



AGENDA

Special Meeting of the Village of Tahsis Council
to be held on May 7, 2026 at 1 p.m. in the Council Chambers
Municipal Hall, 977 South Maquinna Drive and by electronic means

Remote Access **To attend this meeting remotely via Microsoft Teams/ phone**
Join the Village of Tahsis Microsoft Teams Meeting
[Click here to join the meeting.](#)
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Toronto, Canada
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A. Call to Order **Mayor Davis will call the meeting to order.**

Land Acknowledgement **Mayor Davis will acknowledge and respect that we are meeting upon Mowachaht/Muchalaht territory.**

B. Introduction of Late Items

C. Approval of the Agenda

- K. Bylaws**
- 1 2026-2030 Financial Plan Bylaw No. 677, 2026. Adoption**
 - 2 2026 Tax Rate Bylaw No. 678, 2026. Adoption**
 - 3 Fees and Charges Amendment Bylaw No. 679, 2026. Adoption**

**4 Reserve Fund Bylaw No. 680, 2026 Amendment No. 3, Bylaw No. 676, 2026
Adoption**

O. Adjournment

Village of Tahsis
2026-2030 Financial Plan – Bylaw No. 677, 2026
Financial Plan Statement
Schedule “B”

In accordance with Section 165 (3.1) of the *Community Charter*, the Village of Tahsis is required to include in its 5-year Financial Plan (2026-2030):

- A) The objectives and policies of the municipality for the 5-year planning period in relation to each of the funding sources and the proportion of total revenue from each funding source; and
- B) The distribution of property value taxes among the property classes that may be subject to taxes; and
- C) The Use of permissive tax exemptions.

A. Proportion of Total Revenues by Source

Objective

The Village will continue to review the proportion of revenue that is received from each source and seeks to balance the sources by seeking out new user fees, available grants and maximizing investment returns.

Policies

The Village continues to review user-fees and charges to ensure that they adequately reflect the full cost of recovery within each utility. Where possible, the Village endeavours to supplement revenues from user fees and charges, rather than taxation, to lessen the burden on a limited tax base. Additionally, alternate revenue sources are continually examined to reduce the reliance on property taxes as the major source of funding.

Table 1: Funding Sources, 2026

<u>Revenue Source</u>	<u>Value</u>	<u>% of Revenue</u>
Property Taxation	\$1,235,826	39.1%
User Fees & Charges	1,013,040	32.0%
Grants	799,446	25.3%
Investment Income	107,900	3.4%
Other	6,000	0.2%
Total	<u>\$3,162,212</u>	<u>100.0%</u>

B. Distribution of Property Taxes Across Property Classes

Objective

To ensure an equitable distribution of tax burden across all property classes.

Policies

Over the term of the plan, municipal property taxes are distributed across six property tax classes as per Table 2 below. The Village regularly reviews the class distribution and makes adjustments when necessary, with the goal to attracting and sustaining economic development.

Table 2: Distribution of Village of Tahsis Property Taxes, 2026

Class 1 - Residential	74,436,900	93.0%
Class 2 - Utilities	1,061,200	1.3%
Class 5 - Light Industrial	618,300	0.8%
Class 6 - Business/Other	3,664,300	4.5%
Class 7 - Managed Forest Land	90,400	0.1%
Class 8 - Recreation/Non Profit	209,900	0.3%
Total	\$80,081,000	100.0%

C. Permissive Tax Exemptions

Objective

Council may utilize its authority under the *Community Charter* to provide permissive exemptions to property owners who contribute to the community's social and environmental well-being, for example, greenhouse gas reduction, affordable housing, and Village revitalization.

Policies

Permissive exemptions are granted to not-for-profit organizations that form a valuable part of and provide services to the community. In 2018 the Village, through Bylaw No. 609, granted a tax exemption, through to 2030, to the property located at 744 Nootka Road, the Bishop of Victoria, for 50% of the land value with estimated tax to be \$1,639.48 in 2025.



VILLAGE OF TAHSIS

BYLAW NO. 678, 2026

A BYLAW FOR THE LEVYING OF RATES FOR GENERAL MUNICIPAL, REGIONAL LIBRARY, REGIONAL DISTRICT, WASTE MANAGEMENT, REGIONAL HOSPITAL DISTRICT PURPOSES FOR THE YEAR 2026.

WHEREAS pursuant to section 197 of the Community Charter, Council must, by bylaw, impose property value taxes for the year by establishing the tax rates for the municipal revenue proposed to be raised from property value taxes and the amounts to be collected by means of rates established by the Village's taxing obligations in relation to another local government or other public body;

NOW THEREFORE the Council of the Village of Tahsis in open meeting assembled enacts as follows:

1. Definitions

1.1. Collector means the municipal officer assigned responsibility as Collector of taxes for the municipality and includes all persons appointed or designated by the Collector to act on their behalf.

