Bulletin

Amenity Cost Charges

Effective September 30, 2026

Authority: Vancouver Charter, Section 523E

UPDATES:

New Amenity Cost Charge By-Law effective Sept 30, 2026

On July 21, Council approved a comprehensive update to Financing Growth tools (for more information, please see Updating Development Contributions: A New Framework for Financing Growth (2027-2036)). As part of this update, Council approved a new Vancouver Amenity Cost Charge (ACC) By-law with rates to be levied on development, taking effect for new/amended applications submitted after September 30, 2026 (see Table 1). Applications that were in-stream prior to the by-law taking effect are not subject to the initial ACC By-law.

CITY OF VANCOUVER

1 RELEVANT BY-LAWS AND POLICIES

- Vancouver Amenity Cost Charge By-Law

2 INTENT

The purpose of the Bulletin is to provide general information about the (new) Amenity Cost Charge (ACC), including applicability, information on ACC rates, payment process (including timing and installments), exemptions, and waivers.

3 BACKGROUND AND CONTEXT

Amenity Cost Charges (ACCs) are a development finance tool introduced by the Province through legislation (Bill 46) in November 2023. ACCs are collected from most new development to help fund amenities and facilities needed to support a growing community and are applied on a per square metre basis. Eligible categories for ACC funding include: Community and Recreation Centres; Public Spaces; Arts and Culture; Social Facilities; Public Art, and Libraries.

The ACC By-law establishes the boundaries, sets the rates, and describes how to calculate and pay the charge. The ACC is levied city wide, with some exceptions. See Appendix A for a map of the ACC area.

The City also applies Development Cost Levies (DCLs) to most new development to help fund critical infrastructure and amenities needed to support growth. Eligible categories for DCL funding include: engineering infrastructure (transportation and utilities), parks, fire facilities, childcare facilities, and replacement housing (social/non-profit housing) (see the DCL Bulletin for details).

In addition, Metro Vancouver and TransLink have separate regional Development Cost Charges (DCCs) with rates set within their respective By-laws. Like all municipalities in the Region, the City of Vancouver administers the collection of the following regional DCCs on behalf of Metro Vancouver and TransLink (see Appendices B to E in the DCL Bulletin).

4 ACC RATES

The ACC is based on the gross floor area of a development as indicated on a development permit (minus floor area exemptions applicable under the Zoning and Development By-law) and varies by use. The approved rates are shown in Table 1 below. For more information on how the ACC is calculated and applied, refer to the ACC Background report found in the Updating Development Contributions: A New Framework for Financing Growth (2027-2036) Council report.

4.1 Annual Inflation Adjustment

As part of the Updating Development Contributions: A New Framework for Financing Growth (2027-2036) report approval on July 21, 2026, Council also approved a 3% pre-set annual inflationary adjustment to ACC rates for years 2027 through 2029 (see Table 1). Visit the City's webpage on the annual inflation index for more information.

4.2 In-Stream Rate Protection

With the introduction of the ACC By-law, there are two types of rate protection relating to ACCs:

4.2.1 For in-stream applications submitted prior to September 30, 2026:

(a) All applications (including rezoning, development permit, and building permit) in-stream prior to September 30, 2026 are exempt (protected) from ACCs until the City amends the ACC By-law. Following a future amendment to the ACC By-law, any in-stream applications would have 12 months from the date the By-law was amended to obtain building permit issuance and be exempt from the ACC By-law.

Note: this type of in-stream rate protection is unique to the ACC By-law and is not applied to the DCL By-law.

4.2.2 For applications submitted on or after September 30, 2026:

(a) The effective ACC rate applies. As part of the Updating Development Contributions: A New Framework for Financing Growth (2027-2036) report approval on July 21, 2026, Council also approved a 3% pre-set annual inflationary adjustment to ACC rates for years 2027 through 2029 (see Table 1). Applications received prior to the adoption of these annual ACC By-law rate adjustments may qualify for in-stream rate protection. To qualify for in-stream rate protection, the following conditions must be met:

(i) A precursor application (rezoning, development permit or building permit) was submitted prior to the date of a rate increase (i.e. in-stream application), provided that:

(A) the applicant has submitted an application in a form satisfactory to the City; and

(B) the applicant has paid the applicable application fee to the City.

(b) A building permit is issued within a 12-month period following the date of the ACC rate increase (By-law amendment).

