

By-law Number 2025-003
of The Regional Municipality of Durham

Being a by-law to set and levy rates of taxation for Regional General purposes for the year 2025.

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 2024-059 to approve and adopt the 2025 Business Plans and Budgets for Regional General purposes;

And Whereas all property assessment rolls on which the 2025 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 2025 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, Regional Solid Waste Management, Durham Regional Police Service Board and Durham Region Transit Commission purposes for the taxation year 2025 the sum of \$506,128,000.
2. The sum of \$506,128,000 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 2025, 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 2025 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. An interest rate equivalent to the prevailing prime interest rate shall be charged for late payment of the upper-tier levy for Regional General purposes to the Regional Municipality of Durham.
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 29th day of January, 2025.

J. Henry, Regional Chair and CEO

A. Harras, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2025 Regional Property Taxes for Regional General Purposes

Property Class	Oshawa	Pickering	Ajax	Clarington	Whitby	Brock	Scugog	Uxbridge	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Residential	77,462,894	74,588,728	69,674,312	55,600,236	91,364,398	6,920,479	15,170,295	16,978,560	407,759,902
Multi-Residential	8,848,347	1,457,131	3,744,519	1,183,904	4,103,298	128,800	146,265	290,971	19,903,235
New Multi-Residential	878,512	285,048	0	84,110	351,431	22,825	0	844	1,622,770
Commercial Occupied	9,236,563	7,560,918	8,159,465	4,526,100	8,509,410	443,047	1,307,842	1,606,378	41,349,723
Commercial Excess Land	148,031	83,995	52,872	32,551	98,811	8,614	21,208	12,654	458,736
Commercial Vacant Land	375,002	173,188	381,300	152,136	370,047	28,057	81,218	26,530	1,587,478
Commercial On-Farm	0	0	0	1,769	0	0	1,217	190	3,176
Shopping Centres Occupied	5,466,270	3,783,636	2,819,198	760,859	3,398,139	0	190,538	61,302	16,479,942
Shopping Centres Excess Land	11,561	9,343	19,127	4,450	1,648	0	5,250	0	51,379
Office Buildings Occupied	389,343	427,265	57,816	49,225	173,598	0	31,404	14,987	1,143,638
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	71,382	9,057	42,762	13,646	41,360	4,108	14,404	1,949	198,668
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	750,261	1,727,632	1,258,259	640,708	1,136,575	134,526	283,230	546,673	6,477,864
Industrial Excess Land	10,259	14,339	13,601	15,239	23,827	7,175	25,459	11,894	121,793
Industrial Vacant Lands	249,699	262,942	212,066	169,279	646,067	4,318	39,479	100,375	1,684,225
Industrial On-Farm	0	0	0	860	0	0	479	961	2,300
Large Industrial Occupied	1,161,687	612,768	344,623	698,513	979,417	0	0	0	3,797,008
Large Industrial Excess Land	26,538	14,057	0	41,595	14,154	0	0	0	96,344
Aggregate Extraction Occupied	1,783	0	0	63,414	0	63,990	22,285	206,516	357,988
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	196,845	158,223	127,266	263,695	200,663	31,209	65,151	26,897	1,069,949
Farmland	71,703	106,508	20,093	429,711	66,276	311,426	442,203	391,890	1,839,810
Managed Forests	3,599	5,513	0	41,188	3,646	7,680	20,958	39,488	122,072
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	0
Total	105,360,279	91,280,291	86,927,279	64,773,188	111,482,765	8,116,254	17,868,885	20,319,059	506,128,000

Notes:

