



Amenity Cost Charges Background Study

District of Squamish

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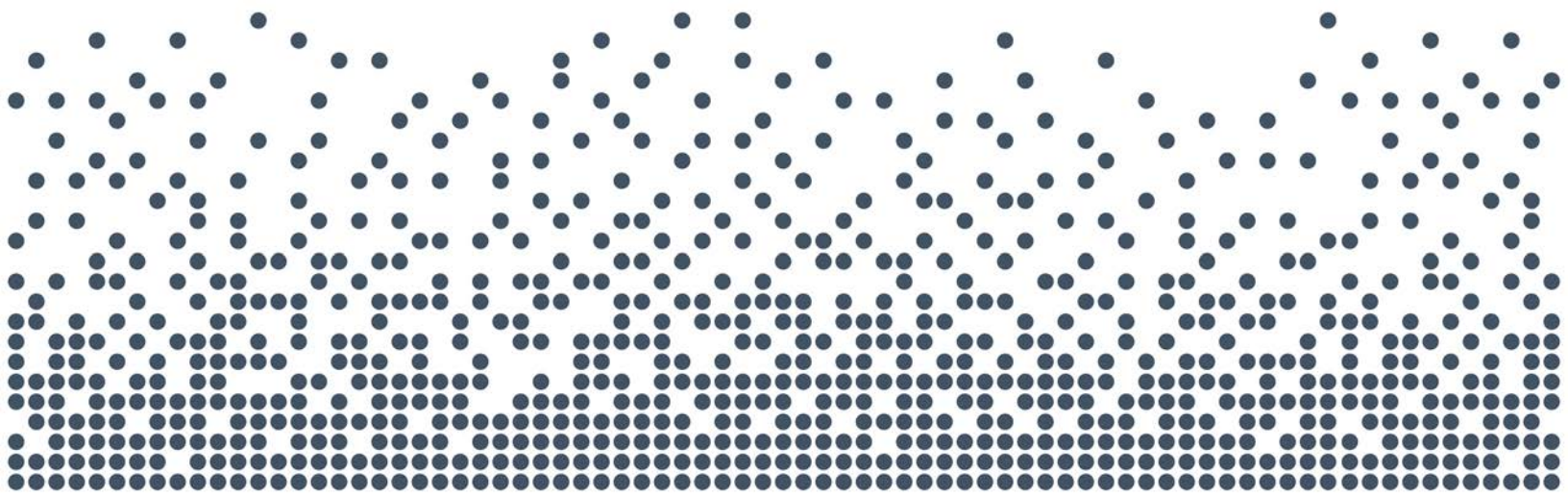
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List of Acronyms and Abbreviations

Acronym	Full Description of Acronym
ACC	Amenity cost charge
BC	British Columbia
BTE	Benefit to existing
CAC	Community Amenity Contribution
DCC	Development cost charges
LGA	<i>Local Government Act</i>
OCP	Official Community Plan
PPU	Persons per unit



Executive Summary



Executive Summary

1. The report provided herein represents the Amenity Cost Charge (ACC) Background Study for the District of Squamish in accordance with the *Local Government Act*. The contents of this report include the following:
 - Chapter 1 – Summary of the process and overview of the legislative requirements of the Act;
 - Chapter 2 – Summary of the residential growth forecast for the District;
 - Chapter 3 – Approach to calculating the ACC;
 - Chapter 4 – Identification of future capital requirements to service growth (including related deductions and allocations);
 - Chapter 5 – Calculation of the ACC;
 - Chapter 6 – ACC policy recommendations and rules; and
 - Chapter 7 – Bylaw implementation.

2. ACCs are a new revenue tool that municipalities in British Columbia can utilize to recover costs for growth-related capital expenditures arising from development and redevelopment. The methodology is detailed in Chapter 4; a simplified summary is provided below.
 - 1) Identify amount, type and location of growth;
 - 2) Identify servicing needs to accommodate growth;
 - 3) Identify capital costs to provide amenities to meet the needs;
 - 4) Deduct:
 - Grants, subsidies and other contributions;
 - Post-period benefit;
 - Benefit to existing development; and
 - Municipal assist factor.
 - 5) Allocate net costs on a cost per capita basis; and
 - 6) Calculate the ACC based on the cost per capita applied to the average occupancy of each housing type.



3. The growth forecast (Chapter 2), on which the ACC is based, projects the following population and residential units for the 2024 to 2041 forecast period:

Table ES-1
Summary of Growth Forecast

Measure	Incremental Growth 2024 to 2041
Population Increase	26,000
Residential Unit Increase	11,300

4. The District is undertaking a joint ACC and Development Cost Charge (DCC) public process and anticipates passing a new bylaw to impose ACCs. An initial presentation to the Committee of the Whole occurred on November 26, 2024. The initial stakeholder presentation with representatives from the development community was held on November 27, 2024. The draft report and other background information will be available on the District’s public engagement site. Further engagement sessions are anticipated in Q1 2025.
5. This report has undertaken a calculation of the ACC based on future identified needs. It is noted that the costs and calculations undertaken herein are based on 2024 dollars. Charges have been provided on a District-wide basis for all amenities due to the nature of the projects identified.
6. Considerations by Council – The Background Study represents the need for new community amenities arising from residential growth over the forecast period for amenities such as libraries, cultural space, recreation facilities, and park amenities that cannot be included in the DCC bylaw.

Council will consider the findings and recommendations provided in the report and, in conjunction with public input, approve such policies and rates it deems appropriate. These decisions may include:

- Adopting the charges and policies recommended herein; and
- Considering additional recommended policies for the bylaw.

7. The rates presented below are submitted to Council for its consideration.



Table ES-2
Schedule of ACC Rates

Development Type	ACC Rate
Single Family - Low Density	\$17,295
Single Family - Small Lot	\$13,512
Medium Density - Townhouse	\$11,179
High Density - Apartment	\$9,360

8. As required by the LGA, Council must properly consider whether ACCs will deter development or discourage the development of reasonably priced housing or serviced land. An analysis was undertaken to determine the ACC as a percentage of various housing types in Table ES-2 below. Housing prices are based on current new builds for sale in Squamish.

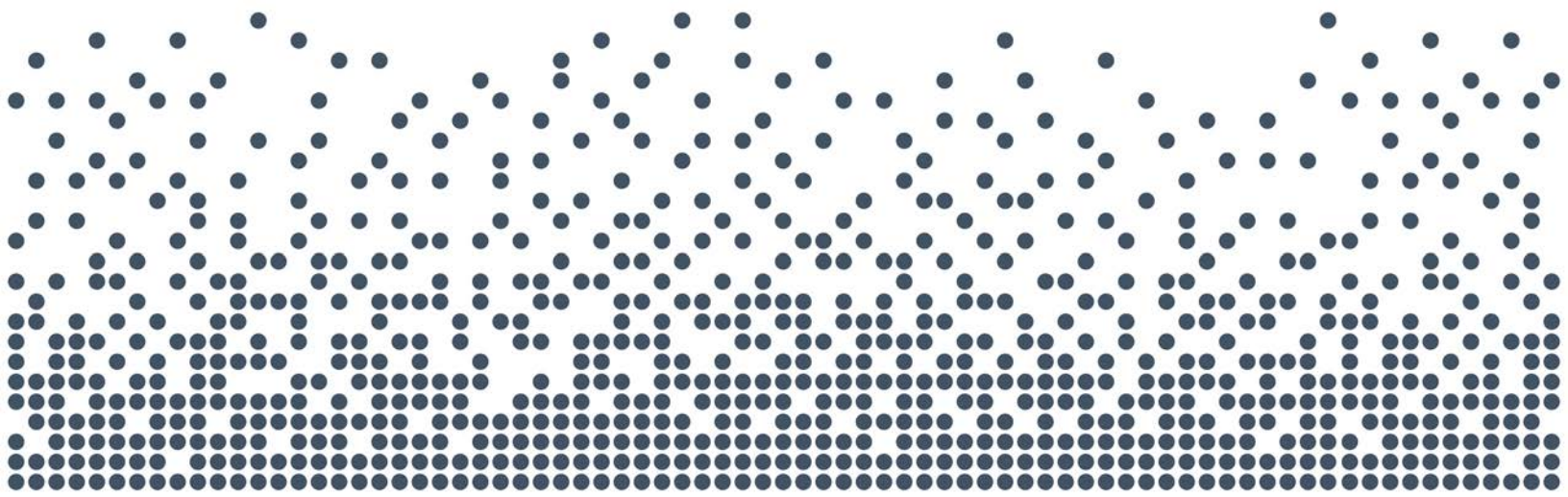
Table ES-3
ACCs as a Percentage of Housing Prices

Housing Type	Housing Price	ACC	ACC as a % of House Price
Single Detached	\$1,898,000	\$17,295	0.9%
Townhouse	\$1,142,000*- \$1,517,000	\$11,179	0.6%-1.0%
Condominium/High Density	\$789,000	\$9,360	1.2%

9. Source of Housing Prices: www.livabl.com

10. *Due to the lack of new townhouse sales data in Squamish, a range has been included indicating actual sales price average for 2024 sales of townhouses between 0 and 2 years old at the lower end (\$1.14M) and listing price from livabl.com for new homes at the upper end (\$1.51M).

The ACC bylaw is being considered in conjunction with the update to the DCC bylaw. Together, the proposed ACC and DCC represent 2.9% of a new house price for a single detached home, which is reasonable and would not appear to deter the development of reasonably priced housing.



Report



Chapter 1

Introduction



1. Introduction

1.1 Purpose of this Document

The District of Squamish has experienced considerable growth in recent years. Between 2016 and 2021, the District has grown in population by approximately 22%. As of the 2021 Census, the District now has over 25,000 people. By 2041, it is anticipated that the District will have a population of over 50,000. Continued growth places demand on the District to provide the necessary infrastructure and amenities to facilitate future development.

Many municipalities across Canada seek to recover the cost of growth-related infrastructure by imposing capital charges. Within British Columbia, the *Local Government Act* (LGA) provides the authority to construct infrastructure and impose Development Cost Charges (DCCs) on the development that requires such capital works to be constructed. DCCs can be imposed for capital costs related to the following services:

- Transportation;
- Drainage;
- Water;
- Sewer;
- Parks (certain amenities and improvements);
- Fire Protection;
- Police; and
- Solid Waste and Recycling Facilities.

More recently, Bill 46, *Housing Statutes (Development Financing) Amendment Act, 2023*, was passed which introduced Amenity Cost Charges (ACCs) as a new growth-related capital financing tool under the *Local Government Act*, for amenities which cannot be recovered through DCCs. This tool is provided as an alternative to Community Amenity Contributions (CACs), which have been provided by developers through the rezoning negotiation process. ACCs expand on local governments' ability to impose charges on development and redevelopment that proceeds through building permit or subdivision applications.



This background study has been prepared pursuant to the requirements of the *Local Government Act* and, accordingly, recommends the imposition of an ACC and associated policies for the District of Squamish.

The District retained Watson & Associates Economists Ltd. (Watson) to undertake the ACC study process. Watson has worked with District staff in preparing the ACC analysis and policy recommendations.

