

City of Courtenay

2024 Annual Bylaw, based on 2023 exemptions approved

Calculation based on 2023 Assessment and 2023 Tax Rates

	2023 Tax Rates		
	City	Other Auth.	Total
1	2.3329	2.2076	4.5405
6	10.4481	6.5706	17.0187
8	2.9009	3.0746	5.9755

Roll #	Registered Owner / Leasee	Civic Address	Use of Property	% of services to Courtenay residents	Community Charter	Class	Net Assessment before Exemption	% exemption	Grandfathered	Exemption Assessment	2024 Estimated Property Tax Exemption		
											City	Other Authorities	Tax Levy
100% Exemption													
000049.000	Eureka Support Society	280-4th St	Community facility for adults with mental illness	95%	224(2)(a)	6	352,000	100%	Grandfathered	352,000	3,678	2,313	5,991
000122.000	Royal Canadian Legion, Courtenay Branch (Pacific) No. 17	367 Cliffe Ave	Facility to support veterans, promote remembrance, act in service of the community	90%	224(2)(a)	6	658,000	100%	Grandfathered	658,000	6,875	4,323	11,198
000122.000	Royal Canadian Legion, Courtenay Branch (Pacific) No. 17	367 Cliffe Ave	Facility to support veterans, promote remembrance, act in service of the community	90%	224(2)(a)	8	940,000	100%	Grandfathered	940,000	2,727	2,890	5,617
001650.000	Royal Canadian Legion, Courtenay Branch (Pacific) No. 17	101 Island Highway	Cenotaph		224(2)(a)	8	56,200	100%	Grandfathered	56,200	163	173	336
000169.000	Comox Valley Child Development Association	237 - 3rd St	Office to serve children with special needs	62%	224(2)(a)	6	1,557,000	100%	Grandfathered	1,557,000	16,268	10,230	26,498
000170.002	Comox Valley Transition Society (Four Paws Investments LTD)		Amethyst House, Residential stabilization and supportive recovery program for women.	75%	224(2)(a)	1	560,300	100%	Council Resolution Jun 26.17	560,300	1,307	1,237	2,544
000348.000	Alano Club of Courtenay	543 - 6th St	Community facility assisting those recovering from addictions	90%	224(2)(a)	6	392,000	100%	Grandfathered	392,000	4,096	2,576	6,671
000400.000	West Island Capital Corp	A1-310 8th Street	Leased to City of Courtenay for IT office space	100%	224(2)(b)	6	322,000	100%		322,000	3,364	2,116	5,480
000513.000	Old Church Theatre Society	755 Harmston Ave	Community theatre	majority	224(2)(a)	6	895,000	100%	Grandfathered	895,000	9,351	5,881	15,232
000580.000	Goldfinch Small Home Design Ltd. Boys and Girls Club of Central Vancouver Island (leasee)	877 5th Street	Services to youth, children, and families with diverse needs. Leasing 27% of property	75%	224(2)(i)	6	85,200	100%	Grandfathered	85,200	890	560	1,450
000750.020	Comox Valley Recovery Centre Society (City of Courtenay)	641 Menzies Ave	Residential addiction recovery facility	75%	224(2)(a)	1	1,106,000	100%	Grandfathered	1,106,000	2,580	2,442	5,022
001037.000	Comox Valley Family Services Association	1415 Cliffe Ave	Child, youth & family community and victim services	90%	224(2)(a)	6	756,000	100%	Grandfathered	756,000	7,899	4,967	12,866
001200.002	City of Courtenay. Comox Valley Canoe Racing Club (licensee) new roll number 2022	2040 Cliffe Avenue	Club boat & equipment storage. New tax roll for 2022 - previously 100% exempt with the Courtenay Marina (City of Courtenay properties - 5 year bylaw)	90%	224(2)(a)	6	56,100	100%	Grandfathered	56,100	586	369	955

