

**BY-LAW NUMBER 14-2015**

**OF**

**THE REGIONAL MUNICIPALITY OF DURHAM**

being a by-law to set and levy rates of taxation for Regional General purposes for the year 2015.

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*, S.O. 2001, c.25 as amended, 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 10-2015 to approve and adopt 2015 Business Plans and Budgets for Regional General purposes;

AND WHEREAS all property assessment rolls on which the 2015 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 2015 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, BE IT ENACTED AND IT IS HEREBY ENACTED as a by-law of The Regional Municipality of Durham by the Council thereof as follows:

1. 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, Solid Waste Management and Durham Region Transit Commission purposes for the taxation year 2015 the sum of \$491,221,000.

2. The sum of \$491,221,000 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 2015, 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 2015 Regional General 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.

BY-LAW read and passed this 4<sup>th</sup> day of March 2015.

---

R. Anderson, Regional Chair and CEO

---

D. Bowen, Regional Clerk

**Schedule 1**  
**The Regional Municipality of Durham**  
**Estimate of the 2015 Regional Property Taxes for Regional General Purposes**

| <u>Property Class</u>                 | <u>Oshawa</u><br>\$ | <u>Pickering</u><br>\$ | <u>Ajax</u><br>\$ | <u>Clarington</u><br>\$ | <u>Whitby</u><br>\$ | <u>Brock</u><br>\$ | <u>Scugog</u><br>\$ | <u>Uxbridge</u><br>\$ | <u>Total</u><br>\$ |
|---------------------------------------|---------------------|------------------------|-------------------|-------------------------|---------------------|--------------------|---------------------|-----------------------|--------------------|
| Residential                           | 72,892,586          | 64,921,755             | 71,291,548        | 53,604,850              | 82,068,190          | 7,531,499          | 16,753,133          | 18,740,584            | <b>387,804,145</b> |
| Multi-Residential                     | 8,384,411           | 899,243                | 2,461,605         | 769,262                 | 3,660,026           | 156,473            | 169,930             | 323,972               | <b>16,824,922</b>  |
| Commercial Occupied                   | 9,535,774           | 7,278,193              | 7,808,714         | 4,142,287               | 9,161,245           | 540,014            | 1,487,906           | 1,802,189             | <b>42,203,737</b>  |
| Commercial Excess Land                | 160,598             | 64,645                 | 48,080            | 52,681                  | 159,621             | 13,494             | 24,187              | 18,727                | <b>542,833</b>     |
| Commercial Vacant Land                | 208,632             | 158,450                | 210,311           | 207,850                 | 214,166             | 13,489             | 53,320              | 24,795                | <b>1,091,013</b>   |
| Shopping Centres Occupied             | 6,397,481           | 5,006,441              | 2,701,533         | 880,116                 | 4,012,299           | 0                  | 204,000             | 66,569                | <b>19,268,439</b>  |
| Shopping Centres Excess Land          | 44,077              | 14,005                 | 32,725            | 7,948                   | 38,171              | 0                  | 8,085               | 0                     | <b>145,011</b>     |
