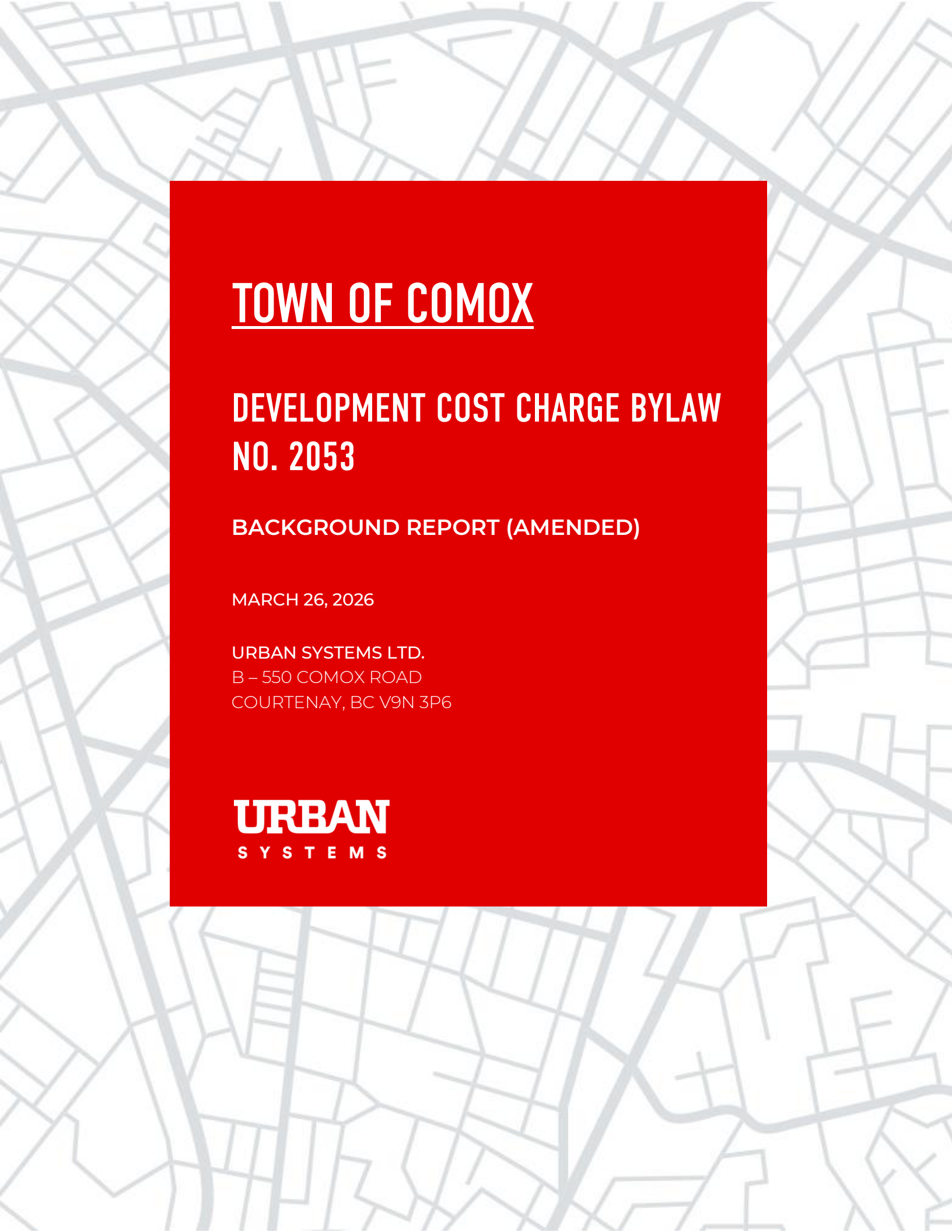




TOWN OF COMOX

DEVELOPMENT COST CHARGE BYLAW NO. 2053

BACKGROUND REPORT (AMENDED)

MARCH 26, 2026

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EXECUTIVE SUMMARY

In 2024, the Town of Comox (Town) initiated the process of updating their Development Cost Charge (DCC) Bylaw. The Town undertook a major update to its DCC Bylaw in 2016, no other updates have been undertaken since. The update to the DCC Bylaw was informed by growth information from the Official Community Plan (adopted 2011, updated and revised in 2020) and based on infrastructure needed to service growth identified through recently completed infrastructure assessments and plans.

The development of this DCC Bylaw included the following:

- Reviewing and updating residential and non-residential growth estimates in the DCC program
- Reviewing and updating eligible DCC projects, cost estimates, and appropriate benefit allocations
- Reviewing and adjusting equivalencies to reflect new demand information
- Establishment of Water, Drainage, and Fire DCC Programs and determining eligible DCC projects, cost estimates, and appropriate benefit allocations
- Identifying appropriate time horizons for the DCC Programs based on infrastructure needs
- Identifying new land use categories to better align with impact on infrastructure and development trends the Town is experiencing now and into the future
- Incorporating Provincial legislative changes into the Town's development finance practices

The proposed DCC program reflects a 1% municipal assist factor across all infrastructure categories. Proposed DCC rates are provided in **Table ES 1: Proposed DCC Rates**.

Note: DCC Bylaw No. 2053 was approved by the Deputy Inspector of Municipalities on January 26, 2026 and presented to Council for adoption on March 18, 2026. Council directed staff to amend the Parks Program by deleting a project and bring back to Council for third reading as amended on April 1, 2026. The Parks Program and Park DCC reserve fund has also been updated to reflect a recent acquisition.

Table ES 1: Proposed DCC Rates

Land Use	Unit of Charge	Transportation	Water	Sanitary Sewer	Drainage	Parks	Fire Facilities	Proposed Total Rate (2025)
Low Density Residential	Per Lot / Dwelling Unit	\$5,320	\$2,697	\$7,523	\$456	\$6,211	\$443	\$22,650
Medium Density Residential	Per Dwelling Unit	\$2,425	\$1,261	\$3,517	\$342	\$2,904	\$207	\$10,656
High Density Residential	Per m ² gross floor area	\$20.95	\$15.01	\$41.85	\$2.32	\$34.55	\$2.46	\$117.14
Commercial	Per m ² gross floor area	\$5.48	\$7.01	\$19.54	\$1.73	\$0.00	\$1.15	\$34.91
Institutional	Per m ² gross floor area	\$6.26	\$10.51	\$29.31	\$1.73	\$0.00	\$1.73	\$49.54
Industrial	Per m ² gross floor area	\$7.04	\$3.50	\$9.77	\$0.96	\$0.00	\$0.58	\$21.85

1.0 BACKGROUND

The Town of Comox (the Town) last updated its Development Cost Charge (DCC) Bylaw in 2016. In the current bylaw, DCCs are only levied on Roads, Parks, and Sanitary Sewer projects. During the previous update the applicable DCC reserves covered the estimated DCC project capital costs for the Drainage and Water programs and no DCCs were levied for those infrastructure types.

Since then, the Town has updated its Official Community Plan (adopted in 2011, with substantive updates in 2020) and various infrastructure assessments and plans. These documents provide new information on anticipated growth and infrastructure needed to service growth. The Town is in a strong position to update its DCC Bylaw.

