percentage	0.55%	0.30%	-0.11%

- Residential experienced a reasonable amount of new growth given the slowed nature of development.
- Utilities had a reassessment of a property that reduced the value and changed the property class to residential. Details below.
- Business had minor increases due to construction in progress.
- Recreation/Non-Profit experienced an expected decrease due to the inclusion of 3 properties formally into the Permissive Tax Exemptions (PTE)
 - One property was the land that the municipality leased in 2023 to be used as a park with the agreement that the municipality would exempt the property taxes
 - The property was not included in the PTE bylaw until 2025 for 2026 taxes.
 - Two properties are the new seniors affordable housing complexes that received a 70% statutory exemption from the Province since 2023 but were not added to the PTE until 2025 for 2026 taxes.

Utilities Changes are Magnified

Comments from BC Assessment on the utility property appeal.

"The subject's assessment was amended from \$1,284,800 (\$1,276,000 Land, \$8,800 Improvements) Class 02/00, to \$644,000 Land value only, Class 01/00. Per third party/agent, subject's radio tower was decommissioned in 1994, only chain-link fence remains. Subject has no current zoning per Town of Comox, and no current actual use. Per Prescribed Classes of Property Regulation (B.C. Reg 438/81)(1)(c) "land which has no present use and which is neither specifically zoned nor held for business, commercial or industrial purposes, " would go in as Class 01."

Ideally this assessment change would have occurred in 1995. Utilities property class for 2026 has a proposed multiple of 14.948 (2026) which is reduced from 16.334 (2025), 17.748 (2024) and 19.816 (2023). The multiple means that utility properties are charged property taxes at almost 15 times (2026) the amount that a residential property with the same assessed value would be charged. In effect, the \$1,284,800 utility property would have paid taxes as if it was a

\$19,205,000 residential property. By shifting it to residential it is taxed at \$644,000. Effectively it represents the loss in taxes from the equivalent of about 22.5 average residential properties.

Required Reductions in Utilities Property Taxes

Each year the Ministry of Housing and Municipal Affairs sends a circular to municipalities advising the provincial class multiples for regional district requisitions and also the municipal taxation rate cap for Utility properties that has been in place since 2000.

Extract from B.C. Regulation 329/96:

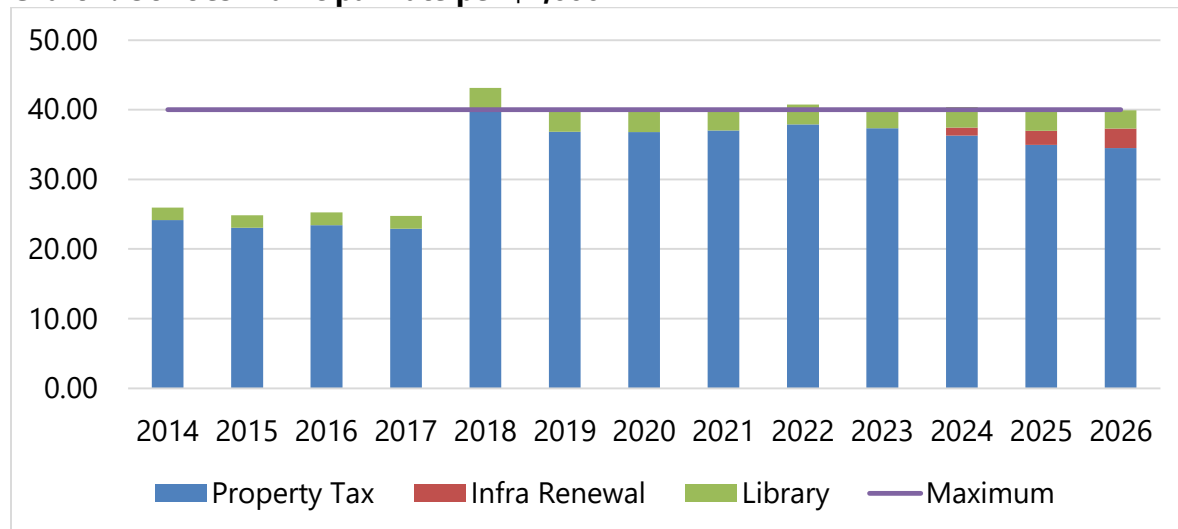
- 2. In setting the tax or levy rate for class 2 property for general municipal purposes, a municipality must not exceed the greater of:
 - a) \$40 for each \$1,000 of assessed value, and
 - b) 2.5 times the rate applicable to class 6 property for general municipal purposes in the municipality for the same taxation year."

This capped rate includes the rates for library services, which for Island municipalities is an externally managed service with a separate levy. The Town has been charging the maximum of \$40 per \$1,000 since 2018 after changes were made to the municipal property tax rates strategy. This was likely done to shift residential and business taxes to utilities property class. Due to this, it is not permitted to add increased tax rates to utilities as the property tax levy increases. This also requires reductions to the municipal utility rate as the library rate increases. (see Chart 4)

With the implementation of the Infrastructure Renewal Levy, there has been additional pressure for reducing the property rate for utilities as the Infrastructure Renewal Levy is included in the total municipal levy.

To add to this, the municipality started to exceed the 2.5 times business rate cap since 2018 and should, over time, move to reduce the utilities rate to meet this provincial regulation. This would require residential and or business tax rates to increase to offset the utilities overcharge. (see Chart 5)

Chart 4: Utilities Municipal Rate per \$1,000



As the full portion of the Infrastructure Renewal Levy is implemented over the next 7 years, the red portion of the column in Chart 4 above will increase and the blue portion will be required to decrease for the total to remain below the maximum rate. This is possible by reducing the utilities rate multiple.

Chart 5: Utilities Class 2 multiple tax ratio versus Business Class 6 multiple

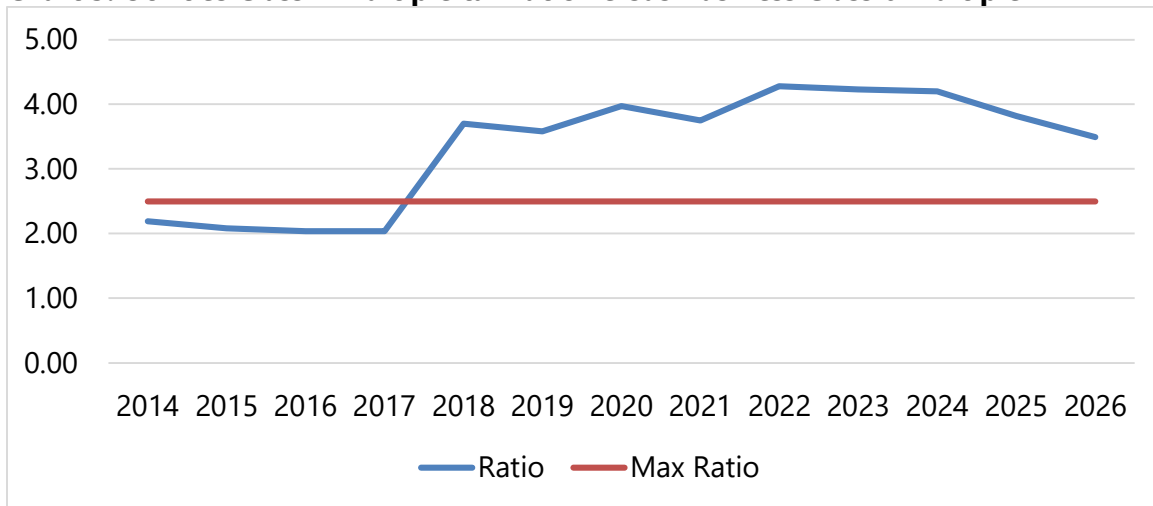
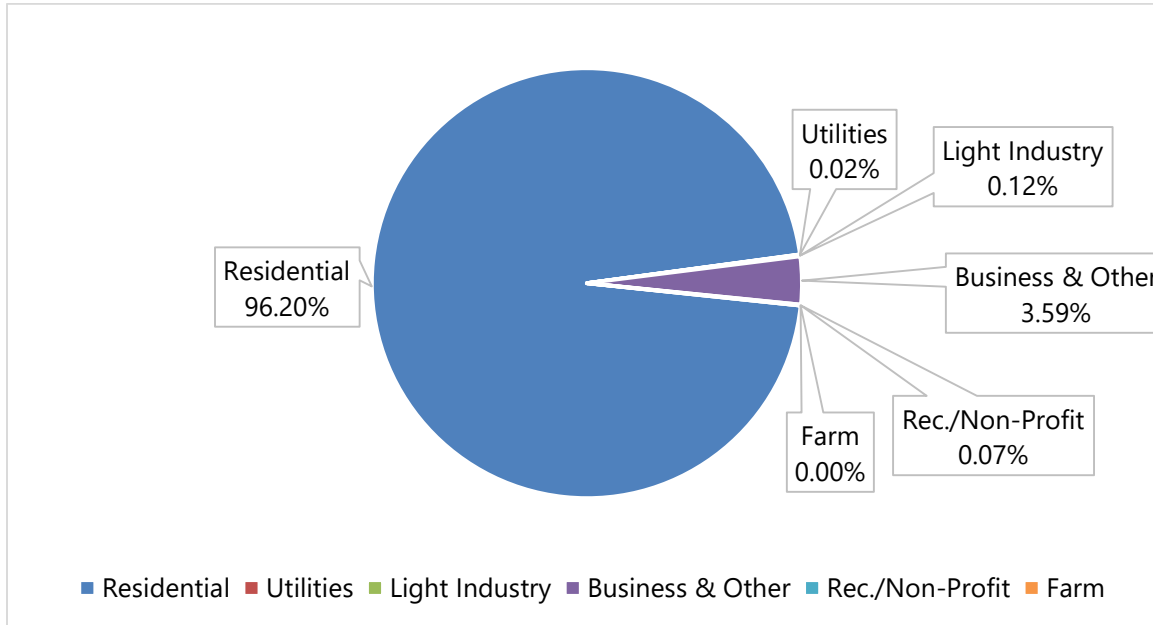


Chart 6: Distribution of Net Taxable Assessment Base by Property Classes



Almost the entire net taxable assessment base (99.71%), before multiples are applied to property classes, is either Residential or Business as shown in Chart 6. This makes it difficult to shift property taxes away from both Residential and Business as there is little remaining to absorb tax revenue shifts.