| Office Buildings Occupied             | 652,914             | 850,547                | 93,891            | 21,100                  | 210,972             | 0                  | 34,449              | 1,724                 | <b>1,865,597</b>   |
| Office Buildings Excess Land          | 0                   | 0                      | 0                 | 0                       | 0                   | 0                  | 0                   | 0                     | <b>0</b>           |
| Parking Lots (Commercial Occupied)    | 69,169              | 0                      | 7,102             | 3,783                   | 32,671              | 772                | 16,534              | 7,789                 | <b>137,820</b>     |
| Parking Lots Excess Land              | 0                   | 0                      | 0                 | 0                       | 0                   | 0                  | 0                   | 0                     | <b>0</b>           |
| Industrial Occupied                   | 1,056,734           | 2,151,011              | 2,015,361         | 874,674                 | 1,967,075           | 197,218            | 406,946             | 1,240,578             | <b>9,909,597</b>   |
| Industrial Excess Land                | 22,891              | 39,703                 | 28,673            | 20,520                  | 61,972              | 5,051              | 7,325               | 15,853                | <b>201,988</b>     |
| Industrial Vacant Lands               | 275,244             | 120,507                | 244,507           | 94,668                  | 334,963             | 12,192             | 28,167              | 158,890               | <b>1,269,138</b>   |
| Large Industrial Occupied             | 3,255,598           | 820,750                | 384,807           | 983,081                 | 1,035,306           | 0                  | 0                   | 0                     | <b>3,479,540</b>   |
| Large Industrial Excess Land          | 25,470              | 14,470                 | 0                 | 29,395                  | 128,025             | 0                  | 0                   | 0                     | <b>197,360</b>     |
| Pipelines                             | 241,075             | 194,368                | 167,569           | 333,656                 | 242,877             | 32,389             | 67,544              | 35,926                | <b>1,315,404</b>   |
| Farmland                              | 88,175              | 161,289                | 34,113            | 499,048                 | 96,041              | 302,924            | 396,082             | 419,721               | <b>1,995,393</b>   |
| Managed Forests                       | 3,274               | 4,154                  | 95                | 34,627                  | 3,833               | 4,948              | 17,485              | 38,217                | <b>106,633</b>     |
| Farmland Awaiting Development Phase 1 | 10,483              | 0                      | 0                 | 0                       | 0                   | 0                  | 2,797               | 0                     | <b>13,280</b>      |
| <b>Total</b>                          | <b>103,322,584</b>  | <b>82,699,531</b>      | <b>87,530,634</b> | <b>62,559,546</b>       | <b>103,668,332</b>  | <b>8,821,341</b>   | <b>19,713,796</b>   | <b>22,905,236</b>     | <b>491,221,000</b> |