2. Tax Rates for General Municipal Purposes

The rates and taxes named under this Bylaw are hereby imposed, levied, raised and collected for the year 2026 for the purposes stated and shall be payable in Canadian funds to the Collector at the Village of Tahsis, BC.

2.1 For all lawful General Municipal purposes of the Village of Tahsis on the assessed value of land and improvements taxable for General purposes, rates appearing in column 'A' of Schedule "A" attached hereto and forming a part of this Bylaw;

2.2 For Regional Library purposes of the Village of Tahsis on the assessed value of land and improvements taxable for General purposes, rates appearing in column 'B' of Schedule "A" attached hereto and forming a part of this Bylaw.

2.3 For Strathcona Regional District purposes of the Village of Tahsis on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in column 'C' of Schedule "A" attached hereto and forming a part of this Bylaw;

2.4 For Comox Valley Regional District Services: Solid Waste Management purposes of the Village of Tahsis on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in column 'D' of Schedule "A" attached hereto and forming a part of this Bylaw;

2.5 For Comox-Strathcona Regional Hospital District purposes of the Village of Tahsis on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in column 'E' of Schedule "A" attached hereto and forming a part of this Bylaw;

3. Penalties

3.1 The Collector of the Village of Tahsis shall add to the unpaid taxes of the current year, for each parcel of land and its improvements of the property tax roll, 10% of the amount of the current year taxes which remain unpaid after July 2, 2026 and the said unpaid taxes together with the amount added as aforesaid shall be taxes of the current year due on such land and its improvements.

3.2 Tax rates and percentage additions caused as a result of a supplementary roll prepared under the Assessment Act shall be executed in accordance with section 241 of the *Community Charter*.

3.3 The tax rates and taxes imposed under this Bylaw shall be payable at the offices of the said Collector at the Village of Tahsis Municipal Hall, 977 South Maquinna Drive, P.O. Box 219, Tahsis, BC, V0P 1X0, no later than 4:00 pm on July 2, 2026.

3.4 Any and all amounts payable under this Bylaw shall be payable at the offices of the said Collector at the Village of Tahsis Municipal Hall, 977 South Maquinna Drive, P.O. Box 219, Tahsis, BC, V0P 1X0.

4 Citation:

This Bylaw may be cited for all purposes as the "Tax Rates Bylaw No. 678, 2026".

READ a first time this	5th day of May, 2026
READ a second time this	5th day of May, 2026
READ a third time this	5th day of May, 2026
Adopted this	7 th day of May, 2026

MAYOR

CORPORATE OFFICER

I hereby certify that the foregoing is a true and correct copy of the original Bylaw No. 678, 2026 duly passed by the Council of the Village of Tahsis on this 7th day of May, 2026.

CORPORATE OFFICER

Village of Tahsis						
Tax Rates Bylaw No. 678, 2026						
Schedule "A"						
<i>The following rates shall apply on each thousand dollars of the assessed taxable value of land and its improvements:</i>						
Property Class		A	B	C	D	E
		General Municipal	Regional Library	Strathcona Regional District	Comox Valley Regional District - Solid Waste Mgmt	Comox Strathcona Regional Hospital District
1	Residential	7.9923	0.1506	0.1636	0.1079	0.2468
2	Utilities	92.7112	1.7470	0.5727	0.3775	0.8638
3	Supportive Housing	7.9923	0.1506	0.1636	0.1079	0.2468
4	Major Industrial	29.4118	0.5542	0.5563	0.3667	0.8391
5	Light Industrial	399.6174	7.5282	0.5563	0.3667	0.8391
6	Business/Other	37.1644	0.7003	0.4009	0.2643	0.6046
7	Managed Forest Land	399.6174	7.5282	0.4909	0.3236	0.7404
8	Recreation/Non Profit	51.9503	0.9789	0.1636	0.1079	0.2468
9	Farm	7.9923	0.1506	0.1636	0.1079	0.2468



VILLAGE OF TAHSIS

BYLAW NO. 679, 2026

**BEING A BYLAW TO AMEND THE VILLAGE OF TAHSIS FEES AND CHARGES
BYLAW NO. 594, 2017 AND FEES AND CHARGES AMENDMENT BYLAW NO.
673, 2025**

WHEREAS the Council of the Village of Tahsis wishes to amend the fees and charges established under the Village of Tahsis Fees and Charges Bylaw No. 594, 2017 and Fees and Charges Amendment Bylaw No. 673, 2025;

NOW THEREFORE, the Council of the Village of Tahsis, in open meeting assembled, enacts as follows:

1. *The Fees and Charges Amendment Bylaw No. 594, 2017 and Fees and Charges Amendment Bylaw No. 673, 2025 are hereby amended as follows:*

