

By-law Number 18-2023
of The Regional Municipality of Durham

Being a by-law to set and levy rates of taxation for the Durham Region Transit Commission for the year 2023.

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 14-2023 to approve and adopt 2023 Business Plans and Budgets for the Durham Region Transit Commission purposes;

And Whereas all property assessment rolls on which the 2023 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 2023 are to be levied by separate rates by the lower-tier municipalities for the estimated current annual expenditures for Durham Region Transit Commission 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 Durham Region Transit Commission 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 and Solid Waste Management purposes for the taxation year 2023 the sum of \$79,670,000.
2. The sum of \$79,670,000 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 2023, 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 Durham Region Transit Commission purposes set out in Schedule 3 attached hereto.

5. The 2023 Durham Region Transit Commission purposes upper-tier levy due to The Regional Municipality of Durham shall be paid in instalments by the lower-tier municipalities 7 days after the tax due dates set by each lower-tier municipality.
6. An interest rate equivalent to the prevailing prime interest rate shall be charged for late payment for upper-tier levies.
7. 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.
8. 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*.
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 March, 2023.

J. Henry, Regional Chair and CEO

A. Harras, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2023 Regional Property Taxes for the Durham Regional Transit Commission 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	12,229,119	11,248,552	11,202,231	8,863,468	14,431,033	1,125,352	2,407,038	2,727,575	64,234,368
Multi-Residential	1,448,121	224,551	590,529	184,606	655,284	21,036	24,043	47,200	3,195,370
New Multi-Residential	59,325	0	0	10,199	15,454	3,752	0	139	88,869
Commercial Occupied	1,416,605	1,214,776	1,231,421	702,658	1,264,436	69,807	209,535	260,649	6,369,887
Commercial Excess Land	23,944	22,148	9,424	7,437	16,837	1,537	3,830	2,124	87,281
Commercial Vacant Land	68,142	28,975	61,135	29,778	85,759	3,280	13,783	3,956	294,808
Commercial On-Farm	0	0	0	291	0	0	199	31	521
Shopping Centres Occupied	894,877	643,145	436,183	118,897	543,333	0	31,321	10,062	2,677,818
Shopping Centres Excess Land	2,240	1,564	3,240	1,485	611	0	863	0	10,003
Office Buildings Occupied	64,011	70,263	10,425	8,045	17,231	0	5,162	1,081	176,218
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	12,018	838	5,290	2,243	8,069	525	2,368	320	31,671
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	123,405	274,777	238,919	82,683	175,800	29,326	45,022	94,994	1,064,926
Industrial Excess Land	1,936	4,138	2,693	2,149	4,566	1,174	3,542	1,955	22,153
Industrial Vacant Lands	35,795	14,751	63,065	26,049	106,090	710	6,001	18,553	271,014
Industrial On-Farm	0	0	0	141	0	0	79	158	378
Large Industrial Occupied	220,318	82,780	51,533	121,420	155,800	0	0	0	631,851
Large Industrial Excess Land	4,362	2,035	0	7,862	8,401	0	0	0	22,660
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	31,328	24,922	20,854	43,006	31,979	5,123	10,526	4,377	172,115
Farmland	11,491	19,359	3,371	68,936	11,186	49,810	70,700	63,041	297,894
Managed Forests	543	885	0	6,739	577	1,249	3,323	6,596	19,912
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	283	0	283
Total	16,647,580	13,878,459	13,930,313	10,288,092	17,532,446	1,312,681	2,837,618	3,242,811	79,670,000

Note:

1) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2023 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	19,644,709,976	18,068,802,216	17,994,396,163	14,237,587,528	23,180,893,071	1,807,678,018	3,866,478,514	4,381,365,633	103,181,911,119
Multi-Residential	1,246,263,732	193,250,300	508,213,800	158,873,700	563,942,200	18,103,400	20,691,720	40,620,412	2,749,959,264
New Multi-Residential	86,632,500	0	0	14,893,000	22,567,000	5,479,000	0	202,700	129,774,200
Commercial Occupied	1,569,332,881	1,345,743,583	1,364,183,443	778,413,125	1,400,757,313	77,333,110	232,124,986	288,750,674	7,056,639,115
Commercial Excess Land	26,525,785	24,535,965	10,440,229	8,239,261	18,652,542	1,702,200	4,242,893	2,353,053	96,691,928
Commercial Vacant Land	75,488,100	32,099,300	67,725,900	32,988,200	95,004,500	3,633,200	15,269,000	4,382,200	326,590,400
Commercial On-Farm	0	0	0	322,200	0	0	220,600	34,600	577,400
Shopping Centres Occupied	991,355,786	712,483,598	483,208,439	131,715,228	601,911,391	0	34,697,439	11,146,606	2,966,518,487
Shopping Centres Excess Land	2,481,720	1,732,233	3,589,500	1,644,780	677,300	0	955,971	0	11,081,504
Office Buildings Occupied	70,912,250	77,838,442	11,549,000	8,912,300	19,088,298	0	5,718,700	1,197,700	195,216,690
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	13,313,800	928,900	5,860,100	2,485,000	8,939,100	582,000	2,623,000	355,000	35,086,900
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	97,962,770	218,126,839	189,661,889	65,636,300	139,555,663	23,280,162	35,739,612	75,409,295	845,372,530
Industrial Excess Land	1,537,100	3,284,758	2,137,700	1,706,100	3,624,795	931,800	2,811,434	1,552,100	17,585,787
Industrial Vacant Lands	28,415,400	11,709,600	50,063,400	20,678,300	84,217,900	563,400	4,763,700	14,728,000	215,139,700
Industrial On-Farm	0	0	0	112,200	0	0	62,500	125,400	300,100
Large Industrial Occupied	174,895,614	65,713,500	40,908,800	96,386,899	123,679,600	0	0	0	501,584,413
Large Industrial Excess Land	3,462,908	1,615,400	0	6,241,513	6,669,100	0	0	0	17,988,921
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	40,933,000	32,563,000	27,248,000	56,191,000	41,783,000	6,694,000	13,753,000	5,719,000	224,884,000
Farmland	92,290,300	155,482,100	27,072,600	553,658,516	89,841,700	400,048,886	567,827,482	506,309,823	2,392,531,407
Managed Forests	3,487,500	5,683,200	0	43,300,000	3,704,500	8,028,000	21,347,367	42,381,200	127,931,767
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	606,000	0	606,000
Total	24,170,001,122	20,951,592,934	20,786,258,963	16,219,985,150	26,405,508,973	2,354,057,176	4,829,933,918	5,376,633,396	121,093,971,632

Note:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2023 Tax Rates for the Durham Regional Transit Commission Purposes

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