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001200.003	City of Courtenay Comox Valley Rowing Club (licensee) new roll number 2022	2040 Cliffe Avenue	Club boat & equipment storage. New tax roll for 2022 - previously 100% exempt with the Courtenay Marina (City of Courtenay properties - 5 year bylaw)	50%	224(2)(a)	6	57,100	100%	Grandfathered	57,100	597	375	972
001200.004	City of Courtenay. Courtenay Marina Society (leasee) new roll number 2022	2040 Cliffe Avenue	Operation of a public marina including moorage docks and boat ramp (included with 5 year bylaw under roll 1200.000)		224(2)(a)	6	166,200	100%	Grandfathered	166,200	1,736	1,092	2,829
001200.004	City of Courtenay. Courtenay Marina Society (leasee) new roll number 2022	2040 Cliffe Avenue	Operation of a public marina including moorage docks and boat ramp (included with 5 year bylaw under roll 1200.000)		224(2)(a)	8	170,000	100%	Grandfathered	170,000	493	523	1,016
001494.000	Glacier View Lodge Society	2470 Back Road	Seniors long-term care	100%	224(2)(j)	1	1,925,000	100%	Grandfathered	1,925,000	4,491	4,250	8,740
001494.010	Glacier View Lodge Society	2470 Back Road	Seniors long-term care	100%	224(2)(j)	1	1,921,000	100%	Grandfathered	1,921,000	4,482	4,241	8,722
001494.050	Glacier View Lodge Society	2450 Back Road	Seniors long-term care	100%	224(2)(j)	1	9,557,000	100%	Grandfathered	9,557,000	22,296	21,098	43,394
001577.018	Nesting Place Society (formerly Comox Valley Pregnancy Care Centre)	#4 - 204 Island Hwy N	Community resource and peer support centre	97%	224(2)(a)	6	188,500	100%	Grandfathered	188,500	1,969	1,239	3,208
002200.044	Courtenay & District Historical Society In Trust	2564 Cumberland Rd	Heritage Property	50%	224(2)(a)	1	1,145,000	100%	Grandfathered	1,145,000	2,671	2,528	5,199
003200.072	Comox Valley Curling Club (CVRD)	4835 Headquarters Rd	Curling Club Recreation facility	60%	224(2)(i)	6	1,005,000	100%	Grandfathered	1,005,000	10,500	6,603	17,104
75% Exemption													
000757.000	Comox Valley Kiwanis Village Society	1061 8th Street	Housing for low-income seniors	70%	224(2)(a)	1	1,500,000	75%	Grandfathered	1,126,000	2,627	2,486	5,113
000757.001	Comox Valley Kiwanis Village Society	1051 8th Street	Housing for low-income seniors	70%	224(2)(a)	1	4,102,000	75%	Grandfathered	3,077,000	7,178	6,793	13,971
000758.000	Comox Valley Kiwanis Village Society	635 Pidcock Ave	Housing for low-income seniors	70%	224(2)(a)	1	2,750,000	75%	Grandfathered	2,058,000	4,801	4,543	9,344
001286.045	L'Arche Comox Valley	534 - 19th Street	Supported group home for adults with developmental disabilities	100%	224(2)(a)	1	716,100	75%	Grandfathered	537,000	1,253	1,185	2,438
40% Exemption													
000034.000	Courtenay Elks' Lodge No. 60 of the Benevolent and Protective Order of Elks Canada Inc.	231 6th Street	Facility to promote and support community. Raises funds for several children and community charities	95%	224(2)(e)	6	593,800	40%		237,800	2,485	1,562	4,047
000034.000	Courtenay Elks' Lodge No. 60 of the Benevolent and Protective Order of Elks Canada Inc.	231 6th Street	Facility to promote and support community. Raises funds for several children and community charities	95%	224(2)(e)	8	264,000	40%		105,800	307	325	632
000088.000	Delia Von Schilling AVI Health & Community Services (formerly AIDS Vancouver Island) (leasee)	355 6th Street	Office space for AIDS Vancouver Island, a non-profit providing harm reduction services, services for people living with HIV and/or Hepatitis C, and education for populations with greater exposure to HIV and HVC, social service organizations and other community organizations	85%	224(2)(a)	6	271,300	40%		108,800	1,137	715	1,852
000131.002	Comox Valley Transition Society		Fourplex - rental housing at rental rates geared to income (property bought with assistance of BC Housing, Town of Comox and mortgage). Target client group is single women and women with children.	75%	224(2)(a)	1	1,364,200	40%		548,200	1,279	1,210	2,489

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2024 Estimated Property Tax Exemption

