



COUNCIL REPORT

Report Date: July 6, 2026
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VanRIMS No.: 08-2000-20
Meeting Date: July 14, 2026
[Submit comments to Council](#)

TO: Vancouver City Council

FROM: General Manager of Planning, Urban Design and Sustainability

SUBJECT: Updating Development Contributions: A New Framework for Financing Growth (2027-2036)

Recommendations

- A. THAT Council approve, in principle, a new Amenity Cost Charge (ACC) By-Law, generally as set out in Appendix A, to come into effect on September 30, 2026, including the following key elements:
- (i) ACC rates be levied as set out in Appendix A, with revenues proposed to be allocated across program categories as follows:
 - Community and Recreation: 37%
 - Arts, Culture and Social: 29%
 - Public Space: 29%
 - Libraries: 5%
 - (ii) the rate applicable to residential greater than 1.5 FSR be phased in over a two-year period, with:
 - 1. a 50% reduced rate effective September 30, 2026, and
 - 2. the full rate effective September 30, 2027
 - (iii) annual inflationary rate adjustments of 3.0% to the ACC rates occurring on September 30, 2027, September 30, 2028 and September 30, 2029; and
 - (iv) exemptions in accordance with the Vancouver Charter, credits for developments which have approvals with associated Community Amenity Contributions, and two classes of rental waivers for the ACC by-law to enable for-profit affordable rental developments that are secured through a housing agreement as outlined in Appendix A;

FURTHER THAT the Director of Legal Services be instructed to bring forward the ACC By-law in accordance with Appendix A for enactment.

- B. THAT Council approve, in principle, amendments to the Vancouver Development Cost Levy (DCL) By-law, Vancouver Utilities Development Cost Levy (UDCL) By-law, and Area Specific Development Cost Levy (ASDCL) By-law in generally as set out in Appendices B to D, respectively, to come into effect on September 30, 2026, including the following:
- (i) in the DCL By-law:
 - 1. maintain existing DCL rates at the 20% reduction approved by Council in December 2025,
 - 2. maintain two classes of rental waivers for the DCL by-law to enable for-profit affordable rental developments secured through a housing agreement,
 - 3. revenues from the DCL By-law proposed to be allocated across program categories as follows:
 - Streets: 45.5%
 - Parks: 34.5%
 - Fire: 10%
 - Replacement Housing: 9%
 - Childcare: 1%
 - (ii) amend ASDCL By-law to:
 - 1. remove the False Creek Flats Development Cost Levy, with applicable rates reduced to \$0/square foot, including nominal rates, and
 - 2. Add a rate table for Southeast False Creek as indicated in Schedule K;
 - (iii) expand the DCL and UDCL area to include the Central Waterfront Port Lands;
 - (iv) annual inflationary rate adjustments of 3.0% to the DCL, UDCL, and ASDCL rates (for Southeast False Creek only) occurring on September 30, 2027, September 30, 2028 and September 30, 2029;
 - (v) update the social housing exemption to include developments by First Nations and First Nations Corporations, in accordance with *Vancouver Charter* updates; and
 - (vi) reformat and update the DCL, UDCL, and ASDCL By-laws for consistency between these by-laws and the new ACC By-law;

FURTHER THAT the Director of Legal Services be instructed to bring forward the amendments to the DCL, UDCL, and ASDCL By-laws, in accordance with

Appendices B, C, and D, respectively, for enactment.

- C. THAT Council direct staff to report back on the False Creek North Official Development Plan (ODP) exempt area status for DCLs, UDCLs, and ACCs, as part of the False Creek North ODP and area policy review.
- D. THAT Council approve, in principle, amendments to Community Amenity Contributions through Rezoning Policy, in accordance with Appendix J, to take effect on September 30, 2026, including:
 - (i) expand exemptions for commercial, institutional, rental and lower density strata rezonings;
 - (ii) direct staff to report back in Fall 2027 on potential additional CAC exemptions;
 - (iii) prioritize the allocation of future CACs toward ACC-eligible amenities AND direct staff to report back on a CAC reallocation strategy to address funding gaps for ACC-eligible amenities, as well as opportunities to reallocate existing reserves (including CAC and density bonus reserves) to support the 2027-2030 capital plan.
- E. THAT Council approve, in principle, amendments to the Public Art Policy for Rezoned Developments, in accordance with Appendix J, to take effect on September 30, 2026, including:
 - (i) to no longer apply to rezoning applications submitted after September 30, 2026, with the exception where developers, at their discretion, elect to provide on-site artwork;
 - (ii) amend the eligibility criteria for Option B1: Cash-in-lieu (time-limited) discount to apply to eligible rezoning applications submitted prior to September 30, 2026 that have not been considered at Council or Public Hearing by September 30, 2026.
- F. THAT, at the time of enactment of the ACC By-law in Recommendation A, Council approve the amendments to various policies and guidelines generally in accordance with Appendix J to come into effect on September 30, 2026.
- G. THAT staff report back in fall 2027 with a review of the Sustainable Large Sites Policy.
- H. THAT staff monitor the Build Communities Strong Fund program and report back to Council on implications for the City of Vancouver's development contribution system once program details are available.
- I. THAT Council approve, in-principle, amendments to the Building By-law, generally in accordance with Appendix K and to be effective September 30, 2026, to:
 - (i) subject to approval of Recommendation A, add a cost recovery fee of \$1,000 to be collected from each applicant for a deferral of the ACC; and

- (ii) subject to approval of Recommendation B, make a minor amendment to DCL deferral description;

FURTHER THAT the Director of Legal Services be instructed to bring forward the amendments to the Building By-law in accordance with Appendix K for enactment.

Purpose and Executive Summary

This report presents a comprehensive update to the City's financing growth framework to support anticipated population and employment growth from 2027–2036, informed by a detailed development forecast and capital program. The proposed changes respond to new provincial legislation, evolving market conditions, and infrastructure needs, and are intended to improve the City's ability to deliver infrastructure and amenities while maintaining development viability.

Central to this update is the introduction of a new city-wide Amenity Cost Charge (ACC) By-law, which will serve as the primary tool for funding growth-related community amenities. Based on approximately 55 million square feet of anticipated development over the next decade, the proposed ACC By-law establishes a standardized, transparent, and predictable framework for collecting contributions, reducing reliance on negotiated Community Amenity Contributions (CACs), density bonusing, and the public art contribution. ACC revenues are intended to support a broad capital program across community and recreation facilities, arts, culture and social services, public space, and libraries.

The report also recommends amendments to the Vancouver Development Cost Levy (DCL), Vancouver Utilities Development Cost Levy (UDCL), and Area Specific Development Cost Levy (ASDCL) by-laws (collectively, "DCLs"), including maintaining the reduced rates introduced in 2025 to support development viability, updating revenue allocations to align with capital plan priorities, and introducing fire facilities as a new eligible category. Together, ACCs and DCLs will form the City's core development financing tools, supporting an overall capital program of approximately \$7.7 billion, of which \$2.3 billion is anticipated to be recoverable directly through ACCs and DCLs.

To align with this framework, this report proposes targeted changes to the CAC Policy, expanding exemptions and limiting CACs to larger, more complex rezonings where site-specific benefits are appropriate. The Public Art Policy for Rezoned Developments is also proposed to be discontinued for new rezonings and replaced with a city-wide approach funded through ACCs.

Overall, these changes represent a shift to a more simplified and consistent system with predictable, broad-based contributions. The framework is designed to support housing delivery and economic activity, align with senior government funding programs, and ensure continued investment in infrastructure and complete communities.

The report also identifies areas for further work, including reporting back on the False Creek North Official Development Plan DCLs exempt area, refinement of the CAC framework, review of the Sustainable Large Sites Policy, and implications of the Build Communities Strong Fund. These proposals are intended to support ongoing adjustment of the framework as conditions evolve.

Council Authority/Previous Decisions

- In 2003, Council adopted the Financing Growth Policy establishing key principles and a framework for development contributions.
- In 2014, Council approved the Public Art Policy for Rezoned Developments.
- In 2018, Council approved the Rezoning Policy for Sustainable Large Developments.
- In 2020, Council approved a comprehensive update to Community Amenity Contribution (CAC) Policy.
- In 2022, Council approved a comprehensive update to Vancouver Development Cost Levy By-Law (2023-2032).
- In June and December of 2025, Council approved a series of development viability initiatives intended to help unlock new housing supply and address challenges in the real estate development market, namely a 20% reduction to Development Cost Levy rates.
- On June 2, 2026, Council approved changes to the Zoning and Development By-law and the Downtown Official Development Plan to substantially eliminate density bonus zones and introduce inclusionary zoning in response to Bill 16 2024 and the related Vancouver Charter requirements.

City Manager's Comments

The City Manager concurs with the foregoing recommendations.

Context and Background

Development contributions are an important funding source for providing the critical infrastructure needed to serve and support growth and amenities (see Appendix H for more information). The Financing Growth Policy (2003) sets the framework for the collection and allocation of development contributions to fund growth and reduce upward pressure on property taxes which primarily fund renewal and maintenance costs.

Introduced in November 2023, Provincial Bill 46 – 2023: Housing Statutes (Development Financing) Amendment Act establishes a legislative framework, through amendments to the Vancouver Charter, with new and expanded development finance tools intended to enable local governments to fund infrastructure and amenities in support of population growth and increased housing supply, and replace existing density bonusing programs. Under this legislation, ACC by-laws permit local governments to collect funds for growth-related amenities that provide social, cultural, heritage, recreational, or environmental benefits to a community. As per the legislation, these amenities include recreation centres, cultural and social facilities, libraries, and public squares. Bill 46 also expanded eligible spending of DCLs to fire, police, and solid waste. DCLs and the proposed new ACC together form a foundational component of the City's updated Financing Growth Framework.

On June 2, 2026, Council approved amendments as part of the financing growth program to the

City of Vancouver’s regulations related to density bonusing and inclusionary zoning. This was done to comply with the new Vancouver Charter amendments introduced in Provincial Bill 16 – 2024. Effective June 30, 2026, these changes included removing all cash-only density bonus contributions, and in select areas implementing an inclusionary zoning requirement with a cash-in-lieu option. That approach was proposed, in part, in anticipation of the proposed new ACC By-law. Staff also will report back on further Inclusionary Zoning updates in 2027.

Hemson Consulting Ltd. was retained by the City to assist City staff with the DCLs update and the proposed ACC By-law (for Hemson’s background report on the DCL and CAC Update, please see Appendix F). Hemson is a leading Canadian consulting firm in the fields of municipal finance and development charge updates, and recently prepared Guidelines on DCLs and ACCs on behalf of the Province. Coriolis Consulting Corp. was retained by the City to provide an independent review of the proposed DCL and ACC rates (for the Coriolis report, please see Appendix G). Both Hemson and Coriolis assisted with previous comprehensive updates.

Staff undertake a comprehensive review of the City’s financing growth tools every four years to align with the City’s Capital Planning cycle so that rates and program category allocations are up-to-date and reflect current priorities. The last comprehensive review of DCLs was undertaken in 2022.

Council Considerations

In specifying the areas subject to and amenities forming part of an ACC By-law, Vancouver Charter section 523K(4) requires Council to take the following into consideration:

1. the *Vancouver Official Development Plan* and the area-specific *Official Development Plans*;
2. other relevant planning documents;
3. future land use patterns in the city;
4. expected increases in the population of residents and workers; and
5. the reports submitted by the Director of Finance pursuant to Vancouver Charter section 219, including the Proposed 2026 Operating and Capital Budget ([RTS 17755](#)), 2026 Property Taxation ([RTS 18297](#)), and 2025 Property Tax Exemptions ([RTS 18301](#)).

Staff reviewed the *Vancouver Official Development Plan* and the area-specific Official Development Plans, in particular how the new ACC will help to meet directions outlined in the Managing Assets and Servicing Growth section of the Implementation chapter. Other relevant documents were also reviewed including various service plans, as outlined in the Background Report (Appendix F); the proposed ACC by-law is consistent with these plans. Future land use patterns and expected increases in population were accounted for in the development forecast as shown in Tables 1 of 2 of this report. Staff have considered capital planning reports as well as integrated the ACC by-law as part of the 2027-2030 Capital Plan.

In setting ACC rates, Vancouver Charter section 523K(5) requires Council to take the following into consideration:

1. the capital costs of the amenities that will receive funding from the charge;
2. the phasing of the amenities;
3. whether the proposed charges are excessive in relation to the capital cost of prevailing standards of service in the city;

4. whether the charges will deter development or discourage the construction of reasonably priced housing or the provision of reasonably priced serviced land.

Staff have considered the capital costs, phasing and prevailing service standard when preparing the 10-year ACC capital program, as shown in the Background Report in Appendix F. The economic testing, as found in Appendix G, considered the impact of the proposed ACC charges on development.

Development Forecast

A first step in updating the DCL and ACC rates is to forecast the type and location of anticipated development. To create a 10-year (2027-2036) development forecast, staff reviewed in-stream development applications (e.g. rezoning applications, development permits), as well as active major projects (e.g. Oakridge Centre, East Fraser Lands) and development take-up rates for lower-density forms of development within existing zoning (e.g. multiplex, duplex, townhomes, laneway housing). The 2027-2036 development forecast is summarized in the two tables below. The forecast anticipates approximately 55 million square feet of net new floor area, predominantly located in the Metro Core, within recent community plan areas, and along major transit lines. Of the residential floor area, 8% is forecasted to be non-market housing, 53% rental housing, and the remaining 39% ownership/strata. For a detailed review of the development forecast including maps, refer to the Hemson Background Study in Appendix F of this report.

Table 1: Forecasted Residential Net Floor Area (2027-2036)

Residential Categories	Forecasted Floor Area (million sq.ft.)
Residential <1.2 FSR (Laneway, Duplex, Townhouse, Multiplex)	6.4
Residential between 1.2 – 1.5 FSR (Stacked Townhouse, Low-Rise Apartment)	0.4
Residential >1.5 FSR (Apartment)	37.4
Total Residential	44.2

Table 2: Forecasted Non-Residential Net Floor Area (2027-2036)

Non-Residential Categories	Forecasted Floor Area (million sq.ft.)
Commercial & Other Uses (Including Office, Retail, Institutional, Hotel)	7.6
Mixed Employment (Light Industrial)	0.5
Industrial (Heavy Industrial)	3.1
Total Non-Residential	11.1

DCL and ACC Program

Based on the 10-year development forecast, City departments developed DCL and ACC-eligible capital programs to support the anticipated growth. In determining the net eligible costs, and in accordance with Vancouver Charter requirements, staff used a conservative estimate of anticipated funding coming from senior governments and other partners, as well as other development contributions (e.g. in-kind and cash CACs) and City contributions (e.g. Empty Homes Tax). Where applicable, renewal costs are included in the capital programs, but only the growth-related components are eligible for funding from development contributions, including DCLs and ACCs.

The following is a high-level summary of the anticipated programs/projects included in the DCL project lists (should development proceed at the rate forecasted with corresponding development revenue collected):

- **Utilities:** Neighbourhood-serving utilities infrastructure, including 26 km of new sewer and drainage pipes, over 5 km of water mains, 498 square kilometres of green infrastructure upgrades, pump stations, and capacity models to support growth
- **Streets:** Active transportation and complete street infrastructure including AAA bikeways, 110 km of road upgrades, pedestrian infrastructure including 120 km of new sidewalks, 80 signals, streetlights, safety and accessibility improvements, transit integration improvements and planning.
- **Park:** Approximately 330,000 to 500,000 sq.ft. of parkland acquisition, 10 to 13 new and improved parks, 20 to 24 new and renewed playgrounds and spray parks, as well as seawall and urban forest enhancements.
- **Fire:** 1 new firehall and 4 firehall renewals.
- **Replacement Housing:** Development of up to 3,455 replacement housing units (affordable housing) for people displaced by growth and unable to afford comparable housing in that area. Replacement Housing DCLs will be used to fund land acquisition and asset purchases for future affordable housing, as well as capital grants to non-profit operators.
- **Childcare:** Capital grants to non-profit and Indigenous led non-profit operators resulting in 540 childcare spaces.

The following is a high-level summary of the anticipated programs/projects included in the ACC project lists (should development proceed at the rate forecasted with corresponding development revenue collected):

- **Community and Recreation Facilities:** Renewal and expansion of 3 to 5 community centres, as well as renewal and expansion of 2 to 3 recreation facilities (pools and rinks).
- **Arts & Culture, Public Art, and Social:** Delivery of 150,000 sq.ft. of new and renewed exhibition / performance / production spaces, 15 to 20 new public art pieces, as well as 75,000 sq.ft. of new social facility space.
- **Public Space:** Up to 15 permanent plazas, new washrooms, street furniture and sidewalk widening on commercial streets.
- **Libraries:** Renewal and expansion of 3 to 4 branch libraries, upgrades and enhancement to Central Library.

Tables 3 and 4 provide a summary of the cost allocations for each DCL and ACC program category over a 10-year period (2027-2036). The gross capital program costs amount to \$7.7B. Adjustments have been made to account for:

- any benefit to existing or renewal components;
- conservative assumptions around senior government and partner funding;
- other development contributions (e.g. in-kind and cash CACs and conditions of development);
- existing DCL reserves (including DCL, UDCL, and ASDCL); and
- other City funding (e.g. Empty Homes Tax, cash-in-lieu from Inclusionary Zoning).

The net recoverable DCL and ACC costs are \$1.8B and \$0.48B respectively, which is the amount expected to be recovered through DCL and ACC revenues over the next 10 years. For a detailed review of capital projects by program area, please see the Hemson Background Study in Appendix F.

Table 3: Summary of Overall 10-year DCL Capital Program (2027-2036)

Service	Gross Project Costs (\$000)	Senior Gov. / Partners (\$000)	Post-Period (2037+) (\$000)	Benefit to Existing (\$000)	Net Growth-Related Costs (\$000)	Growth Costs Funded from Other City Sources ¹ (\$000)	DCL Eligible Costs 2027-2036		
							Net DCL Eligible Costs (\$000)	Less Municipal Assist ² 1% (\$000)	DCL Rate Supported 2027-2036 (\$000)
1.0 Parks	\$573,467	\$0	\$0	\$98,800	\$474,667	\$69,148	\$405,520	\$4,055	\$401,464
2.0 Childcare	\$107,745	\$0	\$0	\$10,500	\$97,246	\$84,000	\$13,246	\$132	\$13,113
3.0 Housing	\$1,031,796	\$400,000	\$0	\$27,368	\$604,427	\$500,500	\$103,927	\$1,039	\$102,888
4.0 Fire & Rescue	\$210,146	\$0	\$0	\$89,917	\$120,229	\$0	\$120,229	\$1,202	\$119,027
5.0 Transportation	\$1,889,257	\$244,500	\$0	\$1,009,610	\$635,147	\$97,590	\$537,557	\$5,376	\$532,181
6.0 Utility Services									
<i>Water</i>	<i>\$34,410</i>	<i>\$0</i>	<i>\$0</i>	<i>\$2,197</i>	<i>\$32,213</i>	<i>\$10,250</i>	<i>\$21,963</i>	<i>\$220</i>	<i>\$21,743</i>
<i>Sewer</i>	<i>\$1,996,259</i>	<i>\$9,000</i>	<i>\$236,292</i>	<i>\$1,087,016</i>	<i>\$663,952</i>	<i>\$38,420</i>	<i>\$625,532</i>	<i>\$6,255</i>	<i>\$619,276</i>
Sub-Total Utilities	\$2,030,669	\$9,000	\$236,292	\$1,089,213	\$696,164	\$48,670	\$647,494	\$6,475	\$641,019
TOTAL 10 YEAR CAPITAL PROGRAM	\$5,843,081	\$653,500	\$236,292	\$2,325,408	\$2,627,881	\$799,908	\$1,827,973	\$18,280	\$1,809,693

Table 4: Summary of Overall 10-year ACC Capital Program (2027-2036)

Service	Gross Project Costs (\$000)	Senior Gov. / Partners (\$000)	Post-Period (2037+) (\$000)	Benefit to Existing (\$000)	Net Growth-Related Costs (\$000)	Growth Costs Funded from Other City Sources ¹ (\$000)	ACC Eligible Costs 2027-2036		
							ACC Eligible Costs (\$000)	Municipal Assist ² 1% (\$000)	ACC Rate Supported 2027-2036 (\$000)
1.0 Public Spaces	\$253,229	\$0	\$0	\$39,388	\$213,841	\$72,325	\$141,516	\$1,415	\$140,101
2.0 Community & Recreation Facilities	\$934,657	\$0	\$0	\$527,453	\$407,204	\$227,000	\$180,204	\$1,802	\$178,402
3.0 Arts, Culture, & Social Facilities	\$537,202	\$0	\$0	\$157,315	\$379,887	\$240,000	\$139,887	\$1,399	\$138,488
4.0 Library	\$253,946	\$0	\$0	\$172,475	\$81,471	\$55,000	\$26,471	\$265	\$26,206
TOTAL 10 YEAR CAPITAL PROGRAM	\$1,979,034	\$0	\$0	\$896,632	\$1,082,403	\$594,325	\$488,078	\$4,881	\$483,197

Notes

- 1) Other Funding Sources include CACs and density bonusing.
- 2) Municipal Assist: has been set as a % of overall program level 2027-2036 funding needs.

As new community planning and development occurs, the capital program will be updated, to reflect any program changes. This includes any changes to the program delivery timing and substitution of projects.

The 10-year Development Forecast and 10-year Capital Project Lists are two key inputs into determining the DCL and ACC rate calculations, as outlined in the following section.

Discussion

Recommendation A: New ACC By-Law

The proposed Amenity Cost Charge (ACC) program represents a foundational shift in the City's approach to financing growth-related amenities. Enabled through recent provincial legislation, ACCs are proposed to become the City's primary tool for funding new and expanded community amenities required to support population and employment growth, limiting the use of Community Amenity Contributions (CACs) and replacing the historic use of density bonusing. ACC revenues are proposed to be allocated across four core amenity categories as shown in Table 6.

The ACC program is designed to provide a transparent, predictable, and equitable framework for recovering growth-related capital costs. By applying standardized, city-wide rates to most new development, ACCs ensures that contributions toward amenities are distributed broadly across development while reducing reliance on site-specific negotiations. This approach aligns with the Province's Amenity Cost Charge Best Practices Guide and supports greater consistency and certainty for applicants, the public, and Council.

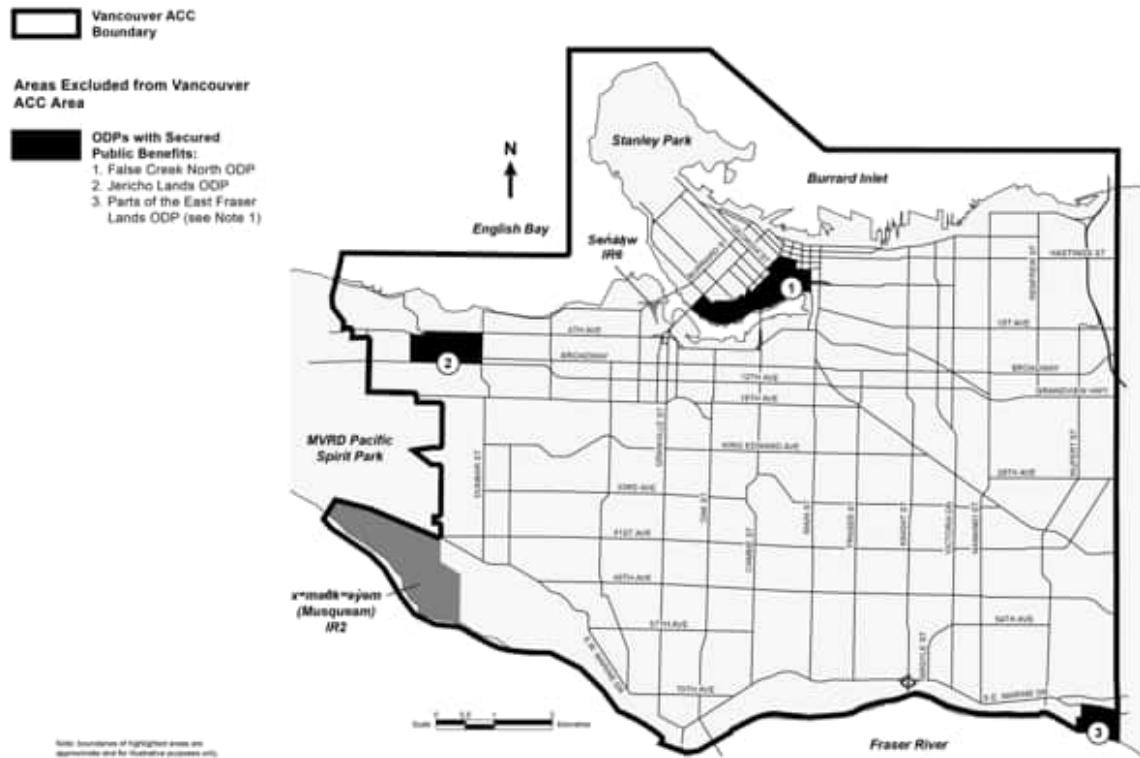
The Background Study appended to this Council report (see Appendix F), details the proposed 2027-2036 ACC program and outlines all the factors that were considered in calculating the rates (e.g. list of amenities, city-wide benefits, time frame and growth estimates). The financial analysis conducted to support the level of proposed charges is also included in Appendix G. Provincial legislation requires local governments to undertake public consultation during the development of an ACC By-law. Council provided staff with direction on the consultation on [April 14, 2026](#). Industry stakeholders were engaged and comments are summarized in the consultation section of this report. The public was notified of this update through a Shape your City engagement, a posted Public Notice, and updates on the City website.

ACC Scope, Timing and Administration

The ACC is proposed to be levied on most development on a city-wide basis and will apply in addition to Development Cost Levies (DCLs). ACCs are recovered to support funding amenities not recovered through DCLs. Charges are payable prior to Building Permit issuance. To support development viability, project cash flow and construction timelines, a deferred payment option is proposed be available whereby 25% of the ACC must be paid in cash prior to Building Permit issuance and the remaining balance is secured with a letter of credit or surety bond, and due prior to occupancy or within four years, whichever occurs first. This is included as an option for ACCs where the development is levied DCLs equal to or greater than \$500,000. The same deferred payment option is available with DCLs, and is required in all other BC municipalities under the Local Government Act and used by the regional agencies (TransLink, Metro Vancouver), allowing for a unified administrative process between levies.

Certain Official Development Plan (ODP) areas subject to comprehensive planning frameworks and significant in-kind public benefit delivery obligations are proposed to be excluded from the ACC (see Map 1). These exclusions recognize circumstances where amenity delivery for growth is already secured through alternative mechanisms.

Map 1: Recommended ACC District Boundary



Notes

Note 1	Those areas of land described as "Area removed from the Vancouver Utilities Development Cost Levy By-law No. 12183" in the East Fraser Lands Official Development Plan By-law No. 9393.
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ACC Rates

The recommended ACC rates are based on the 10-year development forecast (2027–2036) and the associated capital program of ACC-eligible amenities. Rates vary by use and density to reflect differences in development capacity and land values.

Residential rates are structured by floor space ratio (FSR) while non-residential rates are differentiated by use category. These rates reflect intensity of use by land use category (persons/workers per sq.ft.), replacement floor areas, and the outcome of detailed financial analysis and testing to balance revenue generation with the need to maintain development viability and support housing delivery (see Background Report in Appendix F for details on rate structure).

In accordance with provincial legislation and in line with the province's comprehensive guidance in the form of the ACC Guide, the proposed ACC Program results in the recommended ACC rates shown in the Table below.

Table 5: Recommended ACC Rates for 2026

Rate Category	Amenity Cost Charge Rate	Unit/Area Cost
RESIDENTIAL		
Residential <1.2 FSR (Laneway, Duplex, Townhouse, Multiplex)	\$24.97 (\$2.32)	Per sq.m. (per sq. ft.)
Residential between 1.2 – 1.5 FSR (Stacked Townhouse, Low-Rise Apartment)	\$53.82 (\$5.00)	
Residential >1.5 FSR (Apartment)	\$107.64 (\$10.00)	
NON-RESIDENTIAL		
Industrial	\$12.92 (\$1.20)	Per sq.m. (per sq. ft.)
Mixed-Employment (Light Industrial)	\$24.22 (\$2.25)	
Commercial & Other	\$32.29 (\$3.00)	

In setting ACC rates, the Vancouver Charter requires Council to consider whether the new rates will deter development or discourage the construction of reasonably priced housing or provision of reasonably priced serviced land. This requirement was addressed through the financial analysis performed by Coriolis Consulting (see Appendix G for Coriolis).

Allocation of ACC Revenues

ACC revenues are proposed to be allocated across four core amenity categories, reflecting the City's growth priorities and capital program needs:

Table 6: Recommended Allocation of ACC Revenue (2027-2036)

Asset Category	ACC Rate Supported Cost (\$M)	Recommended Allocation
Community and Recreation	\$178.5	37%
Arts, Culture and Social	\$138.5	29%
Public Space	\$140.0	29%
Libraries	\$26.0	5%
Total	\$483.0	100%

This allocation framework ensures that growth-related funding supports a diverse range of amenities that contribute to livable, complete communities. The recommended ACC allocations reflect the capital plan priorities provided by Council for the 2027-2030 capital plan which focuses on core municipal responsibilities. The Vancouver Charter requires Council to consider the prevailing city-wide service levels, and the ACC capital program was assessed to not exceed city-wide service levels (see Background Report in Appendix F for more information).

Rental Waiver, Exemptions and Reduced Rates

Economic analysis undertaken as part of the ACC rate-setting process determined that, without mitigation, the introduction of ACCs could impact the financial viability of market rental housing. To address this, it is recommended that the existing DCL rental waiver framework be extended to the ACC.

Under this approach, secured market rental projects eligible for a DCL waiver would also qualify for a full or partial ACC waiver. This measure is critical to maintaining the City's objectives for rental housing supply and aligns with broader efforts to improve development viability in current market conditions.

The Vancouver Charter establishes a set of mandatory exemptions from ACCs that ensure certain types of development are not subject to the charge. ACCs must not be imposed on: places of public worship; social housing; rental or affordable housing development undertaken by governments, non-profits, and First Nations; inclusionary zoning floorspace; and development not anticipated to result in more population or workers. A reduced ACC rate of \$10/building permit is proposed for a variety of community facility uses (e.g. community centre/neighborhood house, childcare, cultural facility), which is the equal to the reduced rates used in DCLs. See the proposed ACC By-Law in Appendix A for a complete ACC rate table.

In-Stream Rate Protection

The Vancouver Charter requires that in-stream development applications—including rezoning, development permit, and building permit applications—submitted prior to the effective date of the initial ACC by-law are exempt from the requirement to pay ACCs until such time as the by-law is amended. Once the ACC by-law is amended, a rolling 12-month rate protection period applies, providing projects with 12 months from the date of a rate change to secure a building permit under the previous ACC rates.

The proposed ACC programs include built-in rate increases for the next four years. The City does not anticipate amending the proposed ACC by-law rates until 2030, when the next comprehensive Financing Growth Update is scheduled. This means that in-stream applications submitted prior to the ACC implementation date (September 30, 2026) will benefit from up to five years of protection from ACC charges. This extended transition period provides additional certainty for projects currently in the development pipeline and supports continued project viability as the City transitions to the new ACC framework. After adoption of the proposed ACC By-law, an amendment to the ACC rates before 2030 may result in a reduced period of in-stream protection as a result of the Vancouver Charter rules.

ACC Credits

To create a fair transition from the current system to the new ACC framework, provisions for ACC credits have been incorporated into the proposed by-law. These provisions protect projects

that have already secured CAC obligations under existing policies, recognizing that the secured CACs help to fund ACC-eligible amenities and therefore those developments should not be charged twice for the same amenity.

Two forms of credits are proposed:

- Full ACC Credits: Applied to projects with approved rezonings and secured CACs prior to September 30, 2026, where development proceeds without additional density or amendments to the CAC within that approval.
- Partial ACC Credits: Applied where amendments increase density beyond what was previously approved but does not amend the CAC, such that ACCs are only payable on the incremental density approved after the transition date.

These measures provide certainty to in-stream projects while ensuring that additional density contributes appropriately under the new system. Note that any rezoning that amends the CAC after September 30, 2026 will not be eligible for an ACC credit, and any new CAC negotiation will factor in the applicable ACC.

Recommendations B: Updated DCL By-laws

Development Cost Levies are a central funding source for key infrastructure and amenities across the City. DCLs have been in place since 1990, giving Council the authority to use DCLs to help fund growth-related eligible projects. The City determines specific growth-related needs and costs within the eligible program categories, as well as discretionary waivers or reductions of DCLs for specific uses. DCLs are applied on a per square foot basis and payment is due at Building Permit issuance, with an option for deferral with provision of a security to align with the mandatory deferral schemes applicable to the other municipalities and used by the regional authorities.

DCLs fund the following program areas:

- Vancouver Utilities Development Cost Levy By-law (12183) provides funding for sewer, water, and drainage infrastructure
- Vancouver Development Cost Levy By-law (9755) provides funding for:
 - Streets (highway infrastructure);
 - Park development and improvements;
 - Replacement (affordable) housing; and
 - Childcare facilities.

The Province added new DCL-eligible spending categories as part of Bill 46 – 2023 to include Fire, Police, and Solid Waste. Upon review of capital needs over the next 10 years, staff are recommending Fire be added to the City-wide DCL By-law.

The City also has two area specific (layered) DCL areas (DCLs in addition to the City-wide and Utilities DCLs) in Southeast False Creek and False Creek Flats, as well as two exempt areas (no DCLs payable) in False Creek North and Central Waterfront Port Lands areas. Levies collected within each district must be invested within the area boundary (with the exception for

replacement housing), and DCLs cannot be invested within exempt areas. Over time, the City has been unwinding/removing these layered and exempt areas and integrating them within the city-wide DCL framework which helps to simplify the contribution system while also allowing additional flexibility to invest DCLs within a city-wide boundary.

Based on the 10-year development forecast, City departments developed DCL-eligible capital programs to support anticipated growth. The programs also factored in maintaining the DCL rates, as the economic testing showed minimal room to increase rates, and that room was proposed to be allocated to introduce the ACC. In determining the net DCL-eligible costs, assumptions were made with regards to anticipated funding from senior governments and other partners, as well as other development contributions (e.g. in-kind and cash CACs) and City contributions (e.g. Empty Homes Tax). Where applicable, renewal costs are included in the capital programs, but only the growth-related components are eligible for DCLs.

The gross capital program costs amount to \$7.7B, while the net recoverable DCL cost is \$0.64B for the UDCL and \$1.16B for the City-wide DCL (the ASDCL is discussed below). Further information on the capital programs for each DCL asset category can be found in the Hemson Background Study in Appendix F. Compared to the 2022 DCL Update, additional DCL funding is provided for utilities, transportation, and the new fire category. DCL funding remained consistent for parks, while there were DCL reductions for housing and childcare. The following table shows the recommended allocations of City-wide DCL revenue.

Table 7: Recommended Allocation of City-wide DCL Revenue (2027-2036)

Asset Category	DCL Rate Supported Cost (\$M)	Recommended Allocation (2027-2036)	Current Allocation (2023-2032)
Streets	\$532	45.5%	33%
Park	\$401	34.5%	34.5%
Fire	\$119	10%	N/A
Replacement Housing	\$103	9%	24.5%
Childcare	\$13	1%	8%
Total	\$1,168	100%	100%

The DCL allocations reflect capital plan priorities provided by Council for the 2027-2030 Capital Plan and the focus on core municipal areas of responsibility. Additionally, the City relies on funding from senior governments to provide investment and partnership opportunities to realize its housing and childcare goals, however recent senior government budgets show a significant reduction in senior government funding in the near-term. There are other city funding tools available, including the Empty Homes Tax and the City's new inclusionary zoning tool to support housing and in-kind contributions for childcare.

From the economic testing done by Coriolis (see Appendix G), there was limited room to increase existing DCL rates, particularly when the City was also introducing a new ACC but also reducing other costs like CACs, Density Bonusing, and Public Art Levies. Therefore, staff recommend maintaining the 20% reduced DCL rates approved in December 2025 as part of the development viability report. Maintaining the 20% reduced rates continues to support development viability and new housing and job space, while also ensuring the City is able to invest in critical infrastructure and amenities to support new growth. Additionally, reducing

development contributions is a key criteria for the City to be eligible for the Build Canada Strong program which will provide federal funding for critical municipal infrastructure. While the high-level Build Canada Strong program has been announced, detailed implementation requirements are still forthcoming and will be established through federal–provincial agreements and subsequent provincial rollout, anticipated later in 2026.

Table 8: Recommended DCL Rates for 2026

Rate Category	City-wide DCL	Utilities DCL	Southeast False Creek DCL	Unit/Area Cost
RESIDENTIAL				
Residential <1.2 FSR (Laneway, Duplex, Townhouse, Multiplex)	\$49.99 (\$4.63)	\$31.25 (\$2.90)	\$198.64 (\$18.45)	Per sq.mt. (per sq. ft.)
Residential between 1.2 – 1.5 FSR (Stacked Townhouse, Low-Rise Apartment)	\$107.34 (\$9.97)	\$67.33 (\$6.25)		
Residential >1.5 FSR (Apartment)	\$214.89 (\$19.96)	\$134.65 (\$12.51)		
NON-RESIDENTIAL				
Commercial & Other	\$214.89 (\$19.96)	\$67.33 (\$6.25)	\$198.64 (\$18.45)	Per sq.mt. (per sq. ft.)
Mixed-Employment (Light Industrial)	\$161.07 (\$14.96)	\$50.47 (\$4.69)		
Industrial	\$85.96 (\$7.99)	\$26.91 (\$2.50)	\$31.73 (\$2.95)	

Rental Waivers, Exemptions, & Reduced Rates

The City reviews the DCL rental waivers as part of each comprehensive update. Currently the City provides a 100% Class A City-wide and Area Specific DCL waiver for rental projects providing 20% of the floor area at below-market rents, and an 86.24% Class B City-wide and Area Specific DCL waiver for rental projects providing rents at CMHC average rents for newer rental buildings. All rental projects pay the Utilities DCL recognizing the critical need to fund utility infrastructure for all development.

The amount of rental waivers have significantly increased over the last few years, with a five-year average of \$23M per year in foregone DCL revenue (18% of \$129M in total average DCL revenue), and \$36M in foregone DCL revenue in 2025 (23% of \$154M in 2025 DCL revenue). The majority of foregone DCL revenue in recent years have applied to projects delivering below-market rental housing under the Class A Waiver. This is a result of a shift in development trends towards rental tenures, which has been a housing policy objective of the City and other levels of government that has been supported through land-use and financial incentives. While the City receives less DCLs, the rental waiver is a critical incentive to support the delivery of market and below-market rental housing enabling over 8,500 rental units to reach construction, including

1,200 below-market rental units over the last 5 years. Additionally, the economic testing confirmed that the DCL waiver is an important incentive to encourage affordable rental developments that are marginally viable under current market condition after accounting for the Utilities DCL. Therefore, staff recommend maintaining the existing DCL rental waiver framework at this time, but will review again as part of the next comprehensive Financing Growth update in 2030. Additionally, staff will report back in Fall 2027 on Council direction received on December 10, 2025 to explore alternative options to reduced DCLs for affordable rental as part of the Phase 2 Inclusionary Zoning review.

The exemptions within the DCL by-laws are proposed to remain the same. Amendments have been made to reflect recent legislative changes on First Nations and First Nations Corporations' ownership of social housing. Reduced rates are also proposed to remain the same, while harmonizing all reduced rates across the City-wide, Utilities, and Area Specific DCL By-laws. Other by-law amendments:

- (a) provide clarity around DCL deferrals as well as refunds;
- (b) reformat the by-laws to create the following sections: Section 4 (Payment of DCLs), Section 5 (Exemptions), and Section 6 (Waivers), as well as standardize the by-law schedules; and
- (c) include the list of statutory exemptions from DCL payments within the by-law.

These clarification and formatting changes were done to align the structure of the ACC By-law and the three DCL By-laws, to make it easier for users to navigate and understand the difference between the different charges and levies. Detailed changes, incorporated into the DCL, UDCL and ASDCL By-law amendments, can be found in Appendices B to D, respectively.

Review of Area Specific and Exempt Areas

Over the last 10-15 years, the City has simplified the DCL system by unwinding previously established Area Specific and DCL exempt areas. Moving towards a city-wide DCL system allows for a more uniform DCL charge across the city, as well as providing flexibility to invest DCLs across the city. The City currently has two remaining Area Specific DCLs (Southeast False Creek and False Creek Flats) and two remaining DCL exempt areas (Central Waterfront Port Lands and False Creek North). Each Area Specific and Exempt area is expected to ultimately be integrated into the city-wide boundaries. As part of each comprehensive update to DCLs, staff review the remaining Area Specific and Exempt areas to assess whether they should be removed.

In regards to the two remaining Area Specific DCL areas, staff recommend removing the False Creek Flats Area DCL. Introduced in 2001 along with the False Creek Flats Structure Plan, False Creek Flats DCLs were anticipated to primarily fund the build-out of the road grid structure with the potential subdivision of the CN lands and other sites, along with park and childcare investments. Since then, the False Creek Structure Plan has been superseded by the 2017 False Creek Flats Plan and partially by the 2022 Broadway Plan, and the subdivision of the rail lands has not materialized, calling into question the need to upgrade the road network. Additionally, economic testing shows limited ability for employment development to pay DCLs beyond the City-wide and Utilities DCLs. Finally, removing the False Creek Flats DCLs helps to simplify the City's DCL framework, creating consistent rates particularly for employment uses.

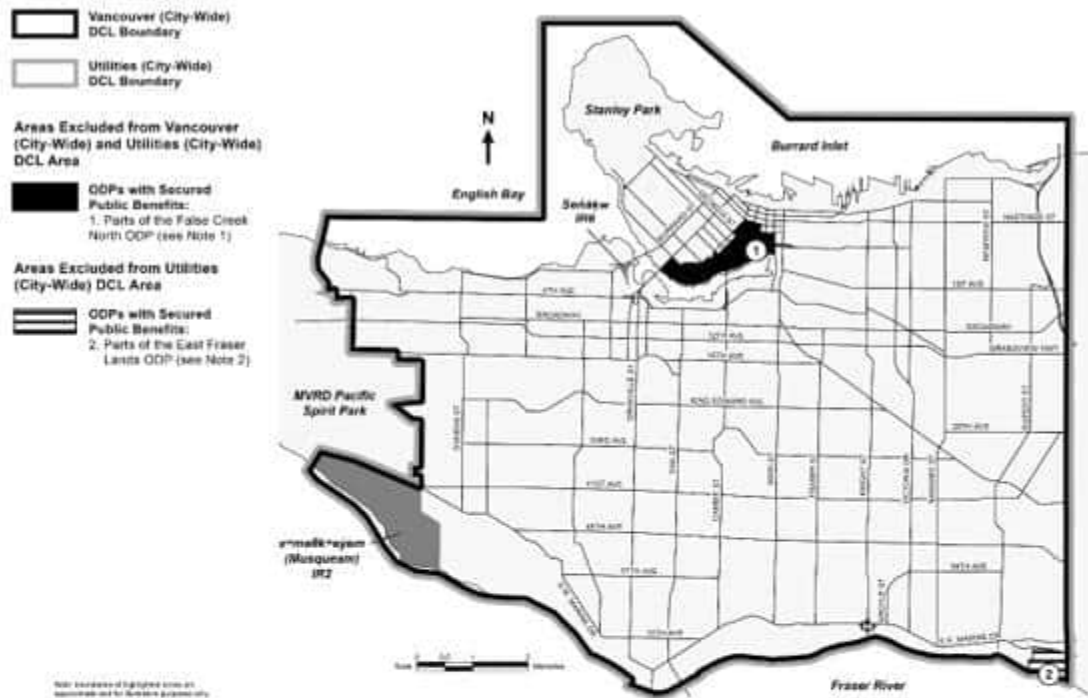
Funds previously collected from development in the False Creek Flats DCL reserve will continue to be spent in the False Creek Flats area, but it is proposed to cease any new DCL payments into the reserve. Infrastructure and amenity investments in False Creek Flats will continue to be funded by the City-wide DCL and the Utilities DCL and through a city-wide prioritization during the capital planning process.

The Southeast False Creek ASDCL is recommended to remain as there are significant investments remaining within the Southeast False Creek Public Benefits Strategy, namely new parkland and park improvements. Additionally, economic testing showed the ability for development to support the Southeast False Creek ASDCL.