Chart 7: Growth/Loss of Tax Base from 2025 to 2026

Property Class	2025 Full Assessment	2025 Net Taxable	% of Total	2026 Full Assessment	2026 Net Taxable	% of Total	Change in \$ Net Taxable	Change in %
Residential Vacant	60,668,601	46,641,001	0.93%	68,252,400	48,873,500	0.92%	2,232,499	4.79%
Residential Single Family	3,755,476,700	3,755,476,700	74.68%	4,017,719,300	4,017,719,300	75.66%	262,242,600	6.98%
Residential ALR	7,535,100	7,535,100	0.15%	6,237,200	6,237,200	0.12%	-1,297,900	-17.22%
Residential Farm	53,700	0	0.00%	52,400	0	0.00%	0	0.00%
Residential Strata	770,080,900	770,080,900	15.31%	798,667,900	798,667,900	15.04%	28,587,000	3.71%
Residential Other	362,652,700	248,053,100	4.93%	358,879,800	236,221,800	4.45%	-11,831,300	-4.77%
1. Residential (Total)	4,956,467,701	4,827,786,801	96.01%	5,249,809,000	5,107,719,700	96.19%	279,932,899	5.80%
2. Utilities	7,076,200	2,421,300	0.05%	6,573,300	1,305,000	0.02%	-1,116,300	-46.10%
3. Supportive Housing	0	0	0.00%	0	0	0.00%	0	0.00%
4. Major Industry	0	0	0.00%	0	0	0.00%	0	0.00%
5. Light Industry	7,299,200	7,269,200	0.14%	6,649,000	6,619,000	0.12%	-650,200	-8.94%
6. Business and Other	669,212,902	185,864,501	3.70%	721,849,302	190,777,751	3.59%	4,913,250	2.64%
7. Managed Forest	0	0	0.00%	0	0	0.00%	0	0.00%
8. Rec/Non Profit	80,335,200	5,129,000	0.10%	85,082,400	3,470,000	0.07%	-1,659,000	-32.35%
9. Farm	86,422	86,422	0.00%	122,547	122,547	0.00%	36,125	41.80%
Taxable Subtotal	5,720,477,625	5,028,557,224	100.00%	6,070,085,549	5,310,013,998	100.00%	281,456,774	5.60%
S.644LGA	10,912,400	10,912,400		11,400,700	11,400,700		488,300	4.47%
Exempt		691,920,401			760,071,551		68,151,150	9.85%
Total	5,731,390,025	5,731,390,025		6,081,486,249	6,081,486,249		350,096,224	6.11%

The net taxable assessment base grew overall by assessed value by 6.11% with the greatest growth in dollars in Residential. The reductions in Utilities and Rec/Non-Profit have been discussed above in this report. The reduction in Light Industry is being reviewed by staff and the increase in Business and Other is attributed to some new developments. Exempt property growth is attributed to market growth and the properties shifted from Rec/Non-Profit to Exempt in the 2026 PTE bylaw also discussed above. The vast majority of the net taxable assessment base is in Residential at 96.19% and combined with Business they form 99.78% of the total net taxable assessment base.

Chart 8: Change in Net Taxable Assessments from 2025 to 2026

Property Class	2025 Occurrences	2025 Net Taxable	% of Total	2026 Occurrences	2026 Net Taxable	% of Total	Change in Occurrences	Change in \$ Net Taxable	Change in %
Residential Vacant	88	46,641,001	0.93%	90	48,873,500	0.92%	2	2,232,499	4.79%
Residential SFD Family	4,445	3,755,476,700	74.68%	4,464	4,017,719,300	75.66%	19	262,242,600	6.98%
Residential ALR	9	7,535,100	0.15%	8	6,237,200	0.12%	-1	-1,297,900	-17.22%
Residential Farm	2	0	0.00%	2	0	0.00%	0	0	0.00%
Residential Strata	1,340	770,080,900	15.31%	1,340	798,667,900	15.04%	0	28,587,000	3.71%
Residential Other	174	248,053,100	4.93%	174	236,221,800	4.45%	0	-11,831,300	-4.77%
1. Residential (Total)	6,058	4,827,786,801	96.01%	6,078	5,107,719,700	96.19%	20	279,932,899	5.80%
2. Utilities	12	2,421,300	0.05%	11	1,305,000	0.02%	-1	-1,116,300	-46.10%
3. Supportive Housing	0	0	0.00%	0	0	0.00%	0	0	0.00%
4. Major Industry	0	0	0.00%	0	0	0.00%	0	0	0.00%
5. Light Industry	4	7,269,200	0.14%	4	6,619,000	0.12%	0	-650,200	-8.94%
6. Business and Other	269	185,864,501	3.70%	268	190,777,751	3.59%	-1	4,913,250	2.64%
7. Managed Forest	0	0	0.00%	0	0	0.00%	0	0	0.00%
8. Rec/Non Profit	77	5,129,000	0.10%	77	3,470,000	0.07%	0	-1,659,000	-32.35%
9. Farm	5	86,422	0.00%	6	122,547	0.00%	1	36,125	41.80%
Taxable Subtotal	6,425	5,028,557,224	100.00%	6,444	5,310,013,998	100.00%	6,444	281,456,774	5.60%
S.644LGA	4	10,912,400		4	11,400,700		0	488,300	4.47%
Exempt		691,920,401			760,071,551			68,151,150	9.85%
Total	6,429	5,731,390,025		6,448	6,081,486,249		6,448	350,096,224	6.11%

The number of taxable properties grew from 6,425 to 6,444 with the greatest growth in Residential properties. The reduction in Utilities and Recreation/Non-profit is discussed above.

Chart 9: Changes in Net Taxable Assessment compared to Weighted Assessment

Property Class	2025		2025		2026		2026		Change in \$	
	Net Taxable Assessment	% of Total	Weighted Assessment	% of Total	Net Taxable Assessment	% of Total	Weighted Assessment	% of Total	Weighted Assessment	% Change
Residential Vacant	46,641,001	0.93%	46,641,001	0.82%	48,873,500	0.92%	48,873,500	0.82%	2,232,499	4.79%
Residential SFD	3,755,476,700	74.68%	3,755,476,700	65.77%	4,017,719,300	75.66%	4,017,719,300	67.14%	262,242,600	6.98%
Residential ALR	7,535,100	0.15%	7,535,100	0.13%	6,237,200	0.12%	6,237,200	0.10%	-1,297,900	-17.22%
Residential Farm	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Residential Strata	770,080,900	15.31%	770,080,900	13.49%	798,667,900	15.04%	798,667,900	13.35%	28,587,000	3.71%
Residential Other	248,053,100	4.93%	248,053,100	4.34%	236,221,800	4.45%	236,221,800	3.95%	-11,831,300	-4.77%
1. Residential (Total)	4,827,786,801	96.01%	4,827,786,801	84.55%	5,107,719,700	96.19%	5,107,719,700	85.36%	279,932,899	5.80%
2. Utilities	2,421,300	0.05%	39,573,727	0.69%	1,305,000	0.02%	19,507,140	0.33%	-20,066,587	-50.71%
3. Supportive Housing	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
4. Major Industry	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
5. Light Industry	7,269,200	0.14%	22,810,750	0.40%	6,619,000	0.12%	22,670,075	0.38%	-140,675	-0.62%
6. Business and Other	185,864,501	3.70%	795,314,200	13.93%	190,777,751	3.59%	817,482,663	13.66%	22,168,463	2.79%
7. Managed Forest	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
8. Rec/Non Profit	5,129,000	0.10%	24,147,332	0.42%	3,470,000	0.07%	16,163,260	0.27%	-7,984,072	-33.06%
9. Farm	86,422	0.00%	285,452	0.00%	122,547	0.00%	405,998	0.01%	120,546	42.23%
Taxable Subtotal	5,028,557,224	100.00%	5,709,918,262	100.00%	5,310,013,998	100.00%	5,983,948,836	100.00%	274,030,574	4.80%

The net taxable assessment results after the non-taxable and exempt properties are removed. The weighted assessment represents the representative assessed value of properties taking into account the multiples for each property tax class. This demonstrates how part of the tax burden is shifted from residential to the non-residential properties.

While 96.19% of the net taxable assessment base is residential, due to tax shifting, via the use of higher multiples for the non-residential properties, the residential properties shoulder a reduced 85.36% of the taxes.

The only other major property class is business. While business has 3.59% of the net taxable assessment base, they will pay 13.66% of the property taxes due to a multiple of 4.285 as shown in the increased assessment value of \$190,777,751 for net taxable to \$817,482,663 for weighted assessment. Together residential and business account for 99.78% of the net taxable assessment base and 99.02% of the weighted assessment base.

In prior years there was an initiative to have business taxes increase at 1% less than residential, however the challenge has been that the reduction in business tax increase was not shifted to residential and with the cap on utility tax rates, that leaves the burden to be taken on by the remaining 0.66% of the tax base which is simply not large enough to take on the shifted business taxes without very large increases to their rates.

Chart 10: Proposed Property Tax Distribution

2026 Average Levy from market values	2025 Mill Rate	2025 Class Multiple	2025 Average Net Taxable Assessment (\$)	2025 Average Property Tax Levy (\$)	2026 Mill Rate	2026 Class Multiple	2026 Average Market Value Assessment (\$)	2026 Average Property Tax Levy (\$)	2026 Average Properties Increase (decrease) (\$)	
1. Residential	2.13731	1.000	831,831	1,777.88	2.30740	1.000	839,538	1,937.15	159.27	8.96%
2. Utilities	34.93162	16.344	229,075	8,001.96	34.49031	14.948	215,767	7,441.86	-560.10	-7.00%
4. Major. Ind.	6.70674	3.138	0	0.00	7.90275	3.425	0	0.00	0.00	0.00%
5. Light. Ind.	6.70674	3.138	1,800,250	12,073.81	7.90275	3.425	1,654,750	13,077.08	1,003.27	8.31%
6. Business	9.14460	4.279	705,842	6,455.00	9.88808	4.285	707,016	6,991.03	536.03	8.30%
7. Managed Forest	7.06036	3.303	0	0.00	7.64507	3.313	0	0.00	0.00	0.00%
8. Recreation	10.06346	4.708	68,844	692.81	10.74759	4.658	69,818	750.38	57.57	8.31%
9. Farm	7.06036	3.303	20,425	144.21	7.64507	3.313	20,425	156.15	11.94	8.28%

Chart 10 shows the proposed property tax levy distribution amongst the Town’s property tax base. The representative residential property would increase 8.96% or \$159.27 from \$1,777.88 for an average assessed value of \$831,831 (2025) to \$1,937.15 for an average assessed value of \$839,538 (2026).

The representative business property would increase 8.30% or \$536.03 from \$6,455 for an average assessed value of \$705,842 (2025) to \$6,991.03 for an average assessed value of \$707,016 (2026). The business class tax multiple would adjust slightly from 4.279 to 4.285. This meets the Council direction to have business tax increases 1% below residential.

The decrease in property taxes for utilities is offset by an increase in library and infrastructure renewal rates as shown in Chart 4.

Infrastructure Renewal Fund

Council provided direction to Administration in 2024 to close the municipal infrastructure gap, which is the lack of funds to replace the Town’s existing infrastructure, over the next 10 years by collecting \$51.70 from each representative residential property annually starting in 2024 with that amount increasing by that same amount annually.

The levy will be moving into year 3 of 10 which would be approximately \$155 (2026) for the representative residential property.

This levy is required to be applied to non-residential properties in the same manner as property tax levies. This means that the representative residential infrastructure renewal fund tax rate is multiplied by the non-residential property tax class multiplier.

