



The Corporation of the City of Courtenay

# Bylaw No. 3194

A bylaw to exempt certain lands and improvements from taxation for the year 2026

WHEREAS the Council of the Corporation of the City of Courtenay deems that land and improvements described herein meet the qualifications of Section 224 of the Community Charter;

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

## Citation

1. This Bylaw shall be cited as “Tax Exemption 2026, Bylaw No. 3194, 2025”.

## Definitions

The following properties are hereby exempt from taxation for land and improvements to the extent indicated for the year 2026:

FOLIO	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	PERCENTAGE EXEMPTION
29.002	LOT B, SECTION 61, CD, PLAN EPP15696	580 DUNCAN AVENUE	CITY OF COURTENAY/ COMOX VALLEY CENTRE FOR THE ARTS	100%
49.000	LOT 41, SECTION 61, CD, PLAN 311 PID 005-035-694	280 – 4 <sup>TH</sup> STREET	EUREKA SUPPORT SOCIETY	100%
63.000	LOTS 1 & 2, SECTION 61, CD, PLAN 3189 LOTS 55, 58, 59, 60, 61, 62, SECTION 61, CD, PLAN 311	442 CLIFFE AVENUE	CITY OF COURTENAY/ SID WILLIAMS THEATRE	100%
113.000	LOTS 128, 129, 132, SECTION 61, CD, PLAN 472A EXCEPT THE NORTH WESTERLY 10 FT THEREOF	207 – 4 <sup>TH</sup> STREET	CITY OF COURTENAY/ COURTENAY & DISTRICT MUSEUM	100%
122.000 1650.000	LOT 1, PLAN 40587 PID 000-210-251 PARCEL A, DD 59610N OF LOT B, SECTION 16, PL 5618 PID 006-445-667	367 CLIFFE AVENUE  101 ISLAND HIGHWAY	ROYAL CANADIAN LEGION	100%
169.000	PARCEL B (BEING A CONSOLIDATION OF LOTS 14, 17, 18, 21, 22 SEE CA6169477) SECTION 61, CD, PLAN VIP1517	237 – 3 <sup>RD</sup> STREET	COMOX VALLEY CHILD DEVELOPMENT ASSOCIATION	100%

FOLIO	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	PERCENTAGE EXEMPTION
170.002	LOT A, SECTION 61, PLAN 54105 PID 017-752-141	<i>Address intentionally omitted</i>	COMOX VALLEY TRANSITION SOCIETY	100%
261.006	LOT 1, DL 118, SECTION 61, CD, PLAN VIP88574	3 <sup>RD</sup> STREET – “MCPHEE MEADOWS”	CITY OF COURTENAY/ THE NATURE TRUST OF BC	100%
348.000	LOT 15, SECTION 61, CD, PLAN 4906	543 – 6 <sup>TH</sup> STREET	ALANO CLUB OF COURTENAY	100%
400.000	LOT A, SECTION 61, CD, PLAN 18979	A1-310 8 <sup>TH</sup> STREET	CITY OF COURTENAY (LEASED FROM WEST ISLAND CAPITAL CORP)	100% OF THE ASSESSMENT ALLOCATED TO THE SPACE LEASED BY THE LEASEE
426.022	LOT 1, PLAN EPP84993, SECTION 61, COMOX LAND DISTRICT PID 030-871-191	721 GRANT AVE	CITY OF COURTENAY/ LUSH VALLEY FOOD ACTION SOCIETY	100% OF THE ASSESSMENT ALLOCATED TO THE SPACE LEASED BY THE LEASEE
513.000	LOT A, DL 127, CD, PLAN 7719 PID 005-653-312	755 HARMSTON AVENUE	OLD CHURCH THEATRE SOCIETY	100%
750.020	LOT 1, DL 127, CD, PLAN VIP62285 PID 023-256-401	641 MENZIES AVENUE	COMOX VALLEY RECOVERY CENTRE SOCIETY (LEASED FROM CITY OF COURTENAY)	100%
816.008	STRATA LOT C, PLAN VIS3647, SECTION 69 PID 023-029-307	C-1025 CLIFFE AVE UNIT 201	CITY OF COURTENAY (LEASED FROM MATHIAS DIMTER FINANCIAL STRATEGIES INC.)	100% OF THE ASSESSMENT ALLOCATED TO THE SPACE LEASED BY THE LEASEE
1037.000	LOTS 1 AND 2, SECTION 41, CD, PLAN 3930 PID 002-018-446 PID 002-018-454	1415 CLIFFE AVENUE	COMOX VALLEY FAMILY SERVICES ASSOCIATION	100%
1200.000	LOT 1, SECTION 68, CD, PLAN 15512	2040 CLIFFE AVENUE	CITY OF COURTENAY/ COURTENAY MARINA	100%
1200.002	LOT 1, DL 15, PLAN 15512, PID 004-154-665	2040 CLIFFE AVENUE	COMOX VALLEY CANOE RACING CLUB (LEASED FROM CITY OF COURTENAY)	100% OF THE ASSESSMENT ALLOCATED TO THE SPACE LEASED BY THE LEASEE
1200.003	LOT 1, DL 15, PLAN 15512, PID 004-154-665	2040 CLIFFE AVENUE	COMOX VALLEY ROWING CLUB (LEASED FROM CITY OF COURTENAY)	100% OF THE ASSESSMENT ALLOCATED TO THE SPACE LEASED BY THE LEASEE