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000166.000	Comox Valley Child Development Association	267 - 3rd Street	1/3 child play area, 2/3 accessible parking space for families	62%	224(2)(a)	1	357,000	40%		143,000	334	316	649
000409.000	Comox Valley Transition Society	625 England Ave	Community offices. Secret Venture Holdings Ltd owned by CVTS	75%	224(2)(a)	6	740,300	40%		296,300	3,096	1,947	5,043
000432.000	Community Justice Centre of the Comox Valley (leased from 1124430 BC LTD)	A & C 450 - 8th St	Resolution services & restorative justice. Referrals from RCMP, CFB Comox, SD 71, VIHA, MCFD, businesses, etc. Leasing 21.68% of the space	62%	224(2)(a)	6	323,682	40%		135,000	1,410	887	2,298
000459.000	Upper Island Women of Native Ancestry	956 Grieve Ave	Office; support worker; early childhood development and cultural awareness programs	90%	224(2)(a)	1	904,000	40%		361,000	842	797	1,639
000461.050	John Howard Society of North Island	575 10th Street	Services to youth, children, and families with diverse needs	66%	224(2)(a)	6	973,883	40%		389,000	4,064	2,556	6,620
000750.100	John Howard Society of North Island	994 - 8th Street	Property gifted to John Howard Society from St. John the Divine Abbeyfield House Society. Now supportive transitional youth housing. Property received 75% exemption up to 2018 for seniors supported living.	66%	224(2)(a)	1	1,373,000	40%		549,000	1,281	1,212	2,493
0969.001	Comox Valley Food Bank Society new roll number in 2023	1255 McPhee Ave	A food bank that warehouses and distributes food & necessities to people of low income. Also a food rescue program from local vendors. And food delivery to low income, low mobility people.	75%	224(2)(a)	6	532,500	40%		222,800	2,328	1,464	3,792
001113.000	L'Arche Comox Valley	1465 Grieve Avenue	'I Belong Centre' holding L'Arche Office, the Outreach Centre (day programs for adults with disabilities) and 6 semi-independent community living residential suites. Used 100% by the L'Arche community, however day programs are offered to the public.	95%	224(2)(a)	1	956,100	40%		386,100	901	852	1,753
001113.000	L'Arche Comox Valley	1465 Grieve Avenue	'I Belong Centre' holding L'Arche Office, the Outreach Centre (day programs for adults with disabilities) and 6 semi-independent community living residential suites. Used 100% by the L'Arche community, however day programs are offered to the public.	95%	224(2)(a)	6	908,900	40%		363,900	3,802	2,391	6,193
001171.005	Wachiyai Friendship Centre Society	1625 McPhee Avenue	Provides free social programs to urban Aboriginal individuals, such as legal aid, homeless outreach, literacy programs, food bank, senior and elder programs, children support and daycare. 10% of space is utilized for Wachiyai Studio which run as a revenue generating business with the surplus funds invested into the Society and	70%	224(2)(a)	6	1,072,500	40%		429,000	4,482	2,819	7,301
001171.006	Wachiyai Friendship Centre Society	1679 McPhee Avenue	Parking lot used by Wachiyai Friendship Centre Society members and staff	70%	224(2)(a)	6	331,520	40%		134,000	1,400	880	2,281

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001175.034	Dawn to Dawn Action on Homelessness Society	13-1520 Piercy	Affordable/Supportive Housing	100%	224(2)(a)	1	331,800	40%		132,300	309	292	601
001288.004	Dawn to Dawn Action on Homelessness Society	#102 1015 Cumberland Road	Affordable/Supportive Housing	100%	224(2)(a)	1	203,100	40%		81,300	190	179	369
001288.060	Dawn to Dawn Action on Homelessness Society	#311 1015 Cumberland Road	Affordable/Supportive Housing	100%	224(2)(a)	1	238,800	40%		95,800	223	211	435
001700.332	The Canadian Red Cross Society (leased from 670431 BC LTD)	2683 Moray Avenue, Units 10-12	Health Equipment Loan Program (HELP): short term loans of basic and advanced medical equipment. Office of the Red Cross Comox Valley Emergency Management Team. Leasing 25% of the space	56%	224(2)(a)	6	486,000	40%		192,000	2,006	1,262	3,268
001960.004	Salvation Army Cornerstone Community and Family Services (leased from Lenco/Norco and Fernco Development LTD)	Unit 8, 468 29th Street	Emergency services to community members - about 9% of space (excludes thrift store operations)	80%	224(2)(a)	6	671,500	40%		268,600	2,806	1,765	4,571
001960.006	Aaron House Ministries (leased from Fernco Development Ltd)	2966 Kilpatrick Ave	Christian Worship / Teaching Centre - occupy 12.7% of property	75%	224(2)(a)	6	742,500	40%		297,000	3,103	1,951	5,055
002016.006	Stepping Stones Recovery House for Women Society (leased from Joshua Hope)	1535 Burgess Rd	Women's residential recovery program	75%	224(2)(a)	1	623,000	40%		249,000	581	550	1,131
002024.009	Habitat for Humanity Vancouver Island North Society	1755 - 13th Street	Restore (5,000 sf) and Administration (2,000 sf) for both Restore (60%) and H4H (40%). 29% of space for Admin office used at 40% for H4H = 12% net exemption	100%	224(2)(a)	6	105,750	40%		42,300	442	278	720
002091.116	LUSH Valley Food Action Society	B 2342 Rosewall Cres	Provides food hampers & Hot Meal program to low income households, student meal programs, local fruit picking & distribution, urban agriculture programs, teaching food skills.	81%	224(2)(a)	6	482,250	40%		192,900	2,015	1,267	3,283
003200.032	Youth for Christ Comox Valley	4729 Headquarters Rd	Youth recreation programs, summer camps, retreats, local ministerial meetings Occupy 97.5% of property	95%	224(2)(a)	1	857,500	40%		343,000	800	757	1,557
	Total						\$ 48,647,585			\$ 36,972,500	\$ 166,501	\$ 125,479	\$ 291,979