

**By-law Number 05-2018**  
**of The Regional Municipality of Durham**

Being a by-law to establish tax ratios for 2018 and to specify the percentage by which tax rates are to be reduced for prescribed property subclasses.

Whereas an upper-tier municipality is required pursuant to section 308(5) of the *Municipal Act, 2001*, S.O., c.25 as amended ("*Municipal Act, 2001*") to establish tax ratios for 2018 for the Region and its lower-tier municipalities.

And Whereas the tax ratios determine the relative amount of taxation to be borne by each property class;

And Whereas the property classes have been prescribed by the Ministry of Finance pursuant to section 7 of the *Assessment Act*, R.S.O. 1990, c.A.31, as amended ("*Assessment Act*");

And Whereas an upper-tier municipality is required pursuant to section 313(3)(a) of the *Municipal Act, 2001* to specify the percentage by which tax rates are to be reduced for the prescribed property subclasses for 2018;

And Whereas the property subclasses for which tax rate reductions are to be established are in accordance with section 8 of the *Assessment Act*;

And Whereas the tax rate reductions reduce the tax rates that would otherwise be levied for municipal purposes.

Now therefore, the Council of The Regional Municipality of Durham hereby enacts as follows:

**1. For the taxation year 2018, the tax ratio for property in;**

- (a) The residential property class is 1.000;
- (b) The multi-residential property class is 1.8665;
- (c) The new multi-residential property class is 1.1000;
- (d) The commercial property class is 1.4500;
- (e) The shopping centre property class is 1.4500;
- (f) The office building property class is 1.4500;
- (g) The landfill property class is 1.1000;
- (h) The industrial property class is 2.1850;
- (i) The large industrial property class is 2.1850;
- (j) The pipelines property class is 1.2294;
- (k) The farmlands property class is 0.2000; and
- (l) The managed forest property class is 0.2500.

**2. The Tax reduction for:**

- (a) The vacant land and excess land subclasses in the commercial property class is 20.00%
- (b) The vacant land and excess land subclasses in the industrial property class is 23.33%;
- (c) The excess land subclass in the shopping centre property class and the office building property class is 20.00%
- (d) The excess land subclass in the large industrial property class is 23.33%
- (e) The first subclass of farmland awaiting development in the residential, multi-residential, new multi-residential, commercial and industrial broad property classes is 25%; and
- (f) The second subclass of farmland awaiting development in the residential, multi-residential, new multi-residential, commercial and industrial broad property classes is 0%.

**3. For the purposes of this by-law;**

- (a) The commercial property class includes all parking lot property; and
- (b) The first subclass of farmland awaiting development and the second subclass of farmland awaiting development consist of land as defined in the regulations under the *Assessment Act*.

**4. This by-law comes into force on the date that it is passed**

This By-law Read and Passed on the 14<sup>th</sup> day of February, 2018.

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R. Anderson, Regional Chair and CEO

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R. Walton, Regional Clerk