Note: this type of in-stream rate protection is consistent with the rate protection provided in the DCL By-law.

If a related building permit application is not issued within the 12-month period, the rate protection expires and new ACC rates take effect.

Section 523N of the Vancouver Charter outlines the criteria that must be met in order for an application to qualify for in-stream protection. See Figure 1 as an illustration of how in-stream rate protection is administered.

Some projects may be eligible to pay ACCs in installments (see section 5.2 below). For these projects, the ACC rate can be locked in provided that the first installment is paid and the initial building permit is issued.

Figure 1: In-stream Rate Protection

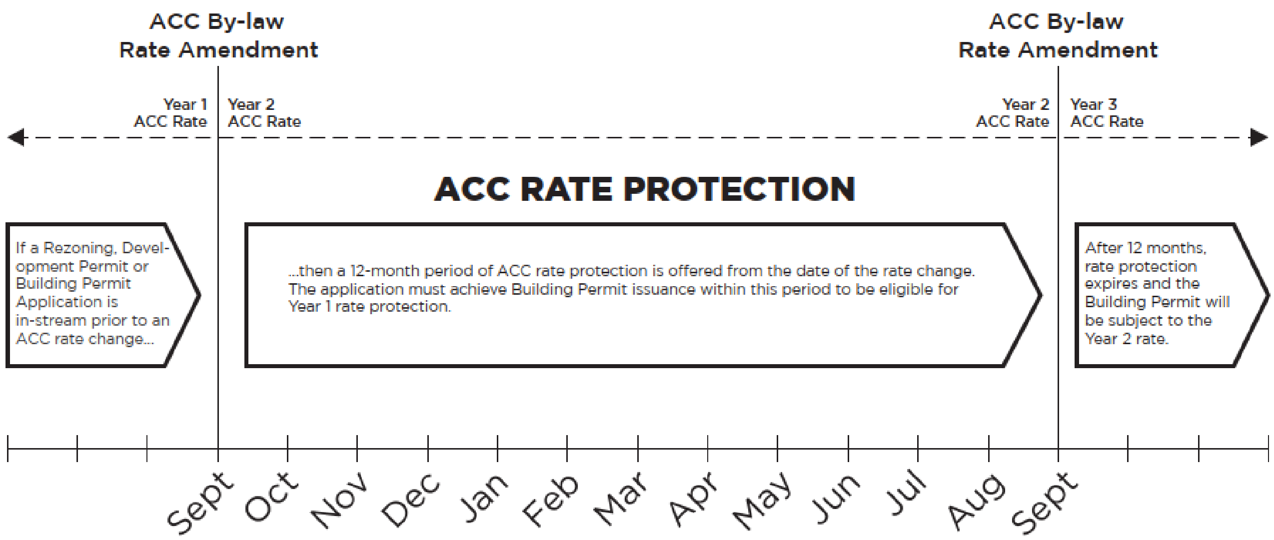

Table 1: Approved ACC Rates (effective Sept 30, 2026 onwards)