- a) by deleting Schedule "A" Financial Services and replacing with Schedule "A" Financial Services Table in this Bylaw and
- b) by deleting Schedule "B" Administrative Services and replacing with Schedule "B" Administrative Services Table in this Bylaw and
- c) by deleting Schedule "H" Recreation Centre and replacing with Schedule "H" Recreation Centre Table in this Bylaw and
- d) by deleting the Schedule "P" Water System Services Fees Table and replacing it with the Schedule "P" Water System Services Fees Table in this Bylaw; and
- e) by deleting the Schedule "Q" Sanitary Sewer System Services Fees Table and replacing it with the Schedule "Q" Sanitary Sewer System Services Fees Table in this Bylaw;

f) by deleting the Schedule "R" Solid Waste Management Fees Table and replacing it with the Schedule "R" Solid Waste Management Fees Table. in this Bylaw;

Citation

This bylaw may be cited for all purposes as the "Fees and Charges Amendment Bylaw No. 679, 2026."

Effective Date

This bylaw comes into force upon adoption.

READ a first time this 5th day of May 2026

READ a second time this 5th day of May 2026

READ a third time t his 5th day of May 2026

Reconsidered, Finally Passed and adopted this 7th day of May, 2026

MAYOR

CORPORATE OFFICER

I hereby certify that the foregoing is a true and correct copy of the original Bylaw No. 679, 2026 duly passed by the Council of the Village of Tahsis on this day 7th day of May, 2026.

CORPORATE OFFICER

SCHEDULE "A"**Financial Services**

	Fee	Unit
Late payment charges - unless otherwise stipulated in a Bylaw, late payment charges will be added to all fees that remain unpaid after their due dates	2% non-compounding monthly interest calculated daily will be added to all amounts that remain unpaid after the due date as determined by the Director of Finance	each
Dishonoured payment - where a payment received by the Village in payment of a bill is not honoured by a person's financial institution for any reason other than clerical error	\$30.00	each
Overpayment - where a refund is requested for any reason	\$50.00	each
Wire fees	at the amount equal to the transaction fee charged to the Village.	each

SCHEDULE "B"**Administrative Services**

Printed or photocopied document		
8.5x11 black and white	\$0.50	per page
8.5x14 black and white	\$0.75	per page
8.5x11 colour	\$1.00	per page
8.5x14 colour	\$1.50	per page
Property tax certificate	\$50.00	each
Bylaws - hard copy or electronic	\$30.00	each
Official Community Plan - hard copy or electronic	\$30.00	each
Maps and Plans - hard copy or electronic	\$30.00	each
Shipping and Handling	\$10.00	each
Facsimiles	\$7.00	each (max. of 10 pages)
Freedom of Information (FOIPPA) Applications		
for locating and retrieving a record and all other billable costs under FOIPPA	\$10.00	per quarter hour
Third-party Item Sales		
All third-party items sold through the Museum / Information Centre shall be subject to a 10% administrative fee applied to the sale price	Cost of item + 10% administrative fee	each

SCHEDULE "H"
Recreation Centre

<u>Pool, Weight Room, Gym and Shower</u>	No Charge	
<u>Opening or closing Rec Centre outside of regular hours</u>	\$60/Hour	2 hour minimum
<u>Room Rental</u>		
Pool party	\$75.00	2 hours
Pool rental	\$55.00	per hour
Meeting room	\$30.00	per hour
Kitchen	\$40.00	per hour (includes dishes, utensils, equipment, etc)
Gym	\$40.00	per hour
Community organizations	\$5.00	per hour (all rooms)
Bowling	\$5.00	per game
Pool/Billiards	\$2.00	per game

Schedule "P"

Water System Service Fees

Use of Land or Real Property	Annual Rate
Residential (single family dwelling, apartment suite, guesthouse, condominium, short term rental accommodation unit, mobile home. Rooming House, Bed and Breakfast unit)	\$472.00
Mobile Home Park per serviced pad	\$472.00
Hotels and Motels	\$472.00
plus each room to rent located on the property whether or not it is always available for rent ¹	\$224.50
Restaurants, cafes, dining rooms, pubs	
up to 60 seats	\$1,534.05
Over 60 seats	\$1,833.38
Churches	\$471.87
Industrial	\$1,833.38
Schools	\$471.87
Plus each classroom	\$224.50
Retail premises	\$523.82
Plus for each square foot of gross area	\$0.17
Other commercial premises	\$1,833.38
Campground/RV Park (per site)	\$81.07

*Where a single parcel of land contains more than one use of land or real property, the full applicable user fee shall apply to the first use. A discount in the amount of \$100.00 shall be applied to the user fee for each additional use located on the same parcel.

