

PROVINCE OF BRITISH COLUMBIA
ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 590

, Approved and Ordered December 15, 2025


Lieutenant Governor

Executive Council Chambers, Victoria

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and consent of the Executive Council, orders that the Restricted-Use Property Valuation Regulation, B.C. Reg. 236/2017, is amended as set out in the attached Appendix.



Minister of Finance



Presiding Member of the Executive Council

(This part is for administrative purposes only and is not part of the Order.)

Authority under which Order is made:

Act and section: Assessment Act, R.S.B.C. 1996, c. 20, s. 20.5

Other: OIC 543/2017

R20943843

APPENDIX

- 1** *Section 2 (a) of the Restricted-Use Property Valuation Regulation, B.C. Reg. 236/2017, is amended by striking out “for the 2025 taxation year, as at December 31, 2024” and substituting “for the 2026 taxation year, as at December 31, 2025”.*
- 2** *Section 4 (2) and (3) is amended by striking out “for the 2025 taxation year” and substituting “for the 2026 taxation year”.*
- 3** *Sections 5 and 8 are amended by striking out “For a taxation year subsequent to the 2025 taxation year” and substituting “For a taxation year subsequent to the 2026 taxation year”.*
- 4** *Schedules 1 and 2 are repealed and the attached Schedules substituted.*

SCHEDULE 1

(British Columbia Ferry Services Inc.)

ASSESSMENT ROLL DESIGNATIONS AND ACTUAL VALUE FOR THE 2026 TAXATION YEAR

Item	Column 1 Assessment Roll Number	Column 2 Actual Value for 2026 Taxation Year	Column 3 Land Value for 2026 Taxation Year	Column 4 Improve- ment Value for 2026 Taxation Year	Column 5 Facility Name
1	01-302-311834001	\$1 764 000	\$1 309 000	\$455 000	Brentwood Bay Terminal
2	01-332-21400001	\$915 500	\$894 000	\$21 500	Quonset Hut In Works Yard
3	01-332-21452010	\$60 424 000	\$30 490 000	\$29 934 000	Swartz Bay Terminal
4	01-764-08630020	\$230 000	\$230 000	\$0	Vacant Land (Otter Bay Pender Terminal)
5	01-764-01049030	\$442 400	\$394 000	\$48 400	Vesuvius (Upland) Salt Spring Terminal
6	01-764-12999239	\$1 163 000	\$344 000	\$819 000	Lyall Harbour Saturna Terminal
7	01-764-01800168	\$1 108 000	\$644 000	\$464 000	Vesuvius Salt Spring Terminal
8	01-764-02061001	\$2 114 000	\$1 553 000	\$561 000	Sturdies Bay Galiano Terminal
9	01-764-13039014	\$2 419 000	\$1 875 000	\$544 000	Otter Bay Pender Terminal
10	01-764-01800485	\$2 576 000	\$1 888 000	\$688 000	Fulford Salt Spring Terminal
11	01-764-05162064	\$4 063 000	\$2 878 000	\$1 185 000	Village Bay Mayne Terminal
12	01-764-00877005	\$5 336 000	\$3 920 000	\$1 416 000	Long Harbour Salt Spring Terminal
13	04-250-84746001	\$2 058 000	\$1 597 000	\$461 000	Nanaimo Terminal
14	04-250-16182640	\$22 731 000	\$10 360 000	\$12 371 000	Duke Point Terminal
15	04-250-89058000	\$32 016 000	\$14 061 000	\$17 955 000	Departure Bay Terminal
16	04-315-13978000	\$746 000	\$510 000	\$236 000	Crofton Terminal
17	04-315-17994000	\$742 000	\$422 000	\$320 000	Chemainus Terminal
18	04-765-04586001	\$4 300	\$4 300	\$0	Vacant Land (Preedy Harbour Thetis Island)
19	04-765-04587001	\$5 000	\$5 000	\$0	Vacant Land (Telegraph Harbour Penelakut Island)
20	04-765-18464011	\$8 000	\$8 000	\$0	Vacant Land (Mill Bay)

