



AMENITY COST CHARGES PUBLIC GUIDELINES

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Introduction

The following guidelines have been prepared by City of Coquitlam staff and are for information purposes only. They are meant to provide general information on Amenity Cost Charges (ACCs) and answers to a number of frequently asked questions. The following guidelines are not a legal document and do not replace the City of Coquitlam Amenity Cost Charges Bylaw No. 5432, 2025, as may be amended (“ACC Bylaw”). In the event of a discrepancy between this guide and the ACC Bylaw, the ACC Bylaw shall prevail. For specific legal advice or interpretation, please consult the ACC Bylaw or seek legal counsel. The City of Coquitlam is not responsible for any actions taken or decisions made based on the information on the following guidelines.

Any questions pertaining to specific situations not addressed in these guidelines can be referred directly to the Planning & Development department at devinfo@coquitlam.ca.

General Overview of Amenity Cost Charges (ACCs)

ACCs are intended to allow local governments to collect funds for a portion of the capital costs for the new and expanded community facilities and amenities required for population growth. These amenities include community centres, recreation or athletic facilities, libraries, childcare facilities, and public squares. Together with Development Cost Charges (DCCs), ACCs will form the City's primary funding mechanism for growth-related infrastructure and amenities.

In the City of Coquitlam, ACCs are regulated by the ACC Bylaw which came into effect on July 7, 2025.

1. ACC Rates Determination

The City's ACC program is guided by the provincial legislation and the ACC Best Practices Guide to ensure the costs are distributed across all anticipated new developments.

The City took the following steps to determine the ACC rates:

- Projected the population growth for the next 10 years based on the Metro Vancouver Regional Growth Strategy and the City's Official Community Plan;
- Determined the capital projects supporting population growth for the next 10 years based on Major Facilities Roadmap; Parks, Recreation, and Culture Master Plan; and the Library Service and Spaces Strategy;
- Set the rates for different development types to recover the cost of capital investments for new and expansion related capital projects; and
- Consulted with development industry, and the general public regarding the proposed ACC rates.

The ACC rates are set on a city-wide basis, as growth is expected across the entire City and the amenities in the program offer city-wide benefits. In the City of Coquitlam, ACCs are used to fund community centres and amenities as outlined in the ACC Bylaw.

2. ACC Payment

As of July 7, 2025, any new Building Permit applications, with the exception of "in-stream" applications and those that are exempted, are subject to an ACC. The ACC is payable at the time of Building Permit issuance authorizing the construction, alteration, or extension of a building or structure, in accordance with Schedule "B" of the ACC Bylaw. A Building Permit includes an excavation, foundation, or full Building Permit.

An ACC does not apply to "in-stream" Building Permit applications, or any Building Permit where the precursor Rezoning or Development Permit applications are "in-stream". Subdivision applications are not considered precursor applications. ACC

applies to any Building Permits that are not “in-stream” even if the associated subdivision applications are considered “in-stream” for the purposes of other regulatory approvals.

Applications are considered “in-stream” if on July 7, 2025:

- All the required items identified on the associated application checklist and the application fees have been submitted and accepted by the City; and
- The application has not been determined or rejected by the City, or withdrawn by the applicant.

2.1 ACC Collection for Developments With Multiple Uses

For developments with multiple uses, ACC should be calculated separately for each use and the total ACC should be the sum of the ACCs for all uses within the development.

Example: In a development with a 20-storey residential tower and a 6-storey residential building:

Total ACCs = (Gross floor area of the tower X ACC rate for “High-Rise Apartment”) + (Gross floor area of the 6-storey building X ACC rate for “Mid-Rise Apartment”)

Example: In a development with a 25-storey residential tower and townhouse units in separate buildings:

Total ACCs = (Gross floor area of the tower X ACC rate for “High-Rise Apartment”) + (Number of townhouse units X ACC rate for “Low-Rise Residential”)

Example: In a development with a 28-storey residential tower and ground-oriented townhouse podium:

Total ACCs = (Gross floor area of the tower X ACC rate for “High-Rise Apartment”) + (Gross floor area of townhouse units X ACC rate for “High-Rise Apartment”)

2.2 ACC Collection for Developments with Multiple Phases

For developments with multiple phases, an ACC will be collected at the time of Building Permit issuance for each phase.