¹ Whether a room is available to rent or not, the annual fee applies

Schedule "Q"

Sanitary Sewer System Service Fees

Use of Land or Real Property	Annual Rate
Residential (single family dwelling, apartment, suite, guesthouse, condominium, short term rental accommodation unit, mobile home, Rooming House, Bed and Breakfast unit)	\$595.00
Mobile Home Park per serviced pad	\$595.00
Hotels and Motels	\$595.00
Plus each room to rent located on the property ²	\$297.53
Restaurants, cafes, dining rooms, pubs	\$2,018.94
Churches	\$595.00
Industrial	\$2,144.72
Schools	\$595.00
Plus per classroom	\$207.97
Retail premises	\$683.10
Plus per square foot gross area	\$0.28
Campground/RV park (per site)	\$89.10
Other Commercial Premises	\$772.66

* Where a single parcel of land contains more than one use of land or real property, the full applicable user fee shall apply to the first use. A discount in the amount of \$100.00 shall be applied to the user fee for each additional use located on the same parcel.

² Whether a room is available to rent or not, the annual fee applies

Schedule "R"

Solid Waste Service Fees³

	Basic Service	Annual Fee
Residential Dwelling Unit (single family (including suite and/or home based business), bed and breakfast, guest house, mobile home)		\$132.00
Multi-family premises (2 or more dwelling units including apartments and condominium buildings, hotels, motels, duplexes, triplexes and fourplexes.		\$264.00
Commercial premises (professions, trades, industry, institutions – schools and hospitals – does not include home based businesses or multi-family)		\$264.00
	Extended Service	
<u>Additional garbage tags</u>		
Residential Dwelling Unit		\$2.75/tag
Multi-family and Commercial		\$6.60/tag
<u>Dumpsters</u>		
1 pick up/week for 1 year		\$1,247.40
2 pick ups/week for 1 year		\$1,663.20
1 Month Rental		\$693.00
2 Month Rental		\$1,108.80
Seasonal (May 1 st to September 30 th)		\$1,039.50
Section 23 clean-up		Crew \$60/hour/crew
		Equipment \$108/hour

³ All rates apply whether the unit, building or other structure is occupied or not and whether operating or not.



VILLAGE OF TAHSIS
Bylaw No. 680, 2026

A Bylaw to Amend the “Reserve Funds Bylaw 676, 2026.

The Council of the Village of Tahsis in an open meeting assembled enacts as follows:

1. THAT “Reserve Funds Bylaw No.676” be amended as follows:

- a) Remove the Table under Section 2. Reserve Funds Established, and replace with the following table:

Column 1 - Reserve Fund	Column 2 - Reserve Fund Purpose
Canada Community Building (Gas Tax) Reserve Fund	To fund eligible capital projects under the Community Works Gas Tax Agreement
Capital Works, Machinery & Equipment Reserve Fund	To fund purchase of new capital works, extensions or renewals of existing works and to provide for machinery and equipment necessary for capital projects for the maintenance of municipal property or for the protection of persons and property
Fire Hall Reserve fund, Vehicles and Equipment Replacement Reserve Fund	To provide for the cost of a new fire hall including land, buildings, machinery and equipment
Recreation Centre Capital Works, Machinery and Equipment Reserve	To provide for the cost of the recreation centre
Water Replacement Capital Reserve Fund	To provide for the renewal of water infrastructure
Sewer Replacement Capital Reserve Fund	To provide for the renewal of Sewer infrastructure
Land Sale Reserve	For payment of any debt remaining in relation to municipal property sold and for acquiring land and related improvements of a capital nature
Growing Community Fund Reserve	This reserve is established as a requirement of British Columbia’s Growing Communities Fund (GCF) program to fund planning costs and capital investments in community infrastructure and amenities
Solid Waste Machinery and Equipment Replacement Reserve Fund	To provide for Solid Waste Projects, Machinery and Equipment
Daycare Operating Reserve Fund	To support non-capital daycare needs.
Economic Development Reserve Fund	To support economic development activities
Financial Stabilization Reserve Fund	This fund is used for major emergent operating issues, one-time projects, and to offset unrealized revenues.

Roads Reserve	The Roads Reserve has been established for operating and capital road projects, as the Village has a major road network that needs be renewed on an ongoing basis.
Museum and Info Centre Replacement Reserve	The Museum and Info Centre Replacement Reserve has been established to assist in the replacement of Museum and Info Centre.

2. This Bylaw may be cited for all purposes as “Reserve Fund Bylaw No. 680, 2026 Amendment No. 3, Bylaw No. 676, 2026.”

READ A FIRST TIME this 5thday of May, 2026.

READ A SECOND TIME this 5thday of May, 2026.

READ A THIRD TIME this 5thday of May, 2026.

ADOPTED this 7thday of May, 2026.

Mayor

Corporate Administrator