Rate Category		Vancouver ACC Rates (by effective dates)			
		Sept 30, 2026	Sept 30, 2027	Sept 30, 2028	Sept 30, 2029
Residential	Residential at or below 1.2 FSR and Laneway House	$\$24.97/\text{m}^2$ ($\$2.32/\text{ft.}^2$)	$\$25.72/\text{m}^2$ ($\$2.39/\text{ft.}^2$)	$\$26.49/\text{m}^2$ ($\$2.46/\text{ft.}^2$)	$\$27.29/\text{m}^2$ ($\$2.54/\text{ft.}^2$)
Residential	Residential above 1.2 FSR to 1.5 FSR	$\$53.82/\text{m}^2$ ($\$5.00/\text{ft.}^2$)	$\$55.43/\text{m}^2$ ($\$5.15/\text{ft.}^2$)	$\$57.10/\text{m}^2$ ($\$5.30/\text{ft.}^2$)	$\$58.81/\text{m}^2$ ($\$5.46/\text{ft.}^2$)
Residential	Residential above 1.5 FSR	$\$53.82/\text{m}^2$ ($\$5.00/\text{ft.}^2$)	$\$110.87/\text{m}^2$ ($\$10.30/\text{ft.}^2$)	$\$114.19/\text{m}^2$ ($\$10.61/\text{ft.}^2$)	$\$117.62/\text{m}^2$ ($\$10.93/\text{ft.}^2$)
Non-Residential	Commercial and Most Other Uses[1]	$\$32.29/\text{m}^2$ ($\$3.00/\text{ft.}^2$)	$\$33.26/\text{m}^2$ ($\$3.09/\text{ft.}^2$)	$\$34.26/\text{m}^2$ ($\$3.18/\text{ft.}^2$)	$\$35.29/\text{m}^2$ ($\$3.28/\text{ft.}^2$)
Non-Residential	Mixed Employment (Light Industrial)[2]	$\$24.22/\text{m}^2$ ($\$2.25/\text{ft.}^2$)	$\$24.95/\text{m}^2$ ($\$2.32/\text{ft.}^2$)	$\$25.69/\text{m}^2$ ($\$2.39/\text{ft.}^2$)	$\$26.46/\text{m}^2$ ($\$2.46/\text{ft.}^2$)
Non-Residential	Industrial[3]	$\$12.92/\text{m}^2$ ($\$1.20/\text{ft.}^2$)	$\$13.30/\text{m}^2$ ($\$1.24/\text{ft.}^2$)	$\$13.70/\text{m}^2$ ($\$1.27/\text{ft.}^2$)	$\$14.11/\text{m}^2$ ($\$1.31/\text{ft.}^2$)
Other Rates[4]	Childcare Community Centre/ Neighbourhood House Community Energy Centre Cultural Facility Library Public Authority Use Social Service Centre Temporary Buildings Works Yard	$10.00/BP	$10.00/BP	$10.00/BP	$10.00/BP
Other Rates[4]	School (K-12)	$\$5.49/\text{m}^2$ ($\$0.51/\text{ft.}^2$)	$\$5.49/\text{m}^2$ ($\$0.51/\text{ft.}^2$)	$\$5.49/\text{m}^2$ ($\$0.51/\text{ft.}^2$)	$\$5.49/\text{m}^2$ ($\$0.51/\text{ft.}^2$)

See Map 1 in Appendix A for ACC area.

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[1] All uses, except for those specified here, are subject to the Commercial ACC rate.
[2] Mixed Employment (Light Industrial) apply to IC-1, IC-2, I-1, I-1A, I-1B, I-1C, I-3 and I-4 zoning districts. See ACC By-law for definitions.
[3] Industrial apply to development in the I-2, M-1, M-1A, M-1B, M-2 zoning districts. See ACC By-laws for definitions.
[4] Refer to ACC By-law and Zoning and Development By-law for use definitions. BP stands for building permit.

4.3 Mixed-Use Projects

Mixed-use projects come in many forms. ACCs are applied based on the ACC rate by category and square metres approved by category. When a mixed-use project has a portion of floor area eligible for an ACC exemption (e.g. social housing), an ACC is not applied to this exempted floor area. Any remaining floor area in a mixed-use project considered to be non-exempt is subject to an ACC based on the floor area (as indicated on a development permit) and rate category. See section 7 ACC Exemptions for more information on when ACCs apply.

4.4 Change of Use

A change of use does not trigger an ACC (e.g. converting an existing office use to retail use). However, if a building permit is required as part of the change of use, and the change of use is from an ACC exempt use to a non-exempt use category (e.g. church to residential), an ACC does apply and any previously exempt floor area is counted in the FSR calculation. For example, converting storage which was exempt from FSR to a residential use (not exempt) means the converted residential space is counted as FSR.

5 ACC PAYMENT TIMING / INSTALLMENTS

5.1 Timing of Payment

Payment of the ACC is a condition of building permit issuance. The ACC is calculated at the rate in effect on the date of building permit issuance. For development subject to the ACC By-law, if an ACC By-law rate amendment occurs after a precursor application is submitted and the application is still open in the approvals process, then a 12-month rate protection is applied from the date of the by-law amendment. Projects with a total DCL of $500,000 or less are not eligible for payment by installments and the ACC must be paid in full at building permit issuance. Projects with a total DCL that exceeds $500,000 may be eligible to pay ACCs in installments (see section 5.2 ACCs Paid in Installments (Deferred ACC Payment) section below). Please note that ACC rates are not considered locked in until the first ACC installment is paid and the initial building permit is issued (see section 4.2 In-stream Rate Protection).

