

By-law Number 2024-015
of The Regional Municipality of Durham

Being a by-law to set and levy rates of taxation for the Durham Region Transit Commission for the year 2024 and to establish 2024 lower-tier municipal payment due dates.

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 11-2024 to approve and adopt 2024 Business Plans and Budget for the Durham Region Transit Commission purposes;

And Whereas all property assessment rolls on which the 2024 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 2024 are to be levied by separate rates by the lower-tier municipalities for the estimated current annual expenditures for Durham Region Transit Commission 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 Region Transit Commission 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, General and Solid Waste Management purposes for the taxation year 2024 the sum of \$92,816,000.
2. The sum of \$92,816,000 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 2024, 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 Region Transit Commission 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 2024 Durham Region Transit Commission 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 the Durham Regional Transit Commission to the Region.
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 27th day of March, 2024.

J. Henry, Regional Chair and CEO

A. Harras, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2024 Regional Property Taxes for the Durham Regional Transit Commission 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	14,247,993	13,425,555	12,922,869	10,260,532	16,775,369	1,287,050	2,777,432	3,142,867	74,839,667
Multi-Residential	1,641,632	249,338	662,955	215,147	758,040	24,093	27,361	53,733	3,632,299
New Multi-Residential	158,167	0	0	11,606	29,394	4,270	0	158	203,595
Commercial Occupied	1,692,770	1,410,954	1,520,356	828,033	1,475,015	82,048	242,762	295,549	7,547,487
Commercial Excess Land	25,608	24,133	10,271	7,994	18,991	1,749	4,110	2,144	95,000
Commercial Vacant Land	78,653	35,217	67,064	29,196	86,014	7,275	15,193	5,437	324,049
Commercial On-Farm	0	0	0	331	0	0	227	36	594
Shopping Centres Occupied	1,017,064	725,580	499,688	137,568	620,021	0	35,643	11,463	3,047,027
Shopping Centres Excess Land	1,840	1,748	3,578	1,687	308	0	982	0	10,143
Office Buildings Occupied	72,844	79,959	10,815	9,174	19,608	0	5,874	134	198,408
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	13,353	954	7,999	2,553	8,992	598	2,694	365	37,508
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	139,705	312,003	248,965	109,685	203,991	39,875	61,322	154,578	1,270,124
Industrial Excess Land	2,203	4,709	2,544	2,446	4,946	1,342	3,439	2,225	23,854
Industrial Vacant Lands	46,316	38,935	56,512	34,417	125,210	808	7,104	19,433	328,735
Industrial On-Farm	0	0	0	161	0	0	90	180	431
Large Industrial Occupied	217,308	93,844	64,466	130,666	165,695	0	0	0	671,979
Large Industrial Excess Land	4,964	2,316	0	7,781	2,648	0	0	0	17,709
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	36,098	28,952	23,846	49,085	37,131	5,834	12,160	4,985	198,091
Farmland	13,455	22,754	3,817	79,874	12,956	58,238	82,958	72,693	346,745
Managed Forests	638	1,031	0	7,615	656	1,426	3,840	7,349	22,555
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	0
Total	19,410,611	16,457,982	16,105,745	11,925,551	20,344,985	1,514,606	3,283,191	3,773,329	92,816,000

Note:

1) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2024 Current Value Assessments of Taxable Properties

Property Class	Oshawa \$	Pickering \$	Ajax \$	Clarington \$	Whitby \$	Brock \$	Scugog \$	Uxbridge \$	Total \$
Residential	20,112,154,766	18,950,870,350	18,241,302,981	14,483,276,325	23,679,308,200	1,816,737,649	3,920,489,975	4,436,320,679	105,640,460,925
Multi-Residential	1,241,497,532	188,564,000	501,365,420	162,706,800	573,274,200	18,220,900	20,691,720	40,635,800	2,746,956,372
New Multi-Residential	202,965,800	0	0	14,893,000	37,720,000	5,479,000	0	202,700	261,260,500
Commercial Occupied	1,647,881,272	1,373,538,636	1,480,039,663	806,075,398	1,435,901,449	79,871,879	236,324,490	287,711,959	7,347,344,746
Commercial Excess Land	24,929,390	23,493,425	9,998,662	7,782,326	18,487,542	1,702,200	4,000,693	2,087,400	92,481,638
Commercial Vacant Land	76,567,400	34,283,000	65,285,700	28,421,400	83,733,200	7,082,300	14,790,000	5,293,200	315,456,200
Commercial On-Farm	0	0	0	322,200	0	0	220,600	34,600	577,400
Shopping Centres Occupied	990,094,105	706,339,297	486,436,966	133,920,000	603,579,491	0	34,697,439	11,159,416	2,966,226,714
Shopping Centres Excess Land	1,791,060	1,701,400	3,483,200	1,642,200	300,100	0	955,971	0	9,873,931
Office Buildings Occupied	70,912,150	77,838,442	10,528,500	8,931,100	19,088,298	0	5,718,700	130,521	193,147,711
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	12,998,800	928,900	7,787,100	2,485,000	8,753,100	582,000	2,623,000	355,000	36,512,900
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	97,454,970	217,646,560	173,672,389	76,514,200	142,299,563	27,816,162	42,776,966	107,830,241	886,011,051
Industrial Excess Land	1,537,100	3,284,758	1,774,800	1,706,100	3,450,095	936,300	2,398,634	1,552,100	16,639,887
Industrial Vacant Lands	32,309,400	27,159,900	39,421,400	24,008,400	87,343,900	563,400	4,955,700	13,556,000	229,318,100
Industrial On-Farm	0	0	0	112,200	0	0	62,500	125,400	300,100
Large Industrial Occupied	151,589,514	65,463,500	44,970,200	91,149,599	115,585,180	0	0	0	468,757,993
Large Industrial Excess Land	3,462,908	1,615,400	0	5,427,713	1,847,000	0	0	0	12,353,021
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	41,446,000	33,242,000	27,379,000	56,357,000	42,632,000	6,698,000	13,962,000	5,723,000	227,439,000
Farmland	94,964,000	160,591,487	26,940,900	563,723,716	91,437,900	411,026,186	585,490,972	513,045,223	2,447,220,384
Managed Forests	3,602,500	5,822,400	0	42,994,900	3,704,500	8,049,700	21,680,967	41,496,800	127,351,767
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	0
Total	24,808,158,667	21,872,383,455	21,120,386,881	16,512,449,577	26,948,445,718	2,384,765,676	4,911,840,327	5,467,260,039	124,025,690,340

Note: 1) Excludes Payments-in-Lieu

2024 Tax Rates for the Durham Regional Transit Commission Purposes

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