This report has been prepared to document the rationale and statutory requirements applicable to the District's ACC as summarized in Chapter 3. It also addresses the developed "rules" (contained in Chapter 6) and the proposed bylaw to be made available as part of the approval process (Appendix B).

In addition, the report is designed to set out sufficient background on the legislation (Section 1.4), and the policies underlying the proposed bylaw, to make the exercise understandable to those who are involved.

Finally, the report addresses post-adoption implementation requirements (Chapter 7) which are critical to the successful application of the new policy.

The calculation of the charge is presented in Chapter 5. A full discussion of the statutory requirements and calculation of an ACC is provided herein.

1.2 Summary of the Process

As part of the study process, Watson and District staff presented the preliminary findings and rates to Council as well as stakeholders. The purpose of these meetings was to present the progress of the study and to solicit input. The meetings were also held to answer questions regarding the study's purpose, methodology, preliminary calculations, and policy information. Further, the draft background study and other information related to the study process have been posted on the District's website.

The draft background study and proposed ACC bylaw have been prepared for public review for January 2025. Subsequently, the process to be followed in finalizing the report and recommendations includes:

- undertake final stakeholder meetings and consider observations and comments arising from these meetings;



- present the findings of the report at a public meeting and consider input from that meeting; and
- finalize the report and request Council consideration of the bylaw.

Figure 1-1 outlines the proposed schedule to be followed with respect to the ACC bylaw adoption process. Note: the ACC process is being undertaken in conjunction with the DCC bylaw update process.

Figure 1-1
District of Squamish
Schedule of Key ACC Process Dates

Schedule of Study Milestone	Date(s)
1. Data collection, staff review, preliminary ACC calculations and policy work	May to November 2024
2. Initial Committee of the Whole Meeting	November 26, 2024
3. Initial Stakeholder Meeting	November 27, 2024
4. Refinements to capital project costs	December 2024
5. Establishment of Public Engagement Webpage	February 2025
6. Background study and proposed bylaw available to public	February 2025
7. Report and Bylaw for 1 st reading	Anticipated Q1 2025
8. Public/Stakeholder information meeting	Anticipated Q1 2025
9. Bylaw revisions (if needed)	Anticipated Q1 2025
10. 2 nd and 3 rd reading of ACC Bylaw by Council	Anticipated Q1 2025
11. 4 th reading of ACC Bylaw by Council and Bylaw adoption	Anticipated Q1 2025

Note: specific dates will be updated in the final report.

1.3 Summary of Consultation Process

As part of this ACC study process, a joint ACC and DCC consultation process was undertaken with the District’s Council, the development community, and the public.



Draft ACC rates were presented at the District Committee of the Whole Meeting on November 26, 2024, to solicit input and feedback prior to proceeding to the next stage of the process. In addition, the draft rates were presented to the development community on November 27, 2024. This meeting was held to provide the development community with an opportunity to raise concerns, ask questions, and provide feedback.

This draft ACC study, which includes the capital projects, the growth forecast, and the calculated ACC rates was posted to the District's website. A video presentation explaining ACCs and the calculations was also posted to the website to provide further information to stakeholders and interested members of the public. Subsequently, a public meeting to solicit feedback will be scheduled.

Comments received through the public and stakeholder consultation process will be considered prior to the finalization of the ACC program and adoption of the ACC Bylaw by Council.

1.4 Community Amenity Contributions

Prior to the implementation of ACCs through the enactment of Bill 46, CACs have been utilized by the District to recover capital costs related to community infrastructure from developers. These contributions have been established by District policy and are negotiated with developers on a case-by-case basis through the rezoning process. Amenities could either be offered directly in-kind or as a cash-in-lieu offer.

Utilizing ACCs as opposed to CACs will provide more certainty in terms of development costs/revenues for both the developer and the District.

When ACCs are implemented, the District will revise the CAC policy to remove amenities and community infrastructure that are to be funded through ACCs.

1.5 Legislative Framework

The LGA is the primary legislation which provides municipalities in BC with the authority to impose ACCs. More specifically, the authority is provided in Division 19.1 – Amenity Costs Recovery. The various aspects of the legislation are discussed below:



1.5.1 Definition of Capital Costs

A local government may impose ACCs for capital costs related to amenities. Amenities are defined in Section 570.1 of the LGA as follows:

“A facility or feature that provides social, cultural, heritage, recreational or environmental benefits to a community, including, without limitation,

- (a) a community, youth or seniors’ centre,*
- (b) a recreational or athletic facility,*
- (c) a library,*
- (d) a day care facility, and*
- (e) a public square.”*

Eligible capital costs relate to providing, constructing, altering or expanding facilities related to the above amenities. In addition, the definition of capital costs also provides for planning, engineering, and legal costs directly related to the work. Further, interest costs directly related to the work may also be incorporated into the calculation.

Capital costs may not be imposed for costs for which a DCC may be imposed.

1.5.2 Development Triggers and Timing of Collection

The LGA allows for ACCs to be payable and collected either at the time of the approval of subdivision or at the time of building permit issuance, similar to DCCs.

1.5.3 Bylaw Adoption

Unlike the DCC bylaw approval process, an ACC bylaw does not require approval by the Inspector of Municipalities prior to adoption, however Section 570.3(1) of the LGA requires a consultation process prior to bylaw adoption. The legislation states that the local government proposing to implement an ACC bylaw must provide at least one opportunity for consultation with the public and persons, public authorities, and organizations that the local government considers will be affected by the bylaw.

In addition, local governments must take the following into consideration when setting ACCs:

- The capital costs of amenities that will receive funding from the charge;



- The phasing of amenities;
- Whether the charge is excessive in relation to the capital cost of prevailing standards of service in the municipality; and
- Whether the charges will deter development or discourage the construction of reasonably priced serviced land.

1.5.4 Specifying Amenities and Setting Charges

As per Section 570.7(1) of the LGA, an ACC bylaw must specify one or more areas subject to ACCs, the amenities that will receive funding from the ACC, and the amount of the charge to be imposed.

To impose an ACC bylaw, the following must be considered:

- An applicable Official Community Plan (OCP) and other relevant planning documents;
- Expected increase in the population of residents and workers;
- The local government's financial plan; and
- Any other information prescribed by legislation

The legislation also explicitly requires the following deduction from the estimated capital cost of each amenity:

- Grants or other sources of funding that are external to the local government;
- Share of costs that benefit the existing population of the area (to be funded by the local government); and
- The portion of the estimated capital cost to be allocated to the development but funded by the local government (municipal assist).

1.5.5 Legislated Exemptions

ACCs are not payable with respect to the following developments:

- Place of public worship;
- Affordable and special needs housing units that are required under an affordable and special needs housing zoning bylaw;
- Where development does not result in an increase in population of residents or workers;



- Where an ACC in respect to a particular amenity has previously been paid for the same development, unless development is expected to result in an increase in the population of residents or workers; and
- Classes of affordable housing prescribed by regulation (note: no requirements prescribed at the time of writing).

1.5.6 Reductions/Waivers of ACCs

Local governments may, by bylaw, reduce or waive ACCs for the following eligible developments:

- Not-for-profit rental housing, including supportive living housing; and
- For-profit affordable rental housing.

1.5.7 ACC Rate Structures

ACCs can be structured to vary with respect to one or more of the following:

- Zones or areas of the local government;
- Uses; and
- Sizes or numbers of lots or units in a development.

1.5.8 Reserve Funds

As per section 570.8 of the LGA, ACC revenue must be deposited into an ACC reserve fund. These funds may then only be utilized to pay for the capital costs of eligible amenities, and principal and interest payments related to debt incurred for eligible capital costs.

1.5.9 Annual Reporting

Local governments must prepare an annual report before June 30th of each year. The report must include revenues, expenditures, beginning and ending reserve fund balances, and waivers/reductions granted throughout the year.



Chapter 2

Anticipated Development in the District of Squamish



2. Anticipated Development in the District of Squamish

2.1 Methodology

Chapter 3 provides the methodology for calculating the ACC utilized in this study. Figure 3-1 presents the methodology graphically. The first box of the schematic notes that calculating the ACC requires an estimate of the anticipated amount, type and location of development for the area which the ACC is imposed.

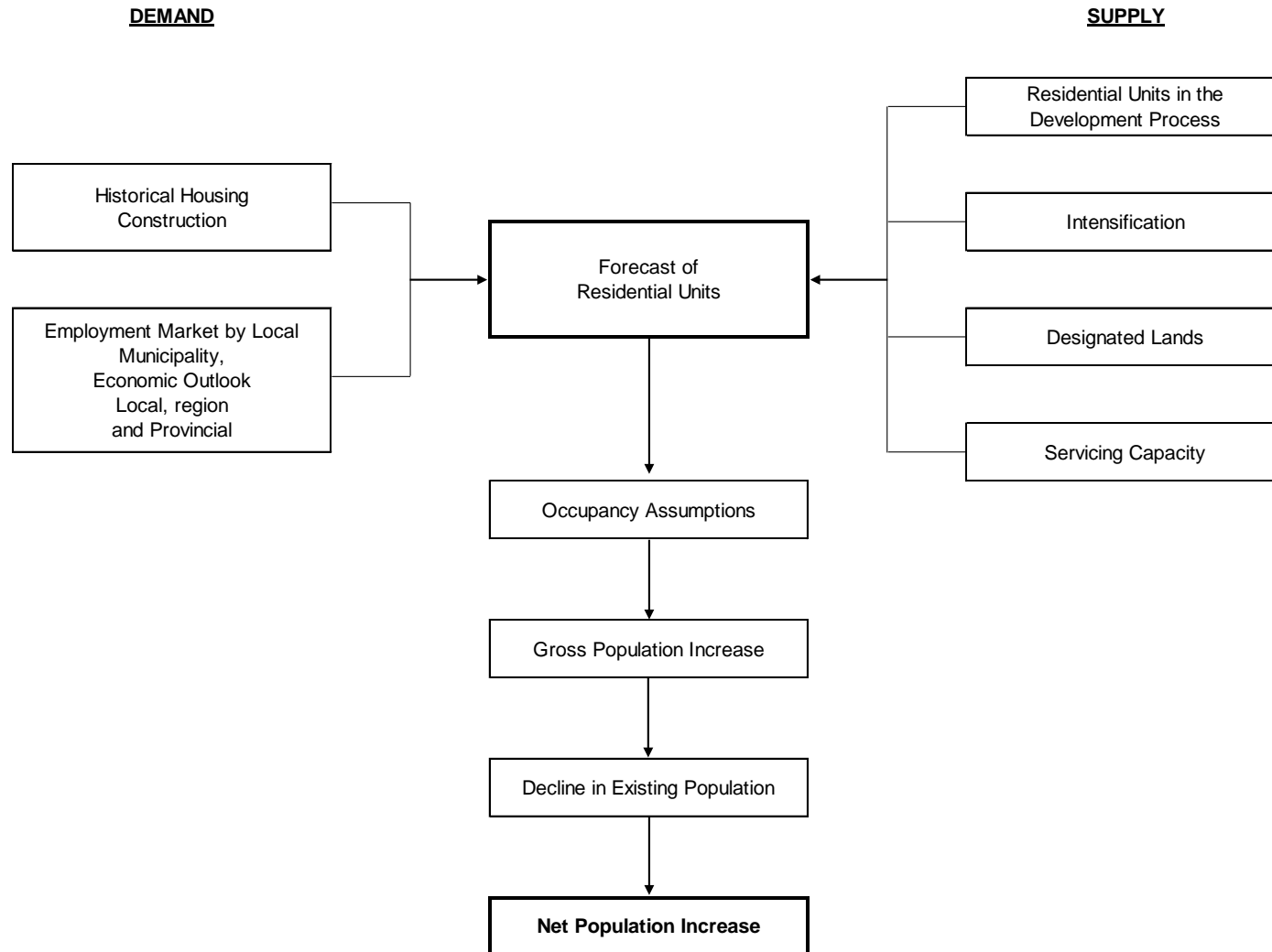
The residential growth forecast utilized in the ACC calculations, aligns with the growth forecast utilized for the DCC calculations, which was informed by the District's Official Community Plan (OCP) and the growth identified for the recently completed water and transportation master plans. Note: non-residential growth has not been considered as part of the ACC calculation as this aligns with the District's current approach to CACs and DCCs for parks. A review of capital needs for the ACC-eligible services was undertaken to ensure alignment with the growth forecast.

