Authority: Report #2023-F-33

By-law Number 71-2023

of The Regional Municipality of Durham

Being a by-law to establish 2024 lower-tier municipal payment due dates and requisition, on an interim basis, from the lower-tier municipalities before the adoption of the 2024 Regional estimates, a sum equal to fifty percent of the taxes requisitioned for Regional purposes made by the Regional Council against the lower-tier municipalities for all property classes in the year 2023.

Whereas subsection 316(1) of the *Municipal Act, 2001*, S.O. c 25, as amended (the "Act") provides that Regional Council, before the adoption of the estimates for a year, may by bylaw requisition a sum from each lower-tier municipality not exceeding the prescribed percentage (or fifty percent if no percentage is prescribed) of the amount that, in the Regional rating by-law for the previous year, was estimated to be raised in the particular lower-tier municipality.

And Whereas subsection 316(2) of the Act provides that a by-law passed under subsection 316(1) may require specified portions of the sum to be paid to the treasurer of the upper-tier municipality on or before specified dates.

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

- 1. In the year 2024, before the adoption of the estimates for the year 2024, a requisition be and the same is hereby made against each of the lower-tier municipalities of a sum not exceeding fifty percent of the taxes requisitioned for Regional purposes made by the Regional Council against that lower-tier municipality in the year 2023. The estimate of 2024 interim property tax levies is set out on Schedule 1 hereto forming part of this by-law.
- 2. The amounts of any requisitions made under paragraph 1 of this by-law shall be deducted from the amounts to be paid by the lower-tier municipalities to the Region under the Regional rating by-law for the year 2024.
- 3. The date for payment for the amounts requisitioned under paragraph 1 of this by-law shall be seven calendar days subsequent to the instalment due dates established by each lower-tier municipality for the collection of their respective interim municipal property taxes.
- 4. Regional supplementary property taxes shall be due from the lower-tier municipalities 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.
- 5. Twenty-five per cent of the previous year's Regional payments-in-lieu of taxation, railway and utility lands (as set out in Ontario Regulation 387/98) and payments related to universities/colleges and public hospitals (as set out in Section 323 of the Act) shall be paid by the lower-tier municipalities to the Region by March 31, 2024
- 6. An interest rate equivalent to the prevailing prime interest rate shall be charged for late payment of upper-tier levies, supplementary taxes, payments in lieu of taxation,

7.	All sums shall be made payable to the Regional Municipality of Durham and shall be paid to the Regional Treasurer.							
This By-law Read and Passed on the 20 th day of December 2023.								
J. H	enry, Regional Chair and CEO							
A. H	larras, Regional Clerk							

railway and utility lands and universities/colleges and public hospital amounts payable

to the Region.

Schedule 1

The Regional Municipality of Durham Estimate of 2024 Regional Interim Property Tax Levies (\$,000's)

	Oshawa	Pickering	Ajax	Clarington	Whitby	Brock	Scugog	Uxbridge	Total
First (1st) Installment	42,090	35,977	36,111	26,670	44,326	3,403	7,356	8,406	204,339
Second (2nd) Installment	42,090	35,977	36,111	26,670	44,326	3,403	7,356	8,406	204,339
Total of Installments	84,180	71,954	72,222	53,340	88,652	6,806	14,712	16,812	408,678

Note:

⁽¹⁾ Based on aggregate of 2023 Regional General, Transit and Solid Waste Management By-Laws.

⁽²⁾ Taxable Properties Only (No Payment-In-Lieu Properties)