**Notes:**

- 1) Excludes Solid Waste Management & Durham Region Transit Commission
- 2) Excludes Payments-in-Lieu

**Schedule 2**  
**The Regional Municipality of Durham**  
**Estimate of 2015 Current Value Assessments of Taxable Properties**

| <u>Property Class</u>                 | <u>Oshawa</u><br>\$   | <u>Pickering</u><br>\$ | <u>Ajax</u><br>\$     | <u>Clarington</u><br>\$ | <u>Whitby</u><br>\$   | <u>Brock</u><br>\$   | <u>Scuogog</u><br>\$ | <u>Uxbridge</u><br>\$ | <u>Total</u><br>\$    |
|---------------------------------------|-----------------------|------------------------|-----------------------|-------------------------|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Residential                           | 12,322,738,912        | 10,975,226,131         | 12,052,059,538        | 9,062,067,929           | 13,873,884,719        | 1,273,223,537        | 2,832,636            | 3,168,154,494         | <b>65,559,524,896</b> |
| Multi-Residential                     | 759,394,963           | 81,446,483             | 222,953,099           | 69,673,830              | 331,496,738           | 14,172,100           | 15,390,958           | 29,342,853            | <b>1,523,871,024</b>  |
| Commercial Occupied                   | 1,111,759,710         | 848,552,099            | 910,404,703           | 482,942,256             | 1,096,177,671         | 64,227,594           | 177,658,646          | 211,245,288           | <b>4,902,967,966</b>  |
| Commercial Excess Land                | 26,748,383            | 10,766,902             | 8,007,896             | 8,774,250               | 26,585,708            | 2,247,441            | 4,028,435            | 3,119,057             | <b>90,278,072</b>     |
| Commercial Vacant Land                | 34,748,653            | 26,390,546             | 35,028,226            | 34,618,352              | 35,670,326            | 2,248,725            | 8,880,718            | 4,129,750             | <b>181,713,296</b>    |
| Shopping Centres Occupied             | 745,871,435           | 583,692,429            | 314,967,195           | 102,611,221             | 467,787,076           | 0                    | 23,784,055           | 7,761,224             | <b>2,246,474,635</b>  |
| Shopping Centres Excess Land          | 7,341,279             | 2,332,629              | 5,450,430             | 1,323,696               | 6,357,636             | 0                    | 1,346,559            | 0                     | <b>24,152,229</b>     |
| Office Buildings Occupied             | 76,122,186            | 99,163,850             | 10,946,578            | 2,459,963               | 24,596,915            | 0                    | 4,016,311            | 201,000               | <b>217,506,801</b>    |
| Office Buildings Excess Land          | 0                     | 0                      | 0                     | 0                       | 0                     | 0                    | 0                    | 0                     | <b>0</b>              |
| Parking Lots (Commercial Occupied)    | 8,064,319             | 0                      | 828,000               | 441,000                 | 3,809,100             | 90,000               | 1,927,624            | 908,087               | <b>16,068,130</b>     |
| Parking Lots Excess Land              | 0                     | 0                      | 0                     | 0                       | 0                     | 0                    | 0                    | 0                     | <b>0</b>              |
| Industrial Occupied                   | 79,053,158            | 160,914,782            | 150,766,977           | 65,433,394              | 147,154,770           | 14,753,695           | 30,443,225           | 92,806,271            | <b>741,326,272</b>    |
| Industrial Excess Land                | 2,634,496             | 4,569,369              | 3,299,903             | 2,361,572               | 7,132,307             | 581,286              | 842,990              | 1,824,530             | <b>23,246,453</b>     |
| Industrial Vacant Lands               | 31,677,350            | 13,868,895             | 28,139,875            | 10,895,217              | 38,550,378            | 1,403,188            | 3,241,655            | 18,286,398            | <b>146,062,956</b>    |
| Large Industrial Occupied             | 243,547,643           | 61,399,417             | 28,787,010            | 73,543,230              | 77,450,119            | 0                    | 0                    | 0                     | <b>484,727,419</b>    |
| Large Industrial Excess Land          | 2,931,300             | 1,665,275              | 0                     | 3,382,989               | 14,734,165            | 0                    | 0                    | 0                     | <b>22,713,729</b>     |
| Pipelines                             | 33,149,835            | 26,727,315             | 23,042,133            | 45,880,529              | 33,397,722            | 4,453,777            | 9,287,947            | 4,940,170             | <b>180,879,428</b>    |
| Farmland                              | 72,841,101            | 136,332,060            | 28,834,253            | 421,828,040             | 81,180,077            | 256,051,620          | 334,794,194          | 354,776,011           | <b>1,686,637,356</b>  |
| Managed Forests                       | 2,213,656             | 2,808,752              | 64,561                | 23,414,808              | 2,592,074             | 3,346,071            | 11,823,272           | 25,842,698            | <b>72,105,892</b>     |
| Farmland Awaiting Development Phase 1 | 2,363,000             | 0                      | 0                     | 0                       | 0                     | 0                    | 630,500              | 0                     | <b>2,993,500</b>      |
| <b>Total</b>                          | <b>15,563,201,379</b> | <b>13,035,856,934</b>  | <b>13,823,580,375</b> | <b>10,411,652,275</b>   | <b>16,268,557,501</b> | <b>1,636,797,034</b> | <b>3,460,266,725</b> | <b>3,923,337,831</b>  | <b>78,123,250,054</b> |

Notes:

1) Excludes Payments-in-Lieu

**Schedule 3**  
**The Regional Municipality of Durham**  
**2015 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                           | 0.00591530    | 0.00591530       | 0.00591530  | 0.00591530        | 0.00591530    | 0.00591530   | 0.00591530    | 0.00591530      | <b>0.00591530</b> |
| Multi-Residential                     | 0.01104091    | 0.01104091       | 0.01104091  | 0.01104091        | 0.01104091    | 0.01104091   | 0.01104091    | 0.01104091      | <b>0.01104091</b> |
| Commercial Occupied                   | 0.00857719    | 0.00857719       | 0.00857719  | 0.00857719        | 0.00857719    | 0.00857719   | 0.00857719    | 0.00857719      | <b>0.00857719</b> |
| Commercial Excess Land                | 0.00600403    | 0.00600403       | 0.00600403  | 0.00600403        | 0.00600403    | 0.00600403   | 0.00600403    | 0.00600403      | <b>0.00600403</b> |
| Commercial Vacant Land <sup>1</sup>   | 0.00600403    | 0.00600403       | 0.00600403  | 0.00600403        | 0.00600403    | 0.00600403   | 0.00600403    | 0.00600403      | <b>0.00600403</b> |
| Shopping Centres Occupied             | 0.00857719    | 0.00857719       | 0.00857719  | 0.00857719        | 0.00857719    | 0.00857719   | 0.00857719    | 0.00857719      | <b>0.00857719</b> |
| Shopping Centres Excess Land          | 0.00600403    | 0.00600403       | 0.00600403  | 0.00600403        | 0.00600403    | 0.00600403   | 0.00600403    | 0.00600403      | <b>0.00600403</b> |
| Office Buildings Occupied             | 0.00857719    | 0.00857719       | 0.00857719  | 0.00857719        | 0.00857719    | 0.00857719   | 0.00857719    | 0.00857719      | <b>0.00857719</b> |
| Office Buildings Excess Land          | 0.00600403    | 0.00600403       | 0.00600403  | 0.00600403        | 0.00600403    | 0.00600403   | 0.00600403    | 0.00600403      | <b>0.00600403</b> |
| Parking Lots (Commercial Occupied)    | 0.00857719    | 0.00857719       | 0.00857719  | 0.00857719        | 0.00857719    | 0.00857719   | 0.00857719    | 0.00857719      | <b>0.00857719</b> |
| Parking Lots Excess Land              | 0.00600403    | 0.00600403       | 0.00600403  | 0.00600403        | 0.00600403    | 0.00600403   | 0.00600403    | 0.00600403      | <b>0.00600403</b> |
| Industrial Occupied                   | 0.01336739    | 0.01336739       | 0.01336739  | 0.01336739        | 0.01336739    | 0.01336739   | 0.01336739    | 0.01336739      | <b>0.01336739</b> |
| Industrial Excess Land                | 0.00868898    | 0.00868898       | 0.00868898  | 0.00868898        | 0.00868898    | 0.00868898   | 0.00868898    | 0.00868898      | <b>0.00868898</b> |
| Industrial Vacant Lands               | 0.00868898    | 0.00868898       | 0.00868898  | 0.00868898        | 0.00868898    | 0.00868898   | 0.00868898    | 0.00868898      | <b>0.00868898</b> |
| Large Industrial Occupied             | 0.01336739    | 0.01336739       | 0.01336739  | 0.01336739        | 0.01336739    | 0.01336739   | 0.01336739    | 0.01336739      | <b>0.01336739</b> |
| Large Industrial Excess Land          | 0.00868898    | 0.00868898       | 0.00868898  | 0.00868898        | 0.00868898    | 0.00868898   | 0.00868898    | 0.00868898      | <b>0.00868898</b> |
| Pipelines                             | 0.00727227    | 0.00727227       | 0.00727227  | 0.00727227        | 0.00727227    | 0.00727227   | 0.00727227    | 0.00727227      | <b>0.00727227</b> |
| Farmland                              | 0.00118306    | 0.00118306       | 0.00118306  | 0.00118306        | 0.00118306    | 0.00118306   | 0.00118306    | 0.00118306      | <b>0.00118306</b> |
| Managed Forests                       | 0.00147883    | 0.00147883       | 0.00147883  | 0.00147883        | 0.00147883    | 0.00147883   | 0.00147883    | 0.00147883      | <b>0.00147883</b> |
| Farmland Awaiting Development Phase 1 | 0.00443648    | 0.00443648       | 0.00443648  | 0.00443648        | 0.00443648    | 0.00443648   | 0.00443648    | 0.00443648      | <b>0.00443648</b> |

Notes:

1) Excludes Solid Waste Management & Durham Region Transit Commission