A major DCC bylaw update is appropriate when there is significant new information on growth and infrastructure needed to service growth. Given the length of time since the previous DCC Bylaw was adopted, a major update was conducted that involved a fulsome review of all inputs to the DCC rate calculation including the following:

- Reviewing and updating residential and non-residential growth estimates in the DCC program
- Reviewing and updating eligible DCC projects, cost estimates, and appropriate benefit allocations
- Reviewing and adjusting equivalencies to reflect new demand information
- Establishment of Water, Drainage and Fire DCC Programs and determining eligible DCC projects, cost estimates, and appropriate benefit allocations
- Identifying appropriate time horizons for the DCC Programs based on infrastructure needs
- Identifying new land use categories to better align with impact on infrastructure and development trends the Town is experiencing now and into the future; and,
- Incorporating Provincial legislative changes into the Town's development finance practices

This DCC program was developed to be consistent with the following legislation, plans, and policy guides:

- *Local Government Act*
- Development Cost Charges Best Practices Guide, Ministry of Housing and Municipal Affairs
- Town of Comox Official Community Plan (2011)
- Town of Comox Housing Needs Report (2024)
- Town of Comox 2025-2029 Financial Plan
- Town of Comox Strategic Plan 2022-2026
- Comox Valley Regional District Growth Strategy (2018)
- Town of Comox plans and other technical studies

The proposed DCC program includes projects related to the Town's sanitary sewer, water, drainage, transportation (roads), providing and developing parkland, and fire facilities. Due to the updated information the drainage and water infrastructure have been incorporated back into the DCC program for this update. A new fire protection program has been established based on recent enabling legislation.

It should be noted that the material provided in the background report is meant for information only. Reference should be made to Comox Development Cost Charges Bylaw No. 1830, for the specific DCC rates until the new DCC Bylaw No. 2053 has been adopted.

DCC Bylaw No. 2053 was approved by the Deputy Inspector of Municipalities on January 26, 2026 and presented to Council for adoption on March 18, 2026. Council directed staff to amend the Parks Program by deleting a project and bring back to Council for third reading as amended on April 1, 2026. The Parks Program and Park DCC reserve fund has also been updated to reflect a recent acquisition.

2.0 DCC KEY ELEMENTS

The Development Cost Charge Best Practice Guide (Best Practices Guide), prepared by the Ministry of Housing and Municipal Affairs, stipulates key elements that should be considered when determining DCC rates. **Table 1** outlines the key elements, decisions, and supporting rationale used in this update. The table also indicates whether the approach aligns with the Best Practices Guide.

Table 1: DCC Key Elements

Key Element	Town 2025 DCC Update	Rationale	Aligns with Best Practices Guide?
Time Horizon	Varies by Program	• 10-year time horizon for Water, Sanitary Sewer and Drainage DCC Programs to reflect timing of infrastructure needs • 20-year time horizon for Transportation, Parks, and Fire Programs to reflect timing of infrastructure needs	✓
Town-wide or area-specific charge	Town-wide charge	• DCC projects are components of Town-wide infrastructure/parks systems and, therefore provide a Town-wide benefit	✓
Grant Assistance	Yes	• The Town is leveraging a \$1.026M grant (in-hand) for Project S-05 Central Foreshore Capacity Increase in the Sanitary Sewer Program	✓
Developer Contribution	None	• No identified DCC projects include a developer contribution	✓
Financing	No	• No long-term debt financing is included	✓
Benefit Allocation	25 – 100%	• 100% benefit is allocated to new infrastructure projects required only to service growth or future Master Plans. • For projects where both new and existing residents will benefit, benefit has been calculated based on modelling, the ratio of new population to total population, or rule of thumb (for some studies)	✓

Key Element	Town 2025 DCC Update	Rationale	Aligns with Best Practices Guide?
Municipal Assist Factor	1%	The Town is contributing 1% for all DCC programs	✓
Units of charge	Per lot, per dwelling unit, and per square meter gross floor area	<i>Per lot or dwelling unit</i> for low density residential. DCCs are levied at time of subdivision or building permit, as determined by the Town, to collect DCCs as early in the process as possible. <i>Per dwelling unit</i> for medium density residential uses. DCCs are levied at time of building permit for medium residential density when the number of units is known. <i>Per square meter of gross floor area</i> for high density residential, commercial, industrial, and institutional uses as impact on infrastructure is expected to correlate with floor space	✓

3.0 GROWTH PROJECTIONS AND EQUIVALENCIES

3.1 RESIDENTIAL GROWTH PROJECTIONS

The residential growth projections were informed by multiple sources of data, including the Town's building permit data for the past 10 years, BC Stats, Canada Mortgage and Housing Corporation (CMHC) data, and the 2024 Housing Needs Report. The projections utilized were confirmed through discussions with Town staff, this DCC update reflects the anticipated growth patterns.

Residential growth projections by density type for the 10- and 20-year time horizons used in this DCC update are shown in **Table 2** and **Table 3** below.

Table 2: Residential Growth by Dwelling Type (10 years)

Dwelling Type	Number of New Units	Persons per Unit	New Population
Low Density Residential	150	3.85	578
Medium Density Residential	260	1.8	468

High Density Residential	760	1.6	1,216
Total	1,170	-	2,262

Table 3: Residential Growth by Dwelling Type (20 years)

Dwelling Type	Number of New Units	Persons per Unit	New Population
Low Density Residential	300	3.85	1,155
Medium Density Residential	520	1.8	936
High Density Residential	1,520	1.6	2,432
Total	2,340	-	4,523

3.2 NON-RESIDENTIAL GROWTH PROJECTIONS

Growth projections for commercial, industrial, and institutional uses are based on recent building permit data, available land base based on land use designations, and input from Town staff. Non-residential growth projections for the 10-, and 20-year time horizons used in this DCC update are shown in **Table 4** and **Table 5** below.

Table 4: Non-Residential Growth by Land Use (10 years)

Land Use	New Development	Units
Commercial	7,000	m ² gross floor area
Institutional	1,910	m ² gross floor area
Industrial	15,000	m ² gross floor area

Table 5: Non-Residential Growth by Land Use (20 Years)

Land Use	New Development	Units
Commercial	14,000	m ² gross floor area
Institutional	3,820	m ² gross floor area
Industrial	30,000	m ² gross floor area

3.3 EQUIVALENCIES

The equivalencies used to calculate DCC rates have been reviewed in detail in this update and revised based on current information to reflect changes in expected relative impact. This DCC update included the reincorporation of a Drainage program which included the associated impervious area equivalencies. Additionally, the Water program was reincorporated, and the Fire program was introduced, both programs leverage the equivalent population factor used for the Sanitary Sewer program. The equivalent population factors were reviewed and updated based on the information for growth. The equivalencies are outlined in **Table 6** below.

Table 6: Equivalencies

Land Use	Transportation (trip ends)	Drainage (imperviousness)	Water, Sewer & Fire (pop.)	Parks (pop.)
Low Density Residential (per lot / unit)	1.36	1.00	3.85	3.85
Medium Density Residential (per dwelling unit)	0.62	0.75	1.8	1.8
High Density Residential (per dwelling unit)	0.40	0.38	1.6	1.6
Commercial (per m ² gross floor area)	0.0014	0.0038	0.010	n/a
Institutional (per m ² gross floor area)	0.0016	0.0038	0.015	n/a
Industrial (per m ² gross floor area)	0.0018	0.0021	0.005	n/a

Transportation

For transportation projects, the cost of development is distributed based on the expected number of trips generated by each land use and through discussion with Town staff to confirm appropriateness. Trip ends are based on the ITE Trip Generation Manual.