5.2 ACCs Paid in Installments (Deferred ACC Payment)

The threshold for ACC installments is based on total DCLs payable, so that projects are eligible for both DCL and ACC deferrals. Applicants with a total project DCL that exceeds $500,000 (value of all City of Vancouver DCLs combined, e.g. City-wide DCL + Utilities DCL) may submit an application to the DCL Coordinator (with an associated fee) requesting to pay ACCs in 2 installments.

- 25% is paid prior to initial building permit issuance.
- 75% due 4 years after first building permit issuance or occupancy, whichever occurs sooner.

Security in the form of a surety bond or letter of credit is required to be posted with the City, covering the value of the deferred ACCs.

5.3 Projects with Staged Building Permits (Certified Professional Program)

A building permit for a project constructed through the Certified Professional Program may be processed through staged building permits (see the City's webpage on the Certified Professional Program for more information). ACCs are payable prior to issuance of the initial building permit and may be eligible to be paid in installments (see section above).

5.4 Phased Projects (multiple development permits on one site)

For phased projects, individual building permits are issued as the construction of the building and/or phases of a project progresses. Under these types of phased projects, ACCs are payable prior to issuance of the building permit for each related phase of development and may be eligible to be paid in installments (see section above).

5.5 Project Cancellation and ACC Refunds

The ACC will be refunded if the project is cancelled prior to any new construction being carried out on the project (in accordance with the Building By-law). The applicant must request in writing to the Project Coordinator that they wish to cancel their building permit and request for a refund of building permit fees. The District Building Inspector will be asked to confirm that no work has been carried out and the building permit will be cancelled. Once it is confirmed that no new work has taken place and the building permit is cancelled, applicants can submit a request to the DCL Coordinator for a refund of ACCs: DCLCoordinator@vancouver.ca.

5.6 Payment Details

Credit cards are not accepted for ACC payments. For more information on payment details, contact the DCL Coordinator: DCLCoordinator@vancouver.ca.

6 ACC CREDIT

6.1 Full and Partial Credit

Any floor area with an approved or in-stream rezoning with a CAC as of September 30, 2026 will be provided a credit equivalent to the amount of the ACC calculated from the rates in Table 1. Any floor area above the amount in an approved rezoning with a CAC as of September 30, 2026 will be subject to the ACC amount as calculated from the rates in Table 1.

6.2 Credit Conditions

ACC credits (full or partial) will never exceed the total amount calculated from the rates provided in Table 1. ACC credits are non-transferable and non-refundable and will only be applied to a development once. Additionally, ACC credits will not be applied in respect to any lot where a building permit has already been issued for a development on that lot.

7 ACC EXEMPTIONS

7.1 General

ACCs do not apply to the following:

(a) alterations to an existing building where the total floor area of the building is not increased;

(b) social housing (subject to meeting ACC By-law definitions and receiving clearance from the Housing Centre);

(c) inclusionary zoning floor space (below market rental or social housing, subject to meeting inclusionary zoning by-law definitions);

(d) new builds where the total floor area within the application does not exceed the total floor area of the building being replaced; and

(e) churches exempt from taxation but may exclude ancillary buildings on a church property (i.e. halls, residences).

7.2 Building Alterations

For projects that involve an alteration, which includes significant retention of primary structural elements, an ACC will not apply to the existing floor area within the existing structure or building. Primary structural elements include parts or elements of a building which resist forces and movements, the failure of which could cause catastrophic building failure, and can include load-bearing columns, decking, stairwells, and elevator core. An alteration does not include demolition and replacement of the structure, nor does it include façade-only retention without significant retention of primary structural elements. Any additional/new floor area added as part of an alteration project will be subject to an ACC, including any additional floor area within an existing structure.

7.3 Heritage Projects

ACCs do not apply to heritage projects consisting solely of retention and conservation of the existing floor area (consistent with the Alteration section above). However, new floor area that is being added to an existing heritage building/site is subject to ACCs. “Heritage Density” floor area that is purchased and transferred from a heritage site (donor site or Density Bank) to another eligible project site (receiver site) is not exempt from ACCs.

8 ACC WAIVER

8.1 For-Profit Affordable Rental Housing

ACCs can be waived or reduced across the ACC By-law on construction of 100% secured rental housing (subject to meeting the ACC By-law definition and requirements of “for-profit affordable rental housing”). Waiver amounts vary depending on which class of for-profit affordable rental housing the project qualifies as, determined by the starting rent requirements.

