

**By-law Number 2024-014**  
**of The Regional Municipality of Durham**

Being a by-law to set and levy rates of taxation for Regional General purposes for the year 2024 and to establish 2024 lower-tier municipal payments 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 10-2024 to approve and adopt 2024 Business Plans and Budget for Regional General 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 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 2024 the sum of \$746,567,000.
2. The sum of \$746,567,000 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 Regional General 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 Regional General 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. Regional supplementary property taxes shall be due from each lower-tier municipality seven calendar days subsequent to the instalment due dates set by each lower-tier municipality for the collection of their respective supplementary municipal property taxes.
9. In accordance with Ontario Regulations 382/98 and 387/98, payments-in-lieu of taxation, payments for railway and utility lands as well as payments from universities/colleges and, public hospitals, as set out in Section 322 of the *Municipal Act, 2021*, are to be remitted to the Regional Municipality of Durham according to the following schedule:
  - a. July 8, 2024: 50% of the amount the local municipality is required to pay for the year less the amount of the first instalment;
  - b. September 30, 2024: 25% of the amount the local municipality is required to pay for the year; and
  - c. December 16, 2024: Balance of the amount the local municipality is required to pay for the year.
10. An interest rate equivalent to the prevailing prime interest rate shall be charged for late payment of the general purpose levy, supplementary taxes, payments in lieu of taxation, railway and utility lands and universities/colleges and public hospital amounts payable to the Region.
11. 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.
12. Schedules 1, 2 and 3 which are attached hereto form part of this by-law.
13. 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, 2024.

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J. Henry, Regional Chair and CEO

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A. Harras, Regional Clerk

**Schedule 1**  
**The Regional Municipality of Durham**  
**Estimate of the 2024 Regional Property Taxes for Regional General Purpose**

<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	114,606,184	107,988,313	103,944,964	82,530,488	134,932,512	10,352,371	22,340,246	25,279,619	601,974,697
Multi-Residential	13,204,481	2,005,554	5,332,488	1,730,538	6,097,304	193,796	220,076	432,200	29,216,437
New Multi-Residential	1,272,222	0	0	93,352	236,435	34,343	0	1,271	1,637,623
Commercial Occupied	13,615,751	11,348,973	12,228,946	6,660,262	11,864,251	659,948	1,952,650	2,377,243	60,708,024
Commercial Excess Land	205,981	194,116	82,615	64,302	152,755	14,065	33,056	17,247	764,137
Commercial Vacant Land	632,644	283,266	539,428	234,834	691,852	58,518	122,204	43,735	2,606,481
Commercial On-Farm	0	0	0	2,662	0	0	1,823	286	4,771
Shopping Centres Occupied	8,180,732	5,836,185	4,019,224	1,106,525	4,987,124	0	286,690	92,206	24,508,686
Shopping Centres Excess Land	14,799	14,058	28,780	13,569	2,480	0	7,899	0	81,585
Office Buildings Occupied	585,917	643,146	86,993	73,794	157,719	0	47,251	1,078	1,595,898
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	107,404	7,675	64,342	20,533	72,323	4,809	21,673	2,933	301,692
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	1,123,711	2,509,589	2,002,542	882,252	1,640,795	320,736	493,243	1,243,344	10,216,212
Industrial Excess Land	17,724	37,875	20,464	19,672	39,782	10,796	27,658	17,897	191,868
Industrial Vacant Lands	372,546	313,169	454,551	276,831	1,007,125	6,496	57,142	156,308	2,644,168
Industrial On-Farm	0	0	0	1,294	0	0	721	1,446	3,461
Large Industrial Occupied	1,747,914	754,831	518,532	1,051,007	1,332,763	0	0	0	5,405,047
Large Industrial Excess Land	39,929	18,626	0	62,585	21,297	0	0	0	142,437
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	290,351	232,878	191,804	394,811	298,660	46,923	97,811	40,093	1,593,331
Farmland	108,228	183,021	30,704	642,459	104,209	468,434	667,266	584,702	2,789,023
Managed Forests	5,132	8,294	0	61,250	5,277	11,467	30,886	59,116	181,422
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>156,131,650</b>	<b>132,379,569</b>	<b>129,546,377</b>	<b>95,923,020</b>	<b>163,644,663</b>	<b>12,182,702</b>	<b>26,408,295</b>	<b>30,350,724</b>	<b>746,567,000</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 2024 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	20,112,154,766	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
<b>Total</b>	<b>24,808,158,667</b>	<b>21,872,383,455</b>	<b>21,120,386,881</b>	<b>16,512,449,577</b>	<b>26,948,445,718</b>	<b>2,384,765,676</b>	<b>4,911,840,327</b>	<b>5,467,260,039</b>	<b>124,025,690,340</b>

Notes: 1) Excludes Payments-in-Lieu

# Schedule 3

## The Regional Municipality of Durham

### 2024 Tax Rates for Regional General Purposes

Property Class	Oshawa	Pickering	Ajax	Clarington	Whitby	Brock	Scugog	Uxbridge	Region
Residential	0.00569833	0.00569833	0.00569833	0.00569833	0.00569833	0.00569833	0.00569833	0.00569833	0.00569833
Multi-Residential	0.01063593	0.01063593	0.01063593	0.01063593	0.01063593	0.01063593	0.01063593	0.01063593	0.01063593
New Multi-Residential	0.00626816	0.00626816	0.00626816	0.00626816	0.00626816	0.00626816	0.00626816	0.00626816	0.00626816
Commercial Occupied	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258
Commercial Excess Land	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258
Commercial Vacant Land	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258
Commercial On-Farm	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258
Shopping Centres Occupied	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258
Shopping Centres Excess Land	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258
Office Buildings Occupied	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258
Office Buildings Excess Land	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258
Parking Lots (Commercial Occupied)	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258
Parking Lots Excess Land	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258	0.00826258
Industrial Occupied	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057
Industrial Excess Land	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057
Industrial Vacant Lands	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057
Industrial On-Farm	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057
Large Industrial Occupied	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057
Large Industrial Excess Land	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057	0.01153057
Landfill	0.00626816	0.00626816	0.00626816	0.00626816	0.00626816	0.00626816	0.00626816	0.00626816	0.00626816
Pipelines	0.00700553	0.00700553	0.00700553	0.00700553	0.00700553	0.00700553	0.00700553	0.00700553	0.00700553
Farmland	0.00113967	0.00113967	0.00113967	0.00113967	0.00113967	0.00113967	0.00113967	0.00113967	0.00113967
Managed Forests	0.00142458	0.00142458	0.00142458	0.00142458	0.00142458	0.00142458	0.00142458	0.00142458	0.00142458
Farmland Awaiting Development Phase 1	0.00427375	0.00427375	0.00427375	0.00427375	0.00427375	0.00427375	0.00427375	0.00427375	0.00427375

Notes:

1) Excludes Solid Waste Management & Durham Region Transit Commission