

By-law Number 07-2022
of The Regional Municipality of Durham

Being a by-law to set and levy rates of taxation for Regional General purposes for the year 2022.

Whereas subsection 1 of section 289 of the *Municipal Act, 2001*, S.O. 2001, c.25 as amended ("*Municipal Act, 2001*"), provides in part that an upper-tier municipality shall in each year prepare and adopt estimates of all sums required during the year for the purposes of the upper-tier municipality. Further, subsection 2 of section 289 of the *Municipal Act, 2001* provides in part that an upper-tier municipality in preparing a yearly budget shall set out the estimated revenues and expenditures for the budget period;

And Whereas for that purpose The Regional Municipality of Durham has passed By-law Number 03-2022 to approve and adopt 2022 Business Plans and Budgets for the Regional General purposes;

And Whereas all property assessment rolls on which the 2022 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act*, R.S.O. 1990, c.A.31, as amended ("*Assessment Act*") subject to appeals presently outstanding;

And Whereas the assessment for the various classes and subclasses of real property pursuant to section 7 of the *Assessment Act* has been determined on the basis of those property assessment rolls;

And Whereas the sums required by taxation in the year 2022 are to be levied by separate rates by the lower-tier municipalities for the estimated current annual expenditures for Regional General purposes, after deduction of other revenues, as directed by Regional by-law pursuant to section 311(2) of the *Municipal Act, 2001*;

And Whereas the tax rates on the applicable property classes and subclasses have been calculated pursuant to the provisions of the *Municipal Act, 2001* in the manner set out herein.

Now therefore, the Council of The Regional Municipality of Durham hereby enacts as follows:

1. For The Regional Municipality of Durham hereby adopts as a Regional General purposes upper-tier levy, as defined in section 311(1) of the *Municipal Act, 2001*, excluding current and capital expenditures and debts for Water Supply and Sanitary Sewage Works, Solid Waste Management and Durham Region Transit Commission purposes for the taxation year 2022 the sum of \$645,678,000.
2. The sum of \$645,678,000 is levied against the lower-tier municipalities in the amounts as set forth on Schedule 1 attached hereto.
3. The estimated assessment in each property class in the lower-tier municipality rateable for upper-tier purposes is as set out on Schedule 2 attached hereto.
4. For the year 2022, in The Regional Municipality of Durham, the lower-tier municipalities shall levy upon the various classes of real property the rates of taxation per current value assessment for Regional General purposes set out in Schedule 3 attached hereto.

5. The 2022 Regional General purposes upper-tier levy due to The Regional Municipality of Durham shall be paid in instalments by the lower-tier municipalities 7 days after the tax due dates set by each lower-tier municipality.
6. An interest rate equivalent to the prevailing prime interest rate shall be charged for late payment for upper-tier levies.
7. The Regional Municipality of Durham hereby directs the Council of each applicable lower-tier municipality to levy a separate rate, as specified in this by-law, in each property class in the lower-tier municipality rateable for upper-tier purposes.
8. The Regional Municipality of Durham directs that the upper-tier levy raised pursuant to this by-law be paid by the lower-tier municipalities to the Regional Municipality of Durham in accordance with this by-law and the *Municipal Act, 2001*.
9. The Treasurer and Commissioner of Finance for The Regional Municipality of Durham is hereby directed and authorized to do all acts necessary to collect these levies.
10. Schedules 1, 2 and 3 which are attached hereto form part of this by-law.
11. This by-law comes into force on the date that it is passed.

This By-law Read and Passed on the 23rd day of February, 2022.

