

By-law Number 09-2021
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 2021.

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 05-2021 to approve and adopt 2021 Business Plans and Budgets for the Durham Region Transit Commission purposes;

And Whereas all property assessment rolls on which the 2021 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 2021 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 2021 the sum of \$64,392,000.
2. The sum of \$64,392,000 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 2021, 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 2021 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 24th day of February 2021.

J. Henry, Regional Chair and CEO

R. Walton, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2021 Regional Property Taxes for the Durham Regional Transit Commission Purposes

Property Class	Oshawa \$	Pickering \$	Ajax \$	Clarington \$	Whitby \$	Brock \$	Scugog \$	Uxbridge \$	Total \$
Residential	9,957,872	9,052,156	9,298,601	7,161,841	11,450,896	904,573	1,947,114	2,244,814	52,017,867
Multi-Residential	1,327,122	170,081	492,002	141,870	517,859	17,713	18,605	39,292	2,724,544
New Multi-Residential	18,969	0	0	0	0	3,159	0	0	22,128
Commercial Occupied	1,074,865	868,548	933,965	531,907	1,029,381	58,578	164,291	202,207	4,863,742
Commercial Excess Land	20,554	18,541	8,126	5,104	21,411	1,344	3,603	3,153	81,836
Commercial Vacant Land	63,935	40,762	36,329	29,365	43,518	2,084	12,102	3,820	231,915
Commercial On Farm	0	0	0	122	0	0	61	15	198
Shopping Centres Occupied	733,732	535,745	366,165	93,429	474,537	0	29,111	8,308	2,241,027
Shopping Centres Excess Land	894	1,066	2,756	1,067	1,761	0	735	0	8,279
Office Buildings Occupied	53,804	64,567	8,778	6,814	15,758	0	3,749	98	153,568
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	9,012	1,595	4,338	2,826	5,920	476	1,663	198	26,028
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	98,203	209,906	150,614	78,734	154,799	22,355	35,213	78,640	828,464
Industrial Excess Land	2,669	3,275	2,131	1,908	5,379	579	3,176	1,422	20,539
Industrial Vacant Lands	25,513	18,285	56,935	22,129	60,327	703	3,428	18,003	205,323
Industrial On Farm	0	0	0	0	0	0	21	0	21
Large Industrial Occupied	160,951	69,780	44,672	102,241	147,901	0	0	0	525,545
Large Industrial Excess Land	3,624	1,714	0	6,621	18,429	0	0	0	30,388
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	26,035	20,422	17,469	35,889	25,699	3,385	7,300	3,682	139,881
Farmland	10,735	16,897	2,911	58,004	10,471	42,512	59,743	53,701	254,974
Managed Forests	442	683	0	5,140	495	1,035	2,744	4,956	15,495
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	238	0	238
Total	13,588,931	11,094,023	11,425,792	8,285,011	13,984,541	1,058,496	2,292,897	2,662,309	64,392,000

Note:

1) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2021 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	18,995,085,724	17,268,186,389	17,738,313,645	13,662,160,003	21,844,100,730	1,725,592,392	3,714,377,014	4,282,279,215	99,230,095,112
Multi-Residential	1,356,365,532	173,828,900	502,843,600	144,996,200	529,270,100	18,103,400	19,015,420	40,158,012	2,784,581,164
New Multi-Residential	32,896,600	0	0	0	0	5,479,000	0	0	38,375,600
Commercial Occupied	1,414,110,426	1,142,676,182	1,228,739,863	699,785,026	1,354,269,851	77,066,031	216,144,176	266,027,369	6,398,818,924
Commercial Excess Land	27,041,035	24,392,472	10,691,000	6,715,521	28,168,955	1,768,000	4,740,165	4,147,736	107,664,884
Commercial Vacant Land	84,113,700	53,627,000	47,794,800	38,632,900	57,253,200	2,742,200	15,922,000	5,026,000	305,111,800
Commercial On Farm	0	0	0	161,100	0	0	80,500	19,100	260,700
Shopping Centres Occupied	965,309,800	704,835,213	481,732,126	122,916,796	624,308,418	0	38,298,686	10,929,528	2,948,330,567
Shopping Centres Excess Land	1,176,020	1,401,958	3,625,400	1,403,379	2,317,100	0	967,112	0	10,890,969
Office Buildings Occupied	70,785,967	84,945,252	11,549,000	8,965,000	20,731,974	0	4,932,300	129,400	202,038,893
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	11,855,800	2,098,900	5,707,000	3,718,000	7,788,100	626,000	2,188,000	261,000	34,242,800
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	92,579,730	197,886,783	141,989,611	74,225,500	145,934,767	21,074,900	33,196,824	74,136,595	781,024,710
Industrial Excess Land	2,516,500	3,087,558	2,009,100	1,799,000	5,071,300	545,700	2,993,800	1,340,400	19,363,358
Industrial Vacant Lands	24,052,000	17,237,600	53,674,500	20,861,700	56,872,100	662,400	3,232,000	16,972,000	193,564,300
Industrial On Farm	0	0	0	0	0	0	19,500	0	19,500
Large Industrial Occupied	151,734,587	65,784,500	42,114,000	96,386,899	139,432,000	0	0	0	495,451,986
Large Industrial Excess Land	3,416,173	1,615,400	0	6,241,513	17,373,400	0	0	0	28,646,486
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	40,398,000	31,688,000	27,106,000	55,689,000	39,877,000	5,253,000	11,328,000	5,713,000	217,052,000
Farmland	102,398,300	161,169,600	27,766,800	553,260,130	99,874,000	405,491,086	569,852,154	512,220,623	2,432,032,693
Managed Forests	3,371,600	5,215,500	0	39,223,600	3,777,900	7,899,600	20,936,267	37,818,500	118,242,967
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	606,000	0	606,000
Total	23,379,207,494	19,939,677,207	20,325,656,445	15,537,141,267	24,976,420,895	2,272,303,709	4,658,829,918	5,257,178,478	116,346,415,413

Note: 1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2021 Tax Rates 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>Region</u>
Residential	0.00052421	0.00052421	0.00052421	0.00052421	0.00052421	0.00052421	0.00052421	0.00052421	0.00052421
Multi-Residential	0.00097844	0.00097844	0.00097844	0.00097844	0.00097844	0.00097844	0.00097844	0.00097844	0.00097844
New Multi-Residential	0.00057663	0.00057663	0.00057663	0.00057663	0.00057663	0.00057663	0.00057663	0.00057663	0.00057663
Commercial Occupied	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010
Commercial Excess Land	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010
Commercial Vacant Land	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010
Commercial On Farm	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010
Shopping Centres Occupied	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010
Shopping Centres Excess Land	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010
Office Buildings Occupied	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010
Office Buildings Excess Land	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010
Parking Lots (Commercial Occupied)	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010
Parking Lots Excess Land	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010	0.00076010
Industrial Occupied	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074
Industrial Excess Land	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074
Industrial Vacant Lands	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074
Industrial On Farm	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074
Large Industrial Occupied	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074
Large Industrial Excess Land	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074	0.00106074
Landfill	0.00057663	0.00057663	0.00057663	0.00057663	0.00057663	0.00057663	0.00057663	0.00057663	0.00057663
Pipelines	0.00064446	0.00064446	0.00064446	0.00064446	0.00064446	0.00064446	0.00064446	0.00064446	0.00064446
Farmland	0.00010484	0.00010484	0.00010484	0.00010484	0.00010484	0.00010484	0.00010484	0.00010484	0.00010484
Managed Forests	0.00013105	0.00013105	0.00013105	0.00013105	0.00013105	0.00013105	0.00013105	0.00013105	0.00013105
Farmland Awaiting Development Phase 1	0.00039316	0.00039316	0.00039316	0.00039316	0.00039316	0.00039316	0.00039316	0.00039316	0.00039316