

By-law Number 2024-050
of The Regional Municipality of Durham

Being a by-law to establish 2025 lower-tier municipal payment due dates and requisition, on an interim basis, from the lower-tier municipalities before the adoption of the 2025 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 2024.

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 by-law 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 2025, before the adoption of the estimates for the year 2025, 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 2024. The estimate of 2025 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 2025.
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 382/98 and 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, 2025.
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,

railway and utility lands and universities/colleges and public hospital amounts payable to the Region.

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 27th day of November 2024.

J. Henry, Regional Chair and CEO

A. Harras, Regional Clerk

Schedule 1

The Regional Municipality of Durham Estimate of 2025 Regional Interim Property Tax Levies (\$,000's)

	Oshawa	Pickering	Ajax	Clarington	Whitby	Brock	Scugog	Uxbridge	Total
First (1st) Installment	46,309	40,360	39,496	29,245	48,435	3,714	8,051	9,253	224,863
Second (2nd) Installment	46,309	40,360	39,496	29,245	48,435	3,714	8,051	9,253	224,863
Total of Installments	92,618	80,720	78,992	58,490	96,870	7,428	16,102	18,506	449,726

Note:

(1) Based on aggregate of 2024 Regional General, Transit and Solid Waste Management Property Tax Rate By-Laws.

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