Chart 11: Forecasted Infrastructure Renewal Fund Levy for average properties by class

Year	2024	2025	2026	2027	2028	2029
Residential	\$52	\$104	\$155	\$207	\$259	\$311
Utilities	\$233	\$465	\$698	\$930	\$1,163	\$1,396
Light Industrial	\$356	\$712	\$1,068	\$1,423	\$1,779	\$2,135
Business	\$189	\$379	\$568	\$758	\$947	\$1,137
Recreation	\$310	\$620	\$930	\$1,241	\$1,551	\$1,861
Farm	\$4	\$7	\$11	\$14	\$18	\$21
Total Collected	\$370,315	\$740,630	\$1,110,945	\$1,481,260	\$1,851,575	\$2,221,890

ANALYSIS/ISSUES/IMPLICATIONS

a. Public Relations

A one-pager budget summary will be included in the property tax bills, similar to 2025, with the signature projects:

- Fire Hall expansion and upgrade
- Lancaster park concept plan
- Community Centre master plan
- Dog park structure
- Mack Laing Pavilion

GOVERNANCE CONSIDERATIONS

Q: The level of tax increase is too high, how can I make this lower?

A: The current increases are to fund the decisions that Council has made through its capital and operating budgets. The ability to decrease costs can only be done through a reduction in service levels or through increasing the Town’s infrastructure deficit. Through comparative analysis provided to Council in the past Comox has a lower than industry average supporting staff for a community of our size and a comparatively lower tax burden as well. Decreasing costs or reducing cost growth must be accompanied by a decrease in service levels directed by Council or increasing the infrastructure deficit.

2026 TAX RATES BYLAW NO. 2062**A BYLAW ESTABLISHING PROPERTY VALUE TAX RATES
FOR MUNICIPAL, LIBRARY, REGIONAL DISTRICT, REGIONAL HOSPITAL DISTRICT AND
BUSINESS IMPROVEMENT AREA PURPOSES FOR 2026**

The Council of the Town of Comox, in open meeting assembled, enacts as follows:

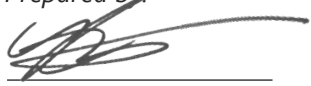
1. TITLE

This bylaw may be cited for all purposes as the "2026 Tax Rates Bylaw No. 2062".

2. ANNUAL RATES

- (1) For all lawful general purposes of the Town of Comox on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "A" of SCHEDULE "A" attached hereto and forming a part hereof.
- (2) For purposes of the Infrastructure Renewal Fund on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "B" of SCHEDULE "A" attached hereto and forming a part hereof.
- (3) For purposes of the Vancouver Island Regional Library on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "C" of SCHEDULE "A" attached hereto and forming a part hereof.
- (4) For purposes of the Comox Valley Regional District on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "D" of SCHEDULE "A" attached hereto and forming a part hereof.
- (5) For purposes of the Comox Valley Regional District on the assessed value of land and improvements taxable for hospital district purposes, rates appearing in Column "E" of SCHEDULE "A" attached hereto and forming a part hereof.
- (6) For purposes of the Comox-Strathcona Regional Hospital District on the assessed value of land and improvements taxable for regional hospital district purposes, rates appearing in Column "F" of SCHEDULE "A" attached hereto and forming part hereof.
- (7) For purposes of the Comox Downtown Business Improvement Area on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "G" of SCHEDULE "A" attached hereto and forming a part hereof.

TO: Mayor and Council	FILE: APPN-2026-0007
FROM: Robin Pallett, Planner II	DATE: May 1, 2026
SUBJECT: Zoning Amendment Bylaw No. 2056.02 (1301 Knight Road)	

Prepared by:  <hr/> Robin Pallett, Planner II	Supervisor:  <hr/> Randy Houle, Director of Development Services	Report Approved:  <hr/> Jordan Wall, CAO
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RECOMMENDATION(S) FROM THE CHIEF ADMINISTRATIVE OFFICER:

- 1) THAT Zoning Amendment Bylaw No. 2056.02 (1301 Knight Road) be given third Reading;

PURPOSE

The Town has received a proposal for a gravel, compost and soils business to be located on the subject property. The proposed business, Vancouver Island Enterprises (VIE), is currently operating across Knight Road at 1200 Military Row as a non-conforming use. **The proposed rezoning is part of a larger economic development strategy to make the lands at 1200 Military Row available for expansion of the airport parking lot and other commercial opportunities. Doing so would accommodate expanded connectivity of Comox Valley Airport (YQQ) to more airports regionally, nationally and around the world, thereby improving the Town’s tourism and business profile.** In order to proceed, the applicant is proposing to change the zoning of the subject property from E-3 Light Industrial to a site-specific Comprehensive Development (CD) zone.

STRATEGIC PLAN LINKAGE

Strategic Priority	Areas of Focus
Balanced Community Planning	Strategic Growth - We will balance the benefits of growth with the livability of our seaside community.

BACKGROUND

Subject Property:

Zoning Designation: E-3 Light Industrial

OCP Designation: Business Park

Property Size: 25,087.7 m²

Property Contains: One existing single-detached dwelling and two telecom utility towers (all to be retained). The lot is vacant, with mature trees retained around the perimeter.

Surrounding Land Uses:

Direction	Zoning	OCP Land Use Designation	Description/Containing
North (across Knight Road)	E-3	Business Park	1200 Military Row: A lot containing a non-conforming composting, soil and gravel sorting operation (which is proposed to be relocated to the subject property, provided that the owner is successful in rezoning the subject property through a subsequent development application).
East	RU-ALR (CVRD)	Agricultural Area (CVRD)	no civic address: A densely treed lot within the ALR; no apparent existing development or agricultural use.
South and West (abutting)	R-SSMU	Business Park	1351 Knight Road: A densely treed panhandle lot containing a single-family dwelling.
West (across the residential panhandle access corridor)	E-3	Business Park	1194 Knight Road: A vacant lot at the corner of Knight Road and Pritchard Road.

Application History:

Council gave first and second readings to Bylaw 2056.02 (1301 Knight Road) at the April 22, 2026 Regular Council Meeting. This report can be accessed at the following link, starting at page 239: ([2026-04Apr-22 RCM Agenda complete.pdf](#)). At that meeting, Council passed a motion that requires that a no-build/disturbance covenant be registered on the title of the subject property to protect the existing landscape buffer around the perimeter, which also requires a 3.0m minimum separation for

compostable product from the buffer. If third reading to the bylaw is given by Council, the covenant will be registered and the bylaw brought back for adoption at a future Council meeting.

Development Permits DP 26-3 (riparian) and DP 26-4 (North East Comox storm water management) were issued on February 23, 2026 for tree-clearing activities on the lot. An environmental report from a qualified environmental professional, defining the on-site Streamside Protection & Enhancement Area (SPEA) was accepted by the Province and attached to DP 26-3; likewise, a stormwater management plan addressing the lot-clearing was accepted by Town Engineering staff and attached to DP 26-4.

PUBLIC PROCESS

Prior to the Public Hearing, notices were sent to adjacent neighbours within 150.0 m of the subject property, as well as advertised on the Town’s website, social media page, and bulletin board.

ATTACHMENTS:

Attachment A: Property Location Map

Attachment B: Official Community Plan Map

Attachment C: Zoning Map



Attachment D: Proposed Site Plan

Attachment E: Photos of Subject Property

Attachment F: Applicant’s Letter of Rationale and Supplemental Information Letter

Attachment G: Zoning Amendment Bylaw 2056.02 (1301 Knight Road)



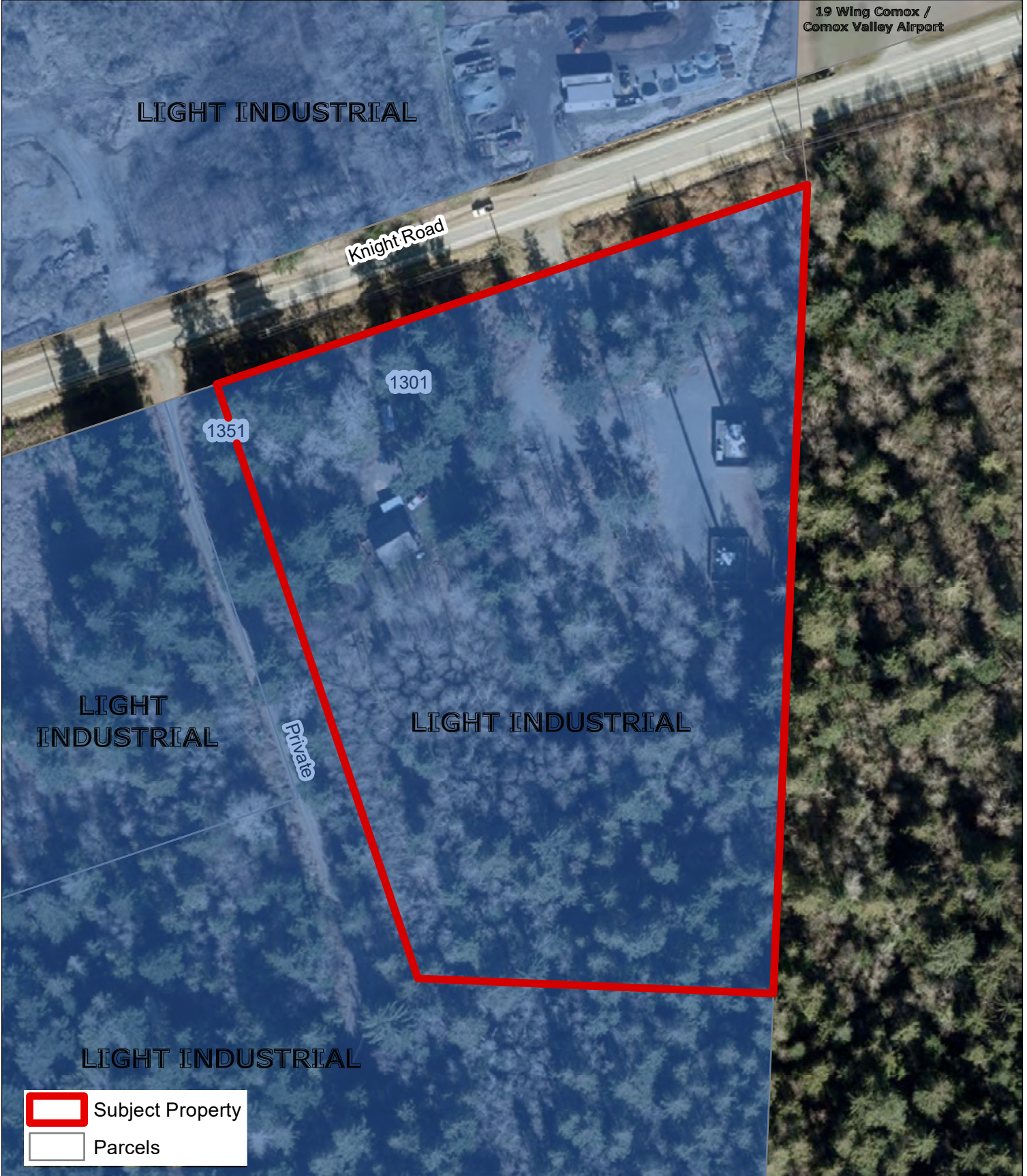
 Subject Property
 Parcels



TOWN OF COMOX

OCP Map

19 Wing Comox /
Comox Valley Airport



TOWN OF COMOX

Disclaimer: This map is for reference only. It is not intended to be used for description, conveyance, authoritative definition of legal boundary, or property title. It is not a survey product.