FOLIO	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	PERCENTAGE EXEMPTION
1200.004	LOT 1, DL 15, PLAN 15512, PID 004-154-665	2040 CLIFFE AVENUE	COURTENAY MARINA (LEASED FROM CITY OF COURTENAY)	100% OF THE ASSESSMENT ALLOCATED TO THE SPACE LEASED BY THE LEASEE
1494.000 1494.010	LOT 1 AND 2, SECTION 6 AND 8, CD, PLAN 2849, EXCEPT PLAN 35008	2470 BACK ROAD	GLACIER VIEW LODGE SOCIETY	100%
1494.050	LOT A, SECTION 6 AND 8, CD, PLAN 35008	2450 BACK ROAD		
1577.018	LOT 4, SECTION 16, PLAN VIS2269, PID 017-693-071	#4 - 204 ISLAND HWY N	NESTING PLACE SOCIETY	100%
1941.000	LOT 1, SECTION 66, CD, PLAN 14942 & LOT A, PLAN 14521 EXCEPT THE BED OF THE COURTENAY RIVER	100 – 20 <sup>TH</sup> STREET	CITY OF COURTENAY/ COURTENAY AIRPARK	100%
2200.044	LOT 3, DL 138, CD, PLAN 20288	2564 CUMBERLAND ROAD	COURTENAY & DISTRICT HISTORICAL SOCIETY IN TRUST	100%
3200.072	LOT A, SECTION 18, CD, PLAN 12735	4835 HEADQUARTERS RD	COMOX VALLEY CURLING CLUB	100%
757.000	LOT A, BLOCK 2, PLAN 1951	1061 – 8 <sup>TH</sup> STREET	COURTENAY KIWANIS VILLAGE SOCIETY	75%
757.001	LOT A, BLOCK 2, PLAN 1951 EXCEPT PLAN 4288 & 4941	1051 – 8 <sup>TH</sup> STREET		
758.000	LOT A&B, PLAN 16907	635 PIDCOCK AVE		
1286.045	LOT 8, BLOCK 3, PLAN 16252	534 – 19 <sup>TH</sup> STREET	L'ARCHE COMOX VALLEY	75%
34.000	LOT 2, SECTION 61, CD, PLAN 20159 PID 003-698-254	231 6 <sup>TH</sup> STREET	COURTENAY ELKS' LODGE #60 OF THE BENEVOLENT AND PROTECTIVE ORDER OF THE ELKS' OF CANADA	40%

FOLIO	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	PERCENTAGE EXEMPTION
88.000	LOT 85, PLAN VIP 311 SECTION 61, LD 15 EXCEPT PLAN 66BL PID 000-337-366	355 6 <sup>TH</sup> STREET	AVI HEALTH AND COMMUNITY SERVICES (LEASED FROM DELIA VON SCHILLING)	40% OF THE ASSESSMENT ALLOCATED TO THE SPACE LEASED BY THE LEASEE
131.002	LOT A, SECTION 61, PLAN EPP61970, PID 029-906-431	<i>Address intentionally omitted</i>	COMOX VALLEY TRANSITION SOCIETY	40%
166.000	LOT 8 PLAN 2834 PID 003-451-941	267 3 <sup>RD</sup> STREET	COMOX VALLEY CHILD DEVELOPMENT ASSOCIATION	40%
409.000	LOT A, SECTION 61, PLAN 1674, PID 001-159-526	625 ENGLAND AVENUE	COMOX VALLEY TRANSITION SOCIETY (LEASED FROM SECRET VENTURE HOLDINGS LTD)	40%
432.000	LOT 14, SECTION 61, LD 15, PLAN VIP3939 PID 004-154-894	A & C 450 – 8 <sup>TH</sup> STREET	COMMUNITY JUSTICE CENTRE OF THE COMOX VALLEY (LEASED FROM VISTA RADIO PROPERTIES LTD)	40% OF THE ASSESSMENT ALLOCATED TO THE SPACE LEASED BY THE LEASEE
459.000	LOT B, PLAN 20211 PID 003-519-376	956 GRIEVE AVENUE	UPPER ISLAND WOMEN OF NATIVE ANCESTRY	40%
825.000	LOT 11, BLOCK 1, SECTION 69, PLAN 480 009-050-396	392 10 <sup>TH</sup> STREET	COMOX VALLEY LIFELINE SOCIETY	40%
969.001	LOT 1, SECTION 69, BLOCK 15, PLAN EPP123274 PID 031-766-030	1255 MCPHEE AVENUE	COMOX VALLEY FOOD BANK SOCIETY	40%
1113.000	LOT 19, SECTION 41, DL 15, PLAN 9230, PID 005-583-314	1465 GRIEVE AVENUE	L'ARCHE COMOX VALLEY	40%
1171.005	LOT C, PLAN 13660, SECTION 41, DL 15 PID 004-619-048	1625 MCPHEE AVENUE	WACHIAY FRIENDSHIP CENTRE SOCIETY	40% OF THE ASSESSMENT – EXCLUDING 10% OF FACILITY USED FOR REVENUE GENERATING BUSINESS (WACHIAY STUDIO AND MULTIMEDIA)