2.2 Summary of Growth Forecast

A detailed analysis of the residential growth forecast derived by Watson is provided in Appendix A. The methodology employed is illustrated in Figure 2-1. The discussion provided herein summarizes the anticipated growth for the District and describes the basis for the forecast.



Figure 2-1
District of Squamish
Population and Household Forecast Model





The population in the District of Squamish (excluding census undercount) is anticipated to reach approximately 52,700 by mid-2041, resulting in an increase of approximately 26,000 persons¹.

Provided below is a summary of the key assumptions and findings regarding the District's ACC residential growth forecast:

- The housing unit mix for the District was derived from a detailed review of historical development activity, as well as active residential development applications and discussions with District staff regarding anticipated development trends for the District of Squamish.
- Based on the above indicators, the 2024 to 2041 household growth forecast for the District is comprised of a unit mix of 12% low density units (single detached and semi-detached), 2% low density units on small lots (single detached and semi-detached) 24% medium density (multiples except apartments) and 62% high density (apartments).
- Over the forecast period, the District is anticipated to average approximately 665 new housing units per year.
- Population in new units is based on historical development activity, anticipated units (see unit mix discussion above) and average persons per unit (PPU) by dwelling type for new units.
- The average PPU assumed for new housing units by age and type of dwelling is based on Statistics Canada 2021 custom Census data for the District of Squamish. The total calculated PPU for all density types has been adjusted accordingly to account for the PPU trends which have been recently experienced in both new and older units.

The anticipated residential growth across the various housing types is summarized in Table 2-1 below:

¹ The population figures used in the calculation of the DCC exclude the net Census undercount, which is estimated at approximately 5.3%. Population figures presented herein have been rounded.



Table 2-1
District of Squamish
Summary of Residential Growth Forecast

Housing Type	Growth in Units (2024-2041)	PPU Assumption	Growth in Population
Single & Semi-Detached	1,299	3.699	4,805
Single & Semi-Detached – Small Lots	177	2.890	512
Multiples	2,764	2.391	6,609
Apartments	7,048	2.002	14,110
Total	11,288		26,035

As summarized in the table above, the District is anticipated to add approximately 11,290 units and 26,040 additional people by 2041.



Chapter 3

The Approach to the Calculation of the Amenity Cost Charge



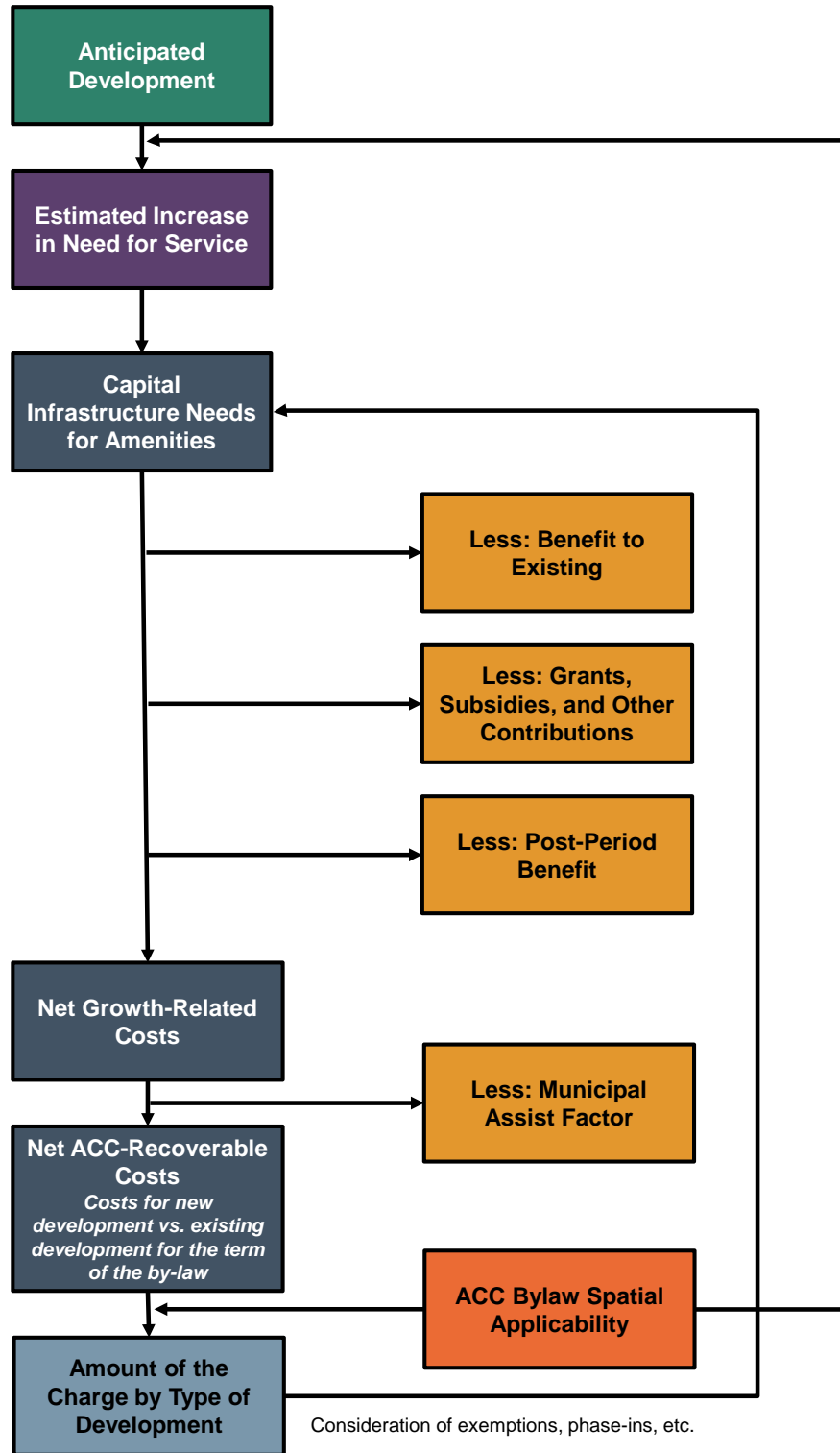
3. The Approach to the Calculation of the Amenity Cost Charge

3.1 Introduction

This chapter addresses the methodology utilized in calculating an ACC for the District of Squamish, in alignment with the LGA. The methodology is illustrated schematically in Figure 3-1 and described in the subsequent sections.



Figure 3-1
District of Squamish
The Process of Calculating an Amenity Cost Charge for the District of Squamish





3.2 Amenities Potentially Involved

Section 570.1 of the LGA specifies the amenities for which an ACC can be imposed. The Act states that amenities are facilities or features that provide social, cultural, heritage, recreational or environmental benefits. Although there is a listing of eligible amenities in Section 570.1 (i.e., community, youth, or senior's centres, recreational or athletic facilities, libraries, day care facilities, and public squares), the wording states that an eligible amenity can be any facility or feature which provides the above benefits. The following provides the listing of eligible amenities, which provide for one or more of the aforementioned benefits, for which an ACC has been calculated herein:

- Library;
- Cultural/community facility space;
- Recreation facilities; and
- Parks facilities (amenities not eligible under the DCC legislation).

3.3 Increase in the Need for Service

The ACC calculation commences with an estimate of the increase in the need for service attributable to the anticipated development for the amenities to be covered by the bylaw. There must be some form of link or attribution between the anticipated development and the estimated increase in the need for service. While the need could conceivably be expressed generally in terms of units of capacity, it is expressed within this study on a project-specific basis (i.e. the listing of capital works to service the development lands).

3.4 Capital Forecast

The capital costs necessary to provide the increased services are estimated. Adjustments to the capital costs are then applied to ensure that the costs included in the ACC reflect the net growth-related costs necessary to facilitate the anticipated growth in the District. These adjustments are outlined below.

These estimates involve capital costing of the increased services discussed above. This entails costing actual projects or the provision of service units, depending on how each service has been addressed. Watson worked with District staff to develop the



capital forecast. Various sources such as the District's Financial Plan, various master plans, and cost estimates provided by staff through the capital forecasting process were utilized to develop the capital forecast for the ACC.

In order for an increase in need for service to be included in the ACC calculation, it is recommended that District Council indicate that it intends to ensure that such an increase in need will be met by including the appropriate works within its annual capital budget process. Timing of works should be staged based upon communication with the development community and prioritization of servicing to meet the anticipated demands. Estimated timing (phasing) of the capital needs has been identified for each of the projects identified in Chapter 4.

3.5 Reserve Funds

Section 570.8 of the LGA states that a local government must establish a special ACC reserve fund to deposit ACC revenues into.

Given that this is the District's first ACC bylaw, there are no existing reserve fund balances, however, for future updates it is recommended that the existing reserve fund balances be used to net-down the capital costs identified. This can be done as categorizing the reserve fund balance as a benefit to existing development (as those developments that have paid into the reserve funds would then be considered existing development).

3.6 Deductions

The ACC methodology utilized requires that the following deductions be made to the increase in the need for service. These relate to:

- benefit to existing development;
- anticipated grants, subsidies and other contributions;
- post-period benefit; and
- municipal assist factor.

The requirements behind each of these reductions are addressed as follows:



3.6.1 Reduction for Benefit to Existing Development

The benefit to existing (BTE) amount represents the non-growth portion of a project. Some projects that are proposed to address growth may also provide inherent benefit to existing service areas or existing deficient infrastructure.

The general guidelines used by Watson to consider BTE include the following:

- The repair or unexpanded replacement of existing assets that are in need of repair;
- An increase in average service level; and
- The elimination of a chronic servicing problem not created by growth.

The BTE components are also associated with upgrades to existing systems or facilities necessary to maintain service levels to existing users.