0 5 10 20 30 40
Meters



TOWN OF COMOX

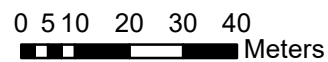


 Subject Property

 Parcels



Disclaimer: This map is for reference only. It is not intended to be used for description, conveyance, authoritative definition of legal boundary, or property title. It is not a survey product.



ATTACHMENT D

Drawing No. **SK-03**
 Project Number 2211-47840-01
 Rev. 0

COMOX VALLEY AIRPORT COMMISSION
 1250 KNIGHT ROAD, COMOX, BC
1301 KNIGHT ROAD
RE-ZONING FOR RELOCATION OF
VANCOUVER ISLAND ENTERPRISES

PRELIMINARY NOT FOR CONSTRUCTION
 THIS DRAWING HAS NOT BEEN APPROVED AND MAY CONTAIN ERRORS AND OMISSIONS

McElhanney
 1211 Ryan Road,
 Courtenay BC V9N 3R6
 Tel. 250 338 5495

ORIGINAL DWG SIZE: A4 (21" x 34")

0 1:500 25
 Scale bar showing 0, 1:500, and 25 units.

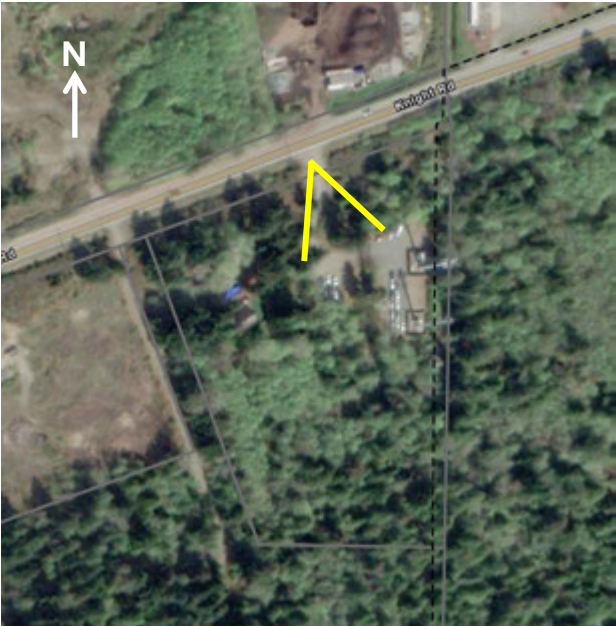
THIS DRAWING AND DESIGN IS THE PROPERTY OF MCELHANNNEY AND SHALL NOT BE REPRODUCED OR REPRODUCED WITHOUT THE CONSENT OF MCELHANNNEY. MCELHANNNEY WILL NOT BE HELD RESPONSIBLE FOR THE IMPROPER OR UNAUTHORIZED USE OF THIS DRAWING AND DESIGN.
 THIS DRAWING AND DESIGN HAS BEEN PREPARED FOR THE CLIENT IDENTIFIED. TO MEET THE PREPARATION, MCELHANNNEY, ITS EMPLOYEES, SUBCONSULTANTS AND AGENTS WILL NOT BE HELD RESPONSIBLE FOR ANY CHANGES MADE TO THIS DRAWING BY ANY THIRD PARTY, INCLUDING CONTRACTORS, SUPPLIERS, CONSULTANTS AND FACILITATORS, OR THEIR EMPLOYEES OR AGENTS, WITHOUT MCELHANNNEY'S PRIOR WRITTEN CONSENT.
 MCELHANNNEY, ITS EMPLOYEES AND DIRECTORS ARE NOT RESPONSIBLE FOR THE LOCATION OF ANY UNDERGROUND UTILITIES, PIPES, CABLES OR OTHER FACILITIES WHETHER LOCATIONS OF ALL EXISTING UTILITIES BY HAND DIGGING OR HYDROVAC AND ADVISE THE ENGINEER OF POTENTIAL CONFLICTS.

Rev.	Date	Description	Drawn	Design	App'd
0	2026-02-17	ISSUED FOR RE-ZONING APPLICATION	SB	ER	AM

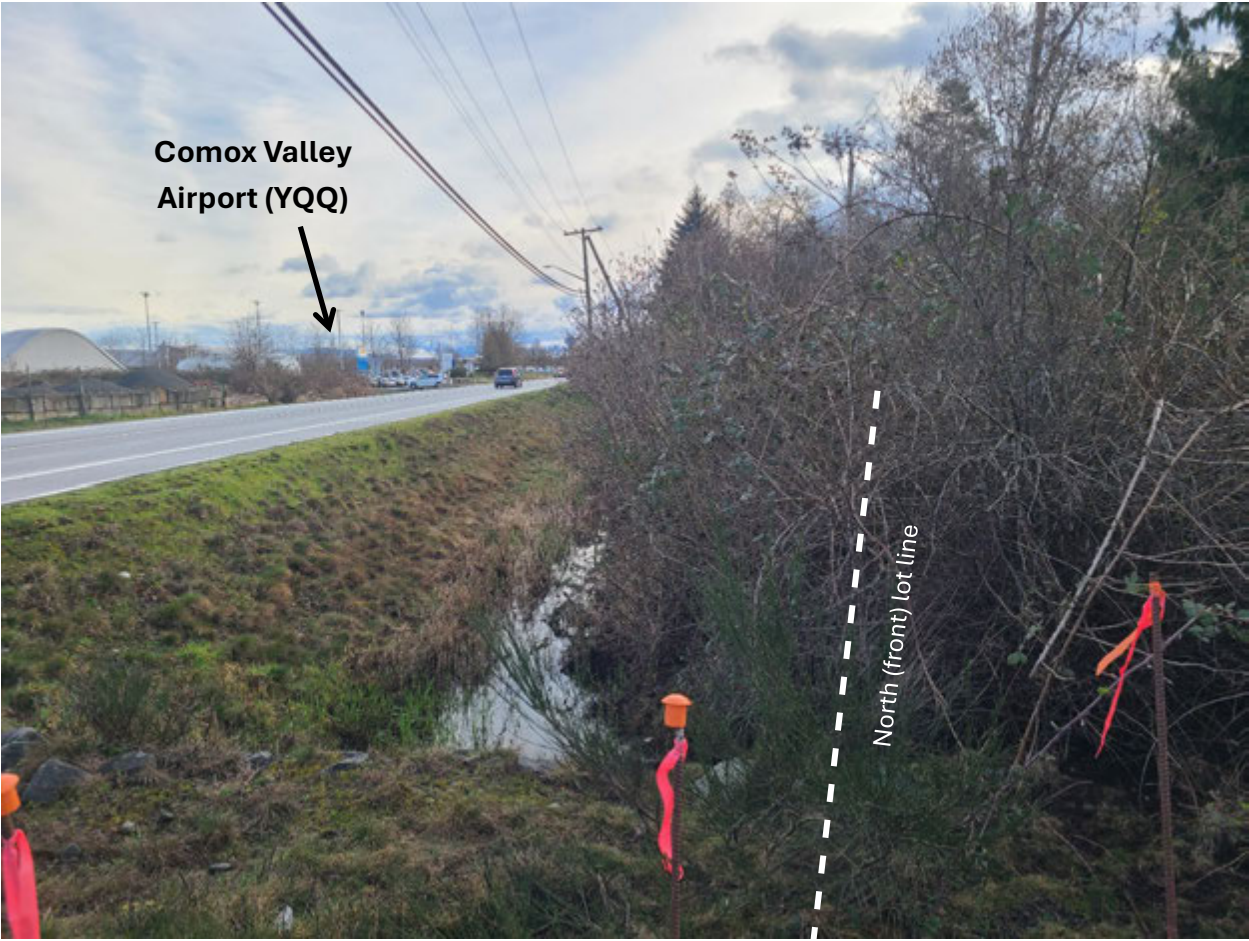


- LEGEND**
- RETENTION TREE
- NOTES:**
- FOR RETENTION TREE INFORMATION, REFER TO TREE INVENTORY ASSESSMENT FOR TREES AT 1301 KNIGHT ROAD, PREPARED BY CURRENT ENVIRONMENTAL AND DATED JANUARY 8, 2026
 - STATUTORY RIGHT OF WAYS ARE LOCATED BASED ON AVAILABLE PLAN INFORMATION

