

**By-law Number 23-2019**  
**of The Regional Municipality of Durham**

Being a by-law to set and levy rates of taxation for Regional General purposes for the year 2019.

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 19-2019 to approve and adopt 2019 Business Plans and Budgets for the Regional General purposes;

And Whereas all property assessment rolls on which the 2019 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 2019 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 2019 the sum of \$562,451,000.
2. The sum of \$562,451,000 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 2019, 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 2019 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 27<sup>th</sup> day of March, 2019.

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J. Henry, Regional Chair and CEO

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R. Walton, Regional Clerk

**Schedule 1**  
**The Regional Municipality of Durham**  
**Estimate of the 2019 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	87,095,305	77,088,178	82,470,724	62,284,365	97,061,319	7,841,421	17,423,005	20,167,655	<b>451,431,972</b>
Multi-Residential	11,818,996	1,411,036	3,183,145	1,286,088	4,421,787	166,097	168,311	361,023	<b>22,816,483</b>
New Multi-Residential	0	0	0	0	0	0	0	0	<b>0</b>
Commercial Occupied	9,717,967	7,718,121	8,236,555	4,314,505	9,191,343	534,342	1,477,468	1,821,736	<b>43,012,037</b>
Commercial Excess Land	167,011	106,171	83,597	43,706	190,474	11,269	34,915	30,047	<b>667,190</b>
Commercial Vacant Land	552,703	451,167	362,512	268,524	392,491	20,130	57,858	38,730	<b>2,144,115</b>
Shopping Centres Occupied	7,049,639	5,317,193	3,443,755	871,096	4,344,248	0	260,708	73,805	<b>21,360,444</b>
Shopping Centres Excess Land	26,413	1,528	33,153	9,589	28,948	0	4,851	0	<b>104,482</b>
Office Buildings Occupied	533,573	620,228	83,643	64,328	147,975	0	33,751	1,167	<b>1,484,665</b>
Office Buildings Excess Land	0	0	0	0	0	0	0	0	<b>0</b>
Parking Lots (Commercial Occupied)	67,829	3,521	38,207	25,075	52,708	1,396	15,438	6,070	<b>210,244</b>
Parking Lots Excess Land	0	0	0	0	0	0	0	0	<b>0</b>
Industrial Occupied	987,384	1,915,360	1,612,227	793,986	1,438,362	203,983	350,707	662,688	<b>7,964,697</b>
Industrial Excess Land	15,596	30,699	20,513	17,705	45,773	4,977	27,845	20,249	<b>183,357</b>
Industrial Vacant Lands	277,260	119,099	293,210	168,406	456,581	6,205	37,899	161,531	<b>1,520,191</b>
Large Industrial Occupied	2,499,034	727,099	223,800	986,243	1,072,442	0	0	0	<b>5,508,618</b>
Large Industrial Excess Land	32,909	22,064	0	51,977	158,862	0	0	0	<b>265,812</b>
Landfill	0	0	0	0	0	0	0	0	<b>0</b>
Pipelines	241,113	189,226	161,461	330,216	231,075	30,288	67,140	34,687	<b>1,285,206</b>
Farmland	98,934	163,674	29,632	549,987	95,562	381,904	530,768	495,342	<b>2,345,803</b>
Managed Forests	3,892	5,866	0	44,327	4,181	7,835	23,529	41,425	<b>131,055</b>
Farmland Awaiting Development Phase 1	9,806	0	0	1,646	0	0	3,177	0	<b>14,629</b>
<b>Total</b>	<b>121,195,364</b>	<b>95,890,230</b>	<b>100,276,134</b>	<b>72,111,769</b>	<b>119,334,131</b>	<b>9,209,847</b>	<b>20,517,370</b>	<b>23,916,155</b>	<b>562,451,000</b>

Notes:

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

**Schedule 2**  
**The Regional Municipality of Durham**  
**Estimate of 2019 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	17,232,778,942	15,252,692,897	16,317,685,254	12,323,605,454	19,204,585,431	1,551,506,216	3,447,321,592	3,990,379,047	<b>89,320,554,833</b>
Multi-Residential	1,252,885,625	149,578,391	337,432,719	136,333,156	468,736,412	17,607,281	17,842,011	38,270,588	<b>2,418,686,183</b>
New Multi-Residential	0	0	0	0	0	0	0	0	<b>0</b>
Commercial Occupied	1,326,069,355	1,053,179,609	1,123,922,713	588,737,583	1,254,208,763	72,913,845	201,608,584	248,585,729	<b>5,869,226,181</b>
Commercial Excess Land	25,321,767	16,097,386	12,674,774	6,626,628	28,879,086	1,708,550	5,293,638	4,555,588	<b>101,157,417</b>
Commercial Vacant Land	83,799,211	68,404,587	54,963,010	40,712,807	59,508,441	3,052,103	8,772,328	5,872,068	<b>325,084,555</b>
Shopping Centres Occupied	961,961,527	725,559,888	469,919,019	118,865,776	592,796,223	0	35,574,961	10,071,033	<b>2,914,748,427</b>
Shopping Centres Excess Land	4,004,719	231,600	5,026,605	1,453,860	4,388,982	0	735,510	0	<b>15,841,276</b>
Office Buildings Occupied	72,808,889	84,633,469	11,413,523	8,777,901	20,192,043	0	4,605,550	159,200	<b>202,590,575</b>
Office Buildings Excess Land	0	0	0	0	0	0	0	0	<b>0</b>
Parking Lots (Commercial Occupied)	9,255,665	480,500	5,213,576	3,421,624	7,192,287	190,500	2,106,570	828,250	<b>28,688,972</b>
Parking Lots Excess Land	0	0	0	0	0	0	0	0	<b>0</b>
Industrial Occupied	92,853,716	180,120,692	151,614,053	74,666,557	135,263,692	19,182,558	32,980,555	62,319,222	<b>749,001,045</b>
Industrial Excess Land	1,660,400	3,268,318	2,183,839	1,884,960	4,873,085	529,879	2,964,439	2,155,759	<b>19,520,679</b>
Industrial Vacant Lands	29,517,750	12,679,522	31,215,859	17,928,906	48,608,681	660,625	4,034,862	17,197,000	<b>161,843,205</b>
Large Industrial Occupied	235,009,420	68,376,500	21,046,150	92,746,360	100,852,588	0	0	0	<b>518,031,018</b>
Large Industrial Excess Land	3,503,525	2,349,000	0	5,533,542	16,912,817	0	0	0	<b>28,298,884</b>
Landfill	0	0	0	0	0	0	0	0	<b>0</b>
Pipelines	38,804,873	30,454,175	25,985,664	53,145,148	37,189,409	4,874,567	10,805,552	5,582,617	<b>206,842,005</b>
Farmland	97,875,561	161,923,891	29,314,935	544,104,731	94,540,367	377,819,520	525,091,743	490,044,527	<b>2,320,715,275</b>
Managed Forests	3,080,448	4,642,289	0	35,081,997	3,308,991	6,201,035	18,621,589	32,785,121	<b>103,721,470</b>
Farmland Awaiting Development Phase 1	2,586,950	0	0	434,300	0	0	838,250	0	<b>3,859,500</b>
<b>Total</b>	<b>21,473,778,343</b>	<b>17,814,672,714</b>	<b>18,599,611,693</b>	<b>14,054,061,290</b>	<b>22,082,037,298</b>	<b>2,056,246,679</b>	<b>4,319,197,734</b>	<b>4,908,805,749</b>	<b>105,308,411,500</b>

Notes:

1) Excludes Payments-in-Lieu

**Schedule 3**  
**The Regional Municipality of Durham**  
**2019 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	0.00505407	0.00505407	0.00505407	0.00505407	0.00505407	0.00505407	0.00505407	0.00505407	<b>0.00505407</b>
Multi-Residential	0.00943342	0.00943342	0.00943342	0.00943342	0.00943342	0.00943342	0.00943342	0.00943342	<b>0.00943342</b>
New Multi-Residential	0.00555948	0.00555948	0.00555948	0.00555948	0.00555948	0.00555948	0.00555948	0.00555948	<b>0.00555948</b>
Commercial Occupied	0.00732840	0.00732840	0.00732840	0.00732840	0.00732840	0.00732840	0.00732840	0.00732840	<b>0.00732840</b>
Commercial Excess Land	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	<b>0.00659556</b>
Commercial Vacant Land	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	<b>0.00659556</b>
Shopping Centres Occupied	0.00732840	0.00732840	0.00732840	0.00732840	0.00732840	0.00732840	0.00732840	0.00732840	<b>0.00732840</b>
Shopping Centres Excess Land	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	<b>0.00659556</b>
Office Buildings Occupied	0.00732840	0.00732840	0.00732840	0.00732840	0.00732840	0.00732840	0.00732840	0.00732840	<b>0.00732840</b>
Office Buildings Excess Land	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	<b>0.00659556</b>
Parking Lots (Commercial Occupied)	0.00732840	0.00732840	0.00732840	0.00732840	0.00732840	0.00732840	0.00732840	0.00732840	<b>0.00732840</b>
Parking Lots Excess Land	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	0.00659556	<b>0.00659556</b>
Industrial Occupied	0.01063376	0.01063376	0.01063376	0.01063376	0.01063376	0.01063376	0.01063376	0.01063376	<b>0.01063376</b>
Industrial Excess Land	0.00939299	0.00939299	0.00939299	0.00939299	0.00939299	0.00939299	0.00939299	0.00939299	<b>0.00939299</b>
Industrial Vacant Lands	0.00939299	0.00939299	0.00939299	0.00939299	0.00939299	0.00939299	0.00939299	0.00939299	<b>0.00939299</b>
Large Industrial Occupied	0.01063376	0.01063376	0.01063376	0.01063376	0.01063376	0.01063376	0.01063376	0.01063376	<b>0.01063376</b>
Large Industrial Excess Land	0.00939299	0.00939299	0.00939299	0.00939299	0.00939299	0.00939299	0.00939299	0.00939299	<b>0.00939299</b>
Landfill	0.00555948	0.00555948	0.00555948	0.00555948	0.00555948	0.00555948	0.00555948	0.00555948	<b>0.00555948</b>
Pipelines	0.00621347	0.00621347	0.00621347	0.00621347	0.00621347	0.00621347	0.00621347	0.00621347	<b>0.00621347</b>
Farmland	0.00101081	0.00101081	0.00101081	0.00101081	0.00101081	0.00101081	0.00101081	0.00101081	<b>0.00101081</b>
Managed Forests	0.00126352	0.00126352	0.00126352	0.00126352	0.00126352	0.00126352	0.00126352	0.00126352	<b>0.00126352</b>
Farmland Awaiting Development Phase 1	0.00379055	0.00379055	0.00379055	0.00379055	0.00379055	0.00379055	0.00379055	0.00379055	<b>0.00379055</b>

Notes:

1) Excludes Solid Waste Management & Durham Region Transit Commission