In regards to the Exempt areas, staff are recommending to remove the Central Waterfront DCL Exempt Area. This exemption dates back to the 1994 Central Waterfront Port Lands Policy Statement, which outlined a public benefits and financial package intended to accompany redevelopment of the Port Lands, and has been exempt from DCLs when the first City-wide DCL was introduced in 2003. No development has occurred within the Central Waterfront Port Lands consistent with the 1994 Policy Statement, and no contributions have been made under the associated public benefits and financial package. Staff are recommending removal of the exemption because it is no longer necessary. Federally-owned lands like the Port Lands do not go through the City's permitting process and therefore do not pay DCLs. Removal of the Central Waterfront exemption is more administrative in nature and is anticipated to not impact any future development of the Port Lands. Staff continue to engage with the Vancouver Fraser Port Authority as work continues on updating the Central Waterfront planning framework, including revisiting the public benefits and financial package.

Further discussion on the False Creek North DCL exempt area can be found in another section of this report. For more information on the remaining Area Specific and Exempt DCL areas, see Appendix E. If Council were to approve the removal of the False Creek Flats Area Specific DCL and the Central Waterfront Port Lands Exempt Area, the remaining effective DCL boundaries can be found in Map 2.

Map 2: Proposed DCL Boundaries



Notes

Note 1	Those lands: (a) zoned CD-1 (Comprehensive Development District) and subject to the False Creek North Official Development Plan; and (b) designated or <u>described</u> as at January 28, 2000, in By-law No. 6650.
Note 2	Those areas of land described as "Area removed from the Vancouver Utilities Development Cost Levy By-law No. 12183" in the East Fraser Lands Official Development Plan By-law No. 9393.

DCL and ACC Inflationary Adjustments

Council adopted an annual inflationary rate adjustment to ensure its pre-set rates were aligned with inflationary costs to deliver infrastructure and amenities. The inflationary index consists of changes within Statistics Canada construction prices and BC Assessment property values. This index was first introduced for DCLs in 2009, and later applied to CAC Targets and density bonus rates. Rates are typically adjusted annually through a report to Council every July, with new rates effective on September 30 of every year.

Over the past 5 years, the inflationary index has varied, ranging from 8.8% in 2022, to 0.9% in 2026.

Table 9: Annual Inflationary Index (2022-2026)

Year	Inflationary Index (%)
2022	8.8
2023	8.3
2024	5.7
2025	3.2
2026	0.9
<i>5-year average</i>	<i>5.4</i>
<i>10-year average</i>	<i>4.9</i>

Staff are recommending Council pre-approve rate adjustments out to 2029 for the following key reasons:

- For the ACC by-law, all in-stream applications (including rezoning, development permit, and building permit) at the time the initial ACC by-law comes into effect are exempt from ACCs under Vancouver Charter section 523N(2). However, when the City amends the ACC by-law, any in-stream application would have 12 months from the amended date to obtain building permit issuance in order to be rate protected, under Vancouver Charter section 523N(3). By approving inflationary rate increases out to 2029, the City can delay amending the by-law until 2030, providing in-stream applications 5 years to reach building permit issuance and be rate protected from the ACC. This will particularly benefit recent rezoning applications, allowing sufficient time to move through the approval process and not be subject to an additional charge they were not anticipating. The recommendation for the pre-set inflationary index helps to meet the objective to limit cost increases for in-stream projects.
- Pre-approving rates over the next four years provides transparency and predictability for the industry on anticipated contributions. Staff are proposing to pre-approve inflationary rate increases for both DCLs and ACCs, which will help developers plan ahead for upcoming projects.
- Utilizing a pre-set inflationary index over four years provides stability to rate increases. Recently the increase has resulted in nearly 9% increases in one year, whereas some years it is closer to 1%. Using a pre-set inflationary amount helps to smooth out rate increases evenly over each year, while also helping to ensure the City keeps pace with inflationary cost pressures.

Staff are recommending a 3% inflationary index to be applied annually out to 2029. The five-year average of the City's inflationary index is closer to 5%, however there has been a downward inflationary trend since 2022, with the most recent 2026 inflationary index being closer to 1%. Using a 3% inflationary adjustment balances the 5-year average and the most recent year, resulting in modest increases year over year while helping to ensure rates keep pace with anticipated inflation. Note that staff will monitor development and market trends, enabling Council to have the opportunity to approve a different inflationary adjustment in the future if needed.

For applications submitted after September 30, 2026, the proposed by-laws (ACC and all three DCLs) replicate the 12-month rolling rate protection for each annual rate adjustment that is

included in the Vancouver Charter, and would be applicable if the rates were amended through reports to Council and by-law amendments on an annual basis instead of, as proposed, within the by-laws themselves.

Recommendation C: Report back on False Creek North ODP DCL and ACC exempt area

The False Creek North ODP was approved in 1990, providing directions for high-density mixed-use development. The ODP also set requirements for parks, the transportation networks including vehicles, walking, cycling, and transit, as well as social housing sites.

The City subsequently approved the Northeast False Creek Plan in 2018, providing updated land use directions for the remaining undeveloped parts of the ODP area, a new street network to replace the Georgia and Dunsmuir viaducts, and a revised public benefits strategy. Both the ODP and Northeast False Creek Plan largely rely on Community Amenity Contributions and conditions of rezonings to fund the required infrastructure and public benefits. Since there is an alternative funding arrangement in place, this area has been exempt from DCLs since the first City-wide DCL was established in 2003, and is proposed to be exempt from the ACC by-law.

Staff are currently working with landowners in this area and exploring updates to the Northeast False Creek Plan and public benefits strategy in an effort to unlock implementation of the plan. Therefore, staff do not recommend removing the current DCL or proposed ACC exemption for this area until a new plan and public benefits strategy has been approved to provide direction. Staff will report back on the DCL and ACC exempt area and any proposed changes with the updated Northeast False Creek Plan, which is currently expected in 2027.

Recommendation D: Updated CAC Policy

Community Amenity Contributions are one of the city's core funding sources for a variety of in-kind amenities, including social housing, park space, and childcare, as well as cash contributions through rezonings. The City's current CAC Policy was first adopted by Council in 1999 and was formalized into financing growth policy in 2003.

When a property is rezoned to allow for an increase in development potential, a CAC is typically negotiated in the form of on-site amenities, cash-in-lieu, or affordable housing. There are two types of CAC policy areas currently in Vancouver:

- Specific CAC policy areas, which apply to locations with their own CAC and/or public benefit policy strategies.
- Non-CAC policy areas, where each application is subject to a negotiation.

A key guiding principle of the 2026 Financing Growth Update is to transition towards predictable development charges, and move away from negotiated, site-by-site charges. The introduction of the ACC will provide the City with a new development contribution tool that will be levied on most new developments. Combined with the introduction of inclusionary zoning, this will allow the City to limit the use of CACs to larger scale projects.

As such, staff is recommending that the following rezonings be excluded from CAC negotiations:

- 100% employment or institutional rezonings
- For sites less than 30,000 sq. ft.:

- 100% rental projects with a 20% below market rental component, as per applicable policy
- 100% rental projects on the east side of the city that are 12 storeys or less
- 100% rental projects on the west side of the city that are 6 storeys or less
- Strata projects that are 5 storeys or less.

Additionally, staff is also recommending that all CAC targets be removed effective September 30, 2026, with negotiated CACs continuing to remain in place for larger developments. Future area planning aims to accommodate most new development through zoning districts, as opposed to site-by-site customs zones which removes the need for rezonings and CACs. This report represents a first step in reducing the City's reliance on CACs and staff will report back in Fall 2027 to explore further CAC exemptions.

Recommendations E, G, H: Public Art Policy, Sustainable Large Developments Policy, Canada Builds Program

Public Art

The transition to a new Amenity Cost Charge (ACC) framework provides an opportunity to simplify and consolidate the City's development contribution system by retiring the stand-alone public art contribution and integrating public art funding within the broader ACC program. The existing Public Art Policy for Rezoned Developments, approved by Council in 2014, requires most large rezonings to contribute to public art as a condition of approval, with the objective of enhancing the quality, accessibility, and cultural identity of Vancouver's public realm. It generally applies to rezonings that increase floor area, typically above 100,000 sq. ft., with limited exemptions for retained existing buildings and social housing areas. Under this policy, contributions are calculated based on buildable floor area using a standard per-square-foot rate and may be delivered either through on-site artwork or a cash-in-lieu contribution to the City's Public Art Program.

Under the proposed ACC framework, the public art contribution will be discontinued and replaced by a dedicated allocation of ACC revenues toward Arts, Culture and Social Facilities, which includes civic public art. This shift moves public art funding from a site-specific, project-based requirement to a more flexible, city-wide investment approach that aligns with capital planning priorities. Funding for public art will be allocated through the Capital Plan and delivered through the Civic Public Art Program. Developers electing at their discretion to provide on-site public art may do so in accordance with the Public Art Policy for Rezoned Developments and its accompanying procedures, as amended from time to time, with City coordination and referral to the Public Art Committee for review, as deemed appropriate by the City.

It is recommended that September 30, 2026 be established as the transition date, after which new rezoning applications will no longer be subject to the public art contribution and will instead contribute through the ACC framework. In-stream applications submitted prior to this date will continue to be subject to the public art policy in accordance with Appendix J. A substantial pipeline of approved rezonings—representing approximately \$25 million in secured public art contributions—is expected to continue to support the public art program during and after the transition (additional public art levy funding could be realized from rezoning applications not yet approved). It is important to note that these secured contributions are realized only as development proceeds (they are tied to the timing of project initiation by private developers), either through cash contributions or delivery of in-kind public art. Should a developer choose to

withdraw or re-submit an application after September 30, 2026, these forecasted contributions will decrease. The public art contribution will help bridge the funding period as ACC revenues are established over the next three to four years. Council can also allocate CACs from future rezonings or from other funding sources towards public art to fulfill program needs over the next 10 years, as staff have added Public Art as an eligible allocation of CACs.

Further, the existing Public Art Levy discount (Option B1) is scheduled to expire on July 31, 2026. Recommendation E extends eligibility to rezoning applications submitted prior to September 30, 2026 that have not been considered at Council or Public Hearing by that date, aligning the expiry date with the implementation of the ACC framework.

Sustainable Large Developments Policy

The Rezoning Policy for Sustainable Large Developments applies to large development proposals (generally sites over 8,000 m² or projects with more than 45,000 m² of floor area). The policy's core intent is for large developments to show leadership in sustainable design and contribute to city-wide environmental, livability and housing goals. Applicants must prepare integrated plans or studies addressing key sustainability areas such as site design, access to nature, food systems, water and rainwater management, low-carbon energy, green mobility, and zero waste. The policy also requires consideration of social objectives, including the delivery of affordable housing and community amenities within large sites.

Over time, many of the requirements originally specific to large sites, such as energy performance, green infrastructure, and transportation demand management, have been incorporated into other city-wide policies and regulations. Updating this policy will ensure continued coordination across departments and establish a modernized framework for how large sites can deliver additional benefits in housing, sustainability, and public amenities. To allow sufficient time for staff to properly evaluate the policy, it is recommended that staff report back to Council by Fall 2027 with recommendations for changes to this policy to reflect the City's current priorities. In the meantime, staff will continue to administer the policy on a discretionary basis.

Build Communities Strong Fund Program

The federal and provincial governments recently announced a new Canada–British Columbia partnership (June 18, 2026) to support housing delivery by linking infrastructure funding to reductions in development charges. Through the federal Build Communities Strong Fund, significant investments will be directed toward housing-enabling infrastructure, including water, wastewater, and transportation systems, with a key condition that provinces and municipalities demonstrate efforts to reduce development charges where they are acting as a barrier to new housing. In British Columbia, the program is expected to support reductions in charges for multi-unit housing—potentially by up to 50% in priority communities—while offsetting municipal infrastructure costs through senior government funding.

In response, the Province is advancing and has recently introduced preliminary legislative changes to provide local governments, including Vancouver, with greater flexibility to waive or reduce development cost charges (DCCs)/DCLs across a broader range of housing types, positioning municipalities to access federal funding and support housing delivery. The City of Vancouver has already elected to take steps consistent with this direction, having approved a 20% reduction to Development Cost Levies (DCLs) in December 2025 to support development

viability (this 20% reduction is recommended to be continued subject to Council approval). This reduction will help inform the City's approach to future participation in the program and demonstrates alignment with anticipated funding conditions.

While the high-level program framework has been announced, detailed implementation requirements are still forthcoming and will be established through federal–provincial agreements and subsequent provincial rollout, anticipated later in 2026. The City will continue to monitor program development and report back to Council once further details are available, including potential opportunities to further reduce development charges where there is sufficient senior government funding to offset the associated revenue impacts

Recommendation I: Fee Amendments

Staff are recommending a deferral of ACCs in alignment with the DCL by-laws. The cost recovery fee for the DCL deferral under the Building By-law currently is, and of the ACC deferral is proposed to be, \$1,000. Payable by applicants, the total deferral administrative cost will be \$2,000 for deferral of both the DCLs and ACCs (see Appendix K).

Stakeholder Feedback

Staff undertook targeted consultation to inform the proposed updates to the City's development contribution framework, including the introduction of the Amenity Cost Charge (ACC) and amendments to Development Cost Levies (DCLs) and Community Amenity Contributions (CACs). This work follows Council direction approved in April 2026 and aligns with provincial requirements to undertake public consultation prior to adoption of an ACC by-law.

Engagement focused on consultation with the development industry. Input was gathered through meetings, a workshop and written submissions, with a focus on proposed rates, exemptions, transition measures, and overall program structure.

The City also referred the proposed approach and changes to host Nations through the City's indigenous relations team as part of 4-year capital plan. Staff will continue to engage with First Nations throughout implementation to identify opportunities for collaboration and to ensure considerations related to growth, infrastructure, and community amenities are appropriately reflected. No comments were received at the time of releasing this report.

Opportunities for public input were integrated with the 2027-2030 Capital Plan through the Shape Your City platform. Materials were also posted to the City website, including a Public Notice, and through written submissions to Council.

Feedback from industry stakeholders is reflected in a letter received from the Urban Development Institute (UDI) dated June 19, 2026. Key feedback included:

- Support for a more predictable and transparent, city-wide approach to development contributions, alongside concern that the introduction of ACCs may increase overall development costs despite reductions to some existing charges;
- Ongoing concerns regarding development viability, particularly for purpose-built rental housing, with requests for rate reductions, deferrals, or exemptions to support project delivery in current market conditions;

- Requests to expand exemptions and reduce overlapping policy requirements, including CAC exemptions and below-market rental requirements, to improve feasibility and reduce cost layering;
- Identification of broader regulatory and policy-related cost pressures (e.g., parking, amenity space, and design requirements), with suggestions to streamline requirements to support housing supply and project viability.

Stakeholder feedback informed refinements to the proposed framework, including the extension of rental waivers to the ACC, the inclusion of transition provisions, and adjustments to exemptions and credit provisions to support a balanced transition.

Stakeholder letters received are provided in Appendix I.

Financial Implications

The 2026 Financing Growth Update, both the May and July reports, are intended to recalibrate the City’s primary development contribution tools, including Development Cost Levies, Amenity Cost Charges, Community Amenity Contributions, density bonus provisions, and inclusionary zoning. The role of each of these tools will change over time, where it is expected that DCLs and ACCs will become the primary funding tools and CACs and density bonus provisions will decrease. In the June 2, 2026 Bill 16 report, the approved changes eliminated almost all of the existing density bonus provisions. In some cases, the existing provisions were replaced with inclusionary zoning requirements, with a focus on provision of in-kind affordable housing and limited options for cash in lieu payments in lower density districts.

If Council approves the proposed recommendations, staff put forward an ACC capital program of \$480 million and a DCL capital program of \$1.81 billion over the 2027–2036 period.

Projections are subject to downward adjustments resulting from policy measures and legislative requirements:

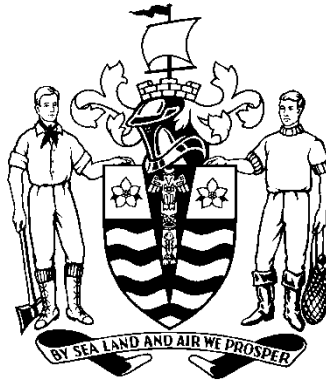
- \$370-380 million related to ACC in-stream rate protection;
- \$250-260 million associated with DCL and ACC rental waiver programs;
- \$10–15 million from reduced rate provisions; and,
- \$1-2 million related to the ACC phase-in for the >1.5 FSR residential category.

Actual revenues will depend on the pace and type of development activity, the uptake of waivers and exemptions, and broader market conditions. Recognizing the initial transition period for ACC funding, staff recommend prioritizing CACs towards ACC-eligible assets.

APPENDIX A: AMENITY COST CHARGE BY-LAW

Note: A By-law will be prepared generally in accordance with the provisions listed below, subject to change and refinement prior to posting.

**CITY OF VANCOUVER
BRITISH COLUMBIA**



**VANCOUVER AMENITY COST CHARGE
BY-LAW NO. _____**

**This By-law is printed under and
by authority of the Council of
the City of Vancouver**

_____, 2026

BY-LAW NO. _____

A by-law to impose amenity cost charges in the general area of the city

PREAMBLE

Council desires to raise funds to assist Council to pay the capital costs of providing, constructing, altering, and expanding amenities to benefit development and the increased population of residents and workers that results from development in the general area of the city.

Council is satisfied that the amounts raised by charges imposed by this By-law in the general area are unlikely to exceed the estimated costs of projects for the general area.

Council has determined that imposing charges in the amounts set out in this By-law in the general area to contribute to the costs of projects for the general area are fair and equitable.

THE COUNCIL OF THE CITY OF VANCOUVER, in public meeting, enacts as follows:

**SECTION 1
INTERPRETATION**

Name of By-law

1.1 The name of this By-law, for citation, is the “Vancouver Amenity Cost Charge By-law”.

Definitions

1.2 In this By-law:

- (a) “ACC amount” means the total amenity cost charge for a development calculated in accordance with section 3.1;
- (b) “affordable housing provider” means:
 - (i) the City;
 - (ii) the Metro Vancouver Regional District;
 - (iii) the Province of British Columbia or an agent of the Province of British Columbia;
 - (iv) Canada or an agent of Canada;
 - (v) a corporation incorporated by or in which shares have been acquired by, the City or the Metro Vancouver Regional District for a purpose that includes providing affordable housing;

- (vi) a First Nation, which for the purpose of this definition includes a band as defined in section 2(1) of the Indian Act (Canada) with or without reserves situated within the geographical boundaries of British Columbia;
- (vii) any of the following, if the entity has received funding from one or more of the entities in sections 1.2(b)(i) to 1.2(b)(vi) for the purpose of building affordable housing:
 - (A) a society as defined in section 1 of the Societies Act (British Columbia), other than a member-funded society as defined in section 190 of that Act;
 - (B) board as defined in section 1 of the Health Authorities Act (British Columbia);
 - (C) a registered charity as defined in section 248 (1) of the Income Tax Act (Canada); and
 - (D) a corporation as defined in section 2 (1) of the Canada Not-for-profit Corporations Act (Canada);
- (viii) any of the following, if the entity has entered into a Housing Agreement with the City pursuant to section 565.2 of the Vancouver Charter and if the development is subject to covenant under section 219(2)(a) or (b) of the Land Title Act (British Columbia) limiting the use of the parcel of land to affordable housing:
 - (A) a society as defined in section 1 of the Societies Act (British Columbia), other than a member-funded society as defined in section 190 of that Act;
 - (B) board as defined in section 1 of the Health Authorities Act (British Columbia);
 - (C) a registered charity as defined in section 248 (1) of the Income Tax Act (Canada); and
 - (D) a corporation as defined in section 2 (1) of the Canada Not-for-profit Corporations Act (Canada);
- (c) “alteration” means any physical change to a building or structure that includes significant retention of primary structural elements, but does not include demolition and replacement of the structure, or façade-only retention without significant retention of other primary structural elements;
- (d) “amenity cost charge” means a charge pursuant to this By-law;
- (e) "Artist Studio - Class A" has the meaning ascribed to it by section 2 of the Zoning and Development By-law;

- (f) "Artist Studio - Class B" has the meaning ascribed to it by section 2 of the Zoning and Development By-law;
- (g) "building of record" means a development, building, or structure that exists on the parcel of land or has been demolished within the previous year, calculated from the date of building permit issuance for the new development;
- (h) "building permit" means a building permit issued under the Building By-law;
- (i) "CAC" means a voluntary community amenity contribution toward public benefits as in-kind or cash contributions and secured as a prior-to enactment condition of an application to amend a zoning by-law;
- (j) "CAC rezoning" means an application to amend a zoning by-law that includes a CAC and that, as of September 30, 2026, was:
 - (i) in-stream and met the requirements in section 1.2(hh)(iii)(A); or
 - (ii) determined and the related zoning by-law amendment enacted;
- (k) "child care" means the use of premises operated as a community care facility by one or more persons licensed under the Community Care and Assisted Living Act of British Columbia, as amended or replaced from time to time, on a not for profit basis, for "group child care", "preschool", multi-age child care in accordance with Child Care Licensing Regulation B.C. Reg. No. 332/2007, as amended or replaced from time to time, and may include the use of flexible space operated for child services as determined by the Director of Planning but excludes premises operated for "family child care";
- (l) "City" means the City of Vancouver;
- (m) "Community Centre/Neighbourhood House" means a community centre /neighbourhood house generally accessible to the public and no smaller than 50 square meters in floor area;
- (n) "Community Energy Centre" means the use of premises as an energy supply facility that provides heat energy in the form of hot water to buildings across different parcels through a distribution system;
- (o) "Cultural Facility" means the use of premises for delivering arts and culture programs and services, including Artist Studio (Class A and B), gallery, halls, museum or archives, theatre limited to live theatre, production or rehearsal studio limited to the rehearsal of dance, music or drama, and necessary and customarily incidental uses to support the primary use of the Cultural Facility;
- (p) "development" means any construction, alteration, or extension of all or part of a building or structure that requires issuance of a building permit, and includes a surface parking lot but excludes repair or renovation work, being repair or renovation of a building or structure that does not increase the floor area of that building or structure;

- (q) “Development Cost Levies” means the aggregate levies imposed under the Vancouver Development Cost Levy By-law, the Vancouver Utilities Development Cost Levy By-law, and the Area Specific Development Cost Levy By-law;
- (r) “Director of Planning” means the City official appointed as such by Council and includes the authorized representatives of the Director of Planning;”
- (s) “emergency shelter” means living accommodation that is:
 - (i) provided by a person that receives funding from Canada, British Columbia, the City, or the Metro Vancouver Regional District for the purpose of providing the accommodation; and
 - (ii) used to provide temporary accommodation, without charge, to individuals who are in need of such accommodation;
- (t) “federal housing cooperative” means a cooperative as defined in section 2(1) of the Canada Cooperatives Act (Canada), if Part 20 of that Act applies to the cooperative;
- (u) "First Nation" means any or all of the following:
 - (i) a band, as defined in Section 2 (1) of the Indian Act (Canada), for which one or more reserves situated within the geographical boundaries of the Province have been set aside;
 - (ii) the Nisga'a Nation;
 - (iii) a Nisga'a Village;
 - (iv) the shíshálh Nation continued under the shíshálh Nation Self-Government Act (Canada);
 - (v) the shíshálh Nation Government District continued under the shíshálh Nation Self-Government Act (Canada);
 - (vi) a treaty first nation;
 - (vii) the Westbank First Nation as defined in the agreement approved under the Westbank First Nation Self-Government Act (Canada);
- (v) “First Nations Corporation” means a company that satisfies both of the following requirements:
 - (i) the company is incorporated under federal or provincial law; and
 - (ii) all of the shares in the company are directly or indirectly held by one or more First Nations;

- (w) "floor area" means the floor area of a development set out in the development permit that applies at the time of entitlement to delivery of the building permit authorizing the development or, if there is no applicable building permit, means the floor area of a development set out in the development permit;
- (x) "floor space ratio" (FSR) means the figure obtained when the area of the floors of the buildings on a parcel of land is divided by the area of the parcel of land in accordance with the Zoning and Development By-law;
- (y) "for-profit affordable rental housing" means a new building containing multiple dwelling units, which meets the requirements of section 6.1 to be for-profit affordable rental housing, but does not include alterations of or extensions to those dwelling units;
- (z) "housing cooperative" means a housing cooperative within the meaning of the Cooperative Association Act (British Columbia), if section 173 of that Act applies to the housing cooperative;
- (aa) "inclusionary zoning requirement" means a requirement in the Zoning and Development By-law to include affordable and special needs housing units under the authority of section 565.17 of the Vancouver Charter but excludes a provision to provide any affordable and special needs housing units under the bonus density zoning authority in section 565.1 of the Vancouver Charter;
- (bb) "industrial" means all development:
 - (i) in the following districts in the Zoning and Development By-law: I-2, M-1, M-1A, M-1B,
 - (ii) zoned as CD-1 (249) By-law 6654, but only with respect to those uses that the by-law permitted on the date of its enactment, and
 - (iii) in all other districts in the Zoning and Development By-law which include industrial uses, including the MC-1, MC-2, and IC-3 districts but excluding any district listed as mixed-employment (light industrial) in section 1.2(ee) of this by-law, but only with respect to that floor area used for industrial uses, which means those uses included in the following general land use categories of the Zoning and Development By-law: manufacturing use, transportation and storage use, and wholesale use;
- (cc) "in-stream" means an application:
 - (i) that has been submitted to the City in accordance with the Development Approval By-law (with respect to rezoning applications), Zoning and Development By-law (with respect to development permit applications), or Building By-law (with respect to building permit applications), and for which the applicable fee has been paid, and
 - (ii) which is not determined, rejected, or withdrawn and, with respect to an application to amend a zoning by-law, includes an application that is approved in principle by Council but has not yet been enacted;

- (dd) "library" means a library generally accessible to the public and no smaller than 50 square meters in floor space;

- (ee) "mixed-employment (light industrial)" means all development:
 - (i) in the following districts in the Zoning and Development By-law: IC-1, IC-2, I-1, I-3, I-4, I-1A, I-1B and I-1C,
 - (ii) zoned as CD-1 (803) By-law 13257, but only with respect to those uses that the CD-1 by-law permitted on January 25, 2022, and
 - (iii) zoned as CD-1 (816) By-law 13352 but only with respect to those uses that the CD-1 by-law permitted on June 7, 2022;

- (ff) "parcel of land" means any lot, block, or other area in which real property is held or into which real property is subdivided, and may include an air space parcel but does not include a street or any portion thereof;

- (gg) "payer" means the person entitled to a building permit which is subject to the payment of charges under this By-law;

- (hh) "precursor application", in relation to a building permit, means:
 - (i) a building permit application for the issuance of the building permit, if the application has been submitted to the City in accordance with the Building By-law and the applicable fee has been paid,
 - (ii) an application for the issuance of a development permit, if:
 - (A) the application has been submitted to the City in accordance with the Zoning and Development By-law and the applicable fee has been paid, and
 - (B) the construction, alteration or extension authorized by the building permit is entirely within the area of land that is the subject of the application, or
 - (iii) an application for an amendment to a zoning by-law, if
 - (A) the application has been submitted to the City in accordance with the Development Approval Procedure By-law and the applicable fee has been paid, and
 - (B) the construction, alteration or extension authorized by the building permit is entirely within the area of land to which the application relates;

- (ii) "prime rate" means the floating annual percentage rate of interest established from time to time by the Bank of Montreal, 595 Burrard Street, Vancouver, British Columbia as the base rate that the Bank uses to determine rates of interest charged by it for Canadian dollar loans to customers in Canada and designated by the Bank of Montreal as the prime rate;
- (jj) "Project Coordinator" means the City staff member (a) employed by the City to review building permit applications, including administration of this By-law, and (b) assigned to the applicable building permit subject to the payment of charges under this By-law;
- (kk) "Public Authority Use" means a police station or fire hall;
- (ll) "school" means an institution of learning regularly giving instruction to children that is either:
 - (i) under the jurisdiction of The Board of School Trustees of School District No. 39 (Vancouver) constituted under the *School Act*, or
 - (ii) accepted by the Ministry of Education of the Province of British Columbia, or its successor in function, as providing instruction equivalent to that furnished in the schools referred to in subparagraph (a) above;
- (mm) "social housing" means rental housing:
 - (i) in which at least 30% of the dwelling units are occupied by households with incomes below housing income limits, as set out in the current "Housing Income Limits" table published by the British Columbia Housing Management Commission, or equivalent publication;
 - (ii) which is owned by a non-profit corporation, by a non-profit co-operative association, or by or on behalf of the City, one or more First Nations, one or more First Nation Corporations, the Province of British Columbia, or Canada; and
 - (iii) in respect of which the registered owner or ground lessee of the freehold or leasehold title to the land on which the housing is situated has granted to the City a section 219 covenant, housing agreement, or other security for the housing commitments required by the City, registered against the freehold or leasehold title, with such priority of registration as the City may require;

and in the HA-2 district; in the area of the FC-1 district located north of the centre line of National Avenue; in the area of the M-1, I-2, RT-3 and RM-3A districts located north of the centre lines of Venables Street, Malkin Avenue and Prior Street, south of the centre lines of Cordova Street and Franklin Street, east of the centre line of Gore Avenue and west of the centre line of Clark Drive; in the Downtown Eastside Oppenheimer district; and in the area of the Downtown district denoted as C2 on Map 1 of the Downtown Official Development Plan:

- (iv) of the dwelling units required under section (mm)(i) above, at least two-thirds of the dwelling units are occupied by persons eligible for either Income Assistance or a combination of basic Old Age Security pension and Guaranteed Income Supplement and are rented at rates no higher than the shelter component of Income Assistance.

- (nn) “social service centre” means the use of premises by a non-profit society:
 - (i) providing information, referral, counselling, advocacy or health care services; or
 - (ii) dispensing aid in the nature of food or clothing; or
 - (iii) providing drop in or activity space, but does not include premises used for residential purposes or detoxification centre;

- (oo) “supportive housing unit” means a dwelling unit that is, or will be, provided to seniors, persons with disabilities, persons experiencing or at risk of experiencing homelessness, or other individuals who, based on criteria set by the applicable entity that operates the units, will benefit from on-site supports and services;

- (pp) "surface parking lot" means a parking lot established on the surface of land that has no portion of a building or structure above or below it;

- (qq) “temporary accommodation for medical care” means the use of premises on the land zoned as CD-1 (926), By-law 14691, to provide temporary accommodation with associated on-site services at below-market rates for children or other individuals seeking medical care at local health facilities, and their families and caregivers, but excludes a Community Care or Assisted Living Facility or Group Residence as defined in the Zoning and Development By-law;

- (rr) "temporary building" means a temporary building, structure, or shelter erected for a period not exceeding twelve months for which a building permit is necessary under the Building By-law;

- (ss) “transitional housing” means living accommodation is provided:
 - (i) on a temporary basis,
 - (ii) by a person that receives funding from Canada, British Columbia, the City, or the Metro Vancouver Regional District for the purpose of providing the accommodation; and
 - (iii) as part of a program intended to assist individuals to become better able to live independently;

- (tt) “works yard” means the use of a partially enclosed building, or a portion thereof, for the storing, repairing, or cleaning of supplies, materials, equipment, or vehicles of any business which conducts construction, installation, cleaning, repair or other industrial trade services off-site; and

- (uu) “works yard for public bus transportation” means the use of land or a building, or a portion thereof, for storing, maintaining, repairing, or cleaning equipment or vehicles that are used off-site for the purposes of mass transportation of the public on public roads.

Table of contents

- 1.3 The table of contents for this By-law is for convenient reference only and is not for assistance in interpreting or enforcing this By-law.

Schedules

- 1.4 The following schedules attached to this By-law form part of this By-law:
 - (a) Schedule A –Vancouver ACC Area
 - (b) Schedule B - Map Showing the West and East Areas of the City
 - (c) Schedule C – City of Vancouver Amenity Cost Charges
 - (d) Schedule D – List of Amenities

Severability

- 1.5 A decision by a court that any part of this By-law is illegal, void, or unenforceable severs that part from this By-law and is not to affect the balance of this By-law.

SECTION 2 CHARGE AREA

Charge area

- 2.1 This By-law applies to the entire geographic area of the City except for those areas shown as excluded from the ACC area on Map 1 of Schedule A.

Projects

- 2.2 Amenity cost charges are imposed under this By-law for the purpose of providing funds to assist the City in paying the capital costs of providing, constructing, altering, or expanding the amenities listed in Schedule D, which includes facilities or features that provide social, cultural, heritage, recreational or environmental benefits to a community and are not funded by development cost levies.

**SECTION 3
AMENITY COST CHARGES**

Imposition of charges

- 3.1 Subject to this By-law, Council imposes, on every person entitled to delivery of a building permit authorizing development in the area described in section 2.1, the amenity cost charges set out in Tables B and C in Schedule C as follows:
- (a) the respective rates in Table B come into effect at 12:01 a.m. on September 30 of the applicable year;
 - (b) the rates in Table B which are in effect as of 12:01 a.m. on September 30, 2029 remain in effect unless and until this By-law is amended or repealed; and
 - (c) the rates in Table C come into effect as of the date of enactment of this By-law and remain in effect unless and until this By-law is amended or repealed.
- 3.2 A rate increase shown in Table B of Schedule C that would otherwise be applicable to the construction, alteration, or extension of a building or structure, or part of a building or structure, has no effect with respect to that construction, alteration, or extension if:
- (a) the building permit authorizing that construction, alteration, or extension is issued within 12 months of the applicable rate increase, and
 - (b) a precursor application to the building permit is in-stream on the date of the applicable rate increase,

unless the payer agrees in writing that the rate increase should have effect.

Calculation of charges

- 3.3 The amount of amenity cost charges payable under this By-law will be calculated in accordance with the rates prescribed in Schedule C, less:
- (a) any applicable exemptions pursuant to SECTION 5;
 - (b) any applicable waivers pursuant to SECTION 6; and
 - (c) any applicable credits pursuant to SECTION 7.

Use Allocations

- 3.4 The rates in Schedule C will be applied:
- (a) for the industrial and mixed-employment (light industrial) uses, in accordance with the definition of those uses in this By-law; and
 - (b) for all other uses, against the floor area of the development allocated to that use.

- 3.5 Where a use is not specifically identified in Schedule C of this By-law, the amount of amenity cost charges to be paid to the City will be equal to the amenity cost charges that are payable for the most comparable use in Schedule C, as determined by the Director of Planning.
- 3.6 If a development includes uses, buildings, or structures to which different amenity cost charges apply, the amenity cost charge for the development is to be the aggregate of them.

Retention of Building or Replacement Building

- 3.7 For the purposes of sections 3.8 to 3.11, the uses, floor area, and floor area allocated to each particular use of any building of record must be submitted to the City by the payer, and the application must be supported by the following to substantiate the uses, floor areas, and floor area allocations:
- (a) building permit records,
 - (b) tax assessment records from BC Assessment, or
 - (c) such other information or records to the satisfaction of the Project Coordinator.
- 3.8 An amenity cost charge is not payable where the proposed development:
- (a) retains the existing building of record;
 - (b) adds no additional floor area to the building of record; and
 - (c) is either:
 - (i) the same use, as described in Schedule C of this By-law, as the building of record, or
 - (ii) is a use with an amenity cost charge rate in Schedule C that is less than or equal to the amenity cost charge rate of the use of the building of record.
- 3.9 An amenity cost charge is not payable where the proposed development:
- (a) is on a parcel of land where the last building of record has been or will be demolished to permit the new development;
 - (b) is for the same use, as described in Schedule C of this By-law, as the last building of record on the parcel of land; and
 - (c) has a proposed floor area that is less than or equal to the floor area of last building of record on the parcel of land.
- 3.10 A development that includes heritage retention or conservation of only the façade of a previous building of record is deemed to be demolished for the purpose of section 3.9(a).

- 3.11 Despite sections 3.8 and 3.9, if the building of record included more than one use, the proposed development must have a proposed floor area for each applicable use that is less than or equal to the floor area of that particular use in the building of record on the parcel of land.

Change of Use

- 3.12 If the conversion of space that is not floor area to a use that makes it floor area occurs, Council deems such space to be floor area as at the date of issuance of the building permit authorizing its development.
- 3.13 If the development or change of use of land or a building or structure, that is exempt from an amenity cost charge, makes it subject to an amenity cost charge, such charge is due and payable at the time of such development, alteration, or change of use.

SECTION 4 PAYMENT OF AMENITY COST CHARGES

- 4.1 Subject to section 4.4, an amenity cost charge must be paid prior to the issuance of a building permit.

Staged development

- 4.2 If a development takes place in stages authorized by separate building permits, a charge is payable under section 4.1 with respect to each such building permit.

Staged building permit

- 4.3 If a building permit is issued in stages, a charge is payable prior to issuance of the first building permit.

Payment of charge by installments

- 4.4 If the total Development Cost Levies for the applicable building permit exceeds \$500,000, the payer may elect, prior to issuance of an initial building permit, to pay the amenity cost charge by installments in accordance with section 4.5.
- 4.5 If the payer elects to pay in installments, the payer will pay:
- (a) not less than 1/4 of the total charge prior to issuance of an initial building permit; and
 - (b) the remainder of the total charge no later than the earlier of:
 - (i) 4 years after the date of initial building permit issuance, or
 - (ii) 15 business days after all required occupancy permits have been issued.
- 4.6 A payer electing to pay the charge by installments must deposit with the City at the same time as the payer pays the first installment:

- (a) a pay-on-demand surety bond issued by an approved insurer; or
 - (b) an irrevocable and unconditional letter of credit from an approved financial institution,
for the balance of the total charge owing at the time of payment, with the form of security determined by the City. The approved insurers, approved financial institutions, and form of security are all as determined by the City at the City's sole discretion.
- 4.7 Notwithstanding section 4.5, no charge may remain payable at the time of occupancy of any building subject to the amenity cost charge.
- 4.8 Failure to make any payment under sections 4.5, 4.6 or 4.7 results in the full remaining unpaid charge becoming due and payable, which amount, if it is not satisfied by the security posted, may be inserted in the real property tax roll as a charge imposed with respect to the parcel or parcels in relation to which the building permit was issued.
- 4.9 Annual interest of prime rate plus 1% will be payable on any charge amount that is due and payable.

Changes to Form of Security

- 4.10 After a surety bond or a letter of credit has been deposited with the City pursuant to section 4.6 and the associated building permit has been issued, the City will not accept a change in the form of security or a replacement security except, in the case of a letter of credit, in accordance with the terms of the letter of credit and, in the case of a surety bond, in accordance with the terms of the surety bond.

Payment of Further Charges After Installment Election

- 4.11 If, after the payment of the full amenity cost charge pursuant to section 4.1 or the first installment of an amenity cost charge pursuant to section 4.4, an application to amend the building permit is submitted, the payer:
- (a) will pay any additional amenity cost charge applicable to the amending building permit prior to issuance of the amending building permit, or
 - (b) if the total Development Cost Levies for the amending building permit in excess of what was charged on the initial building permit exceeds \$500,000, may elect, prior to issuance of the amending building permit, to pay the additional amenity cost charge by installments in accordance with section 4.5.

Return of Payments

- 4.12 Amenity cost charge payments are non-refundable except for in accordance with section 4.13.
- 4.13 A payer may request a return of any amenity cost charge payments under sections 4.1, 4.4, or 4.11 if construction has not commenced and the building permit is terminated in accordance with the Building By-law.

SECTION 5 EXEMPTIONS

Places of Public Worship

- 5.1 An amenity cost charge is not payable for any part of a development located on a parcel of land that is, or will be after completion of development, exempt from taxation under section 396(1)(c)(iv) of the Vancouver Charter.

Social Housing

- 5.2 An amenity cost charge is not payable for any part of a development located on a parcel of land that is:
- (a) used, or will be used after completion of the development, for social housing; and
 - (b) owned by a non-profit corporation, by a non-profit co-operative association, or by or on behalf of the City, one or more First Nations, one or more First Nation Corporations, the Province of British Columbia, or Canada.
- 5.3 The floor area exempt from payment of an amenity cost charge pursuant to section 5.2 will be calculated in accordance with the requirements to calculate the residential floor area for “social housing” in Schedule J of the Zoning and Development By-law.

Inclusionary Zoning

- 5.4 An amenity cost charge is not payable for any dwelling units that are required pursuant to an inclusionary zoning requirement in the Zoning and Development By-law.
- 5.5 The floor area exempt from payment of an amenity cost charge pursuant to section 5.4 will be calculated in accordance with the requirements to calculate the residential floor area for the applicable affordable dwelling unit type in Schedule J of the Zoning and Development By-law.

Other Affordable Housing

- 5.6 An amenity cost charge is not payable for:
- (a) any rental dwelling units that are:
 - (i) owned or leased; and
 - (ii) operated by,
affordable housing providers;
 - (b) any supportive housing units that are:
 - (i) owned or leased; and

- (ii) operated by,
 - affordable housing providers;
 - (c) housing which will be occupied by members of a housing co-operative or a federal housing cooperative; and
 - (d) developments used, or to be used, for transitional housing or emergency shelter.
- 5.7 The affordable housing provider who operates the units under sections 5.6(a)(ii) or 5.6(b)(ii) may be a different affordable housing provider than who owns or leases the units under sections 5.6(a)(i) or 5.6(b)(i).

SECTION 6 WAIVERS

Waiver or reduction for for-profit affordable housing

- 6.1 Notwithstanding section 3.1, Council waives or reduces the ACC amount by the percentages set out in Table A of Schedule C for the construction of for-profit affordable rental housing, which means housing where:
- (a) all dwelling units in the building are rental units;
 - (b) no dwelling units are strata units;
 - (c) the development is located in the area of the FC-1 district north of the centre line of National Avenue or in the Downtown Eastside/Oppenheimer district, and:
 - (i) at least 20% of the total dwelling units are social housing; or
 - (ii) at least 20% of the total dwelling units are leased by a non-profit corporation, by a non-profit co-operative association, or by or on behalf of the City, one or more First Nations, the Province of British Columbia, or Canada for at least 60 years, and those leased dwelling units meet the following requirements:
 - (A) at least 30% of the dwelling units are occupied by households with incomes below housing income limits, as set out in the current "Housing Income Limits" table published by the British Columbia Housing Management Commission, or equivalent publication; and
 - (B) of the dwelling units required to be occupied by households with incomes below housing income limits, at least two thirds of units are occupied by persons eligible for either Income Assistance or a combination of basic Old Age Security pension and Guaranteed Income Supplement and rented at rates no higher than the shelter component of Income Assistance or where instead of complying with (c);

- (d) at least 20% of the residential floor area that is counted in the calculation of the floor space ratio consists of units with average rents per unit type at initial occupancy and upon a change in tenancy of a unit that do not exceed the average rents for studio units, one bedroom units, two bedroom units and units with three or more bedrooms in the city, as published by the Canada Mortgage and Housing Corporation in the Rental Market Survey Data Tables in the previous calendar year, or where instead of complying with (c) or (d);
- (e) agreed upon average rents per unit type for initial occupancy do not exceed the average rents for studio units, one bedroom units, two bedroom units and units with three or more bedrooms built in the City since 2005, as published by the Canada Mortgage and Housing Corporation in the Rental Market Survey Data Tables in the previous calendar year, except that such rents may be 10% higher than the rents otherwise stipulated under this section if the housing is located in the West Area as shown on the map attached to this By-law as Schedule B, and rents will also be adjusted annually on January 1:
 - (i) for all studio units, one bedroom units, two bedroom units and units with three or more bedrooms to reflect the change in average rents for studio units, one bedroom units, two bedroom units, and units with three or more bedrooms built in the City since 2005, as those rents are set out by the Canada Mortgage and Housing Corporation in the Rental Market Survey Data Tables published in the previous calendar year, or the most recently published data for the newest building age category for private rental apartment units published in the Canada Mortgage and Housing Corporation's Rental Market Survey Data Tables; or
 - (ii) when the average rent data for any bedroom type is not reported in the Canada Mortgage and Housing Corporation's Rental Market Survey Data Tables, the change in average rents will reflect the average rents for the most recent building age category available in the Canada Mortgage and Housing Corporation's Housing Market Information Portal, as those rents are set out for the previous calendar year,
- (f) the owner of the property on which such housing is situated has registered against title to that property an instrument, in form and substance, and with priority of registration, satisfactory to the Director of Legal Services, ensuring the initial rents are in accordance with sections 6.1(c), 6.1(d) or 6.1(e), and otherwise in compliance with this By-law, and restricting the tenure of such housing to rental for:
 - (i) the longer of the life of the building in which they are situated and 60 years, or
 - (ii) such other term to which the City and owner may agree; and
- (g) class A for-profit affordable rental housing will mean housing in compliance with subsections (a), (b), (c), and (f) or (a), (b), (d), and (f) and class B for-profit affordable rental housing will mean housing in compliance with subsections (a), (b), (e), and (f).