J. Henry, Regional Chair and CEO

C. Bandel, Acting Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2022 Regional Property Taxes for Regional General Purposes

<u>Property Class</u>	<u>Oshawa</u> \$	<u>Pickering</u> \$	<u>Ajax</u> \$	<u>Clarington</u> \$	<u>Whitby</u> \$	<u>Brock</u> \$	<u>Scugog</u> \$	<u>Uxbridge</u> \$	<u>Total</u> \$
Residential	99,164,110	90,584,851	92,265,230	72,031,707	115,710,895	9,195,131	19,436,198	22,226,505	520,614,627
Multi-Residential	12,494,419	1,852,196	4,816,433	1,426,367	5,321,687	174,213	199,121	395,317	26,679,753
New Multi-Residential	350,674	0	0	56,356	0	31,073	0	1,150	439,253
Commercial Occupied	11,154,733	9,912,129	10,169,007	5,472,651	10,220,305	584,067	1,680,007	2,069,833	51,262,732
Commercial Excess Land	204,737	220,880	146,897	68,652	183,059	13,217	31,741	20,596	889,779
Commercial Vacant Land	528,696	252,499	345,277	249,364	535,032	20,964	117,371	32,716	2,081,919
Commercial On-Farm	0	0	0	1,204	0	0	602	143	1,949
Shopping Centres Occupied	7,290,508	5,213,513	3,607,417	975,805	4,517,683	0	255,317	82,398	21,942,641
Shopping Centres Excess Land	20,542	12,946	26,595	16,240	5,063	0	7,228	0	88,614
Office Buildings Occupied	529,185	606,981	86,339	66,429	142,701	0	36,873	967	1,469,475
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	105,707	15,691	43,697	16,193	66,827	4,740	19,609	2,654	275,118
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	1,038,527	2,129,095	1,544,709	680,069	1,459,114	228,903	378,506	782,556	8,241,479
Industrial Excess Land	17,010	32,212	22,515	17,799	49,081	5,656	31,233	16,193	191,699
Industrial Vacant Lands	335,550	164,258	362,896	210,820	683,485	5,878	31,361	153,371	1,947,619
Industrial On-Farm	0	0	0	0	0	0	203	522	725
Large Industrial Occupied	1,572,472	686,309	426,788	1,005,574	1,614,505	0	0	0	5,305,648
Large Industrial Excess Land	35,640	16,853	0	65,116	69,577	0	0	0	187,186
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	257,691	206,521	172,090	355,405	252,760	38,405	82,305	36,256	1,401,433
Farmland	98,165	166,806	27,916	574,587	98,803	416,284	586,903	523,829	2,493,293
Managed Forests	4,347	6,593	0	54,482	4,712	10,716	27,314	52,551	160,715
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	2,343	0	2,343
Total	135,202,713	112,080,333	114,063,806	83,344,820	140,935,289	10,729,247	22,924,235	26,397,557	645,678,000

Notes:

- 1) Excludes Solid Waste Management & Durham Region Transit Commission
2) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimate of 2022 Current Value Assessments of Taxable Properties