PHOTOS OF THE SUBJECT PROPERTY





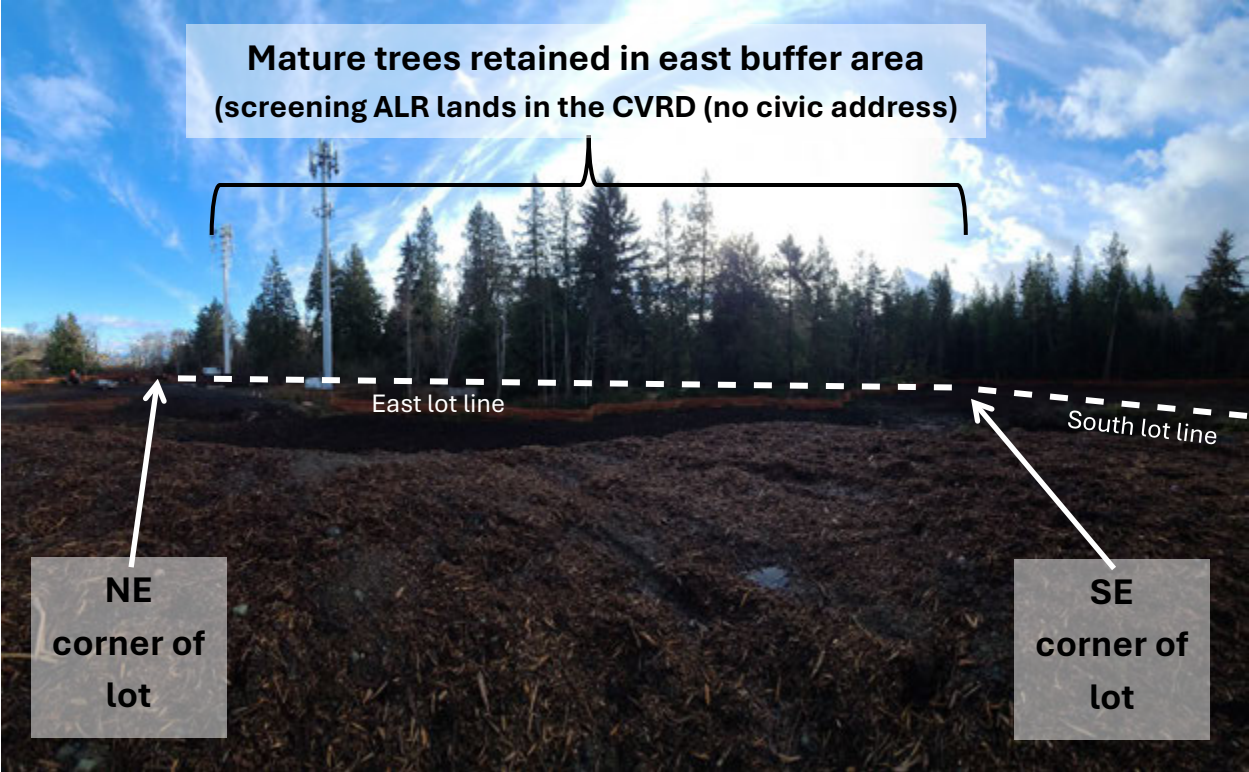


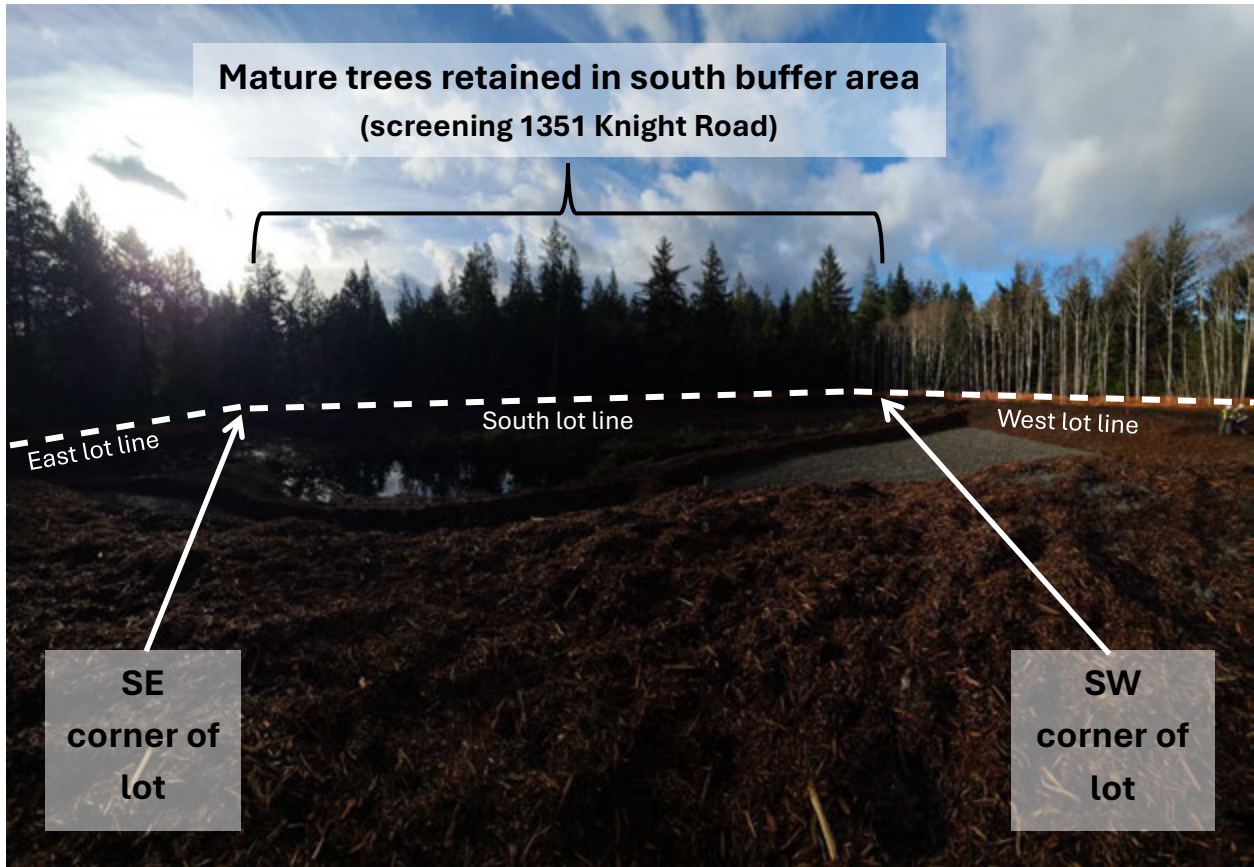


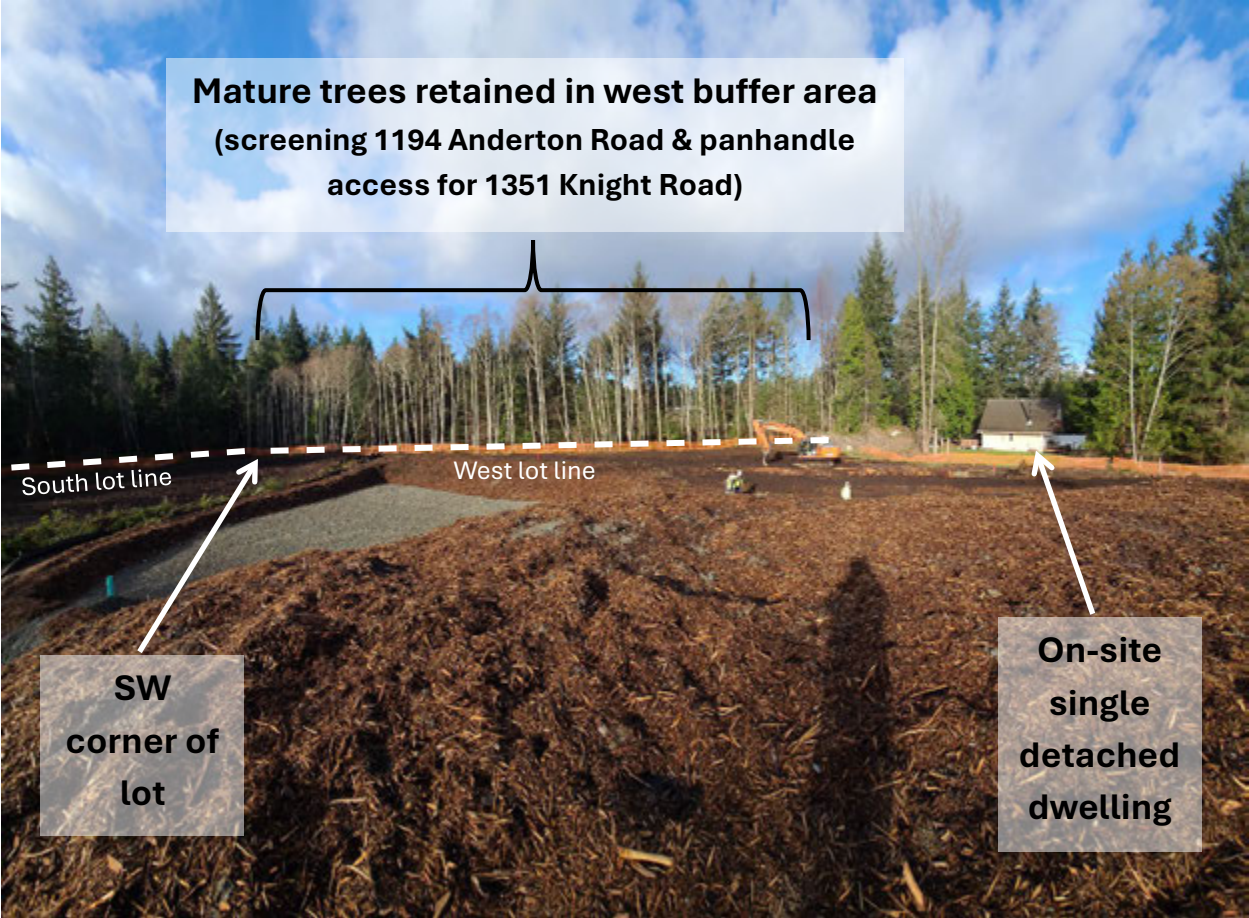












1301 Knight Road

Rezoning Application

February 11, 2026

Town of Comox
1809 Beaufort Avenue
Comox, BC, V9M 1R9

Attention: Planning Department

Contact

Corey Cooper
778-647-2513
ccooper@mcelhanney.com



Rezoning Application

PID 012-567-281

On behalf of our client, Comox Valley Airport Authority, we are pleased to submit this Letter of Intent in support of the above-noted Rezoning Application. The purpose of the application is to facilitate the proposed relocation of Vancouver Island Enterprises (VIE) to 1301 Knight Road in the Town of Comox, hereafter referred to as the Subject Property. VIE's operations include outdoor land uses which are currently prohibited in the E-3 Zone, specifically: Sorting of Soils and Gravel; Processing of Compost; outdoor storage of material (stockpiling); and screening of soil material.

As per the Town's application requirements, the following documents have been attached:

1. Letter of Intent (*this document*)
2. Title Search & Charges
3. Charges Table (*within this document*)
4. Authorization Form
5. Zoning Bylaw Comparison Table (*within this document*)
6. Contaminated Sites Screening Form
7. Proposed Comprehensive Development Zone

These documents have been provided as appendices to this Letter of Intent, as well as separated as electronic versions for ease of use and review.

We look forward to your review of the application. Please do not hesitate to reach out for any further information required for this application, we will be happy to assist.

Thank you for considering this proposal.

Sincerely,
McElhanney Ltd.

Alex McBride
amcbride@mcelhanney.com
778-225-0218

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1. Authorization Form
2. Title Search & Charges
3. Contaminated Sites Screening Form
4. Draft Comprehensive Development Zone