Item	Column 1 Assessment Roll Number	Column 2 Actual Value for 2026 Taxation Year	Column 3 Land Value for 2026 Taxation Year	Column 4 Improve- ment Value for 2026 Taxation Year	Column 5 Facility Name
21	04-765-04586000	\$849 000	\$338 000	\$511 000	Thetis Island Terminal
22	04-765-04587000	\$668 000	\$417 000	\$251 000	Penelakut Island Terminal
23	04-765-18464010	\$947 000	\$523 000	\$424 000	Mill Bay Terminal
24	04-768-13919141	\$16 300	\$16 300	\$0	Vacant Land (Descanso Bay Gabriola Island)
25	04-768-13919140	\$864 000	\$484 000	\$380 000	Gabriola Island Terminal
26	06-330-3906200	\$1 920 000	\$700 000	\$1 220 000	Westview Powell River Terminal
27	06-334-02600000	\$2 096 000	\$814 000	\$1 282 000	Bear Cove Port Hardy Terminal
28	06-336-08751002	\$2 132 000	\$1 522 000	\$610 000	Campbell River Terminal
29	06-502-00150100	\$1 053 000	\$268 000	\$785 000	Alert Bay (Jur 502) Terminal
30	06-563-02025000	\$1 120 000	\$208 000	\$912 000	Port McNeill Terminal
31	06-747-27150101	\$10 900	\$10 900	\$0	Vacant Land (Saltery Bay)
32	06-747-18951551	\$959 000	\$392 000	\$567 000	Blubber Bay Texada Island Terminal
33	06-747-27150100	\$2 803 000	\$1 423 000	\$1 380 000	Saltery Bay Terminal
34	06-771-27113951	\$5 400	\$5 400	\$0	Vacant Land (Baynes Sound Denman Island)
35	06-771-27113956	\$19 900	\$19 900	\$0	Vacant Land (Buckley Bay)
36	06-771-27113953	\$104 000	\$104 000	\$0	Vacant Land (Buckley Bay)
37	06-771-27113150	\$1 093 000	\$373 000	\$720 000	Denman Island East Terminal
38	06-771-27110150	\$1 076 000	\$373 000	\$703 000	Hornby Island Terminal
39	06-771-27113950	\$2 715 000	\$597 000	\$2 118 000	Denman Island West Terminal
40	06-771-27113955	\$2 877 000	\$634 000	\$2 243 000	Buckley Bay Terminal
41	06-771-27116150	\$6 046 000	\$2 881 000	\$3 165 000	Little River Comox Terminal
42	06-772-27388111	\$19 400	\$19 400	\$0	Vacant Land (Quathiaski Cove Quadra Island)
43	06-772-27388101	\$750 000	\$448 000	\$302 000	Heriot Bay Quadra Island Terminal