Administration of waiver

6.2 The waiver under section 6.1 will be administered as follows:

- (a) rents to be agreed upon at initial occupancy will not exceed the average rents stipulated in section 6.1 and this By-law and for clarity, the rents to be charged may be lower than the rents stipulated by this By-law, but may not exceed the rents stipulated by this By-law;
- (b) if a new zoning by-law was required to authorize the development of the parcel of land, the rents to be agreed upon should be included in the zoning by-law, and if no new zoning by-law was required to authorize the development of the parcel of land, the rents to be agreed upon should be stipulated at the time the 'prior-to permit issuance' letter related to the development permit is issued;
- (c) notwithstanding sections 6.2(a) and (b), if a new zoning by-law was required to authorize the development of the parcel of land and the tenure of the residential area of the building for which a waiver is being sought was not secured as rental housing as a condition of enactment, the rents to be agreed upon will not exceed the rents at occupancy stipulated in section 6.1 and do not need to be stipulated in accordance with section 6.2(b);
- (d) any waiver of an amenity cost charge authorized under section 6.1 is to be calculated and determined at the time of issuance of a building permit authorizing construction of the building subject to the waiver;
- (e) a building that qualifies under section 6.1 for an amenity cost charge waiver will not forfeit the waiver because other housing or uses otherwise exempt from amenity cost charges under City by-laws or the Vancouver Charter is also located in the building; and
- (f) all units of all unit types must meet all the requirements in section 6.1(a) and 6.1(b), all units of all unit types that comprise the 20% of residential floor area used to calculate 6.1(d) must meet the rents specified in 6.1(d), and all units, of all units types must be used to calculate the average rents specified in 6.1(e), except that a building that contains studio units, one bedroom units and two bedroom units that meet all requirements in 6.1(a), 6.1(b), and (e) qualifies for a waiver for all those units in each of those unit types on a pro rata basis even if the building contains units with three or more bedrooms that do not meet the requirements in section 6.1(e), in which case none of the units with three or more bedrooms qualifies for the waiver.

SECTION 7 CREDITS

Sunset Clause

7.1 Building permits issued after September 30, 2035 are not eligible for a CAC credit under this SECTION 7.

Credit Eligibility

7.2 Subject to sections 7.3 and 7.6, a parcel of land subject to a CAC rezoning is eligible for a credit, for the full ACC amount, provided that:

- (a) the parcel of land is within the area subject to the CAC rezoning; and
- (b) the floor area of the proposed development on the parcel of land is less than or equal to the total floor area permitted under the CAC rezoning.

Partial credit

7.3 Despite section 7.2, a parcel of land that:

- (a) was subject to a CAC rezoning;
- (b) is within the area subject to the CAC rezoning; and
- (c) is subject to a zoning application, submitted after September 30, 2026 to amend the approval in principle or zoning by-law that was the subject of the CAC rezoning in order to increase the permitted floor area above what was permitted under the CAC rezoning,

may be eligible for a partial credit against the ACC amount in accordance with section 7.4.

7.4 A parcel of land that meets the criteria in section 7.3 is eligible for a partial credit against the ACC amount equal to the amount of ACCs calculated pursuant to section 3.3 for the total floor area permitted under the CAC rezoning.

7.5 Where the area subject to the CAC rezoning includes more than one parcel of land, any credits pursuant to section 7.4 will be applied as follows:

- (a) credits will be applied on a cumulative basis against any building permit within the CAC area issued after September 30, 2026; and
- (b) credits will be applied on a rolling basis against all building permits issued within the CAC rezoning area and may not be transferred between building permits.

No credit

7.6 Despite sections 7.2 and 7.3, a parcel of land that:

- (a) was subject to a CAC rezoning; and
- (b) is subject to a zoning by-law amendment application to:
 - (i) replace the CAC rezoning, or
 - (ii) amend the CAC,

is not eligible for any credit against the ACC amount.

7.7 For the purpose of section 7.6(b)(i), “replace” means an application for a development unrelated to the development approved under the CAC rezoning, as determined by the Director of Planning.

General credit conditions

7.8 All credits under sections 7.2 and 7.3 are subject to the following conditions:

- (a) no credit will exceed the ACC amount;
- (b) credits are non-transferable between parcels of land and non-refundable; and
- (c) credits only apply where a CAC has been paid to the City or is subject to a CAC deferral agreement between the City and the developer which is registered against title to the parcel of land.

**SECTION 8
ENACTMENT**

Force and effect

8. This By-law is to come into force and take effect on September 30, 2026.

ENACTED by Council this day of _____, 2026


Mayor

City Clerk


SCHEDULE A

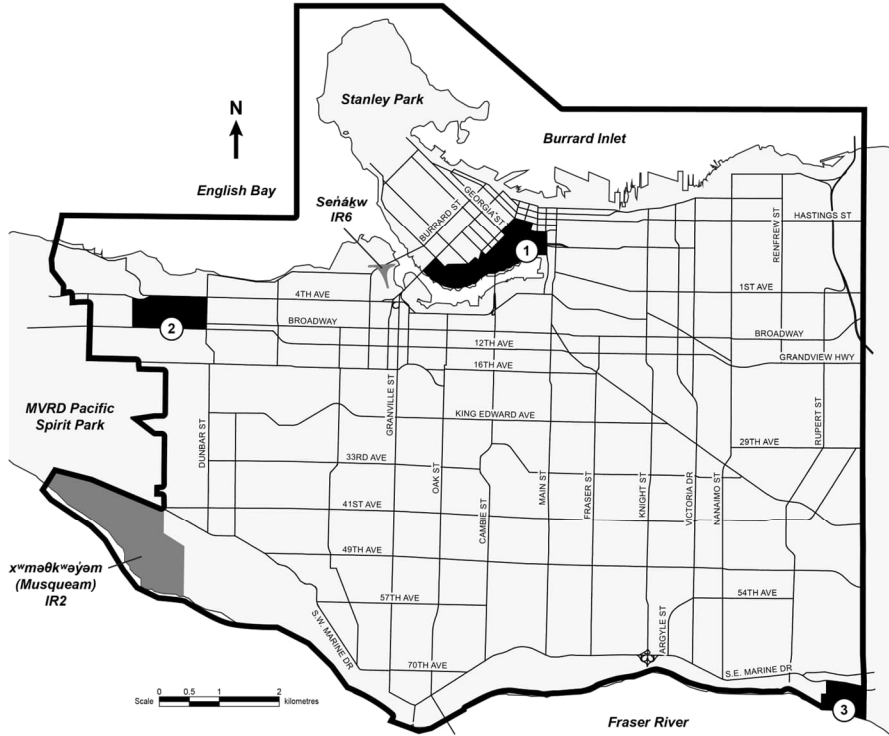
VANCOUVER ACC AREA

Map 1 - Vancouver Area Cost Charges Area

 Vancouver ACC Boundary

Areas Excluded from Vancouver ACC Area

 ODPs with Secured Public Benefits:
 1. False Creek North ODP
 2. Jericho Lands ODP
 3. Parts of the East Fraser Lands ODP (see Note 1)



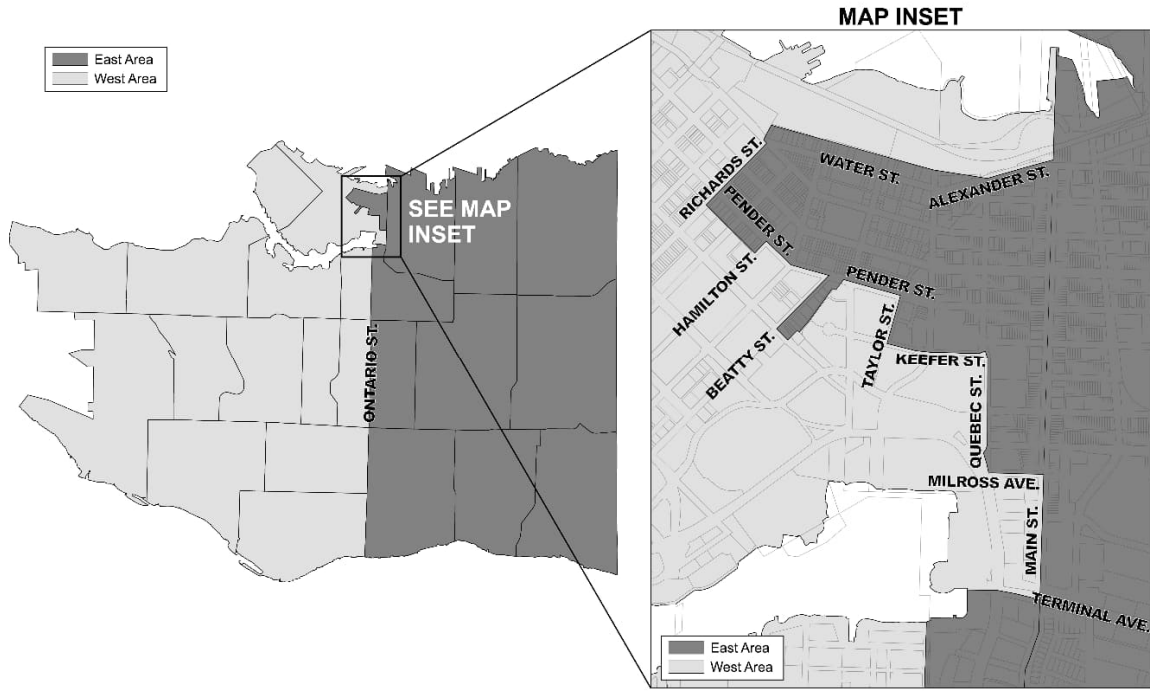
Note: boundaries of highlighted areas are approximate and for illustrative purposes only.

Notes

Note 1	Those areas of land described as "Area removed from the Vancouver Utilities Development Cost Levy By-law No. 12183" in the East Fraser Lands Official Development Plan By-law No. 9393.
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SCHEDULE B

MAP SHOWING THE WEST AND EAST AREAS OF THE CITY



SCHEDULE C

**CITY OF VANCOUVER AMENITY COST CHARGES
EFFECTIVE SEPTEMBER 30, 2026**

Table A: Amenity Cost Charge Waivers

Rate Category	Total Amenity Cost Charge Waiver
For-Profit Affordable Rental Housing – Class A	100%
For-Profit Affordable Rental Housing – Class B	86.24%

Table B: Amenity Cost Charge Rates for Residential, Commercial, and Industrial

Rate Category	Amenity Cost Charge Rate				Unit/Area Cost
	As of Sept 30, 2026	As of Sept 30, 2027	As of Sept 30, 2028	As of Sept 30, 2029	
RESIDENTIAL					
Residential at or below 1.2 FSR	\$24.97	\$25.72	\$26.49	\$27.29	Per sq. m.
Residential above 1.2 and up to and including 1.5 FSR	\$53.82	\$55.43	\$57.10	\$58.81	Per sq. m.
Residential above 1.5 FSR	\$53.82	\$110.87	\$114.19	\$117.62	Per sq. m.
NON-RESIDENTIAL					
Industrial	\$12.92	\$13.30	\$13.70	\$14.11	Per sq. m.
Mixed-Employment (Light Industrial)	\$24.22	\$24.95	\$25.69	\$26.46	Per sq. m.
Commercial & Other	\$32.29	\$33.26	\$34.26	\$35.29	Per sq. m.

Table C: Amenity Cost Charge Rates For Miscellaneous Uses

Rate Category	Amenity Cost Charge Rate	Unit/area cost
School use	\$5.49	Per sq. m.
Child care use	\$10.00	Per building permit
Temporary Building	\$10.00	

Community Energy Centre	\$10.00	
Cultural Facility	\$10.00	
Community Centre/Neighbourhood House	\$10.00	
Library	\$10.00	
Public Authority Use	\$10.00	
Social Service Centre	\$10.00	
Temporary Accommodation for Medical Care	\$10.00	
Works Yard	\$10.00	
Works Yard for Public Bus Transportation	\$10.00	

SCHEDULE D

LIST OF AMENITIES

1. Exhibition spaces
2. Performance spaces
3. Production spaces
4. Public Art
5. Social service centres
6. Neighbourhood houses
7. Libraries
8. Public spaces
9. Community centres
10. Recreation centres

APPENDIX B - AMENDMENTS TO VANCOUVER DEVELOPMENT COST LEVY BY-LAW

DRAFT By-law to amend Vancouver Development Cost Levy By-law No. 9755 regarding consequential amendments related to introduction of the Vancouver Amenity Cost Charges By-law

Note: A by-law will be prepared generally in accordance with the provisions listed below, subject to change and refinement prior to posting.

1. This by-law amends the indicated provisions or schedules of Vancouver Development Cost Levy By-law No. 9755.
2. In the Preamble, Council:
 - (a) strikes “Part 1” and replaces it with “Map 1”; and
 - (b) strikes “Parts 2 and 3” and replaces it with “Note 1”.
3. In section 1.2, Council:
 - (a) strikes the definition of “Artist Studio – Class A” and replaces it with the following:

““Artist Studio – Class A” has the meaning ascribed to it by section 2 of the Zoning and Development By-law;”;
 - (b) strikes the definition of “Artist Studio – Class B” and replaces it with the following:

““Artist Studio – Class B” has the meaning ascribed to it by section 2 of the Zoning and Development By-law;”;
 - (c) in the definition of “child care”, strikes “Director of Social Planning for the city” and replaces it with “Director of Planning”;
 - (d) in the definition of “floor area”, adds the following after “authorizing the development”: “or, if there is no applicable building permit, means the floor area of a development set out in the development permit”;
 - (e) strikes the definition of “general area” and replaces it with the following:

““general area” means those lands described in Schedule A”;
 - (f) strikes the definition of “industrial” and replaces it with the following:

““industrial” means all development:

 - (a) in the following districts in the Zoning and Development By-law: I-2, M-1, M-1A, M-1B,
 - (b) zoned as CD-1 (249) By-law 6654, but only with respect to those uses that the by-law permitted on the date of its enactment, and

- (c) in all other districts which include industrial uses, including the MC-1, MC-2, and IC-3 districts but excluding any district listed as mixed-employment (light industrial) in section 1.2(dd) of this by-law, but only with respect to that floor area used for industrial uses, which means those uses included in the following general land use categories of the Zoning and Development By-law: manufacturing use, transportation and storage use, and wholesale use;”;
- (g) strikes the definition of “mixed-employment (light industrial)” and replaces it with the following:
 - ““mixed-employment (light industrial)” means all development:
 - (a) in the following districts in the Zoning and Development By-law: IC-1, IC-2, I-1, I-3, I-4, I1A, I-1B and I-1C,
 - (b) zoned as CD-1 (803) By-law 13257, but only with respect to those uses that the CD-1 by-law permitted on January 25, 2022, and
 - (c) zoned as CD-1 (816) By-law 13352 but only with respect to those uses that the CD-1 by-law permitted on June 7, 2022;”;
- (h) strikes the definition of “Public Authority Use” and replaces it with the following:
 - ““Public Authority Use” means a police station or fire hall;”;
- (i) in sub-section (b) of the definition of “social housing”, after “of the city,” adds “one or more First Nations, one or more First Nations Corporations,”; and
- (j) adds the following new definitions in the correct alphabetical order:
 - ““Director of Planning” means the City official appointed as such by Council and includes the authorized representatives of the Director of Planning;”
 - “First Nation” means any or all of the following:
 - (a) a band, as defined in Section 2 (1) of the Indian Act (Canada), for which one or more reserves situated within the geographical boundaries of the Province have been set aside;
 - (b) the Nisg’a’a Nation;
 - (c) a Nisg’a’a Village;
 - (d) the shíshálh Nation continued under the shíshálh Nation Self-Government Act (Canada);
 - (e) the shíshálh Nation Government District continued under the shíshálh Nation Self-Government Act (Canada);

- (f) a treaty first nation;
- (g) the Westbank First Nation as defined in the agreement approved under the Westbank First Nation Self-Government Act (Canada);”

“First Nations Corporation” means a company that satisfies both of the following requirements:

- (a) the company is incorporated under federal or provincial law; and
- (b) all of the shares in the company are directly or indirectly held by one or more First Nations;

“payer” means the person entitled to a building permit which is subject to the payment of charges under this By-law;”.

4. Council strikes section 1.4 and replaces it with the following:

“1.4 The following schedules attached to this By-law form part of this By-law:

- (a) Schedule A –Vancouver DCL Area
- (b) Schedule B – Map Showing the West Area of the City
- (c) Schedule C - Vancouver (City-wide) Development Cost Levies”.

5. In Section 2, Council:

(a) strikes section 2.1 and replaces it with the following:

“2.1 This By-law applies to the entire geographic area of the City except for those areas shown as excluded from the DCL area on Map 1 of Schedule A.”; and

(b) adds the heading “Projects” before section 2.2.

6. Council renumbers:

- (a) Section 4 as Section 7; and
- (b) sections 4.1 and 4.2 as sections 7.1 and 7.2, respectively.

7. Council creates a new Section 4 titled “Payment of Development Cost Levies”, a new Section 5 titled “Exemptions”, and a new Section 6 titled “Waivers”, and:

(a) renumbers sections 3.1A and 3.1B as sections 6.1 and 6.2, respectively, and moves them in sequential order to the new Section 6;

- (b) renumbers:
 - (i) section 3.5 as section 4.2,
 - (ii) section 3.6 as section 4.3,
 - (iii) sections 3.12 to 3.17 as sections 4.4 to 4.9, respectively, and moves them in sequential order to the new Section 4;
- (c) renumbers section 3.3 as section 5.1 and section 3.8 as section 5.2, and moves them both in sequential order to the new Section 5;
- (d) renumbers section 3.4 as section 3.3;
- (e) strikes section 3.7; and
- (f) renumbers sections 3.9 and 3.10 as sections 3.8 and 3.9, respectively.

8. In Section 3, Council:

- (a) strikes sections 3.1 and 3.2 and replaces them with the following:

“Imposition of charges

3.1 Subject to this By-law, Council imposes, on every person entitled to delivery of a building permit authorizing development in the area described in section 2.1, the levies set out in Tables B and C in Schedule C as follows:

- (a) the respective rates in Table B come into effect at 12:01 a.m. on September 30 of the applicable year;
- (b) the rates in Table B which are in effect as of 12:01 a.m. on September 30, 2029 remain in effect unless and until this By-law is amended or repealed; and
- (c) the rates in Table C come into effect as of the date of enactment of this By-law and remain in effect unless and until this By-law is amended or repealed.

3.2 A rate increase shown in Table B of Schedule C that would otherwise be applicable to the construction, alteration, or extension of a building or structure, or part of a building or structure, has no effect with respect to that construction, alteration, or extension if:

- (a) the building permit authorizing that construction, alteration, or extension is issued within 12 months of the applicable rate increase, and
- (b) a precursor application to the building permit is in-stream on the date of the applicable rate increase,

unless the payer agrees in writing that the rate increase should have effect.”;
and

- (b) adds the following after section 3.3:

“Calculation of Charges

3.4 The amount of levies payable under this By-law will be calculated in accordance with the rates prescribed in Schedule C, less:

- (a) any applicable exemptions pursuant to Section 5; and
- (b) any applicable waivers pursuant to Section 6.

Use Allocations

3.5 The rates in Schedule C will be applied:

- (a) for the industrial and mixed-employment (light industrial) uses, in accordance with the definition of those uses in this By-law; and
- (b) for all other uses, against the floor area of the development allocated to that use.

3.6 Where a use is not specifically identified in Schedule C of this By-law, the amount of levies to be paid to the City will be equal to the levy that is payable for the most comparable use in Schedule C, as determined by the Director of Planning.

3.7 If a development includes uses, buildings, or structures to which different levies apply, the levy for the development is to be the aggregate of them.”.

9. In Section 4, Council:

- (a) before section 4.2, adds a new section 4.1 as follows:

“4.1 Subject to section 4.4, a levy must be paid prior to the issuance of a building permit.”;

- (b) in section 4.4:

- (i) strikes “a full construction stage” and replaces it with “an initial”; and
- (ii) strikes “3.13” and replaces it with “4.5”;

- (c) in section 4.7, strikes “3.13” and replaces it with “4.5”;

- (d) in section 4.8, strikes “3.13, 3.14 or 3.15” and replaces it with “4.5, 4.6 or 4.7”;

- (e) after section 4.9, adds the following:

“Changes to Form of Security

4.10 After a surety bond or a letter of credit has been deposited with the City pursuant to section 4.6 and the associated building permit has been issued, the City will not accept a change in the form of security or a replacement security except, in the case of a letter of credit, in accordance with the terms of the letter of credit and, in the case of a surety bond, in accordance with the terms of the surety bond.

Payment of Further Charges After Installment Election

4.11 If, after the payment of the full levy pursuant to section 4.1 or the first installment of a levy pursuant to section 4.4, an application to amend the building permit is submitted, the payer:

(a) will pay any additional levies applicable to the amending building permit prior to issuance of the amending building permit, or

(b) if the total of development cost levies imposed by the City for the amending building permit in excess of what was charged on the initial building permit exceeds \$500,000, may elect, prior to issuance of the amending building permit, to pay the additional levies by installments in accordance with section 4.5.

Return of Payments

4.12 Levy payments are non-refundable except for in accordance with section 4.13.

4.13 A payer may request a return of any levy payments under sections 4.1, 4.4, and 4.11 if construction has not commenced and the building permit is terminated in accordance with the Building By-law.”.

10. After section 5.2, Council adds the following:

“Places of Public Worship

5.3 A levy is not payable for any part of a development located on a site that is, or will be after completion of development, exempt from taxation under section 396(1)(c)(iv) of the Vancouver Charter.

Social Housing

5.4 A levy is not payable for any part of a development located on a parcel of land that is:

- (a) used, or will be used after completion of the development, for social housing; and
- (b) owned by a non-profit corporation, by a non-profit co-operative association, or by or on behalf of the City, one or more First Nations, one or more First Nation Corporations, the Province of British Columbia, or Canada.

5.5 The floor area exempt from payment of a levy pursuant to section 5.4 will be calculated in accordance with the requirements to calculate the residential floor area for “social housing” in Schedule J of the Zoning and Development By-law.”.

11. In Section 6, Council:

- (a) in section 6.1(f), strikes “3.1A(d) or 3.1A(e)” and replaces it with “sections 6.1(c), 6.1(d) or 6.1(e)”;
- (b) strikes section 6.2(d);
- (c) renumbers sections 6.2(e) through (g) as 6.1(d) through (f), respectively;
- (d) in section 6.2, 6.2(a), 6.2(d), 6.2(e), and 6.2(f), strikes “3.1A” and replaces it with “6.1”;
- (e) in section 6.2(b), strikes “stipulated at the time of Council’s approval in principle of any zoning by-law required to authorize the development of the site and included in the conditions of enactment of the zoning by-law approved by Council following the public hearing” and replaces it with “included in the zoning by-law”; and
- (f) in section 6.2(f), Council:
 - (i) strikes both occurrences of “6.1(d)” and replaces them with “6.1(e)”;
 - (ii) strikes both occurrences of “6.1(c)” and replaces them with “6.1(d)”;
 - (iii) strikes “6.1(a), (b), and (d)” and replaces it with “6.1(a), (b), and (e)”.

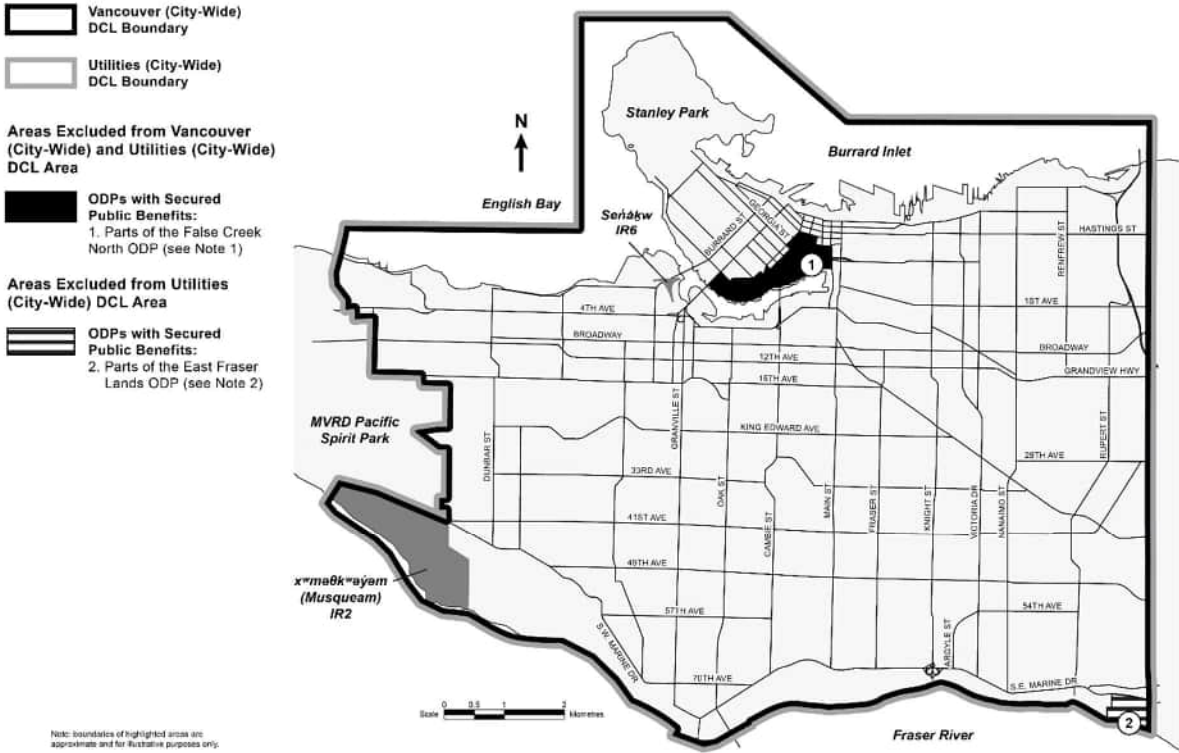
12. Council strikes Schedule A – Part 1, Schedule A – Part 2, Schedule A – Part 3, Schedule C, and Appendix A and replaces them with the Schedule A, Schedule B, and Schedule C attached as Appendix A to this by-law.

13. A decision by a court that any part of this by-law is illegal, void, or unenforceable severs that part from this by-law, and is not to affect the balance of this by-law.

**APPENDIX A
To BY-LAW NO. _____**

**SCHEDULE A
VANCOUVER DCL AREA**

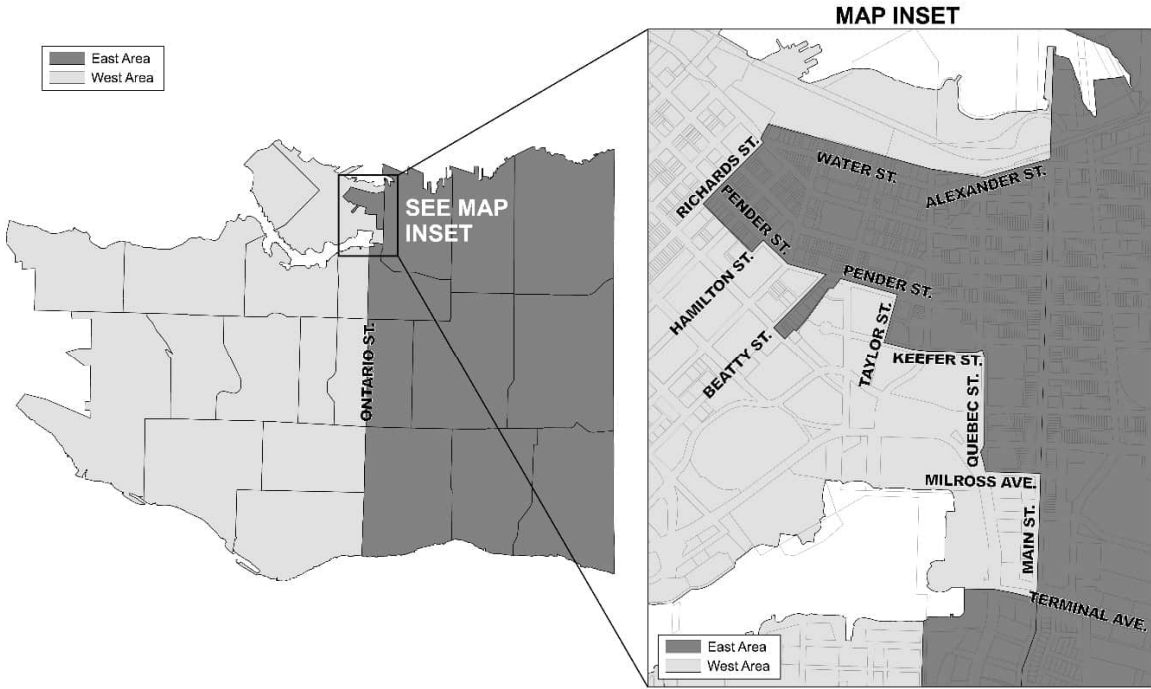
Map 1 – Vancouver DCL Areas



Notes

<p>Note 1</p>	<p>Those lands:</p> <ul style="list-style-type: none"> (a) zoned CD-1 (Comprehensive Development District) and subject to the False Creek North Official Development Plan; and (b) designated or described, as at January 28, 2000, in By-law No. 6650.
<p>Note 2</p>	<p>Those areas of land described as “Area removed from the Vancouver Utilities Development Cost Levy By-law No. 12183” in the East Fraser Lands Official Development Plan By-law No. 9393.</p>

**SCHEDULE B
MAP SHOWING THE WEST AND EAST AREAS OF THE CITY**



SCHEDULE C

**VANCOUVER (CITY-WIDE) DEVELOPMENT COST LEVIES
EFFECTIVE SEPTEMBER 30, 2026**

Table A: Levy Waivers

Rate Category	Total Levy Waiver
For-Profit Affordable Rental Housing – Class A	100%
For-Profit Affordable Rental Housing – Class B	86.24%

Table B: Levy Rates for Residential, Commercial, and Industrial

Rate Category	Levy Rate				Unit/Area Cost
	As of Sept 30, 2026	As of Sept 30, 2027	As of Sept 30, 2028	As of Sept 30, 2029	
RESIDENTIAL					
Residential at or below 1.2 FSR	\$49.88	\$51.38	\$52.92	\$54.51	Per sq. m.
Residential above 1.2 and up to and including 1.5 FSR	\$107.34	\$110.56	\$113.88	\$117.29	Per sq. m.
Residential above 1.5 FSR	\$214.89	\$221.34	\$227.98	\$234.82	Per sq. m.
NON-RESIDENTIAL					
Industrial	\$85.96	\$88.54	\$91.19	\$93.93	Per sq. m.
Mixed-Employment (Light Industrial)	\$161.07	\$165.90	\$170.88	\$176.01	Per sq. m.
Commercial & Other	\$214.89	\$221.34	\$227.98	\$234.82	Per sq. m.

Table C: Levy Rates For Miscellaneous Uses

Rate Category	Levy Rate	Unit/area cost
School use	\$5.49	Per sq. m.
Child care use	\$10.00	Per building permit
Temporary Building	\$10.00	
Community Energy Centre	\$10.00	
Cultural Facility	\$10.00	
Community Centre/Neighbourhood House	\$10.00	

Library	\$10.00	
Public Authority Use	\$10.00	
Social Service Centre	\$10.00	
Temporary Accommodation for Medical Care	\$10.00	
Works Yard	\$10.00	
Works Yard for Public Bus Transportation	\$10.00	

**APPENDIX C - AMENDMENTS TO VANCOUVER UTILITIES DEVELOPMENT COST LEVY
BY-LAW**

**DRAFT By-law to amend the
Vancouver Utilities Development Cost Levy By-law No. 12183
regarding consequential amendments related to introduction of the
Vancouver Amenity Cost Charges By-law**

Note: A by-law will be prepared generally in accordance with the provisions listed below, subject to change and refinement prior to posting.

1. This by-law amends the indicated provisions of the Vancouver Utilities Development Cost Levy By-law No. 12183.
2. In the Preamble, Council:
 - (a) strikes “Part 1” and replaces it with “Map 1”; and
 - (b) strikes “Parts 2, 3 and 4” and replaces it with “Note 1”.
3. In section 1.2, Council:
 - (a) strikes the definition of “Artist Studio – Class A” and replaces it with the following:

““Artist Studio – Class A” has the meaning ascribed to it by section 2 of the Zoning and Development By-law;”;
 - (b) strikes the definition of “Artist Studio – Class B” and replaces it with the following:

““Artist Studio – Class B” has the meaning ascribed to it by section 2 of the Zoning and Development By-law;”;
 - (c) in the definition of “child care”, strikes “Director of Social Planning for the city” and replaces it with “Director of Planning”;
 - (d) in the definition of “floor area”, adds the following after “authorizing the development”:

“or, if there is no applicable building permit, means the floor area of a development set out in the development permit”;
 - (e) strikes the definition of “general area” and replaces it with the following:

““general area” means those lands described in Schedule A”;
 - (f) strikes the definition of “industrial” and replaces it with the following:

““industrial” means all development:

 - (a) in the following districts in the Zoning and Development By-law:
I-2, M-1, M-1A, M-1B,

- (b) zoned as CD-1 (249) By-law 6654, but only with respect to those uses that the by-law permitted on the date of its enactment, and
 - (c) in all other districts which include industrial uses, including the MC-1, MC-2, and IC-3 districts but excluding any district listed as mixed-employment (light industrial) in section 1.2(dd) of this by-law, but only with respect to that floor area used for industrial uses, which means those uses included in the following general land use categories of the Zoning and Development By-law: manufacturing use, transportation and storage use, and wholesale use;”;
- (g) strikes the definition of “mixed-employment (light industrial)” and replaces it with the following:
 - ““mixed-employment (light industrial)” means all development:
 - (a) in the following districts in the Zoning and Development By-law: IC-1, IC-2, I-1, I-3, I-4, I1A, I-1B and I-1C,
 - (b) zoned as CD-1 (803) By-law 13257, but only with respect to those uses that the CD-1 by-law permitted on January 25, 2022, and
 - (c) zoned as CD-1 (816) By-law 13352 but only with respect to those uses that the CD-1 by-law permitted on June 7, 2022;”;
- (h) strikes the definition of “Public Authority Use” and replaces it with the following:
 - ““Public Authority Use” means a police station or fire hall;”;
- (i) in sub-section (b) of the definition of “social housing”, after “of the city,” adds “one or more First Nations, one or more First Nations Corporations;”;
- (j) adds the following new definitions in the correct alphabetical order:
 - ““Director of Planning” means the City official appointed as such by Council and includes the authorized representatives of the Director of Planning;”
 - “First Nation” means any or all of the following:
 - (a) a band, as defined in Section 2 (1) of the Indian Act (Canada), for which one or more reserves situated within the geographical boundaries of the Province have been set aside;
 - (b) the Nisg’a Nation;
 - (c) a Nisg’a Village;
 - (d) the shíshálh Nation continued under the shíshálh Nation Self-Government Act (Canada);

- (e) the shíshálh Nation Government District continued under the shíshálh Nation Self-Government Act (Canada);
- (f) a treaty first nation;
- (g) the Westbank First Nation as defined in the agreement approved under the Westbank First Nation Self-Government Act (Canada);”

“First Nations Corporation” means a company that satisfies both of the following requirements:

- (a) the company is incorporated under federal or provincial law; and
- (b) all of the shares in the company are directly or indirectly held by one or more First Nations;

“payer” means the person entitled to a building permit which is subject to the payment of charges under this By-law;”.

4. Council strikes section 1.4 and replaces it with the following:

“1.4 The following schedules attached to this By-law form part of this By-law:

- (a) Schedule A –Vancouver UDCL Area
- (b) Schedule B - Vancouver Utilities Development Cost Levies”.

5. In Section 2, Council:

(a) strikes section 2.1 and replaces it with the following:

“2.1 This By-law applies to the entire geographic area of the City except for those areas shown as excluded from the UDCL area on Map 1 of Schedule A.”; and

(b) adds the heading “Projects” before section 2.2.

6. Council renumbers:

- (a) Section 4 as Section 6; and
- (b) section 4.1 as section 6.1.

7. Council creates a new Section 4 titled “Payment of Development Cost Levies”, and a new Section 5 titled “Exemptions”, and:

- (a) strikes sections 3.2, 3.3, and 3.8;
- (b) renumbers section 3.5 as section 3.3;

- (c) renumbers section 3.4 as section 5.1 and section 3.9 as section 5.2, and moves them both in sequential order to the new Section 5;
- (d) renumbers:
 - (i) section 3.6 as section 4.2,
 - (ii) section 3.7 as section 4.3,
 - (iii) sections 3.13 to 3.18 as 4.4 to 4.9, respectively, and
 moves them in sequential order to the new Section 4; and
- (e) renumbers sections 3.10 and 3.11 as sections 3.8 and 3.9, respectively.

8. In Section 3, Council:

- (a) strikes section 3.1 and replaces it with the following:

“Imposition of charges

3.1 Subject to this By-law, Council imposes, on every person entitled to delivery of a building permit authorizing development in the area described in section 2.1, the levies set out in Tables A and B in Schedule B as follows:

- (a) the respective rates in Table A come into effect at 12:01 a.m. on September 30 of the applicable year;
- (b) the rates in Table A which are in effect as of 12:01 a.m. on September 30, 2029 remain in effect unless and until this By-law is amended or repealed; and
- (c) the rates in Table B come into effect as of the date of enactment of this By-law and remain in effect unless and until this By-law is amended or repealed.

3.2 A rate increase shown in Table A of Schedule B that would otherwise be applicable to the construction, alteration, or extension of a building or structure, or part of a building or structure, has no effect with respect to that construction, alteration, or extension if:

- (a) the building permit authorizing that construction, alteration, or extension is issued within 12 months of the applicable rate increase, and
- (b) a precursor application to the building permit is in-stream on the date of the applicable rate increase,

unless the payer agrees in writing that the rate increase should have effect.”; and

- (b) adds the following after section 3.3:

“Calculation of Charges

3.4 The amount of levies payable under this By-law will be calculated in accordance with the rates prescribed in Schedule B, less:

- (a) any applicable exemptions pursuant to Section 5.

Use Allocations

3.5 The rates in Schedule B will be applied:

- (a) for the industrial and mixed-employment (light industrial) uses, in accordance with the definition of those uses in this By-law; and
- (b) for all other uses, against the floor area of the development allocated to that use.

3.6 Where a use is not specifically identified in Schedule B of this By-law, the amount of levies to be paid to the City will be equal to the levy that is payable for the most comparable use in Schedule B, as determined by the Director of Planning.

3.7 If a development includes uses, buildings, or structures to which different levies apply, the levy for the development is to be the aggregate of them.”.

9. In Section 4, Council:

- (a) before section 4.2, adds a new section 4.1 as follows:

“4.1 Subject to section 4.4, a levy must be paid prior to the issuance of a building permit.”;

- (b) in section 4.4:

- (i) strikes “a full construction stage” and replaces it with “an initial”; and
- (ii) strikes “3.13” and replaces it with “4.5”;

- (c) in section 4.7, strikes “3.14” and replaces it with “4.5”;

- (d) in section 4.8, strikes “3.14, 3.15 or 3.16” and replaces it with “4.5, 4.6 or 4.7”;

- (e) after section 4.9, adds the following:

“Changes to Form of Security

4.10 After a surety bond or a letter of credit has been deposited with the City pursuant to section 4.6 and the associated building permit has been issued, the City will not accept a change in the form of security or a replacement security except, in the case of a letter of credit, in accordance with the terms of the letter of credit and, in the case of a surety bond, in accordance with the terms of the surety bond.

Payment of Further Charges After Installment Election

4.11 If, after the payment of the full levy pursuant to section 4.1 or the first installment of a levy pursuant to section 4.4, an application to amend the building permit is submitted, the payer:

(a) will pay any additional levies applicable to the amending building permit prior to issuance of the amending building permit, or

(b) if the total of development cost levies imposed by the City for the amending building permit in excess of what was charged on the initial building permit exceeds \$500,000, may elect, prior to issuance of the amending building permit, to pay the additional levies by installments in accordance with section 4.5.

Return of Payments

4.12 Levy payments are non-refundable except for in accordance with section 4.13.

4.13 A payer may request a return of any levy payments under sections 4.1, 4.4, and 4.11 if construction has not commenced and the building permit is terminated in accordance with the Building By-law.”.

10. After section 5.2, Council adds the following:

“Places of Public Worship

5.3 A levy is not payable for any part of a development located on a site that is, or will be after completion of development, exempt from taxation under section 396(1)(c)(iv) of the Vancouver Charter.

Social Housing

5.4 A levy is not payable for any part of a development located on a parcel of land that is:

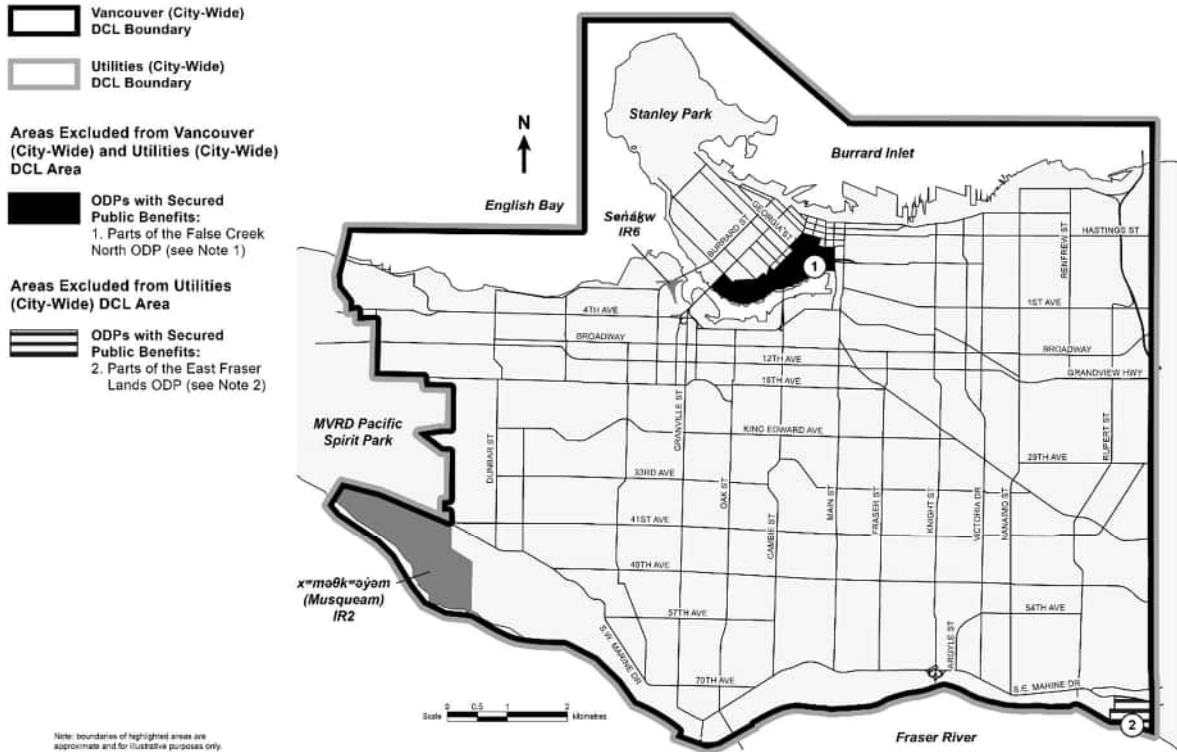
(a) used, or will be used after completion of the development, for social housing; and

(b) owned by a non-profit corporation, by a non-profit co-operative association, or by or on behalf of the City, one or more First Nations, one or more First Nation Corporations, the Province of British Columbia, or Canada.

5.5 The floor area exempt from payment of a levy pursuant to section 5.4 will be calculated in accordance with the requirements to calculate the residential floor area for “social housing” in Schedule J of the Zoning and Development By-law.”.

APPENDIX A
SCHEDULE A
VANCOUVER UDCL AREA

Map 1 – Vancouver UDCL Areas



Notes

Note 1	Those lands: (a) zoned CD-1 (Comprehensive Development District) and subject to the False Creek North Official Development Plan; and (b) designated or described, as at January 28, 2000, in By-law No. 6650.
Note 2	Those areas of land described as “Area removed from the Vancouver Utilities Development Cost Levy By-law No. 12183” in the East Fraser Lands Official Development Plan By-law No. 9393.

**SCHEDULE B
VANCOUVER UTILITIES DEVELOPMENT COST LEVIES
EFFECTIVE SEPTEMBER 30, 2026**

Table A: Levy Rates for Residential, Commercial, and Industrial

Rate Category	Levy Rate				Unit/Area Cost
	As of Sept 30, 2026	As of Sept 30, 2027	As of Sept 30, 2028	As of Sept 30, 2029	
RESIDENTIAL					
Residential at or below 1.2 FSR	\$31.25	\$32.19	\$33.15	\$34.15	Per sq. m.
Residential above 1.2 and up to and including 1.5 FSR	\$67.33	\$69.35	\$71.43	\$73.57	Per sq. m.
Residential above 1.5 FSR	\$134.65	\$138.69	\$142.85	\$147.14	Per sq. m.
NON-RESIDENTIAL					
Industrial	\$26.91	\$27.72	\$28.55	\$29.41	Per sq. m.
Mixed-Employment (Light Industrial)	\$50.47	\$51.98	\$53.54	\$55.15	Per sq. m.
Commercial & Other	\$67.33	\$69.35	\$71.43	\$73.57	Per sq. m.

