

BY-LAW NUMBER 07-2016

OF

THE REGIONAL MUNICIPALITY OF DURHAM

being a by-law to set and levy rates of taxation for the Durham Region Transit Commission purposes for the year 2016.

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 Council of The Regional Municipality of Durham has passed By-law Number 10-2016 to approve and adopt the 2016 Business Plans and Budgets for the Durham Regional Transit Commission purposes;

AND WHEREAS all property assessment rolls on which the 2016 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 2016 are to be levied by separate rates by the lower-tier municipalities for the estimated current annual expenditures for Durham Regional 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, 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 Durham Regional Transit Commission 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 and Solid Waste Management purposes for the taxation year 2016 the sum of \$48,500,000.
2. The sum of \$48,500,000 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 2016, 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 Transit Commission purposes set out in Schedule 3 attached hereto.
5. The 2016 Regional 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.

BY-LAW read and passed this 17th day of February 2016.

Roger Anderson, Regional Chair and CEO

Debi A. Wilcox, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2016 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	7,206,429	6,462,481	7,126,615	5,301,886	8,096,402	736,898	1,636,365	1,852,125	38,419,201
Multi-Residential	854,486	85,423	234,845	84,459	372,054	15,074	16,236	31,914	1,694,491
Commercial Occupied	924,065	702,406	789,697	400,850	902,393	53,872	148,899	178,480	4,100,662
Commercial Excess Land	15,471	5,733	5,870	5,164	15,284	1,267	2,732	1,955	53,476
Commercial Vacant Land	17,598	15,375	17,783	17,988	21,129	1,249	3,467	2,852	97,441
Shopping Centres Occupied	565,491	474,396	266,758	84,782	403,078	0	22,860	6,562	1,823,927
Shopping Centres Excess Land	3,752	1,116	2,967	930	2,648	0	651	0	12,064
Office Buildings Occupied	69,415	80,110	8,980	2,022	20,123	0	3,375	135	184,160
Office Buildings Excess Land	91	0	0	0	0	0	0	0	91
Parking Lots (Commercial Occupied)	7,524	0	693	360	3,255	73	1,389	768	14,062
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	101,690	197,838	195,923	84,395	184,925	20,437	42,525	120,207	947,940
Industrial Excess Land	2,238	3,063	2,726	1,829	5,904	391	703	1,413	18,267
Industrial Vacant Lands	26,195	10,744	23,203	9,034	31,859	1,147	2,669	14,522	119,373
Large Industrial Occupied	312,439	95,191	36,572	97,540	116,255	0	0	0	657,997
Large Industrial Excess Land	2,410	1,393	0	2,803	12,997	0	0	0	19,603
Pipelines	23,696	18,743	16,528	33,116	23,446	3,125	6,621	3,463	128,738
Farmland	8,393	16,510	3,137	49,604	8,551	30,152	38,454	41,176	195,977
Managed Forests	331	440	0	3,532	399	503	1,787	3,961	10,953
Farmland Awaiting Development Phase 1	992	0	0	306	0	0	279	0	1,577
Total	10,142,706	8,170,962	8,732,297	6,180,600	10,220,702	864,188	1,929,012	2,259,533	48,500,000

Note:

1) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2016 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	12,874,482,728	11,545,710,762	12,732,236,887	9,472,219,812	14,464,834,037	1,316,523,738	2,923,490,414	3,308,960,890	68,638,459,268
Multi-Residential	817,893,580	81,765,000	224,788,000	80,842,300	356,121,000	14,428,000	15,541,000	30,547,000	1,621,925,880
Commercial Occupied	1,138,558,521	865,447,166	973,000,509	493,894,389	1,111,855,128	66,376,560	183,461,575	219,908,595	5,052,502,443
Commercial Excess Land	27,231,564	10,090,373	10,332,537	9,090,093	26,902,671	2,231,000	4,808,450	3,441,450	94,128,138
Commercial Vacant Land	30,975,600	27,063,000	31,300,347	31,661,630	37,190,500	2,198,500	6,102,600	5,020,000	171,512,177
Shopping Centres Occupied	696,752,005	584,512,150	328,677,930	104,461,640	496,640,500	0	28,166,300	8,084,740	2,247,295,265
Shopping Centres Excess Land	6,603,520	1,964,750	5,221,810	1,637,150	4,660,433	0	1,145,300	0	21,232,963
Office Buildings Occupied	85,527,855	98,705,560	11,065,000	2,491,000	24,794,270	0	4,159,000	166,080	226,908,765
Office Buildings Excess Land	159,370	0	0	0	0	0	0	0	159,370
Parking Lots (Commercial Occupied)	9,270,500	0	854,000	443,000	4,010,600	90,000	1,711,000	946,000	17,325,100
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	80,395,350	156,408,521	154,894,353	66,721,867	146,199,778	16,157,100	33,619,600	95,034,125	749,430,694
Industrial Excess Land	2,722,000	3,725,455	3,315,000	2,224,586	7,181,162	475,600	855,000	1,718,800	22,217,603
Industrial Vacant Lands	31,859,600	13,067,000	28,221,511	10,988,200	38,748,900	1,394,500	3,245,780	17,662,260	145,187,751
Large Industrial Occupied	247,010,880	75,256,630	28,913,703	77,113,746	91,910,109	0	0	0	520,205,068
Large Industrial Excess Land	2,931,300	1,694,000	0	3,409,629	15,808,007	0	0	0	23,842,936
Pipelines	34,436,000	27,237,000	24,019,000	48,125,000	34,072,000	4,541,000	9,622,000	5,033,000	187,085,000
Farmland	74,973,900	147,480,000	28,021,366	443,091,950	76,379,200	269,330,600	343,490,650	367,807,260	1,750,574,926
Managed Forests	2,364,200	3,142,700	0	25,243,600	2,854,300	3,594,763	12,768,200	28,307,000	78,274,763
Farmland Awaiting Development Phase 1	2,363,000	0	0	727,900	0	0	665,000	0	3,755,900
Total	16,166,511,473	13,643,270,067	14,584,861,953	10,874,387,492	16,940,162,595	1,697,341,361	3,572,851,869	4,092,637,200	81,572,024,010

Note:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2016 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	0.00055973	0.00055973	0.00055973	0.00055973	0.00055973	0.00055973	0.00055973	0.00055973	0.00055973
Multi-Residential	0.00104474	0.00104474	0.00104474	0.00104474	0.00104474	0.00104474	0.00104474	0.00104474	0.00104474
Commercial Occupied	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161
Commercial Excess Land	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813
Commercial Vacant Land	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813
Shopping Centres Occupied	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161
Shopping Centres Excess Land	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813
Office Buildings Occupied	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161
Office Buildings Excess Land	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813
Parking Lots (Commercial Occupied)	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161	0.00081161
Parking Lots Excess Land	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813	0.00056813
Industrial Occupied	0.00126488	0.00126488	0.00126488	0.00126488	0.00126488	0.00126488	0.00126488	0.00126488	0.00126488
Industrial Excess Land	0.00082219	0.00082219	0.00082219	0.00082219	0.00082219	0.00082219	0.00082219	0.00082219	0.00082219
Industrial Vacant Lands	0.00082219	0.00082219	0.00082219	0.00082219	0.00082219	0.00082219	0.00082219	0.00082219	0.00082219
Large Industrial Occupied	0.00126488	0.00126488	0.00126488	0.00126488	0.00126488	0.00126488	0.00126488	0.00126488	0.00126488
Large Industrial Excess Land	0.00082219	0.00082219	0.00082219	0.00082219	0.00082219	0.00082219	0.00082219	0.00082219	0.00082219
Pipelines	0.00068813	0.00068813	0.00068813	0.00068813	0.00068813	0.00068813	0.00068813	0.00068813	0.00068813
Farmland	0.00011195	0.00011195	0.00011195	0.00011195	0.00011195	0.00011195	0.00011195	0.00011195	0.00011195
Managed Forests	0.00013993	0.00013993	0.00013993	0.00013993	0.00013993	0.00013993	0.00013993	0.00013993	0.00013993
Farmland Awaiting Development Phase 1	0.00041980	0.00041980	0.00041980	0.00041980	0.00041980	0.00041980	0.00041980	0.00041980	0.00041980