3. ACC Exemptions

In accordance with section 570.4 of the *Local Government Act (LGA)*, an ACC does not apply to the following:

- Places of public worship;
- Affordable and special needs housing units that are required under an affordable and special needs housing zoning bylaw;

- Developments that are not expected to result in an increase in the population of residents. This may include interior renovations or any alterations to a building or structure that do not result in ACC payment.
- Developments that have already paid an ACC for a particular amenity, unless further development is expected to result in an increase in the population of residents. The *LGA* requires that the capital costs of any amenity funded by ACCs be recovered only once; and
- Developments for any class of affordable housing prescribed by regulation, including¹:
 - Rental units owned or leased and operated by government entities, or non-profit housing providers that have received funding from a government entity, or entered into a housing agreement or section 219 covenant with a local government to secure affordability conditions;
 - Housing under the *Cooperative Association Act* or federal non-profit cooperatives under the *Canada Cooperatives Act*;
 - Publicly funded temporary housing to assist people to live independently (Transitional Housing); and
 - Publicly funded temporary accommodations provided free of charge to those in need (Emergency Shelters).

4. Collection and Payment of ACC by Instalments

As set out in the *Local Government Act*, where ACCs are \$50,000 or greater, the developer may elect to pay by instalments subject to:

- Pay twenty-five percent (25%) of the ACC amount and a financial administration fee before building permit issuance. For clarity, the first building permit for the development that authorizes the construction, alteration or extension of a building or structure will trigger the DCC payment.
- Depositing the appropriate security, which will be in the form of a Letter of Credit (LOC) or Development Charge Surety Bond as security for the remaining balance of seventy-five percent (75%).
- The obligation to pay the final seventy-five percent (75%) in accordance with the applicable legislation and regulations, and are payable on the earlier of:
 - a. four (4) years from the date of the building permit issuance, or

¹ For details refer to Section 3.1 of the [Amenity Cost Charge Best Practices Guide](#), released on April 10, 2025 and updated on August 25, 2025.

- b. fifteen (15) business days after the City gives notice of final occupancy.

Letters of Credit (LOCs) or Development Charge Surety Bonds are a required form of security when choosing to pay in instalments but are not a form of payment. Payments are to be made by bank draft or certified cheques.

If the ACC instalments are not paid by the due date indicated on the invoice provided, the City will draw down on the respective Letter of Credit or Development Charge Security Bond to collect all the remaining instalments' full amount.

5. ACC Credits

Under the *LGA*, an ACC is not payable in a development where population of residents is not expected to increase, or the capital costs of amenities funded by ACC was previously recovered by the same development (i.e. through the payment of ACC, Community Amenity Contribution (CAC), or density bonus) among other exemptions. To ensure the capital costs of amenities funded by the ACC are not double cost-recovered where development applications don't have "in-stream" protection, ACC credits may be provided as outlined in this section.

ACC credits provided for a development **must not**:

- Be transferred to another development or site, and are not refundable;
- Apply to a development where a Building Permit has been issued prior to adoption of the ACC Bylaw;
- Exceed the total applicable ACC, where multiple ACC credits apply; and
- Apply more than once, except for the credits provided for the existing development as outlined in section 5.1.

5.1 ACC Credits for the Existing Development

Where a site is redeveloped, ACC credits may be provided for the existing gross floor area or the dwelling unit on the site at the ACC rates applicable to the existing use(s).