Project-specific deductions for BTE have been made based on discussions with staff on the scope of the work. New amenities are generally considered to be 100% growth-related as they are expanding the service to accommodate the anticipated development and maintain current service levels. Upgrades to existing amenities are considered to benefit both existing residents and new development and therefore, deductions have been made to account for this benefit to existing residents. For facilities that are being replaced, the BTE is estimated to represent the replacement of the existing facility, whereas the growth share represents the additional area added.

3.6.2 Reduction for Anticipated Grants, Subsidies and Other Contributions (Other Deductions)

This step involves reducing the capital costs necessary to provide the increased services by capital grants, subsidies and other contributions made or anticipated by Council and in accordance with various rules such as the attribution between the share related to new vs. existing development. That is, some grants and contributions may not specifically be applicable to growth or where Council targets grants as a measure to offset impacts on taxes.

In the capital listing provided in Chapter 4, these reductions are provided in the Other Deductions column. A deduction has been made related to the Green and Inclusive Community Builds Grant for the Brennan Park Recreation Centre Upgrade. The



deduction represents the portion of the costs that are to be funded by the grant. There are no other anticipated grants, subsidies or other contributions across the remaining amenities included in the ACC calculation.

3.6.3 Reduction for Post-Period Benefit

For projects which provide a benefit related to development beyond the forecast period utilized for the ACC calculation, a deduction is made in relation to that benefit. For example, where a recreation facility is being expanded to provide for growth over a 30-year period, however the ACC calculation only includes the growth forecasted over a 20-year period, a deduction is made for the growth not included in the calculation as part of the 10 years outside of the forecast.

Given that the growth forecast utilized in the calculation of the ACC aligns with the growth targeted in constructing these new amenities, a deduction related to development beyond the forecast period is not required.

3.6.4 Reduction for Municipal Assist Factor

Section 570.7(6) of the LGA states that deductions must be made from the estimated capital cost of each amenity related to “the portion of the estimated capital cost to be allocated to the development but funded by the local government”. Although the Best Practices Guide related to ACCs has not yet been released, similar to the DCC calculations, this is assumed to be the “assist factor” wherein 100% of the growth-related costs cannot be charged to new development. The municipal assist factor is only applied to the net growth-related costs, after all other deductions have been made. This factor can be set anywhere from 1% to 99%.

A municipal assist factor of 1% has been applied to the draft ACC calculations. This factor was reviewed with the Committee of the Whole and the development community. The assist factor represents the existing community’s financial support towards the financing of services for new development. Any increase in the municipal assist factor must be paid through non-ACC revenue sources (e.g., taxes).

3.7 Allocation of Development

This step involves relating the costs involved to anticipated development for the forecast period under consideration and using allocations between one type of residential



development and another, to arrive at a schedule of charges. The allocations of growth-related costs between the various types of residential development are related to the average persons per unit occupancy for each unit type. This is described further in Chapter 5.



Chapter 4

ACC Eligible Cost Analysis



4. ACC Eligible Cost Analysis

4.1 Introduction

This chapter outlines the basis for calculating eligible costs for ACCs. The calculation process set out in Chapter 4 was followed in determining ACC eligible costs.

The nature of the capital projects and timing identified in the Chapter reflects the District's current intention. However, over time, District projects and Council priorities change and accordingly, Council's intentions may alter and different capital projects (and timing) may be required to meet the need for services required by new growth.

4.2 Capital Costs for Amenity Cost Charge Calculation

This section evaluates the development-related capital requirements to service the growth identified in Chapter 2 of this report. Each project is evaluated to determine the total infrastructure costs, which determines the potential ACC recoverable cost.

The District has identified a number of amenities required for growth over the forecast period. This includes a new library, new park amenities, additional recreation facilities and cultural space.

- The total gross cost included in the calculations is \$157.32 million.
- The benefit to existing development is approximately \$22.37 million.
- A deduction of \$12.00 million has been made to account for the Green and Inclusive Community Buildings Grant for the Brennan Park Recreation Centre Upgrade.
- As a result, the net growth-related cost is \$122.96 million.
- A municipal assist factor of 1% has been utilized in the calculations. As a result, approximately \$1.23 million in growth-related costs are to be funded by the District over the forecast period.
- The ACC recoverable amount is approximately \$121.73 million.



**Table 4-1
Infrastructure Costs Included in the Amenity Cost Charges Calculation**

Proj. No.	Increased Service Needs Attributable to Anticipated Development	Timing	Gross Capital Cost (2024\$)	Benefit to Existing Development	Net Capital Cost	Other Deductions	Post Period Benefit	Net-Growth Related Cost	Less:	ACC Recoverable Cost
									Municipal Assist Factor 1%	
1	Library	Short Term	26,600,000	13,300,000	13,300,000		-	13,300,000	133,000	13,167,000
2	Cultural, Community Space, etc.	Short Term	21,300,000	-	21,300,000		-	21,300,000	213,000	21,087,000
	Recreation									
3	Brennan Park Recreation Centre Upgrade - Project 1 (Green and Inclusive Community Buildings grant)	Short Term	21,000,000	6,140,000	14,860,000	12,000,000	-	2,860,000	28,600	2,831,400
4	Satellite Recreational Facilities - Neighbourhoods	Medium Term	20,000,000	-	20,000,000		-	20,000,000	200,000	19,800,000
5	Brennan Park Fieldhouse	Short Term	1,400,000	700,000	700,000		-	700,000	7,000	693,000
6	Brennan Park Recreation Centre - New Ice Rink	Medium Term	30,000,000	-	30,000,000		-	30,000,000	300,000	29,700,000
7	Brennan Park Recreation Centre - New Pool	Medium Term	28,000,000	-	28,000,000		-	28,000,000	280,000	27,720,000
	Parks									
8	Parks Operations Office	Short Term	2,900,000	725,000	2,175,000		-	2,175,000	21,750	2,153,250
9	Parks Downtown Satellite	Medium Term	1,500,000	-	1,500,000		-	1,500,000	15,000	1,485,000
10	Cricket Pitch at Centennial Fields	Short Term	49,000	-	49,000		-	49,000	490	48,510
11	Additional Tennis/Pickleball Courts at Brennan Park	Medium Term	500,000	-	500,000		-	500,000	5,000	495,000
12	Brennan Park - New Basketball Court	Long Term	50,000	-	50,000		-	50,000	500	49,500
13	Brennan Park - BMX Park	Long Term	75,000	-	75,000		-	75,000	750	74,250
14	Brennan Park - Artificial Turf Field	Medium Term	2,500,000	1,250,000	1,250,000		-	1,250,000	12,500	1,237,500
15	Brennan Park - Running Track	Medium Term	750,000	-	750,000		-	750,000	7,500	742,500
16	Capital - John Hunter Park (Valleycliffe) - Dog park Upgrades	Medium Term	500,000	250,000	250,000		-	250,000	2,500	247,500
17	Fenced off-leash Dog Park - Downtown	Medium Term	200,000	-	200,000		-	200,000	2,000	198,000
	Total		157,324,000	22,365,000	134,959,000	12,000,000	-	122,959,000	1,229,590	121,729,410



Chapter 5

Amenity Cost Charge Calculation Summary



5. Amenity Cost Charge Calculation Summary

Based on the net ACC recoverable amount identified in Chapter 4, Table 5-1 provides for the ACC calculation.

The equivalency utilized to calculate the ACC for parks is based on persons per unit. The future anticipated PPU's, as identified in Chapter 2 of this report have been utilized. To remain consistent with the District's current DCC and CAC policies, an ACC for non-residential development is not calculated due to the nature of the amenities identified.

The persons per unit is applied to the forecasted number of units for residential development. This provides for the total forecasted population for all development types.

The total forecasted population is divided into the total ACC eligible capital costs to provide the ACC per capita.

In order to calculate the ACC per unit type, the ACC per capita is multiplied by the PPU for residential development as provided in the table below:

Table 5-1
District of Squamish
Calculation of ACC

Development Type	Forecasted Development	Persons per Unit	Forecasted Population
Residential (per dwelling unit)			
Single Family - Low Density	1,299	3.70	4,805
Single Family - Small Lot	177	2.89	512
Medium Density - Townhouse	2,764	2.39	6,609
High Density - Apartment	7,048	2.00	14,110
Total Forecasted Population			26,035
ACC Eligible Capital Cost	\$121,729,410		
Total Forecasted Equivalent Population	26,035		
ACC per Forecasted Population	\$4,676		
Residential ACC (by Unit Type)			
Single Family - Low Density	\$17,295		
Single Family - Small Lot	\$13,512		
Medium Density - Townhouse	\$11,179		
High Density - Apartment	\$9,360		



As required by the LGA, Council must properly consider whether ACCs:

- Are excessive in relation to the capital cost of prevailing standards of service;
- Will discourage development; and
- Discourage the development of reasonably priced housing or serviced land;

Based on a review of the current CACs and the rates charged to new development proceeding through the rezoning process, the proposed ACCs would be similar in magnitude to the CACs based on the current policy. The following table provides the total ACCs and CACs to be charged to three different hypothetical developments:

Table 5-2
District of Squamish
Comparison of ACCs and CACs for Related Services

Development Type	Total ACCs (based on proposed rates)	Total CACs (based on current policy)
30 unit single-detached development	\$518,850	\$531,000
50 townhouse development	\$558,950	\$510,000
100 unit apartment building	\$936,000	\$600,000

Note: CAC amount does not include onsite affordable housing or childcare space requirements. The CACs will be amended to reflect the removal of amenities that are to be funded through ACCs.

With respect to whether ACCs will deter development or discourage the development of reasonably priced housing or serviced land, an analysis was undertaken to determine the ACC as a percentage of various housing types in Table 5-3 below. Housing prices are based on current new builds for sale in Squamish.

Table 5-3
District of Squamish
ACCs as a Percentage of Housing Prices

Housing Type	Housing Price	ACC	ACC as a % of House Price
Single Detached	\$1,898,000	\$17,295	0.9%
Townhouse	\$1,142,000* \$1,517,000	\$11,179	0.6%-1.0%
Condominium/High Density	\$789,000	\$9,360	1.2%

Source of Housing Prices: www.livabl.com



**Due to the lack of new townhouse sales data in Squamish, a range has been included indicating actual sales price average for 2024 sales of townhouses between 0 and 2 years old at the lower end (\$1.14M) and listing price from livabl.com for new homes at the upper end (\$1.51M).*

In addition to development-related capital charges, the development community considers other cost factors such as land purchase, cost of materials, and financing costs. Consequently, ACCs as approximately 1% of the overall cost of a home would not appear to deter the development of providing reasonably priced housing. Note that any reduction in ACCs will increase the cost of public infrastructure for all residents as any reductions or shortfalls will lead to increases in property taxes and/or user rates.

In addition, Watson and District staff have been undertaking an ongoing engagement process with the development community and stakeholders to seek feedback on whether ACCs would deter development. The results of further engagement will be included in the final report.



Chapter 6

Amenity Cost Charge Policies



6. Amenity Cost Charge Policies

6.1 Introduction

Rules can be developed to determine if an ACC is payable in any particular case and to determine the amount of the charge, subject to any limitations. In general, the rules may provide for exemptions, phasing in, and/or indexing of ACCs.