- 1) Excludes Regional Solid Waste Management, Durham Regional Police Service Board and Durham Region Transit Commission purposes
2) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimate of 2025 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	20,453,912,009	19,695,057,557	18,397,412,381	14,681,170,634	24,124,651,554	1,827,343,449	4,005,696,875	4,483,166,788	107,668,411,247
Multi-Residential	1,251,750,167	206,136,100	529,726,320	167,483,500	580,481,800	18,220,900	20,691,720	41,162,800	2,815,653,307
New Multi-Residential	210,881,600	68,424,000	0	20,190,000	84,359,000	5,479,000	0	202,700	389,536,300
Commercial Occupied	1,682,002,133	1,376,862,836	1,485,859,753	824,214,498	1,549,585,642	80,680,079	238,161,390	292,525,559	7,529,891,890
Commercial Excess Land	26,956,790	15,295,725	9,628,162	5,927,626	17,993,734	1,568,700	3,861,993	2,304,400	83,537,130
Commercial Vacant Land	68,288,800	31,538,000	69,435,700	27,704,400	67,386,500	5,109,200	14,790,000	4,831,200	289,083,800
Commercial On-Farm	0	0	0	322,200	0	0	221,600	34,600	578,400
Shopping Centres Occupied	995,421,966	689,009,987	513,383,276	138,554,400	618,809,891	0	34,697,439	11,163,216	3,001,040,175
Shopping Centres Excess Land	2,105,360	1,701,400	3,483,000	810,300	300,100	0	955,971	0	9,356,131
Office Buildings Occupied	70,900,350	77,806,152	10,528,500	8,964,000	31,612,598	0	5,718,700	2,729,121	208,259,421
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	12,998,800	1,649,300	7,787,100	2,485,000	7,531,700	748,000	2,623,000	355,000	36,177,900
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	97,902,270	225,440,260	164,191,289	83,606,600	148,312,663	17,554,362	36,958,972	71,335,841	845,302,257
Industrial Excess Land	1,338,700	1,871,058	1,774,800	1,988,600	3,109,195	936,300	3,322,128	1,552,100	15,892,881
Industrial Vacant Lands	32,583,500	34,311,600	27,672,700	22,089,400	84,305,900	563,400	5,151,700	13,098,000	219,776,200
Industrial On-Farm	0	0	0	112,200	0	0	62,500	125,400	300,100
Large Industrial Occupied	151,589,514	79,960,600	44,970,200	91,149,599	127,804,942	0	0	0	495,474,855
Large Industrial Excess Land	3,462,908	1,834,300	0	5,427,713	1,847,000	0	0	0	12,571,921
Aggregate Extraction Occupied	286,000	0	0	10,169,500	0	10,261,800	3,573,700	33,118,100	57,409,100
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	42,278,000	33,983,000	27,334,000	56,636,000	43,098,000	6,703,000	13,993,000	5,777,000	229,802,000
Farmland	94,664,800	140,615,200	26,527,900	567,319,816	87,500,300	411,156,386	583,812,772	517,387,623	2,428,984,797
Managed Forests	3,800,900	5,822,400	0	43,502,400	3,850,500	8,111,500	22,135,467	41,706,300	128,929,467
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	0
Total	25,203,124,567	22,687,319,475	21,319,715,081	16,759,828,386	27,582,541,019	2,394,436,076	4,996,428,927	5,522,575,748	126,465,969,279

Notes:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2025 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	0.00378718	0.00378718	0.00378718	0.00378718	0.00378718	0.00378718	0.00378718	0.00378718	0.00378718
Multi-Residential	0.00706878	0.00706878	0.00706878	0.00706878	0.00706878	0.00706878	0.00706878	0.00706878	0.00706878
New Multi-Residential	0.00416590	0.00416590	0.00416590	0.00416590	0.00416590	0.00416590	0.00416590	0.00416590	0.00416590
Commercial Occupied	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141
Commercial Excess Land	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141
Commercial Vacant Land	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141
Commercial On-Farm	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141
Shopping Centres Occupied	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141
Shopping Centres Excess Land	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141
Office Buildings Occupied	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141
Office Buildings Excess Land	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141
Parking Lots (Commercial Occupied)	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141
Parking Lots Excess Land	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141	0.00549141
Industrial Occupied	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337
Industrial Excess Land	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337
Industrial Vacant Lands	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337
Industrial On-Farm	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337
Large Industrial Occupied	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337
Large Industrial Excess Land	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337	0.00766337
Aggregate Extraction Occupied	0.00623573	0.00623573	0.00623573	0.00623573	0.00623573	0.00623573	0.00623573	0.00623573	0.00623573
Landfill	0.00416590	0.00416590	0.00416590	0.00416590	0.00416590	0.00416590	0.00416590	0.00416590	0.00416590
Pipelines	0.00465596	0.00465596	0.00465596	0.00465596	0.00465596	0.00465596	0.00465596	0.00465596	0.00465596
Farmland	0.00075744	0.00075744	0.00075744	0.00075744	0.00075744	0.00075744	0.00075744	0.00075744	0.00075744
Managed Forests	0.00094680	0.00094680	0.00094680	0.00094680	0.00094680	0.00094680	0.00094680	0.00094680	0.00094680
Farmland Awaiting Development Phase 1	0.00284039	0.00284039	0.00284039	0.00284039	0.00284039	0.00284039	0.00284039	0.00284039	0.00284039

Notes: **1) Excludes Regional Solid Waste Management, Durham Regional Police Service Board and Durham Region Transit Commission purposes**