

By-law Number 2026-008
of The Regional Municipality of Durham

Being a by-law to set and levy rates of taxation for Durham Region Transit Commission 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 2026-004 to approve and adopt the 2026 Business Plans and Budget for the Durham Region Transit Commission 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 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, Regional General, Durham Regional Police Service Board and Regional Solid Waste Management purposes for the taxation year 2026 the sum of \$117,670,000.
2. The sum of \$117,670,000 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 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 Durham Region Transit Commission 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 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 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 Durham Regional Transit Commission 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 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	18,093,659	17,744,827	15,982,849	12,821,225	21,215,742	1,587,068	3,517,558	3,896,717	94,859,645
Multi-Residential	2,012,495	289,033	908,123	273,390	952,000	29,645	33,334	65,862	4,563,882
New Multi-Residential	202,369	64,963	0	19,169	139,788	5,202	0	282	431,773
Commercial Occupied	2,136,964	1,736,554	2,032,761	1,038,880	2,026,542	103,207	300,140	370,196	9,745,244
Commercial Excess Land	32,191	18,791	10,525	7,257	25,309	1,963	4,833	2,884	103,753
Commercial Vacant Land	79,291	57,346	75,205	35,117	82,710	6,292	18,510	7,313	361,784
Commercial On-Farm	0	0	0	351	0	0	277	43	671
Shopping Centres Occupied	1,265,707	862,262	626,453	166,623	768,710	0	43,447	13,966	3,747,168
Shopping Centres Excess Land	3,301	2,129	4,345	612	376	0	1,196	0	11,959
Office Buildings Occupied	89,523	97,375	12,553	11,166	46,030	0	7,157	3,464	267,268
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	16,268	2,064	9,746	3,110	9,426	936	3,283	208	45,041
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	170,717	401,666	301,414	149,455	265,851	31,265	64,785	129,802	1,514,955
Industrial Excess Land	2,338	2,880	3,069	3,027	5,430	1,596	5,802	2,711	26,853
Industrial Vacant Lands	52,194	78,620	40,121	39,752	123,460	984	5,926	21,318	362,375
Industrial On-Farm	0	0	0	196	0	0	109	219	524
Large Industrial Occupied	232,735	142,922	71,894	159,193	223,211	0	0	0	829,955
Large Industrial Excess Land	6,048	1,637	0	9,480	3,226	0	0	0	20,391
Aggregate Extraction Occupied	406	0	0	14,452	0	14,583	5,079	47,065	81,585
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	45,611	38,651	29,091	60,183	46,125	7,114	15,000	6,859	248,634
Farmland	15,884	25,423	4,465	97,823	14,982	70,800	100,051	89,261	418,689
Managed Forests	803	1,256	0	9,562	876	1,885	4,675	8,794	27,851
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	0
Total	24,458,504	21,568,399	20,112,614	14,920,023	25,949,794	1,862,540	4,131,162	4,666,964	117,670,000

Note: 1) Excludes Regional General, Durham Regional Police Service Board and Regional Solid Waste Management purposes
2) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2026 Current Value Assessments of Taxable Properties

Property Class	Oshawa \$	Pickering \$	Ajax \$	Clarington \$	Whitby \$	Brock \$	Scugog \$	Uxbridge \$	Total \$
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 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>Brook</u>	<u>Scugog</u>	<u>Uxbridge</u>	<u>Region</u>
Residential	0.00086311	0.00086311	0.00086311	0.00086311	0.00086311	0.00086311	0.00086311	0.00086311	0.00086311
Multi-Residential	0.00161099	0.00161099	0.00161099	0.00161099	0.00161099	0.00161099	0.00161099	0.00161099	0.00161099
New Multi-Residential	0.00094942	0.00094942	0.00094942	0.00094942	0.00094942	0.00094942	0.00094942	0.00094942	0.00094942
Commercial Occupied	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151
Commercial Excess Land	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151
Commercial Vacant Land	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151
Commercial On-Farm	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151
Shopping Centres Occupied	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151
Shopping Centres Excess Land	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151
Office Buildings Occupied	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151
Office Buildings Excess Land	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151
Parking Lots (Commercial Occupied)	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151
Parking Lots Excess Land	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151	0.00125151
Industrial Occupied	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650
Industrial Excess Land	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650
Industrial Vacant Lands	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650
Industrial On-Farm	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650
Large Industrial Occupied	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650
Large Industrial Excess Land	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650	0.00174650
Aggregate Extraction Occupied	0.00142114	0.00142114	0.00142114	0.00142114	0.00142114	0.00142114	0.00142114	0.00142114	0.00142114
Landfill	0.00094942	0.00094942	0.00094942	0.00094942	0.00094942	0.00094942	0.00094942	0.00094942	0.00094942
Pipelines	0.00106111	0.00106111	0.00106111	0.00106111	0.00106111	0.00106111	0.00106111	0.00106111	0.00106111
Farmland	0.00017262	0.00017262	0.00017262	0.00017262	0.00017262	0.00017262	0.00017262	0.00017262	0.00017262
Managed Forests	0.00021578	0.00021578	0.00021578	0.00021578	0.00021578	0.00021578	0.00021578	0.00021578	0.00021578
Farmland Awaiting Development Phase 1	0.00064733	0.00064733	0.00064733	0.00064733	0.00064733	0.00064733	0.00064733	0.00064733	0.00064733

Note: 1) Excludes Regional General, Durham Regional Police Service Board and Regional Solid Waste Management purposes