

By-law Number 2026-009
of The Regional Municipality of Durham

Being a by-law to set and levy rates of taxation for Regional Solid Waste Management purposes for the year 2026.

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 2026-005 to approve and adopt the 2026 Business Plans and Budget for Regional Solid Waste Management purposes;

And Whereas all property assessment rolls on which the 2026 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 2026 are to be levied by separate rates by the lower-tier municipalities for the estimated current annual expenditures for Regional Solid Waste Management 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;

And Whereas allowance in the tax rate calculation has been given to the collection services that are provided by the Town of Whitby and the City of Oshawa.

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 Solid Waste Management 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, General, Durham Regional Police Service Board and Durham Region Transit Commission purposes for the taxation year 2026 the sum of \$59,002,000.
2. The sum of \$59,002,000 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 2026, 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 Solid Waste Management 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 2026 Regional Solid Waste Management 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 Solid Waste Management 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 28th day of January 2026.

J. Henry, Regional Chair and CEO

A. Harras, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2026 Regional Property Taxes for Regional Solid Waste Management 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>Total</u> \$
Residential	7,045,338	10,531,436	9,485,714	7,609,311	7,814,903	941,914	2,087,647	2,312,675	47,828,938
Multi-Residential	783,704	171,539	538,964	162,255	350,676	17,594	19,784	39,089	2,083,605
New Multi-Residential	78,806	38,556	0	11,377	51,491	3,087	0	167	183,484
Commercial Occupied	832,172	1,030,629	1,206,426	616,566	746,487	61,252	178,130	219,708	4,891,370
Commercial Excess Land	12,536	11,152	6,247	4,307	9,323	1,165	2,869	1,712	49,311
Commercial Vacant Land	30,877	34,035	44,634	20,841	30,467	3,734	10,985	4,340	179,913
Commercial On-Farm	0	0	0	208	0	0	165	26	399
Shopping Centres Occupied	492,889	511,745	371,794	98,889	283,158	0	25,785	8,289	1,792,549
Shopping Centres Excess Land	1,286	1,264	2,579	363	138	0	710	0	6,340
Office Buildings Occupied	34,862	57,791	7,450	6,627	16,955	0	4,248	2,056	129,989
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	6,335	1,225	5,784	1,846	3,472	556	1,948	123	21,289
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	66,480	238,387	178,888	88,701	97,927	18,556	38,449	77,037	804,425
Industrial Excess Land	910	1,709	1,822	1,796	2,000	947	3,444	1,609	14,237
Industrial Vacant Lands	20,325	46,660	23,812	23,593	45,477	584	3,517	12,652	176,620
Industrial On-Farm	0	0	0	116	0	0	65	130	311
Large Industrial Occupied	90,631	84,824	42,669	94,480	82,221	0	0	0	394,825
Large Industrial Excess Land	2,355	972	0	5,626	1,188	0	0	0	10,141
Aggregate Extraction Occupied	158	0	0	8,577	0	8,655	3,014	27,933	48,337
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	17,761	22,939	17,266	35,718	16,990	4,222	8,902	4,071	127,869
Farmland	6,185	15,089	2,650	58,058	5,519	42,020	59,380	52,977	241,878
Managed Forests	313	746	0	5,675	323	1,119	2,775	5,219	16,170
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	0
Total	9,523,923	12,800,698	11,936,699	8,854,930	9,558,715	1,105,405	2,451,817	2,769,813	59,002,000

Note: 1) Excludes Regional General, Durham Regional Police Service Board and Durham Region Transit Commission purposes
2) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2026 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	20,963,461,758	20,559,171,494	18,517,742,590	14,854,682,804	24,580,577,517	1,838,777,979	4,075,445,275	4,514,739,622	109,904,599,039
Multi-Residential	1,249,229,032	179,413,400	563,704,920	169,703,400	590,941,100	18,401,900	20,691,720	40,882,900	2,832,968,372
New Multi-Residential	213,149,900	68,424,000	0	20,190,000	147,234,700	5,479,000	0	297,200	454,774,800
Commercial Occupied	1,707,508,858	1,387,566,936	1,624,247,049	830,101,120	1,619,277,333	82,465,949	239,822,390	295,799,651	7,786,789,286
Commercial Excess Land	25,721,450	15,014,325	8,410,062	5,798,726	20,222,534	1,568,700	3,861,993	2,304,400	82,902,190
Commercial Vacant Land	63,356,500	45,821,800	60,091,600	28,059,400	66,088,500	5,027,800	14,790,000	5,843,200	289,078,800
Commercial On-Farm	0	0	0	280,200	0	0	221,600	34,600	536,400
Shopping Centres Occupied	1,011,344,136	688,977,087	500,557,476	133,137,700	614,225,791	0	34,715,639	11,159,316	2,994,117,145
Shopping Centres Excess Land	2,637,800	1,701,400	3,471,600	489,000	300,100	0	955,971	0	9,555,871
Office Buildings Occupied	71,531,984	77,806,152	10,030,200	8,921,980	36,779,798	0	5,718,700	2,767,621	213,556,435
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	166,000	35,988,900
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	97,748,170	229,983,660	172,581,793	85,574,200	152,219,172	17,901,762	37,093,972	74,321,441	867,424,170
Industrial Excess Land	1,338,700	1,648,758	1,757,500	1,733,000	3,109,195	913,800	3,322,128	1,552,100	15,375,181
Industrial Vacant Lands	29,885,100	45,015,600	22,972,400	22,761,000	70,690,000	563,400	3,393,000	12,206,000	207,486,500
Industrial On-Farm	0	0	0	112,200	0	0	62,500	125,400	300,100
Large Industrial Occupied	133,257,889	81,833,600	41,164,600	91,149,599	127,804,942	0	0	0	475,210,630
Large Industrial Excess Land	3,462,908	937,300	0	5,427,713	1,847,000	0	0	0	11,674,921
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	42,984,000	36,425,000	27,416,000	56,717,000	43,469,000	6,704,000	14,136,000	6,464,000	234,315,000
Farmland	92,015,600	147,278,300	25,865,000	566,694,346	86,793,300	410,150,686	579,602,172	517,097,223	2,425,496,627
Managed Forests	3,720,300	5,823,000	0	44,315,100	4,061,200	8,737,700	21,665,767	40,752,966	129,076,033
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	0
Total	25,725,638,885	23,574,491,112	21,587,799,890	16,938,502,988	28,173,172,882	2,407,702,476	5,061,695,527	5,559,631,740	129,028,635,500

