



The Corporation of the City of Courtenay

Briefing Note

To: Council

File No.: 1960-20 [2026]

From: City Manager (CAO)

Date: March 11, 2026

Subject: 2026 Permissive Property Tax Exemptions Follow Up

PURPOSE:

To update Council on the status of an additional information request from Wachiay Friendship Centre Society (Wachiay) regarding funding for their 2026 property taxes for the property at 1679 McPhee Ave.

BACKGROUND:

At the September 17, 2025 Council meeting, the following motion was passed:

Moved By Frisch

Seconded By McCollum

THAT Council direct staff to request more information from the Wachiay Friendship Centre regarding funding for their property taxes, and report back to Council regarding a potential grant for 2026 in the amount of a 40% permissive tax exemption for Folio 1171.006.

CARRIED

On September 29, 2025, City staff contacted Brent Ryan-Lewis, the Executive Director at Wachiay to request additional information as per Council direction and no immediate response was provided to the City.

On January 12, 2026, City staff received an email from Leslie Taylor, the Interim Executive Director at Wachiay informing the City that there was a leadership change at Wachiay. City staff spoke to Leslie on January 22, 2026 discussing Council's information request. Following the phone conversation, Leslie sent an email to City staff that due to staff turnover and a large administrative burden to answer the request, Wachiay will not be providing the additional information and will not be applying for permissive tax exemption for 1679 McPhee Avenue (folio 1171.006).

DISCUSSION:

Considering that no information was provided by the Society regarding the funding of property taxes for 1679 McPhee Ave, no grant should be provided to the Society to fund the 2026 property taxes.

POLICY ANALYSIS:

Section 224 of the Community Charter provides Council with the authority to exempt certain properties from property taxation. Policy 1960.01 (Rev #2) – Permissive Property Tax Exemption (Attachment #1) was prepared in accordance with Section 224 of the Community Charter and approved by Council in August 2017.

The Permissive Property Tax Exemption Policy is being updated, thus staff recommend the consideration of 2026 permissive tax exemptions based on the policy that is currently in place and subsequent decisions would be made following the policy review.

FINANCIAL IMPLICATIONS:

There are no financial implications.

ADMINISTRATIVE IMPLICATIONS:

N/A

STRATEGIC PRIORITIES REFERENCE:

N/A

PUBLIC ENGAGEMENT:

N/A

RECOMMENDATION:

THAT Council receive the “2026 Permissive Property Tax Exemptions Follow Up” briefing note.

ATTACHMENTS:

None

Prepared by: Renata Wyka, CPA, CGA Manager of Financial Planning, Payroll & Business Performance

Reviewed by: Adam Langenmaier, BBA, CPA, CA, Director of Financial Services

Concurrence: Geoff Garbutt, M.PI., MCIP, RPP, City Manager (CAO)