6.2 Area-Rating of ACCs

It is recommended that a District-wide approach to imposing ACCs is utilized based on the following discussion:

- The amenities included in the calculation (e.g. recreation facilities, libraries, etc.) are not restricted to one specific area and are often used by all residents. For example, a particular library is not restricted to certain residents and may be used by any resident in the District.
- With area-specific ACCs, some areas could pay very high ACCs while others would pay much lower rates for what may be similar types of development. As these developments occur in similar housing markets, varying ACC rates could place the higher charge areas at a competitive disadvantage and deter development, restricting overall growth in the District.

Given the above considerations, it is recommended that the District impose ACCs for all amenities on a District-wide basis.

6.3 Amenity Cost Charge Bylaw Structure

It is recommended that:

- The District uses a uniform District-wide ACC calculation; and
- One District ACC bylaw be used for all services.



6.4 Amenity Cost Charge Bylaw Rules

The following subsections set out the recommended rules governing the calculation, payment and collection of ACCs in accordance with the *Local Government Act*.

It is recommended that the following sections provide the basis for the ACCs:

6.4.1 *Determination of the Amount of the Charge*

The following provides the recommended approach to imposing ACCs on residential development:

- Costs allocated to residential uses will be assigned to different types of residential units based on the average occupancy for each housing type constructed during the previous decade.
 - The need for services arising from new development is more closely related to the increase in population versus the increase in residential floor space. As a result, imposing ACCs by unit type, which is linked to average occupancy, provides a more direct link between the applicable ACC and the increase in need for service.

6.4.2 *Application for Redevelopment of Land (Demolition and Conversion)*

If a development involves the demolition of and replacement of a building or structure on the same site, or the conversion from one principal use to another, the developer shall be allowed a credit equivalent to:

- the number of dwelling units demolished/converted multiplied by the applicable residential ACC in place at the time the ACC is payable..

6.4.3 *ACCs Not Payable (Exemptions)*

ACCs are not payable with respect to the following developments:

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



- Where development does not result in an increase in population of residents or workers;
- Where an ACC in respect to a particular amenity has previously been paid for the same development, unless development is expected to result in an increase in the population of residents or workers; and
- Classes of affordable housing prescribed by regulation (note: no requirements at the time of writing).

6.4.4 Waivers and/or Reductions

Section 570.6(1) of the LGA specifies certain eligible developments where a local government may waive or reduce ACCs for an eligible development. To align with the reductions provided in the District's DCC bylaw, the following eligible developments are not subject to the payment of an ACC:

- Not-for-profit rental housing subject to a housing agreement under section 483 of the LGA; and
- For-profit affordable rental housing subject to a housing agreement under section 483 of the LGA.

The amount of ACCs waived related to these developments will be recovered through existing property taxes/rates and will not be recovered through future ACCs.

6.4.5 Timing of Collection

Based on the LGA, local governments can either collect ACCs at subdivision approval or building permit issuance.

In order to provide consistency in collection between the DCCs and ACCs, it is recommended that the District collect ACCs for single detached residential uses either at subdivision approval stage or building permit stage (as applicable) and at building permit issuance for all other uses.

Collection of ACCs at subdivision approval for single detached residential units provides for revenues earlier in the development process, which more closely aligns to when the expenditures are incurred. Collecting ACCs for townhouses, duplexes, and apartments at building permit issuance is recommended given that the exact number of units will be



known at this stage, allowing for collection of ACCs that are in alignment with the need for services.

6.4.6 In-Stream Applications

An in-stream application refers to an application that is not determined, rejected or withdrawn and has been accepted by the District of Squamish as a legitimate and complete application for which applicable fees have been paid.

Based on the requirements of the LGA, in-stream protection is applied for 12 months to applications that have been received and accepted prior to adoption of the new bylaw. If an application meets the required criteria, as described in the District's bylaw, the applicant is not required to pay ACCs. This 12-month protection is applicable to the following applications:

- Application for subdivision;
- Application for building permit;
- Rezoning application; and
- Application for development permit.

6.5 Other Amenity Cost Charge Bylaw Provisions

6.5.1 Bylaw In-force Date

An ACC bylaw comes into force on the day after which the bylaw is passed by Council. It is anticipated that the bylaw would come into force shortly thereafter.

6.5.2 Bylaw Amendments

An annual review of the capital program and the associated cost estimates included in the ACC calculations should be undertaken. It is recommended that the District undertake a bylaw amendment on an annual basis to apply the inflationary increase to the cost estimates and associated ACC rates based on the British Columbia consumer price index (similar indexing provision as the DCC bylaw).

If as part of the annual review, major cost estimate updates or project updates are determined to be required, a full bylaw update process should be undertaken. It is recommended that a full update to the ACC bylaw and rates be undertaken at least



every five (5) years. The study process should include a review and update of the following:

- Residential growth forecast;
- Eligible capital projects included in the calculation;
- Cost estimates and associated deductions;
- Calculation methodology;
- Bylaw policies;
- Public consultation process; etc.



Chapter 7

Bylaw Implementation



7. Bylaw Implementation

Once the District has calculated the charge, prepared the complete background study, carried out the public process, and passed a new bylaw, the emphasis shifts to implementation matters.

These include credits, in-kind contributions, front-ending agreements and the collection of revenues and funding of projects.

The following sections overview the requirements in each case.

7.1 Information Available Online

The District may prepare a webpage with information explaining the ACC bylaw in force, setting out:

- a description of the general purpose of the ACCs;
- the “rules” for determining if a charge is payable in a particular case and for determining the amount of the charge; and
- the amenities to which the ACCs relate.

7.2 Tracking and Monitoring

The District should ensure that all inflows and outflows of ACC revenues are tracked within their internal systems. The following should be included in the internal tracking system:

Reserve Fund Tracking

- ACC revenues received;
- Funds drawn from the ACC reserve fund;
- Interest allocations to the reserve fund; and
- Transactions for the year (e.g., collections, draws) including each asset’s capital costs to be funded from the ACC reserve fund and the manner for funding the capital costs not funded under the ACC bylaw (i.e. non-ACC recoverable cost shares).



ACC Project Tracking

- Estimated versus actual construction costs;
- Funding sources for each ACC project;
- Details on project scopes and any changes to the scope; and
- Estimated timing of project.

Further, to provide full transparency on the ACC program and the use of ACC revenues, an annual statement providing the opening balance, closing balance, collections, and draws from the ACC reserve fund should be provided to Council. This statement should be publicly available for the development community and stakeholders to review.

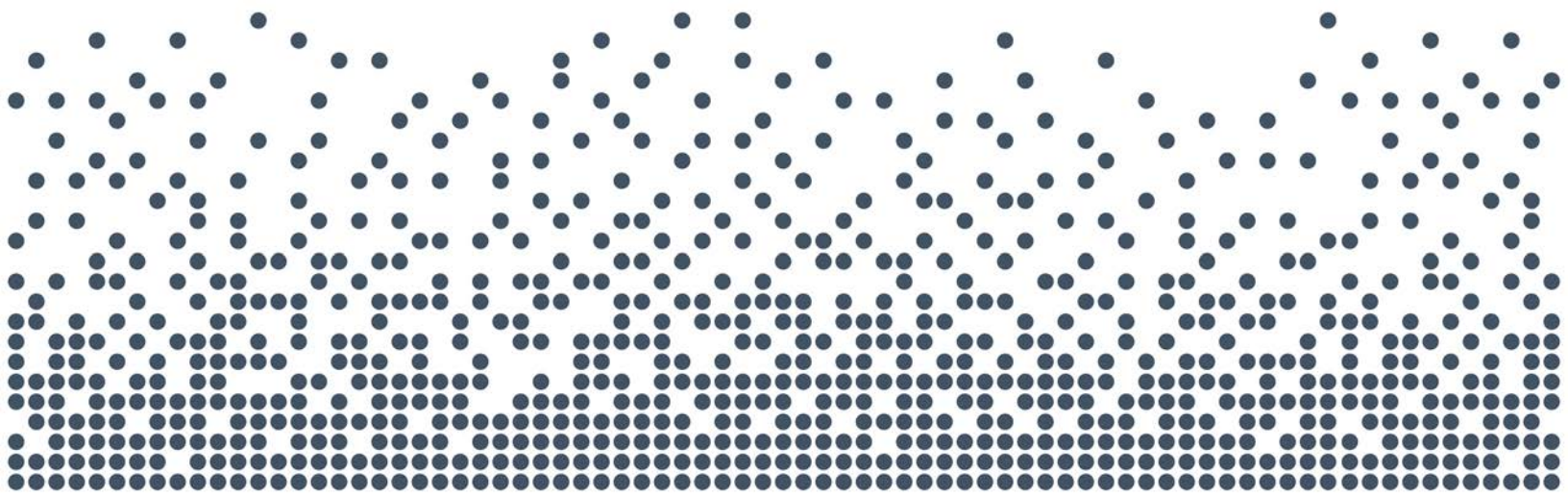
7.3 Provision of Amenities Instead of all or Part of Charge

Section 570.9(1) of the LGA allows for local governments, by bylaw, to enter into agreements with a developer to provide an amenity, or land for an amenity that is specified in the ACC bylaw instead of paying all of part of an ACC.

The LGA outlines what must be specified in the agreement as follows:

- the amenity to be provided, constructed, altered or expanded or the land to be provided for the amenity;
- the location of the amenity or land;
- who is to provide, construct, alter or expand the amenity or provide the land;
- when the amenity is to be provided, constructed, altered or expanded or when the land is to be provided;
- the value of the amenity or land and how the local government and the person determined that value;
- any remainder of the amenity cost charge to be paid;
- the payment or crediting to the person of the amount, if any, by which the value of the amenity or land exceeds the amount of the amenity cost charge; and
- any other information prescribed by regulation.

If partial payment is made through the construction of the amenity, then the remaining ACC must be paid in accordance with the ACC bylaw.



Appendices



Appendix A

Background Information on Residential Growth Forecast



Appendix A: Background Information on Residential Growth Forecast

Schedule 1 District of Squamish Residential Growth Forecast Summary

Year	Population (Including Census Undercount) ^[1]	Excluding Census Undercount			Housing Units						Person Per Unit (P.P.U.): Total Population/ Total Households	
		Population	Institutional Population	Population Excluding Institutional Population	Singles & Semi-Detached	Multiple Dwellings ^[2]	Apartments ^[3]	Other	Total Households	Equivalent Institutional Households		
Historical	Mid 2011	18,070	17,158	253	16,905	3,730	1,260	1,200	330	6,520	230	2.632
	Mid 2016	20,550	19,512	402	19,110	3,940	1,605	1,395	315	7,255	365	2.689
	Mid 2021	25,080	23,819	264	23,555	4,575	1,950	2,295	375	9,195	240	2.590
Forecast	Mid 2024	28,480	27,044	420	26,624	4,999	2,045	3,065	375	10,484	382	2.580
	Mid 2034	44,300	42,065	653	41,412	5,846	3,630	7,106	375	16,957	594	2.481
	Mid 2036	47,500	45,100	700	44,400	6,023	3,962	7,954	375	18,314	636	2.463
	Mid 2041	55,500	52,700	818	51,882	6,475	4,809	10,113	375	21,772	744	2.421
Incremental	Mid 2016 - Mid 2021	4,530	4,307	-138	4,445	635	345	900	60	1,940	-125	
	Mid 2021 - Mid 2024	3,400	3,225	156	3,069	424	95	770	0	1,289	142	
	Mid 2024 - Mid 2034	15,820	15,021	233	14,788	847	1,585	4,041	0	6,473	212	
	Mid 2024 - Mid 2036	19,020	18,056	280	17,776	1,024	1,917	4,889	0	7,830	254	
	Mid 2024 - Mid 2041	27,020	25,656	398	25,258	1,476	2,764	7,048	0	11,288	362	

^[1] Census undercount estimated at approximately 5.3%. Note: Population including the undercount has been rounded.