Table B: Levy Rates For Miscellaneous Uses

Rate Category	Levy Charge Rate	Unit/area cost
School use	\$5.49	Per sq. m.
Child care use	\$10.00	Per building permit
Temporary Building	\$10.00	
Community Energy Centre	\$10.00	
Cultural Facility	\$10.00	
Community Centre/Neighbourhood House	\$10.00	
Library	\$10.00	
Public Authority Use	\$10.00	
Social Service Centre	\$10.00	
Temporary Accommodation for Medical Care	\$10.00	
Works Yard	\$10.00	
Works Yard for Public Bus Transportation	\$10.00	

APPENDIX D - AMENDMENTS TO AREA SPECIFIC DEVELOPMENT COST LEVY BY-LAW

DRAFT By-law to amend the Area Specific Development Cost Levy By-law No. 9418 regarding consequential amendments related to introduction of the Vancouver Amenity Cost Charges By-law

Note: A by-law will be prepared generally in accordance with the provisions listed below, subject to change and refinement prior to posting.

1. This by-law amends the indicated provisions of the Area Specific Development Cost Levy By-law No. 9418.
2. In section 1.2, Council:
 - (a) strikes the definition of “Artist Studio – Class A” and replaces it with the following:
““Artist Studio – Class A” has the meaning ascribed to it by section 2 of the Zoning and Development By-law;”;
 - (b) strikes the definition of “Artist Studio – Class B” and replaces it with the following:
““Artist Studio – Class B” has the meaning ascribed to it by section 2 of the Zoning and Development By-law;”;
 - (c) in the definitions of “child care” and “day care”, strikes “Director of Social Planning for the city” and replaces it with “Director of Planning”;
 - (d) in the definition of “floor area”, adds the following after “authorizing the development”:

“or, if there is no applicable building permit, means the floor area of a development set out in the development permit”;
 - (e) strikes the definition of “general area” and replaces it with the following:
““general area” means those lands described in Schedule A”;
 - (f) strikes the definition of “industrial” and replaces it with the following:
““industrial” means all development:
 - (a) in the following districts in the Zoning and Development By-law:
I-2, M-1, M-1A, M-1B,
 - (b) zoned as CD-1 (249) By-law 6654, but only with respect to those uses that the by-law permitted on the date of its enactment, and
 - (c) in all other districts which include industrial uses, including the MC-1, MC-2, and IC-3 districts but excluding any district listed as mixed-employment (light industrial) in section 1.2(dd) of this by-law, but only with respect to that floor area used for industrial uses,

which means those uses included in the following general land use categories of the Zoning and Development By-law: manufacturing use, transportation and storage use, and wholesale use;”;

- (g) strikes the definition of “mixed-employment (light industrial)” and replaces it with the following:

““mixed-employment (light industrial)” means all development:

- (a) in the following districts in the Zoning and Development By-law: IC-1, IC-2, I-1, I-3, I-4, I1A, I-1B and I-1C,
- (b) zoned as CD-1 (803) By-law 13257, but only with respect to those uses that the CD-1 by-law permitted on January 25, 2022, and
- (c) zoned as CD-1 (816) By-law 13352 but only with respect to those uses that the CD-1 by-law permitted on June 7, 2022;”;

- (h) strikes the definition of “Public Authority Use” and replaces it with the following:

““Public Authority Use” means a police station or fire hall;”;

- (i) in sub-section (b) of the definition of “social housing”, after “of the city,” adds “one or more First Nations, one or more First Nations Corporations,”; and

- (j) adds the following new definitions in the correct alphabetical order:

““Director of Planning” means the City official appointed as such by Council and includes the authorized representatives of the Director of Planning;”

“First Nation” means any or all of the following:

- (a) a band, as defined in Section 2 (1) of the Indian Act (Canada), for which one or more reserves situated within the geographical boundaries of the Province have been set aside;
- (b) the Nisgʷaʼa Nation;
- (c) a Nisgʷaʼa Village;
- (d) the shíshálh Nation continued under the shíshálh Nation Self-Government Act (Canada);
- (e) the shíshálh Nation Government District continued under the shíshálh Nation Self-Government Act (Canada);
- (f) a treaty first nation;
- (g) the Westbank First Nation as defined in the agreement approved under the Westbank First Nation Self-Government Act (Canada);”

“First Nations Corporation” means a company that satisfies both of the following requirements:

- (a) the company is incorporated under federal or provincial law; and
- (b) all of the shares in the company are directly or indirectly held by one or more First Nations;

“payer” means the person entitled to a building permit which is subject to the payment of charges under this By-law;”.

3. Council renumbers:

- (a) Section 4 as Section 7; and
- (b) sections 4.1 and 4.2 as sections 7.1 and 7.2, respectively.

4. Council creates a new Section 4 titled “Payment of Development Cost Levies”, a new Section 5 titled “Exemptions”, and a new Section 6 titled “Waivers”, and:

- (a) strikes sections 3.1A, 3.1B, 3.1C, and 3.16;
- (b) renumbers sub-sections 3.22.1 and 3.22.2 as (a) and (b), respectively;
- (c) renumbers section 3.12 as section 5.1 and section 3.17 as section 5.2, and moves them both in sequential order to the new Section 5;
- (d) renumbers:
 - (i) section 3.14 as section 4.2;
 - (ii) section 3.15 as section 4.3;
 - (iii) sections 3.20 to 3.25 as sections 4.4 to 4.9, respectively, and moves them in sequential order to the new Section 4;
- (e) renumbers section 3.13 as section 3.12;
- (f) renumbers sections 3.18 and 3.19 as sections 3.17 and 3.18, respectively.

5. In Section 3, Council:

- (a) in section 3.7:
 - (i) in sub-sections (a) and (c) to (j), strikes “\$10.00” and replaces it with “\$0.00”; and
 - (ii) in sub-section (b), strikes “\$5.49” and replaces it with “\$0.00”;
- (b) in section 3.10:

- (i) strikes “\$198.64 for each square metre of floor area in the development authorized for construction under the building permit” and replaces it with “as set out in Row 1 of Table A in Schedule K”; and
 - (ii) in sub-section (a), strikes “\$31.73 for each square metre of such floor area” and replaces it with “as set out in Row 2 of Table A in Schedule K”;
- (c) after section 3.10, Council adds the following:

“3.10A The rates in Schedule K apply as follows:

- (a) the respective rates in Table A come into effect at 12:01 a.m. on September 30 of the applicable year; and
- (b) the rates in Table A which are in effect as of 12:01 a.m. on September 30, 2029 remain in effect unless and until this By-law is amended or repealed.

3.10B A rate increase shown in Table A of Schedule K that would otherwise be applicable to the construction, alteration, or extension of a building or structure, or part of a building or structure, has no effect with respect to that construction, alteration, or extension if:

- (a) the building permit authorizing that construction, alteration, or extension is issued within 12 months of the applicable rate increase, and
- (b) a precursor application to the building permit is in-stream on the date of the applicable rate increase,

unless the payer agrees in writing that the rate increase should have effect.”; and

- (d) adds the following after section 3.12:

“Calculation of Charges

3.13 The amount of levies payable under this By-law will be calculated in accordance with the rates prescribed in Section 3, less:

- (a) any applicable exemptions pursuant to Section 5; and
- (b) any applicable waivers pursuant to Section 6.

Use Allocations

3.14 The rates in Section 3 will be applied:

- (a) for the industrial and mixed-employment (light industrial) uses, in accordance with the definition of those uses in this By-law; and

- (b) for all other uses, against the floor area of the development allocated to that use.

3.15 Where a use is not specifically identified in Section 3 of this By-law, the amount of levies to be paid to the City will be equal to the levy that is payable for the most comparable use in Section 3, as determined by the Director of Planning.

3.16 If a development includes uses, buildings, or structures to which different levies apply, the levy for the development is to be the aggregate of them.”.

6. In Section 4, Council:

- (a) before section 4.2, adds a new section 4.1 as follows:

“4.1 Subject to section 4.4, a levy must be paid prior to the issuance of a building permit.”;

- (b) in section 4.4:

- (i) strikes “a full construction stage” and replaces it with “an initial”; and

- (ii) strikes “3.21” and replaces it with “4.5”;

- (c) in section 4.7, strikes “3.21” and replaces it with “4.5”;

- (d) in section 4.8, strikes “3.21, 3.22 or 3.23” and replaces it with “4.5, 4.6 or 4.7”;

- (e) after section 4.9, adds the following:

“Changes to Form of Security

4.10 After a surety bond or a letter of credit has been deposited with the City pursuant to section 4.6 and the associated building permit has been issued, the City will not accept a change in the form of security or a replacement security except, in the case of a letter of credit, in accordance with the terms of the letter of credit and, in the case of a surety bond, in accordance with the terms of the surety bond.

Payment of Further Charges After Installment Election

4.11 If, after the payment of the full levy pursuant to section 4.1 or the first installment of a levy pursuant to section 4.4, an application to amend the building permit is submitted, the payer:

- (a) will pay any additional levies applicable to the amending building permit prior to issuance of the amending building permit, or

- (b) if the total of development cost levies imposed by the City for the amending building permit in excess of what was charged on the initial building permit exceeds \$500,000, may elect, prior to issuance of the amending building permit, to pay the additional levies by installments in accordance with section 4.5.

Return of Payments

4.12 Levy payments are non-refundable except for in accordance with section 4.13.

4.13 A payer may request a return of any levy payments under sections 4.1, 4.4, and 4.11 if construction has not commenced and the building permit is terminated in accordance with the Building By-law.”.

7. After section 5.2, Council adds the following:

“Places of Public Worship

5.3 A levy is not payable for any part of a development located on a site that is, or will be after completion of development, exempt from taxation under section 396(1)(c)(iv) of the Vancouver Charter.

Social Housing

5.4 A levy is not payable for any part of a development located on a parcel of land that is:

- (a) used, or will be used after completion of the development, for social housing; and
- (b) owned by a non-profit corporation, by a non-profit co-operative association, or by or on behalf of the City, one or more First Nations, one or more First Nation Corporations, the Province of British Columbia, or Canada.

5.5 The floor area exempt from payment of a levy pursuant to section 5.4 will be calculated in accordance with the requirements to calculate the residential floor area for “social housing” in Schedule J of the Zoning and Development By-law.”.

8. In Section 6, Council adds a new section 6.1 as follows:

“Waiver for for-profit affordable housing

6.1 Notwithstanding section 3.1, Council waives the levy otherwise required under Section 3 for construction of for-profit affordable rental housing in accordance with Section 6 of the Vancouver Development Cost Levy By-law No. 9755.”;

9. Council strikes Appendix A, including the map.

10. Councils adds Schedule K, attached as Appendix A to this by-law.

11. A decision by a court that any part of this by-law is illegal, void, or unenforceable severs that part from this by-law, and is not to affect the balance of this by-law.

12. This by-law is to come into force and take effect on September 30, 2026.

ENACTED by Council this day of

, 2026

Mayor

City Clerk

APPENDIX A

SCHEDULE K

**SOUTH EAST FALSE CREEK LEVIES
EFFECTIVE SEPTEMBER 30, 2026**

**Table A: Area Specific Development Cost Levy Rates
for South East False Creek Levies**

Row	Rate Category	As of Sept 30, 2026	As of Sept 30, 2027	As of Sept 30, 2028	As of Sept 30, 2029	Unit/Area Cost
1	General Uses	\$198.64	\$204.60	\$210.74	\$217.06	Per sq. m.
2	Industrial	\$31.73	\$32.68	\$33.66	\$34.67	Per sq. m.

APPENDIX E - OVERVIEW OF LAYERED/EXEMPT DCL AREAS

History of DCLs in Vancouver

The Province amended the Vancouver Charter in 1990 to allow the City to charge Development Cost Levies (DCL). Throughout the 1990s and 2000s, the City introduced localized DCL frameworks in sub-areas planned for new growth (e.g. Downtown South, Burrard Slopes). See Table below for a summary of current and historical DCL areas.

Table: Current and Historical DCL Areas

City-wide	Introduced	Removed
City-wide DCL	2000	-
Utilities DCL	2018	-
Layered¹		
False Creek Flats	2001	-
Grandview Boundary Industrial	2002	2018
Southeast False Creek	2007	-
Area Specific²		
Downtown South	1992	2017
Burrard Slopes	1994	2015
Arbutus	1995	2015
Dundas/Wall	1996	2015
Oakridge-Langara	1996	2013
Cedar Cottage/Welwyn	1997	2015
Triangle West	1997	2015
Exempt³		
Champlain Heights South CD-1	1980	2015
Riverside East CD-1	1989	2015
Riverside East-Blocks 68 + 69 CD-1	1989	2015
False Creek North ODP	1990	-
Station Lafarge/City-gate CD-1	1990	2015
Coal Harbour ODP	1990	2015
Arbutus Neighbourhood CD1s	1992	2015
Bayshore CD-1	1993	2015

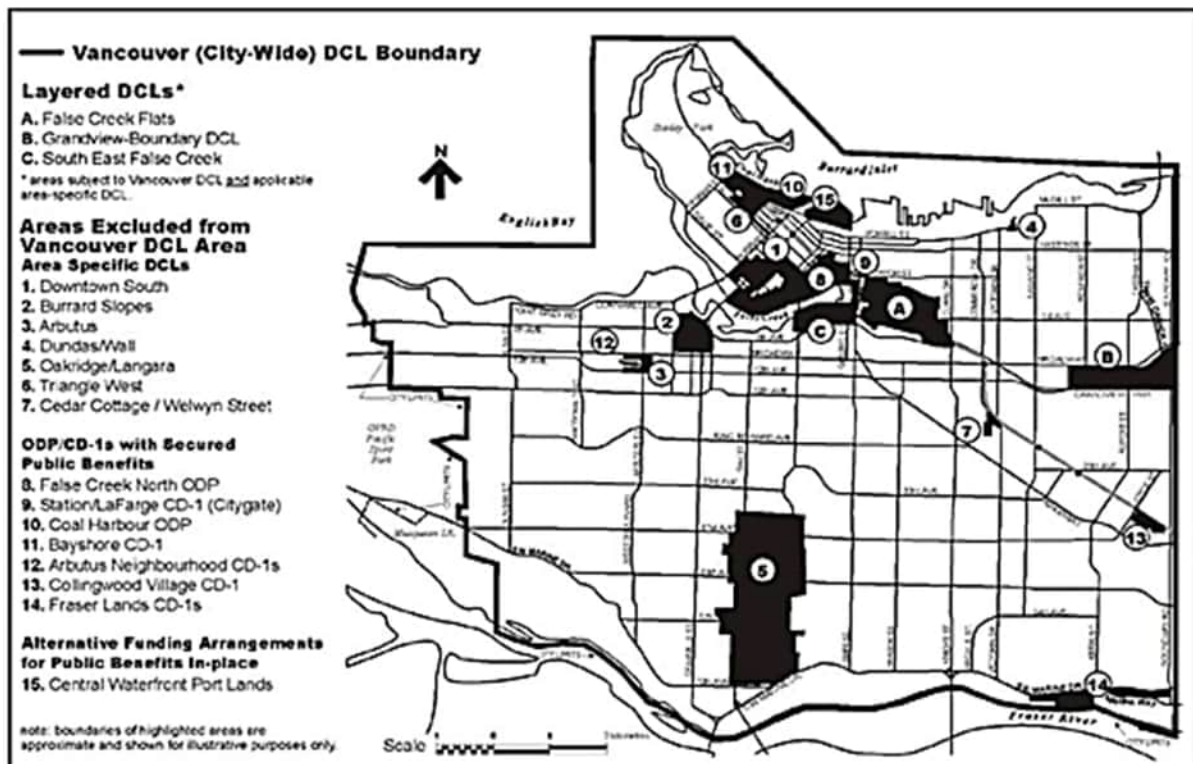
Collingwood Village CD-1	1993	2015
Central Waterfront Port Lands	1994	-

1. Layered DCL areas are where development pays City-wide DCLs as well as an additional local DCL levy, largely implemented in historical industrial areas that are intensifying and need additional infrastructure.
2. Area Specific DCL areas are where development paid a specific DCL rate to fund infrastructure in that local area, and did not pay any city-wide DCLs.
3. Exempt DCL areas are where development does not pay any DCLs as local infrastructure/amenities is secured through other mechanisms (e.g. Community Amenity Contributions).

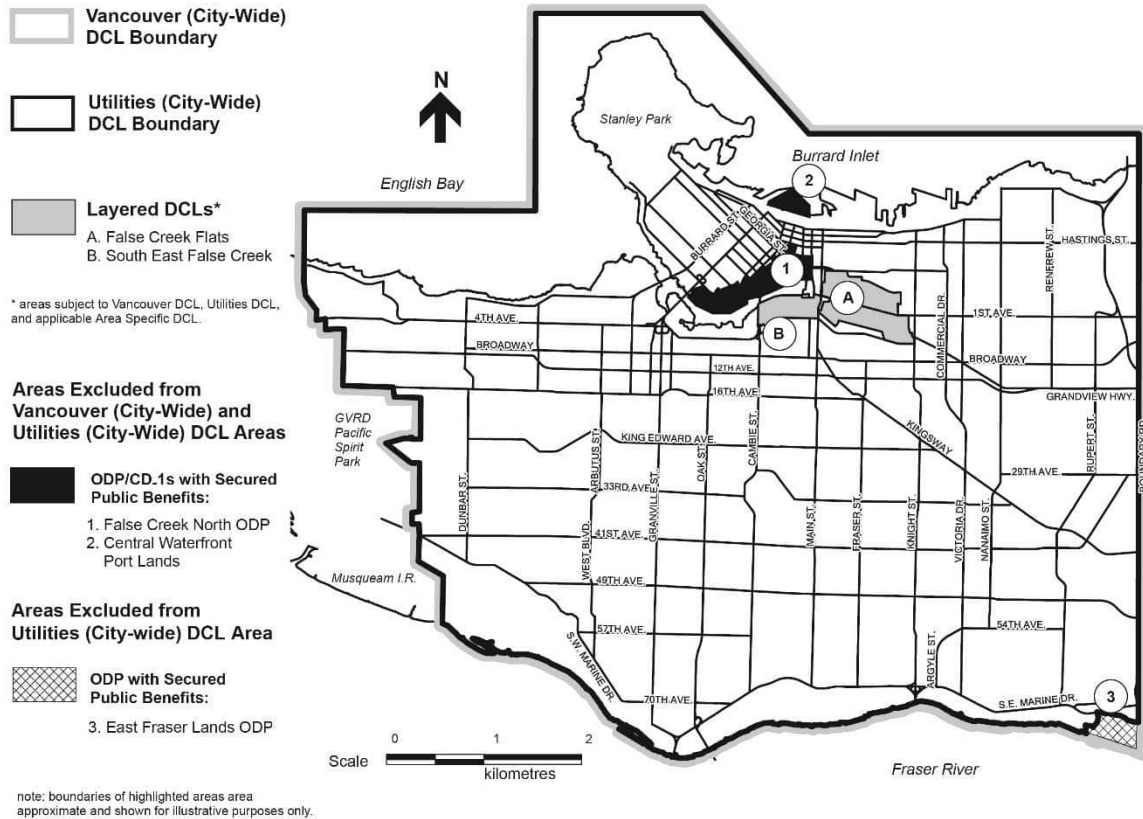
By implementing DCLs primarily by local areas, it resulted in a piecemeal and inconsistent pattern of development charges across the city. When the City-wide DCL was introduced in 2003, it was recognized that growth occurs across the city, resulting in a need for infrastructure investment city-wide.

In the last 10-15 years, the City has simplified the DCL system by unwinding previously established Area Specific and Layered DCL districts and DCL exempt areas. Moving towards a city-wide DCL system allows for a more uniform DCL charge across the city, as well as providing flexibility to invest DCLs across the city. See Maps 1 and 2 for a comparison of the DCL framework between 2007 and 2025.

Map 1: DCL Framework in 2007



Map 2: DCL Framework in 2025



The City has used the following criteria to weigh whether the area specific, layered, or exempt area should be retired:

1. Areas are close to build-out with limited remaining development capacity and/or have been superseded by newer plans
2. Public benefit obligations have been delivered, or constrained delivery of area-based public benefits.
3. Inconsistent DCL rates for new development and the goal to simplify the City's DCL framework.

The City currently has two remaining Layered DCLs (Southeast False Creek and False Creek Flats) and two remaining DCL exempt areas (Central Waterfront and False Creek North). Below is an analysis of these areas and the rationale behind maintaining or retiring the layered/exempt areas.

False Creek Flats Layered DCL

The False Creek Flats Structure Plan was approved in 2001, envisioning an area with new high-tech developments under the revised I-3 zoning, with the retreat of rail and

In 2022, the Broadway Plan was approved that provided revised land use policy for the portion of False Creek Flats north of Great Northern Way and south of BNSF rail lands. The Broadway Plan also provided updated public benefit priorities for the Broadway Corridor.

Below is a table summarizing the False Creek Flats DCLs collected to date and progress on the intended SEFC DCL capital projects.

Table: False Creek Flats DCLs Collected and Capital Projects (as of June 30, 2025)

Categories	DCL Collections	Spent DCLs	Unspent DCLs	Intended Projects	Projects Completed
Streets	\$14.4M	\$2.3M	\$12.1M	Road grid upgrades	<ul style="list-style-type: none"> • 1st & 2nd Ave road upgrades • Cambie Bridge walking/cycling • Seaside Greenway • 1st Ave bikeway
Parks	\$6.1M	\$0M	\$6.1M	1 park	
Daycare	\$2.3M	\$0M	\$2.3M	69 spaces	
TOTAL	\$22.8M	\$2.3M	\$20.5M		

Staff are recommending retiring the False Creek Flats DCL area based on the following criteria:

- Areas have been superseded by newer plans
 - The 2001 False Creek Structure Plan which was the basis for the False Creek Flats DCL has been superseded by two different plans: the 2017 False Creek Flats Plan and partially by the 2022 Broadway Plan.
 - The 2001 Structure Plan had assumed that the CN and BNSF rail lands would cease rail operations and result in subdivisions of these lands to facilitate new intensified employment development opportunities. The City anticipated that this subdivision would create the need to build out the road network in this area to support growth, and hence the False Creek Flats DCL capital program is predominantly transportation infrastructure. However the rail land subdivision has not materialized and continues to this day, and a predominant use in this area for the foreseeable future is rail lands.
 - This calls into question the need to extensively upgrade the False Creek Flats road network if the predominant use is rail lands.
- Inconsistent DCL rates for new development and the goal to simplify the City's DCL framework.

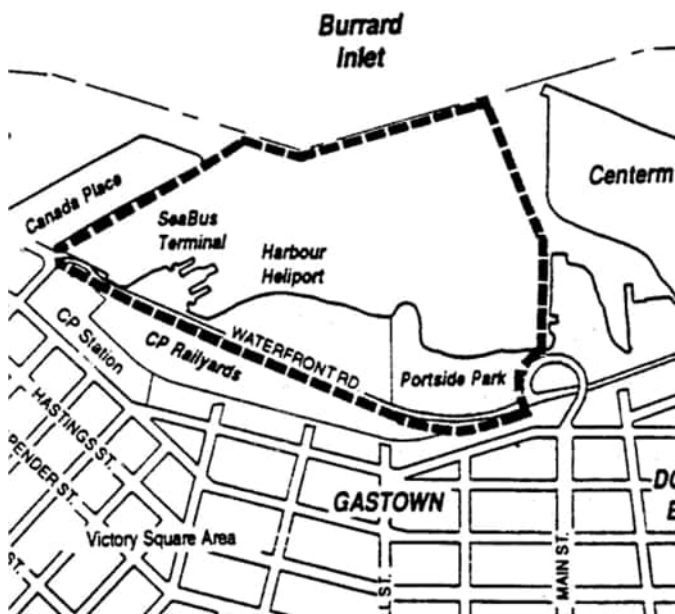
- The False Creek Flats DCL creates higher DCL rates than neighbouring employment areas in Mount Pleasant as well as areas east of Clark Drive and north of Prior St.
- The economic testing in False Creek Flats shows there's limited ability to pay DCLs beyond the City-wide and Utilities DCL in this area.
- Removing the False Creek Flats DCL would help simplify the City's DCL framework, creating consistent rates particularly for employment uses.

For these reasons, staff recommend retiring the False Creek Flats DCL. Money in the False Creek Flats DCL reserve will continue to be spent in the False Creek Flats area, but there won't be any new DCL payments into the reserve. Infrastructure and amenity investments in False Creek Flats will continue to be funded by the City-wide DCL through a city-wide prioritization during the capital planning process.

Central Waterfront Exempt Area

The Central Waterfront Port Lands Policy Statement was approved by the Vancouver Port Authority and City of Vancouver in 1994 for land along the Burrard inlet that is primarily owned by the Port Authority (see Map 5). The vision for this area is a mixed-use development featuring transportation and tourism activities, and consisting of offices, hotels, retail, and compatible housing to complement the downtown core.

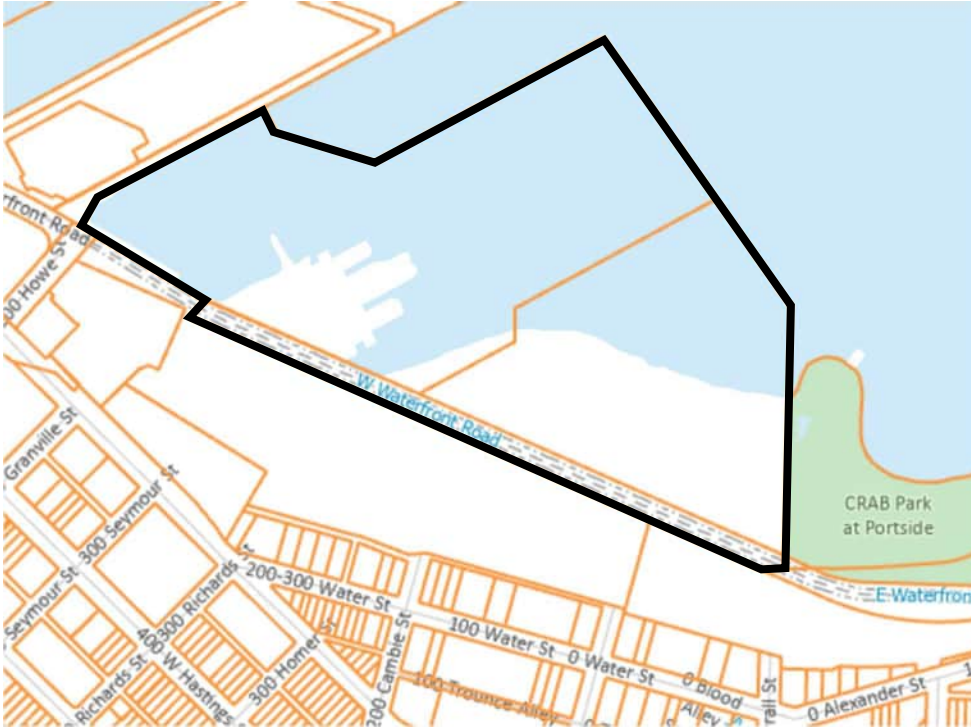
Map 5: Central Waterfront Port Lands



As part of the policy statement, there was also a public benefits and financial package that would be required with the development of the Central Waterfront Port Lands. These include primarily cash contributions for offsite childcare, housing, recreation facilities, library facilities, and cultural facilities, as well as other services to be outlined in a Development Agreement.

Since there was an alternative approach to funding public benefits in the area, the Central Waterfront area has been exempt from DCLs since the first City-wide DCL was introduced in 2003 – see Map 6 below.

Map 6 – Central Waterfront DCL Exempt Area (outlined in black)



To date, there hasn't been development within the Central Waterfront Port Lands as envisioned in the 1994 Policy Statement, nor has there been any contributions from the Port Authority as outlined in the associated public benefits and financial package.

Staff are recommending removal of the Central Waterfront DCL Exempt Area:

- Are to be superseded by a new plan
 - Staff have been engaging with the Port Authority and other stakeholders on updating a plan for the Central Waterfront plans, as well as revisiting the public benefits and financial package.
- Simplifying the City's DCL Framework
 - As the City and Port Authority look to update the public benefits and financial package, it would provide more clarity on the contributions in regards to DCLs. It's important to note that lands owned by senior governments typically don't go through the City's permitting process and therefore do not pay DCLs. However, it would improve transparency and predictability for any development that is subject to DCLs.

Since a new plan will supersede the 1994 Central Waterfront Port Lands Policy Statement, and due to senior government-owned land typically not subject to the City's DCLs, staff are recommending removal of the Central Waterfront DCL Exempt Area to

simplify the City's DCL framework and are expecting this will not impact any future development of the Port Lands.

**APPENDIX F
DCL AND ACC BACKGROUND REPORTS**

FINAL REPORT

PREPARED BY HEMSON FOR THE CITY OF VANCOUVER

DEVELOPMENT COST LEVY AND AMENITY COST CHARGES BACKGROUND STUDY

July 6, 2026



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GLOSSARY

ACC	Amenity Cost Charges
BC	British Columbia
CAC	Community Amenity Contributions
DCC	Development Cost Charge
DCL	Development Cost Levy
FSR	Floor Space Ratio
GFA	Gross Floor Area
LGA	Local Government Act

EXECUTIVE SUMMARY

As the City of Vancouver continues to experience growth and development, pressure is placed on the City’s infrastructure. Development Cost Levies (DCLs) have long been a primary tool used by the City to fund the growth-related capital projects that are needed to service development. Recent legislative changes will impact the City’s suite of growth financing tools, which will now include a new Amenity Cost Charge (ACC) regime.

The City, with Hemson, has completed a comprehensive review and update of its City-wide and Utilities DCLs, as well as extensive work to establish its first ACC by-law. This Background Study sets out the information and analysis upon which the proposed DCLs and ACCs are based.

The resulting calculated DCL and ACC rates are shown below. It is noted that the calculated DCL rates are equivalent to the currently in-force DCL rates as of December 2025. In accordance with the legislation, in-stream rate protection will apply as the City transitions toward the new growth financing framework.

Development Type	Calculated DCL Rates Charge / Sq.Ft.	Calculated ACC Rates Charge / Sq.Ft.
Residential Development		
Below 1.2 FSR & Laneway	\$7.53	\$2.32
Development between 1.2 & 1.5 FSR	\$16.22	\$5.00
Development Above 1.5 FSR	\$32.47	\$10.00
Non-Residential Development		
Industrial	\$10.49	\$1.20
Mixed Employment	\$19.65	\$2.25
Commercial & Other	\$26.21	\$3.00

1. INTRODUCTION

This background study is a component of the City of Vancouver’s comprehensive update of its growth financing framework for 2027-2036. It presents the results of the review to determine the required servicing works and associated capital costs attributable to new development that is forecast to occur over the next ten years. These development-related capital costs are recovered through DCLs and ACCs against residential and non-residential development. DCLs and ACCs will be levied on a uniform City-wide basis.

The study sets out the information and analysis upon which the proposed DCLs and ACCs are based.

Section 2 provides context with a discussion of the purpose of the review, an overview of the current growth financing framework in Vancouver, and information on the legislative and regulatory climate governing the process, including the recent legislative changes impacting this study and the associated DCL and ACC by-laws.

Section 3 outlines the study process that was undertaken in order to calculate the DCL and ACC rates and the resulting by-laws to be brought forward to Council. The overall project timeline, key milestones, and consultation schedule is discussed.

Section 4 presents a summary of the forecast of residential and non-residential development expected to occur across the City over a ten-year planning period, from 2027 to 2036. Additional detail is included in Appendix A.

Section 5 provides a discussion of financing growth concepts in Vancouver, including a summary of the calculation of applicable DCLs and ACCs and the resulting calculated charges by class and type of development based on the allocation of costs.

Sections 6 to 8 provide more detail for each eligible service category, including standards of municipal service delivery, the development-related capital projects, cost allocations and the resulting DCL or ACC rates calculated for each service.

Finally, **Section 9** discusses the recommended administration and implementation practices for the new DCL and ACC by-laws, including exemptions, collection practices, and regular reporting.

2. BACKGROUND

Development and redevelopment of land drives the need for increased infrastructure, municipal servicing and amenities. The type of capital investment required is driven by many critical factors, including but not limited to:

- The amount, type and location of development;
- Timing of development;
- Municipal standards and desired levels of service;
- Regulatory requirements imposed by senior levels of government;
- Topography and environmental factors;
- The amount of capacity already available to service new development; and
- Demographic and socio-economic change.

Municipalities across Canada impose fees on development to pay for the increased cost of municipal servicing needed to support and enable growth, maintain service levels, and promote livability. In Vancouver, Development Cost Levies (DCLs) are one of the City's primary tools for financing growth. DCLs are fees paid by new development and are used to help finance the initial capital costs of new, expanded and upgraded facilities needed to support growth.

In response to recent legislative changes, the City is updating its growth financing framework to include Amenity Cost Charges (ACCs), alongside other changes. The focus of this Background Study is on the determination of DCL and ACC rates based on a ten-year forecast of development and eligible growth-related capital funding required to support that development. While this study focuses on DCLs and ACCs, the City is undertaking a review of all growth funding tools to provide a comprehensive funding framework and impact analysis.

The City has additional tools available to fund growth-related infrastructure, such as partner funding (including grants from upper levels of government), development conditions, Community Amenity Contributions (CACs), density bonusing, and inclusionary zoning.

DCLs and ACCs in Vancouver are intended to meet the following criteria:

- Help maintain livability of the City;
- Based directly on growth-related capital costs of new development;
- Not have a negative economic impact or deter desired types of development;

- Not harm housing affordability;
- Be consistent with City policies;
- Distribute costs fairly among types of development and between DCLs and ACCs, property taxes, and other funding tools;
- Provide certainty and stability, be understandable, simple and transparent; and
- Be developed with informed input from all stakeholders and interested parties.

A. BACKGROUND AND PURPOSE OF THIS REVIEW

The *Vancouver Charter* allows the City of Vancouver to recover growth-related capital costs (through DCLs, ACCs, and other growth financing tools) from new development related to a limited number of services. In compliance with this legislation, this 2026 DCL and ACC Background Study is provided as a step in a process that leads to the approval of updated City-wide DCL & Utilities DCL bylaws for the City of Vancouver, along with the introduction of a City-wide ACC bylaw. The basis for updated DCL and ACC rates is a 2027-2036 growth projection and corresponding capital program.

DCLs in Vancouver are one of the City’s primary fiscal tools used to fund development-related infrastructure and the expansion of municipal servicing. The calculation and administration of DCLs is intended to advance the financial and policy planning priorities of Council, consistent with the Charter limitations, focused in the following areas:

- Parkland Development
- Fire & Rescue
- Police
- Streets (i.e. Highway Facilities)
- Utilities
- Solid Waste
- Childcare
- Non-Market Rental Housing (i.e. Replacement Housing)

The last comprehensive review of the City of Vancouver’s City-wide and Utilities DCL rates was undertaken in 2022. The 2026 review aligns with the current four-year cycle for capital planning processes and DCL updates to ensure reflection of infrastructure priorities to support growth.

This Study also introduces ACCs consistent with new legislation under the Vancouver Charter. ACCs are intended to fund growth-related costs related to the following services:

- Recreation Facilities
- Arts & Culture, Public Art & Social Facilities
- Public Spaces
- Library

B. VANCOUVER’S CURRENT GROWTH FINANCING FRAMEWORK

Vancouver currently and historically has maintained a strong framework for the funding of growth-related costs. Its primary growth funding tools currently include DCLs, CACs, density bonusing, and direct contributions through development agreements and rezoning agreements. There are some limitations to the use of these tools and what they can fund, as set out by the Vancouver Charter. The City also provides a number of exemptions, waivers, and reductions on DCLs and CACs for certain types and locations of development. Namely, foregone revenues associated with below-market rental housing have grown drastically in recent years. As such, funding is supplemented by other tools, such as property taxes and utility rates, or has resulted in lower service levels.

Table 1 provides an overview of Vancouver’s current financing framework, or approach to funding growth-related infrastructure and amenities. Further details are discussed in the sub-sections below.

Table 1 – Summary of Vancouver’s Existing Development-Related Financing Framework

	DCLs	CAC & Density Bonusing	Development Conditions ¹	Property Tax ²	Utility Fees ²	Senior Gov. Funding ³
Housing	✓	✓		✓		✓
Childcare	✓	✓		✓		✓
Parks	✓	✓		✓		
Streets	✓	✓	✓	✓		✓
Utilities	✓		✓		✓	
Police / Fire		✓		✓		
Cultural		✓		✓		
Comm. Centre		✓		✓		
Libraries		✓		✓		
Social Facilities		✓		✓		

1) Includes latecomer agreements.

2) Tax and utility rate funding of DCL services can fund shortfalls resulting from exemptions, discounts, and below maximum rates.

3) Senior government funding includes grants, subsidies and transfers, including Canada Community-building Fund.

i. **Development Cost Levies**

DCLs, as established under the City’s DCL bylaws, are typically payable by developers at the time of building permit issuance, with installment payments available for projects owing more than \$500,000 in DCLs. The City currently maintains three DCL bylaws, each designed to recover specific categories of development-related capital costs.

- The **City-wide DCL Bylaw** establishes DCLs that apply to development in most areas of the city. These DCLs recover City-wide capital costs related to parkland, replacement housing, childcare, and highway facilities, as well as some costs related to water, sewer, and drainage. The last comprehensive review was undertaken in 2022.
- The **Utilities DCL By-law** imposes charges for the recovery of a comprehensive water, sewer, and drainage capital program. These DCLs are also applicable to most areas in the City. The Utilities DCLs were reviewed in 2022 along with the City-wide DCL update.
- Finally, the current **Area-specific DCL Bylaw** has two active areas: False Creek Flats and Southeast False Creek. Area-specific DCLs are “layered” on top of the City-wide and Utilities DCLs in these locations. These DCLs recover for a variety of area-specific capital costs, including parkland, replacement housing, childcare, highway facilities, and utilities. These areas were originally set up as “layers” because they were transition areas or former low density industrial lands converting to more intensive mixed-use areas, and they lacked significant infrastructure (e.g. roads, utilities, parks) and thus required additional DCL funding to realize these needs. As part of any DCL update, the City reviews these layered DCL areas and determines whether it is time to fold these areas into the City-wide DCL.

DCL rates are established based on several key inputs including a development forecast, identified growth-related infrastructure and corresponding capital cost estimates. Generally, DCLs are not expected to cover all costs required by development. The City is required to fund non-DCL shares, such as those associated with replacement or the Municipal Assist Factor (MAF), through other tools, including CACs, density bonusing, property taxes and utility fees. Contributions from senior governments or other funding partners are also removed from the DCL calculations.

DCLs in Vancouver are levied based on the gross floor area of a development project. Rates vary by type of development – residential (by FSR category), commercial, mixed employment and industrial, and by DCL district. As outlined in s.523.D(13) of the Vancouver

Charter, the DCL shall not exceed 10% of the value of the development, which is determined by the Building Bylaw.

The City maintains a number of DCL exemptions (required under the Vancouver Charter) as well as waivers and reductions (discretionary). The City is required to exempt DCLs for social housing, and currently waives a portion or all City-wide DCLs for qualifying secured market rental housing. The City also reduces DCLs for a number of land uses, some of which include schools, childcare, and community centres. The cost to the City of these waivers or reductions must be funded through non-DCL sources (e.g. property taxes, utility rates). Further detail regarding exemptions, waivers, and reductions is provided in Section 9.

ii. **Community Amenity Contributions and Density Bonusing**

When landowners or developers pursue rezoning to enable higher density or intensification, it is standard City practice to secure Community Amenity Contributions (CACs) in exchange for additional development rights. CACs are distinct from DCLs and are intended to mitigate the impact of growth by funding infrastructure and amenities necessary to support the additional population or employment resulting from the rezoning.

Vancouver maintains a CAC Policy, last updated in July 2025. The Policy includes a defined list of eligible and ineligible expenditures to ensure alignment with City priorities. Eligible CAC-funded public benefits include:

- Affordable housing;
- Childcare;
- Transportation and public realm;
- Community facilities such as community centres and libraries;
- Public safety facilities such as fire halls and police stations;
- Parks and open spaces;
- Arts and culture spaces such as artist studios and cultural/social hubs; and
- Heritage conservation.

In certain cases, CACs may be applied to DCL-funded projects to help bridge the gap between full cost recovery and the amount actually funded by DCLs.

Density bonusing is similar to CACs in that it is a fiscal tool used by the City to secure infrastructure and amenity contributions in exchange for allowing higher levels of development density on lands in specific zones. Density bonusing is different than CACs in that they are not directly related to rezoning applications but rather a tool that allows the

City to define, within specified zoning districts, a development density range from a “base” to an upper or maximum density limit. The density bonusing tool allows a landowner to obtain approvals for density at the upper density range in exchange for providing community amenities. This includes a wide range of amenities and affordable housing, but cannot overlap with amenities receiving funding from ACCs. It is noted that due to legislative changes enabled through Bill 16 (effective June 30, 2026), the City has significantly reduced its use of density bonusing to comply with legislation.

iii. Land Dedications

Under the authority of the *Vancouver Charter*, the City has the ability to require the dedication of land as a condition of development approval. These dedications support the delivery of essential community services and may include allocations for parks, childcare facilities, affordable housing, civic infrastructure, and transportation corridors. Dedications can be made in the form of actual land or cash-in-lieu at an amount equivalent to the value of the land that should have been dedicated.

The Region of Metro Vancouver employs a variety of tools to ensure that additional land is acquired for the purposes of parkland. Given the mounting land costs, a variety of avenues are required. The *British Columbia Land Act* governs the use of Subdivision dedications that require the dedication of lands for a park purpose during development. This typically amounts to 5% of the land to be developed. Dedication of land for a road or laneway may be a condition of a rezoning application or the subdivision of lands.

iv. Development Conditions

Through conditioning, the City requires developers to provide for infrastructure and amenities that are necessary to allow the specific parcel of land to be developed or redeveloped. For example, if the lands require the extension, or upsizing, of a watermain, or necessitate local road/streetscape improvements, the developer is typically responsible for the cost of providing those services.

These service contributions are typically secured as part of the rezoning or other planning application process, as a condition of development. Like many municipalities, Vancouver’s development conditions are generally focused on the engineered services such as transportation infrastructure (e.g. road and streetscaping upgrades, traffic signals, street lights, traffic calming measures, cycling improvements) as well as water, sewer, and stormwater infrastructure (upgrades, new connections, improved drainage). Further information on development permit conditions can be found in Schedule I of the Zoning & Development By-law.

It is important to stress that these contributions are in addition to, and distinct from, recoveries and contributions made under DCLs, CACs, density bonusing and the other funding tools discussed in this report. As they contribute to the overall cost of a development project, the scale of conditions required can directly impact development's capacity to contribute toward other growth funding tools, such as the amount of CACs the City can secure through negotiated rezonings. It is important that the City prioritize infrastructure and amenity needs across all growth funding tools holistically, including conditions. In recent years, the City has been undertaking work to further standardize its processes for determining and negotiating conditions. In 2025, the City introduced the Sewer Capacity Development Review Policy and Guidelines aimed at reducing sewer upgrade costs for developers, including removing conditions from approved rezonings and development permits that meet the new Policy and Guidelines. Greater emphasis is being placed on the UDCL to fund off site growth costs resulting from development.

The Vancouver Charter introduced the authority for the City to use latecomer agreements in 2020. Latecomer agreements allow for developers to recover costs of infrastructure provided through conditions that benefits properties beyond their own. Without this authority prior to the 2020 Charter amendment, the first development projects to occur within a single benefitting area were often burdened with these additional conditioning costs. Latecomer agreements are revenue neutral to the City but allow for a more equitable distribution of these costs among benefitting development, while removing the cost barrier previously associated with being the first developer in an area. The City's Latecomer Policy was approved by Council in 2021 and monitoring and implementation efforts are still ongoing.

v. Public Art Policy

Other growth-related funding tools unique to Vancouver are the Public Art Policy for Rezoned Developments.

Use of the Public Art Policy dates back to 1990, with the most recent Policy adopted by Council in 2014. It requires rezoned developments above 100,000 square feet to invest in public art on-site or provide cash-in-lieu on a gross floor area basis.

The City is planning to not apply this tool to rezoning applications submitted after September, 30, 2026 as the new ACC regime is introduced and provides funding for public art, to further simplify the growth funding framework.

C. LEGISLATIVE AND REGULATORY BACKGROUND

i. Vancouver Charter

The City of Vancouver operates under the Vancouver Charter, a distinct piece of provincial legislation that outlines the City's governance framework. The Charter provides Vancouver with specific statutory authorities across a range of municipal functions, including property taxation, local improvements, land use planning, and development approvals. Parts XXIV-A and XXIV-B set out the framework for development cost levies (DCLs) and amenity cost charges (ACCs) for the City of Vancouver, including setting out eligible projects and services that can be funded through these tools.