Example: In a development where 10 existing single-detached dwelling units and 5 accessory dwelling units are demolished/moved to build a 20-storey residential tower and a 6-storey residential building:

ACC Credits = (15 dwelling units X ACC rate for "Low-Rise Residential")

Example: In a development where a 3-storey apartment is demolished to build a 12-storey residential tower with ground-oriented townhouse units:

ACC Credits = (Gross floor area of the 3-storey building X ACC rate for “Mid-Rise Apartment”)

5.2 ACC Credits for the Accessory Dwelling Unit

An ACC does not apply to the construction of an accessory dwelling unit if it is contained within the footprint of a single-detached dwelling where:

- The single-detached dwelling existed on July 7, 2025; or
- The Building Permit application for the single-detached dwelling without a contained accessory dwelling unit was “in-stream” on July 7, 2025.

5.3 ACC Credits for In-Kind Amenities

The City may enter into an agreement with a developer if the developer provides an in-kind amenity or land for an amenity in the ACC Program in lieu of paying all or part of the ACC payable. The agreement outlines applicable ACC credits.

5.4 ACC Credits for the Previously Paid CAC and Density Bonus

Where a CAC is paid at the time of rezoning and, if applicable, a density bonus payment is provided at the time of Building Permit, full or partial ACC credits may be provided at the Building Permit issuance as outlined in this section.

5.4.1 Full ACC Credits

Full ACC credit is generally available where the CAC was previously paid at rezoning and, if applicable, the density bonus contemplated at rezoning is paid at the Building Permit issuance, and the development has the same density or the number of dwelling units that the CAC and density bonus payment were based on.

- **In Low-Rise Residential development**, not including townhouse and street-oriented village home residential, full ACC credit may be provided if:
 - the CAC was previously paid per “net created single-family lot” or “net gross floor area for new multi-family residential units”; and
 - the number of principal and accessory dwelling units on the lot does not exceed the number of principal and accessory dwelling units permitted in the corresponding zone at the time of rezoning.

Example: Where a lot was previously rezoned to RS-3 Zone (currently R-1 Zone) to create additional lots and the CAC was paid per the new lots, full ACC credit may be provided at the time of Building Permit if

each lot includes a total of one-family dwelling unit and one accessory dwelling unit, in compliance with the RS-3 zone at the time of CAC payment.

Example: Where a lot was previously rezoned to RS-7 Zone (currently R-2 Zone) to construct a duplex and the CAC was paid per the gross floor area of the new duplex, full ACC credit may be provided at the time of Building Permit if the number of dwelling units on the lot does not exceed two principal dwelling units, in compliance with the RS-7 Zone at the time of CAC payment.

- **In Low-Rise Residential development**, including small-scale residential, street-oriented village home residential, or townhouse, full ACC credit may be provided if the CAC was previously paid per “net gross floor area for new multi-family residential units” and the gross floor area on the lot does not exceed the gross floor area that the CAC was based on.

Example: In an RT-2 zoned lot where the CAC was previously paid for a townhouse development containing 1.0 FAR, full ACC credit may be provided at the time of Building Permit if the gross floor area on the lot does not exceed 1.0 FAR.

Example: In an R-4 zoned lot where CAC was paid for 0.85 FAR at the time of rezoning, full ACC credit may be provided at the time of Building Permit if the gross floor area on the lot does not exceed 0.85 FAR.

- **In Low-Rise Residential development**, including small-scale residential, street-oriented village home residential, or townhouse, where a development permit has not been issued and the CAC was paid based on the maximum permitted gross floor area in the zone, full ACC credit may be provided if the total gross floor area on the lot does not exceed the maximum permitted gross floor area in the zone at the time of CAC payment.

Example: In a pre-zoned RT-2 zoned lot where CAC was paid at the time of rezoning for 1.1 FAR maximum permitted gross floor area in the zone, full ACC credit may be provided at the time of Building Permit if the gross floor area on the lot does not exceed 1.1 FAR.

- **In Mid-Rise Apartment development** where CAC was paid at the time of rezoning, full ACC credit may be provided at the time of Building Permit if the total gross floor area on the lot does not exceed the greater of:

- the gross floor area that the CAC was based on, and
- the gross floor area permitted in the development permit.

Example: In an RM-3 zoned lot where CAC was paid for 1.85 FAR at the time of rezoning for a development containing 2.3 FAR in accordance with RM-3 Zone, full ACC credit may be provided at the time of Building Permit if the gross floor area on the lot does not exceed 2.3 FAR.