PID 012-567-281

LOT D, DISTRICT LOT 217, COMOX DISTRICT, PLAN 47754

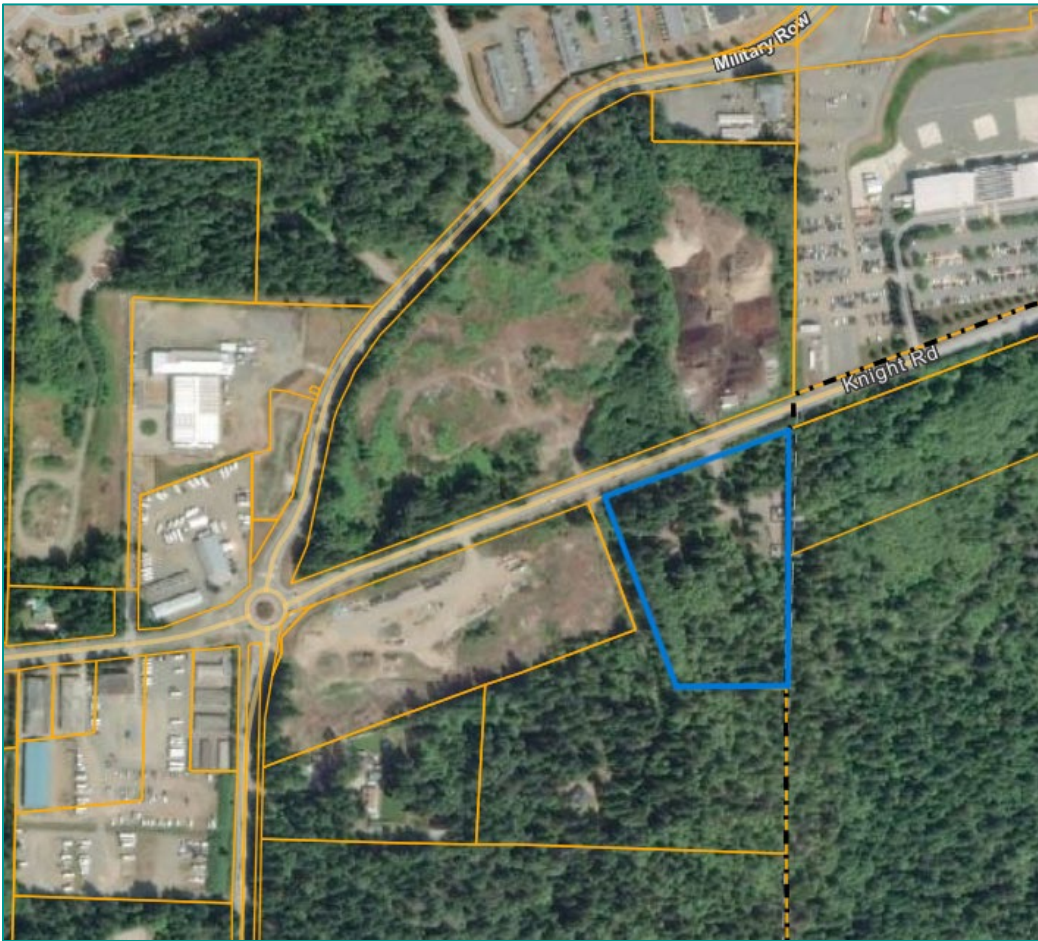
Intent of Proposal

Our client is proposing to rezone 1301 Knight Road to permit Vancouver Island Enterprises (VIE) operations that consist of Sorting of Soils and Gravel as well as Processing of Compost currently operating at 1200 Military Row, an abutting property. The property is currently zoned Light Industrial (E-3) which (per discussions between the client and Town staff) does not permit the proposed uses. Therefore, a Comprehensive Development Zone has been drafted as the proposed new zone.

Context and Location

The subject property is situated in Northeast of Comox in close proximity to the Comox Valley Airport and Department of National Defence (DND) lands. The majority of nearby properties not within DND lands are intended for industrial uses with residential lands to the south.

Figure 1: Subject Property



The subject property has the following charges on Title, which after thorough review, are neither affecting nor affected by the proposed development on the lot.

Charge	Purpose of Charge
110862G	Continued permission to access lands and remove buildings, vegetation or structures that obstruct the flight path.
1425OS	Expropriation of land for the purposes of the flight path approach.
CA2603295	Telus telecommunications site SRW (access, maintenance, etc).
CA3935638	Rogers SRW for the operation and maintenance of utilities and associated infrastructure.

Official Community Plan Review

Land Use Policies

The land use designation for the subject property is Business Park, which is intended to provide employment to support the operation of the Comox Valley Airport and 19 Wing Comox while providing light industrial uses and limited commercial uses for local job opportunities.

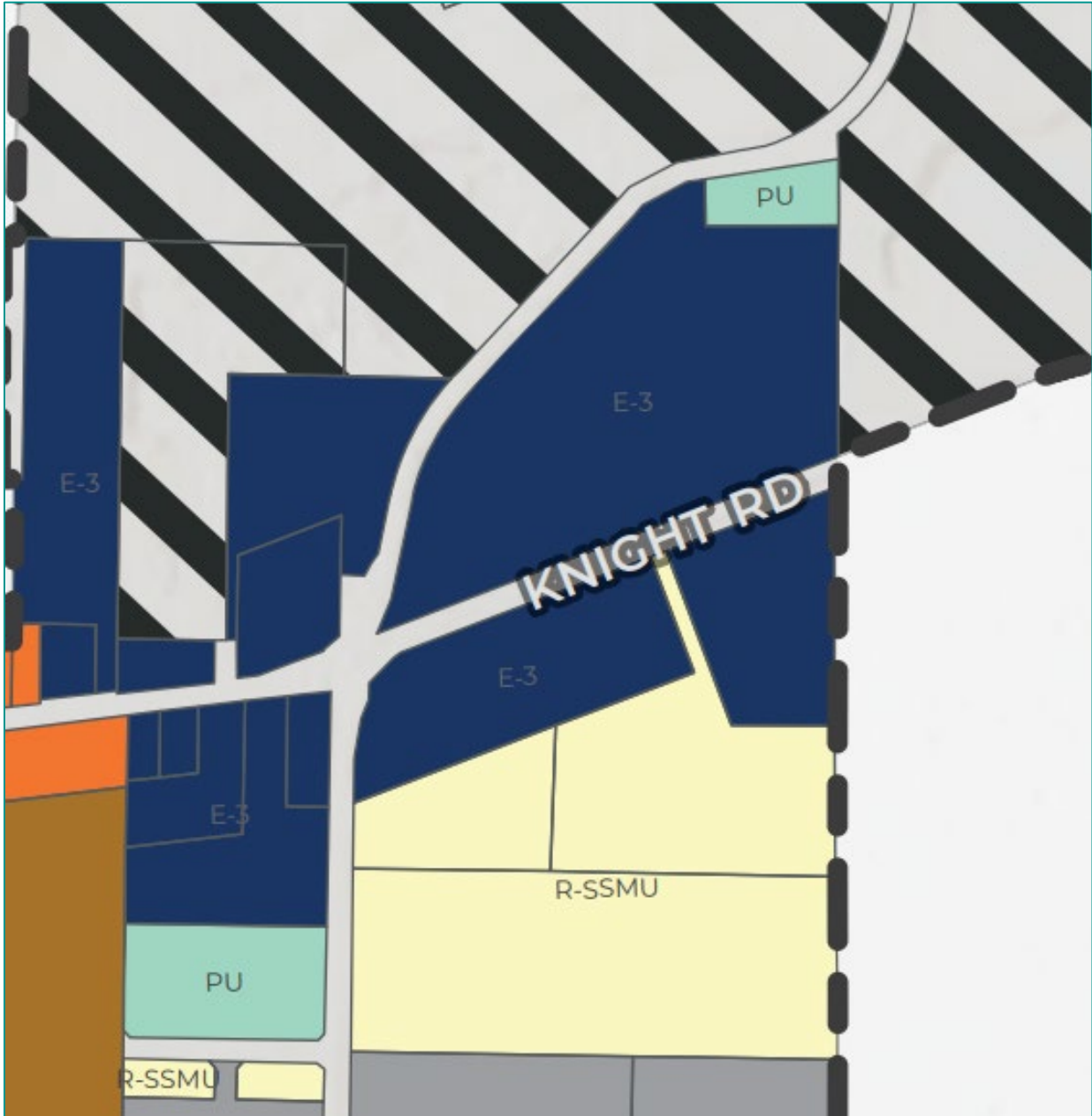
Development Permit Areas

The zoning amendment proposal does not include the subdivision of land, alteration of land, including vegetation, or the construction of, addition to, or alteration of a building or structure. It is therefore our understanding that a Development Permit is not required prior to this proposed Rezoning. It is acknowledged that the proposed development of the Subject Property will require Development Permit(s), applications for which have been submitted independently of this application.

Zoning Bylaw Review

As per the *Town of Comox's Zoning Bylaw 2056, 2025*, the parcel falls within the Light Industrial (E-3) zone. The parcel is near the Town's remaining E-3 zoned properties, while to the south the property abuts Residentially zoned lots and CVRD lands to the east.

Figure 2: Zoning Context



Proposed Zoning Amendment – New CD Zone

A new comprehensive development zone has been drafted to reflect the uses proposed for the Subject Property, while taking into account adjacent sites and their land uses under the Town’s Zoning Bylaw.

Table 1: Zoning Bylaw Comparison Table

	Light Industrial (E-3)	CD27 – 1301 Knight Road
Zone Intent	This zone is intended to designate and preserve land for light industrial development adjacent to the Comox Valley Airport.	This zone is intended for the operation of material processing including sand, gravel, rocks, and other organic materials.
Permitted Uses	<ul style="list-style-type: none"> 1) Principal <ul style="list-style-type: none"> a. Accommodation, Hotel b. Airport c. Automotive and Equipment Services, Light d. Automotive and Equipment Services, Heavy e. Gas Station f. Industrial, Light g. Production Facility, Alcohol h. Production Facility, Cannabis i. Recycling Facility j. Veterinary Services, Major k. Veterinary Services, Minor l. Watercraft and Equipment Services 2) Secondary <ul style="list-style-type: none"> a. Accessory Structures b. Caretaker Suite c. Care Facility, Child d. Education Services e. Fleet Services Facility f. Food Services g. Mobile Vending h. Parking Lot i. Professional Services, Internal-Facing j. Professional Services, Public-Facing k. Storage, Outdoor l. Wholesale Services 	<ul style="list-style-type: none"> 1) In the CD27 zone, the following primary uses are permitted, and all other uses are prohibited: <ul style="list-style-type: none"> a. Sorting of Soils and Gravel b. Processing of Compost 2) In the CD27 zone, the following secondary uses are permitted, and all other uses are prohibited: <ul style="list-style-type: none"> a. Accessory Structures b. Automotive and Equipment Services, Light c. Automotive and Equipment Services, Heavy d. Caretaker Suite e. Fleet Services Facility f. Parking Lot g. Plant Nursery h. Retail Sales i. Storage Facility, Warehouse j. Storage, Outdoor k. Wholesale Services

<p>Permitted Uses – Conditions</p>	<ol style="list-style-type: none"> 1) Motel accommodation is permitted as a principal use on the lot legally described as Lot A, Section 1, Comox District, Plan VIP63902 Except Plan EPP123005 (2082 Comox Avenue). 2) One caretaker suite shall be permitted as a secondary use on the lot legally described as Lot A, Section 1, Comox District, Plan VIP63902 (2082 Comox Avenue). 3) Drive-through services are permitted as a secondary use, up to a maximum of two drive-through services establishments per lot, on the lots legally described as: <ol style="list-style-type: none"> a. Lot A, District Lot 170, Comox District, Plan VIP67445 (727 Anderton Road); and b. Lot A, Section 77, Comox District, Plan VIP86498 (1966 Guthrie Road). 4) Outdoor storage is permitted as a secondary use on the lots legally described as: <ul style="list-style-type: none"> • Lot 1, Section 70, Comox District, Plan VIP53357 (528 Anderton Road); <ol style="list-style-type: none"> a. That Part of Section 70, Comox District, Shown on Plan VIP56874 (528 Anderton Road); and b. Lot A (DD EF138928), Section 70, Comox District, Plan VIP51941 (554 Anderton Road). 	<p>N/A</p>
<p>Subdivision Standards</p>	<ol style="list-style-type: none"> 1) Minimum Lot Area <ol style="list-style-type: none"> a. 2,000 m² 2) Minimum Lot Width <ol style="list-style-type: none"> a. 30.0 m 	<ol style="list-style-type: none"> 1) Minimum Lot Area <ol style="list-style-type: none"> a. 2,000 m² 2) Minimum Lot Width <ol style="list-style-type: none"> a. 30.0 m
<p>General Regulations</p>	<ol style="list-style-type: none"> 1) Maximum Lot Coverage <ol style="list-style-type: none"> a. 60 % 2) Maximum Lot Coverage Including Impervious Surfaces <ol style="list-style-type: none"> a. 80 % 3) Maximum Number of Dwelling Units <ol style="list-style-type: none"> a. 1 per building 	<ol style="list-style-type: none"> 1) Maximum Lot Coverage <ol style="list-style-type: none"> a. 40 % 2) Maximum Lot Coverage Including Impervious Surfaces <ol style="list-style-type: none"> a. 60 % 3) Maximum Number of Dwelling Units <ol style="list-style-type: none"> a. 1 per lot
<p>General Regulations – Conditions</p>	<ol style="list-style-type: none"> 1) Dwelling units shall only be permitted in the form of a caretaker suite. 	<p>N/A</p>