Note: 1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2026 Tax Rates for Regional Solid Waste Management 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>
Residential	0.00033611	0.00051225	0.00051225	0.00051225	0.00031793	0.00051225	0.00051225	0.00051225
Multi-Residential	0.00062735	0.00095611	0.00095611	0.00095611	0.00059342	0.00095611	0.00095611	0.00095611
New Multi-Residential	0.00036972	0.00056348	0.00056348	0.00056348	0.00034972	0.00056348	0.00056348	0.00056348
Commercial Occupied	0.00048736	0.00074276	0.00074276	0.00074276	0.00046100	0.00074276	0.00074276	0.00074276
Commercial Excess Land	0.00048736	0.00074276	0.00074276	0.00074276	0.00046100	0.00074276	0.00074276	0.00074276
Commercial Vacant Land	0.00048736	0.00074276	0.00074276	0.00074276	0.00046100	0.00074276	0.00074276	0.00074276
Commercial On-Farm	0.00048736	0.00074276	0.00074276	0.00074276	0.00046100	0.00074276	0.00074276	0.00074276
Shopping Centres Occupied	0.00048736	0.00074276	0.00074276	0.00074276	0.00046100	0.00074276	0.00074276	0.00074276
Shopping Centres Excess Land	0.00048736	0.00074276	0.00074276	0.00074276	0.00046100	0.00074276	0.00074276	0.00074276
Office Buildings Occupied	0.00048736	0.00074276	0.00074276	0.00074276	0.00046100	0.00074276	0.00074276	0.00074276
Office Buildings Excess Land	0.00048736	0.00074276	0.00074276	0.00074276	0.00046100	0.00074276	0.00074276	0.00074276
Parking Lots (Commercial Occupied)	0.00048736	0.00074276	0.00074276	0.00074276	0.00046100	0.00074276	0.00074276	0.00074276
Parking Lots Excess Land	0.00048736	0.00074276	0.00074276	0.00074276	0.00046100	0.00074276	0.00074276	0.00074276
Industrial Occupied	0.00068012	0.00103654	0.00103654	0.00103654	0.00064333	0.00103654	0.00103654	0.00103654
Industrial Excess Land	0.00068012	0.00103654	0.00103654	0.00103654	0.00064333	0.00103654	0.00103654	0.00103654
Industrial Vacant Lands	0.00068012	0.00103654	0.00103654	0.00103654	0.00064333	0.00103654	0.00103654	0.00103654
Industrial On-Farm	0.00068012	0.00103654	0.00103654	0.00103654	0.00064333	0.00103654	0.00103654	0.00103654
Large Industrial Occupied	0.00068012	0.00103654	0.00103654	0.00103654	0.00064333	0.00103654	0.00103654	0.00103654
Large Industrial Excess Land	0.00068012	0.00103654	0.00103654	0.00103654	0.00064333	0.00103654	0.00103654	0.00103654
Aggregate Extraction Occupied	0.00055342	0.00084344	0.00084344	0.00084344	0.00052348	0.00084344	0.00084344	0.00084344
Landfill	0.00036972	0.00056348	0.00056348	0.00056348	0.00034972	0.00056348	0.00056348	0.00056348
Pipelines	0.00041321	0.00062976	0.00062976	0.00062976	0.00039086	0.00062976	0.00062976	0.00062976
Farmland	0.00006722	0.00010245	0.00010245	0.00010245	0.00006359	0.00010245	0.00010245	0.00010245
Managed Forests	0.00008403	0.00012806	0.00012806	0.00012806	0.00007948	0.00012806	0.00012806	0.00012806
Farmland Awaiting Development Phase 1	0.00025208	0.00038419	0.00038419	0.00038419	0.00023845	0.00038419	0.00038419	0.00038419

Note:

1) Excludes Regional General, Durham Regional Police Service Board and Durham Region Transit Commission purposes