- **In Mid-Rise and High-Rise Apartment development** where the CAC was paid at the time of rezoning and the density bonus is paid at the building permit, full ACC credit may be provided if the total gross floor area on the lot does not exceed the gross floor that the CAC was based on and the gross floor area in any density bonus covenant.

5.4.2 Partial ACC Credits

Partial ACC credit is generally available where the CAC was previously paid and the development is seeking additional density than what the CAC payment was based on through rezoning or access to the Small-Scale Multi-Unit Housing (SSMUH) or Transit-Oriented Area (TOA) densities. Partial credit is provided if the type of development (i.e. Low-Rise Residential, Mid-Rise Apartment, or High-Rise Apartment) remains the same following the rezoning or access to additional SSMUH or TOA densities.

- **In Low-Rise Residential development**, not including townhouse or street-oriented village home residential, a partial ACC credit may be provided if:
 - the CAC was previously paid per “net created single-family lot” or “net gross floor area for new multi-family residential units”; and
 - the number of principal or accessory dwelling units on the lot exceeds the number of principal or accessory dwelling units permitted in the corresponding zone at the time of rezoning.

Partial ACC credit is calculated based on the ACC rates for “Low-Rise Residential” multiply by the number of dwelling units in the corresponding zone at the time of rezoning where the CAC was paid. As a result, ACC payable represents any additional dwelling units.

Example: Where a lot was previously rezoned to RS-3 Zone (currently R-1 Zone) to create additional lots and the CAC was paid per new lots, if four principal dwelling units are proposed, ACC credit will be provided for two dwelling units that were originally permitted in the RS-3 zone.

- **In Low-Rise Residential development**, including small-scale residential, street-oriented village home residential, or townhouse, a partial ACC credit may be provided if the CAC was previously paid per “net gross floor area for new multi-family residential units” and the gross floor area on the lot exceeds the gross floor area that the CAC was based on.

Partial ACC credit is calculated based on the ACC rates for “Low-Rise Residential” multiply by the number of dwelling units utilizing the gross floor area that the CAC was based on. As a result, ACC payable represents any additional dwelling units.

Example: Where an R-4 zoned lot with 0.85 FAR and 8 dwelling units is rezoned to RT-2 Zone to construct 25 townhouse units utilizing 1.1 FAR, a partial ACC credit equal to 8 dwelling units multiply by the ACC rates for “Low-Rise Residential” may be provided.

- **In Low-Rise Residential development**, including small-scale residential, street-oriented village home residential, or townhouse, where a development permit has not been issued and the CAC was paid based on the maximum permitted gross floor area in the corresponding zone at the time of rezoning, a partial ACC credit may be provided if the total gross floor area on the lot exceeds the maximum permitted gross floor area in the zone at the time of CAC payment.

Partial ACC credit is calculated based on the ACC rates for “Low-Rise Residential” multiply by the number of dwelling units (rounded up) created within the maximum permitted gross floor area in the corresponding zone at the time of rezoning. As a result, the ACC payable reflects any additional dwelling units.

Example: In a pre-zoned RT-2 zoned lot where the CAC was calculated based on the maximum permitted density of 1.1 FAR, if 0.3 FAR additional density is proposed under the TOA densities, ACC credit will be provided for the dwelling units proposed within 1.1 FAR. As a result, any additional dwelling units proposed under 0.3 FAR density would be subject to the ACC payment.

- **In Mid-Rise and High-Rise Apartment development** where density bonus is not applicable and the CAC was paid at the time of rezoning, a partial ACC credit may be provided if the total gross floor area on the lot exceeds the gross floor area that the CAC was based on.

Example: In an RM-3 zoned lot where the CAC was calculated based on the gross floor area of 1.85 FAR while the density of 2.3 FAR is permitted, if 0.3 FAR additional density is proposed under the TOA densities to achieve a density of 2.6 FAR, ACC credit will be provided for 1.85 FAR. As a result, any additional gross floor area proposed under the additional 0.75 FAR would be subject to the ACC payment.

