

By-law Number 2025-004
of The Regional Municipality of Durham

Being a by-law to set and levy rates of taxation for Durham Regional Police Service Board purposes for the year 2025.

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 2024-065 to approve and adopt the 2025 Business Plans and Budgets for Durham Regional Police Service Board purposes;

And Whereas all property assessment rolls on which the 2025 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 2025 are to be levied by separate rates by the lower-tier municipalities for the estimated current annual expenditures for Durham Regional Police Service Board 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 Durham Regional Police Service Board 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, Regional General, Regional Solid Waste Management and Durham Region Transit Commission purposes for the taxation year 2025 the sum of \$313,332,000.
2. The sum of \$313,332,000 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 2025, 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 Durham Regional Police Service Board purposes set out in Schedule 3 attached hereto.

5. 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.
6. 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.
7. The 2025 Durham Regional Police Service Board purposes upper-tier levy due to The Regional Municipality of Durham shall be paid in instalments by the lower-tier municipalities 7 calendar days subsequent to the installment due dates set by each lower-tier municipality.
8. An interest rate equivalent to the prevailing prime interest rate shall be charged for late payment of the upper-tier levy for Durham Regional Police Service Board purposes to the Regional Municipality of Durham.
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 29th day of January, 2025.

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J. Henry, Regional Chair and CEO

A. Harras, Regional Clerk

Schedule 1

The Regional Municipality of Durham

Estimate of the 2025 Regional Property Taxes for Durham Regional Police Service Board Purposes

Property Class	Oshawa	Pickering	Ajax	Clarington	Whitby	Brock	Scugog	Uxbridge	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Residential	47,954,945	46,176,244	43,133,837	34,420,885	56,561,693	4,284,316	9,391,597	10,511,054	252,434,571
Multi-Residential	5,477,796	902,074	2,318,141	732,926	2,540,252	79,737	90,549	180,133	12,321,608
New Multi-Residential	543,866	176,466	0	52,070	217,563	14,130	0	523	1,004,618
Commercial Occupied	5,718,151	4,680,797	5,051,344	2,802,008	5,267,987	274,281	809,656	994,473	25,598,697
Commercial Excess Land	91,643	51,999	32,732	20,152	61,172	5,333	13,129	7,834	283,994
Commercial Vacant Land	232,155	107,217	236,054	94,184	229,088	17,369	50,280	16,424	982,771
Commercial On-Farm	0	0	0	1,095	0	0	753	118	1,966
Shopping Centres Occupied	3,384,046	2,342,365	1,745,303	471,031	2,103,712	0	117,958	37,951	10,202,366
Shopping Centres Excess Land	7,157	5,784	11,841	2,755	1,020	0	3,250	0	31,807
Office Buildings Occupied	241,034	264,511	35,793	30,474	107,471	0	19,441	9,278	708,002
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	44,191	5,607	26,473	8,448	25,605	2,543	8,917	1,207	122,991
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	464,469	1,069,536	778,958	396,647	703,626	83,282	175,341	338,432	4,010,291
Industrial Excess Land	6,351	8,877	8,420	9,434	14,751	4,442	15,761	7,363	75,399
Industrial Vacant Lands	154,583	162,781	131,285	104,797	399,965	2,673	24,441	62,140	1,042,665
Industrial On-Farm	0	0	0	532	0	0	297	595	1,424
Large Industrial Occupied	719,172	379,350	213,348	432,433	606,333	0	0	0	2,350,636
Large Industrial Excess Land	16,429	8,702	0	25,750	8,763	0	0	0	59,644
Aggregate Extraction Occupied	1,104	0	0	39,258	0	39,615	13,796	127,849	221,622
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	121,862	97,953	78,788	163,248	124,226	19,321	40,333	16,652	662,383
Farmland	44,389	65,936	12,439	266,022	41,030	192,795	273,756	242,608	1,138,975
Managed Forests	2,228	3,413	0	25,498	2,257	4,754	12,974	24,446	75,570
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	0
Total	65,225,571	56,509,612	53,814,756	40,099,647	69,016,514	5,024,591	11,062,229	12,579,080	313,332,000

Notes:

1) Excludes Regional General, Regional Solid Waste Management and Durham Region Transit Commission purposes

2) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimate of 2025 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	20,453,912,009	19,695,057,557	18,397,412,381	14,681,170,634	24,124,651,554	1,827,343,449	4,005,696,875	4,483,166,788	107,668,411,247
Multi-Residential	1,251,750,167	206,136,100	529,726,320	167,483,500	580,481,800	18,220,900	20,691,720	41,162,800	2,815,653,307
New Multi-Residential	210,881,600	68,424,000	0	20,190,000	84,359,000	5,479,000	0	202,700	389,536,300
Commercial Occupied	1,682,002,133	1,376,862,836	1,485,859,753	824,214,498	1,549,585,642	80,680,079	238,161,390	292,525,559	7,529,891,890
Commercial Excess Land	26,956,790	15,295,725	9,628,162	5,927,626	17,993,734	1,568,700	3,861,993	2,304,400	83,537,130
Commercial Vacant Land	68,288,800	31,538,000	69,435,700	27,704,400	67,386,500	5,109,200	14,790,000	4,831,200	289,083,800
Commercial On-Farm	0	0	0	322,200	0	0	221,600	34,600	578,400
Shopping Centres Occupied	995,421,966	689,009,987	513,383,276	138,554,400	618,809,891	0	34,697,439	11,163,216	3,001,040,175
Shopping Centres Excess Land	2,105,360	1,701,400	3,483,000	810,300	300,100	0	955,971	0	9,356,131
Office Buildings Occupied	70,900,350	77,806,152	10,528,500	8,964,000	31,612,598	0	5,718,700	2,729,121	208,259,421
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	12,998,800	1,649,300	7,787,100	2,485,000	7,531,700	748,000	2,623,000	355,000	36,177,900
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	97,902,270	225,440,260	164,191,289	83,606,600	148,312,663	17,554,362	36,958,972	71,335,841	845,302,257
Industrial Excess Land	1,338,700	1,871,058	1,774,800	1,988,600	3,109,195	936,300	3,322,128	1,552,100	15,892,881
Industrial Vacant Lands	32,583,500	34,311,600	27,672,700	22,089,400	84,305,900	563,400	5,151,700	13,098,000	219,776,200
Industrial On-Farm	0	0	0	112,200	0	0	62,500	125,400	300,100
Large Industrial Occupied	151,589,514	79,960,600	44,970,200	91,149,599	127,804,942	0	0	0	495,474,855
Large Industrial Excess Land	3,462,908	1,834,300	0	5,427,713	1,847,000	0	0	0	12,571,921
Aggregate Extraction Occupied	286,000	0	0	10,169,500	0	10,261,800	3,573,700	33,118,100	57,409,100
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	42,278,000	33,983,000	27,334,000	56,636,000	43,098,000	6,703,000	13,993,000	5,777,000	229,802,000
Farmland	94,664,800	140,615,200	26,527,900	567,319,816	87,500,300	411,156,386	583,812,772	517,387,623	2,428,984,797
Managed Forests	3,800,900	5,822,400	0	43,502,400	3,850,500	8,111,500	22,135,467	41,706,300	128,929,467
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	0
Total	25,203,124,567	22,687,319,475	21,319,715,081	16,759,828,386	27,582,541,019	2,394,436,076	4,996,428,927	5,522,575,748	126,465,969,279

Notes:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2025 Tax Rates for Durham Regional Police Service Board 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	0.00234456	0.00234456	0.00234456	0.00234456	0.00234456	0.00234456	0.00234456	0.00234456	0.00234456
Multi-Residential	0.00437611	0.00437611	0.00437611	0.00437611	0.00437611	0.00437611	0.00437611	0.00437611	0.00437611
New Multi-Residential	0.00257901	0.00257901	0.00257901	0.00257901	0.00257901	0.00257901	0.00257901	0.00257901	0.00257901
Commercial Occupied	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961
Commercial Excess Land	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961
Commercial Vacant Land	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961
Commercial On-Farm	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961
Shopping Centres Occupied	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961
Shopping Centres Excess Land	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961
Office Buildings Occupied	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961
Office Buildings Excess Land	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961
Parking Lots (Commercial Occupied)	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961
Parking Lots Excess Land	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961	0.00339961
Industrial Occupied	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421
Industrial Excess Land	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421
Industrial Vacant Lands	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421
Industrial On-Farm	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421
Large Industrial Occupied	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421
Large Industrial Excess Land	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421	0.00474421
Aggregate Extraction Occupied	0.00386039	0.00386039	0.00386039	0.00386039	0.00386039	0.00386039	0.00386039	0.00386039	0.00386039
Landfill	0.00257901	0.00257901	0.00257901	0.00257901	0.00257901	0.00257901	0.00257901	0.00257901	0.00257901
Pipelines	0.00288240	0.00288240	0.00288240	0.00288240	0.00288240	0.00288240	0.00288240	0.00288240	0.00288240
Farmland	0.00046891	0.00046891	0.00046891	0.00046891	0.00046891	0.00046891	0.00046891	0.00046891	0.00046891
Managed Forests	0.00058614	0.00058614	0.00058614	0.00058614	0.00058614	0.00058614	0.00058614	0.00058614	0.00058614
Farmland Awaiting Development Phase 1	0.00175842	0.00175842	0.00175842	0.00175842	0.00175842	0.00175842	0.00175842	0.00175842	0.00175842

Notes:

1) Excludes Regional General, Regional Solid Waste Management and Durham Region Transit Commission purposes