Drainage

In general terms, the impact on the storm drainage system of developing a parcel of land is expressed as the amount of stormwater run-off that must be accommodated by the system. The accepted parameter for expressing imperviousness in stormwater run-off calculations is the “run-off coefficient”. The run-off coefficient reflects the ratio between the impervious area on a parcel and the total area of the parcel. Run-off coefficients are then used to determine equivalency factors necessary to develop

Equivalent Drainage Units (EDUs), the basis for calculating drainage DCCs. EDUs were allocated with reference to the appropriate impervious surface and lot coverage assumptions in the Town of Comox 2013 Storm System Modeling & Capital Plan Study as well as permitted lot coverages in the Town of Comox Zoning Bylaw 1850.

Sanitary, Water and Fire Facilities

For residential demand, occupancy rates can be used to project demands for water, sanitary and fire services. Occupancy rates were informed by 2021 Census Data from Statistics Canada. For non-residential land uses, equivalent populations per square metre were established.

Parks

Given the need for new park space and since park development is generated by new residents (as opposed to commercial, industrial, and institutional growth in the local context), the Town will continue to levy Parks DCCs only on residential development. For residential demand, occupancy rates can be used to project demands for park acquisition and development. Occupancy rates were informed by 2021 Census Data from Statistics Canada.

4.0 DCC PROJECTS AND COSTS

4.1 DCC PROJECTS

The existing DCC program was reviewed, and projects that are still required and not yet been built were carried forward with updated cost estimates. New projects were incorporated based on recent infrastructure assessments and plans that identify growth-related projects. The program represents the most essential infrastructure required to facilitate development over the time horizon. The types of projects included in the DCC program are as follows:

- Intersection service upgrades
- Sidewalk development
- Water main upsizing and looping to increase capacity
- Sewer trunk main upsizing
- Parkland acquisition to maintain existing LOS
- Park capital to service new growth
- Fire station expansion
- Studies to plan for growth

All projects included in the DCC program are owned and controlled by the Town. The capital costs for the Fire Station are shared between the Town and the Comox Fire Protection Improvement District, only the portion of the project and costs that the Town is responsible for is included in the Fire program. To address the Town's parkland provision targets as outlined in the Town's Parks and Trails Master Plan, 2025 (PTMP) parkland acquisition is being leveraged to address the anticipated growth and provide community parks in greenfield areas. During the development of the parks program several projects and acquisitions were removed to reduce rates to not deter development. A complete list of detailed projects and cost estimates is provided in **Appendix A**.

4.1.1 CONSIDERATION OF OTHER FINANCIAL TOOLS

As local governments can leverage multiple financial tools to fund growth related infrastructure, it is important to ensure transparency by identifying the projects funded through each one. To ensure that the Town is not double-charging development, the DCC project lists were developed to ensure there is no overlap between the following tools:

- **5% Parkland Dedication/Cash-in-lieu**

Consideration has been given to the relationship between 5% parkland dedication/cash-in-lieu and parkland acquisition in the DCC program. Under the Town's PTMP, multiple park types are classified, including Community Parks and Neighbourhood Parks. Community Parks are described as large active park spaces that are a destination for the entire community and Neighbourhood Parks are described as local recreation space for neighbourhood residents within close walking distance. The Town is leveraging the 5% parkland dedication/cash-in-lieu to acquire Neighbourhood parkland. The parkland acquisition included in the DCC project list reflects the acquisition of Community parkland; revenue generated will be used to acquire land for the purpose of Community Parks.

- **Amenity Cost Charges (ACC)**

Consideration has been given to the relationship between the DCC project list and the Town's ACC program. Projects eligible for DCC inclusion are not in the ACC program and vice versa.

4.2 DCC COSTS

DCC rates are determined by applying the key elements, growth projections, and equivalencies described earlier in this report to projects that are DCC eligible and expected to be built within the specified DCC timeframe. An overview of the DCC costs by infrastructure type is provided in **Table 7**. Costs reflect 2025 dollars.

All parkland improvement projects and costs in this DCC update align with the eligibility requirements outlined in the *Local Government Act (LGA)*. Per section 566(2)(b)(ii), parkland improvement works are limited to:

- Fencing
- Landscaping
- Drainage and Irrigation
- Trails
- Restrooms
- Changing Rooms
- Playground Equipment
- Playing Field Equipment

Table 7: DCC Program Overview and Capital Costs

Service	Total Capital Costs (Millions)	Benefit Allocation	Municipal Assist Factor	DCC Recoverable (Millions)	Municipal Contribution (Millions) ⁽¹⁾
Transportation	\$13.0	25-100%	1%	\$7.0	\$6.1
Water	\$3.6	50-100%	1%	\$2.7	\$0.9
Drainage	\$0.5	90-100%	1%	\$0.43	\$0.03
Sanitary Sewer	\$7.7	25-100%	1%	\$5.3	\$2.4
Parkland Acquisition and Improvements	\$9.1	25-100%	1%	\$7.9	\$1.2
Fire Facilities	\$2.3	25%	1%	\$0.6	\$1.7
Total ⁽²⁾	\$36.05 M			\$23.85 M	\$12.3M

⁽¹⁾ Includes municipal assist factor and portion allocated to existing development.

⁽²⁾ Figures may not add due to rounding.

4.3 BENEFIT ALLOCATION

Project benefit allocations are used on a project-by-project basis to determine the extent to which the proposed DCC project benefits future growth versus existing users.

The benefit factor of each DCC eligible project was evaluated on a program by program basis. In general, all programs followed these two scenarios for the lower and upper limits of the benefit allocation :

1. Baseline - Benefit to the population at large (25%)

Primarily benefits existing development but will also add capacity that proportionately benefits and supports the future population of the community, which is expected to grow by approximately 25% over the next 20 years.

2. Rule of thumb – fully growth driven (100%)

Future development benefits and would not be required if not for growth occurring. This benefit allocation was applied to purely growth driven DCC projects that represent new infrastructure and master plans required to assess future infrastructure needs to address growth.

For each project where the benefit allocation fell between 25% and 100%, the following factors informed the determined benefit allocation:

- Location of project
- Service area, high growth location or infill development
- Age of existing infrastructure

- Level of service
- Scale of capacity increase

This ensured fairness in infrastructure funding and helped determine the extent to which the project is driven by the anticipated growth and what benefits the existing population would receive from the DCC projects.

4.4 GRANT FUNDING

The Town has received grant funding through the Housing Accelerator Fund (HAF). Funding provided through HAF is required to be contributed to initiatives that accelerate the construction of new housing, including funding infrastructure that will facilitate development. The Town has chosen to leverage this funding to address growth related infrastructure needs and \$1.026M of funding has been incorporated in the Sanitary Sewer Program and attributed toward project S-05 Central Foreshore Capacity Increase. This project has been identified as a priority project as the system is at capacity and the potential for growth is high. The project will support pre-zoning decisions and facilitate development in the Town, the project will likely be undertaken in the next year.

4.5 INTEREST ON LONG-TERM DEBT

No interest on long-term debt is included.

5.0 DCC RATES

A comparison of existing and proposed DCC rates is included in **Table 8** below. Detailed proposed rates are included in **Table 9**.

