



The Corporation of the City of Courtenay

# Bylaw No. 3179

## A bylaw to impose rates on all taxable land and improvements

Whereas pursuant to the provisions of the *Community Charter*, the Council must each year, by bylaw, impose property value taxes on all land and improvements according to the assessed value thereof, by establishing rates to:

- a. Raise the municipal revenue proposed in the annual financial plan through taxation, and
- b. Collect the amounts required by the municipality to meet its taxing obligations in relation to other local governments and public bodies;

NOW THEREFORE the Council of the City of Courtenay, in open meeting assembled, enacts as follows:

### Citation

1. This Bylaw shall be cited as “**2025 Property Tax Rate Bylaw No. 3179**”.

### Application

2. The following rates are hereby imposed and levied for the year 2025 on the assessed value of land and improvements taxable for general municipal purposes, as shown in the attached Schedule, which forms part of this Bylaw:
  - A. General Municipal Purposes – Column “A”
  - B. Vancouver Island Regional Library – Column “B”
  - C. Comox Valley Regional District (General Assessment) – Column “C”
  - D. Comox Valley Regional District (Hospital Assessment) – Column “D”
  - E. Comox-Strathcona Regional Hospital District – Column “E”
  - F. Downtown Courtenay Business Improvement Area – Column “F”

### Severability

3. If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed and the remainder of the Bylaw is deemed valid.

Read a first time this 23<sup>rd</sup> day of April, 2025.

Read a second time this 23<sup>rd</sup> day of April 2025.

Read a third time this 23<sup>rd</sup> day of April 2025.

Adopted this [day] day of \_\_\_\_\_, 2025.

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Mayor Bob Wells

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Corporate Officer

**Schedule**

**Tax Rates** (dollars of tax per \$1000 taxable value)

| <b>Property Class</b>                 | <b><u>A</u><br/>General<br/>Municipal</b> | <b><u>B</u><br/>Library</b> | <b><u>C</u><br/>Regional<br/>District<br/>(general<br/>assessment)</b> | <b><u>D</u><br/>Regional<br/>District<br/>(hospital<br/>assessment)</b> | <b><u>E</u><br/>Regional<br/>Hospital<br/>District</b> | <b><u>F</u><br/>Downtown Courtenay<br/>Business Improvement<br/>Area</b> |
|---------------------------------------|---|-----------------------------|--|---|--|--|
| <b>1. Residential</b>                 | 2.7031                                    | 0.1482                      | 0.3379   | 0.3833  | 0.2522   | 0.0000   |
| <b>2. Utilities</b>                   | 40.0000                                   | 2.1932                      | 5.0012   | 1.3414  | 0.8828   | 0.0000   |
| <b>3. Supportive<br/>Housing</b>      | 2.7031                                    | 0.1482                      | 0.3379   | 0.3833  | 0.2522   | 0.0000   |
| <b>4. Major Industry</b>              | 30.0000                                   | 1.6446                      | 3.7504   | 1.3031  | 0.8575   | 0.0000   |
| <b>5. Light Industry</b>              | 9.7065                                    | 0.5320                      | 1.2131   | 1.3031  | 0.8575   | 1.6097   |
| <b>6. Business /<br/>Other</b>        | 11.3782                                   | 0.6239                      | 1.4226   | 0.9390  | 0.6179   | 1.6097   |
| <b>8. Recreation /<br/>Non-Profit</b> | 4.4837                                    | 0.2460                      | 0.5609   | 0.3833  | 0.2522   | 0.0000   |
| <b>9. Farm</b>                        | 2.8259                                    | 0.1556                      | 0.3548   | 0.3833  | 0.2522   | 0.0000   |