<u>Property Class</u>	<u>Oshawa</u> \$	<u>Pickering</u> \$	<u>Ajax</u> \$	<u>Clarington</u> \$	<u>Whitby</u> \$	<u>Brock</u> \$	<u>Scugog</u> \$	<u>Uxbridge</u> \$	<u>Total</u> \$
Residential	19,233,756,327	17,569,640,798	17,895,563,445	13,971,113,201	22,443,033,639	1,783,467,662	3,769,802,742	4,311,004,515	100,977,382,329
Multi-Residential	1,298,360,232	192,471,300	500,500,700	148,221,200	553,004,200	18,103,400	20,691,720	41,079,412	2,772,432,164
New Multi-Residential	61,832,600	0	0	9,937,000	0	5,479,000	0	202,700	77,451,300
Commercial Occupied	1,492,102,302	1,325,886,488	1,360,247,629	732,044,041	1,367,109,431	78,127,128	224,724,604	276,869,252	6,857,110,875
Commercial Excess Land	27,386,385	29,545,776	19,649,479	9,183,121	24,486,714	1,768,000	4,245,759	2,754,953	119,020,187
Commercial Vacant Land	70,720,500	33,775,300	46,185,700	33,355,900	71,568,000	2,804,200	15,700,000	4,376,200	278,485,800
Commercial On-Farm	0	0	0	161,100	0	0	80,500	19,100	260,700
Shopping Centres Occupied	975,207,841	697,380,691	482,542,656	130,527,647	604,303,588	0	34,152,286	11,021,828	2,935,136,537
Shopping Centres Excess Land	2,747,720	1,731,658	3,557,425	2,172,279	677,300	0	966,912	0	11,853,294
Office Buildings Occupied	70,785,967	81,192,264	11,549,000	8,885,800	19,088,298	0	4,932,300	129,400	196,563,029
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	14,139,800	2,098,900	5,845,100	2,166,000	8,939,100	634,000	2,623,000	355,000	36,800,900
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	99,545,570	204,079,383	148,064,411	65,186,400	139,859,967	21,941,000	36,280,846	75,010,095	789,967,672
Industrial Excess Land	1,630,500	3,087,558	2,158,100	1,706,100	4,704,500	542,100	2,993,800	1,552,100	18,374,758
Industrial Vacant Lands	32,163,400	15,744,600	34,784,500	20,207,700	65,513,800	563,400	3,006,000	14,701,000	186,684,400
Industrial On-Farm	0	0	0	0	0	0	19,500	50,000	69,500
Large Industrial Occupied	150,725,587	65,784,500	40,908,800	96,386,899	154,754,600	0	0	0	508,560,386
Large Industrial Excess Land	3,416,173	1,615,400	0	6,241,513	6,669,100	0	0	0	17,942,186
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	40,655,000	32,582,000	27,150,000	56,071,000	39,877,000	6,059,000	12,985,000	5,720,000	221,099,000
Farmland	95,199,600	161,766,800	27,072,600	557,229,130	95,818,100	403,708,786	569,172,882	508,004,823	2,417,972,721
Managed Forests	3,372,500	5,114,900	0	42,269,100	3,656,000	8,313,900	21,191,067	40,771,000	124,688,467
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	606,000	0	606,000
Total	23,673,748,004	20,423,498,316	20,605,779,545	15,893,065,131	25,603,063,337	2,331,511,576	4,724,174,918	5,293,621,378	118,548,462,205

Notes:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2022 Tax Rates for Regional General Purposes

<u>Property Class</u>	<u>Oshawa</u>	<u>Pickering</u>	<u>Ajax</u>	<u>Clarington</u>	<u>Whitby</u>	<u>Brock</u>	<u>Scugog</u>	<u>Uxbridge</u>	<u>Region</u>
Residential	0.00515576	0.00515576	0.00515576	0.00515576	0.00515576	0.00515576	0.00515576	0.00515576	0.00515576
Multi-Residential	0.00962323	0.00962323	0.00962323	0.00962323	0.00962323	0.00962323	0.00962323	0.00962323	0.00962323
New Multi-Residential	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134
Commercial Occupied	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Commercial Excess Land	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Commercial Vacant Land	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Commercial On-Farm	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Shopping Centres Occupied	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Shopping Centres Excess Land	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Office Buildings Occupied	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Office Buildings Excess Land	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Parking Lots (Commercial Occupied)	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Parking Lots Excess Land	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Industrial Occupied	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268
Industrial Excess Land	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268
Industrial Vacant Lands	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268
Industrial On-Farm	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268
Large Industrial Occupied	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268
Large Industrial Excess Land	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268
Landfill	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134
Pipelines	0.00633849	0.00633849	0.00633849	0.00633849	0.00633849	0.00633849	0.00633849	0.00633849	0.00633849
Farmland	0.00103115	0.00103115	0.00103115	0.00103115	0.00103115	0.00103115	0.00103115	0.00103115	0.00103115
Managed Forests	0.00128894	0.00128894	0.00128894	0.00128894	0.00128894	0.00128894	0.00128894	0.00128894	0.00128894
Farmland Awaiting Development Phase 1	0.00386682	0.00386682	0.00386682	0.00386682	0.00386682	0.00386682	0.00386682	0.00386682	0.00386682

Notes:

1) Excludes Solid Waste Management & Durham Region Transit Commission