



## DEVELOPMENT COST CHARGES AND AMENITY COST CHARGES GUIDE

### Introduction

On June 9, 2026, the Village of Cumberland's *Amenity Cost Charges Bylaw No. 1257, 2026* came into effect. This bylaw works alongside the Village's existing *Development Cost Charges Bylaw No. 1173, 2022*, which was adopted in 2023.

The *Local Government Act* outlines the general requirements under which local governments may administer both Development Cost Charges (DCCs) and Amenity Cost Charges (ACCs).

This Guide provides background information on the programs and rates and answers frequently asked questions. It also includes some implementation scenarios for how DCCs and ACCs would be levied.

### What is a Development Cost Charge?

DCCs are fees collected to help communities recover the costs of off-site infrastructure needed for growth. They are based on the principle of cost-sharing infrastructure between existing taxpayers and new development.

Funds generated through DCCs are intended for one-time capital costs (planning, engineering, design, legal, studies) and are used to fund growth-driven projects within the following categories:

- Transportation services
- Water services
- Drainage services
- Sanitary services
- Parkland acquisition and improvements
- Fire protection facilities
- Police facilities

DCCs cannot be used for projects that serve the existing population (i.e., deficiencies, asset replacement) or for operations and maintenance costs. DCCs also cannot be used for projects otherwise eligible for ACCs.

### What is an Amenity Cost Charge?

ACCs are fees collected to help communities finance amenities such as community centres, recreational facilities, libraries, daycares, and public spaces, if any of these are provided by the Village. These amenities support liveable and complete communities in areas of growth.



## Understanding the DCC and ACC Land Use Categories

As the DCCs and ACCs were not updated concurrently, each program has different land use categories. The DCC Bylaw is scheduled to be updated in 2027 and the categories will then be aligned with ACCs. The following section explains these categories and their differences between ACCs and DCCs.

### Low Density Residential

**DCC Bylaw Definition:** A residential use or development that consists of the following types of dwellings as defined by the Village of Cumberland's Zoning Bylaw:

- (a) single family,
- (b) duplex

This refers to the previous Zoning Bylaw No. 1027.

**ACC Bylaw Definition:** One detached Dwelling Unit in the form of one Single Detached Dwelling on a Parcel, which may contain one (1) additional Dwelling Unit in the form of an attached Secondary Suite.

**The Village has opted to keep the ACC Bylaw definition consistent with the DCC Bylaw definition with respect to Duplex Dwellings. This means that a duplex will be charged only 1 Low Density Residential DCC and 1 Low Density Residential ACC at time of subdivision.**

However, if the expected number of dwelling units changes, these Low Density charges may be credited back in favour of higher density DCCs or ACCs. Otherwise, Low Density Residential DCCs will continue to be charged on Single Family/Detached Dwellings. Secondary Suites are not charged any DCCs but are included in this category.



### Medium Density Residential

**DCC Bylaw Definition:** A residential use or type of development that consists of the following types of dwelling as defined by the Village of Cumberland’s Zoning Bylaw:

- (a) townhouse,
- (b) manufactured home

This refers to the previous Zoning Bylaw No. 1027.

**ACC Bylaw Definition:** A ground-oriented residential development comprising two (2) or more Single Detached Dwelling Units, Manufactured Homes, or attached dwellings including a Duplex Dwelling or Multi-Unit Dwelling with self-contained Dwelling Units accessible through separate, ground-oriented entrances (triplexes, fourplexes, Townhouse Dwellings).

The Medium Density Residential definition is expanded for the newer ACC Bylaw to reflect the introduction of Small-Scale Multi-Unit Housing (SSMUH). To reflect burden on infrastructure, it also includes Duplex Dwellings. **Except for Duplex Dwellings, which will be considered Low Density in the DCC program, all of the uses included in the ACC Bylaw definition of Medium Density will also be charged a Medium Density Residential DCC.**

### High Density Residential

**DCC Bylaw Definition:** A residential use or development that consists of the following types of dwellings as defined by the Village of Cumberland’s Zoning Bylaw:

- (a) multi-family,
- (b) apartment

This refers to the previous Zoning Bylaw No. 1027.

**ACC Bylaw Definition:** A residential building that is used or designed where three (3) or more attached, self-contained Dwelling Units are accessible via a common hallway or corridor and shared entrance facilities (e.g., Apartments). Also includes caretaker suite(s).

The High Density Residential definitions are in alignment, with greater detail provided in the ACC Bylaw around number of units to reflect the introduction of SSMUH legislation.

### Non-Residential (Commercial, Industrial, Institutional)

**DCC Bylaw Definitions:** all are aligned with the definitions within the Village of Cumberland’s zoning bylaw.

**ACC Bylaw Definition:** ACCs are not charged on non-residential uses.

Only DCCs are charged on non-residential uses.