It is noted that other municipalities in British Columbia are governed by the Province's Local Government Act (LGA). Division 19 of Part 14 of the LGA provides the primary statutory framework enabling local governments to recover development-related capital costs. In particular, section 559 of the LGA provides the legislative authority to implement a development cost charge (DCC) bylaw to fund infrastructure necessary to support growth. Division 19.1 sets out the framework for the use of ACCs.

Notably, Section 523D of the Vancouver Charter gives Vancouver authority to apply DCLs toward affordable housing and childcare facilities, which is unique within BC and not currently available to other municipalities under the LGA. The City is responsible for identifying growth-related infrastructure needs and associated capital costs, as well as determining the appropriateness of using DCLs for funding those needs. Unlike all other BC municipalities, Vancouver's City Council is the sole body that reviews and approves its DCL and ACC by-laws; there is no provincial municipal inspector approval needed.

Section 523D (13) sets a cap on the total DCL amount applicable to any development, at a maximum of 10% of the value of the work authorized by the building permit. No equivalent provision exists under the LGA for other municipalities.

Bill 46, the 2023 Housing Statutes (Development Financing) Amendment Act, introduced a number of amendments to the LGA and the Vancouver Charter, including enabling the use of ACCs. Amendments also included expanded eligibility for DCLs to allow for funding of a broader range of infrastructure, including fire protection, policing, and solid waste/recycling facilities.

Part XXIV-B of the Vancouver Charter now sets out the framework for ACCs, including defining the types of services and capital costs eligible for ACC recovery (e.g. community centres, recreational facilities, libraries, public squares), ACC by-law process requirements,

exemptions and types of development for which waivers or reductions may be provided (including affordable rental housing), and administrative requirements.

ii. **DCC Best Practices Guide**

The Ministry of Housing and Municipal Affairs released a new DCC Best Practices Guide in March 2025. The Guide aims to encourage local governments to adopt a standard practice for creating and administering DCC bylaws while allowing flexibility depending on local circumstances, and to provide industry best practices and guidance on how DCCs should be calculated and administered. The document is also intended to provide guidance for Vancouver's consideration in the application of DCLs.

The Guide outlines a set of guiding principles for local governments to follow in developing a DCC by-law, including:

- **Integration:** Employing a multi-faceted approach where a DCC program is consistent with community plans, land use plans, and corporate financial and capital infrastructure strategies and policies.
- **Benefiter Pays:** Those who benefit from services pay for them. This includes requirements for developers to fund or provide local or on-site services that are needed for the development to occur.
- **Fairness and Equity:** DCC programs should employ mechanisms that distribute costs between existing users and new development in a fair manner, and equitably distribute costs across land uses and types of development projects.
- **Accountability:** DCC programs should be transparent, and designed and implemented in ways that are clear, understandable, and predictable so that those who pay them are aware of how much they will pay, how the charges were determined, and what the charges will finance. Relevant information should be accessible and clearly communicated through annual reports.
- **Certainty:** Certainty and predictability of DCC rates will assist the development industry in project planning, and will assist local governments in ensuring that sufficient DCC funds are collected to allow infrastructure to be constructed in a timely manner.
- **Consultative Input:** Meaningful opportunities should be provided for informed input from the public and other affected parties; the process should consider a range of perspectives.

The DCC Guide provides useful information on the current legislative context, including the interrelationships between DCCs and ACCs. Notably, the Guide encourages municipalities to conduct DCC and ACC studies concurrently to ensure that services and projects are appropriately allocated, and that consultation processes are streamlined providing stakeholders with a comprehensive understanding of the local government's overall growth financing strategy.

Recommended approaches to consultation are also provided. Although public consultation is not required by the legislation for DCCs, municipalities are encouraged to engage with development industry representatives and other affected parties, as well as holding opportunities for broader public involvement. These consultation efforts can help to ensure the DCCs are reasonable and do not have significant negative impacts to development viability.

The DCC Guide provides a range of detailed technical guidance, addressing issues such as jurisdiction-wide and area-specific charges, development forecast methodologies, capital program development, application of DCCs to different land use types, municipal assist factors, and ongoing DCC bylaw administration matters. Much of this guidance can be drawn upon, as appropriate, for Vancouver's context.

iii. ACC Best Practices Guide

An Amenity Cost Charge Best Practices Guide was also released by the Ministry in April 2025. The ACC Guide references the similarities between the DCC and ACC legislative frameworks, and that many of the principles and practices within the DCC Guide are applicable to ACC programs. Unlike the DCC Guide, the ACC Guide is directly applicable to Vancouver as well as other local governments, with references to the applicable sections of the Vancouver Charter throughout.

The ACC Guide sets out the same six guiding principles as the DCC Guide: Integration, Benefiter Pays, Fairness and Equity, Accountability, Certainty, and Consultative Input. The Guide summarizes the new legislative framework for ACCs. It also provides useful information to set out the relationship between ACCs and DCCs, inclusionary zoning, and density bonusing including the types of assets each tool is intended to fund, and provisions in the legislation that prevent overlapping of the use of the various tools. It is noted that no guidance is provided with respect to the relationship between ACCs and existing CAC regimes.

Guidance on the process of implementing an ACC by-law is provided, including the consultation process. Like the DCC Guide, the ACC Guide provides detailed technical

guidance on a range of issues including jurisdiction-wide and area-specific charges, rate structure approaches, waivers and reductions, by-law administration, development projections, and allocations of costs.

D. DCLS LEVIED IN THE CITY OF VANCOUVER

i. City of Vancouver DCL By-laws

The City of Vancouver maintains three DCL by-laws for the City-wide DCL, the Utilities DCL and the Area-specific DCLs. Figure 1 shows the current DCL rates imposed in the City of Vancouver. It is noted that the rates shown are reflective of a 20% across-the-board reduction that came into effect on December 10, 2025.

Figure 1. Current DCL Rates by Area (effective Dec. 10, 2025)

		Base ¹			Layered ²	
		City-wide Vancouver DCL (A)	City-wide Utilities DCL (B)	TOTAL City-wide DCLs (A+B)	False Creek Flats	South East False Creek
Residential	Residential at or below 1.2 FSR and Laneway House	\$49.88/m ² (\$4.63/ft. ²)	\$31.25/m ² (\$2.90/ft. ²)	\$81.13/m ² (\$7.53/ft. ²)	\$64.25/m ² (\$5.97/ft. ²)	\$198.64/m ² (\$18.45/ft. ²)
	Medium Density Residential above 1.2 FSR to 1.5 FSR	\$107.34/m ² (\$9.97/ft. ²)	\$67.33/m ² (\$6.25/ft. ²)	\$174.67/m ² (\$16.22/ft. ²)		
	Higher Density Residential above 1.5 FSR	\$214.89/m ² (\$19.96/ft. ²)	\$134.65/m ² (\$12.51/ft. ²)	\$349.54/m ² (\$32.47/ft. ²)		
Non-Residential	Commercial and Most Other Uses ³	\$214.89/m ² (\$19.96/ft. ²)	\$67.33/m ² (\$6.25/ft. ²)	\$282.22/m ² (\$26.21/ft. ²)		\$31.73/m ² (\$2.95/ft. ²)
	Industrial ⁴	\$85.96/m ² (\$7.99/ft. ²)	\$26.91/m ² (\$2.50/ft. ²)	\$112.87/m ² (\$10.49/ft. ²)		
	Mixed Employment (Light Industrial) ⁵	\$161.07/m ² (\$14.96/ft. ²)	\$50.47/m ² (\$4.69/ft. ²)	\$211.54/m ² (\$19.65/ft. ²)		
Other Rates ⁶	Childcare Community Centre/ Neighbourhood House Community Energy Centre Cultural Facility Library Public Authority Use Social Service Centre Temporary Buildings Works Yard	\$10.00/BP ⁷	\$10.00/BP	\$20.00/BP	\$10.00/BP	\$10.00/BP
	School (K-12)	\$5.49/m ² (\$0.51/ft. ²)	\$5.49/m ² (\$0.51/ft. ²)	\$10.98/m ² (\$1.02/ft. ²)	\$5.49/m ² (\$0.51/ft. ²)	N/A

For a map of the DCL Districts, please see Map 1 in Appendix A.

¹ In the Base DCL areas, the City-wide Utilities DCL applies *in addition* to the City-wide Vancouver DCL.

² In the Layered DCL areas, DCLs apply *in addition* to the City-wide Vancouver DCL and City-wide Utilities DCL.

³ All uses, except for those specified here, are subject to the Commercial DCL rate.

⁴ Industrial in the City-wide Vancouver DCL and City-wide Utilities DCL apply to development in the I-2, M-1, M-1A, M-1B, M-2 zoning districts. See DCL By-laws for definitions.

⁵ Mixed Employment (Light Industrial) in the City-wide Vancouver DCL and City-wide Utilities DCL apply to IC-1, IC-2, I-1, I-1A, I-1B, I-1C, I-3 and I-4 zoning districts. See DCL By-laws for definitions.

⁶ Refer to DCL By-law and Zoning & Development By-law for use definitions.

⁷ BP stands for Building Permit.

ii. Metro Vancouver DCCs

Metro Vancouver owns and operates the regional water source, treatment, and water transmission system, as well as regional trunk sewers and major wastewater treatment plant, while the City is responsible for the local water distribution and sewage collection systems. Metro Vancouver also manages a network of regional parks. As such, Metro Vancouver levies regional DCCs to recover for its growth-related utilities costs and parkland acquisition costs, which are layered on top of any DCLs imposed by the City. In recent years, Metro Vancouver has significantly increased its use of DCCs. However, in 2026 the

region is working to pass amending by-laws that will roll back the rates to 2025 levels, as well as extend the timeline for future planned rate increases.

There are two sewerage service areas in the City of Vancouver. The currently in-force total Regional DCC rates for each of these service areas, as of January 1, 2026, are shown below, noting that they are subject to the planned reduction:

	Vancouver Sewerage Area	Fraser Sewerage Area
Single Family Residential (\$/unit)	\$29,196	\$30,218
Townhouse Residential (\$/unit)	\$26,406	\$26,865
Apartment Residential (\$/unit)	\$17,873	\$18,956
Non-Residential (\$/square foot)	\$14.37	\$14.49

iii. **TransLink DCCs**

TransLink manages the regional transportation system, including transit. TransLink first introduced DCCs in 2018 to recover for growth-related transit expansion costs; these DCCs are also layered on top of Vancouver’s DCLs and Metro Vancouver DCCs. The following rates are in effect as of January 1, 2026:

Single Family Dwelling (\$/unit)	\$3,416
Duplex or Townhouse Dwelling Unit (\$/unit)	\$2,837
Apartment Dwelling Unit (\$/unit)	\$1,774
Retail/Service (\$/square foot)	\$1.44
Office (\$/square foot)	\$1.16
Institutional (\$/square foot)	\$0.56
Industrial (\$/square foot)	\$0.34

E. INTRODUCTION OF AMENITY COST CHARGES

Through this Study and the associated by-laws, the City of Vancouver is introducing Amenity Cost Charges, consistent with the recent changes to the Vancouver Charter. The new ACC regime will fund growth-related costs related to Public Spaces, Recreation Facilities, Social Facilities, Arts & Culture, Public Art, and Library facilities.

In-stream rate protection is required by the legislation in introducing ACCs. As such, any rezoning, development permit, or building permit applications in-stream on the date the

City's first ACC by-law comes into force will not be subject to the City's initial ACC by-law. The by-law will apply to any new applications receive after this date. Once the ACC by-law is amended, the initial ACC by-law rate protection ends and the ACC will revert to a rolling 12-month in-stream rate protection system consistent with DCLs. City staff have proposed that the City's initial ACC by-law remain in place until 2030, with annual inflationary adjustments, with no amendment until 2030 at the earliest, thereby allowing the initial ACC by-law rate protection to remain in effect for three years, or longer.

The introduction of ACCs will be coupled with a reduction in the City's use of CACs and elimination of the Public Art Levy, along with the reduction of density bonus contributions. In-stream applications at the time of the introduction of the ACC by-law will remain subject to their CAC and public art obligations, while applications submitted after the ACC by-law comes into force will be subject to the new framework.

3. STUDY PROCESS

The City of Vancouver updates its DCLs on a four-year cycle, in alignment with the Capital Planning Process, to ensure City priorities are reflected. The City intends for future ACC updates to follow the same four-year cycle. This DCL and ACC study process represents part of a broader update to Vancouver's growth financing framework in response to changing legislation. The study has included a review of the growth forecasts, capital plan, and estimated costs that support the City's growth.

A. PROJECT TIMELINE

The study process was initiated in June 2025 and is to conclude with a by-law presented to Council in July 2026. The resulting DCL rates are anticipated to take effect in September 2026. The study process has included a number of phases, which are described below.

- **Development forecast:** A forecast of new development over the 2027 to 2036 period was prepared by staff, in line with BC's DCC and ACC Best Practices Guides. A floor space forecast by type of residential (<1.2 FSR, 1.2-1.5 FSR, >1.5 FSR) and non-residential (industrial, mixed employment, and commercial/other) development was prepared. The forecast was primarily based on development pipeline data and was reviewed and validated by Hemson.
- **Capital program:** City staff have assembled growth-related capital programs containing projects required to service development between 2027 and 2036. Projects were identified as well as their associated costs, growth-related shares, benefitting time period and alternative funding sources (e.g. senior government shares, development conditions, CACs and density bonusing). Capital programs and project details were closely aligned with the City's Capital Plan.
- **Rate calculation & economic testing:** This phase involved inputting all assumptions into a financial model and calculating rates to be recommended to Council. Economic Testing was conducted to understand the relationship between rates and development viability.
- **Policy considerations:** A review of DCL and ACC policies and administrative matter was undertaken. This included a jurisdictional scan and consideration for best practices in other municipalities.

- **Implementation:** This phase of the process will continue if the by-law is passed in July 2026. City staff will be tasked with maintaining and administering the by-laws, and working with departmental staff to ensure that growth-related projects are funded by DCLs and ACCs to the extent permitted by the legislation and as stipulated in the rate calculations in this background study. This process will continue until the by-law is updated, which should occur in 2030 based on the framework in place.

B. INTERNAL AND EXTERNAL STAKEHOLDER ENGAGEMENT

The study process was designed to engage internal City staff at key phases of the project. Three key working groups were engaged throughout the course of the assignment.

- **Technical Team:** Representatives from all eligible service departments were consulted at key phases of the study, and were responsible for developing the capital programs and providing project costs.
- **Steering Committee (City Manager & CPDEC):** The City Manager and the CPDEC committee, composed of managers dedicated to financing growth policy were available to provide input at all phases of the study process, attending meetings and consultation sessions at key stages of the process.
- **Elected Officials:** Council briefings were held at key stages of the process. These meetings were held to communicate the findings of the initial background research and recommendations, study results including the development forecast, capital programs, and rate calculations.

Development industry stakeholders were consulted at two key points in the study process. In January 2026, stakeholders were introduced to the Financing Growth update, study background and process, development forecast results, and policy considerations, and were offered an opportunity for initial input. In May 2026, the draft capital programs, calculated DCL rates, economic testing, and recommended policy directions were presented and discussed. Discussions followed through May and June, and the capital programs and rate calculations were finalized in consideration of stakeholder comments.

In addition to these formal stakeholder consultation processes, the City maintained a 2026 Financing Growth Update webpage throughout the study process with key information, timelines, and contact information for interested parties to submit any questions or comments. Additional public engagement and First Nations referrals were coordinated with the engagement of the 2027-2030 capital plan.

C. JURISDICTIONAL SCAN

As part of the study process, Hemson assisted the City with a jurisdictional scan to inform the growth financing framework and policy review. Growth financing regimes across BC, as well as in major municipalities across Canada, were considered. The following policies and topics were reviewed:

- DCC (or development charge) and ACC rate comparisons;
- Defining growth vs. renewal costs;
- Measuring and establishing appropriate levels of service;
- The municipality's role vs. other jurisdictions;
- Capital project prioritization processes;
- By-law structure;
- Rate structure and categories;
- Area-specific vs. municipal-wide charges;
- Exemptions, waivers and discounts;
- Development conditions;
- Latecomer agreements and front ending;
- DCL and ACC credits; and
- Transitioning to the new growth financing framework: in-stream protections and relationship with pre-existing tools.

While each municipal context is unique, the information gathered helped to examine policy options for Vancouver and check the reasonableness of the City's existing and proposed policies, particularly as the City transitions to the new framework.

D. ASSESSMENT OF IMPACT OF DCL RATE CHANGES AND INTRODUCTION OF ACCS

As part of the DCL review and update, the City retained Coriolis Consulting Corp. to undertake an assessment of the potential consequence or impact of changes to the growth financing framework, including the calculated DCL rates and transition to ACCs. This involved an evaluation of the financial ability of new development projects in the city to support the proposed rates. The Coriolis analysis supported the recommended rates and may continue to be used to inform the implementation process moving forward. The Coriolis analysis is available under separate cover.

4. DEVELOPMENT FORECAST

The anticipated residential and non-residential development in the City of Vancouver between 2027 and 2036 will increase demand on all municipal infrastructure and amenities. The City intends to use DCLs and ACCs as key tools in funding development-related infrastructure that is necessary to allow development to proceed, in a fiscally responsible manner.

DCL and ACC calculations are rooted in a number of assumptions about the way in which a municipality is anticipated to grow. The first step in calculating a charge is to forecast the type and location of anticipated development against which the charges will apply. The City's development forecast uses in-stream application statistics (development pipeline) from the City's permitting system and BC Assessment data is used for base building floor area figures. New development completion data is estimated based on historical City processing timeline trends. For the purposes of the DCL Update Study, this growth forecast is updated to reflect the 2027-2036 planning period and reflects current policy plans and in-stream development projects. Importantly, this development forecast is then used by City Departments that receive DCL and ACC funding to determine the location, nature and cost of infrastructure to meet the needs arising from the development forecast.

Early in the DCL Update process, Hemson undertook a review of the City's development forecast. Hemson concluded that the methodology and assumptions used were sound, and that the projection outputs represented a reasonable basis for the purpose of supporting the DCL and ACC modeling.

This section provides the basis for the development forecasts used in calculating the development charges, as well as a summary of the forecast results. A more detailed summary, including mapping of the forecasts by geographic area, is provided in Appendix A.

A. RESIDENTIAL DEVELOPMENT FORECAST

DCLs and ACCs will be charged to residential development as a fee per square foot of building Gross Floor Area (GFA). The residential forecast includes a projection of new residential building space.

The building space forecasts in this DCL and ACC study include forecasts for both net and GFA growth. The City of Vancouver levies DCLs, and will levy ACCs, on new development

based on GFA. As such, the growth-related capital costs are applied to the GFA forecasts between 2027 and 2036 in order to calculate the DCL rate.

Table 1 provides a summary of the residential forecast for the ten-year planning period from 2027 to 2036. The net increase in residential floor area across the City over the planning period amounts to 44.2 million square feet. The GFA growth forecast totals 54.2 million square feet of residential space.

B. NON-RESIDENTIAL FORECAST

DCLs and ACC will also be charged on non-residential development on a per-square-foot basis. Similar to the residential forecast, the non-residential forecast includes a projection of new non-residential floor space that will be built in the City.

The non-residential forecast projects an increase of 11.3 million square feet of net new non-residential building space. The gross non-residential GFA growth over the ten-year planning period totals 17.5 million square feet, of which the majority (68%) will be commercial floor space.

TABLE 1
CITY OF VANCOUVER
2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
CITY-WIDE DEVELOPMENT FORECAST

City-wide Residential Growth Forecast	2027-2036 Growth
Residential Floor Area Net Growth (sq.ft.)	44,216,440
<i>Below 1.2 FSR (LWH, Duplex)</i>	6,363,870
<i>1.2-1.5 FSR (Townhouse)</i>	445,540
<i>FSR 1.5 and more (Apartment)</i>	37,407,030
Residential Floor Area Gross Growth (sq.ft.)	54,203,830
<i>Below 1.2 FSR (LWH, Duplex)</i>	12,897,230
<i>1.2-1.5 FSR (Townhouse)</i>	729,330
<i>FSR 1.5 and more (Apartment)</i>	40,577,270

City-wide Non-Residential Growth Forecast	2027-2036 Growth
Non-Residential Floor Area Net Growth (sq.ft.)	11,298,319
<i>Commercial</i>	7,558,140
<i>Industrial</i>	3,069,580
<i>Mixed Employment</i>	491,010
<i>Reduced Rate</i>	179,589
Non-Residential Floor Area Gross Growth (sq.ft.)	17,532,708
<i>Commercial</i>	11,932,420
<i>Industrial</i>	4,339,260
<i>Mixed Employment</i>	680,430
<i>Reduced Rate</i>	580,598

C. GROSS FLOOR SPACE WEIGHTING FOR DCL AND ACC RATE CALCULATIONS

There is a final adjustment to the gross floor space for the purpose of the DCL and ACC rate calculations. The demand for City services funded by DCLs and ACCs is generally driven by population and employment increases, while the charges are levied on added gross floor area. To reflect differences in needs arising from ground-related units and higher density built form, the residential gross floor areas have been weighted for the purpose of the DCL and ACC calculations. These weighting factors are expressed in relation to the apartment units and the same factors are used to establish the differentiated residential rates by floor space ratio (FSR) category.

A similar adjustment is made to the non-residential gross floor area to reflect differences in the typical floor space per worker (FSW) by land use type, as well as differences in demand needs arising from different employment types. The weighting factors are expressed in relation to the commercial floor space and the same factors are used to establish the differentiated non-residential rates. It is noted that distinct weighting factors are applied to the non-residential classes for Utility services, reflecting different demand placed by workers on water, sanitary, and drainage infrastructure than the residential population, as compared to the other City-wide DCL and ACC services.

Table 2 provides the equivalency factors and shows the calculations of the weighted gross floor area. The total residential weighted GFA used for the DCL calculations is 43.9 million square feet. The total non-residential weighted GFA used for the calculation of the City-wide DCLs and ACCs is 14.6 million square feet. The total non-residential weighted GFA used for the calculation of Utilities DCLs is 7.3 million square feet.

TABLE 2

CITY OF VANCOUVER
2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
WEIGHTED GROSS GFA FOR DCL CALCULATIONS

City-wide Growth Forecast 2027-2036	Total Gross Floor Area (1) (sq.ft)	Gross Floor Weighted to Apartment/Commercial Equivalent (2)			
		City-Wide DCL/ACC		Utilities DCL	
		Equiv. Factor	GFA (sq.ft.) (3)	Equiv. Factor	GFA (sq.ft.) (3)
Residential Floor Area Gross Growth	54,203,830		43,937,000		43,937,000
Below 1.2 FSR (LWH, Duplex)	<i>12,897,230</i>	0.232	2,995,000	0.232	2,995,000
1.2-1.5 FSR (Townhouse)	<i>729,330</i>	0.500	364,700	0.500	364,700
FSR 1.5 and more (Apartment)	<i>40,577,270</i>	<i>1.000</i>	40,577,300	1.000	40,577,300
Non-Residential Floor Area Gross Growth	17,532,708		14,613,800		7,307,000
Commercial	<i>11,932,420</i>	<i>1.000</i>	11,932,400	<i>0.500</i>	5,966,200
Industrial	<i>4,339,260</i>	<i>0.400</i>	1,735,700	<i>0.200</i>	867,900
Mixed Employment	<i>680,430</i>	<i>0.750</i>	510,300	<i>0.375</i>	255,200
Reduced Rate	<i>580,598</i>	<i>0.750</i>	435,400	<i>0.375</i>	217,700
Total Gross Floor Area	<i>71,736,538</i>		58,550,800		51,244,000

Notes

- (1) Source: Table 1
- (2) The Equivalency Factors are used to set the DCL and ACC rates by type of development.
- (3) Weighted GFA rounded to the nearest hundred for the purpose of the DCL and ACC rate calculations.

5. FINANCING GROWTH IN VANCOUVER

Several key steps are required when calculating any development fee. However, specific circumstances arise in each municipality that must be reflected in the calculation. Therefore, the study has been tailored specifically for the City of Vancouver. The approach to the proposed DCLs and ACCs is focused on providing a reasonable alignment of development-related costs with the development that necessitates them. The study uses a City-wide approach for all services, which is consistent with past practice, and is deemed the best approach to align development-related costs and benefits.

A. RELATIONSHIP TO OTHER MUNICIPAL DOCUMENTS

The DCL and ACC study has been undertaken as part of a larger initiative to review financing growth policies at the City and to examine the way in which capital planning predicts and responds to the evolving needs of development. The inputs, assumptions, development forecasts and capital programs were developed in consideration of the following legislation, plans and policies:

- Vancouver Charter;
- British Columbia DCC and ACC Best Practices Guides;
- Previous DCL studies and by-laws;
- Capital planning documents; and
- Various master plans.

B. DCL AND ACC TIME FRAME

The DCL and ACC study is based on meeting the needs of development over a ten-year planning period, between 2027 and 2036, in alignment with the City's capital planning framework. This planning period was determined to be a reasonable period upon which to base the capital programs for each service category, and estimate the future needs of development.

C. DCL AND ACC RECOVERABLE COSTS AND ALLOCATION

A development-related capital program has been prepared by the City's departments as part of the present study. While the capital program is rooted in the City's four-year capital plan, staff have worked to extend the capital program to cover the ten-year period from

2027 to 2036. As per section 523K of the *Vancouver Charter*, the ACC capital program considers the capital costs of the amenities receiving ACC funding, the phasing of ACC amenities, and whether the ACC charges are excessive of prevailing service standards for ACC-eligible amenities. While the capital program is intended to meet the needs of the anticipated growth, it is consistent with past practices and is not intended to increase the City's prevailing service levels.

The program for each eligible service category identifies development-related projects and their gross and net costs, after allowing for capital grants, subsidies or other contributions as required by the *Vancouver Charter*. The capital forecast acts as the cornerstone upon which DCLs and ACCs are based.

For some projects in the development-related capital forecast, a portion of the project may confer benefits to existing residents and businesses in Vancouver. These portions of projects and their associated net costs are the funding responsibility of the City from other sources, such as property taxes and utility rates. The amount of City funding for such shares is also identified as part of the preparation of the capital forecast.

Tables 3 provides a summary of the cost allocations for each DCL service category. As shown, the total capital project costs for DCL-eligible works required to service new development in Vancouver amount to \$5.84 billion. A number of deductions have been made to remove costs not eligible for inclusion in the DCL calculation, including: \$653.50 million in anticipated senior government or partner shares; \$236.29 million in shares deemed to benefit development occurring beyond the 2027-2036 planning period (which may be considered as part of future DCL updates); and \$2.33 billion in "benefit to existing" shares, related to replacement costs or other shares deemed to address existing needs. This leaves \$2.63 billion in net growth-related costs, of which \$800.50 million is anticipated to be funded through other growth funding sources such as available DCL reserves, CACs, development conditions, and layered DCLs. Of the remaining \$1.83 billion, a 1% municipal assist share, \$18.28 million, is deducted as per the requirements of the *Vancouver Charter*, leaving \$1.81 billion in DCL-funded works for the 2027-2036 period.

Tables 4 summarizes the ACC capital program cost allocations. The ACC capital program totals \$1.98 billion. No senior government or partner funding is anticipated, and no post-2037 shares of projects were identified; however, \$896.63 million is deemed to benefit existing development (e.g. replacement shares of projects), leaving \$1.08 billion in net growth-related costs. Other sources such as CACs and density bonusing will cover \$594.33 million, and the 1% municipal assist share totals \$4.88 million. After all deductions, \$483.20 million remains in ACC-funded works for the 2027-2036 period.

TABLE 3

CITY OF VANCOUVER
 2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
 SUMMARY OF OVERALL 10-YEAR DCL CAPITAL PROGRAM 2027-2036

Service	Gross Project Costs (\$000)	Senior Gov. / Partners (\$000)	Post-Period (2037+) (\$000)	Benefit to Existing (\$000)	Net Growth-Related Costs (\$000)	Growth Costs Funded from Other City Sources ¹ (\$000)	DCL Eligible Costs 2027-2036		
							Net DCL Eligible Costs (\$000)	Less Municipal Assist ² 1% (\$000)	DCL Rate Supported 2027-2036 (\$000)
1.0 Parks	\$573,467	\$0	\$0	\$98,800	\$474,667	\$69,148	\$405,520	\$4,055	\$401,464
2.0 Childcare	\$107,745	\$0	\$0	\$10,500	\$97,246	\$84,000	\$13,246	\$132	\$13,113
3.0 Housing	\$1,031,796	\$400,000	\$0	\$27,368	\$604,427	\$500,500	\$103,927	\$1,039	\$102,888
4.0 Fire & Rescue	\$210,146	\$0	\$0	\$89,917	\$120,229	\$0	\$120,229	\$1,202	\$119,027
5.0 Streets	\$1,889,852	\$244,500	\$0	\$1,009,610	\$635,742	\$98,185	\$537,557	\$5,376	\$532,181
6.0 Utility Services									
<i>Water</i>	<i>\$34,410</i>	<i>\$0</i>	<i>\$0</i>	<i>\$2,197</i>	<i>\$32,213</i>	<i>\$10,250</i>	<i>\$21,963</i>	<i>\$220</i>	<i>\$21,743</i>
<i>Sewer</i>	<i>\$1,996,259</i>	<i>\$9,000</i>	<i>\$236,292</i>	<i>\$1,087,016</i>	<i>\$663,952</i>	<i>\$38,420</i>	<i>\$625,532</i>	<i>\$6,255</i>	<i>\$619,276</i>
Sub-Total Utilities	\$2,030,669	\$9,000	\$236,292	\$1,089,213	\$696,164	\$48,670	\$647,494	\$6,475	\$641,019
TOTAL 10 YEAR CAPITAL PROGRAM	\$5,843,676	\$653,500	\$236,292	\$2,325,408	\$2,628,476	\$800,503	\$1,827,973	\$18,280	\$1,809,693

Notes

- 1) Other Funding Sources Include: DCL Reserves, CACs, conditions of development, Empty Homes Tax, Layered DCL and other.
- 2) Municipal Assist: has been set as a % of overall program level 2027-2036 funding needs.

TABLE 4

2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
SUMMARY OF OVERALL 10-YEAR ACC CAPITAL PROGRAM 2027-2036

Service	Gross Project Costs (\$000)	Senior Gov. / Partners (\$000)	Post-Period (2037+) (\$000)	Benefit to Existing (\$000)	Net Growth-Related Costs (\$000)	Growth Costs Funded from Other City Sources ¹ (\$000)	ACC Eligible Costs 2027-2036		
							ACC Eligible Costs (\$000)	Municipal Assist ² 1% (\$000)	ACC Rate Supported 2027-2036 (\$000)
1.0 Public Spaces	\$253,229	\$0	\$0	\$39,388	\$213,841	\$72,325	\$141,516	\$1,415	\$140,101
2.0 Community & Recreation Facilities	\$934,657	\$0	\$0	\$527,453	\$407,204	\$227,000	\$180,204	\$1,802	\$178,402
3.0 Arts, Culture, & Social Facilities	\$537,202	\$0	\$0	\$157,315	\$379,887	\$240,000	\$139,887	\$1,399	\$138,488
4.0 Library	\$253,946	\$0	\$0	\$172,475	\$81,471	\$55,000	\$26,471	\$265	\$26,206
TOTAL 10 YEAR CAPITAL PROGRAM	\$1,979,034	\$0	\$0	\$896,632	\$1,082,403	\$594,325	\$488,078	\$4,881	\$483,197

Notes

- 1) Other Funding Sources include CACs, density bonusing, and other sources.
- 2) Municipal Assist: has been set as a % of overall program level 2027-2036 funding needs.

D. CITY-WIDE AND AREA SPECIFIC CHARGES

The City of Vancouver provides a wide range of services to the community it serves and has an extensive inventory of facilities, land, infrastructure, vehicles and equipment. The *Vancouver Charter* provides the City with the flexibility to designate the areas to which charges for eligible services will apply, based on the nature and location of the development necessitating the works. DCLs and ACCs may apply to all lands in the City or to other designated development areas as specified in a municipal by-law.

The City of Vancouver levies both area-specific and City-wide DCLs. This background study and analysis is limited to update the City-wide DCLs only (City-wide DCL and Utilities DCL). No adjustments to the layered or area-specific charges are suggested or recommended as part of this study process. ACCs are proposed to be applied on a uniform City-wide basis.

For all of the eligible services that the City provides City-wide, the full range of capital facilities, land, equipment and infrastructure is available throughout the City. The resulting DCL and ACC rates are to be imposed against all development anywhere in the City.

E. CALCULATION OF BASE DCL AND ACC RATES

The growth-related capital programs proposed to be funded by DCLs or ACCs for each service is divided by the weighted gross floor space forecasts to arrive at the base DCL or ACC charge. Different weighting factors are applied to the growth forecast for the purposes of the Utility Services DCL calculations.

For the Parks, Childcare, Housing, Fire & Rescue, and Streets DCL calculations, the DCL rate supported capital costs are divided by the weighted gross floor area of 58.55 million square feet. For example, the Parks rate support amount of \$401.46 million is divided by the weighted gross floor area to arrive at a base DCL charge of \$6.86 per square foot. The total base DCL charge for the non-utility services is \$19.96 per square foot.

For Utilities, the DCL rate supported capital costs, which total \$641.02 million, are divided by the weighted gross floor area of 51.24 million square feet. This results in a base DCL charge of \$12.51 per square foot.

Table 5 shows the base DCL rate calculation for all services. The base charge is then multiplied by the weighting factors to arrive at the DCL charges by type of development. The calculations are shown below.

TABLE 5

**CITY OF VANCOUVER
2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
CALCULATION OF BASE DCL RATE**

10 Year Increase in Weighted Gross Floor Area (sq.ft.)	
<i>City-Wide DCL</i>	<i>58,550,800</i>
<i>Utilities DCL</i>	<i>51,244,000</i>

Service	2027-2036 Net DCL Rate Supported (\$000)	Calculated Base DCL Per Square Foot %	
1.0 Parks	\$401,464.4	21%	\$6.86
2.0 Childcare	\$13,113.2	1%	\$0.22
3.0 Housing	\$102,887.9	5%	\$1.76
4.0 Fire & Rescue	\$119,027.1	6%	\$2.03
5.0 Streets	\$532,181.4	28%	\$9.09
6.0 Utility Services			
<i>Water</i>	<i>\$21,743.1</i>	<i>1%</i>	<i>\$0.42</i>
<i>Sewer</i>	<u><i>\$619,276.3</i></u>	<u><i>37%</i></u>	<u><i>\$12.08</i></u>
Sub-Total Utility Services	\$641,019.5	39%	\$12.51
TOTAL CAPITAL PROGRAM	\$1,809,693.4		\$32.47

For all ACC calculations, costs are allocated 90% to residential development and 10% to non-residential development. The capital program costs are more heavily weighted to residential development as the ACC-funded amenities are considered to be primarily driven by population growth and residential development. After applying this allocation, which weights non-residential development by a factor of 30%, the same equivalency factors as the City-wide DCL are applied.

Table 6 shows the base residential and non-residential ACC rate calculations for all services. The base charge is then multiplied by the equivalency factors to arrive at the ACC charges by type of development.

TABLE 6

CITY OF VANCOUVER
 2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
 CALCULATION OF BASE ACC RATE

10 Year Increase in Weighted Gross Floor Area (sq.ft.)	
<i>Residential</i>	<i>43,937,000</i>
<i>Non-Residential</i>	<i>14,613,800</i>
<i>Total</i>	<i>58,550,800</i>

Cost Allocation	
<i>Residential</i>	<i>90%</i>
<i>Non-Residential</i>	<i>10%</i>
<i>Total</i>	<i>100%</i>

Service	2027-2036 Net ACC Rate Supported (\$000)	Calculated Residential Base ACC		Calculated Non-Residential Base ACC	
		%	Per Square Foot	%	Per Square Foot
1.0 Public Spaces	\$140,100.9	29%	\$2.90	29%	\$0.87
2.0 Community & Recreation Facilities	\$178,401.8	37%	\$3.69	37%	\$1.11
3.0 Arts, Culture, & Social Facilities	\$138,488.2	29%	\$2.87	29%	\$0.86
4.0 Library	\$26,205.9	5%	\$0.54	5%	\$0.16
TOTAL CAPITAL PROGRAM	\$483,196.8		\$10.00		\$3.00

Further details by service are provided in the following sections of this report, as well as the appendices.

6. CITY-WIDE DEVELOPMENT COST LEVIES

A. PARKLAND

i. Municipal Service Delivery

The Parks and Recreation branch of the City of Vancouver’s Parks, Recreation and Culture department is overseen by an elected Park Board. The City provides a host of outdoor parks and recreation amenity space for residents, employees and visitors to enjoy. Within the city’s boundaries, there are 257 parks and public spaces making up nearly 12% of all land within the municipal boundaries, including the 404-hectare Stanley Park in the heart of the City, as well as ten oceanside beaches, one freshwater lake beach, and 31 kilometres of Seawall and shoreline. Further information on the existing Parks & Public Open Spaces inventory of assets can be found in the 2027-2030 Capital Plan.

The *Vancouver Charter* permits the inclusion of capital costs related to:

- a) Acquiring park land and or reclaiming land as park land,
- b) Providing fencing, landscaping, drainage and irrigation, trails, restrooms, changing rooms and playground and playing field equipment on park land. (523D, s.17.1)

ii. Establishing the Demand for Service

The City and Board of Parks and Recreation aim to connect people to green space and community while ensuring equitable access to high-quality parks, recreation and public gathering spaces. This commitment is supported by a number of policies and strategies, including VanPlay, the Parks and Recreation Master Plan (2020), the Urban Forest Strategy (2025), and the Sport Field Strategy (2024), among many others.

Rising population and reduced private green space are increasing demand the demand for parks. Vancouver is responding by expanding, enhancing, and better connecting parks and amenities, prioritizing investments in Equity Initiative Zones and high-capacity, inclusive design. Expanding green and public spaces for future residents will require both land acquisition to complete ongoing park assemblies, and creative solutions such as converting some roads into parks and public spaces and creating publicly accessible private open spaces in collaboration with the development community.

iii. **Parkland Growth-related Capital Program**

The total gross 2027-2036 Parkland DCL capital program amounts to \$573.47 million and includes:

- \$158.50 million in parkland acquisitions;
- \$85.87 million in Seawall and waterfront investments including coastal adaptation implementation programs and marine structure renewals;
- \$181.06 million in public space amenities including park amenities, washrooms and fieldhouses, park infrastructure projects, and planning studies; and
- \$148.04 million in recreation amenities such as ball diamonds and playfields, sport court spaces and skate park amenities, dog off-leash areas, playgrounds and spray parks, and accessibility improvements.

No senior government or partner-funded shares have been identified. An amount of \$98.80 million is considered to benefit existing development (e.g. replacement shares), leaving \$474.67 million in net growth-related costs.

Of the net growth related amount, \$21.24 is anticipated to be provided through CACs and density bonusing and has been removed from the DCL calculation. A further \$47.90 million will be funded by layered DCLs, as well as available DCL reserves. The 1% municipal assist factor, equal to \$4.06 million, has also been removed from the DCL calculations and must be funded by other City sources such as property taxes. After these deductions, the remaining DCL-recoverable amount of \$401.46 million is brought forward to the DCL rate calculations.

An overview of the program is provided in Table 7.

TABLE 7

CITY OF VANCOUVER
 2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
 10-YEAR DCL CAPITAL PROGRAM 2027-2036: PARKS

Parks Capital Program	Total Gross Cost	Senior Gov. / Partners	Benefit to Existing	Net Growth-Related Costs	Other City Funding Sources	DCL Reserves	Municipal Assist	DCL Rate Funded 2027-2036
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Parkland Acquisition	\$158,504	\$0	\$0	\$158,504	\$0	\$2,000	\$1,565	\$154,939
Seawall & Waterfront	\$85,868	\$0	\$17,600	\$68,268	\$0	\$1,400	\$669	\$66,199
Public Space Amenities	\$181,055	\$0	\$31,100	\$149,955	\$13,241	\$37,132	\$996	\$98,587
Recreation Amenities	\$148,040	\$0	\$50,100	\$97,940	\$8,002	\$7,373	\$826	\$81,740
Total	\$573,467	\$0	\$98,800	\$474,667	\$21,243	\$47,904	\$4,055	\$401,464

iv. **Parkland DCL Rate Calculation**

The \$401.46 million in DCL-eligible costs translates to a base DCL rate of \$6.86 per square foot of new development. Using the equivalency factors, the rates to be levied on each type of development for transportation are calculated as follows:

Parkland City-Wide DCL	
Below 1.2 FSR & Laneway Residential	\$1.59/ sq.ft.
Between 1.2 and 1.5 FSR Residential	\$3.43 / sq.ft.
Above 1.5 FSR Residential	\$6.86 / sq.ft.
Industrial	\$2.74 / sq.ft.
Mixed Employment	\$5.14 / sq.ft.
Commercial & Other	\$6.86 / sq.ft.

B. CHILDCARE

i. Municipal Service Delivery

Although childcare is primarily the responsibility of the Province, the City of Vancouver recognizes that accessible and quality childcare is essential to the well-being of children and families in Vancouver, promotes gender equity and supports a thriving economy. The City works with the Province of British Columbia and other partners to provide childcare servicing the residents of Vancouver. This includes programs for infants, toddlers, and preschoolers aged 0 to 5, as well as school-age care for children aged 5 to 12.

The City works to:

- Partner with non-profit organizations to deliver quality, affordable, and accessible childcare;
- Facilitate the development of infrastructure to support integrated childcare services, including licensed group care and other family support services;
- Use financial tools to leverage facilities and land, and offset some operating costs; and
- Encourage senior governments to uphold their responsibility for childcare.

The *Vancouver Charter* permits the inclusion of capital costs related to:

Establishing day care facilities in premises leased or owned, and acquiring property for such facilities. (523D, s.1)

ii. **Establishing the Demand for Service**

Currently, there are approximately 16,500 licensed childcare spaces in Vancouver for children aged 0 to 12. The City has facilitated approximately 5,225 of these spaces. As growth occurs, and the population and employment base grows, additional childcare spaces must be made available. Further information on the existing Childcare inventory of assets can be found in the 2027-2030 Capital Plan.

The Making Strides: Vancouver's Childcare Strategy (2022) aligns the City's policies, investments and other municipal tools to support the goal of a senior government-led system of universal childcare. The total number of childcare spaces in Vancouver continues to increase, including a significant proportion of childcare spaces that are City-facilitated (including childcares delivered in partnership with non-profit owners, City-owned childcares, and those otherwise preserved in the public domain by registered agreement). Approximately one-third of all childcare spaces in Vancouver, and approximately half of all spaces for 3- to 5 -year -olds, are City-facilitated.

iii. **Childcare Growth-related Capital Program**

The ten-year childcare capital program provides for 540 additional childcare spaces through grants, as well as in-kind facilities (provided through CACs and density bonusing). The total gross cost of the capital program is \$107.75 million, of which \$10.50 million is considered benefit to existing or replacement shares. Of this amount, \$84.00 million is expected to be provided through CAC and density bonusing funds or in-kind contributions. The municipal assist factor comprises \$132,000, leaving \$13.11 million to be DCL-funded over the 2027-2036 period.

An overview of the program is provided in Table 8.

TABLE 8

CITY OF VANCOUVER
 2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
 10-YEAR DCL CAPITAL PROGRAM 2027-2036: CHILDCARE

Childcare Capital Program	Net New Spaces	Total Gross Cost	Senior Gov. / Partners	Benefit to Existing	Net Growth-Related Costs	Other City Funding Sources	DCL Reserves	Municipal Assist	DCL Rate Funded 2027-2036
	(#)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Childcare Grants	140	\$27,745	\$0	\$10,500	\$17,246	\$4,000	\$0	\$132	\$13,113
In-kind Childcares	400	\$80,000	\$0	\$0	\$80,000	\$80,000	\$0	\$0	\$0
Total	540	\$107,745	\$0	\$10,500	\$97,246	\$84,000	\$0	\$132	\$13,113

iv. **Childcare DCL Rate Calculation**

The \$11.90 million in DCL funded costs translates to a DCL rate of \$0.22 per square foot of new development. Using the equivalency factors, the rates to be levied on each type of development for childcare are calculated as follows:

Childcare City-Wide DCL	
Below 1.2 FSR & Laneway Residential	\$0.05 / sq.ft.
Between 1.2 and 1.5 FSR Residential	\$0.11 / sq.ft.
Above 1.5 FSR Residential	\$0.22 / sq.ft.
Industrial	\$0.09 / sq.ft.
Mixed Employment	\$0.17 / sq.ft.
Commercial & Other	\$0.22 / sq.ft.