Table 2: ACC By-law Classifications and Waiver Rates by Rental Project Type

Project Type	Description	Class	ACC Waiver (% Reduction)
Below-Market Rental	100% rental projects securing 20% or more of the residential floor area as below-market rental units (see 6.1(d) of the ACC By-law)	A	100%
Market Rental and Social Housing in the Downtown Eastside	100% rental projects securing 20% or more of the residential floor area as social housing in the FC-1 or DEOD districts (see 6.1(c) of the ACC By-law)	A	100%
Market Rental	100% rental projects securing market rents for initial occupancy (see 6.1(e) of the ACC By-law).	B	86.24%

For further description and the currently applicable maximum starting rent requirements:

- **For Class A waivers,** refer to the Inclusionary Affordable Housing Bulletin

- **For Class B waivers,** refer to the Market Rental Incentive Programs Bulletin

Table 3: Class B Rental Waivers – Applicable ACCs (effective Sept 30, 2026 onwards)

		Class B – Applicable ACCs (by effective date)			
		Sept 30, 2026	Sept 30, 2027	Sept 30, 2028	Sept 30, 2029
Residential	Residential at or below 1.2 FSR and Laneway House	$3.44/m² ($0.32/ft.²)	$3.54/m² ($0.33/ft.²)	$3.65/m² ($0.34/ft.²)	$3.75/m² ($0.35/ft.²)
Residential	Residential above 1.2 FSR to 1.5 FSR	$7.41/m² ($0.69/ft.²)	$7.63/m² ($0.71/ft.²)	$7.86/m² ($0.73/ft.²)	$8.09/m² ($0.75/ft.²)
Residential	Residential above 1.5 FSR	$7.41/m² ($0.69/ft.²)	$15.26/m² ($1.42/ft.²)	$15.71/m² ($1.46/ft.²)	$16.18/m² ($1.50/ft.²)

8.2 ACC Waiver Requests and Processing

Timing for an applicant's request of a Class A or Class B ACC waiver depends on the application stream:

- **For applications requiring rezoning,** applicants are required to request a waiver during the rezoning application process, and the associated requirements will be secured as part of the conditions of Council's approval and through a Housing Agreement prior to enactment of the rezoning.[1]

- **For projects developing under existing zoning**, applicants are required to request a waiver during the development permit application process, and the associated requirements will be secured through a Housing Agreement prior to development permit issuance.

Waivers and applicable ACCs are calculated at the time of building permit issuance.

9 ACC RATE REDUCTIONS

There are a number of uses that Council has elected to benefit from reduced ACCs.

[1] Applications where rezoning permitted non-rental residential floor area that decide to secure 100% of the residential area as rental at a later stage in the approvals process may be eligible for the waiver if no additional height or density is being sought and no changes to any associated CACs are contemplated.

9.1 Temporary Buildings / Tents

A reduced ACC rate may be applicable to temporary buildings/tents. The Building By-law defines "temporary" as a period not exceeding twelve months. Typically, the temporary ACC rate does not apply to school portables or to temporary real estate sales centres. The ACC rate is $10 per building permit authorizing a temporary building or buildings.

9.2 Parking Garages

In some zones, ACCs are applied to parking garage floor area in areas where they are included in total floor space (i.e. floor area or FSR) calculations. Districts where parking garage floor area may be counted in FSR include: R1-1 (including Laneway Housing), RT zones, some RM zones, and First Shaughnessy District. In other Districts, parking garage floor area is typically excluded from floor area but may be included in certain circumstances.

9.3 Cultural Facility

Cultural facility includes a variety of uses that deliver arts and culture programs and services, including artist studios (Class A and B), galleries, halls, museums or archives, live theatres, and production or rehearsal studios for dance, music, or drama, as defined in the ACC By-law. Some definitions of the uses listed previously can be found in the Zoning and Development By-law. If the use meets the ACC By-law definition for cultural facility, then the floor area would qualify for a $10/BP rate. Cultural facilities can include ancillary uses to support the primary use of the Cultural Facility, particularly uses that are integrated within the Cultural Facility (e.g. gift shop within a museum, lounge space in a theatre). Any uses that are not integrated within the Cultural Facility would not be considered ancillary (e.g. separate commercial unit operated by another entity).

For more information on other reduced ACC rates for specific uses included in Table 1 of the ACC rates, please consult the definitions of each use under the ACC By-law or Zoning and Development By-law.