## What are the DCC and ACC Rates?

The following table lists the DCC and ACC rates by land use, the related units of charge, and the timing of charges. Please note the following considerations:

- The Sanitary Sewer category is charged on both an Area-specific and Village-wide basis. The Area-specific DCC would be charged **in addition to** the Village-wide charge.
- Secondary Suites (attached or detached) are currently **not charged DCCs or ACCs**.

Land Use	Unit	Total DCC (Village-Wide)	Sewer DCC (Area-Specific)	ACC	Timing of Charge
Low Density Residential	Per lot/per unit	\$16,019.20	\$4,263.13	\$9,035.02	Subdivision or Building Permit
Medium Density Residential	Per unit	\$9,405.21	\$3,438.01	\$6,076.37	Building Permit
High Density Residential	Per unit	\$8,006.78	\$2,750.41	\$4,453.88	Building Permit
Commercial	Per m <sup>2</sup> GFA*	\$110.38	\$17.88	N/A	Building Permit
Industrial	Per ha of site utilized	\$149,076.31	\$24,753.66	N/A	Building Permit
Institutional	Per m <sup>2</sup> GFA	\$118.81	\$15.13	N/A	Building Permit

\*GFA = gross floor area

## What Development is Exempt from DCCs and ACCs?

Both DCCs and ACCs cannot be levied if the proposed development does not impose new capital costs on the Village or if fees have already been paid for the same development. Additional DCCs or ACCs may apply if an expansion to a development increases capital costs to the Village or requires additional servicing beyond the previous use.

The below table identifies instances when DCCs and ACCs are not payable:

DCC Exemptions	ACC Exemptions
<ul style="list-style-type: none"> <li>• Residential units with <math>\leq 29</math> m<sup>2</sup> area</li> <li>• Building permit is issued for work not exceeding \$50,000</li> </ul>	<ul style="list-style-type: none"> <li>• Any class of affordable housing prescribed by regulation</li> <li>• For any capital cost for which a DCC may be imposed</li> </ul>

In addition to any other regulations in the *Local Government Act* that state when DCCs or ACCs are not payable, these fees also do not apply to places of worship or to tenant improvements, interior renovations, and other interior construction.

### **When are DCC and ACC Credits Provided?**

Developments on which DCCs and ACCs have already been charged may be eligible for Existing Use Credits, so long as the development maintains the same land use or if the change in land use is from one residential type to another. Applicants are responsible for providing all necessary information (e.g., floor plans, GFA) to determine Existing Use Credits.

All Existing Use Credits provided for expansions or redevelopments will be based on the rates in place at the time of initial building permit issuance or subdivision. Existing Use Credits are not granted for the addition of suites, including Secondary Suites and Accessory Dwelling Units.

### **Can DCCs and/or ACCs be Waived or Reduced?**

Under the *Local Government Act*, a local government may opt to impose a bylaw through which DCCs or ACCs may be waived or reduced for eligible developments, such as affordable rental housing or building with reduced environmental impact.

The Village does not currently provide any waivers or reductions. Should the Village opt to provide a waiver or reduction for an eligible development, the Village must finance the waived or reduced fees by transferring funds from non-DCC or -ACC revenue sources (e.g., general taxation) into the applicable reserve account.



## What Happens to Applications Already in Process?

New DCC and ACC rates take effect immediately upon adoption of the respective Bylaws. However, legislation grants a 12-month protection from DCC rate increases for in-stream development applications submitted prior to adoption. This protection applies to building permit, subdivision, rezoning, and development permit applications (including development variance permits), provided that a building permit is issued or the subdivision is considered and concluded within 12 months of Bylaw adoption. If an applicant does not receive subdivision approval or is issued a building permit within the 12 months following Bylaw adoption, they must pay the applicable DCC and/or ACC rates.

Note that precursor or in-stream development applications are indefinitely exempt from the initial ACC Bylaw (i.e., Bylaw No. 1257), and applicants will not pay ACCs until the Village passes an amended ACC bylaw. The Village is planning an inflationary update in early 2027. The 12-month in-stream protection period starts once the amended bylaw is adopted, and the rates in the original 2026 Bylaw No. 1257 would apply for 1 year.

		Year 1 ACC Rate		Year 2 ACC Rate	Year 3 ACC Rate
Complete rezoning, development permit, or building permit application received by the Village	<i>Initial ACC Bylaw adopted</i>	No ACCs charged for instream applications. Applicants are locked in at the previous rate (i.e., no ACCs).	<i>Amended ACC Bylaw adopted with new rates in 2027</i>	Instream applicants pay 2026 rates and are protected from the amended rates for 12 months. Applicants <b>must</b> receive Subdivision Approval or Building Permit within this period to pay the initial ACC rate.	In-stream protection no longer applies if Building Permit is not received within 12 months. All applicants are now subject to the amended ACC rate.