C. **NON-MARKET RENTAL HOUSING**

i. **Municipal Service Delivery**

The City of Vancouver Housing department is tasked with ensuring that a range of housing options are available to residents that are affordable, accessible, and suitable to a range of needs. The Housing Vancouver strategy provides a foundation and action plan for the City to build more affordable housing, address over-inflation in land costs, ensure the right types of homes are built, protect and renew existing affordable rental housing, provide housing and support to Vancouver’s most vulnerable residents, and streamline City processes for faster housing development.

The *Vancouver Charter* permits the inclusion of capital costs related to “Replacement Housing”, as indicated below:

(2) Council may impose a development cost levy for the purpose of assisting in providing Replacement Housing in such a manner as it deems appropriate and assisting in providing such housing shall be deemed to be a capital project.

(2.2) For the purposes of this section, Replacement Housing means housing which Council reasonably anticipates will, as a result of development in the area in which a development cost levy is imposed, be necessary to house persons displaced and

unable to afford comparable accommodation in that area and, in anticipating the housing required, Council may look to development anticipated during a 20 year period commencing on the date the by-law imposing the development cost levy is imposed. (523D, s.2.1)

As such, costs related to providing affordable housing options for residents that are displaced as a result of development can be recovered in part through DCLs.

ii. Establishing the Demand for Service

With a growing population, limited increases in income and not enough affordable housing created in recent decades, the City needs to plan for and accommodate a wide spectrum of housing needs for low-income residents, seniors, young people, growing families and newcomers. This cannot be achieved without clear commitment and partnerships from all parties responsible for housing in Vancouver, including all levels of government, the non-profit sector, the private sector, and the community.

The 10-year Council-approved comprehensive housing strategy, Housing Vancouver (2017), provides direction to focus new housing delivery on the “right supply” of homes through transforming low-density neighborhoods, shifting to rental and maintaining income diversity. The strategy, along with the 3-Year Action Plan and 10-year housing targets, were updated in 2024 to align with new provincial legislation, including a Housing Target Order, and in anticipation of the new Vancouver Official Development Plan approved in March 2026. Further information on the existing Housing inventory of assets can be found in the 2027-2030 Capital Plan.

iii. Non-Market Rental Housing Growth-related Capital Program

The projects included in the Non-Market Rental Housing capital program are designed to increase the supply of affordable housing and to replace those affordable units that are lost through redevelopment. As neighborhoods in Vancouver gentrify and property values increase, the number of units available to medium to low-income households diminish as well. DCLs are collected to contribute towards the construction of new affordable units to replace those lost through the redevelopment of the certain Vancouver areas. The estimated number of replacement units from 2027-2036 is 5,100 units.

The projects in the DCL capital program (2027-2036) include the construction of 3,185 new units, which includes City housing asset acquisitions, as well as in-kind projects and non-profit led projects. The capital program totals \$1.03 billion. Of this amount, \$400 million in

partner funding is anticipated, while another \$27.37 million is deemed benefit to existing. Approximately \$500.50 million will be funded through CACs, density bonusing, and the Empty Homes Tax. The 1% municipal assist factor equates to \$1.04 million, leaving a DCL funded amount of \$102.89 million over the ten-year period.

An overview of the program is provided in Table 9.

TABLE 9

CITY OF VANCOUVER
 2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
 10-YEAR CAPITAL PROGRAM 2027-2036: NON-MARKET RENTAL HOUSING

Non-Market Rental Housing Capital Program	Net New Units ¹	Total Gross Cost	Senior Gov. / Partners	Benefit to Existing	Net Growth-Related Costs	Other City Funding Sources	DCL Reserves	Municipal Assist	DCL Rate Funded 2027-2036
	(#)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Housing Asset Acquisition	750	\$234,302	\$0	\$0	\$234,302	\$130,375	\$0	\$1,039	\$102,888
In-Kind Projects	435	\$250,125	\$0	\$0	\$250,125	\$250,125	\$0	\$0	\$0
Non-Profit Led Capital Grants	2,000	\$547,368	\$400,000	\$27,368	\$120,000	\$120,000	\$0	\$0	\$0
Total	3,185	\$1,031,796	\$400,000	\$27,368	\$604,427	\$500,500	\$0	\$1,039	\$102,888

Notes:

1) DCL funding may be used to fund up to 5,100 as per the Replacement Housing calculation.

iv. **Non-Market Rental Housing DCL Rate Calculation**

The \$102.89 million in DCL funded costs translates to a base DCL rate of \$1.76 per square foot. Using the equivalency factors, the rates to be levied on each type of development for non-market rental housing are calculated as follows:

Non-Market Rental Housing City-Wide DCL	
Below 1.2 FSR & Laneway Residential	\$0.41 / sq.ft.
Between 1.2 and 1.5 FSR Residential	\$0.88 / sq.ft.
Above 1.5 FSR Residential	\$1.76 / sq.ft.
Industrial	\$0.70 / sq.ft.
Mixed Employment	\$1.32 / sq.ft.
Commercial & Other	\$1.76 / sq.ft.

D. FIRE & RESCUE

i. **Municipal Service Delivery**

Vancouver Fire Rescue Services is committed to the health and safety of the community, providing fire suppression services as well as pre-hospital care, vehicle rescue, marine response, hazardous materials response, technical rescue, and many other emergency services. Firefighters are deployed from a neighbourhood-based network of firehalls.

Through Bill 46, the 2023 Housing Statutes (Development Financing) Amendment Act, the *Vancouver Charter* was amended to expand eligibility for DCLs to allow for funding of a broader range of infrastructure, including fire protection.

ii. **Establishing the Demand for Service**

The City's Fire Rescue Services currently operates 19 fire halls, 5 specialty fire facilities, and about 150 vehicles and equipment assets. As Vancouver grows, the City will need to continue expanding on its network of fire halls and related assets to ensure safety standards are maintained. Further information on the existing Fire inventory of assets can be found in the 2027-2030 Capital Plan.

iii. **Fire & Rescue Growth-related Capital Program**

The Fire & Rescue capital program includes the addition of the new four-bay, 18,000 sq.ft. Fire Hall No. 2, which will replace the existing three-bay fire hall in the Downtown East

Side. Improvements to existing fire halls will also be made, including capacity improvements.

The total gross costs are \$210.15 million, of which \$89.92 million has been identified in benefit to existing or replacement shares. No senior government grants or other funding sources have been identified. The municipal assist factor amounts to \$1.20 million, leaving a 2027-2036 DCL funded amount of \$119.03 million.

An overview of the program is provided in Table 10.

TABLE 10

CITY OF VANCOUVER
 2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
 10-YEAR CAPITAL PROGRAM 2027-2036: FIRE & RESCUE

Replacement Housing Capital Program	Total Gross Cost	Senior Gov. / Partners	Benefit to Existing	Net Growth- Related Costs	Other City Funding Sources	DCL Reserves	Municipal Assist	DCL Rate Funded 2027-2036
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
New Fire Hall	\$40,209	\$0	\$16,000	\$24,209	\$0	\$0	\$242	\$23,967
Fire Hall Renewals	\$169,937	\$0	\$73,917	\$96,021	\$0	\$0	\$960	\$95,060
Total	\$210,146	\$0	\$89,917	\$120,229	\$0	\$0	\$1,202	\$119,027

iv. **Fire & Rescue DCL Rate Calculation**

The \$119.03 million in DCL funded costs translates to a base DCL rate of \$2.03 per square foot. Using the equivalency factors, the rates to be levied on each type of development for non-market rental housing are calculated as follows:

Fire & Rescue City-Wide DCL	
Below 1.2 FSR & Laneway Residential	\$0.47 / sq.ft.
Between 1.2 and 1.5 FSR Residential	\$1.02 / sq.ft.
Above 1.5 FSR Residential	\$2.03 / sq.ft.
Industrial	\$0.81/ sq.ft.
Mixed Employment	\$1.52 / sq.ft.
Commercial & Other	\$2.03 / sq.ft.

E. STREETS

i. Municipal Service Delivery

The City of Vancouver’s Engineering Services are responsible for upgrading and maintaining the City’s street infrastructure. The City works with other partners: to build and maintain an integrated transportation system that moves people and goods throughout the City and region:

- The City owns and maintains over 4,000 km of walking, cycling and vehicle networks, and a wide range of structures, including 45 bridges;
- TransLink owns, operates and maintains all rapid transit and bus services, and provides funding for the Major Road Network, walking and cycling facilities and bus-priority measures; and
- The Government of BC owns and maintains about six kilometres of highways and three major bridges leading into Vancouver.

Development activity places increased demands on the transportation network in Vancouver, by adding additional people and employees that use various forms of transportation to get around. The department must plan and budget to accommodate the increasing use of the City’s roads, sidewalks, bike lanes, parking options, and public transit. Ensuring intersections are safe and efficient, bridges are properly maintained, and pedestrian infrastructure is effective and accessible are all key components of properly

servicing growth in Vancouver. Further information on the existing Streets inventory of assets can be found in the 2027-2030 Capital Plan.

ii. Establishing the Demand for Service

Development activity places increased demands on the street network in Vancouver, by adding additional people and employees that use various forms of transportation to get around. The department must plan and budget to accommodate the increasing use of the City's roads, sidewalks, bike lanes, parking options, and public transit. Ensuring intersections are safe and efficient, bridges are properly maintained, and pedestrian infrastructure is effective and accessible are all key components of properly servicing growth in Vancouver.

Vancouver's long-term vision for its street network is informed and guided by a number of strategies, including Transportation 2040, a long-term strategic plan that supports "a thriving economy while increasing affordability; healthy citizens who are mobile in a safe, accessible, and vibrant city; and an enhanced natural environment that ensures a healthy future for people and the planet". Other relevant plans and strategies include the Climate Emergency Action Plan (2020), Accessibility Strategy (2019), Equity Framework (2021), Places for People Downtown Public Space Strategy (2020), Resilient Vancouver, and various Area Plans (e.g. Cambie Corridor, Broadway Plan, Rupert & Renfrew).

In order to move a growing number of people who live or work in Vancouver, the City aims to make the most efficient use of its limited road space. This is done through managing congestion and reallocating road space to increase mobility options and expand capacity for walking, cycling and transit, which are more sustainable and space-efficient transportation modes. Guided by Transportation 2040 and the Climate Emergency Action Plan, strategic investment will be made to advance objectives to reach Vancouver's mobility target of two-thirds of all trips by walking, cycling or transit by 2030, and work towards a safety target of zero traffic-related fatalities.

The 2040 Plan and the focus on active transportation is reflected in the growth-related capital program established for the DCL Update.

iii. Streets Growth-related Capital Program

The total gross 2027-2036 Streets DCL capital program amounts to \$1.89 billion. The program has a specific focus on achieving active transportation needs and goals while continuing to invest in core traditional road-related infrastructure. Table 11 provides an overview of the growth-related streets capital program. The program includes:

- \$658.00 million in costs related to bridges and structures, including repairs to the Granville, Burrard, Grandview, Georgia and Dunsmuir Viaducts, seismic upgrades and repairs to Cambie, smaller bridges on the Major Road Network, deconstruction of Expo Deck, and retaining walls. It is noted that no growth related share has been attributed to this component of the capital program;
- \$280.70 million in pavement and sidewalk upgrades and rehabilitation projects related to 40km of local roads;
- \$288.43 million in street lighting and traffic signal improvements, including 80 signals, 4,500 street lighting poles, 40km of underground conduits, and 3,000 trolley poles;
- \$344.04 million in active transportation improvements including 40km of new sidewalks, 2,400 new curb ramps, and 80km of new or improved active transportation corridors.
- \$101.45 million in transit improvements including two corridors of bus priority per year;
- \$170.62 million invested in 500 safety, management and accessibility improvements such as RRFBs, curb bulges, raise crosswalks, and signage; and
- \$46.62 million in transportation planning and monitoring which includes the annual Vancouver Transportation Survey which helps to track targets set by Council as part of the Transportation 2040 Plan, as well as funding for various arterial street improvements and traffic management services for developments, filming, events, and construction to support capital projects.

\$244.50 million in senior government contributions are anticipated. A significant share, \$1.01 billion, is deemed to benefit existing development, the majority of which is related to the bridges and structures capital program which is made up entirely of repairs and replacements to existing infrastructure. CACs are expected to fund \$595,000 of the active transportation investments. Another \$97.59 million will be funded through the existing DCL reserve balance. Finally, the 1% municipal assist factor, \$5.38 million, will be funded through other City sources such as property taxes. After these deductions, \$532.18 million in growth-related costs are brought forward for DCL recovery over the 2027-2036 period.

TABLE 11

CITY OF VANCOUVER
 2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
 10-YEAR DCL CAPITAL PROGRAM 2027-2036: STREETS

Streets	Total Gross Cost	Senior Gov. / Partners	Benefit to Existing	Net Growth-Related Costs	Other City Funding Sources	DCL Reserves	Municipal Assist	DCL Rate Funded 2027-2036
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Bridges & Structures	\$658,000	\$0	\$658,000	\$0	\$0	\$0	\$0	\$0
Pavement and Sidewalk Upgrades	\$280,700	\$85,000	\$93,600	\$102,100	\$0	\$10,400	\$917	\$90,783
Street Lighting and Traffic Signal Upgrades	\$288,432	\$30,000	\$166,250	\$92,182	\$0	\$1,500	\$907	\$89,775
Active Transportation	\$344,037	\$90,000	\$0	\$254,037	\$595	\$42,950	\$2,105	\$208,387
Transit Integration & Reliability	\$101,445	\$37,500	\$6,660	\$57,285	\$0	\$6,340	\$509	\$50,435
Transportation Safety, Management and Accessibility	\$170,615	\$2,000	\$82,500	\$86,115	\$0	\$26,000	\$601	\$59,514
Transportation Planning & Monitoring	\$46,623	\$0	\$2,600	\$44,023	\$0	\$10,400	\$336	\$33,287
Total	\$1,889,852	\$244,500	\$1,009,610	\$635,742	\$595	\$97,590	\$5,376	\$532,181

iv. Streets DCL Rate Calculation

The \$532.18 million in DCL-eligible costs associated with the Streets program translates to a base DCL rate of \$9.09 per square foot of new development. Using the equivalency factors, the rates to be levied on each type of development for streets are calculated as follows:

Streets City-Wide DCL	
Below 1.2 FSR & Laneway Residential	\$2.11/ sq.ft.
Between 1.2 and 1.5 FSR Residential	\$4.53 / sq.ft.
Above 1.5 FSR Residential	\$9.09 / sq.ft.
Industrial	\$3.65 / sq.ft.
Mixed Employment	\$6.81 / sq.ft.
Commercial & Other	\$9.09 / sq.ft.

7. UTILITIES DEVELOPMENT COST LEVIES

A. MUNICIPAL SERVICE DELIVERY

Utility services at the City of Vancouver include the provision of water distribution, sanitary sewers and storm water drainage needs, including green infrastructure.

The region of Metro Vancouver owns and operates the water source, treatment and regional water transmission system, while the City is responsible for local water distribution system to supply water to residents and businesses. The Water DCL addresses the water infrastructure that is the responsibility of the City of Vancouver, namely the local distribution system, including water mains and related infrastructure.

The region of Metro Vancouver owns and operates the regional trunk sewers and major wastewater treatment plants while the City is responsible for the local sewers to collect sewage from residents and businesses. The Sanitary and Drainage DCLs address the sewer infrastructure that is the responsibility of the City of Vancouver, namely the local collection system, sewer mains, and storm water systems, including green infrastructure to address growth needs related to drainage.

B. ESTABLISHING THE DEMAND FOR SERVICE

Development activity, including redevelopment and intensification, places increased demand on the City's utilities infrastructure. As it continues to grow, the City must maintain adequate pressure in the water distribution system while addressing the increase in water demand and fire flow needs arising from growth. Further information on the existing Drinking Water, Rainwater & Wastewater inventory of assets can be found in the 2027-2030 Capital Plan.

Replacement or expansion of existing water, sewer, and drainage infrastructure will be required to support ongoing population growth and development in Vancouver. Sewer demand and network capacity is modelled with a particular focus on geographic areas experiencing substantial growth. Ongoing work within the Broadway and Cambie land use areas, and more broadly the ongoing Healthy Waters Plan, will enable the implementation of integrated strategies combining pipe upgrades with green rainwater infrastructure to further reduce combined sewer overflows, decrease drinking water demands, maintain sewer system capacity to accommodate growth, and reduce flood risk.

C. UTILITIES GROWTH-RELATED CAPITAL PROGRAM

The following section provides an overview of Utility Services growth-related capital program, including both the Water program and the Sanitary and Drainage program.

i. Water Services

The City's Engineering department has identified \$34.41 million in gross capital costs related to growth-related water projects. Most of this (\$28.81 million) is related to water system upgrades in various growing neighbourhoods including the Cambie Corridor, Boradway, and Renfrew Rupert areas, as well as additional locations throughout the city. Growth-related hydraulic modelling costs amount to a total of \$595,000, and an additional \$5.00 million has been earmarked for emerging priorities to associated with growth as it occurs over the next ten years.

An amount of \$2.20 million has been identified by staff as benefit to existing or replacement costs. No post-2036 costs or senior government funding sources have been identified for this capital program. \$10.25 million in DCL reserve moneys is available to fund a share of the growth-related costs. Finally, the 1% municipal assist factor amounts to \$220,000. After deducting these amounts, \$21.74 million in DCL rate funded costs remain for recovery over the 2027-2036 period.

An overview of the program is provided in Table 12.

TABLE 12

CITY OF VANCOUVER
 2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
 10-YEAR DCL CAPITAL PROGRAM 2027-2036: WATER SERVICES

Water Services	Total Gross Cost	Senior Gov. / Partners	Post-Period (2037+)	Benefit to Existing	Net Growth-Related Costs	Other City Funding Sources	DCL Reserves	Municipal Assist	DCL Rate Funded 2027-2036
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Broadway Plan (Water System Upgrades)	\$2,978	\$0	\$0	\$444	\$2,535	\$0	\$1,000	\$15	\$1,519
Cambie Corridor (Water System Upgrades)	\$6,265	\$0	\$0	\$738	\$5,527	\$0	\$2,550	\$30	\$2,947
Renfrew Rupert (Water System Upgrades)	\$14,976	\$0	\$0	\$517	\$14,459	\$0	\$5,000	\$95	\$9,364
Citywide Projects (Water System Upgrades)	\$4,596	\$0	\$0	\$350	\$4,246	\$0	\$0	\$42	\$4,204
Hydraulic Model	\$595	\$0	\$0	\$149	\$446	\$0	\$0	\$4	\$442
Emerging Priorities	\$5,000	\$0	\$0	\$0	\$5,000	\$0	\$1,700	\$33	\$3,267
Total	\$34,410	\$0	\$0	\$2,197	\$32,213	\$0	\$10,250	\$220	\$21,743

ii. Sewer and Drainage

The City has a significant Sanitary and Drainage growth-related capital program, totaling nearly \$2.00 billion in gross costs. Projects in the Sanitary and Drainage capital program include extensive sewer and green infrastructure upgrades serving the Broadway and Cambie corridors, Downtown, and other growing areas throughout the city. The program also includes growth-related pump stations, hydraulic modelling and monitoring initiatives, and planning and other studies, as well as green infrastructure.

\$9.00 million in grants and subsidies is available to fund green infrastructure projects. Another \$236.29 million, has been identified as “post-period”, or related to growth that is anticipated to occur beyond the 2027-2036 planning period, and is removed from the DCL calculation. A significant share, \$1.09 billion, has been identified by staff as benefit to existing or replacement shares of capital projects. Development conditions will cover another \$1.42 million, and \$37.00 million will be funded through existing DCL reserves. The municipal assist factor equates to \$6.26 million. After deducting these shares, the remaining amount eligible for funding through DCLs collected over the 2027-2036 period is \$619.28 million.

An overview of the program is provided in Table 13.

TABLE 13

CITY OF VANCOUVER
 2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
 10-YEAR DCL CAPITAL PROGRAM 2027-2036: SANITARY & DRAINAGE

Sanitary & Drainage	Total Gross Cost	Senior Gov. / Partners	Post-Period (2037+)	Benefit to Existing	Net Growth-Related Costs	Other City Funding Sources	DCL Reserves	Municipal Assist	DCL Rate Funded 2027-2036
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Cambie Projects (Sanitary & Drainage Upgrades)	\$210,724	\$0	\$130,000	\$22,615	\$58,109	\$1,420	\$0	\$567	\$56,123
Broadway Projects (Sanitary & Drainage Upgrades)	\$374,588	\$0	\$106,292	\$95,127	\$173,168	\$0	\$0	\$1,732	\$171,436
Downtown Projects (Sanitary & Drainage Upgrades)	\$18,285	\$0	\$0	\$2,634	\$15,651	\$0	\$0	\$157	\$15,494
Rupert Renfrew (Sanitary & Drainage Upgrades)	\$52,790	\$5,000	\$0	\$14,340	\$33,450	\$0	\$7,000	\$264	\$26,185
City Wide Projects (Sanitary & Drainage Upgrades)	\$876,894	\$0	\$0	\$694,619	\$182,275	\$0	\$0	\$1,823	\$180,452
Pump Stations	\$180,829	\$0	\$0	\$126,000	\$54,829	\$0	\$0	\$548	\$54,280
Other UDCL Projects	\$182,400	\$0	\$0	\$78,280	\$104,120	\$0	\$30,000	\$741	\$73,379
Cambie Green Infrastructure	\$25,000	\$0	\$0	\$3,100	\$21,900	\$0	\$0	\$219	\$21,681
City Wide Green Infrastructure	\$74,750	\$4,000	\$0	\$50,300	\$20,450	\$0	\$0	\$205	\$20,246
Total	\$1,996,259	\$9,000	\$236,292	\$1,087,016	\$663,952	\$1,420	\$37,000	\$6,255	\$619,276

D. UTILITIES DCL RATE CALCULATION

The Utility Services DCL funding of the water service, \$21.74 million, combined with the \$619.28 million DCL-eligible sewer and drainage costs yields a total amount of \$641.02 million. This translates to a base DCL rate of \$12.51 per square foot of new development. Using the equivalency factors, the rates to be levied on each type of development for Utility Services are calculated as follows:

Utility Services City-Wide DCL			
	Water	Sewer	Total
Below 1.2 FSR & Laneway Residential	\$0.10 / sq.ft.	\$2.81 / sq.ft.	\$2.90 / sq.ft.
Between 1.2 and 1.5 FSR Residential	\$0.21 / sq.ft.	\$6.04 / sq.ft.	\$6.25 / sq.ft.
Above 1.5 FSR Residential	\$0.42 / sq.ft.	\$12.08 / sq.ft.	\$12.51 / sq.ft.
Industrial	\$0.08 / sq.ft.	\$2.42 / sq.ft.	\$2.50 / sq.ft.
Mixed Employment	\$0.16 / sq.ft.	\$4.53 / sq.ft.	\$4.69 / sq.ft.
Commercial & Other	\$0.21 / sq.ft.	\$6.04 / sq.ft.	\$6.25 / sq.ft.

8. AMENITY COST CHARGES

A. PUBLIC SPACES

i. Municipal Service Delivery

Most public spaces are managed by the Vancouver Board of Parks and Recreation and the City of Vancouver. In addition to parks and natural areas, the City provides civic and neighbourhood plazas, parklets, street furniture, horticulture, and public washrooms. Capital costs related to additional growth-related public spaces are eligible for funding through ACCs under the *Vancouver Charter*.

ii. Establishing the Demand for Service

A number of documents guide the City's need for public spaces, such as the Places for People Downtown Public Space Strategy (2020), Equity Framework (2021), Accessibility Strategy (2019), and Parks Washroom Strategy (2021).

Currently, to serve Vancouver's population, the City and Board maintain 10 civic and neighbourhood plazas, 20 temporary neighbourhood plazas, and 22 parklets, as well as about 5,400 street furniture items and 26 hectares of street horticulture. Further information on the existing Public Spaces inventory of assets can be found in the 2027-2030 Capital Plan.

The Public Spaces ACC capital program will add to this inventory to keep pace with the City's public space needs as the population continues to grow over the next ten years, and particularly as land availability and parkland acquisition opportunities become more scarce. The capital program is in alignment with prevailing service levels as the City anticipates adding 54.2 million square feet of residential development and 17.5 million square feet of non-residential development over the next ten years.

iii. Public Spaces Growth-related Capital Program

The 2027-2036 Public Spaces ACC capital program includes a number of investments in gathering and commercial high streets, as well as public plazas, to support continued growth across the City. The capital program amounts to \$253.23 million, of which \$39.39 million in benefit to existing or replacement shares has been identified, leaving \$213.84 million in net growth-related costs. Of this, CACs, density bonusing, and existing DCL reserves will be used to fund \$72.33 million. The 1% municipal assist factor amounts to

approximately \$1.42 million. After deducting these shares, \$140.10 million in ACC eligible costs remains.

An overview of the program is provided in Table 14.

TABLE 14
CITY OF VANCOUVER
2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
10-YEAR ACC CAPITAL PROGRAM 2027-2036: PUBLIC SPACES

Public Spaces Capital Program	Total Gross Cost	Senior Gov. / Partners	Benefit to Existing	Net Growth-Related Costs	Other City Funding Sources	Municipal Assist	ACC Rate Funded 2027-2036
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Public Gathering & Place Making	\$231,618	\$0	\$39,388	\$192,230	\$61,825	\$1,304	\$129,101
Commercial Streets	\$21,611	\$0	\$0	\$21,611	\$10,500	\$111	\$11,000
Total	\$253,229	\$0	\$39,388	\$213,841	\$72,325	\$1,415	\$140,101

iv. Public Spaces ACC Rate Calculation

The ACC funded share of Public Spaces capital program, \$140.10 million is allocated 90% to residential development and 10% to non-residential development. This allocation is based on weighting factor of 30% applied to non-residential space as the use of these amenities is anticipated to be primarily driven by residential development. After applying these weightings, a base residential ACC of \$2.90 per square foot is calculated, while the base non-residential ACC is calculated at \$0.87 per square foot.

Using the equivalency factors, the ACC rates to be levied on each type of development for public spaces are calculated as follows:

Public Spaces ACC	
Below 1.2 FSR & Laneway Residential	\$0.67 / sq.ft.
Between 1.2 and 1.5 FSR Residential	\$1.45 / sq.ft.
Above 1.5 FSR Residential	\$2.90 / sq.ft.
Industrial	\$0.35 / sq.ft.
Mixed Employment	\$0.65 / sq.ft.
Commercial & Other	\$0.87 / sq.ft.

B. COMMUNITY & RECREATION FACILITIES

i. Municipal Service Delivery

Vancouver's community and recreation facilities are managed by the Vancouver Board of Parks and Recreation and the City of Vancouver. Vancouver provides residents with a range of community centres, indoor and outdoor swimming pools, and non-profit specialty recreation facilities (e.g. curling). Capital costs related to additional growth-related community and recreation facilities are eligible for funding through ACCs under the *Vancouver Charter*.

ii. Establishing the Demand for Service

Vancouver's current residents have access to 55 recreation facilities including 25 community centres, 9 rinks, 9 indoor pools, 5 outdoor pools, and 7 specialty recreation facilities. Further information on the existing Community Centre and Recreation Facilities inventory of assets can be found in the 2027-2030 Capital Plan.

The Community & Recreation Facilities ACC capital program will add facility space to this inventory to keep pace with the City's recreation needs as an anticipated 54.2 million square feet of residential development and 17.5 million square feet of non-residential development is added from 2027 to 2036.

iii. Community & Recreation Facilities Growth-related Capital Program

The 2027-2036 Community & Recreation Facilities ACC capital program includes investments in community centres, swimming pools, and rinks, totalling \$934.66 million. No senior government or partner funding is anticipated. A significant share, \$527.45 million, is attributed to benefit to existing or replacement shares, leaving \$407.20 million in net growth-related costs. CACs and density bonusing will cover \$227.00 million of this amount, and the municipal assist factor equates to \$1.08 million. After deducting these shares, \$178.40 million in ACC eligible costs remains.

An overview of the program is provided in Table 15.

TABLE 15

CITY OF VANCOUVER
2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
10-YEAR ACC CAPITAL PROGRAM 2027-2036: COMMUNITY & RECREATION FACILITIES

Community & Recreation Facilities Capital Program	Total Gross Cost	Senior Gov. / Partners	Benefit to Existing	Net Growth-Related Costs	Other City Funding Sources	Municipal Assist	ACC Rate Funded 2027-2036
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Community Centres	\$710,921	\$0	\$428,798	\$282,123	\$210,000	\$721	\$71,402
Recreation Centres (Swimming Pools / Rinks)	\$223,736	\$0	\$98,655	\$125,081	\$17,000	\$1,081	\$107,000
Total	\$934,657	\$0	\$527,453	\$407,204	\$227,000	\$1,802	\$178,402

iv. Community & Recreation Facilities ACC Rate Calculation

The \$140.10 million in ACC funded Community & Recreation Facilities costs is allocated 90% to residential development and 10% to non-residential development as the need for these facilities is driven primarily by residential development. After applying these weightings, a base residential ACC of \$3.69 per square foot is calculated, while the base non-residential ACC is calculated at \$1.11 per square foot.

Using the equivalency factors, the ACC rates to be levied on each type of development for public spaces are calculated as follows:

Community & Recreation Facilities ACC	
Below 1.2 FSR & Laneway Residential	\$0.85 / sq.ft.
Between 1.2 and 1.5 FSR Residential	\$1.85 / sq.ft.
Above 1.5 FSR Residential	\$3.69 / sq.ft.
Industrial	\$0.44 / sq.ft.
Mixed Employment	\$0.83 / sq.ft.
Commercial & Other	\$1.11 / sq.ft.

C. ARTS & CULTURE, PUBLIC ART, & SOCIAL FACILITIES

i. Municipal Service Delivery

The City supports access to local arts and culture in several ways, including operating the Vancouver Civic Theatres, providing access to cultural spaces, commissioning artists to produce public art across the city and maintaining the collection through the Public Art Program, and supporting cultural heritage and cultural redress.

Vancouver also recognizes that a healthy and inclusive City depends on a diversity of social facilities within each neighbourhood. These facilities include a range of services, from service hubs (e.g. neighborhood houses) to specialized programs designed for particular populations or purposes including community gardens, seniors centers, or drop-in centers.

Capital costs related to additional growth-related arts, culture, and social facilities are eligible for funding through ACCs under the *Vancouver Charter*.

ii. **Establishing the Demand for Service**

The City's current inventory of arts and cultural assets includes 51 cultural facilities, various entertainment and exhibition assets, and about 440 art installations. The City also maintains 36 social facilities. Further information on the existing Arts & Culture, Public Art, and Social Facilities inventory of assets can be found in the 2027-2030 Capital Plan.

The Spaces to Thrive: Vancouver Social Infrastructure Strategy provides a ten-year strategic framework that aligns with City Council's strategic priorities and other strategies such as the Healthy City Strategy. As the City adds 54.2 million square feet of residential development and 17.5 million square feet of non-residential development over the next ten years, demand for these assets will continue to grow.

iii. **Arts & Culture, Public Art, & Social Facilities Growth-related Capital Program**

The capital program totals \$537.20 million to fund a number of arts, cultural heritage investments, including 18,000 square feet of new exhibition space, Vancouver Art Gallery renewal projects, 53,000 square feet of new performance space, theatre renewals, 8 new arts and culture production facilities, and 15 to 20 new public art pieces. It also includes social facility investments such as 35,000 square feet of broad-serving space and 38,000 square feet of specialty-serving space.

A benefit to existing share of \$157.32 million has been identified, leaving \$379.89 in net growth-related costs. Of this amount, \$240.00 will be funded through CACs and density bonusing. The municipal assist share amounts to \$1.40 million, leaving \$138.49 million in ACC funded costs.

An overview of the program is provided in Table 16.

TABLE 16

CITY OF VANCOUVER
2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
10-YEAR ACC CAPITAL PROGRAM 2027-2036: ARTS, CULTURE, PUBLIC ART & SOCIAL FACILITIES

Arts, Culture, Public Art & Social Facilities Capital Program	Total Gross Cost	Senior Gov. / Partners	Benefit to Existing	Net Growth-Related Costs	Other City Funding Sources	Municipal Assist	ACC Rate Funded 2027-2036
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Arts, Culture, Public Art & Heritage	\$369,763	\$0	\$97,421	\$272,342	\$147,000	\$1,253	\$124,088
Social Facilities	\$167,440	\$0	\$59,894	\$107,545	\$93,000	\$145	\$14,400
Total	\$537,202	\$0	\$157,315	\$379,887	\$240,000	\$1,399	\$138,488

iv. Arts & Culture, Public Art, & Social Facilities ACC Rate Calculation

The \$138.49 million in ACC funded Arts & Culture, Public Art, & Social Facilities costs is allocated 90% to residential development and 10% to non-residential development. After applying these weightings, a base residential ACC of \$2.87 per square foot is calculated, while the base non-residential ACC is calculated at \$0.86 per square foot.

Using the equivalency factors, the ACC rates to be levied on each type of development for public spaces are calculated as follows:

Arts & Culture, Public Art, & Social Facilities ACC	
Below 1.2 FSR & Laneway Residential	\$0.67 / sq.ft.
Between 1.2 and 1.5 FSR Residential	\$1.43 / sq.ft.
Above 1.5 FSR Residential	\$2.87 / sq.ft.
Industrial	\$0.34 / sq.ft.
Mixed Employment	\$0.65 / sq.ft.
Commercial & Other	\$0.86 / sq.ft.

D. LIBRARY

i. Municipal Service Delivery

The City’s libraries are managed by the Vancouver Public Library board. Residents have access to a central library and 21 branch libraries. Capital costs related to additional growth-related library assets are eligible for funding through ACCs under the *Vancouver Charter*.

ii. Establishing the Demand for Service

The location, size and service area of libraries are determined by the Library Board and the City. Currently, Vancouver has 21 library facilities totalling 548,000 square feet, and these facilities see nearly 5 million visitors annually. Further information on the existing Library inventory of assets can be found in the 2027-2030 Capital Plan.

The need for library space will continue to grow as development is added and library usage changes, and the Vancouver Library Board plans to focus expansion on existing facilities in communities experiencing growth pressures, guided by its Facilities Master Plan.

iii. Library Growth-related Capital Program

Guided by its Facilities Master Plan, over the next ten years Vancouver Public Library intends to renew and expand 3 to 4 aging branch libraries over the next decade aligned with population growth, and to co-locate with other community uses. This also includes Central Library upgrades and enhancements, including the AI-empowered business transformation project at Central. The total gross cost of the capital program is \$253.95 million, of which \$172.48 million is attributed to benefit to existing or replacement shares. CACs and density bonusing will fund \$55.00 million of the net growth-related costs. The 1% municipal assist factor comprises \$265,000, leaving \$26.21 million in ACC funded costs for the 2027-2036 period.

An overview of the program is provided in Table 17.

TABLE 17

CITY OF VANCOUVER
2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
10-YEAR ACC CAPITAL PROGRAM 2027-2036: LIBRARY

Library Capital Program	Total Gross Cost	Senior Gov. / Partners	Benefit to Existing	Net Growth-Related Costs	Other City Funding Sources	Municipal Assist	ACC Rate Funded 2027-2036
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Libraries	\$253,946	\$0	\$172,475	\$81,471	\$55,000	\$265	\$26,206
Total	\$253,946	\$0	\$172,475	\$81,471	\$55,000	\$265	\$26,206

iv. Library ACC Rate Calculation

The \$26.21 million in ACC funded Library costs is allocated 90% to residential development and 10% to non-residential development. After applying these weightings, a base residential

ACC of \$0.54 per square foot is calculated, while the base non-residential ACC is calculated at \$0.16 per square foot.

Using the equivalency factors, the ACC rates to be levied on each type of development for public spaces are calculated as follows:

Library ACC	
Below 1.2 FSR & Laneway Residential	\$0.13 / sq.ft.
Between 1.2 and 1.5 FSR Residential	\$0.27 / sq.ft.
Above 1.5 FSR Residential	\$0.54 / sq.ft.
Industrial	\$0.07 / sq.ft.
Mixed Employment	\$0.12 / sq.ft.
Commercial & Other	\$0.16 / sq.ft.

9. DCL AND ACC RATE SUMMARY AND IMPLEMENTATION

A. SUMMARY OF CALCULATED DCL AND ACC RATES

The rate calculations as general fees per square foot is shown on Tables 5 and 6 within Section 5. The net DCL or ACC recoverable costs for each service category are divided by the increase in both residential and non-residential weighted GFA to derive a cost per square foot. As shown, the overall City-wide DCL charge is calculated at \$32.47 per square foot, while the overall base ACC totals \$10.00 per square foot for residential development and \$3.00 for non-residential development.

For both residential and non-residential development, the DCL and ACC to be charged is converted to a variable rate by development type based on equivalency factors, which are explained further in Section 5.

The calculated residential DCLs are shown on Table 18. The residential rate for development with a Floor Space Ratio (FSR) of 1.2 or less, or laneway houses, is calculated at \$7.53 per square foot. The rate for development with a FSR between 1.2 and 1.5, generally consistent with townhouse development, is \$16.22 per square foot. Development with an FSR of above 1.5 (largely apartment units) will pay \$32.47 per square foot of GFA.

The calculated non-residential City-wide DCLs are summarized on Table 19. Similar to the residential rates, the non-residential charges will vary by development type. The rate for heavy industrial is calculated at \$10.49 per square foot. This category is relevant to the zoning district within which development is to occur. Mixed employment, also referred to as 'light industrial' which includes a mix of office and industrial uses, would be subject to a charge of \$19.65 per square foot of GFA. Lastly, the charge for commercial development, or all other non-residential growth that does not fit within the industrial categories is calculated at \$26.21 per square foot.

It is noted that the calculated residential and non-residential DCL rates match the currently in-force DCL rates. This includes the 20% discount that was brought into force on December 10, 2025.

TABLE 18

CITY OF VANCOUVER
 2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
 CALCULATED RESIDENTIAL DCLs

Service	Calculated Charge Per Square Foot	Residential Charge By Square Foot ¹		
		Below 1.2 FSR & Laneway	Between 1.2 and 1.5 FSR	Above 1.5 FSR
Parks	\$6.86	\$1.59	\$3.43	\$6.86
Childcare	\$0.22	\$0.05	\$0.11	\$0.22
Housing	\$1.76	\$0.41	\$0.88	\$1.76
Fire & Rescue	\$2.03	\$0.47	\$1.02	\$2.03
Streets	\$9.09	\$2.11	\$4.53	\$9.09
Utility Services				
<i>Water</i>	<i>\$0.42</i>	<i>\$0.10</i>	<i>\$0.21</i>	<i>\$0.42</i>
<i>Sewer</i>	<i>\$12.08</i>	<i>\$2.81</i>	<i>\$6.04</i>	<i>\$12.08</i>
Sub-Total Utility Services	\$12.51	\$2.90	\$6.25	\$12.51
TOTAL CHARGE PER SQ.FT.	\$32.47	\$7.53	\$16.22	\$32.47

1) Based on Equivalent Factor Of:

<i>City-Wide DCL</i>	<i>0.232</i>	<i>0.500</i>	<i>1.000</i>
<i>Utilities DCL</i>	<i>0.232</i>	<i>0.500</i>	<i>1.000</i>

TABLE 19

CITY OF VANCOUVER
 2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
 CALCULATION NON-RESIDENTIAL DCLs

Service	Calculated Charge Per Square Foot	Non-Residential Charge By Square Foot ¹		
		Industrial ²	Mixed Employment ³	Commercial & Other
Parks	\$6.86	\$2.74	\$5.14	\$6.86
Childcare	\$0.22	\$0.09	\$0.17	\$0.22
Housing	\$1.76	\$0.70	\$1.32	\$1.76
Fire & Rescue	\$2.03	\$0.81	\$1.52	\$2.03
Streets	\$9.09	\$3.65	\$6.81	\$9.09
Utility Services				
<i>Water</i>	<i>\$0.42</i>	<i>\$0.08</i>	<i>\$0.16</i>	<i>\$0.21</i>
<i>Sewer</i>	<i>\$12.08</i>	<i>\$2.42</i>	<i>\$4.53</i>	<i>\$6.04</i>
Sub-Total Utility Services	\$12.51	\$2.50	\$4.69	\$6.25
TOTAL CHARGE PER SQ.FT.	\$32.47	\$10.49	\$19.65	\$26.21

1) Based on Equivalent Factor Of:

<i>City-Wide DCL</i>	<i>0.400</i>	<i>0.750</i>	<i>1.000</i>
<i>Utilities DCL</i>	<i>0.200</i>	<i>0.375</i>	<i>0.500</i>

2) Industrial applies to I-2, M-1, M-1A, M-1B, M-2, MC-1, MC-2 zoning districts

3) Mixed Employment (Light Industrial) applies to IC-1, IC-2, IC-3, I-1, I-3 and I-4 zoning districts

The calculated residential ACCs are shown on Table 21. The residential rates are \$2.32 per square foot for low density built form, \$5.00 per square foot for medium density residential development, and \$10.00 per square foot for higher density residential development.

Table 22 summarizes the calculated non-residential ACCs. The rate for heavy industrial is calculated at \$1.20 per square foot, mixed employment would be subject to a charge of \$2.25 per square foot of GFA, and the charge for commercial development or other non-residential growth is calculated at \$3.00 per square foot.

TABLE 21
CITY OF VANCOUVER
2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
CALCULATED RESIDENTIAL ACCs

Service	Calculated Charge Per Square Foot	Residential Charge By Square Foot ¹		
		Below 1.2 FSR & Laneway	Between 1.2 and 1.5 FSR	Above 1.5 FSR
Public Spaces	\$2.90	\$0.67	\$1.45	\$2.90
Community & Recreation Facilities	\$3.69	\$0.85	\$1.85	\$3.69
Arts, Culture, & Social Facilities	\$2.87	\$0.67	\$1.43	\$2.87
Library	\$0.54	\$0.13	\$0.27	\$0.54
TOTAL CHARGE PER SQ.FT.	\$10.00	\$2.32	\$5.00	\$10.00

1) Based on Equivalent Factor Of: *0.232* *0.500* *1.000*

TABLE 22

CITY OF VANCOUVER
 2026 DEVELOPMENT COST LEVY AND AMENITY COST CHARGES STUDY
 CALCULATION NON-RESIDENTIAL ACCs

Service	Calculated Charge Per Square Foot	Non-Residential Charge By Square Foot ¹		
		Industrial ²	Mixed Employment ³	Commercial & Other
Public Spaces	\$0.87	\$0.35	\$0.65	\$0.87
Community & Recreation Facilities	\$1.11	\$0.44	\$0.83	\$1.11
Arts, Culture, & Social Facilities	\$0.86	\$0.34	\$0.65	\$0.86
Library	\$0.16	\$0.07	\$0.12	\$0.16
TOTAL CHARGE PER SQ.FT.	\$3.00	\$1.20	\$2.25	\$3.00

- 1) Based on Equivalent Factor Of: *0.400* *0.750* *1.000*
 2) Industrial applies to I-2, M-1, M-1A, M-1B, M-2, MC-1, MC-2 zoning districts
 3) Mixed Employment (Light Industrial) applies to IC-1, IC-2, IC-3, I-1, I-3 and I-4 zoning districts

It is noted that the calculation of the DCLs and ACCs does not include any provision for waivers or discounts which are at the discretion of Council, such as the treatment of rental housing or reduced rates. Such waivers or discounts that Council may choose to provide will result in loss of DCL or ACC revenue for the affected types of development. Any such revenue loss may not be made up by offsetting increases in other portions of the calculated charges.

B. ECONOMIC TESTING SUPPORTS PROPOSED RATES

Coriolis Consulting Corp. has undertaken detailed evaluations of the proposed DCL and ACC rates, along with the broader proposed growth financing framework. Case study viability tests were run on a range of development typologies and geographic locations. The analysis, available under separate cover, is supportive of the recommended rates and framework in terms of its overall impact on development viability.

C. POLICY DIRECTIONS

Throughout the study process, potential DCL and ACC policy options were evaluated through internal and external stakeholder consultation. Detailed jurisdictional scan research was undertaken which considered various key policy items, emerging ACC regimes, and transitional measures. Through this work it was determined that, particularly in the context of a high level of change to a new growth financing framework and adapting to new legislation, it would be most appropriate to carry forward many of the City's prevailing policies with respect to DCLs, and extend similar policies to the ACC regime. A comprehensive review of these policies will again be undertaken at the time of the next growth financing framework update.

i. By-law Exemptions and Rate Reductions

The City of Vancouver, through the *Vancouver Charter* and the City's by-laws will continue to exempt the following development from the payment of DCLs, as well as ACCs:

- Alterations to existing buildings where the total floor area is not increased;
- Social housing;
- Churches exempt from taxation;
- Renovations;
- Additions smaller than 500 square feet to existing buildings containing fewer than 4 residential units and no other use; and
- Small residential units of 29.7 square metres (320 square feet) or less, subject to Council approval.