Table 8: DCC Rate Comparison

Land Use	Unit of Charge	Existing Rate (2016)	Proposed Rate (2025)	% Change
Low Density Residential	Per Lot / Unit	\$5,992.07	\$22,650	278%
Medium Density Residential	Per Dwelling Unit	\$4,000.03	\$10,656	166%
High Density Residential	Per m ² gross floor area	\$51.45*	\$117.14	128%
Commercial	Per m ² gross floor area	\$100.90	\$34.91	-65%
Institutional	Per m ² gross floor area	\$46.54	\$49.54	6%
Industrial	Per m ² gross floor area	\$3.58	\$21.85	510%

**Converted from a per dwelling unit charge to a per m² gross floor area charge*

Table 9: Proposed DCC Rates

Land Use	Unit of Charge	Transportation	Water	Sanitary Sewer	Drainage	Parks	Fire Facilities	Proposed Total Rate (2025)
Low Density Residential	Per Lot / Unit	\$5,320	\$2,697	\$7,523	\$456	\$6,211	\$443	\$22,650
Medium Density Residential	Per Dwelling Unit	\$2,425	\$1,261	\$3,517	\$342	\$2,904	\$207	\$10,656
High Density Residential	Per m ² gross floor area	\$20.95	\$15.01	\$41.85	\$2.32	\$34.55	\$2.46	\$117.14
Commercial	Per m ² gross floor area	\$5.48	\$7.01	\$19.54	\$1.73	\$0.00	\$1.15	\$34.91
Institutional	Per m ² gross floor area	\$6.26	\$10.51	\$29.31	\$1.73	\$0.00	\$1.73	\$49.54
Industrial	Per m ² gross floor area	\$7.04	\$3.50	\$9.77	\$0.96	\$0.00	\$0.58	\$21.85

6.0 CONSULTATION AND DCC RATES

6.1 INTERESTED PARTIES' CONSULTATION

The draft DCC rates were presented to Council on June 4th, 2025. During the meeting Council considered whether the draft DCCs:

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

Though the proposed update represents a large increase from the current DCC rates, the existing program is substantially out of date and does not represent the current needs or long-term vision for the Town. The projects included in the program are the essential projects required to facilitate development and match the level of service the Town aims to provide to residents based on the Council adopted policies, plans, and strategies.

Council recommended staff proceed with two levels of engagement, which included the following:

1. Direct engagement with developers via an in-person open house.
2. Informed engagement for stakeholders through the provision of the draft DCC rates, program and draft background report posted to the Town's website.

Notice of the engagement was posted on the Town's website on July 3, and an invitation was sent directly to the Town's list of developers on July 4th.

The in-person stakeholder engagement session took place on July 21st, 2025, from 12pm to 2pm, involving communities in the Comox Valley updating their DCC bylaws: the City of Courtenay, Village of Cumberland, and Comox Valley Regional District. The event featured a presentation on proposed DCC rates, opportunities for discussion with staff, and boards displaying the proposed rates and program information. A total of 53 stakeholders attended the event.

Feedback from the stakeholder engagement was recorded and a letter was circulated to the Town from a stakeholder regarding the DCC update.

Key feedback included the following:

- Comments regarding the engineering standards for storm drainage that are informing the costs;
- Concerns regarding rate increase;
- Consideration of phased-in increases; and
- Concerns around development feasibility due to cost increases.

The feedback received was taken back to Council for information. The DCC programs were revised to include the HAF grant and adjustments were made to benefit allocation to help address the rate increases. These changes, along with other actions adopted by Council, have been done to ensure development feasibility. In addition, developers will have the option to pay their DCCs in installments per provincial updates to the LGA anticipated to come into effect January 1st, 2026.

Council considered the option of phased increases for the rates as suggested by stakeholders. It was determined that the total municipal responsibility of the program, without an increased municipal assist factor, represents the maximum the Town can sustainably contribute to the infrastructure required to facilitate growth.

Council heard from several developers between third reading and consideration of adoption regarding proposed rates and in response directed staff to reduce the Parks DCC Program to further reduce DCC rates on March 18, 2026.

7.0 DCC IMPLEMENTATION

7.1 BYLAW EXEMPTIONS

The *LGA* is clear that a DCC cannot be levied if the proposed development does not impose new capital cost burdens on the Town, or if a DCC has already been paid in regard to the same development. However, if further expansion for the same development creates new capital cost burdens or uses up capacity the DCCs can be levied on the additional development to capture costs.

The *LGA* further restricts levying DCCs at the time of building permit issuance if:

- The building permit is for a place of public worship as per the Community Charter; or
- The value of the work authorized by the building permit does not exceed \$50,000 or a higher amount as prescribed by bylaw; or
- Unit size is no larger than 29 sq. m. and only for residential use.

The Town will maintain the thresholds as set out by the *LGA* for residential units no larger than 29 square metres. The Town has chosen to increase the value of work threshold and will not charge on building permits less than \$75,000 in value, this has been reflected in the proposed DCC Bylaw. Changes to the legislation allow local governments at building permit to charge DCCs at building permit on residential developments of fewer than four self-contained dwelling units, if such a charge is provided for in the local government's DCC bylaw. The Town will continue to charge DCCs on fewer than four self-contained dwelling units at building permit, this is outlined in the proposed DCC Bylaw.

7.2 DCC WAIVERS AND REDUCTIONS

The *LGA* provides local governments the discretionary authority to waive or reduce DCCs for certain types of development to promote affordable housing and low environmental impact development. The Best Practices Guide specifies the DCC program must remain whole which means for any waivers or reductions the Town provides, this same value must be paid to the DCC reserves from municipal funds, not paid for by the rest of the development community. Waivers and reductions are typically defined in a DCC Waivers and Reduction Bylaw, separate from the DCC Bylaw as it does not need approval by the Inspector of Municipalities. At this time, the Town does not have a DCC waivers and reductions bylaw.

7.3 COLLECTION OF CHARGES

Local governments can choose to collect DCCs at time of subdivision approval or building permit issuance, whichever comes first. Of the two possible collection times, subdivision approval occurs earlier in the process. The Town will collect DCCs for Low Density Residential uses at time of subdivision approval. Collecting DCCs early will allow the Town to ensure timely provision of infrastructure and services. DCCs for medium density residential and high density residential land uses and non-residential land uses will be collected at time of building permit when floor area will be known.

7.4 COLLECTION OF DCCS ON REDEVELOPED OR EXPANDED DEVELOPMENTS

When an existing building or development undergoes an expansion or redevelopment there is usually a need for additional DCC related infrastructure. The new developer / builder should pay the applicable DCCs based on the additional floor area for high density residential, commercial, industrial, or institutional land uses at the DCC rates in the current DCC bylaw. In essence, the Town is giving a DCC credit for the existing development or building. DCCs are only levied on the *new* development/ building area.

Note that if a single dwelling unit is replaced by another single dwelling unit, then no additional DCCs are payable. If a lot is subdivided into two, for example, to construct two small lot single dwelling units, then DCCs are payable on the one additional single dwelling lot.

7.5 FINANCIAL FEASIBILITY

As outlined in the *LGA* and Best Practices Guide, local governments are required to consider whether DCCs will deter development and discourage the construction of reasonably priced housing or the provision of reasonably priced serviced land. The Town retained Urban Systems to conduct Financial Feasibility Analysis to assess the impact of revised Town ACC and DCCs as well as proposed revisions to CVRD regional DCCs. The report illustrated that financial viability was impacted by increased charges, parking requirements, and development application processing timelines. During the development of the DCC program the Town reduced the volume of DCC projects and directed HAF grant the to a DCC sewer project to maintain viability. The Town has also made parking requirement adjustments, initiated pre-zoning and other streamlining initiatives as a concerted efforts to reduce processing timelines in an effort to maintain market viability for priority housing and development in the community.

7.6 IN-STREAM APPLICATIONS

Once the new DCC Bylaw has been adopted, the *LGA* provides special protection from rate increases for development applications that are submitted prior to the adoption date. There are two ways a developer can qualify for exclusion from the new DCC rates:

1. Pursuant to section 511 of the *LGA* (subdivision).

If the new DCC Bylaw is adopted after a subdivision application is submitted and the applicable subdivision fee is paid, the new DCC Bylaw has no application to the subdivision for 12 months after the DCC Bylaw is adopted. As such, if the subdivision is approved during the 12 months' in-stream period, the previous DCC rates apply. This only applies in cases where DCCs are levied at subdivision.