Item	Column 1 Assessment Roll Number	Column 2 Actual Value for 2026 Taxation Year	Column 3 Land Value for 2026 Taxation Year	Column 4 Improve- ment Value for 2026 Taxation Year	Column 5 Facility Name
44	06-772-27388090	\$1 332 000	\$699 000	\$633 000	Whaletown Cortes Island Terminal
45	06-772-27388110	\$2 258 000	\$1 194 000	\$1 064 000	Quathiaski Cove - Quadra Island Terminal
46	06-772-16555050	\$4 416 000	\$369 000	\$4 047 000	Lay-By Berth - Quadra Island
47	06-785-27250701	\$2 500	\$2 500	\$0	Vacant Land (Sointula Malcolm Island)
48	06-785-14868501	\$5 800	\$5 800	\$0	Vacant Land (Alert Bay Cormorant Island)
49	06-785-27250700	\$1 002 500	\$47 500	\$955 000	Sointula Malcolm Island Terminal
50	06-785-27257150	\$811 800	\$25 800	\$786 000	Sointula Terminal
51	06-785-14868500	\$3 044 300	\$80 300	\$2 964 000	Alert Bay (Jur 785) Terminal
52	08-321-06719400	\$1 119 000	\$626 000	\$493 000	Snug Cove Terminal
53	08-328-010577002 000	\$6 578 000	\$4 026 000	\$2 552 000	Horseshoe Bay Terminal - Office
54	08-328-010302100 000	\$1 282 000	\$1 282 000	\$0	Vacant Land (Horseshoe Bay)
55	08-328-010302110 000	\$48 400	\$48 400	\$0	Vacant Land (Horseshoe Bay)
56	08-328-010302115 000	\$57 600	\$57 600	\$0	Vacant Land (Horseshoe Bay)
57	08-328-010302120 000	\$478 000	\$478 000	\$0	Vacant Land (Horseshoe Bay)
58	08-328-010302125 000	\$66 700	\$66 700	\$0	Vacant Land (Horseshoe Bay)
59	08-328-010302130 000	\$7 400	\$7 400	\$0	Vacant Land (Horseshoe Bay)
60	08-328-010302135 000	\$238 000	\$238 000	\$0	Vacant Land (Horseshoe Bay)
61	08-328-010302140 000	\$29 700	\$29 700	\$0	Vacant Land (Horseshoe Bay)
62	08-328-010577001 000	\$43 469 000	\$20 732 000	\$22 737 000	Horseshoe Bay Terminal
63	08-328-010577005 000	\$31 700	\$31 700	\$0	Vacant Land (Horseshoe Bay)

Item	Column 1 Assessment Roll Number	Column 2 Actual Value for 2026 Taxation Year	Column 3 Land Value for 2026 Taxation Year	Column 4 Improve- ment Value for 2026 Taxation Year	Column 5 Facility Name
64	08-328-010577006 000	\$7 400	\$7 400	\$0	Vacant Land (Horseshoe Bay)
65	08-328-010577013 000	\$13 200	\$13 200	\$0	Vacant Land (Horseshoe Bay)
66	08-328-010583006 000	\$3 017 000	\$3 017 000	\$0	Vacant Land (Horseshoe Bay)
67	08-328-030092004 005	\$64 700	\$64 700	\$0	Vacant Land (Horseshoe Bay)
68	08-328-030093010 000	\$610 000	\$610 000	\$0	Vacant Land (Horseshoe Bay)
69	08-328-270008001 000	\$19 700	\$19 700	\$0	Vacant Land (Horseshoe Bay)
70	08-328-270008002 000	\$210 000	\$210 000	\$0	Vacant Land (Horseshoe Bay)
71	08-328-270008003 000	\$143 000	\$143 000	\$0	Vacant Land (Horseshoe Bay)
72	08-328-270008015 000	\$103 000	\$103 000	\$0	Vacant Land (Horseshoe Bay)
73	08-328-270008016 000	\$48 100	\$48 100	\$0	Vacant Land (Horseshoe Bay)
74	08-328-270008017 000	\$17 400	\$17 400	\$0	Vacant Land (Horseshoe Bay)
75	08-328-270008018 000	\$18 600	\$18 600	\$0	Vacant Land (Horseshoe Bay)
76	08-328-270008020 000	\$1 468 000	\$1 468 000	\$0	Vacant Land (Horseshoe Bay)
77	08-746-06606105	\$3 900	\$3 900	\$0	Vacant Land (Earls Cove)
78	08-746-06606077	\$54 000	\$54 000	\$0	Vacant Land (Earls Cove)
79	08-746-06873200	\$485 000	\$259 000	\$226 000	Langdale Terminal
80	08-746-06606000	\$1 171 000	\$725 000	\$446 000	Earls Cove Terminal
81	08-746-03717005	\$1 698 000	\$1 698 000	\$0	Vacant Land (Langdale Terminal)
82	08-746-06873100	\$8 038 000	\$2 357 000	\$5 681 000	Langdale Terminal
83	11-306-D4100150 00	\$122 058 000	\$54 328 000	\$67 730 000	Tsawwassen Terminal
84	24-749-03825750	\$1 562 400	\$4 400	\$1 558 000	Ocean Falls Terminal
85	24-749-08000259	\$1 200	\$1 200	\$0	Vacant Land (Shearwater Denny Island)