The City currently provides City-wide DCL waivers or reductions on for-profit rental housing. Utilities DCL waivers are not offered for rental. Waiver amounts vary by class of for-profit affordable rental housing as follows:

- Class A (below-market rental) projects are eligible for 100% City-wide DCL waivers; and
- Class B (market rental) projects qualify for an 86.24% City-wide DCL waiver.

The City plans to continue these DCL waivers and reductions, and extend the same program to the ACC by-law. The lost revenue associated with the waivers and reductions must be funded from other sources, which largely comes from the property tax base or utility fees.

The City also offers reduced DCL rates for various uses, including temporary buildings, parking garages, and cultural facilities. The City proposes to maintain rate reductions for these uses, and extend the reduced rate categories into the ACC by-law.

Finally, it is noted that consistent with the *Vancouver Charter*, developments not adding population and employment will not be subject to ACCs, as well as further exemptions for other forms of affordable housing (e.g. inclusionary zoning, non-profit or government-owned buildings).

D. IMPLEMENTATION & ADMINISTRATION

i. Collection of Charges

DCLs in the City of Vancouver are payable at the issuance of building permit. For development projects owing more than \$500,000 in DCLs, the proponent also has the option to pay the DCLs in installments as follows:

- 25% of the total amount at building permit issuance; and
- The remainder no later than 4 years following building permit issuance, or 15 business days after all required occupancy permits have been issued.

Development projects owing more than \$500,000 in DCLs may also elect to pay ACCs in similar installments.

ii. Monitoring and Reporting

The City currently undertakes annual reporting on DCL revenues and expenditures. It is recommended that that this practice continue to ensure transparency and facilitates regular updates to the calculation. Similar practices should be introduced with regard to ACCs.

APPENDIX A

DEVELOPMENT FORECAST

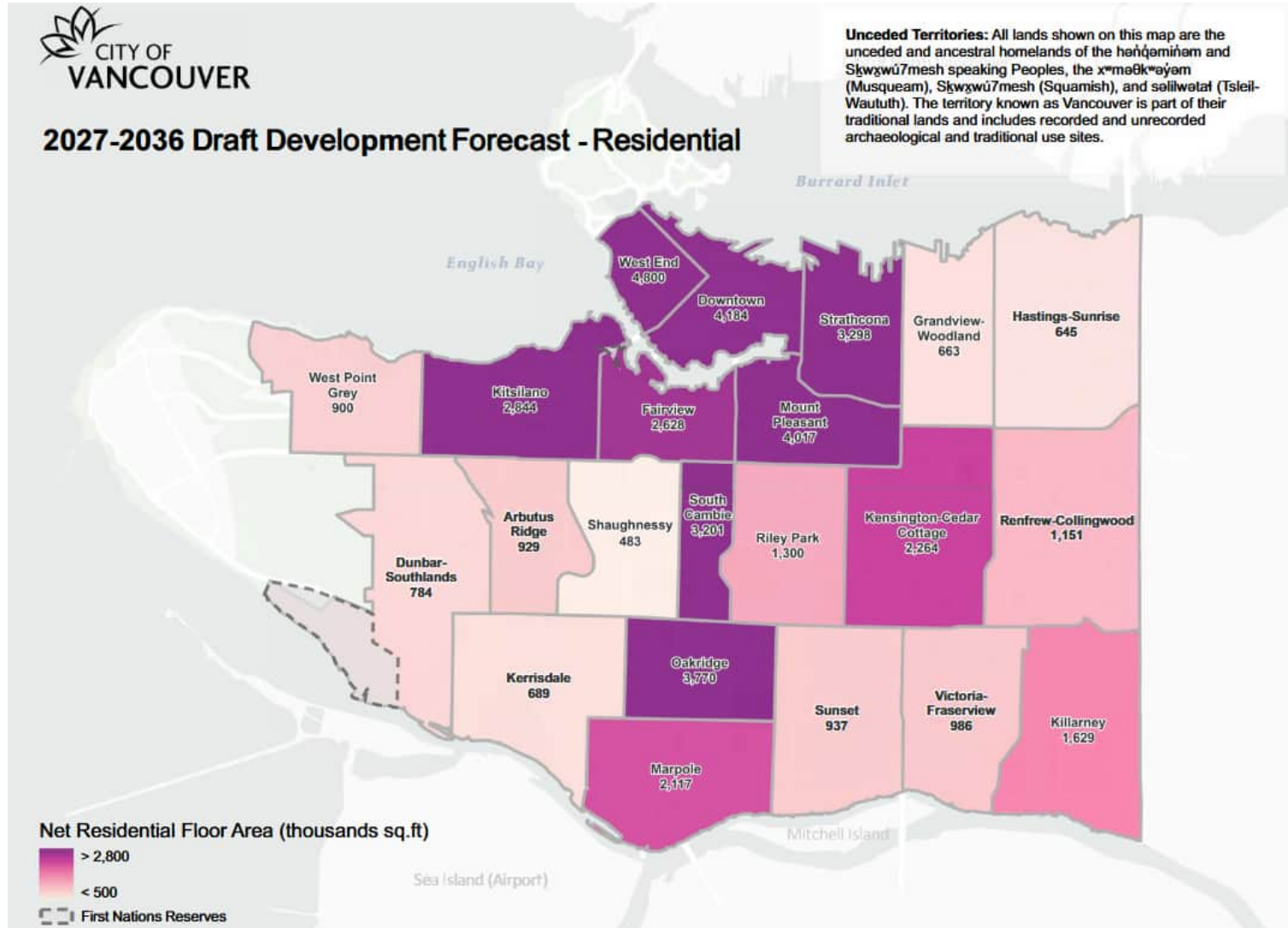
DEVELOPMENT FORECAST

This appendix provides details of the development forecast used to prepare the 2026 DCL and ACC Background Study for the City of Vancouver. The planning period being used for the study is the ten-year period of 2027 to 2036.

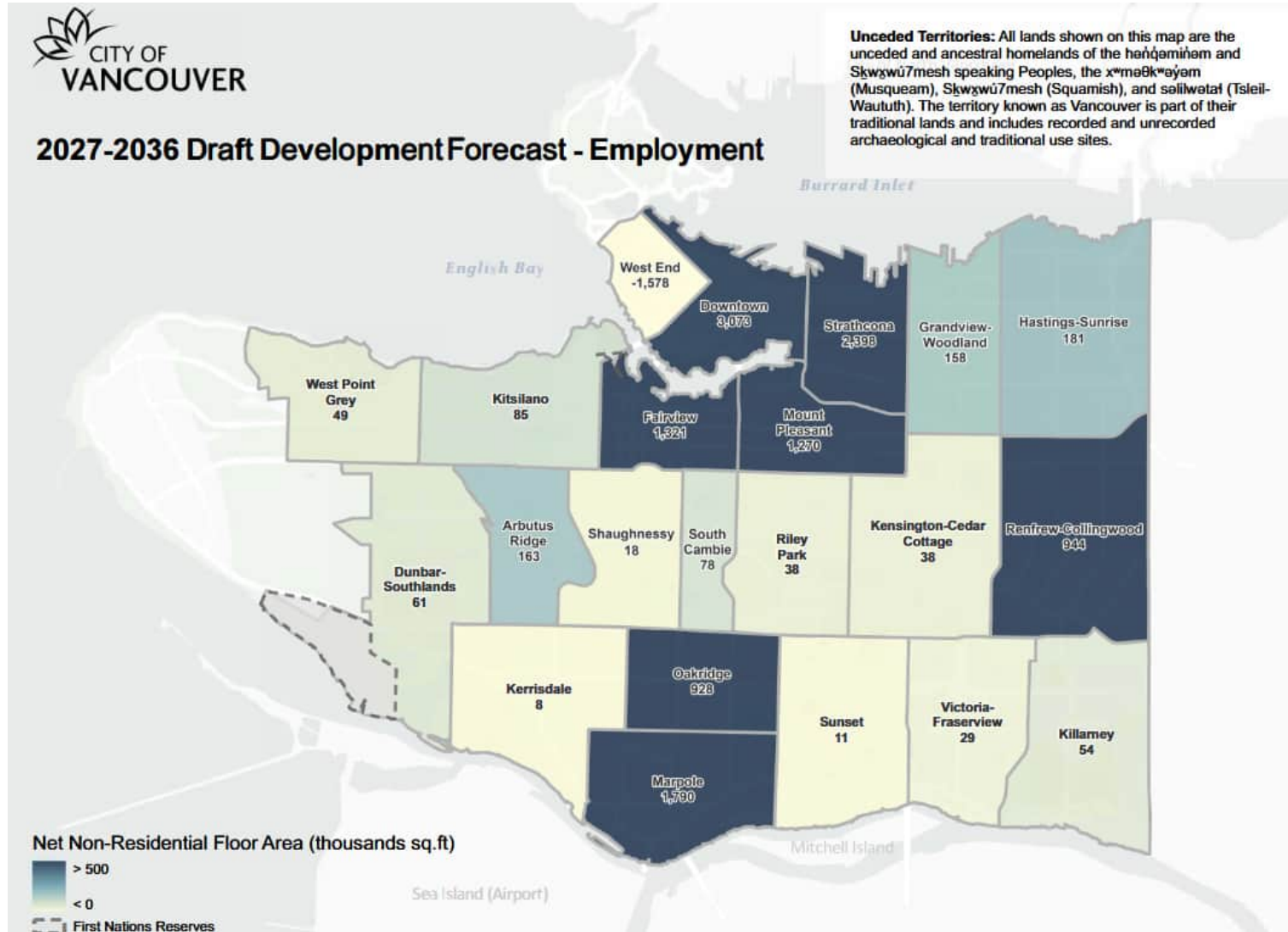
Over the next ten years, the forecasted net increase in residential floor area across the City is 44.2 million square feet. The residential GFA growth forecast totals 54.2 million square feet of residential space. Map 1 illustrates the anticipated distribution of residential growth across the city over the 2027-2036 planning period. Much of the new growth is anticipated in the downtown and surrounding areas, as well as the Broadway and Cambie corridors.

The non-residential forecast projects an increase of 11.3 million square feet of net new non-residential building space. The gross non-residential GFA growth over the ten-year planning period totals 17.5 million square feet, of which 68% will be commercial floor space. Map 2 illustrates the distribution of the anticipated non-residential floor space growth across the city. Much of this growth is anticipated in the downtown and surrounding areas in the form of major commercial office projects. Significant growth is also anticipated in the Oakridge, Marpole, and Renfrew-Collingwood areas.

Map 1. Residential Development Forecast (2027-2036): Net Increase of Residential Floor Area (thousands sq.ft.)



Map 2. Non-Residential Development Forecast (2027-2036): Net Increase of Non-Residential Floor Area (thousands sq.ft.)



City of Vancouver 2026 Financing Growth Update:
Evaluation of Potential Impacts on Urban
Development

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Prepared for:
City of Vancouver

By:
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CONSULTING CORP.

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1.0 Introduction

1.1 Background

The City of Vancouver charges Development Cost Levies (DCLs) on new development to generate revenue to help pay for the infrastructure costs associated with new urban growth. DCLs can be used to help pay for growth-related capital projects for the following amenities and services:

- Parks.
- Engineering infrastructure.
- Replacement housing.
- Childcare facilities.
- Transportation.
- Utilities.
- Firehalls.
- Police.
- Solid waste.

The City is in the process of updating the City-wide DCL bylaw and the Utilities DCL bylaw.

The City is also introducing a new Amenity Cost Charge (ACC). This is a new tool available to the City to help fund growth related capital costs for amenities not covered by DCLs. The new ACCs will replace contributions that the City currently negotiates from new projects, including Community Amenity Contributions (CACs), density bonus contributions (amenity shares), and public art contributions¹.

The City is also making adjustments to inclusionary housing requirements for some types of projects.

As input to the Financing Growth Update, the City wants to understand the potential impact of these changes on the financial performance of new urban development projects.

Therefore, as one input to the overall update, Coriolis Consulting Corp. was retained to evaluate the financial impact (positive or negative) on new development projects in the City taking into account the combined impact of the proposed DCL rates, the new proposed ACC rates, and the removal of CACs, density bonus contributions, and public art contributions.

This report summarizes our analysis and conclusions. This report focuses on impacts of the proposed changes on multiplex, townhouse, strata apartment, rental apartment, mixed use apartment and commercial, office, mixed employment, and industrial projects.

Our market research was completed in late 2025 and early 2026, so the financial analysis contained in this report is based on market conditions at that time.

¹ Some types of rezonings will continue to be subject to negotiated CACs and will not be subject to ACCs.

1.2 Types of Redevelopment Projects Analyzed

The types of projects included in our evaluation are:

- Development projects which can currently proceed under existing zoning and are not subject to a density bonus contribution or CAC.
- Development projects which can currently proceed under existing zoning but require a density bonus contribution to achieve the maximum permitted density.
- Development projects which require rezoning but are in a location with a target fixed rate CAC.
- Development projects that currently require rezoning and are subject to a rental requirement or an inclusionary housing requirement.
- Development projects that currently require rezoning and are subject to the commercial linkage fee (employment projects).

Some of these could also require a public art contribution under current policy depending on project size.

Strata apartment and mixed use projects which are subject to negotiated Community Amenity Contributions (CACs) are not included in our evaluation as these will not be subject to ACCs. In addition, any negative impact other proposed changes would be off-set by a lower negotiated CAC value. So, the financial performance of the redevelopment would not be affected.

1.3 Professional Disclaimer

This document may contain estimates and forecasts of future growth and urban development prospects, estimates of the financial performance of possible future urban development projects, opinions regarding the likelihood of approval of development projects, and recommendations regarding development strategy or municipal policy. All such estimates, forecasts, opinions, and recommendations are based in part on forecasts and assumptions regarding population change, economic growth, policy, market conditions, development costs and other variables. The assumptions, estimates, forecasts, opinions, and recommendations are based on interpreting past trends, gauging current conditions, and making judgments about the future. As with all judgments concerning future trends and events, however, there is uncertainty and risk that conditions change or unanticipated circumstances occur such that actual events turn out differently than as anticipated in this document, which is intended to be used as a reasonable indicator of potential outcomes rather than as a precise prediction of future events.

Nothing contained in this report, express or implied, shall confer rights or remedies upon, or create any contractual relationship with, or cause of action in favor of, any third party relying upon this document.

In no event shall Coriolis Consulting Corp. be liable to the City of Vancouver or any third party for any indirect, incidental, special, or consequential damages whatsoever, including lost revenues or profits.

2.0 Market Context and Recent City Initiatives

Market conditions are currently very weak for new housing development in the City and have been deteriorating over the past two or three years. For example:

- Flat or declining population in the region for the past year (or more) has limited the demand for any new housing.
- There is a large inventory of new unsold apartment units in the region.
- Market prices for new housing in the City have been declining.
- Market rents for new units in the City have been declining.
- Vacancy rates at apartment buildings in the City have been increasing.
- The market for presale units at new strata projects is very weak.
- Construction costs remain high.

These factors (and others) have negatively impacted the financial viability of new housing development.

Similar challenges also exist for non-residential projects.

To help mitigate these challenges, in December 2025, the City approved a number of initiatives, including:

- A temporary 20% reduction in DCL rates.
- A 20% reduction to public art cash contributions.
- The ability to defer a share of DCL and CAC payments to occupancy.
- A rental development relief program. This program temporarily increases the maximum permitted rents on below market units and creates opportunities for increased permitted height and density.
- TDM fees were eliminated.

In addition, the City recently eliminated minimum parking requirements and has been expanding City-initiated zoning (prezoning) throughout the City, removing the need for developers to rezone in these locations.

Despite these initiatives, market conditions make new development very challenging.

3.0 Vancouver's DCL and ACC Rate System and Project Methodology

3.1 Existing DCL Rates

The City of Vancouver charges DCLs on new development, whether or not a rezoning is involved, in order to generate revenue to help pay for some of the infrastructure costs associated with new urban growth. The City can use DCL revenues to pay for transportation infrastructure, sewer, water, drainage, parks, childcare, fire, police, solid waste, and replacement affordable housing (to replace any low income units lost in the redevelopment process). The City has two main DCLs²:

- The City-wide DCL applies to most of the City and is currently levied for Affordable housing, Parks, Transportation and Childcare capital projects. Certain planning areas/zones are excluded from the City-wide DCL because infrastructure and amenity contributions have been negotiated in these excluded areas as part of area-wide or large site rezonings (such as False Creek North and Central Waterfront Port Lands).
- The City-wide Utilities DCL also applies to most of the City in addition to the City-wide DCL and is levied for utilities capital projects. Again, certain planning areas are excluded from this District.

The current rates for the City-wide DCL and Utilities DCL rates are summarized in Exhibit 1. These rates were reduced by 20% in late 2025 as an incentive to help improve the development viability of new projects.

Exhibit 1: Existing City-wide DCL and Utilities DCL Rates by Land Use (per square foot) with 20% Temporary Reduction in 2025

\$ PSF	City-wide DCL	Utilities DCL	Combined
Residential Less than 1.2 FSR	\$4.63	\$2.90	\$7.53
Residential 1.2 to 1.5 FSR	\$9.97	\$6.25	\$16.22
Residential Above 1.5 FSR	\$19.96	\$12.51	\$32.47
Commercial	\$19.96	\$6.25	\$26.21
Mixed Employment	\$14.96	\$4.69	\$19.65
Industrial	\$7.99	\$2.50	\$10.49

Source: City of Vancouver

Secure rental projects are eligible for waivers or reductions to the DCLs.

The City's objective in establishing these levies is to recover some of the costs of new urban growth. The City strives to set the rates at levels that generate sufficient revenues to offset the costs of growth, but that do not inhibit new development. Because the DCL rates are based on the estimated costs of accommodating growth, the rates are not an arbitrary tax on new development. The DCL rates reflect the fact that significant improvements to infrastructure, parks, and community amenities are usually required in order to allow an area to absorb an increase in the density of urban development and the associated increase in population

² In addition, development projects in some limited locations are also subject to an area-specific DCL (a layered DCL) in addition to the City-wide DCL and the Utilities DCL.

and employment. In effect, the DCL helps finance area-wide off-site costs that developers would have to fund in any case to allow redevelopment to proceed (if the costs were not funded by the City).

3.2 Draft Proposed DCL Rates

The draft proposed DCL rates provided by the City and the increase in the rates are summarized in Exhibit 2.

Exhibit 2: Proposed DCL Rates by Land Use (per square foot)

\$ PSF	Proposed Combined City Wide and Utilities DCL Rates	Proposed Increase
Residential Less than 1.2 FSR	\$7.53	zero
Residential 1.2 to 1.5 FSR	\$16.22	zero
Residential Above 1.5 FSR	\$32.47	zero
Commercial	\$26.21	zero
Mixed Employment	\$19.65	zero
Industrial	\$10.49	zero

Source: City of Vancouver

The City is proposing to formalize the 20% DCL rate reduction introduced in December 2025, so there will be no increase to any of the DCL rates. This proposed approach takes into account the current challenges with development viability.

In addition:

- Existing DCL rental waivers will be maintained. The City offers a full DCL waiver of City-wide (and area-specific) DCL for rental projects that allocate 20% of the floor area to below market rental units. This is referred to as the Class A waiver. The City also offers an 86.24% waiver on the City wide (and area-specific) DCL for market rental projects that secure rents for the initial occupants at the CMHC average market rents for newer rental buildings in the City (building constructed between 2015 and 2025). This is referred to as the Class B waiver.
- The existing False Creek Flats area-specific DCL will be retired (resulting in a decrease in DCLs for projects in this area).

3.3 Draft Proposed ACC Rates

The City does not currently have an ACC system as it is a new tool recently created by Provincial legislation. ACCs can be used to help fund growth related capital costs for amenities not covered by DCLs.

The City is proposing to adopt ACCs. The new rates will apply to all new development, whether or not a rezoning is involved, in order to generate revenue to help pay for some of the amenity costs associated with new urban growth. The draft proposed ACC rates provided to us by the City are summarized in Exhibit 3.

Exhibit 3: Proposed ACC Rates by Land Use (per square foot)

\$ PSF	Proposed ACC Rates
Residential Less than 1.2 FSR	\$2.30
Residential 1.2 to 1.5 FSR	\$5.00
Residential Above 1.5 FSR	\$10.00
Commercial	\$3.00
Mixed Employment	\$2.25
Industrial	\$1.20

The new ACCs will replace contributions that the City currently negotiates from new projects, including Community Amenity Contributions (CACs), density bonus contributions (amenity shares), and public art contributions. These existing contributions vary widely depending on the type of project, the location, and the size of the project.

So, the new ACCs could result in a higher or a larger total contribution toward amenities depending on the project.

The existing DCL rental waivers (Class A and Class B) will also be extended to ACCs.

4.0 Case Study Sites and Approach to Analysis

4.1 Approach to Analysis

Our analysis compares the financial performance of new projects under the existing framework (existing DCLs, CACs, density bonus contributions, public art) to the financial performance under the proposed system with the new DCL rates and the new ACC rates. The work is intended to inform policy, rather than determine site-specific feasibility.

The methodology can be broadly summarized in the following steps:

1. The financial performance of redevelopment varies in the City depending on a site's location, permitted use(s), maximum achievable density, and value supported by the existing use. Therefore, we identified different hypothetical case study redevelopment projects that are considered representative of the kinds of redevelopment opportunities that exist in locations anticipated to be the focus of development in the City (based on existing policy). These case studies were agreed upon with the City.

Section 4.2 provides a description of each case study redevelopment scenario tested. Exhibit 4 provides a summary of the general location of each of the 63 redevelopment scenarios tested.

Exhibit 4: Summary of Types of Case Study Development Scenarios Analyzed

Number Development Scenarios Tested	Multiplex and Townhouse	Rental Apartment	Strata Apartment or Mixed-Use	Office	Mixed Employment or Industrial	Total
Downtown Scenarios	0	1	0	1	0	2
West Side Scenarios	6	7	6	1	3	23
East Vancouver Scenarios	7	16	7	2	6	38
Total	13	24	13	4	9	63

2. For each case study, we confirmed with City staff the density and use(s) to assume in the redevelopment scenarios that are the basis of the analysis. We also confirmed all applicable development levies.
3. We completed all of the market research needed for the financial proforma analysis.
4. For each case study site, we estimated the property value supported by the existing use of the site. This is the minimum price that a developer would need to pay for the site to acquire it for redevelopment:
 - a. For income producing properties (commercial, industrial), this is the capitalized value of the net income stream generated by the existing improvements. This is the value that an investor would be willing to pay for the property to retain the existing improvements and collect rent for the long term.
 - b. For existing single family (or duplex) properties, this is the value of the property as an existing residence. For residential properties that require assembly, we assume that the developer would also need to pay a 20% premium over existing value in order to create an incentive for the existing property owner to sell for redevelopment.

This estimated existing use value is the assumed land acquisition cost to a developer in our proforma analysis. It may understate the actual land acquisition cost if the existing zoning supports a higher land

value. So, our estimated profit margins could be optimistic in some cases if land acquisition costs were higher³.

5. Using a proforma approach, we analyzed the likely financial performance of each scenario. We used the proforma analysis to estimate the value/revenue that could be generated by the project upon completion, the total project costs, the profit (value less costs), and the resulting profit margin (profit divided by total project costs including land cost). We ran the scenarios twice:
 - First, assuming the current system applies.
 - Second, assuming the proposed DCL and ACC rates apply (with no CAC, density bonus contribution or public art contribution).
6. We used the results of the analysis to estimate the likely impact on profit margins for each type of project of transitioning from the current system to the proposed system with the proposed rates.

4.2 Development Scenarios Analyzed

4.2.1 Multiplex Scenarios

We analyzed 4 unit and 6 unit multiplex scenarios on six different sites in different parts of the City. Exhibit 5 summarizes the location and project size for each scenario.

Exhibit 5: Summary of Multiplex Development Scenarios

Case # ⁴	Rezoning / Existing Zoning	Scenario	Address	FSR	Total Site Size (sf)	Total Gross FSR Floorspace (sf)
8	R1-1 Zoning	4 unit Multiplex	2900 Blk West 20th Ave	1.00	4,026	4,026
9	R1-1 Zoning	4 unit Multiplex	4200 Blk West Balkan St	1.00	4,201	4,201
10	R1-1 Zoning	4 unit Multiplex	2700 Blk East 2nd Ave	1.00	4,158	4,158
11	R1-1 Zoning	6 unit Multiplex	3800 Blk West 36th Ave	1.00	7,737	7,737*
12	R1-1 Zoning	6 unit Multiplex	400 Blk East 20th Ave	1.00	6,039	6,039
13	R1-1 Zoning	6 unit Multiplex	2800 Blk East 3rd Ave	1.00	6,139	6,139

Note:

* This case study includes the cash in lieu contribution for the 5% affordable housing requirement for larger west side R1-1 lots (which replaces the existing bonus density contribution in the R1-1 District).

³ It should also be noted that, if a redevelopment scenario supports a higher land value than the existing use value, any negative impact on profit due to the proposed policy changes could be mitigated through an offsetting reduction in land value (unless the developer has already acquired the site).

⁴ The case numbering used in this report is not sequential. The numbering system corresponds with the case study categorization used in initial discussions with the City about potential case study development scenarios. We have retained that numbering system for easy cross-referencing with other materials shared with the City.

4.2.2 Townhouse Scenarios

We analyzed seven townhouse scenarios in different parts of the City. Exhibit 6 summarizes the location and project size for each scenario.

Exhibit 6: Summary of Townhouse Development Scenarios

Case #	Rezoning / Existing Zoning	Scenario	Address	FSR	Total Site Size (sf)	Total Gross FSR Floorspace (sf)
14	RM-8A	Townhouse	6300 Blk Oak St	1.20	27,888	33,466
15	RM-8A	Townhouse	1900 Blk E 8th Ave	1.20	24,156	28,987
16	RM-12	Stacked Townhouse	2100 Blk Nanaimo St	1.45	9,504	13,781
17.1	RM-7 Zoning	Townhouse	5000 Blk Slocan St	1.20	9,526	11,432
17.2	RM-7 Zoning	Stacked Townhouse	5000 Blk Slocan St	1.50	9,526	14,290
18.1	RM-4 Zoning	Townhouse	1500 Blk W 71st Ave	1.20	11,880	14,256
18.2	RM-4 Zoning	Stacked Townhouse	1500 Blk W 71st Ave	1.45	11,880	17,226

4.2.3 Rental Apartment Scenarios

We analyzed 10 market rental apartment scenarios in different parts of the City. Exhibit 7 summarizes the location and project size for each scenario.

Exhibit 7: Summary of Market Rental Development Scenarios

Case #	Rezoning / Existing Zoning	Scenario	Address	FSR*	Total Site Size (sf)	Total Gross FSR Floorspace (sf)
19.1	C-2 Zoning	Rental at 6 Storeys (0.35 FSR for retail)	4200 Blk Dunbar St	3.50	12,132	42,463
20.1	C-2 Zoning	Rental at 6 Storeys (0.35 FSR for retail)	3400 Blk Main St	3.50	14,645	51,258
21.1	C-2 Zoning	Rental at 6 Storeys (0.35 FSR for retail)	2500 Blk Kingsway	3.50	16,997	59,488
22.1	RR Rezoning	RR-2B - 5 Storey Rental	2700 Blk W 16th Ave	2.40	21,356	51,255
23.1	RR Rezoning	RR-2B - 5 Storey Rental	3000 Blk Victoria Dr	2.40	16,104	38,650
28.2	Rezoning	Rental	2900 Blk E 1st Ave	2.70	16,474	44,479
28.4	Rezoning	Mixed-use Rental (0.35 FSR)	2900 Blk E 1st Ave	3.50	16,474	57,658
29.3	Rezoning	100% Rental	2800 Blk E 14th Ave	7.50	20,160	151,201
29.4	Rezoning	Rental with Childcare	2800 Blk E 14th Ave	8.50	20,160	171,360
29.5	Rezoning	Rental with Childcare	2800 Blk E 14th Ave	8.00	20,160	161,280

Note: * this includes any commercial space but excludes any childcare space (which is excluded from FSR).

4.2.4 Below Market Rental Apartment Scenarios

We analyzed 14 different scenarios for rental project that include 20% below market rental floorspace in different parts of the City. Exhibit 8 summarizes the location and project size for each scenario.

Exhibit 8: Summary of 80% Market/20% Below Market Rental Development Scenarios

Case #	Rezoning / Existing Zoning	Scenario	Address	FSR*	Total Site Size (sf)	Total Gross FSR Floorspace (sf)
22.2	RR Rezoning	RR-3B - 6 Storey Rental with 20% BMR, Mixed-use	2700 Blk W 16th Ave	3.50	21,356	74,746
23.2	RR Rezoning	RR-3B - 6 Storey Rental with 20% BMR, Mixed-use	3000 Blk Victoria Dr	3.50	16,104	56,364
28.5	Rezoning	Mixed-use Rental with BMR (0.35 FSR retail)	2900 Blk E 1st Ave	3.70	16,474	60,952
29.6	Rezoning	Rental with 20% BMR	2800 Blk E 14th Ave	10.50	20,160	211,681
29.7	Rezoning	Rental with 20% BMR	2800 Blk E 14th Ave	9.50	20,160	191,521
41	Rezoning	20% BMR, 80% Market Rental	1000 Blk Burnaby St	12.00	17,293	207,516
42	DEOD	20% Social Housing, 80% Rental	400 Blk Heatley Ave	11.00	9,150	100,650
43.3	Rezoning	20% BMR, 80% Market Rental, Ground Floor Retail (0.35 FSR), One Level of Office (0.6 FSR)	1100 Blk W Broadway	10.00	18,750	187,500
44.2	Rezoning	20% BMR, 80% Market Rental, Ground Floor Retail (0.35 FSR), One Level of Office (0.6 FSR)	200 Blk E 11th Ave	8.00	11,550	92,403
45.2	R5 Zoning	20% BMR, 80% Market Rental	1000 Blk West 14th Ave	6.50	25,000	162,500
46.2	R5 Zoning	20% BMR, 80% Market Rental	500 Blk E 8th Ave	6.50	20,130	130,845
47.2	R5 Zoning	20% BMR, 80% Market Rental	4600 Blk Heather St	6.50	22,559	146,634
48.1	Rezoning	Tier 1 - 20% BMR, 80% Market Rental	400 Blk W 23rd Ave	5.50	26,172	143,944
49.1	Rezoning	Tier 1 - 20% BMR, 80% Market Rental	5000 Blk Payne St	5.50	14,551	80,032

Note: * this includes any commercial space.

4.2.5 Strata Apartment and Mixed-Use Redevelopment Scenarios

We analyzed seven strata apartment scenarios in different parts of the City. Exhibit 9 summarizes the location and project size for each scenario.

Exhibit 9: Summary of Strata Apartment and Mixed Use Strata Development Scenarios

Case #	Rezoning / Existing Zoning	Scenario	Address	FSR*	Total Site Size (sf)	Total Gross FSR Floorspace (sf)
19.2	C-2 Zoning	Strata at 4 Storeys (0.35 FSR for retail)	4200 Blk Dunbar St	2.50	12,132	30,330
20.2	C-2 Zoning	Strata at 4 Storeys (0.35 FSR for retail)	3400 Blk Main St	2.50	14,645	36,613
21.2	C-2 Zoning	Strata at 4 Storeys (0.35 FSR for retail)	2500 Blk Kingsway	2.50	16,997	42,492
28.1	Rezoning	Strata	2900 Blk E 1st Ave	1.45	16,474	23,887
28.3	Rezoning	Mixed-use Strata (0.35 FSR for retail)	2900 Blk E 1st Ave	2.50	16,474	41,184
31	Rezoning	Strata	5100 Blk Ash St	2.00	22,320	44,640
45.3	R4 Zoning	100% Strata	1000 Blk West 14th Ave	4.00	25,000	100,000

Note: * this includes any commercial space.

4.2.6 Strata Apartment with Social Housing Redevelopment Scenarios

We analyzed six strata apartment scenarios with 20% turnkey social housing in different parts of the City. Exhibit 10 summarizes the location and project size for each scenario.

Exhibit 10: Summary of Strata Apartment and Mixed Use Development Scenarios with 20% Turnkey Social Housing

Case #	Rezoning / Existing Zoning	Scenario	Address	FSR*	Total Site Size (sf)	Total Gross FSR Floorspace (sf)
44.1	Rezoning	80% Strata / 20% Social, Ground Floor Retail (0.35 FSR), One Level of Office (0.6 FSR)	200 Blk E 11th Ave	8.00	11,550	92,403
45.1	R5 Zoning	20% Social Housing, 80% Strata	1000 Blk West 14th Ave	6.00	25,000	150,000
46.1	R5 Zoning	20% Social Housing, 80% Strata	500 Blk E 8th Ave	6.00	20,130	120,780
47.1	R5 Zoning	20% Social Housing, 80% Strata, Childcare	4600 Blk Heather St	6.60	22,559	148,884
48.2	Rezoning	Tier 1 - 20% Social Housing, 80% Strata	400 Blk W 23rd Ave	5.50	26,172	143,944
49.2	Rezoning	Tier 1 - 20% Social Housing, 80% Strata	5000 Blk Payne St	5.50	14,551	80,032

Note: * this includes any commercial space.

4.2.7 Office Redevelopment Scenarios

We analyzed four office development scenarios in different parts of the City. Exhibit 11 summarizes the location and project size for each scenario.

Exhibit 11: Summary of Office Development Scenarios

Case #	Rezoning / Existing Zoning	Scenario	Address	FSR	Total Site Size (sf)	Total Gross FSR Floorspace (sf)
1.1	Rezoning	Mixed-Use Leasehold Office	400 Blk Seymour St	20.00	18,720	374,400
2.1	Rezoning	Mixed-Use Leasehold Office	600 Blk West Broadway	9.00	23,093	207,837
3.1	Rezoning	Mixed-Use Leasehold Office	2800 Blk E 12th Ave	3.00	61,158	183,475
3.2	Rezoning	Mixed-Use Leasehold Office	2800 Blk E 12th Ave	5.50	61,158	336,370

4.2.8 Mixed Employment Redevelopment Scenarios

We analyzed three mixed employment (office with industrial) development scenarios in different parts of the City. Exhibit 12 summarizes the location and project size for each scenario.

Exhibit 12: Summary of Mixed Employment Development Scenarios

Case #	Rezoning / Existing Zoning	Scenario	Address	FSR	Total Site Size (sf)	Total Gross FSR Floorspace (sf)
7.1	I-1 zoning	Mixed-Use Strata Industrial & Office (1.5 FSR Industrial, 3.0 FSR Office)	100 Blk W 6th Ave	4.50	29,067	130,799
7.2	I-1 zoning	Mixed-Use Leasehold Industrial & Office (1.5 FSR Industrial, 3.0 FSR Office)	100 Blk W 6th Ave	4.50	29,067	130,799
7.4	Rezoning	Mixed-Use Leasehold Industrial & Office (3.0 FSR Industrial, 3.0 FSR Office)	100 Blk W 6th Ave	6.00	29,067	174,399

4.2.9 Industrial Redevelopment Scenarios

We analyzed six industrial development scenarios in different parts of the City. Exhibit 13 summarizes the location and project size for each scenario.

Exhibit 13: Summary of Industrial Development Scenarios

Case #	Rezoning / Existing Zoning	Scenario	Address	FSR	Total Site Size (sf)	Total Gross FSR Floorspace (sf)
4.1	I-2 zoning	Stacked Strata Industrial	900 Blk Malkin Ave	3.00	50,181	150,543
4.2	I-2 zoning	Stacked Leasehold Industrial	900 Blk Malkin Ave	3.00	50,181	150,543
5.1	I-2 zoning	Stacked Strata Industrial	8200 Blk Fraser St	3.00	84,768	254,303
5.2	I-2 zoning	Stacked Leasehold Industrial	8200 Blk Fraser St	3.00	84,768	254,303
6.1	I-2 zoning	Stacked Strata Industrial	1300 Blk Frances St	3.00	19,698	59,094
6.2	I-2 zoning	Stacked Leasehold Industrial	1300 Blk Frances St	3.00	19,698	59,094

5.0 Key Financial Assumptions

This section identifies the key revenue and cost assumptions used in our analysis. The figures are shown in ranges for each building type and each geographic location (the cost assumptions include the proposed DCL and ACC rates).

For some of the scenarios, the revenue assumptions may be optimistic as market values were declining at the time of our market research. However, for these scenarios, even with optimistic assumptions the case study scenario was not financially viable, so we did not test lower revenue assumptions (given that our analysis focuses on the impact of the proposed changes not the viability of each scenario).

For the cost assumptions:

1. The hard cost figures are for the building construction only and exclude costs for demolition, servicing, site preparation, landscaping, and other similar costs. These costs are accounted for separately.
2. The hard cost assumptions for below market and social housing assume low parking ratios.
3. “All other costs” include a range of items, such as:
 - Demolition, servicing, site preparation, and landscaping costs.
 - Approvals and permits.
 - Government levies and charges⁵.
 - Soft costs, professional fees, and development management.
 - Commissions, marketing, leasing, and inducements.
 - Property taxes during approvals and construction.
 - Construction financing.
4. Land acquisition costs and any financing or holding costs on land are excluded from the summary as these vary from scenario to scenario.

⁵ The financial analysis uses the Metro Vancouver DCC rates that were in place in April 2026 prior to the recent decision by Metro Vancouver to roll back its DCC rates to the lower 2025 rates.

5.1 Downtown and West Side Residential Case Studies

Revenue assumptions and cost assumptions for the residential (and mixed use residential with commercial) case study scenarios in Downtown and on the West Side of the City are outlined in this section.

5.1.1 Revenues/Value

Exhibit 14 summarizes the revenue/value assumptions for the Downtown and West Side case study development scenarios. All values are based on the net saleable or net rentable floor area.

Exhibit 14: Summary of Revenue Assumptions for Downtown and West Side Residential Scenarios

	Revenue/Completed Value (PSF net rentable/saleable)	
	Low	High
Multiplex	\$1,350	\$1,390
Townhouse	\$1,275	\$1,400
4 to 6 Storey Rental Apartment	\$1,130	\$1,200
4 to 6 Storey 80%/20% Rental Apartment	\$1,070	\$1,070
Highrise Rental Apartment	n/a	n/a
Highrise 80%/20% Rental Apartment	\$1,085	\$1,110
4 to 6 Storey Strata Apartment	\$1,310	\$1,450
Highrise Concrete Strata Apartment and 80%/20% Social *	\$1,500	\$1,675

* Revenue excludes any social housing space

5.1.2 Cost Assumptions

Exhibit 15 summarizes the cost assumptions for the Downtown and West Side case study development scenarios. All costs are based on the gross buildable floor area.

Exhibit 15: Summary of Cost Assumptions for Downtown and West Side Residential Scenarios

	Hard Cost Range (PSF)		All other Costs Range (PSF)		Total Costs Range (PSF)	
	Low	High	Low	High	Low	High
Multiplex	\$465	\$500	\$250	\$260	\$725	\$750
Townhouse*	\$495	\$520	\$265	\$270	\$760	\$790
4 to 6 Storey Rental Apartment**	\$460	\$480	\$195	\$210	\$670	\$675
4 to 6 Storey 80%/20% Rental Apartment	\$475	\$475	\$170	\$170	\$645	\$645
Highrise Rental Apartment**	n/a	n/a	n/a	n/a	n/a	n/a
Highrise 80%/20% Rental Apartment	\$535	\$555	\$185	\$185	\$720	\$740
4 to 6 Storey Strata Apartment	\$505	\$525	\$265	\$275	\$780	\$790
Highrise Concrete Strata Apartment and 80%/20% Social ***	\$580	\$630	\$290	\$335	\$870	\$965

* Costs assume underground/structured parking

** Costs assume no DCL/ACC waiver - minimal impact on profit if applicant uses waiver

*** Includes Mount Pleasant/Main Street

5.2 East Side Residential Case Studies

Revenue assumptions and cost assumptions for the residential (and mixed use residential with commercial) case study scenarios on the East Side of the City are outlined in this section.

5.2.1 Revenues/Value

Exhibit 16 summarizes the revenue/value assumptions for the East Side case study development scenarios. All values are based on the net saleable or net rentable floor area.

Exhibit 16: Summary of Revenue Assumptions for East Side Residential Scenarios

	Revenue/Completed Value (PSF net rentable/saleable)	
	Low	High
Multiplex	\$1,100	\$1,210
Townhouse	\$1,100	\$1,200
4 to 6 Storey Rental Apartment	\$1,050	\$1,090
4 to 6 Storey 80%/20% Rental Apartment	\$980	\$980
Highrise Rental Apartment	\$1,050	\$1,090
Highrise 80%/20% Rental Apartment	\$995	\$1,050
4 to 6 Storey Strata Apartment	\$1,150	\$1,225
Highrise Concrete Strata Apartment and 80%/20% Social *	\$1,250	\$1,250

* Revenue excludes any social housing space

5.2.2 Cost Assumptions

Exhibit 17 summarizes the cost assumptions for the East Side case study development scenarios. All costs are based on the gross buildable floor area.

Exhibit 17: Summary of Cost Assumptions for East Side Residential Scenarios

	Hard Cost Range (PSF)		All other Costs Range (PSF)		Total Costs Range (PSF)	
	Low	High	Low	High	Low	High
Multiplex	\$415	\$435	\$225	\$240	\$655	\$660
Townhouse*	\$375	\$385	\$235	\$240	\$615	\$620
4 to 6 Storey Rental Apartment**	\$450	\$470	\$200	\$200	\$650	\$670
4 to 6 Storey 80%/20% Rental Apartment	\$465	\$465	\$170	\$170	\$635	\$635
Highrise Rental Apartment**	\$525	\$540	\$210	\$220	\$735	\$760
Highrise 80%/20% Rental Apartment	\$525	\$540	\$180	\$185	\$710	\$720
4 to 6 Storey Strata Apartment	\$495	\$520	\$255	\$260	\$755	\$775
Highrise Concrete Strata Apartment and 80%/20% Social	\$560	\$570	\$250	\$250	\$810	\$820

* Costs assume grade level parking

** Costs assume no DCL/ACC waiver - minimal impact on profit if applicant uses waiver

5.3 Employment Case Studies

Revenue assumptions and cost assumptions for the employment case study scenarios are outlined in this section.

5.3.1 Revenues/Value

Exhibit 18 summarizes the revenue/value assumptions for the employment case study development scenarios. All values are based on the net saleable or net rentable floor area.

Exhibit 18: Summary of Revenue Assumptions for Employment Scenarios

	Revenue/Completed Value (PSF net rentable/saleable)	
	Low	High
Downtown/Broadway Office*	\$900	\$1,040
Office Outside Core*	\$810	\$815
Stacked Industrial/Office**	\$760	\$950
Mixed Employment**	\$1,150	\$1,150

* Assumes leasehold office space

** Assumes strata industrial/office space

5.3.2 Cost Assumptions

Exhibit 19 summarizes the cost assumptions for the employment case study development scenarios. All costs are based on the gross buildable floor area.

Exhibit 19: Summary of Cost Assumptions for Employment Scenarios

	Hard Cost Range (PSF)		All other Costs Range (PSF)		Total Costs Range (PSF)	
	Low	High	Low	High	Low	High
Downtown/Broadway Office	\$580	\$590	\$320	\$320	\$900	\$910
Office Outside Core	\$515	\$520	\$245	\$250	\$760	\$770
Stacked Industrial/Office	\$500	\$505	\$180	\$185	\$680	\$690
Mixed Employment	\$535	\$535	\$195	\$195	\$730	\$730

6.0 Results of Financial Analysis

Because of the large number of sites and scenarios analyzed, we have not included the detailed proformas for each site and each scenario in this report.

This section summarizes the findings of our financial analysis for each redevelopment scenario.

The exhibits in this section show the following information for each redevelopment scenario:

- Case study number.
- Whether the scenario is under existing zoning or requires rezoning.
- Description of scenario.
- Location (100 block).
- Density (FSR) tested.
- The impact on the estimated profit margin of transitioning from the existing system to the proposed DCL and ACC rates (assuming no change to any other project costs). The figures shown are the change in the calculated profit margin in percentage points.

6.1 General Findings on Financial Viability

Very few of the development scenarios that we analyzed generate a profit margin that would be considered commercially viable (15% profit margin) due to current market conditions.

Under the existing system, 10 of the 63 scenarios that we analyzed are financially viable (about 16%). Under the proposed system (which includes the proposed new ACC), 11 of the 63 scenarios that we analyzed are financially viable (about 17%).

So, the proposed changes do not have a material positive or negative impact on the number of scenarios that we think are viable.

The scenarios that are viable are all either multiplex, townhouse or woodframe apartment scenarios (less than 6 storeys). None of the concrete (highrise) residential scenarios or employment scenarios generated profit margins that would be considered viable (even using assumptions that could be considered optimistic in some cases).

6.2 Multiplex Redevelopment Scenarios

For multiplex projects:

- The proposed DCL rate is \$7.53 psf, which is unchanged from the current rate.
- The proposed ACC rate is \$2.30 psf.
- Existing amenity share rates are eliminated.