^[2] Includes townhouses and apartments in duplexes.

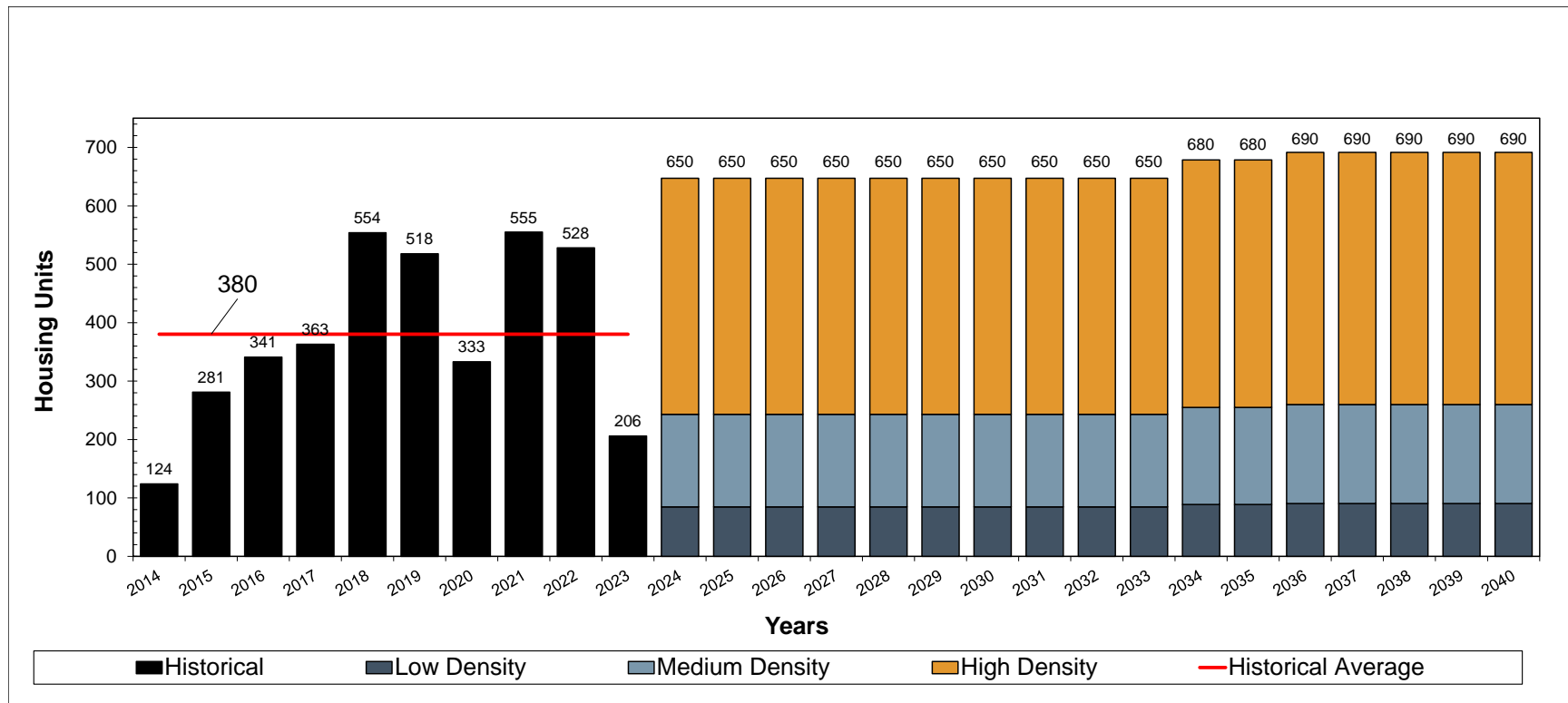
^[3] Includes bachelor, 1-bedroom and 2-bedroom+ apartments.

Note: The growth forecast presented here-in are considered ambitious, however have been incorporated in the DCC to ensure alignment with the capital needs identified in the infrastructure Master Plans.

Source: Derived by Watson & Associates Economists Ltd. , 2024.



Figure 1
District of Squamish
Annual Housing Forecast [1]



[1] Growth forecast represents calendar year.

Source: Historical housing activity derived from District of Squamish building permit data, 2014 to 2023.



Schedule 2
District of Squamish
Residential Development for which ACCs can be Imposed

Development Location	Timing	Single & Semi-Detached	Single & Semi-Detached - Small Lots	Multiples ^[1]	Apartments ^[2]	Total Residential Units	Gross Population In New Units	Existing Unit Population Change	Net Population Increase, Excluding Institutional	Institutional Population	Net Population Including Institutional
District of Squamish	2024 - 2034	745	102	1,585	4,041	6,473	14,929	(140)	14,789	233	15,022
	2024 - 2036	901	123	1,917	4,889	7,830	18,059	(282)	17,776	280	18,056
	2024 - 2041	1,299	177	2,764	7,048	11,288	26,034	(776)	25,258	398	25,656

^[1] Includes townhouses and apartments in duplexes.

^[2] Includes bachelor, 1-bedroom, and 2-bedroom+ apartment units.

Note: Numbers may not add to totals due to rounding.

Source: Watson & Associates Economists Ltd.



Schedule 3
District of Squamish
Current Year Growth Forecast
Mid-2021 to Mid-2024

		Population
Mid 2021 Population		23,819
Occupants of New Housing Units, Mid 2021 to Mid 2024	<i>Units (2)</i>	1,289
	<i>multiplied by P.P.U. (3)</i>	2,251
	<i>gross population increase</i>	2,901
Occupants of New Equivalent Institutional Units, Mid 2021 to Mid 2024	<i>Units</i>	142
	<i>multiplied by P.P.U. (3)</i>	1,100
	<i>gross population increase</i>	156
Decline in Housing Unit Occupancy, Mid 2021 to Mid 2024	<i>Units (4)</i>	9,195
	<i>multiplied by P.P.U. decline rate (5)</i>	0,018
	<i>total decline in population</i>	168
Population Estimate to Mid 2024		27,044
<i>Net Population Increase, Mid 2021 to Mid 2024</i>		3,225

(1) 2021 population based on Statistics Canada Census unadjusted for Census undercount.

(2) Estimated residential units constructed, Mid-2021 to the beginning of the growth period assuming a six-month lag between construction and occupancy.

(3) Average number of persons per unit (P.P.U.) is assumed to be:

Structural Type	Persons Per Unit ^[1] (P.P.U.)	% Distribution of Estimated Units ^[2]	Weighted Persons Per Unit Average
<i>Singles & Semi Detached</i>	2.965	33%	0.975
<i>Multiples (6)</i>	2.271	7%	0.167
<i>Apartments (7)</i>	1.855	60%	1.108
Total		100%	2.251

^[1] Based on 2021 Census custom database.

^[2] Based on Building permit/completion activity.

(4) 2021 households taken from Statistics Canada Census.

(5) Decline occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.

(6) Includes townhouses and apartments in duplexes.

(7) Includes bachelor, 1-bedroom and 2-bedroom+ apartments.

Note: Numbers may not add to totals due to rounding.



Schedule 4a
District of Squamish
Ten Year Growth Forecast
Mid-2024 to Mid-2034

		Population
Mid 2024 Population		27,044
Occupants of New Housing Units, Mid 2024 to Mid 2034	<i>Units (2)</i>	6,473
	<i>multiplied by P.P.U. (3)</i>	2,306
	<i>gross population increase</i>	14,929
Occupants of New Equivalent Institutional Units, Mid 2024 to Mid 2034	<i>Units</i>	212
	<i>multiplied by P.P.U. (3)</i>	1,100
	<i>gross population increase</i>	232
Decline in Housing Unit Occupancy, Mid 2024 to Mid 2034	<i>Units (4)</i>	10,484
	<i>multiplied by P.P.U. decline rate (5)</i>	-0.013
	<i>total decline in population</i>	-140
Population Estimate to Mid 2034		42,065
<i>Net Population Increase, Mid 2024 to Mid 2034</i>		15,021

(1) Mid 2024 Population based on:

2021 Population (23,819) + Mid 2021 to Mid 2024 estimated housing units to beginning of forecast period (1,289 x 2.251 = 2,901) + (142 x 1.1 = 156) + (9,195 x 0.018 = 168) = 27,044

(2) Based upon forecast building permits/completions assuming a lag between construction and occupancy.

(3) Average number of persons per unit (P.P.U.) is assumed to be:

Structural Type	Persons Per Unit ^[1] (P.P.U.)	% Distribution of Estimated Units ^[2]	Weighted Persons Per Unit Average
<i>Singles & Semi Detached</i>	3.699	12%	0.425
<i>Singles & Semi Detached - Small Lots</i>	2.890	2%	0.046
<i>Multiples (6)</i>	2.391	24%	0.585
<i>Apartments (7)</i>	2.002	62%	1.250
<i>one bedroom or less</i>	1.622		
<i>two bedrooms or more</i>	2.307		
Total		100%	2.306

^[1] Persons per unit based on adjusted Statistics Canada Custom 2021 Census database.

^[2] Forecast unit mix based upon historical trends and housing units in the development process.

(4) Mid 2024 households based upon 2021 Census (9,195 units) + Mid 2021 to Mid 2024 unit estimate (1,289 units) = 10,484 units.

(5) Decline occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.

(6) Includes townhouses and apartments in duplexes.

(7) Includes bachelor, 1-bedroom and 2-bedroom+ apartments.

Note: Numbers may not add to totals due to rounding.



**Schedule 4b
District of Squamish
Mid-2024 to Mid-2036**

		Population
Mid 2024 Population		27,044
Occupants of New Housing Units, Mid 2024 to Mid 2036	<i>Units (2)</i>	7,830
	<i>multiplied by P.P.U. (3)</i>	2,306
	<i>gross population increase</i>	18,059
Occupants of New Equivalent Institutional Units, Mid 2024 to Mid 2036	<i>Units</i>	254
	<i>multiplied by P.P.U. (3)</i>	1,100
	<i>gross population increase</i>	279
Decline in Housing Unit Occupancy, Mid 2024 to Mid 2036	<i>Units (4)</i>	10,484
	<i>multiplied by P.P.U. decline rate (5)</i>	-0.027
	<i>total decline in population</i>	-282
Population Estimate to Mid 2036		45,100
<i>Net Population Increase, Mid 2024 to Mid 2036</i>		18,056

(1) Mid 2024 Population based on:

2021 Population (23,819) + Mid 2021 to Mid 2024 estimated housing units to beginning of forecast period (1,289 x 2.251 = 2,901) + (142 x 1.1 = 156) + (9,195 x 0.018 = 168) = 27,044

(2) Based upon forecast building permits/completions assuming a lag between construction and occupancy.