OR

2. Pursuant to section 568 of the *LGA* (building permits).

The new DCC Bylaw is not applicable to a construction, alteration, or extension if: (a) a building permit is issued within 12 months of the new DCC Bylaw adoption, AND (b) either a building permit application, a development permit application or a rezoning application associated with the construction (defined as "precursor application") is in stream when the new DCC Bylaw is

adopted, and the applicable application fee has been paid. The development authorized by the building permit must be entirely within the area subject to the precursor application.

The above is a summary of sections 511 and 568 of the *LGA* and not an interpretation or an explanation of these sections. Developers are responsible for complying with all applicable laws and bylaws and seeking legal advice as needed.

Note: One-year in-stream protection is based on the adoption date of the DCC bylaw, not the effective date.

7.7 PAYMENT BY INSTALLMENTS

To create more flexibility for the development community, the Province is set to update the existing regulations regarding the payment of DCCs by instalment.

It is anticipated that effective January 1, 2026, qualified developers and homebuilders paying greater than \$50,000 in DCCs to a local government will be able to:

- Use on-demand surety bonds province-wide; and,
- Pay 25% of DCCs at permit approval and pay the remaining 75% at time of occupancy or within 4 years, whichever is earliest.

Information on the current regulations can be found in section 559 of the *LGA*.

7.8 CONTINUOUS IMPROVEMENT RECOMMENDATIONS

7.8.1 REBATES AND CREDITS

The Town should establish a policy to guide staff in the collection of DCCs and the use of DCC credits and rebates as stipulated in the *LGA* and referenced in the Best Practices Guide. There may be situations in which it is not in the best interests of the Town to allow an owner to build DCC services outside their subdivision or development. Building such services may start or accelerate development in areas where the Town is not prepared to support, or DCC reserves are not sufficient. Policies for DCC credits, rebates and latecomer agreements are often drafted to assist staff in development financing. The Town will be developing a DCC Implementation Manual which will provide guidance and case studies on how to administer DCC credits and rebates, it is recommended that a policy be developed in line with the manual.

7.8.2 DCC MONITORING AND ACCOUNTING

The Town currently tracks the DCC program through the monitoring of DCC reserve funds and annual DCC reporting. The DCC tracking includes all projects contained in the DCC program with information regarding the status of the project, estimated costs, actual construction costs and funding sources. The Town intends to update the monitoring and accounting systems following the adoption of the DCC Bylaw.

7.8.3 DCC REVIEWS

To keep the DCC program as current as possible, the Town should review its program annually. Based on its annual review, the Town may make minor amendments to the DCC rates. The Town should apply a CPI inflationary factor, as permitted by legislation, annually (to a maximum of four years). Typically, a major amendment to the DCC program and rates is recommended every three to five years. All DCC

Bylaw amendments require approval from the Ministry, with the exception of CPI adjustments. The Town's future DCC Implementation Manual will outline the methodology for both minor routine DCC amendments and major DCC reviews. .

The background of the page is a light gray map of a city street grid. A solid red rectangular box is positioned in the upper left quadrant, containing the title text. The text is white and bold. The title 'APPENDIX A' is underlined, and the subtitle 'DCC Program and Calculations' is positioned directly below it.

APPENDIX A

DCC Program and Calculations

TOWN OF COMOX
TRANSPORTATION 20 YEAR PROGRAM
DCC PROJECT LIST

2026-03-26

Project No.			Col. (2)	Col. (3)	Col. (4) = Col. (2) x Col. (3)	Col. (6)	Col. (7) = Col. (4) - Col. (6)	Col. (8) = Col. (2) - Col. (7)
	Project Name	Description	Cost Estimate (2025\$)	Benefit Factor %	Benefit to New Development	Municipal Assist Factor 1%	DCC Recoverable	Total Municipal Responsibility
R-001	Intersection - Robb and Anderton Rd Roundabout	Intersection upgrade to maintain level of service in response to growth.	\$ 926,000	95%	\$ 879,700	\$ 8,797	\$ 870,903	\$ 55,097
R-002	Intersection - Comox Ave at Anderton Rd	Intersection upgrade to maintain level of service in response to growth.	\$ 201,300	95%	\$ 191,235	\$ 1,912	\$ 189,323	\$ 11,977
R-003	Phase Two Glacier View Roundabout	Intersection upgrade to maintain level of service in response to growth.	\$ 1,250,000	95%	\$ 1,187,500	\$ 11,875	\$ 1,175,625	\$ 74,375
R-004	Transportation Master Plan	2 plans (1 every 5 years)	\$ 300,000	100%	\$ 300,000	\$ 3,000	\$ 297,000	\$ 3,000
R-005	Greenways - Dryden/Cambridge	Greenway development from Anderton Road to Pritchard Road to expand active transportation network for growing population.	\$ 1,136,000	25%	\$ 284,000	\$ 2,840	\$ 281,160	\$ 854,840
R-006	Sidewalks - Minor Collector - Buena Vista	Sidewalk development from Ivy Place to Church Street to expand active transportation network for growing population.	\$ 224,000	25%	\$ 56,000	\$ 560	\$ 55,440	\$ 168,560
R-007	Sidewalks - Major Collector - Aspen	Sidewalk development from Noel Avenue to Bolt Avenue to expand active transportation network for growing population.	\$ 323,869	25%	\$ 80,967	\$ 810	\$ 80,158	\$ 243,712
R-008	Sidewalks - Major Collector - Noel	Sidewalk development from Linshart Street to Aspen Road to expand active transportation network for growing population.	\$ 1,196,000	25%	\$ 299,000	\$ 2,990	\$ 296,010	\$ 899,990
R-009	Sidewalks - Major Collector - Noel	Sidewalk development from Pritchard Road to Dogwood Avenue to expand active transportation network for growing population.	\$ 765,000	25%	\$ 191,250	\$ 1,913	\$ 189,338	\$ 575,663
R-010	Sidewalks - Major Collector - Aitken	Sidewalk Development from Bolt Avenue to Downey Avenue to expand active transportation network for growing population.	\$ 1,036,000	25%	\$ 259,000	\$ 2,590	\$ 256,410	\$ 779,590
R-011	Sidewalks - Major Collector - Aitken	Sidewalk Development from Downey Avenue to Comox Avenue to expand active transportation network for growing population.	\$ 558,000	25%	\$ 139,500	\$ 1,395	\$ 138,105	\$ 419,895
R-012	Sidewalks - Major Collector - Pritchard	Sidewalk Development from Noel Avenue to Maquinna Avenue to expand active transportation network for growing population.	\$ 957,000	25%	\$ 239,250	\$ 2,393	\$ 236,858	\$ 720,143
R-013	Sidewalks - Major Collector - Pritchard	Sidewalk Development Noel Avenue to Balmoral Avenue to expand active transportation network for growing population.	\$ 515,200	25%	\$ 128,800	\$ 1,288	\$ 127,512	\$ 387,688
R-014	Sidewalks - Arterial - Pritchard	Sidewalk Development Guthrie Road to North to expand active transportation network for growing population.	\$ 935,200	25%	\$ 233,800	\$ 2,338	\$ 231,462	\$ 703,738
R-015	Intersection - Rodello and Comox Ave Roundabout	Intersection upgrade to maintain level of service in response to growth.	\$ 1,368,400	95%	\$ 1,299,980	\$ 13,000	\$ 1,286,980	\$ 81,420
R-016	Intersection - Glacier View and Comox Ave Roundabout	Intersection upgrade to maintain level of service in response to growth.	\$ 1,259,900	95%	\$ 1,196,905	\$ 11,969	\$ 1,184,936	\$ 74,964
TOTAL			\$ 12,951,869		\$ 6,966,887	\$ 69,669	\$ 6,897,218	\$ 6,054,651