The impact of these proposed changes on the estimated profit margin for the multiplex scenarios is shown in Exhibit 19.

Exhibit 19: Summary of Impact Analysis for Multiplex Development Case Study Scenarios

Case #	Rezoning / Existing Zoning	Scenario	Address	FSR	Impact on Profit Margin Due to Changes
8	R1-1 Zoning	4 unit Multiplex	2900 Blk West 20th Ave	1.00	-0.1%
9	R1-1 Zoning	4 unit Multiplex	4200 Blk West Balkan St	1.00	-0.1%
10	R1-1 Zoning	4 unit Multiplex	2700 Blk East 2nd Ave	1.00	-0.1%
11	R1-1 Zoning	6 unit Multiplex	3800 Blk West 36th Ave	1.00	+1.3%
12	R1-1 Zoning	6 unit Multiplex	400 Blk East 20th Ave	1.00	+3.0%
13	R1-1 Zoning	6 unit Multiplex	2800 Blk East 3rd Ave	1.00	+2.2%

As shown, we tested six scenarios. The proposed changes have neutral to positive impact on profitability for multiplex projects:

- For large lots, the estimated profit margin increased by 1.3 to 3.0 percentage points.
- For smaller lots the estimate profit margin decreased by 0.1 percentage points.

6.3 Townhouse Redevelopment Scenarios

For townhouse projects:

- The proposed DCL rate is \$7.53 per square foot to \$16.22 per square foot depending on density. This is unchanged from the current rate.
- The proposed ACC rate is \$2.30 per square foot to \$5.00 per square foot depending on density.
- Existing amenity share rates are eliminated.

The impact of these proposed changes on the estimated profit margin for the townhouse scenarios is shown in Exhibit 20.

Exhibit 20: Summary of Impact Analysis for Townhouse Development Case Study Scenarios

Case #	Rezoning / Existing Zoning	Scenario	Address	FSR	Impact on Profit Margin Due to Changes
14	RM-8A	Townhouse	6300 Blk Oak St	1.20	+3.1%
15	RM-8A	Townhouse	1900 Blk E 8th Ave	1.20	-0.1%
16	RM-12	Stacked Townhouse	2100 Blk Nanaimo St	1.45	-0.4%
17.1	RM-7 Zoning	Townhouse	5000 Blk Slocan St	1.20	-0.3%
17.2	RM-7 Zoning	Stacked Townhouse	5000 Blk Slocan St	1.50	-0.6%
18.1	RM-4 Zoning	Townhouse	1500 Blk W 71st Ave	1.20	-0.2%
18.2	RM-4 Zoning	Stacked Townhouse	1500 Blk W 71st Ave	1.45	-0.5%

As shown, we tested seven townhouse scenarios. The proposed changes lead to mixed impacts on profitability:

- For the Cambie Corridor, the estimated profit margin increased by 3.1 percentage points. This has been a focus of townhouse development in the City.
- For other locations, the estimated profit margin decreased by 0.1 to 0.6 percentage points. These negative impacts are modest.

6.4 Market Rental Apartment Scenarios

For market rental apartment projects:

- The proposed DCL rate is \$32.47 per square foot. This is unchanged from the current rate. This rate can be reduced to \$15.26 per square foot if the applicant obtains a Class B waiver.
- The proposed ACC rate is \$10.00 per square foot. This rate can be reduced to \$1.38 per square foot if the applicant obtains a Class B waiver.
- Existing CACs and public art contributions (where currently applicable) are eliminated.

The impact of these proposed changes on the estimated profit margin for the market rental apartment scenarios is shown in Exhibit 21.

Exhibit 21: Summary of Impact Analysis for Market Rental Development Case Study Scenarios

Case #	Rezoning / Existing Zoning	Scenario	Address	FSR	Impact on Profit Margin Due to Changes*
19.1	C-2 Zoning	Rental at 6 Storeys (0.35 FSR for retail)	4200 Blk Dunbar St	3.50	-1.4%
20.1	C-2 Zoning	Rental at 6 Storeys (0.35 FSR for retail)	3400 Blk Main St	3.50	-1.4%
21.1	C-2 Zoning	Rental at 6 Storeys (0.35 FSR for retail)	2500 Blk Kingsway	3.50	-1.4%
22.1	RR Rezoning	RR-2B - 5 Storey Rental	2700 Blk W 16th Ave	2.40	-1.4%
23.1	RR Rezoning	RR-2B - 5 Storey Rental	3000 Blk Victoria Dr	2.40	-1.2%
28.2	Rezoning	Rental	2900 Blk E 1st Ave	2.70	-1.4%
28.4	Rezoning	Mixed-use Rental (0.35 FSR retail)	2900 Blk E 1st Ave	3.50	-1.4%
29.3	Rezoning	100% Rental	2800 Blk E 14th Ave	7.50	-1.2%
29.4	Rezoning	Rental with Childcare	2800 Blk E 14th Ave	8.50	-1.1%
29.5	Rezoning	Rental with Childcare	2800 Blk E 14th Ave	8.00	-1.1%

* Assumes that the Class B waiver is not obtained by the applicant.

As shown, we tested ten market rental apartment scenarios. The proposed changes have a negative impact on profitability for market rental projects. The magnitude of the impact depends on whether the project applies for a Class B waiver (which requires the applicant to agree to specific rents for the initial occupancy):

- If no Class B waiver is obtained, for all ten scenarios the estimated profit margin decreased by 1.1 to 1.4 percentage points
- For applications seeking a Class B waiver, the estimated profit margin decreased by 0.2 percentage points (not shown in exhibit).

6.5 Below Market Rental Apartment Scenarios

For rental apartment projects with a 20% below market component:

- The proposed DCL rate is \$12.51 per square foot. This is unchanged from the current rate. This rate includes the Class A waiver.
- The proposed ACC rate is zero dollars per square foot as these projects qualify for the Class A waiver.
- Public art contributions (where currently applicable) are eliminated.

The impact of these proposed changes on the estimated profit margin for the below market rental apartment scenarios is shown in Exhibit 22.

Exhibit 22: Summary of Impact Analysis for Below Market Rental Development Case Study Scenarios

Case #	Rezoning / Existing Zoning	Scenario	Address	FSR	Impact on Profit Margin Due to Changes
22.2	RR Rezoning	RR-3B - 6 Storey Rental with 20% BMR, Mixed-use	2700 Blk W 16th Ave	3.50	0.0%
23.2	RR Rezoning	RR-3B - 6 Storey Rental with 20% BMR, Mixed-use	3000 Blk Victoria Dr	3.50	0.0%
28.5	Rezoning	Mixed-use Rental with BMR (0.35 FSR retail)	2900 Blk E 1st Ave	3.70	0.0%
29.6	Rezoning	Rental with 20% BMR	2800 Blk E 14th Ave	10.50	+0.3%
29.7	Rezoning	Rental with 20% BMR	2800 Blk E 14th Ave	9.50	+0.3%
41	Rezoning	20% BMR, 80% Market Rental	1000 Blk Burnaby St	12.00	+0.2%
42	DEOD	20% Social Housing, 80% Rental	400 Blk Heatley Ave	11.00	0.0%
43.3	Rezoning	20% BMR, 80% Market Rental, Ground Floor Retail (0.35 FSR), One Level of Office (0.6 FSR)	1100 Blk W Broadway	10.00	0.0%
44.2	Rezoning	20% BMR, 80% Market Rental, Ground Floor Retail (0.35 FSR), One Level of Office (0.6 FSR)	200 Blk E 11th Ave	8.00	-0.1%
45.2	R5 Zoning	20% BMR, 80% Market Rental	1000 Blk West 14th Ave	6.50	0.0%
46.2	R5 Zoning	20% BMR, 80% Market Rental	500 Blk E 8th Ave	6.50	0.0%
47.2	R5 Zoning	20% BMR, 80% Market Rental	4600 Blk Heather St	6.50	0.0%
48.1	Rezoning	Tier 1 - 20% BMR, 80% Market Rental	400 Blk W 23rd Ave	5.50	+0.3%
49.1	Rezoning	Tier 1 - 20% BMR, 80% Market Rental	5000 Blk Payne St	5.50	0.0%

As shown, we tested 14 below market rental apartment scenarios. The proposed changes have a neutral or positive impact on the profitability of rental projects that include a 20% below market rental component:

- For four scenarios the estimated profit margin increased by 0.2 to 0.3 percentage points (due to the elimination of public art contributions).
- For nine scenarios the estimated profit margin did not change.
- For one scenario, the estimated profit margin declined by 0.1 percentage points (but this is due to the proposed commercial ACC).

6.6 Strata Apartment Scenarios

For strata apartment projects:

- The proposed DCL rate is \$16.23 to \$32.47 per square foot depending on density. This is unchanged from the current rate.
- The proposed ACC rate is \$5.00 to \$10.00 per square foot depending on density.
- Any existing fixed rate CACs, amenity share rates and public art contributions are eliminated (if applicable).

The impact of these proposed changes on the estimated profit margin for the strata apartment scenarios is shown in Exhibit 23.

Exhibit 23: Summary of Impact Analysis for Strata Apartment Development Case Study Scenarios

Case #	Rezoning / Existing Zoning	Scenario	Address	FSR	Impact on Profit Margin Due to Changes
19.2	C-2 Zoning	Strata at 4 Storeys (0.35 FSR for retail)	4200 Blk Dunbar St	2.50	-1.1%
20.2	C-2 Zoning	Strata at 4 Storeys (0.35 FSR for retail)	3400 Blk Main St	2.50	-1.1%
21.2	C-2 Zoning	Strata at 4 Storeys (0.35 FSR for retail)	2500 Blk Kingsway	2.50	-1.0%
28.1	Rezoning	Strata	2900 Blk E 1st Ave	1.45	-0.5%
28.3	Rezoning	Mixed-use Strata (0.35 FSR retail)	2900 Blk E 1st Ave	2.50	-1.0%
31	Rezoning	Strata	5100 Blk Ash St	2.00	+4.2%
45.3	R4 Zoning	100% Strata	1000 Blk West 14th Ave	4.00	-0.8%

As shown, we tested seven strata apartment scenarios. The proposed changes lead to mixed impacts on profitability:

- For the Cambie Corridor, the estimated profit margin increased by 4.2 percentage points.
- For other locations, the estimated profit margin decreased by 0.5 to 1.1 percentage points.

6.7 Strata Apartment with Turnkey Social Housing Scenarios

For strata apartment projects that include 20% turnkey social housing:

- The proposed DCL rate is \$32.47 per square foot depending on the market density. This is unchanged from the current rate.
- The proposed ACC rate is \$10.00 per square foot on the market density.
- Any existing public art contributions are eliminated (if applicable).

The impact of these proposed changes on the estimated profit margin for the strata apartment scenarios that include 20% turnkey social housing is shown in Exhibit 24.

Exhibit 24: Summary of Impact Analysis for Strata Apartment with 20% Turnkey Social Housing Development Case Study Scenarios

Case #	Rezoning / Existing Zoning	Scenario	Address	FSR	Impact on Profit Margin Due to Changes
44.1	Rezoning	80% Strata / 20% Social, Ground Floor Retail (0.35 FSR), One Level of Office (0.6 FSR)	200 Blk E 11th Ave	8.00	-1.0%
45.1	R5 Zoning	20% Social Housing, 80% Strata	1000 Blk West 14th Ave	6.00	-0.9%
46.1	R5 Zoning	20% Social Housing, 80% Strata	500 Blk E 8th Ave	6.00	-0.9%
47.1	R5 Zoning	20% Social Housing, 80% Strata, Childcare	4600 Blk Heather St	6.60	-0.9%
48.2	Rezoning	Tier 1 - 20% Social Housing, 80% Strata	400 Blk W 23rd Ave	5.50	-0.7%
49.2	Rezoning	Tier 1 - 20% Social Housing, 80% Strata	5000 Blk Payne St	5.50	-0.9%

As shown, we tested six strata apartment with turnkey social housing scenarios. The proposed changes lead to a moderate negative impact on profitability for strata apartment projects that include turnkey social housing units:

- For all six scenarios the estimated profit margin decreased by 0.7 to 1.0 percentage points.

6.8 Office Redevelopment Scenarios

For office (and other commercial) projects:

- The proposed DCL rate is \$26.22 per square foot. This is unchanged from the current rate.
- The proposed ACC rate is \$3.00 per square foot.
- Any existing linkage fees or public art contributions are eliminated (if applicable).

The impact of these proposed changes on the estimated profit margin for the office development scenarios is shown in Exhibit 25.

Exhibit 25: Summary of Impact Analysis for Office Development Case Study Scenarios

Case #	Rezoning / Existing Zoning	Scenario	Address	FSR	Impact on Profit Margin Due to Changes
1.1	Rezoning	Mixed-Use Leasehold Office	400 Blk Seymour St	20.00	+0.9%
2.1	Rezoning	Mixed-Use Leasehold Office	600 Blk West Broadway	9.00	+0.7%
3.1	Rezoning	Mixed-Use Leasehold Office	2800 Blk E 12th Ave	3.00	-0.1%
3.2	Rezoning	Mixed-Use Leasehold Office	2800 Blk E 12th Ave	5.50	+0.5%

As shown, we tested four office development scenarios. The proposed changes have neutral to positive impact on profitability:

- For three scenarios the estimated profit margin increased by 0.5 to 0.9 percentage points.
- For one scenario the estimated profit margin decreased by 0.1 percentage points.

6.9 Mixed Employment Redevelopment Scenarios

For mixed employment projects:

- The proposed DCL rate is \$19.65 per square foot. This is unchanged from the current rate.
- The proposed ACC rate is \$2.25 per square foot.
- Any existing linkage fees and amenity share (density bonus contributions) are eliminated.

The impact of these proposed changes on the estimated profit margin for the mixed employment development scenarios is shown in Exhibit 26.

Exhibit 26: Summary of Impact Analysis for Mixed Employment Development Case Study Scenarios

Case #	Rezoning / Existing Zoning	Scenario	Address	FSR	Impact on Profit Margin Due to Changes
7.1	I-1 zoning	Mixed-Use Strata Industrial & Office (1.5 FSR Industrial, 3.0 FSR Office)	100 Blk W 6th Ave	4.50	+0.2%
7.2	I-1 zoning	Mixed-Use Leasehold Industrial & Office (1.5 FSR Industrial, 3.0 FSR Office)	100 Blk W 6th Ave	4.50	+0.1%
7.4	Rezoning	Mixed-Use Leasehold Industrial & Office (3.0 FSR Industrial, 3.0 FSR Office)	100 Blk W 6th Ave	6.00	+0.6%

As shown, we tested three mixed employment development scenarios. The proposed changes lead to a modest positive impact on profitability:

- For all of the scenarios, the estimated profit margin increased by 0.1 to 0.6 percentage points.

6.10 Industrial Redevelopment Scenarios

For industrial projects:

- The proposed DCL rate is \$10.49 per square foot. This is unchanged from the current rate.
- The proposed ACC rate is \$1.20 per square foot.
- The False Creek Flats DCL of \$5.97 per square foot is eliminated.

The impact of these proposed changes on the estimated profit margin for the industrial development scenarios is shown in Exhibit 27.

Exhibit 27: Summary of Impact Analysis for Industrial Development Case Study Scenarios

Case #	Rezoning / Existing Zoning	Scenario	Address	FSR	Impact on Profit Margin Due to Changes
4.1	I-2 zoning	Stacked Strata Industrial	900 Blk Malkin Ave	3.00	+0.3%
4.2	I-2 zoning	Stacked Leasehold Industrial	900 Blk Malkin Ave	3.00	+0.3%
5.1	I-2 zoning	Stacked Strata Industrial	8200 Blk Fraser St	3.00	-0.2%
5.2	I-2 zoning	Stacked Leasehold Industrial	8200 Blk Fraser St	3.00	-0.2%
6.1	I-2 zoning	Stacked Strata Industrial	1330 Blk Frances St	3.00	-0.3%
6.2	I-2 zoning	Stacked Leasehold Industrial	1330 Blk Frances St	3.00	-0.2%

As shown, we tested six industrial development scenarios. The proposed changes lead to mixed impacts on profitability. Any changes are modest:

- For two scenarios the estimated profit margin increased by 0.3 percentage points.
- For the other four scenarios the estimated profit margin decreased by 0.2 to 0.3 percentage points.

7.0 Summary of Evaluation of Impact of Proposed Changes

The City is proposing no changes to the current DCL rates. A new ACC is proposed to be introduced. The new ACCs will replace contributions that the City currently negotiates from new projects, including many CACs, density bonus contributions (amenity shares), and public art contributions. In addition, the False Creek Flats area-specific DCL is being removed.

Our analysis focuses specifically on the impact of the proposed changes to the financing growth system and the introduction of new ACCs, not other factors (such as existing market conditions).

Exhibit 28 summarizes our estimates of the impact on the proposed changes (including proposed ACCs) on profit margins for different types of projects.

Exhibit 28: Summary of Impact of Proposed Changes on Different Types of Projects

Type of Project	Estimated Change in Profit Margin due to Proposed Changes (percentage points)	Comments
Multiplex	-0.1 to +3.0	Neutral to positive impact
Townhouse	-0.6 to +3.1	Mixed results – positive impact in Cambie Corridor, modest negative impact in most other locations
Market Rental Apartment	-1.4 to -1.1	Negative impact – can be reduced if applicant seeks Class B waiver
Rental Apartment with Below Market Rental Units	-0.1 to +0.3	Neutral to positive impact (exempt from ACC)
Strata Apartment	-1.1 to +4.2	Mixed results – positive impact in Cambie Corridor, moderate negative impact in other locations
Strata Apartment with Social Housing	-1.0 to -0.7	Moderate negative impact
Commercial (office)	-0.1 to +0.9	Neutral to positive impact
Mixed Employment	+0.1 to +0.6	Modest positive impact
Industrial	-0.3 to +0.3	Mixed impacts – all minimal

Our analysis shows that:

1. Any impacts (positive or negative) on estimated development profit margins due to the proposed changes are generally moderate. The new ACC cost is often fully offset by reductions of other existing requirements (such as CACs, density bonus contributions, linkage fees, and public art contributions).
2. The proposed changes result in positive impacts on estimated profit margins for some types of projects, such as multiplex projects, rental projects with below market rental units, commercial projects (office, retail, and hotel), and mixed employment projects as well as townhouse and strata apartment projects in the Cambie Corridor.

3. The proposed changes result in negative impacts for some types of projects, particularly townhouse outside of the Cambie Corridor, strata apartment outside of the Cambie Corridor, market rental apartment projects, and some types of industrial projects.
4. The most significant negative impacts are on market rental (unless the Class B waiver is obtained) and strata apartment projects.

Our understanding is that the City is considering phasing-in the proposed ACC rate on apartment projects over two years (50% of the proposed increase each year). We think that this phased-in approach (along with the in-stream rate protection) is a good strategy to help mitigate any negative impacts on apartment projects, especially considering current market conditions for new housing development.

With this phased-in approach, we would not expect the proposed transition from CACs, density bonus contributions, and public art contributions to the new proposed ACC rates to have any material impact on the pace of new housing development in the City.

APPENDIX H - SUMMARY OF DEVELOPMENT CONTRIBUTIONS

Development Cost Levies (DCLs)

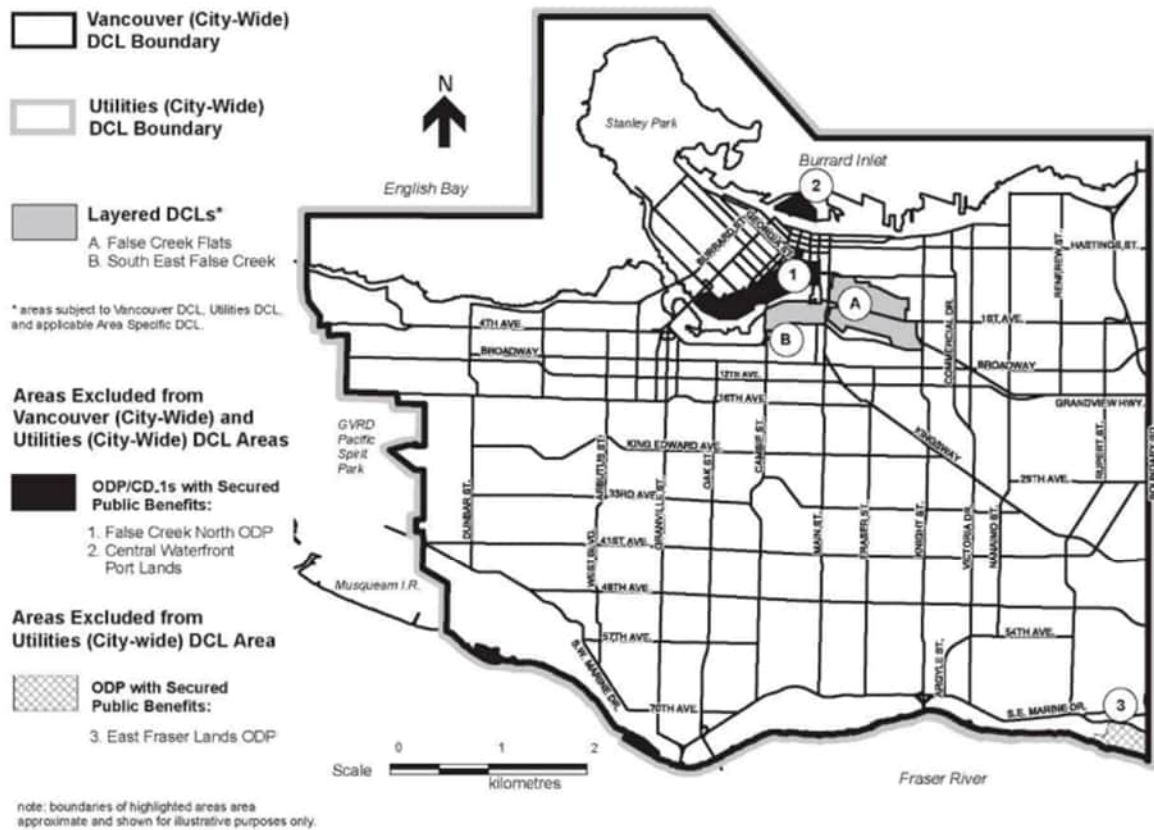
Development Cost Levies (DCLs) are a growth-related charge collected from most new development and an important source of funding for amenities and infrastructure needed to serve new residents and workers. DCLs help relieve pressure on other City funding sources and property taxes.

DCLs are applied on a per square metre basis and payment is due at Building Permit issuance. DCL revenues pay for specific growth-related capital projects (as permitted by the Vancouver Charter). The City-wide DCL is allocated to park development and improvements, replacement (affordable) housing, childcare facilities, transportation, and utilities (affordable housing). The Utilities DCL is fully allocated to utility infrastructure (sewer, water, and drainage).

The current DCL system, which has been significantly simplified over the years, consists of 4 DCL Districts (each with its own rates) and 2 additional planning areas excluded from DCLs. The Vancouver (City-wide) and Utilities DCL Districts apply to most of the city and the 2 Area Specific DCL Districts apply to smaller planning areas across Vancouver.

DCL By-laws establish area boundaries of each DCL district where the City has been moving towards a city-wide DCL framework. Levies collected within each district must be spent within the area boundary, except for DCLs collected for replacement housing which can be spent citywide. DCL districts are divided into two general categories:

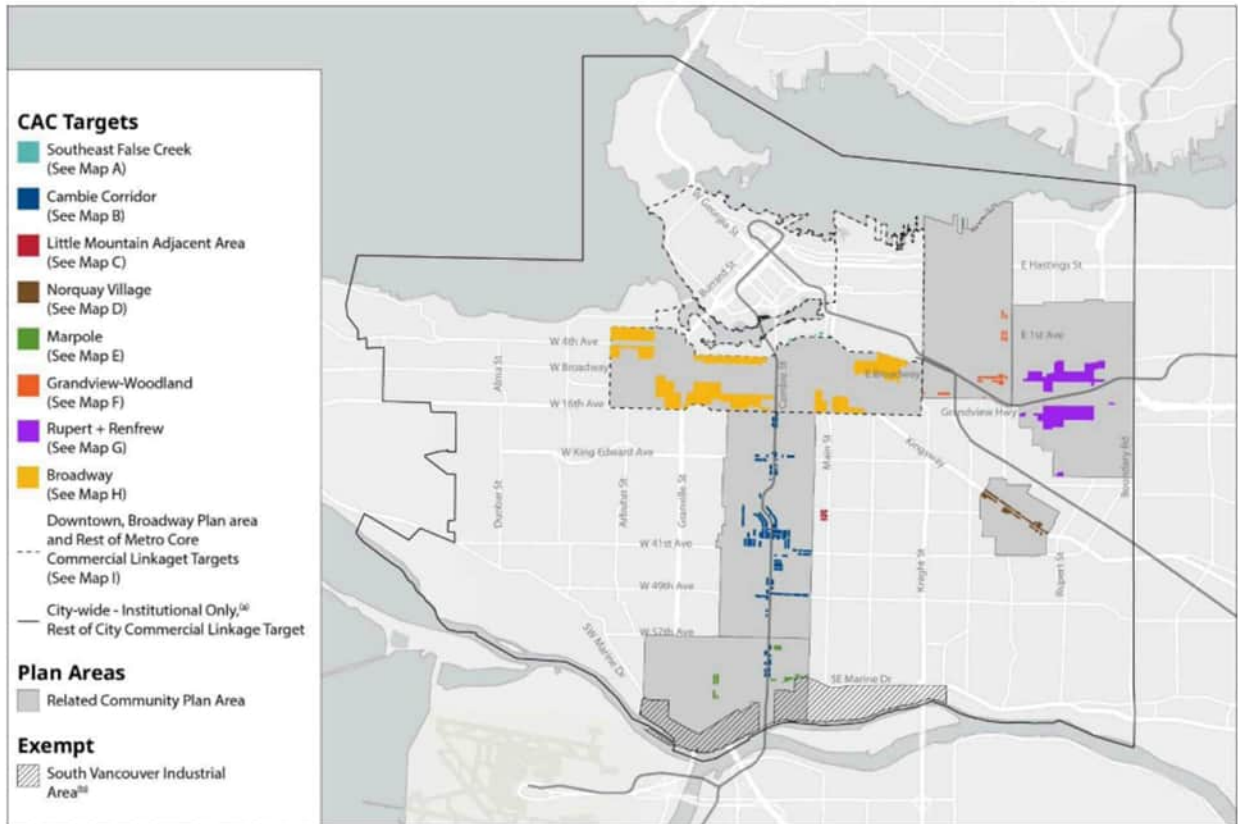
- **Base DCL Districts:** This includes the City-wide DCL District and the Vancouver Utilities DCL District. These districts apply across the city and most developments are subject to both DCLs.
- **Area Specific DCL Districts:** These are specific geographic areas in which the Area Specific DCL, the City-wide DCL, and Utilities DCL all apply. There are two such areas shown on the map as A and B (False Creek Flats and Southeast False Creek). These are or were industrial areas where new plans identified potential for significant redevelopment and a higher need for facilities than could be covered by the City-wide DCL and Utilities DCL alone.



Community Amenity Contributions (CACs)

CACs are voluntary in-kind or cash contributions provided by development on projects proposing additional development rights through rezonings. CACs can help address the increased demands that may be placed on City facilities as a result of a rezoning (from new residents and/or employees), as well as mitigate the impacts of a rezoning on the surrounding community.

In a rezoning, CACs can be part of a public benefits package offered by the developer. In-kind (or on-site) amenity contributions can include affordable and non-market housing, childcare facilities or park space. CAC payments in-lieu may be put toward these benefits as well, but also include libraries, community centres, cultural facilities and neighbourhood houses. CAC payments in-lieu are generally applied to off-site benefits in the surrounding community. CACs are paid in addition to DCLs.



Density Bonus Zoning

Density Benefits Zoning (also referred to as “density bonusing”) is an optional land-use tool under the Local Government Act and Vancouver Charter that allows developers to build beyond the “base” density of a zone. In exchange for this additional floor area or unit count, developers must provide community benefits or amenities such as affordable housing, childcare facilities, parks, or community centres. This mechanism is voluntary; developers can choose to build at the base density without providing these extra amenities or opt into the bonus density by meeting the municipality’s specified conditions. A local government can choose to provide a cash in lieu option instead of delivering the amenities in-kind.

Bill 16 updated these guidelines to ensure greater transparency and consistency with new bonus density frameworks. Local governments are now required to conduct a financial feasibility analysis and engage in public consultation when developing or amending density bonus by-laws to ensure requirements do not hinder development viability.

Under the updated framework, density bonusing is also strictly separated from other tools like Amenity Cost Charges (ACCs). Local governments cannot use density bonusing to fund the same projects covered by an ACC by-law. Furthermore, while density bonusing remains a key tool for securing community benefits, it cannot be used within the minimum densities set by the Province in Transit-Oriented Areas (TOAs) or

small-scale multi-unit housing zones, as those densities are now considered the new "base" standard.

Inclusionary Zoning

Inclusionary Zoning (IZ) is a recently introduced tool under Bill 16 that grants local governments the authority to mandate that a specific portion of a new residential development be set aside for affordable housing. Unlike traditional density bonusing, which is an optional exchange for extra height, inclusionary zoning can be applied to the base density of a site. This allows municipalities to secure affordable units as a standard requirement for development without the need for a lengthy, case-by-case rezoning process. The IZ tool is flexible, allowing for cash in lieu payments or the provision of units on alternate sites. The municipality may allow for higher density on sites that require inclusionary zoning to offset the cost of providing the affordable housing.

To implement IZ, a municipality must adopt a zoning by-law that outlines specific requirements for the affordable units, including the percentage of units required, their tenure (rental or strata), maximum pricing or rent, and the duration they must remain affordable. The Province requires local governments to conduct a financial feasibility analysis before adopting these by-laws to assess whether the mandates make new projects economically unviable or deter much-needed housing supply.

Amenity Cost Charges (ACCs)

Amenity cost charges (ACCs) are a new development financing tool introduced by the BC Government into the Vancouver Charter in late 2023. ACCs enable local governments to collect funds for amenities such as community centres, recreation facilities, cultural/social facilities, libraries, and public spaces. These amenities play a vital role in creating liveable, complete communities in areas experiencing growth. ACCs are intended to offset the capital costs associated with the increased need for local government services arising from new development.

Similar to DCLs, ACCs may be applied on a per square metre basis and payment is due at Building Permit issuance. ACC revenues pay for specific growth-related capital projects (as permitted by the Vancouver Charter). To implement an ACC, a local government must first identify the specific amenities needed for a growing population and calculate a charge based on that cost of growth. This process requires consultation and a clear connection between the new development and the amenities being funded. The collected funds are placed into dedicated reserve accounts and can only be used for the capital costs of the projects specified in the by-law, ensuring that development directly contributes to the community spaces required by new residents. ACCs may be established by one or more local by-laws much like DCLs.

June 19, 2026

Chris Clibbon
Senior Planner, City-wide and Regional Planning
City of Vancouver
453 West 12th Avenue
Vancouver, BC V5Y 1V4

Re: UDI Feedback - 2026 Financing Growth Update

Dear Mr. Clibbon,

On behalf of the Urban Development Institute (UDI), thank you for the collaborative approach the City has taken throughout the Financing Growth Update process and for the opportunity to provide feedback on the proposed framework.

We also acknowledge the meaningful viability measures adopted in December 2025, including the temporary 20% DCL reduction, fee deferrals, the rental relief program, as well as the elimination of Transportation Demand Management (TDM) fees. These measures represented important steps toward improving project viability during an exceptionally challenging market cycle.

However, we are concerned that the introduction of new Amenity Cost Charges (ACCs) will undermine that progress at a time when the industry requires additional measures to support housing delivery, not additional barriers, as we noted in our [April 28th letter](#) to you. Although some fixed Community Amenity Contributions (CACs) are being removed, others remain, even though ACCs will be paid. Our members are concerned that their projects will be paying higher fees at a time when costs need to come down.

With that context, we offer the following suggestions to mitigate the added cost of the proposed ACCs while preserving the City's capital program amenity objectives:

1. **Temporary 50% reduction in ACC rates for one year.** Mirroring the approach taken with DCLs in December 2025, we recommend introducing the city-wide ACC at 50% of the draft rates for the first year, with an annual review tied to market indicators. The City should also consider whether a full deferral of ACCs in year one is appropriate, contingent on meaningful progress across the additional viability measures outlined below. In particular, we recommend that ACCs be waived entirely for rental projects on a temporary basis.
2. **Pause Below-Market Rental (BMR) requirements while the City's Inclusionary Zoning (IZ) review is underway.** We recognize and support the City's decision to review its inclusionary zoning framework. Given that the current BMR and social

housing requirements have not been subject to recent economic testing, it would be prudent to pause them until the IZ review concludes and updated testing is completed. We suggest removing the broad-based below-market and social housing requirement for all projects throughout the City. These requirements have made housing projects unviable, preventing the delivery of both affordable and market housing. Removing the affordable housing requirement would help unlock market housing and provide an overall increase in much needed housing supply. As an alternative revenue mechanism, the City could offer both strata and rental projects the option to pay a time-limited ACC in lieu of providing the BMR or social housing requirement.

- 3. Extend CAC exemptions to 6-storey strata and mid-rise R-4 zones.** The current proposal removes target CACs for strata developments up to 5 storeys. We recommend extending that exemption to 6-storey strata projects as well. We also encourage the City to consider exempting new mid-rise R-4 zones (e.g., 12 -16 storeys), given the extraordinary cost premiums associated with that building typology. These projects face structural viability challenges that the existing exemption thresholds do not adequately address.
- 4. Recalibrate strata policy to avoid disincentivizing ownership housing.** Vancouver needs both rental and ownership housing, and City policy should not inadvertently make strata development unviable relative to rental. We recommend aligning permitted strata densities with those available to rental projects, so that tenure choice is driven by market demand rather than zoning policies. Strata housing serves a distinct and important segment of the market, particularly for households seeking ownership opportunities, and the policy framework should allow for this. In addition, the Federal Government and CMHC are beginning to retrench their rental housing incentives, such as the MLI Select Program and the Apartment Construction Loan Program. These programs have been essential to allowing our members to build the large number of purpose-built rental projects in the City. At the same time, senior governments are introducing incentives for ownership housing.
- 5. Value engineering and regulatory cost reform.** Beyond development charges, the City has an opportunity to meaningfully improve viability by reducing the embedded cost of building. Many regulatory requirements no longer reflect current market realities or demonstrated consumer demand and add cost without commensurate benefit. We recommend the City undertake a focused review of the following areas:
 - **Bike parking:** Current Class A requirements substantially exceed observed utilization in completed buildings. Surrey conducted a bike parking utilization study and found actual demand to be well below the City's requirements, leading to a reduction from 1.2 to 0.4 spaces per unit. A similar review is warranted in Vancouver.
 - **Visitor parking:** Minimums remain excessive given the City's own transportation and mode-shift objectives and should be reduced accordingly, especially in areas well served by transit.

- Balcony requirements: Balcony provisions embedded in design guidelines increase construction costs and reduce energy performance. These should be revisited to give projects greater flexibility.
- Amenity space minimums: Minimum amenity space requirements add cost and floor area that the homebuyers and renters may not value or need. The size of these spaces should be left to the market to determine on a project-by-project basis.
- TRPP Alignment: TRPP should be modified to align with interim viability measure including the ROFR at CMHC average (not 20 % below) and with these rates available for eligible tenants only subject to income verification, otherwise market rent is payable when the unit is available.

Finally, we encourage the City to consider a transition mechanism for recently approved projects that would benefit from the new policy directions. Certain projects entitled in the last one to two years carry obligations that would not apply under the proposed framework, such as public art contributions. A streamlined process to access more favourable conditions would help bring more of these projects to construction.

The steps the City has taken over the past year to improve development viability are appreciated and reflect a recognition of how difficult market conditions have become. However, conditions remain extremely challenging, and a majority of projects are still unable to proceed to construction.

Adding new charges, without corresponding measures to offset them, risks discouraging the very development the City has worked hard to enable and undoing this progress. We believe our recommendations above offer a practical path forward. They preserve the City's long-term capital amenity objectives while avoiding a further setback to housing delivery that could take years to overcome.

Thank you for the opportunity to provide feedback, and we look forward to continuing to work with staff toward our shared goal of delivering more housing for Vancouver.

Sincerely,



Michael Drummond
Chief Executive Officer
Urban Development Institute

CC: Josh White, General Manager, Planning, Urban Design, and Sustainability

APPENDIX J - SUMMARY OF PROPOSED AMENDMENTS TO POLICIES AND GUIDELINES

Amendments will be prepared generally in accordance with the provisions listed below, subject to change and refinement prior to posting.

Document	Section	Proposed Amendment	Rationale
Community Amenity Contributions Policy for Rezoning	2.2	<p>Cash or in-kind contributions toward the following categories of public benefits may be considered as CACs, subject to policy 2.1:</p> <p>...</p> <p>(h) Heritage conservation; and</p> <p>(i) Public Art.</p>	Consequential amendment due to the discontinuation of the Public Art Policy for Rezoned Developments.
	6.1	<p>CACs for rezoning applications that have been approved in principle by Council at Public Hearing or Council meeting, but not yet enacted, cannot be changed without withdrawal of the existing application and submission of a new rezoning application.</p>	Reflects Vancouver Charter changes for rezoning applications that are prohibited from public hearing

	8.2	<p>Rezoning applications that meet any of the following conditions will be exempt from CACs:</p> <ul style="list-style-type: none"> (a) Certain rezonings initiated by the Director of Planning; (b) Rezoning for changes of use, except for changes of use from industrial to commercial, where: <ul style="list-style-type: none"> (i) the proposed development includes no residential use; and (ii) there is no increase in total floor area; (c) Rezoning to District Schedules that include provisions for 'affordable housing shares' and/or 'amenity shares as identified in Schedule F of the Zoning and Development By-law; (d)(c) Rezoning submitted after September 30, 2026 that include for 100% non-strata commercial, industrial and institutional (hospital, post-secondary, care facility) developments within the South Vancouver Industrial Area as shown in the Appendix that are not deemed a large site as per the Rezoning Policy for Sustainable Large; (e) Rezoning for routine, lower density secured market rental that comply with the City's rental policies as shown in Table 1; 	Expanding the number of rezonings that are exempt from CACs. Supports the transition towards predictable development charges, and move away from negotiated, site-by-site charges.
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		<p>(f)(d) Transit-Oriented Areas: Rezoning for affordable housing, limited to 100% market rental with a minimum of 20% of the net residential floor area provided as below-market rental that complies with the City's Transit-Oriented Areas Rezoning Policy;</p> <p>(e) Rupert & Renfrew Station Area: Rezoning for affordable housing, limited to 100% market rental, 100% market rental with an in-kind childcare, and 100% market rental with a minimum 20% of the net residential floor area provided as below-market rental within the Station Areas for sites less than 8,000 square meters that complies with the Rupert and Renfrew Station Area Plan-; and</p> <p>(f) Rezoning submitted after September 30, 2026 which occur on sites less than 30,000 square feet that include:</p> <ul style="list-style-type: none"> (i) Strata residential that is 5 storeys or less; (ii) Rental residential that is 12 storeys or less on the east side, and 6 storeys or less on the west side¹; and (iii) Rental residential that includes 20% below-market rental units as per applicable policy. 	
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Document	Section	Proposed Amendment	Rationale
		<p>Footnote 1: East and West areas as defined by Schedule B of the Vancouver Development Cost Levy By-law</p> <p>Delete Table 1 in its entirety</p>	
	Appendix	<p>This Appendix consolidates select Council-approved CAC policies into this Policy. If there is any discrepancy between other Council-approved CAC policies and this Policy, the latter will prevail.</p> <p>The City's VanMap application contains information on development contributions. If there is any discrepancy between VanMap and this Policy, the latter will prevail.</p> <p>Note that the following CAC Targets only apply to rezoning applications submitted prior to September 30, 2026.</p>	Discontinues the use of CAC targets for rezoning applications submitted on or after September 30, 2026

Document	Section	Proposed Amendment	Rationale
Public Art Policy for Rezoned Developments	2	<p>The Public Art Program applies to all rezonings submitted prior to September 30, 2026 that result, in aggregate, result in increased floor space or in a change from agricultural or industrial to commercial or residential use.</p> <p>Application of the program is limited with program application limited to rezonings of 100,000 sq. ft./9,290 m² or greater, as calculated after exemption of areas specified below. The Program may also apply, at the discretion of the City, to projects where a substantial public benefit is sought, or where a developer, at their discretion, elects to provide on-site artwork. A registered public art agreement is a condition of enactment of the rezoning by-law.</p>	Discontinues the Public Art Policy for Rezoned Development for rezoning applications submitted on or after September 30, 2026

Document	Section	Proposed Amendment	Rationale
Moderate Income Rental Housing Pilot Program Rezoning Policy	3.1	<p>Development Cost Levy (DCL) and Amenity Cost Charge (ACC) Waivers</p> <p>Projects will be eligible for a DCL and ACC waiver provided they meet the requirements of the DCL by-laws and ACC By-law. Updates to the DCL by-laws approved by Council on November 26, 2019 enable projects where 100% of the residential floor area is secured rental, and at least 20% of the residential floor area that is counted in the calculation of the floor space ratio is secured at the starting rents applicable to moderate income rental housing to qualify for a waiver of City-wide and Area-specific development cost levies. ACC waivers are available for rental dwelling units that are owned, leased or operated by affordable housing providers. See the Rental Incentive Programs Bulletin for details on administration of the DCL waiver, and see the Amenity Cost Charge Bulletin for details on administration of the ACC waivers.</p>	Consequential amendment due to the introduction of the Amenity Cost Charge By-law

Document	Section	Proposed Amendment	Rationale
Mount Pleasant Employment-Intensive Light Industrial Rezoning Policy and Guidelines (I-1C)	Definitions	“Public Benefits” means the purposes towards which Community Amenity Contributions (CACs) and , Development Cost Levies (DCLs), and Amenity Cost Charges (ACC) are collected and allocated, as specified in the City’s Community Amenity Contributions Policy for Rezoning (i.e. Affordable Housing and Childcare in the Metro Core area), the Vancouver Development Cost Levy By-Law and , the Vancouver Utilities Development Cost Levy By-Law, and the Vancouver Amenity Cost Charge By-law.	Consequential amendment due to the introduction of the Amenity Cost Charge By-law
Large Format Area Rezoning Policies and Guidelines: Marine Drive Industrial Area	9	Delete section 9 in its entirety	
Rental Development Relief Program	5.2	Development Cost Levy (DCL) and Amenity Cost Charge (ACC) Waiver Projects meeting the affordability requirements under this Program will be eligible for Class A waiver of City-wide and Area specific DCLs and may be eligible for ACC waivers for the residential floor area.	Consequential amendment due to the introduction of the Amenity Cost Charge By-law

Document	Section	Proposed Amendment	Rationale
Secured Rental Policy	1.1	<p>Projects which can be developed under the existing zoning are eligible for the following:</p> <ul style="list-style-type: none"> • Parking reductions as described in the Vancouver Parking By-law; • City-wide and Area Specific DCL waiver for the residential floor space of the project; and • Amenity Cost Charge waiver for the residential floor space of the project; and • Relaxation of unit size to a minimum of 29.7 sq. m (320 sq. ft.) provided that the design and location of the unit meets the livability criteria as defined in the Zoning and Development By-law. 	Consequential amendment due to the introduction of the Amenity Cost Charge By-law
	2.1	<p>Projects requiring a rezoning are eligible for the following incentives:</p> <ul style="list-style-type: none"> • Additional floor area, height and new uses; • Parking reductions as described in the Vancouver Parking By-law; • City-wide and Area Specific DCL waiver for the residential floor space of the project; and • Amenity Cost Charge waiver for the residential floor space of the project; and • Relaxation of unit size to a minimum of 29.7 sq. m (320 sq. ft.) provided that the design and location of the unit meets the livability criteria as defined in the Zoning and Development By-law. 	Consequential amendment due to the introduction of the Amenity Cost Charge By-law

APPENDIX K- VANCOUVER BUILDING BY-LAW AMENDMENTS

A By-law to amend

Vancouver Building By-law 14343

regarding amending the description for a Development Cost Levy Deferral Requests and adding a fee for Amenity Cost Charge Deferral Requests

Amend the following description to Book 1 (General) - Division C, Part 1 – General, Schedule of Fees, Part A – Building, #1 (pg. 945):

“For the service of the City providing a Development Cost Levy (DCL) deferral prior to the issuance of an initial building permit – \$1,000.00”

Add the following fee to Book 1 (General) - Division C, Part 1 – General, Schedule of Fees, Part A – Building, #1 (pg. 945):

“For the service of the City providing an Amenity Cost Charge (ACC) deferral prior to the issuance of an initial building permit – \$1,000.00”