Item	Column 1 Assessment Roll Number	Column 2 Actual Value for 2026 Taxation Year	Column 3 Land Value for 2026 Taxation Year	Column 4 Improve- ment Value for 2026 Taxation Year	Column 5 Facility Name
86	24-749-08000314	\$1 200	\$1 200	\$0	Vacant Land (Bella Bella Terminal)
87	24-749-08000874	\$1 200	\$1 200	\$0	Vacant Land (McLoughlin Bay)
88	24-749-08000316	\$1 200	\$1 200	\$0	Vacant Land (Kliktsoatli Harbour Denny Island)
89	24-749-03852100	\$832 800	\$800	\$832 000	Shearwater Terminal
90	24-749-08000226	\$872 800	\$800	\$872 000	McLoughlin Bay Bella Bella Terminal
91	24-749-04002300	\$981 800	\$800	\$981 000	Bella Coola Terminal
92	25-227-900002200	\$1 322 000	\$1 054 000	\$268 000	Prince Rupert Terminal
93	25-227-900002430	\$434 000	\$434 000	\$0	Vacant Land (Prince Rupert Terminal)
94	25-227-900002410	\$1 966 000	\$710 000	\$1 256 000	Prince Rupert Terminal
95	25-529-03122855	\$16 200	\$16 200	\$0	Vacant Land (Skidegate Inlet)
96	25-529-03122600	\$166 100	\$25 100	\$141 000	Kwuna Skidegate QCI Terminal
97	25-529-03122850	\$531 100	\$96 100	\$435 000	Skidegate QCI Terminal
98	25-780-03808000	\$299 700	\$30 700	\$269 000	Old Klemtu Terminal
99	25-780-00244100	\$3 010 000	\$116 000	\$2 894 000	New Klemtu Terminal
100	25-750-03478150	\$61 600	\$1 900	\$59 700	Alliford Bay QCI Terminal (PC01)
101	25-750-03478150	\$670 400	\$18 400	\$652 000	Alliford Bay QCI Terminal (PC06)

SCHEDULE 2
(NAV CANADA)
ASSESSMENT ROLL DESIGNATIONS AND
ACTUAL VALUE FOR THE 2026 TAXATION YEAR

Item	Column 1 Assessment Roll Number	Column 2 Actual Value for 2026 Taxation Year	Column 3 Land Value for 2026 Taxation Year	Column 4 Improve- ment Value for 2026 Taxation Year	Column 5 Facility Name
1	15-313-9700007240	\$2 782 000	\$249 000	\$2 533 000	Abbotsford International
2	11-306-D074920220	\$4 900 000	\$3 314 000	\$1 586 000	Boundary Bay
3	06-336-08707160	\$2 279 000	\$83 000	\$2 196 000	Campbell River
4	01-234-02101330	\$1 885 700	\$27 700	\$1 858 000	Capital Inner Harbour
5	21-201-03000330	\$306 400	\$42 400	\$264 000	Castlegar
6	22-205-01001080	\$653 600	\$14 600	\$639 000	Cranbrook
7	27-206-000010120	\$74 800	\$800	\$74 000	Dawson Creek
8	27-760-008246080	\$1 548 500	\$75 500	\$1 473 000	Fort St. John
9	19-217-09521001	\$3 034 000	\$484 000	\$2 550 000	Kelowna
10	04-768-02030203	\$851 000	\$163 000	\$688 000	Nanaimo
11	27-255-041805607	\$143 700	\$31 700	\$112 000	Northern Rockies Regional
12	17-222-17050430	\$247 900	\$21 900	\$226 000	Penticton
13	06-334-03001166	\$710 100	\$6 100	\$704 000	Port Hardy
14	26-226-9006300002	\$1 018 600	\$98 600	\$920 000	Prince George
15	25-478-7000901	\$830 700	\$28 700	\$802 000	Smithers Airport
16	01-332-22000012	\$3 987 000	\$444 000	\$3 543 000	Victoria International (Capital Saanich North)
17	11-320-R136467601	\$10 830 000	\$849 000	\$9 981 000	YVR