10 RELATION TO OTHER DEVELOPMENT CONTRIBUTIONS

As part of the City's capital planning and budgeting process, staff review all funding sources available for capital projects. In some cases, capital projects eligible to be funded by ACCs are provided on-site as part of a rezoning (in-kind Community Amenity Contribution or CAC) or development application (in-kind density bonus or inclusionary zoning). When this occurs, it should be on prior approval of City Council and cannot be in lieu of payment of ACCs.

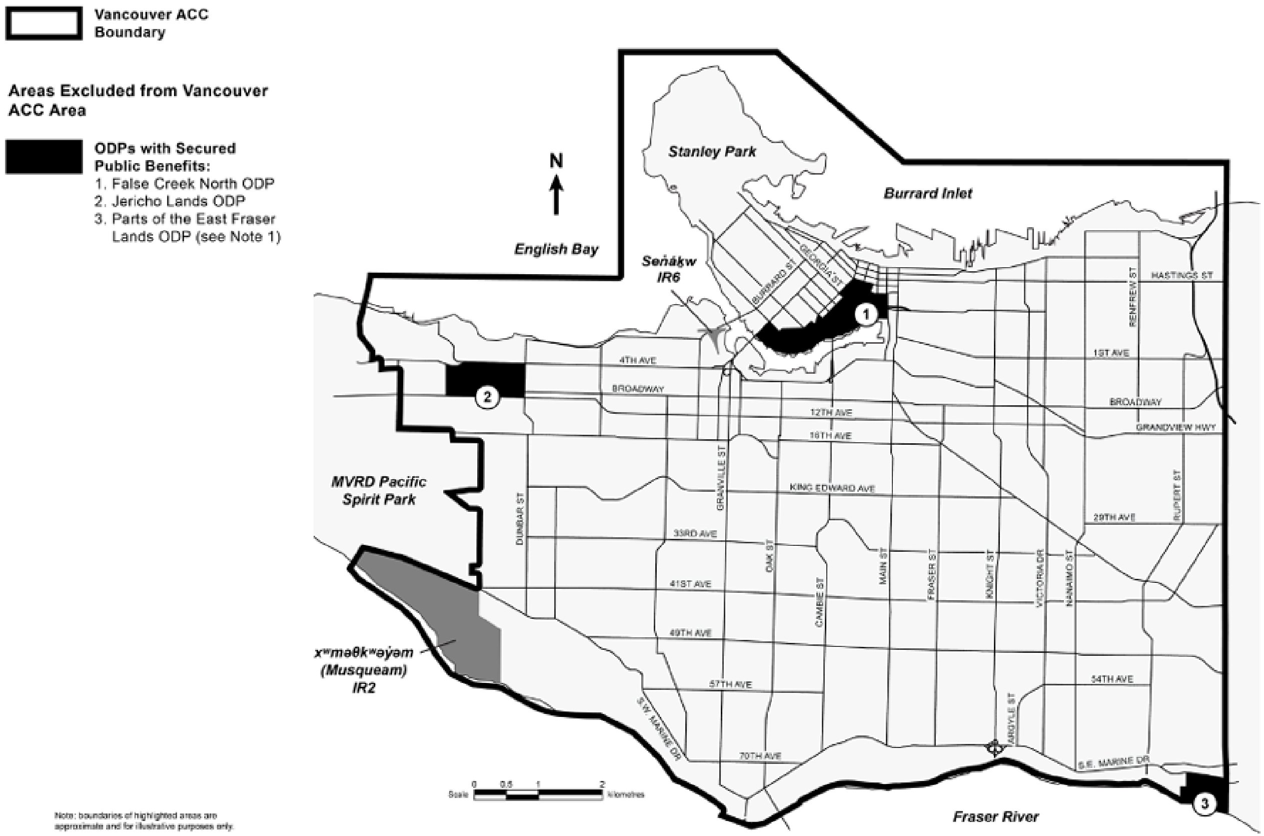
ACCs are in addition to DCLs, CACs, Inclusionary Zoning, or Density Bonus Zoning Contributions where applicable. Please see the links below for more information on these tools:

- DCLs: Development Cost Levies Bulletin

- CACs: Community Amenity Contributions Policy for Rezonings
- Inclusionary Zoning: Inclusionary Zoning for Affordable Housing Bulletin
- Density Bonus Zoning Contributions: Density Bonusing webpage

11 APPENDIX A – MAP of ACC Area

Map 1: ACC Area



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.