FOLIO	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	PERCENTAGE EXEMPTION
1376.000	LOT 5 AND 6, PLAN VIP5659, DISTRICT LOT 104 PID 003-934-128 PID 003-934-152	1000 CUMBERLAND RD	COMOX VALLEY DAYCARE SOCIETY	40%
1568.000	LOT 5, PLAN VIP6065, SECTION 16, EXCEPT PLAN 27471, EXC PL VIP57106 PID 005-912-156	295 BACK RD	PUDDLEDUCK EARLY LEARNING SOCIETY	40%
1700.332	STRATA LOT 2, SECTION 67, LD 15, PLAN VIS3934 PID 023-378-158	#10-12, 2683 MORAY AVENUE	THE CANADIAN RED CROSS SOCIETY (LEASED FROM 670431 BC LTD)	40% OF THE ASSESSMENT ALLOCATED TO THE SPACE LEASED BY THE LEASEE
1960.004	LOT B, SECTION 67, CD, PLAN 33851 PID 000-262-170	#8, 468 - 29 <sup>TH</sup> STREET	THE GOVERNING COUNCIL OF THE SALVATION ARMY IN CANADA (LEASED FROM NOORT INVESTMENT LTD)	40% OF THE ASSESSMENT ALLOCATED TO THE SPACE LEASED BY THE LEASEE
2091.108	LOT 4, PLAN VIP53637, DISTRICT LOT 230 PID 017-632-391	2356 A ROSEWALL CRES	COMOX VALLEY PROJECT WATERSHED SOCIETY (LEASED FROM ANDREW GRAY & LAVEADA AGAR)	40% OF THE ASSESSMENT ALLOCATED TO THE SPACE LEASED BY THE LEASEE
2091.116	LOT 1, SECTION 230, PLAN VIS5565, PID 025-974-211	2342 B ROSEWALL CRES	LUSH VALLEY FOOD ACTION SOCIETY	40%
2091.117	STRATA LOT 2, SECTION 230; PLAN VIS5565 PID 025-974-220	2342 A ROSEWALL CRES		
2091.176	STRATA LOT 2, PLAN VIS6017, DISTRICT LOT 230 PID 026-715-171	102, 2456 ROSEWALL CRES	Y.A.N.A FUND SOCIETY (LEASED FROM ANDREW GRAY, MILES GRAY & LAVEADA AGAR)	40% OF THE ASSESSMENT ALLOCATED TO THE SPACE LEASED BY THE LEASEE
2016.006	LOT 6, PLAN 27200 PID 002-344-408	1535 BURGESS ROAD	STEPPING STONES RECOVERY HOUSE FOR WOMEN (LEASED FROM JOSHUA HOPE)	40%
2024.009	LOT 2 PLAN VIP53672 PID 017-650-097	1755 13 <sup>TH</sup> STREET	HABITAT FOR HUMANITY VANCOUVER ISLAND NORTH SOCIETY	40% OF THE ASSESSMENT ALLOCATED TO THE SPACE USED FOR ADMINISTRATION OFFICES

3200.032	LOT A, SECTION 18, CD, PLAN VIP 75369 PID 025-673-017	4729 HEADQUARTERS RD	YOUTH FOR CHRIST COMOX VALLEY	40% OF THE ASSESSMENT — <i>EXCLUDING</i> CARETAKER RESIDENTIAL SPACE
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Read a first time this [day] day of [month], [year]

Read a second time this [day] day of [month], [year]

Read a third time this [day] day of [month], [year]

Adopted this [day] day of [month], [year]

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Mayor Bob Wells

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Corporate Officer