TOWN OF COMOX
TRANSPORTATION 20 YEAR PROGRAM
DCC RATE CALCULATION

2026-03-26

Land Use	Col. (1)	Col. (2)	Col. (3)	Col. (4) = (1) x (3)	Col. (5) = (4) / (a)
	Estimated New Development	Unit	Wt. Trip Rate	Trip Ends	
Low Density Residential	300	Per Lot / Dwelling Unit	1.3600	408	29%
Medium Density Residential	520	Per Dwelling Unit	0.6200	322	23%
High Density Residential	1,520	Per Dwelling Unit	0.4000	608	43%
Commercial	14,000	Per sq.m. of GFA	0.0014	20	1%
Institutional	3,820	Per sq.m. of GFA	0.0016	6	0%
Industrial	30,000	Per sq.m. of GFA	0.0018	54	4%
			Total Trip Ends	1,418 (a)	100%
B: Unit Transportation DCC Calculation					
Net Road DCC Program Recoverable		\$6,897,218 (b)			
Existing DCC Reserve Monies		\$ 1,350,056.97 (c)			
Net Amount to be Paid by DCCs		\$5,547,161 (d) = (b) - (c)			
DCC per Trip End		\$3,911.65 (e) = (d) / (a)			
C: Resulting Transportation DCCs					DCC Revenue Estimates
Low Density Residential		\$5,320 Per Lot / Dwelling Unit	(e) x Col. (3)		\$1,596,000
Medium Density Residential		\$2,425 Per Dwelling Unit	(e) x Col. (3)		\$1,261,000
High Density Residential		\$1,565 Per Dwelling Unit \$20.95 Per sq.m. of GFA	(e) x Col. (3)		\$2,378,800
Commercial		\$5.48 Per sq.m. of GFA	(e) x Col. (3)		\$76,720
Institutional		\$6.26 Per sq.m. of GFA	(e) x Col. (3)		\$23,913
Industrial		\$7.04 Per sq.m. of GFA	(e) x Col. (3)		\$211,200

Notes

TOWN OF COMOX
WATER 10 YEAR PROGRAM
DCC PROJECT LIST

2026-03-26

Project No.			Col. (2)	Col. (3)	Col. (4) = Col. (2) x Col. (3)	Col. (6)	Col. (7) = Col. (4) - Col. (6)	Col. (8) = Col. (2) - Col. (7)
	Project Name	Description	Cost Estimate (2025\$)	Benefit Factor %	Benefit to New Development	Municipal Assist Factor 1%	DCC Recoverable	Total Municipal Responsibility
W-01	Watermain Tie-in Tutor Dr Area	Watermain tie-in to faciliate growth along Noel Avenue from Aspen Road to Spitfire Drive.	\$ 1,386,000	90%	\$ 1,247,400	\$ 12,474	\$ 1,234,926	\$ 151,074
W-02	Dryden Rd Watermain Loop	Watermain loop to increase capacity from Anderton Road to Highwood Drive.	\$ 1,302,000	50%	\$ 651,000	\$ 6,510	\$ 644,490	\$ 657,510
W-03	Stewart & East Centennial Watermain Upsizing	Watermain upsizing to facilitate growth.	\$ 621,600	90%	\$ 559,440	\$ 5,594	\$ 553,846	\$ 67,754
W-04	Water Master Plan	2 plans (1 every 5 years)	\$ 300,000	100%	\$ 300,000	\$ 3,000	\$ 297,000	\$ 3,000
TOTAL			\$ 3,609,600		\$ 2,757,840	\$ 27,578	\$ 2,730,262	\$ 879,338

**TOWN OF COMOX
WATER 10 YEAR PROGRAM
DCC RATE CALCULATION**

2026-03-26

A: Water Calculation					
Land Use	Col. (1)	Col. (2)	Col. (3)	Col. (4) = (1) x (3)	Col. (5) = (4) / (a)
	Estimated New Development	Unit	Persons Per Unit	Equivalent Population	
Low Density Residential	150	Per Lot / Dwelling Unit	3.8500	578	24%
Medium Density Residential	260	Per Dwelling Unit	1.8000	468	19%
High Density Residential	760	Per Dwelling Unit	1.6000	1,216	50%
Commercial	7,000	Per sq.m. of GFA	0.0100	70	3%
Institutional	1,910	Per sq.m. of GFA	0.0150	29	1%
Industrial	15,000	Per sq.m. of GFA	0.0050	75	3%
			Total Equivalent Population	2,435 (a)	100%
B: Unit Water DCC Calculation					
Net Water DCC Program Recoverable		\$ 2,730,261.60	(b)		
Existing DCC Reserve Monies		\$ 1,024,085.14	(c)		
Net Amount to be Paid by DCCs		\$ 1,706,176.46	(d) = (b) - (c)		
DCC per Equivalent Population		\$700.65	(e) = (d) / (a)		
C: Resulting Water DCCs					DCC Revenue Estimates
Low Density Residential		\$2,697	Per Lot / Dwelling Unit	(e) x Col. (3)	\$404,550
Medium Density Residential		\$1,261	Per Dwelling Unit	(e) x Col. (3)	\$327,860
High Density Residential		\$1,121 \$15.01	Per Dwelling Unit Per sq.m. of GFA	(e) x Col. (3)	\$851,960
Commercial		\$7.01	Per sq.m. of GFA	(e) x Col. (3)	\$49,070
Institutional		\$10.51	Per sq.m. of GFA	(e) x Col. (3)	\$20,074
Industrial		\$3.50	Per sq.m. of GFA	(e) x Col. (3)	\$52,500

Notes

TOWN OF COMOX
SANITARY SEWER 10 YEAR PROGRAM
DCC PROJECT LIST

Project No.				Col. (2)	Col. (3)	Col. (4) = Col. (2) x Col. (3)	Col. (6)	Col. (7) = Col. (4) - Col. (6)	Col. (8) = Col. (2) - Col. (7)
	Project Name	Description	In-hand Grant Funding (2025\$)	Cost Estimate (2025\$)	Benefit Factor %	Benefit to New Development	Municipal Assist Factor 1%	DCC Recoverable	Total Municipal Responsibility
S-01	Western Foreshore Capacity Increase	460m of 300mm main upsized to increase capacity		\$ 3,163,670	75%	\$ 2,372,753	\$ 23,728	\$ 2,349,024.98	\$ 814,645
S-02	Inflow & Infiltration Reduction	Efficiency upgrades to network to avoid upsizing.		\$ 1,000,000	25%	\$ 250,000	\$ 2,500	\$ 247,500.00	\$ 752,500
S-03	Comox Ave Capacity Increase	Capacity increase on Comox Avenue between Rodello Street and Anderton Road		\$ 571,600	50%	\$ 285,800	\$ 2,858	\$ 282,942.00	\$ 288,658
S-04	Anderton Road Capacity Increase	Capacity increase on Anderton Road between Bolt Avenue and Guthrie Road		\$ 713,800	90%	\$ 642,420	\$ 6,424	\$ 635,995.80	\$ 77,804
S-05	Central Foreshore Capacity Increase	200m of 300mm main upsized to increase capacity	\$ 1,026,056	\$ 1,248,944	75%	\$ 936,708	\$ 9,367	\$ 927,340.92	\$ 321,603
S-06	Sanitary Master Plan	2 plans (1 every 5 years)		\$ 400,000	100%	\$ 400,000	\$ 4,000	\$ 396,000.00	\$ 4,000
S-07	Beaufort Ave Capacity Increase	Capacity increase on Beaufort Avenue from Wilcox Street to Port Augusta		\$ 285,000	90%	\$ 256,500	\$ 2,565	\$ 253,935.00	\$ 31,065
S-08	Noel Ave Capacity Increase	Capacity increase on Noel Avenue between Pritchard Road and Nimpkish Street		\$ 268,500	75%	\$ 201,375	\$ 2,014	\$ 199,361.25	\$ 69,139
TOTAL				\$7,651,514		\$5,345,556	\$53,456	\$5,292,100	\$2,359,414