(3) Average number of persons per unit (P.P.U.) is assumed to be:

Structural Type	Persons Per Unit ^[1] (P.P.U.)	% Distribution of Estimated Units ^[2]	Weighted Persons Per Unit Average
<i>Singles & Semi Detached</i>	3.699	12%	0.426
<i>Singles & Semi Detached - Small Lots</i>	2.890	2%	0.045
<i>Multiples (6)</i>	2.391	24%	0.585
<i>Apartments (7)</i>	2.002	62%	1.250
<i>one bedroom or less</i>	1.622		
<i>two bedrooms or more</i>	2.307		
Total		100%	2.306

^[1] Persons per unit based on adjusted Statistics Canada Custom 2021 Census database.

^[2] Forecast unit mix based upon historical trends and housing units in the development process.

(4) Mid 2024 households based upon 2021 Census (9,195 units) + Mid 2021 to Mid 2024 unit estimate (1,289 units) = 10,484 units.

(5) Decline occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.

(6) Includes townhouses and apartments in duplexes.

(7) Includes bachelor, 1-bedroom and 2-bedroom+ apartments.

Note: Numbers may not add to totals due to rounding.



**Schedule 5
District of Squamish
Mid-2024 to Mid-2041**

		Population
Mid 2024 Population		27,044
Occupants of New Housing Units, Mid 2024 to Mid 2049	<i>Units (2)</i>	11,288
	<i>multiplied by P.P.U. (3)</i>	2.306
	<i>gross population increase</i>	26,034
Occupants of New Equivalent Institutional Units, Mid 2024 to Mid 2049	<i>Units</i>	362
	<i>multiplied by P.P.U. (3)</i>	1.100
	<i>gross population increase</i>	398
Decline in Housing Unit Occupancy, Mid 2024 to Mid 2049	<i>Units (4)</i>	10,484
	<i>multiplied by P.P.U. decline rate (5)</i>	-0.074
	<i>total decline in population</i>	-776
Population Estimate to Mid 2049		52,700
<i>Net Population Increase, Mid 2024 to Mid 2049</i>		25,656

(1) Mid 2024 Population based on:

2021 Population (23,819) + Mid 2021 to Mid 2024 estimated housing units to beginning of forecast period (1,289 x 2.251 = 2,901) + (142 x 1.1 = 156) + (9,195 x 0.018 = 168) = 27,044

(2) Based upon forecast building permits/completions assuming a lag between construction and occupancy.

(3) Average number of persons per unit (P.P.U.) is assumed to be:

Structural Type	Persons Per Unit ^[1] (P.P.U.)	% Distribution of Estimated Units ^[2]	Weighted Persons Per Unit Average
<i>Singles & Semi Detached</i>	3.699	12%	0.426
<i>Singles & Semi Detached - Small Lots</i>	2.890	2%	0.045
<i>Multiples (6)</i>	2.391	24%	0.585
<i>Apartments (7)</i>	2.002	62%	1.250
<i>one bedroom or less</i>	1.622		
<i>two bedrooms or more</i>	2.307		
Total		100%	2.306

^[1] Persons per unit based on adjusted Statistics Canada Custom 2021 Census database.

^[2] Forecast unit mix based upon historical trends and housing units in the development process.

(4) Mid 2024 households based upon 2021 Census (9,195 units) + Mid 2021 to Mid 2024 unit estimate (1,289 units) = 10,484 units.

(5) Decline occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.

(6) Includes townhouses and apartments in duplexes.

(7) Includes bachelor, 1-bedroom and 2-bedroom+ apartments.

Note: Numbers may not add to totals due to rounding.



Schedule 6a
District of Squamish
Persons Per Unit by Age and Type of Dwelling
2021 Census

Age of Dwelling	Single Detached and Semi Detached - Large Lots and Small Lots						20 Year Average	20 Year Average Adjusted
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	-	-	3.016	-	2.965		
6-10	-	-	-	3.000	-	3.250		
11-15	-	-	-	3.224	-	3.250		
16-20	-	-	-	2.979	-	3.037	3.125	3.699
20-25	-	-	-	2.655	-	3.047		
25-35	-	-	1.833	2.576	3.625	2.609		
35+	-	-	1.960	2.922	3.952	2.923		
Total	0.400	1.913	2.024	2.919	4.156	2.950		

P.P.U. has been adjusted considering P.P.U. trends between 2016 - 2021, and relationship of Large Lots & Small Lot unit P.P.U. in the 2022 DCC

^[1] Includes townhouses and apartments in duplexes.

^[2] Includes bachelor, 1 bedroom and 2 bedroom+ apartments.

^[3] Adjusted based on historical trends.

Note: Does not include Statistics Canada data classified as 'Other'

P.P.U. Not calculated for samples less than or equal to 50 dwelling units, and does not include institutional population.



Schedule 6b
District of Squamish
Squamish-Lillooet Regional District
Persons Per Unit by Age and Type of Dwelling
2021 Census

Age of Dwelling	Multiples ^[1]						20 Year Average	20 Year Average Adjusted
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	1.208	2.361	2.579	-	2.271		
6-10	-	1.533	2.211	3.056	-	2.556		
11-15	-	1.385	2.133	2.688	-	2.445		
16-20	-	1.529	1.969	2.727	-	2.290	2.391	2.391
20-25	-	1.652	1.978	2.744	-	2.449		
25-35	-	1.421	2.321	3.136	-	2.613		
35+	-	1.657	2.176	2.916	4.042	2.634		
Total	1.063	1.500	2.156	2.832	4.366	2.492		

Age of Dwelling	Apartments ^[2]						20 Year Average	20 Year Average Adjusted
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	1.514	1.987	2.556	-	1.855		
6-10	-	1.368	1.905	-	-	1.771		
11-15	-	1.441	1.947	2.769	-	1.800		
16-20	-	2.000	2.043	-	-	2.286	1.928	2.002
20-25	-	1.600	1.634	-	-	1.720		
25-35	-	1.625	1.808	-	-	2.047		
35+	1.250	1.545	1.973	3.025	-	1.906		
Total	1.182	1.537	1.917	2.856	-	1.883		

^[1] Includes townhouses and apartments in duplexes.

^[2] Includes bachelor, 1 bedroom and 2 bedroom+ apartments.

^[3] Adjusted average based on weighted number of units by bedroom.

Note: P.P.U. for High Density has been adjusted to account for higher P.P.U.s in Stacked Townhomes, Triplexes, Fourplexes

Note: Does not include Statistics Canada data classified as 'Other'

P.P.U. Not calculated for samples less than or equal to 50 dwelling units, and does not include institutional population.



Appendix B

Proposed ACC Bylaw



Appendix B: Proposed ACC Bylaw

DISTRICT OF SQUAMISH

BYLAW NO. XXXX, 2025

A BYLAW TO IMPOSE AMENITY COST CHARGES

WHEREAS pursuant to the *Local Government Act*, the Council of the District of Squamish may, by Bylaw, impose amenity cost charges;

AND WHEREAS amenity cost charges may be imposed for the purpose of providing funds to assist the municipality in paying the capital costs of providing, constructing, altering, or expanding amenities that provide social, cultural, heritage, recreational or environmental benefits to a community to benefit, directly or indirectly, the development and the increased population of residents or workers that result from the development for which the charges are imposed;

AND WHEREAS the Council of the District of Squamish has deemed the charges imposed by this bylaw:

- a) are not excessive in relation to the capital cost of prevailing standards of service in the municipality;
- b) will not deter development in the municipality; and
- c) will not discourage the construction of reasonably priced housing or the provision of reasonably priced serviced land in the municipality.

AND WHEREAS the amenity cost charges do not include any capital costs for which a development cost charge may be imposed;

AND WHEREAS Council has provided one or more opportunities for consultation with the public and persons, public authorities and organizations that Council considers will be affected by the bylaw.

AND WHEREAS Council has considered the charges imposed by this bylaw in relation to expected increases in the population of residents and workers, the phasing of amenities, and the capital costs of amenities that will receive funding from the charge;



AND WHEREAS in the opinion of the Council, the charges imposed by this Bylaw are related to capital costs attributable to projects included in the municipality's financial plan and long-term capital plans, and to capital projects consistent with the Official Community Plan.

NOW THEREFORE, the Council of the District of Squamish, in open meeting assembled, enacts as follows:

PART 1 - GENERAL ADMINISTRATION

1.1 This bylaw may be cited as "District of Squamish Amenity Cost Charges Bylaw 2025 No. XXXX".

PART 2 - DEFINITIONS AND INTERPRETATION

2.1 This bylaw applies to all applications for subdivisions and for issuance of a building permit for parcels located in the District of Squamish.

2.2 For the purposes of this bylaw, the words or phrases that are not included in this section shall have the meaning assigned to them in the Zoning Bylaw.

2.3 In this bylaw:

- a) "**Apartment**" means a building used for residential purposes and consisting of three or more Dwelling Units but excludes a Townhouse.
- b) "**Building Permit**" means any permit required under the District of Squamish Building Bylaw No. 1822, 2004, as amended, or repealed and replaced from time to time.
- c) "**Construction**" includes building, erection, installation, repair, alteration, addition, enlargement, moving, locating, relocating, reconstruction, demolition, removal, excavation, or shoring.
- d) "**Completed**" means, in the case of a subdivision, an application for which the servicing agreement is completed and signed, appropriate zoning is in place, all applicable fees and levies are paid, all conditions of approval are fulfilled, and the final plan of subdivision is ready for approval by the approving officer.
- e) "**Development**" means the construction, alteration, or extension of buildings and/or structures for any use authorized by the zoning bylaw that requires the



issuance of a building permit but does not include internal alterations of a building and/or structure where the principal use of the building and/or structure, or part thereof, is not changing.