## Contact Information

For general inquiries related to Village building and development bylaws, please contact [planning@cumberland.ca](mailto:planning@cumberland.ca) or (250) 336-2291.

*This guide is not a legal document. Any contradiction, dispute or difference between the contents of this guide and applicable Village bylaws, plans, policies or guidelines will be resolved by reference to the bylaws or other official documents.*

## APPENDIX: IMPLEMENTATION SCENARIOS

The following section provides some examples of DCC and ACC implementation in the Village. Since the Village's current DCC Bylaw was adopted prior to the enactment of the new Provincial legislation regarding small-scale multi-unit housing (SSMUH), there may be some discrepancies in how DCCs are applied to various housing forms. In these instances, please refer to the Village's Zoning Bylaw for information.

The final decision on payable fees and charges will be determined by Village staff on a case-by-case basis. In cases where there may be conflicting fees or charges, the lowest amount will be paid.

### 1. NEW SINGLE DETACHED DWELLING

A Single Detached Dwelling, with or without a Secondary Suite.

#### **Fees Applied at time of Subdivision (no charges at Building Permit):**

- 1x Low Density Residential DCC,
- 1x Low Density Residential ACC

### 2. NEW DUPLEX DWELLING

A Duplex Dwelling is built on an empty, Low Density lot.

#### **Fees Applied at time of Subdivision:**

- 1x Low Density Residential DCC,
- 1x Low Density Residential ACC

#### **Fees Applied at time of Building Permit:**

- 1x Low Density Residential DCC,
- 2x Medium Density Residential ACC, minus a credit for 1x Low Density Residential ACC if previously paid

### 3. TWO SINGLE DETACHED DWELLINGS ON ONE LOT

Two Single Detached Dwellings are created on one Low Density lot (i.e., the two Single Detached Dwellings are built on an empty lot).

#### **Fees Applied at time of Subdivision:**

- 1x Low Density Residential DCC
- 1x Low Density Residential ACC

**Fees Applied at time of Building Permit:**

- 2x Medium Density Residential DCCs, with the initial 1x Low Density Residential ACC credited back to the applicant if previously paid
- 2x Medium Density Residential ACCs, with the initial 1x Low Density Residential ACC credited back to the applicant if previously paid

#### 4. NEWLY SUBDIVIDED LOW DENSITY LOT WITH THREE OR FOUR UNITS CONSTRUCTED

A triplex or fourplex (SSMUH development) on a newly subdivided low density lot. All units are ground-oriented (i.e., separate entrances).

**Fees Applied at Subdivision if a Triplex or Fourplex:**

- 1x Low Density Residential DCC,
- 1x Low Density Residential ACC

**Fees Applied at Building Permit if a Triplex:**

- 3x Medium Density Residential DCC,
- 3x Medium Density Residential ACC, minus credits for 1x Low Density Residential DCC and 1x Low Density Residential ACC if previously paid

**Fees Applied at Building Permit if a Fourplex:**

- 4x Medium Density Residential DCC,
- 4x Medium Density Residential ACC, minus credits for 1x Low Density Residential DCC and 1x Low Density Residential ACC if previously paid

#### 5. CONVERSION OF A SINGLE DETACHED DWELLING TO A TRIPLEX OR FOURPLEX

A Single Detached Dwelling is converted to a Triplex or Fourplex. All units are ground-oriented (i.e., separate entrances).

**Credits Applied at time of DCC/ACC Payment:** 1x Low Density Residential DCC credit (for the existing Single Detached Dwelling)

**Fees Applied at Building Permit if a Triplex:**

- 3x Medium Density Residential DCC, minus the 1x Low Density Residential DCC credit
- 3x Medium Density Residential ACC

**Fees Applied at Building Permit if a Fourplex:**

- 4x Medium Density Residential DCC, minus the 1x Low Density Residential DCC credit
- 4x Medium Density Residential ACC

## **6. NEW SIX-UNIT APARTMENT BUILDING WITH A COMMON HALLWAY (I.E., NOT GROUND-ORIENTED)**

An apartment building with six units all accessed through a common hallway (i.e., not ground-oriented).

### **Fees Applied at time of Building Permit:**

- 6x High Density Residential DCC,
- 6x High Density Residential ACC

## **7. NEW MIXED-USE BUILDING WITH COMMERCIAL AND RESIDENTIAL USES**

A new mixed-use building is constructed with ten apartment units and 2,500m<sup>2</sup> of commercial space on the ground floor.

### **Fees Applied at time of Building Permit:**

- Residential: 10x High Density Residential DCC, 10x High Density Residential ACC
- Commercial: 2,500m<sup>2</sup> in DCCs at the applicable Commercial rate,
- No ACCs charged