<p>Development Standards – Principal & Secondary</p>	<ul style="list-style-type: none"> 1) Maximum Height <ul style="list-style-type: none"> a. 10.0 m 2) Minimum Front Setback <ul style="list-style-type: none"> a. 3.0 m 3) Minimum Rear Setback <ul style="list-style-type: none"> a. abutting a lot in a Low-Density Residential or Multi-Unit Residential zone <ul style="list-style-type: none"> i. 7.5 m b. abutting a lot in any other zone <ul style="list-style-type: none"> i. 3.0 m 4) Minimum Side Setback <ul style="list-style-type: none"> a. abutting a lot in a Low-Density Residential or Multi-Unit Residential zone <ul style="list-style-type: none"> i. 7.5 m b. abutting a lot in any other zone <ul style="list-style-type: none"> i. 3.0 m 5) Minimum Exterior Side Setback <ul style="list-style-type: none"> a. 3.0 m 6) Minimum Corner Cut-Off Setback <ul style="list-style-type: none"> a. 1.0 m 	<ul style="list-style-type: none"> 1) Maximum Height <ul style="list-style-type: none"> a. 10.0 m 2) Minimum Front Setback <ul style="list-style-type: none"> a. 3.0 m 3) Minimum Rear Setback <ul style="list-style-type: none"> a. abutting a lot in a Low-Density Residential or Multi-Unit Residential zone <ul style="list-style-type: none"> i. 7.5 m b. abutting a lot in any other zone <ul style="list-style-type: none"> i. 7.5 m 4) Minimum Side Setback <ul style="list-style-type: none"> a. abutting a lot in a Low-Density Residential or Multi-Unit Residential zone <ul style="list-style-type: none"> i. 7.5 m b. abutting a lot in any other zone <ul style="list-style-type: none"> i. 7.5 m 5) Minimum Exterior Side Setback <ul style="list-style-type: none"> a. 3.0 m 6) Minimum Corner Cut-Off Setback <ul style="list-style-type: none"> a. 1.0 m 7) Minimum Setback from ALR <ul style="list-style-type: none"> a. 8.0 m <ul style="list-style-type: none"> i. Regardless of section 5.3.2(6), the setback must be vegetative or otherwise landscaped, to serve as a landscape buffer.
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<p>Development Standards (Accessory)</p>	<ul style="list-style-type: none"> 1) Maximum Height <ul style="list-style-type: none"> a. 10.0 m 2) Minimum Front Setback <ul style="list-style-type: none"> a. 3.0 m 3) Minimum Rear Setback <ul style="list-style-type: none"> a. 3.0 m 4) Minimum Side Setback <ul style="list-style-type: none"> a. 3.0 m 5) Minimum Exterior Side Setback <ul style="list-style-type: none"> a. 3.0 m 6) Minimum Corner Cut-Off Setback <ul style="list-style-type: none"> a. 1.0 m 	<ul style="list-style-type: none"> 1) Maximum Height <ul style="list-style-type: none"> a. 10.0 m 2) Minimum Front Setback <ul style="list-style-type: none"> a. 3.0 m 3) Minimum Rear Setback <ul style="list-style-type: none"> a. 3.0 m 4) Minimum Side Setback <ul style="list-style-type: none"> a. 3.0 m 5) Minimum Exterior Side Setback <ul style="list-style-type: none"> a. 3.0 m 6) Minimum Corner Cut-Off Setback <ul style="list-style-type: none"> a. 1.0 m
<p>Development Standards – Conditions of Use</p>	<p>N/A</p>	<ul style="list-style-type: none"> 1) 'Sorting of Soils and Gravel' and 'Processing of Compost' uses are permitted as a principal uses only on the lot legally described as LOT D, DISTRICT LOT 217, COMOX DISTRICT, PLAN 47754 [1301 Knight Rd]. 2) 'Sorting of Soils and Gravel' and 'Processing of Compost' uses are permitted as a principal uses only on the lot legally described as LOT D, DISTRICT LOT 217, COMOX DISTRICT, PLAN 47754 [1301 Knight Rd]. 3) Retail sales of only soils, gravel and compost is permitted as a secondary use to 'Sorting of Soils and Gravel' and 'Processing of Compost' and may be located outside of a building. 4) Storage Facility, Warehouse is permitted as a secondary use to 'Sorting of Soils and Gravel' and 'Processing of Compost'. 5) Outdoor storage of only soils, gravel and compost is permitted as a secondary use to retail sales and wholesale service on the lot legally described as LOT D, DISTRICT LOT 217, COMOX DISTRICT, PLAN 47754 [1301 Knight Rd] 6) Wholesale services of only soils, gravel and compost is permitted as a secondary use to 'Sorting of Soils and Gravel' and 'Processing of Compost' and may be located outside of a building. 7) Despite its definition in this Bylaw, if a Caretaker Suite is proposed on site, a single-family household is permitted to occupy this dwelling.

In addition to the proposed CD Zone, to facilitate this proposed Rezoning, it is proposed that the following definitions be added to the Zoning Bylaw:

Sorting of Soils and Gravel – means the use of lands, buildings or structures for the moving, crushing, washing, screening, processing or storage of soils, sands, bark mulch, and other soil or other composted materials. This also includes the storage and sales of materials such as gravel or rocks.

Processing of Compost – means the use of lands, buildings or structures for the processing or storage of compost and compostable materials and includes operation of screeners and grinders in unenclosed spaces.

Project Summary

The proposed rezoning of 1301 Knight Road to the new comprehensive development zone facilitates the relocation of VIE to the Subject Property, while respecting surrounding properties and their approved land uses.

It is our evaluation that the proposal is suitable for the Subject Property as the operations already exist in the vicinity and the rezoning is necessary to facilitate the operation of VIE.

We look forward to continuing to work with the Town to continue supporting sustainable development in the community.

Thank you in advance for considering our proposal.

Thank You

For considering our proposal.



McElhanney



March 4, 2026

Town of Comox – Planning Department
1809 Beaufort Avenue
Comox, BC, V9M 1R9

Attention: Robin Pallett, Planner II

1301 Knight Road – Additional Proposal Information

This letter has been drafted to provide you with a comprehensive response to the inquiries related to 1301 Knight Road's Rezoning application. Vancouver Island Enterprises will be referred to as "VIE" in this letter.

Scope of VIE Operations

All Scope of VIE Operations – The general operations of VIE's business, which includes the following (and sales of):

- 1) Grind & Screen & Storage – Yard Waste (Local Residents & Landscape Contractors)
- 2) Grind & Screen & Storage – Bark Mulch
- 3) Amend & Screen Storage – Topsoil
- 4) Storage & Screening – Landscaping Sand
- 5) Storage – Landscaping Gravel
- 6) Storage – Landscaping Rock

Maximum Heights - Piles

All Maximum Heights of the proposed Soil / Gravel / Compost piles – The maximum height for the proposed piles are 22.0 metres. These piles will be shrouded from view by the retained trees on site. The heights of these trees are estimated as follows:

- 1) North Site – 17 metres (average grade higher than remainder of lot)
- 2) East Site – 25-27 metres

McElhanney

1211 Ryan Road, Courtenay BC Canada V9N 3R6
Tel. 250-338-5495 | Fax. 1-855-407-3895 | www.mcelhanney.com

3) South Site – 25-27 metres

4) West Site – 20-24 metres

Vehicle Traffic – Frequency

Vehicle traffic will vary seasonally with spring typically being VIE's busiest season for consumer sales. There is no proposed increase in traffic beyond what is already occurring at their current operations site at 1200 Military Row which is directly adjacent and across the road (Knight Road) from 1301 Knight Road.

Proposed Building(s)

No proposed new buildings are included in this proposal. Site administration is done from portable trailers that will be relocated from 1200 Military Row.

Existing House on Property

Limited to use included in proposed Comprehensive Development zone, which is a Caretaker Suite for a VIE employee and family (one household).

Sincerely,
McElhanney Ltd.



Alex McBride, Project Manager
amcbride@mcelhanney.com | 778-225-0218



**TOWN OF COMOX
BYLAW 2056.02 (1301 Knight Road)**

A BYLAW TO AMEND COMOX ZONING BYLAW

WHEREAS Council has the authority under the provisions of the *Local Government Act* to amend the Zoning Bylaw;

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

1. Title

This bylaw may be cited for all purposes as the "Comox Zoning Amendment Bylaw 2056.02 (1301 Knight Road)"

2. Amendments

Comox Zoning Bylaw 2056 is hereby amended as follows:

- A. Adding a new definition to **Section 4 Definitions**, between "Utilities" and "Veterinary Services, Major"

Vegetative Landscaping Medium means a spreadable material composed of organic components, used for landscaping. It includes soils, compost (sourced from yard waste only) and bark mulch. vegetative landscaping mediums do not include products sourced from agricultural waste and food waste that has been diverted from residential, commercial or institutional sources.

- B. Adding a new CD zone to **Section 16 Comprehensive Development Zones**, after CD27 – Grumman Place:

- i. **CD28 – 1301 Knight Road**, as shown on **Schedule "1"** which is attached to and forms part of this Bylaw.