TOWN OF COMOX
SANITARY SEWER 10 YEAR PROGRAM
DCC RATE CALCULATION

2026-03-26

A: Sanitary Sewer Calculation					
Land Use	Col. (1)	Col. (2)	Col. (3)	Col. (4) = (1) x (3)	Col. (5) = (4) / (a)
	Estimated New Development	Unit	Persons Per Unit	Equivalent Population	
Low Density Residential	150	Per Lot / Dwelling Unit	3.8500	578	24%
Medium Density Residential	260	Per Dwelling Unit	1.8000	468	19%
High Density Residential	760	Per Dwelling Unit	1.6000	1,216	50%
Commercial	7,000	Per sq.m. of GFA	0.0100	70	3%
Institutional	1,910	Per sq.m. of GFA	0.0150	29	1%
Industrial	15,000	Per sq.m. of GFA	0.0050	75	3%
			Total Equivalent Population	2,435 (a)	100%
B: Unit Sanitary Sewer DCC Calculation					
Net Sewer DCC Program Recoverable		<u>\$5,292,100</u>	(b)		
Existing DCC Reserve Monies	\$	533,744.78	(c)		
Net Amount to be Paid by DCCs		\$4,758,355	(d) = (b) - (c)		
DCC per Equivalent Population		\$1,954.03	(e) = (d) / (a)		
C: Resulting Sanitary Sewer DCCs					DCC Revenue Estimates
Low Density Residential		\$7,523	Per Lot / Dwelling Unit	(e) x Col. (3)	\$1,128,450
Medium Density Residential		\$3,517	Per Dwelling Unit	(e) x Col. (3)	\$914,420
High Density Residential		\$3,126	Per Dwelling Unit	(e) x Col. (3)	\$2,375,760
		\$41.85	Per sq.m. of GFA		
Commercial		\$19.54	Per sq.m. of GFA	(e) x Col. (3)	\$136,780
Institutional		\$29.31	Per sq.m. of GFA	(e) x Col. (3)	\$55,982
Industrial		\$9.77	Per sq.m. of GFA	(e) x Col. (3)	\$146,550

TOWN OF COMOX
DRAINAGE 10 YEAR PROGRAM
DCC PROJECT LIST

Project No.			Col. (2)	Col. (3)	Col. (4) = Col. (2) x Col. (3)	Col. (6)	Col. (7) = Col. (4) - Col. (6)	Col. (8) = Col. (2) - Col. (7)
	Project Name	Description	Cost Estimate (2025\$)	Benefit Factor %	Benefit to New Development	Municipal Assist Factor 1%	DCC Recoverable	Total Municipal Responsibility
D-01	Carthew Creek	Addressing drainage impacts resulting from growth.	\$ 259,000.00	90%	\$ 233,100	\$ 2,331	\$ 230,769	\$ 28,231
D-02	Stormwater Master Plan	1 plan (1 plan every 6 years)	\$ 200,000	100%	\$ 200,000	\$ 2,000	\$ 198,000	\$ 2,000
TOTAL			\$ 459,000		\$ 433,100	\$ 4,331	\$ 428,769	\$ 30,231

TOWN OF COMOX
DRAINAGE 10 YEAR PROGRAM
DCC RATE CALCULATION

2026-03-26

A: Drainage Generation Calculation					
Land Use	Col. (1)	Col. (2)	Col. (3)	Col. (4) = (1) x (3)	Col. (5) = (4) / (a)
	Estimated New Development	Unit	Impervious Area/Unit (m ²) Equivalent Factor	Equivalent Factor	
Low Density Residential	150	Per Lot / Dwelling Unit	1.0000	150	21%
Medium Density Residential	260	Per Dwelling Unit	0.7500	195	28%
High Density Residential	760	Per Dwelling Unit	0.3800	289	41%
Commercial	7,000	Per sq.m. of GFA	0.0038	27	4%
Institutional	1,910	Per sq.m. of GFA	0.0038	7	1%
Industrial	15,000	Per sq.m. of GFA	0.0021	32	5%
			Total Equivalent Factor	699 (a)	100%
B: Unit Drainage DCC Calculation					
Net Drainage DCC Program Recoverable		\$428,769	(b)		
Existing DCC Reserve Monies		\$ 110,218.27	(c)		
Net Amount to be Paid by DCCs		\$318,551	(d) = (b) - (c)		
DCC per Equivalent Factor		\$455.62	(e) = (d) / (a)		
C: Resulting Drainage DCCs					DCC Revenue Estimates
Low Density Residential		\$456	Per Lot / Dwelling Unit	(e) x Col. (3)	\$68,400
Medium Density Residential		\$342	Per Dwelling Unit	(e) x Col. (3)	\$88,920
High Density Residential		\$173 \$2.32	Per Dwelling Unit Per sq.m. of GFA	(e) x Col. (3)	\$131,480
Commercial		\$1.73	Per sq.m. of GFA	(e) x Col. (3)	\$12,110
Institutional		\$1.73	Per sq.m. of GFA	(e) x Col. (3)	\$3,304
Industrial		\$0.96	Per sq.m. of GFA	(e) x Col. (3)	\$14,400

