

By-law Number 10-2020
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 2020.

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 06-2020 to approve and adopt 2020 Business Plans and Budgets for the Durham Region Transit Commission purposes;

And Whereas all property assessment rolls on which the 2020 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 2020 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 2020 the sum of \$60,702,000.
2. The sum of \$60,702,000 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 2020, 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 2020 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 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 26th day of February 2020.

J. Henry, Regional Chair and CEO

R. Walton, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2020 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	9,454,491	8,385,740	8,869,309	6,754,786	10,624,336	829,755	1,839,241	2,142,119	48,899,777
Multi-Residential	1,257,671	160,320	401,779	139,085	500,416	17,577	18,024	45,175	2,540,047
New Multi-Residential	1,967	0	0	0	0	815	0	0	2,782
Commercial Occupied	1,022,836	827,386	860,321	476,376	981,415	55,909	154,280	195,605	4,574,128
Commercial Excess Land	20,421	13,632	8,419	5,114	22,180	1,292	3,869	3,519	78,446
Commercial Vacant Land	66,645	64,478	39,002	24,792	46,081	2,157	11,918	3,872	258,945
Commercial On Farm	0	0	0	118	0	0	59	51	228
Shopping Centres Occupied	711,885	509,948	360,572	90,581	463,470	0	28,137	8,304	2,172,897
Shopping Centres Excess Land	2,061	1,029	3,038	1,065	2,028	0	713	0	9,934
Office Buildings Occupied	54,207	63,614	8,443	6,554	15,156	0	3,606	95	151,675
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	7,120	1,547	4,172	2,718	5,780	458	1,594	651	24,040
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	95,312	200,122	162,026	75,845	151,483	20,743	34,181	69,663	809,375
Industrial Excess Land	2,760	3,620	2,082	1,972	5,166	560	3,054	2,074	21,288
Industrial Vacant Lands	29,482	18,334	32,778	22,445	60,599	662	3,297	18,075	185,672
Industrial On Farm	0	0	0	0	0	0	20	0	20
Large Industrial Occupied	242,218	72,689	21,501	98,335	113,075	0	0	0	547,818
Large Industrial Excess Land	3,780	1,648	0	6,368	17,725	0	0	0	29,521
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	24,788	19,448	16,724	34,386	23,839	3,148	6,847	3,537	132,717
Farmland	10,479	16,578	2,832	55,604	10,516	41,616	57,637	51,824	247,086
Managed Forests	423	622	0	4,819	458	924	2,632	4,491	14,369
Farmland Awaiting Development Phase 1	1,006	0	0	0	0	0	229	0	1,235
Total	13,009,552	10,360,755	10,792,998	7,800,963	13,043,723	975,616	2,169,338	2,549,055	60,702,000

Note:

1) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2020 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	18,752,915,894	16,632,432,522	17,591,553,092	13,397,567,659	21,072,506,012	1,645,750,692	3,647,984,247	4,248,718,324	96,989,428,442
Multi-Residential	1,336,455,000	170,362,900	426,948,000	147,798,100	531,763,100	18,678,400	19,152,920	48,005,012	2,699,163,432
New Multi-Residential	3,547,600	0	0	0	0	1,470,000	0	0	5,017,600
Commercial Occupied	1,399,113,666	1,131,762,634	1,176,813,128	651,624,041	1,342,454,604	76,476,131	211,036,127	267,563,144	6,256,843,475
Commercial Excess Land	27,934,033	18,647,148	11,515,956	6,994,995	30,339,265	1,767,700	5,291,791	4,813,800	107,304,688
Commercial Vacant Land	91,162,700	88,198,000	53,349,800	33,912,900	63,033,000	2,950,200	16,302,000	5,296,000	354,204,600
Commercial On Farm	0	0	0	161,100	0	0	80,500	69,100	310,700
Shopping Centres Occupied	973,770,929	697,545,496	493,218,633	123,902,996	633,970,382	0	38,487,789	11,359,116	2,972,255,341
Shopping Centres Excess Land	2,819,780	1,407,812	4,155,821	1,456,879	2,773,600	0	974,810	0	13,588,702
Office Buildings Occupied	74,148,311	87,016,543	11,549,000	8,965,100	20,731,974	0	4,932,300	129,400	207,472,628
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	9,739,500	2,115,900	5,707,000	3,718,000	7,905,800	626,000	2,181,000	890,000	32,883,200
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	93,423,751	196,157,328	158,815,911	74,342,290	148,482,467	20,332,300	33,504,224	68,282,690	793,340,961
Industrial Excess Land	2,705,200	3,548,500	2,040,900	1,932,992	5,063,900	548,600	2,993,800	2,033,100	20,866,992
Industrial Vacant Lands	28,897,600	17,970,600	32,128,500	22,000,700	59,398,300	649,000	3,232,000	17,717,000	181,993,700
Industrial On Farm	0	0	0	0	0	0	19,500	0	19,500
Large Industrial Occupied	237,419,900	71,249,500	21,075,000	96,386,899	110,834,873	0	0	0	536,966,172
Large Industrial Excess Land	3,705,300	1,615,400	0	6,241,513	17,373,400	0	0	0	28,935,613
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	39,991,000	31,376,000	26,981,000	55,475,000	38,460,000	5,079,000	11,046,000	5,706,000	214,114,000
Farmland	103,918,100	164,399,400	28,084,700	551,410,512	104,280,300	412,697,086	571,564,210	513,919,923	2,450,274,231
Managed Forests	3,355,900	4,937,200	0	38,231,800	3,635,800	7,333,700	20,879,100	35,632,200	114,005,700
Farmland Awaiting Development Phase 1	2,661,600	0	0	0	0	0	606,000	0	3,267,600
Total	23,187,685,764	19,320,742,883	20,043,936,441	15,222,123,476	24,193,006,777	2,194,358,809	4,590,268,318	5,230,134,809	113,982,257,277

Note:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2020 Tax Rates for the Durham Regional Transit Commission Purposes

Property Class	Oshawa	Pickering	Ajax	Clarington	Whitby	Brock	Scugog	Uxbridge	Region
Residential	0.00050418	0.00050418	0.00050418	0.00050418	0.00050418	0.00050418	0.00050418	0.00050418	0.00050418
Multi-Residential	0.00094105	0.00094105	0.00094105	0.00094105	0.00094105	0.00094105	0.00094105	0.00094105	0.00094105
New Multi-Residential	0.00055460	0.00055460	0.00055460	0.00055460	0.00055460	0.00055460	0.00055460	0.00055460	0.00055460
Commercial Occupied	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106
Commercial Excess Land	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106
Commercial Vacant Land	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106
Commercial On Farm	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106
Shopping Centres Occupied	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106
Shopping Centres Excess Land	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106
Office Buildings Occupied	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106
Office Buildings Excess Land	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106
Parking Lots (Commercial Occupied)	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106
Parking Lots Excess Land	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106	0.00073106
Industrial Occupied	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021
Industrial Excess Land	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021
Industrial Vacant Lands	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021
Industrial On Farm	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021
Large Industrial Occupied	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021
Large Industrial Excess Land	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021	0.00102021
Landfill	0.00055460	0.00055460	0.00055460	0.00055460	0.00055460	0.00055460	0.00055460	0.00055460	0.00055460
Pipelines	0.00061984	0.00061984	0.00061984	0.00061984	0.00061984	0.00061984	0.00061984	0.00061984	0.00061984
Farmland	0.00010084	0.00010084	0.00010084	0.00010084	0.00010084	0.00010084	0.00010084	0.00010084	0.00010084
Managed Forests	0.00012605	0.00012605	0.00012605	0.00012605	0.00012605	0.00012605	0.00012605	0.00012605	0.00012605
Farmland Awaiting Development Phase 1	0.00037814	0.00037814	0.00037814	0.00037814	0.00037814	0.00037814	0.00037814	0.00037814	0.00037814

Note: 1) Excludes Payments-in-Lieu