- f) **“District”** means the District of Squamish local government.
- g) **“Dwelling Unit”** means a self-contained set of rooms, including provisions for living, sleeping, cooking and sanitation; containing not more than one kitchen, with a direct entrance to the open air or to a common hallway or corridor, without passing through any other dwelling unit; includes suites and mobile homes, and modular homes or prefabricated dwellings.
- h) **“Effective Date”** means the date on which this bylaw comes into force, which is established as MONTH DAY, 2025.
- i) **“For-Profit Affordable Housing”** means Dwelling units in a development comprised of residential use or a mixed use that will be available at rental rates and purchase prices below market rates and prices, to those of low and moderate incomes, that is subject to a Housing Agreement between the District and a landowner, pursuant to the *Local Government Act*, that has some form of occupancy restrictions, and or the rent or price charged to the occupant for the unit, and as more clearly detailed in an affordable housing policy or bylaw approved by Council.
- j) **“Gross Floor Area”** or **“GFA”** shall have the same meaning as that contained in the Zoning Bylaw.
- k) **“High Density Residential”** means a residential building which contains multiple dwelling units accessible via a common hallway or corridor and shared entrance facilities, includes apartment buildings.
- l) **“In-Stream”** means, in reference to an application not determined, rejected or withdrawn and:
 - i. In the case of application for subdivision, one for which the application form has been submitted, the application fees have been paid, and all supporting documentation required by the District of Squamish has been submitted and accepted by the District of Squamish as a legitimate application;
 - ii. In the case of an application for building permit, one for which the application form has been submitted, the application fees have been paid, and all supporting documentation required by the District of



- Squamish including without limitation all applicable architectural, structural, plumbing, electrical, mechanical and site drainage drawings has been submitted and accepted by the District of Squamish as a legitimate application;
- iii. In the case of a rezoning application, one for which the application form has been submitted, the application fees have been paid, and all supporting documentation required by the District of Squamish has been accepted by the District of Squamish as a legitimate application; and
 - iv. In the case of an application for development permit, one for which the application form has been submitted, the application fees have been paid, and all supporting documentation required by the District of Squamish has been submitted and accepted by the District of Squamish as a legitimate application.
- m) **“Issuable”** means, in the case of a building permit, an application which meets the requirements of an In-Stream application and for which:
- i. Council has approved any applicable rezoning and/or development permits and/or development variance permit;
 - ii. All required off-site legal encumbrances relating to engineering services have been registered at the Land Title Office on title to the lot;
 - iii. Any plan, including a plan of subdivision, consolidation, or road dedication, that would affect the legal description of the lot has been registered at the Land Title Office on title to the lot;
 - iv. All review comments arising from the building permit application review process have been addressed to the satisfaction of the District of Squamish; and
 - v. All applicable fees and levies have been paid;
- n) **“Lot”** means any lot, parcel, block or other area in which land is held or into which it is legally subdivided, and for certainty, includes a bare land strata lot under the *Strata Property Act*.
- o) **“Medium Density Residential”** means residential development which includes attached dwellings and manufactured homes.
- p) **“Not-For-Profit Rental Housing”** means those Dwelling Units in a development comprised of a residential use or a mixed use that are or will be:



- i. operated as rental housing for tenants who meet eligibility criteria related to income, number of occupants, health or similar criteria;
 - ii. owned, leased or otherwise held by a Public Housing Body.
- q) **“Parcel”** means any lot, block or other area in which land is held or into which it is subdivided but does not include a highway.
- r) **“Precursor Application”** means, in relation to a building permit, that there is an:
 - i. In-Stream development permit application and that the development authorized by the building permit is entirely within the are of land that is the subject of the application; or
 - ii. In-Stream rezoning application and that the development authorized by the building permit is entirely within the area of land to which the application relates.
- s) **“Single Detached Residential”** means a building that contains one dwelling unit for residential use and is separate on all sides from any other structure. Where specially permitted in the Zoning Bylaw, a single-detached dwelling may contain one additional dwelling unit in the form of a secondary suite for residential use.
- t) **“Small Lot”** means a Lot that is less than 690m² in area, on which there is permitted to be not more than one Single Detached Dwelling, and on which there may also be permitted not more than one Secondary Suite.
- u) **“Structure”** means any construction fixed to, supported by or sunk into land or water, excluding asphalt or concrete paving or similar surfacing of a parcel.
- v) **“Subdivision”** means a subdivision as defined in the *Land Title Act* or *Strata Property Act*.
- w) **“Townhouse”** means a Building used for residential purposes and consisting of two or more individual Dwelling Units having all or a portion of a wall common to an adjacent Dwelling Unit, where access to each Dwelling Unit is from the exterior of the Building and from the finished grade of the Lot, and for certainty such a Dwelling unit does not include a Secondary Suite.
- x) **“Zone”** means the zones identified and defined in the District of Squamish Zoning Bylaw.
- y) **“Zoning Bylaw”** means the District of Squamish Zoning Bylaw No. 2200, 2011, as amended, or repealed and replaced from time to time.



PART 3 – AMENITY COST CHARGES

3.1 Pursuant to section 570.2(1) of the *Local Government Act*, for the purpose of providing funds to assist the District in paying the capital costs of providing, constructing, altering or expanding the amenities set out in Schedule “B” to this bylaw to service, directly or indirectly, the development and the increased population of residents or workers that results from the development for which the charge is being imposed, the Amenity Cost Charges set out in Schedules “A”, attached hereto and forming part of this bylaw, are hereby imposed on every person who obtains:

- (a) approval of a subdivision of land under the *Land Title Act* or the *Strata Property Act*, that creates two or more parcels on which the Zoning Bylaw permits the construction of a single detached residential dwelling;
- (b) approval of a building permit authorizing the construction of a single detached residential dwelling unit on an existing parcel; or
- (c) approval of a building permit authorizing the construction, alteration or extension of a medium density residential, or high density residential building or structure;

and the amenity cost charge shall be paid prior to approval of a subdivision or issuance of a building permit, as the case may be.

3.3 For certainty, if a single detached residential unit is replaced by another single detached residential unit then no additional development cost charge is payable. If a lot is subdivided into two, for example, to construct two small lot single detached residential units, then amenity cost charges are payable on the one additional single detached residential lot. If a multi-family residential development is replaced by another multi-family residential development with the same unit mix and number of units, then no additional amenity cost charges are payable. If a multi-family residential development is replaced by another multi-family residential development with an increased number of units, then amenity cost charges are payable only on the additional units.



PART 4 - EXEMPTIONS

- 4.1 Despite any other provision of this bylaw, an amenity cost charge is not payable if any of the following applies in relation to a development authorized by a building permit:
- (a) the permit authorizes the construction, alteration or extension of a building or part of a building that is, or will be, after the construction, alteration or extension, exempt from taxation under section 220(1)(h) or 224(2)(f) of the *Community Charter*;
 - (b) no increase in the population of residents or workers is expected to result from the development;
 - (c) an amenity cost charge has previously been paid for the development unless, as a result of further development, there will be an increase in the population of residents or workers; or
 - (d) affordable and special needs housing units that are required under an affordable and special needs housing zoning by-law as defined in section 478.1;
 - (e) not-for-profit rental housing subject to a housing agreement under section 483 of the Local Government Act, or
 - (f) for-profit affordable rental housing subject to a housing agreement under section 483 of the Local Government Act; or

PART 5 - CALCULATION OF APPLICABLE CHARGES

- 5.1 The amount of amenity cost charges payable in relation to a particular development shall be calculated using the applicable charges set out in Schedule "A" of this bylaw.
- 5.2 Where a type of development is not specifically identified in Schedule "A" the amount of amenity cost charges to be paid to the District shall be equal to the amenity cost charges that are payable for type of development that in the opinion of



General Manager of Community Planning and Infrastructure imposes the most similar cost burden on the District.

- 5.3 The amount of amenity cost charges payable in relation to mixed-use type of development shall be calculated for the residential portion of the development, in accordance with Schedule “A”, which is included in the building permit application and shall be the sum of the charges payable for each residential unit type.

PART 6 - EFFECTIVE DATE

- 6.1 This Bylaw shall come into force and effect on the date of adoption.

PART 7 – SEVERABILITY

- 7.1 If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed and the remainder of the bylaw remains valid.

PART 8 – TRANSITIONAL PROVISIONS

- 8.1 This bylaw is in force and effect on the Effective Date except in the case of:
- a) applications for subdivisions of lots that are In-Stream on the Effective Date and which are Completed within one year of the Effective Date;
 - b) building permits that are In-Stream on the Effective Date and which are Issuable within one year of the Effective Date; and
 - c) building permits on lots with a Precursor Application In-Stream on the Effective Date and where the related building permit is Issuable within one year of the Effective Date.

In which case this bylaw does not apply. One year from the Effective Date, this transitional provision is no longer in effect.



READ A FIRST, SECOND AND THIRD TIME this XX day of XX, 2025.

ADOPTED this XX day of XX, 2025

Mayor

Corporate Officer



SCHEDULE "A"
ATTACHED TO DISTRICT OF SQUAMISH AMENITY COST CHARGES BYLAW
NO. XXXX, 2025

Development Type	Unit	Total
Low Density Residential (Single Detached)	Per lot	\$17,295
Low Density Residential (Small Lot)	Per lot	\$13,512
Medium Density Residential (Townhouse)	Per dwelling unit	\$11,179
High Density Residential (Apartment)	Per dwelling unit	\$9,360



SCHEDULE “B”
ATTACHED TO DISTRICT OF SQUAMISH AMENITY COST CHARGES BYLAW NO. XXXX, 2025
LIST OF AMENITIES

Proj. No.	Increased Service Needs Attributable to Anticipated Development	Timing	Gross Capital Cost (2024\$)	Benefit to Existing Development	Net Capital Cost	Other Deductions	Post Period Benefit	Net-Growth Related Cost	Less:	ACC Recoverable Cost
									Municipal Assist Factor 1%	
1	Library	Short Term	26,600,000	13,300,000	13,300,000		-	13,300,000	133,000	13,167,000
2	Cultural, Community Space, etc.	Short Term	21,300,000	-	21,300,000		-	21,300,000	213,000	21,087,000
	Recreation									
3	Brennan Park Recreation Centre Upgrade - Project 1 (Green and Inclusive Community Buildings grant)	Short Term	21,000,000	6,140,000	14,860,000	12,000,000	-	2,860,000	28,600	2,831,400
4	Satellite Recreational Facilities - Neighbourhoods	Medium Term	20,000,000	-	20,000,000		-	20,000,000	200,000	19,800,000
5	Brennan Park Fieldhouse	Short Term	1,400,000	700,000	700,000		-	700,000	7,000	693,000
6	Brennan Park Recreation Centre - New Ice Rink	Medium Term	30,000,000	-	30,000,000		-	30,000,000	300,000	29,700,000
7	Brennan Park Recreation Centre - New Pool	Medium Term	28,000,000	-	28,000,000		-	28,000,000	280,000	27,720,000
	Parks									
8	Parks Operations Office	Short Term	2,900,000	725,000	2,175,000		-	2,175,000	21,750	2,153,250
9	Parks Downtown Satellite	Medium Term	1,500,000	-	1,500,000		-	1,500,000	15,000	1,485,000
10	Cricket Pitch at Centennial Fields	Short Term	49,000	-	49,000		-	49,000	490	48,510
11	Additional Tennis/Pickleball Courts at Brennan Park	Medium Term	500,000	-	500,000		-	500,000	5,000	495,000
12	Brennan Park - New Basketball Court	Long Term	50,000	-	50,000		-	50,000	500	49,500
13	Brennan Park - BMX Park	Long Term	75,000	-	75,000		-	75,000	750	74,250
14	Brennan Park - Artificial Turf Field	Medium Term	2,500,000	1,250,000	1,250,000		-	1,250,000	12,500	1,237,500
15	Brennan Park - Running Track	Medium Term	750,000	-	750,000		-	750,000	7,500	742,500
16	Capital - John Hunter Park (Valleycliffe) - Dog park Upgrades	Medium Term	500,000	250,000	250,000		-	250,000	2,500	247,500
17	Fenced off-leash Dog Park - Downtown	Medium Term	200,000	-	200,000		-	200,000	2,000	198,000
	Total		157,324,000	22,365,000	134,959,000	12,000,000	-	122,959,000	1,229,590	121,729,410