TOWN OF COMOX
PARKS 20 YEAR PROGRAM
DCC PROJECT LIST

2026-03-26

Project No.			Col. (2)	Col. (3)	Col. (4) = Col. (2) x Col. (3)	Col. (6)	Col. (7) = Col. (4) - Col. (6)	Col. (8) = Col. (2) - Col. (7)
	Project Name	Description	Cost Estimate (2025\$)	Benefit Factor %	Benefit to New Development	Municipal Assist Factor 1%	DCC Recoverable	Total Municipal Responsibility
P-001	Community Park Acquisition	Portion of parkland targets in PTMP and targeted toward greenfield development and growing areas.	\$ 3,363,180	100%	\$ 3,363,180	\$ 33,632	\$ 3,329,548	\$ 33,632
P-002	Trail Development	New trails to be developed to service growth.	\$ 320,000	100%	\$ 320,000	\$ 3,200	\$ 316,800	\$ 3,200
P-003	Anderton Park - Playground	New/Upgrade to service growth.	\$ 600,000	100%	\$ 600,000	\$ 6,000	\$ 594,000	\$ 6,000
P-004	Anderton Park - Washrooms	Expansion to service growth.	\$ 100,000	50%	\$ 50,000	\$ 500	\$ 49,500	\$ 50,500
P-005	CC/Village Park - inclusive playground	New/Upgrade to service growth.	\$ 1,000,000	100%	\$ 1,000,000	\$ 10,000	\$ 990,000	\$ 10,000
P-006	CC/Village Park Drainage	Upgrade to address increase in users due to growth.	\$ 125,000	25%	\$ 31,250	\$ 313	\$ 30,938	\$ 94,063
P-008	Elks and Royal Purple Park - Playground	Expansion to address increase in users due to growth.	\$ 100,000	25%	\$ 25,000	\$ 250	\$ 24,750	\$ 75,250
P-009	Kye Bay - Washroom	New to service growth.	\$ 75,000	100%	\$ 75,000	\$ 750	\$ 74,250	\$ 750
P-010	Lancaster Park - Playground	Expansion to address increase in users due to growth.	\$ 150,000	25%	\$ 37,500	\$ 375	\$ 37,125	\$ 112,875
P-011	Lancaster Park - Washroom	New to service growth.	\$ 150,000	100%	\$ 150,000	\$ 1,500	\$ 148,500	\$ 1,500
P-012	Lazo Foreshore/Point Holmes - Washroom	New to service growth.	\$ 150,000	100%	\$ 150,000	\$ 1,500	\$ 148,500	\$ 1,500
P-013	Marina Park - Playground	New/Expansion to service growth.	\$ 1,000,000	100%	\$ 1,000,000	\$ 10,000	\$ 990,000	\$ 10,000
P-014	Northeast Woods - Washroom	New to service growth.	\$ 150,000	100%	\$ 150,000	\$ 1,500	\$ 148,500	\$ 1,500
P-015	Parkland Acquisition	Portion of parkland targets in PTMP to address growth occuring in community and achieve a consistent level of service.	\$ 1,000,000	25%	\$ 250,000	\$ 2,500	\$ 247,500	\$ 752,500
P-016	Playground - Forester	New to service growth.	\$ 250,000	100%	\$ 250,000	\$ 2,500	\$ 247,500	\$ 2,500
P-017	Playground - North Comox	New to service growth.	\$ 250,000	100%	\$ 250,000	\$ 2,500	\$ 247,500	\$ 2,500
P-019	Playground - Port Augusta Park	New to service growth.	\$ 150,000	100%	\$ 150,000	\$ 1,500	\$ 148,500	\$ 1,500
P-021	Waterfront Parks - Washroom	New to service growth.	\$ 75,000	100%	\$ 75,000	\$ 750	\$ 74,250	\$ 750
P-022	CC/Village Park - Site furnishings	New features to address increase in users due to growth.	\$ 100,000	25%	\$ 25,000	\$ 250	\$ 24,750	\$ 75,250
TOTAL			\$9,108,180		\$7,951,930	\$79,519	\$7,872,411	\$1,235,769

**TOWN OF COMOX
PARKS 20 YEAR PROGRAM
DCC RATE CALCULATION**

2026-03-26

A: Parks Calculation					
Land Use	Col. (1)	Col. (2)	Col. (3)	Col. (4) = (1) x (3)	Col. (5) = (4) / (a)
	Estimated New Development	Unit	Persons Per Unit (Residential)	Equivalent Population	
Low Density Residential	300	Per Lot / Dwelling Unit	3.8500	1,155	26%
Medium Density Residential	520	Per Dwelling Unit	1.8000	936	21%
High Density Residential	1,520	Per Dwelling Unit	1.6000	2,432	54%
Commercial	-	Per sq.m. of GFA	0.0000	-	0%
Institutional	-	Per sq.m. of GFA	0.0000	-	0%
Industrial	-	Per sq.m. of GFA	0.0000	-	0%
			Total Equivalent Population	4,523 (a)	100%
B: Unit Parks DCC Calculation					
Net Park DCC Program Recoverable		<u>\$7,872,411</u>	(b)		
Existing DCC Reserve Monies	\$	575,789.10	(c)		
Net Amount to be Paid by DCCs		\$7,296,622	(d) = (b) - (c)		
DCC per Equivalent Population		\$1,613.23	(e) = (d) / (a)		
C: Resulting Parks DCCs					DCC Revenue Estimates
Low Density Residential		\$6,211	Per Lot / Dwelling Unit	(e) x Col. (3)	\$1,863,300
Medium Density Residential		\$2,904	Per Dwelling Unit	(e) x Col. (3)	\$1,510,080
High Density Residential		\$2,581 \$34.55	Per Dwelling Unit Per sq.m. of GFA	(e) x Col. (3)	\$3,923,120
Commercial		\$0.00	Per sq.m. of GFA	(e) x Col. (3)	\$0
Institutional		\$0.00	Per sq.m. of GFA	(e) x Col. (3)	\$0
Industrial		\$0.00	Per sq.m. of GFA	(e) x Col. (3)	\$0

TOWN OF COMOX
FIRE FACILITIES 20 YEAR PROGRAM
DCC PROJECT LIST

Project No.					Col. (2)	Col. (3)	Col. (4) = Col. (2) x Col. (3)	Col. (6)	Col. (7) = Col. (4) - Col. (6)	Col. (8) = Col. (2) - Col. (7)
	Project Name	Description	Total Capital Cost Estimate (2025\$)	Regional Cost Share - Comox Portion	Cost Estimate (2025\$)	Benefit Factor %	Benefit to New Development	Municipal Assist Factor 1%	DCC Recoverable	Total Municipal Responsibility
F-001	Fire Hall Expansion	Expanding existing Fire Hall space from 4,200 sqft to 10,000 sqft to service growth.	\$ 3,400,000.00	67%	\$ 2,266,667	25%	\$ 566,667	\$ 5,667	\$ 561,000	\$ 1,705,667
TOTAL					\$2,266,667		\$566,667	\$5,667	\$561,000	\$1,705,667

**TOWN OF COMOX
FIRE 20 YEAR PROGRAM
DCC RATE CALCULATION**

2026-03-26

A: Fire Calculation					
Land Use	Col. (1)	Col. (2)	Col. (3)	Col. (4) = (1) x (3)	Col. (5) = (4) / (a)
	Estimated New Development	Unit	Persons Per Unit	Equivalent Factor	
Low Density Residential	300	Per Lot / Dwelling Unit	3.8500	1,155	24%
Medium Density Residential	520	Per Dwelling Unit	1.8000	936	19%
High Density Residential	1,520	Per Dwelling Unit	1.6000	2,432	50%
Commercial	14,000	Per sq.m. of GFA	0.0100	140	3%
Institutional	3,820	Per sq.m. of GFA	0.0150	57	1%
Industrial	30,000	Per sq.m. of GFA	0.0050	150	3%
			Total Equivalent Factor	4,870 (a)	100%
B: Unit Fire DCC Calculation					
Net Fire DCC Program Recoverable		\$561,000	(b)		
Existing DCC Reserve Monies		\$ -	(c)		
Net Amount to be Paid by DCCs		\$561,000	(d) = (b) - (c)		
DCC per Equivalent Factor		\$115.19	(e) = (d) / (a)		
C: Resulting Fire DCCs					DCC Revenue Estimates
Low Density Residential		\$443	Per Lot / Dwelling Unit	(e) x Col. (3)	\$132,900
Medium Density Residential		\$207	Per Dwelling Unit	(e) x Col. (3)	\$107,640
High Density Residential		\$184 \$2.46	Per Dwelling Unit Per sq.m. of GFA	(e) x Col. (3)	\$279,680
Commercial		\$1.15	Per sq.m. of GFA	(e) x Col. (3)	\$16,100
Institutional		\$1.73	Per sq.m. of GFA	(e) x Col. (3)	\$6,609
Industrial		\$0.58	Per sq.m. of GFA	(e) x Col. (3)	\$17,400