5.4.3 ACC Credits in Amount of the CAC Payment

An ACC credit equal to the amount of the paid CAC is generally available where the CAC was previously paid and the development is seeking additional density than what the CAC payment was based on through rezoning or access to TOA densities. This credit is provided if the type of development changes following the rezoning or access to additional TOA densities (i.e. change of development type from Low-Rise Residential to Mid-Rise Apartment).

- **Low-Rise Residential and Mid-Rise Apartment development**
Where the CAC was previously paid at the time of rezoning but further rezoning is pursued to construct a different type of development (i.e. developing a Mid-Rise Apartment where a rezoning to construct a Low-Rise Residential was previously approved), ACC credit equal to the amount of CAC payment may be provided.

Example: In an RT-2 zoned lot where the CAC was paid at the time of rezoning but further rezoning is proposed to construct a six-storey apartment utilizing the additional TOA density, ACC credit equal to the paid CAC will be provided at the time of Building Permit issuance for the apartment building.

- **In Mid-Rise and High-Rise Apartment development** subject to the density bonus where the density bonus has not been paid and further rezoning is pursued, ACC credit in the amount of paid CAC may be provided at the time of Building Permit issuance.

Example: In an RM-4 zoned lot that is subject to the density bonus but the density bonus has not been paid, if further rezoning is pursued to utilize the minimum residential TOA density in Tier 1, ACC credit equal to the paid CAC will be provided at the time of Building Permit issuance for the high-rise building.

5.5 ACC Credits for Multi-phased Projects

In a multi-phased development consisting of two or more lots, or where the Building Permit for multiple buildings are issued in phases, the followings apply when calculating the ACC credits:

- The ACC credits should be calculated based on the applicable ACC rates in effect at the time of Building Permit issuance. Once the development is complete, ACC credits will not be carried forward for the future redevelopment of the site.
- For full or partial ACC credits, the total number of dwelling units or gross floor area in all phases should be considered instead of individual phases or Building Permits.
- The previously paid CAC, or the gross floor area that the CAC was based on, should be deemed to be allocated among such lots or phases on a proportional basis. The proportional ratio should be based on the gross floor area:
 - in the development permit issued at the time of rezoning,
 - where no development permit is issued concurrently with the rezoning, the applicable maximum permitted gross floor area in the zone, or
 - combination of development permit and maximum permitted gross floor area in the zone, if one portion of the lots had a development permit issued at the time of rezoning and the other portion did not.
- Any credits for the existing residential floor area used to calculate the CAC will be allocated proportionally among the lots or phases.

Example: In a multi-phased medium density apartment residential development that is zoned RM-3, the applicant is proposing to increase the density from 2.3 FAR to 3.0 FAR in compliance with the TOA residential density. The CAC was previously paid for 2.3 FAR of gross floor area at the time of rezoning.

Considering that the type of development (Mid-Rise Apartment) will remain the same after the addition of 0.7 FAR, the new development would be subject to a partial ACC credit at the time of phased Building Permit issuance. The ACC credit should be allocated among the phases on a proportional basis indicated in the below table.

	Lot Area (m ²)	Density in Each Phase (FAR)	Gross Floor Area in Each Phase (m ²)	Proportionate Density in Each Phase
Phase 1	1,500	3.0	4,500	0.750
Phase 2	1,500	2.5	3,750	0.625
Phase 3	1,500	2.3	3,450	0.575
Phase 4	1,500	1.4	2,100	0.350
Total	6,000	2.3	13,800	2.3

6. Future ACC Updates

The legislation allows the City to update the ACC Bylaw. Due to the evolving nature of introducing the new ACC Program and the ongoing work on the other development finance tools, there is currently no set schedule for updating the ACC Program and ACC Bylaw. However, more frequent reviews and updates than the well-established DCC program may be necessary in the short-term.

7. Definitions

For definitions, please refer to [Amenity Cost Charges Bylaw No. 5432, 2025](#).