- C. **Schedule A - Zoning Map** is amended by rezoning:

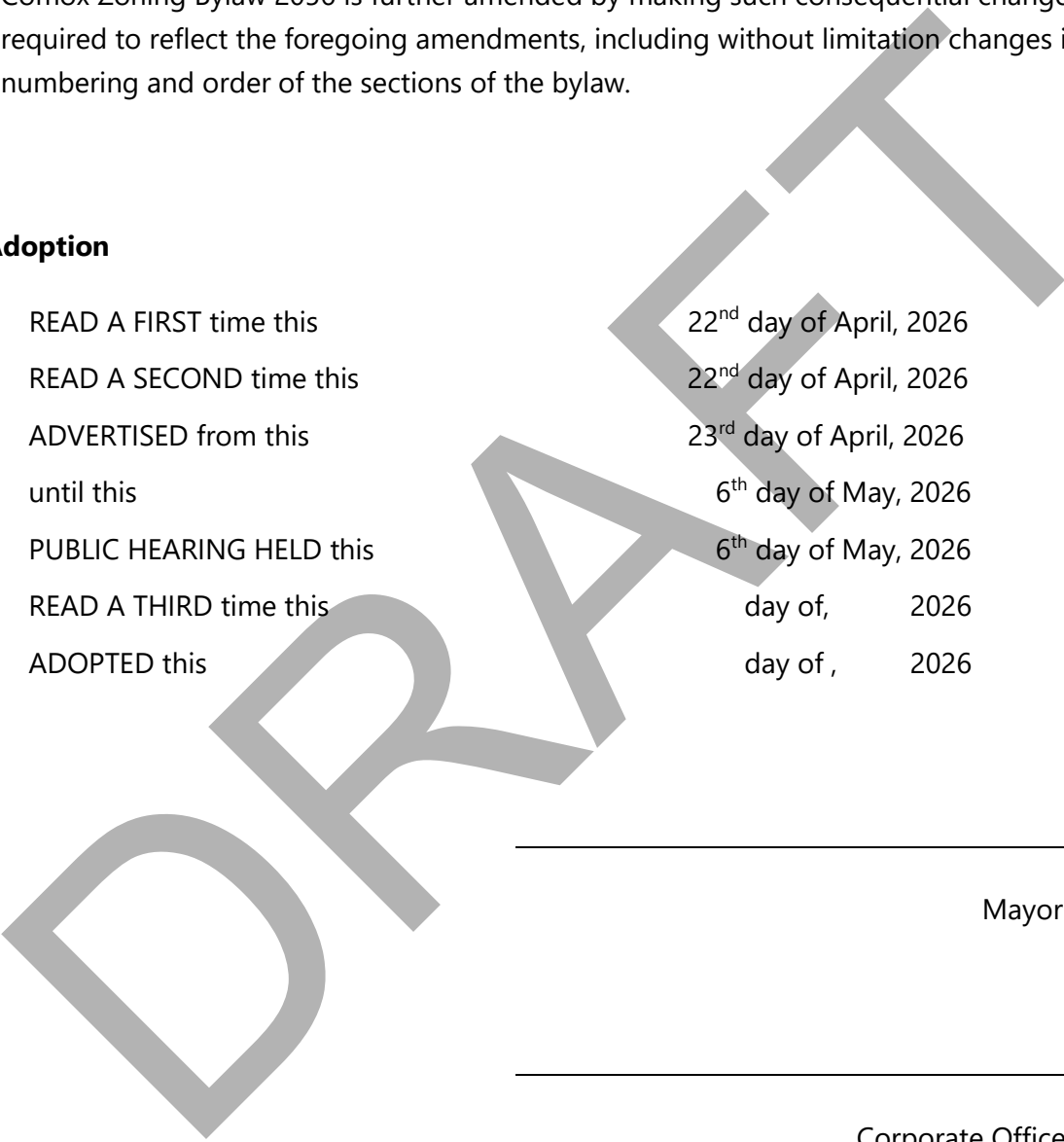
- i. The property legally described as LOT D, DISTRICT LOT 217, COMOX DISTRICT, PLAN 47754 (1301 Knight Road) shown shaded on **Schedule "2"** which is attached to and forms part of this Bylaw,

from: **E-3 Light Industrial**
 to: **CD28 – 1301 Knight Road**

D. Comox Zoning Bylaw 2056 is further amended by making such consequential changes as are required to reflect the foregoing amendments, including without limitation changes in the numbering and order of the sections of the bylaw.

3. Adoption

- (1) READ A FIRST time this 22nd day of April, 2026
- (2) READ A SECOND time this 22nd day of April, 2026
- (3) ADVERTISED from this 23rd day of April, 2026
 until this 6th day of May, 2026
- (4) PUBLIC HEARING HELD this 6th day of May, 2026
- (5) READ A THIRD time this day of, 2026
- (6) ADOPTED this day of, 2026



 Mayor

 Corporate Officer

BYLAW 2056.02 (1301 Knight Road)

SCHEDULE "1"

DRAFT

CD28 – 1301 Knight Road

CD28.1 Permitted Uses

- (1) In the CD27 zone, the following uses are permitted and all other uses are prohibited:
 - (a) Principal Uses:
 - i. Outdoor Processing and Sorting of Sands and [Vegetative Landscaping Mediums](#)
 - ii. [Storage, Outdoor](#)
 - (b) Secondary Uses:
 - i. [Accessory Buildings](#)
 - ii. [Caretaker Suite](#)
 - iii. [Plant Nursery](#)
 - iv. [Retail Sales](#)
 - v. [Storage Facility; Warehouse](#)
 - vi. [Wholesale Services](#)

CD28.2 Minimum Lot Area

- (1) Minimum [lot area](#) shall be 25,000 square metres.

CD28.3 Minimum Lot Width

- (1) Minimum [lot width](#) shall be 120.0 metres

CD28.4 General Regulations

- (1) [Lot coverage](#) shall not exceed 60%.
- (2) [Lot coverage including Impervious Surfaces](#) shall not exceed 80%.
- (3) Maximum Number of Dwelling Units shall not exceed 1 Caretaker Suite per lot.

CD28.5 Development Regulations for Buildings and Structures – Principal and Secondary

- (1) For any portion of a [building](#) or [structure](#):
 - (a) Maximum [height](#) shall not exceed 15.0 metres; and
 - (b) Maximum number [storeys](#) of is 2.

CD28.6 Minimum Setbacks

- (1) Front **Setback**: 12.0 metres
- (2) Rear **Setback**: 7.5 metres
- (3) Side **Setback**:
 - (a) East side: 8.0 metres
 - (b) West side: 7.5 metres
- (4) Exterior Side **Setback**: N/A

CD28.7 Development Regulations for Accessory Buildings

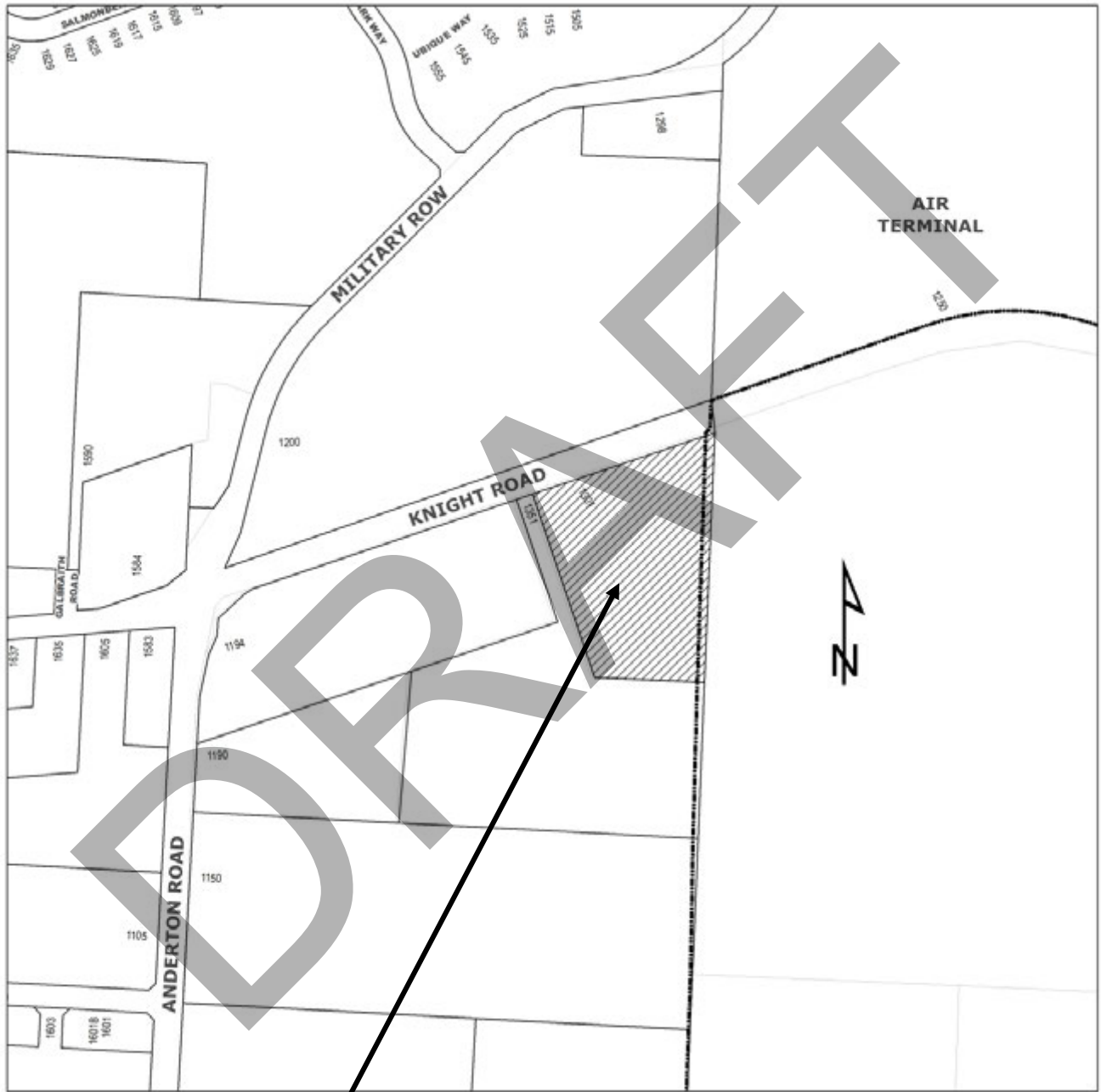
- (1) **Accessory buildings** shall not exceed 10.0 metres in **height**.

CD28.8 Conditions

- (1) **Storage, Outdoor** is only permitted for landscaping rock, landscaping gravel, sand, and **vegetative landscaping mediums**.
- (2) **Storage, Outdoor** arranged in piles of material shall be a maximum of 22.0 metres high, as measured from adjacent grade.
- (3) **Dwelling Units** shall only be permitted in the form of a **Caretaker Suite**.
- (4) Despite section 6.3(1) of this bylaw, one **Caretaker Suite** may be located within a single detached residential building that is up to 150.0 square metres in floor area.
- (5) A **Home Occupation** is not permitted for the **Caretaker Suite**.
- (6) **Retail sales** is only permitted for landscaping rock, landscaping gravel, sand, and **Vegetative Landscaping Mediums**.
- (7) **Wholesale services** is only permitted for landscaping rock, landscaping gravel, sand, and **Vegetative Landscaping Mediums**.
- (8) **Storage Facility; Warehouse** is only permitted for the indoor storage of landscaping rock, landscaping gravel, sand, and **Vegetative Landscaping Mediums**.

BYLAW 2056.02

SCHEDULE "2"



Subject Property:
1301 Knight Road
LOT D, DISTRICT LOT 217, COMOX DISTRICT, PLAN 47754