

By-law Number 07-2018

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 2018.

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 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 Council of The Regional Municipality of Durham has passed By-law Number 03-2018 to approve and adopt the 2018 Business Plans and Budgets for the Durham Regional Transit Commission purposes;

And Whereas all property assessment rolls on which the 2018 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 2018 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, the Council of The Regional Municipality of Durham hereby enacts 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 2018 the sum of \$55,800,000.
2. The sum of \$55,800,000 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 2018, 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 2018 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.

This By-law Read and Passed on the 14th February, 2018.

R. Anderson, Regional Chair and CEO

R. Walton, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2018 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	8,551,358	7,509,365	8,213,987	6,137,586	9,574,855	778,760	1,768,004	2,037,073	44,570,988
Multi-Residential New	1,169,161	133,759	304,869	125,990	432,924	16,206	17,351	36,310	2,236,570
Multi-Residential	0	0	0	0	0	0	0	0	0
Commercial Occupied	1,000,241	777,427	847,363	433,829	931,204	55,834	152,266	186,121	4,384,285
Commercial Excess Land	15,849	8,319	7,877	3,820	16,609	1,120	2,633	2,221	58,448
Commercial Vacant Land	23,211	34,714	28,717	26,165	27,271	2,040	4,589	3,418	150,125
Shopping Centres Occupied	738,147	536,332	336,472	88,915	445,057	0	26,147	7,443	2,178,513
Shopping Centres Excess Land	1,618	144	3,774	749	3,115	0	464	0	9,864
Office Buildings Occupied	64,571	65,317	8,921	6,733	18,221	0	3,517	126	167,406
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	6,418	328	3,791	2,467	3,907	124	1,123	605	18,763
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	107,555	185,187	177,527	78,574	177,362	21,340	38,957	71,947	858,449
Industrial Excess Land	1,875	3,230	1,970	1,661	6,030	399	2,750	1,926	19,841
Industrial Vacant Lands	26,058	10,921	28,012	12,850	42,339	525	3,432	15,531	139,668
Large Industrial Occupied	276,616	81,062	24,996	105,974	113,146	0	0	0	601,794
Large Industrial Excess Land	3,011	1,473	0	4,400	15,140	0	0	0	24,024
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	25,097	19,417	16,972	34,259	24,284	3,145	7,078	3,647	133,899
Farmland	9,712	17,788	3,262	55,456	9,301	37,673	50,844	48,645	232,681
Managed Forests	356	592	0	4,413	466	725	2,259	4,188	12,999
Farmland Awaiting Development Phase 1	1,026	0	0	338	0	0	319	0	1,683
Total	12,021,880	9,385,375	10,008,510	7,124,179	11,841,231	917,891	2,081,733	2,419,201	55,800,000

Note:

1) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2018 Current Value Assessments of Taxable Properties

Property Class	Oshawa \$	Pickering \$	Ajax \$	Clarington \$	Whitby \$	Brock \$	Scugog \$	Uxbridge \$	Total \$
Residential	15,710,265,833	13,796,370,716	15,090,917,843	11,276,108,475	17,591,135,133	1,430,756,001	3,248,216,570	3,742,555,669	81,886,326,240
Multi-Residential	1,150,816,847	131,660,677	300,085,906	124,012,803	426,131,587	15,951,860	17,078,423	35,739,913	2,201,478,016
New Multi-Residential	0	0	0	0	0	0	0	0	0
Commercial Occupied	1,267,346,978	985,032,282	1,073,644,819	549,679,439	1,179,874,569	70,743,903	192,927,749	235,822,647	5,555,072,386
Commercial Excess Land	25,102,017	13,175,346	12,475,725	6,049,361	26,306,060	1,773,200	4,169,885	3,517,001	92,568,595
Commercial Vacant Land	36,762,322	54,979,500	45,482,405	41,440,275	43,191,250	3,230,826	7,268,082	5,413,235	237,767,895
Shopping Centres Occupied	935,263,390	679,555,351	426,323,745	112,658,518	563,905,160	0	33,129,325	9,430,266	2,760,265,755
Shopping Centres Excess Land	2,562,880	228,300	5,977,994	1,185,691	4,934,205	0	735,510	0	15,624,580
Office Buildings Occupied	81,813,883	82,759,485	11,303,845	8,530,952	23,086,170	0	4,456,700	159,200	212,110,235
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	8,131,664	416,000	4,803,152	3,125,247	4,949,850	157,000	1,423,500	766,500	23,772,913
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	90,435,957	155,710,915	149,269,853	66,067,079	149,131,732	17,943,610	32,756,500	60,495,535	721,811,181
Industrial Excess Land	2,055,850	3,542,635	2,160,878	1,821,236	6,613,470	437,942	3,016,099	2,111,918	21,760,028
Industrial Vacant Lands	28,577,900	11,976,943	30,721,206	14,093,387	46,433,737	576,250	3,764,224	17,033,000	153,176,647
Large Industrial Occupied	232,586,940	68,159,500	21,017,300	89,105,821	95,136,735	0	0	0	506,006,296
Large Industrial Excess Land	3,301,750	1,615,400	0	4,825,571	16,604,774	0	0	0	26,347,495
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	37,504,500	29,017,500	25,363,000	51,196,500	36,290,000	4,700,294	10,577,000	5,450,500	200,099,294
Farmland	89,211,761	163,401,475	29,967,696	509,428,764	85,440,561	346,070,801	467,059,916	446,854,965	2,137,435,939
Managed Forests	2,614,587	4,347,455	0	32,432,890	3,426,732	5,326,977	16,600,708	30,775,713	95,525,062
Farmland Awaiting Development Phase 1	2,512,300	0	0	827,500	0	0	780,500	0	4,120,300
Total	19,706,867,359	16,181,949,480	17,229,515,367	12,892,589,509	20,302,591,725	1,897,668,664	4,043,960,691	4,596,126,062	96,851,268,857

Note:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2018 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	0.00054430	0.00054430	0.00054430	0.00054430	0.00054430	0.00054430	0.00054430	0.00054430	0.00054430
Multi-Residential	0.00101594	0.00101594	0.00101594	0.00101594	0.00101594	0.00101594	0.00101594	0.00101594	0.00101594
New Multi-Residential	0.00059873	0.00059873	0.00059873	0.00059873	0.00059873	0.00059873	0.00059873	0.00059873	0.00059873
Commercial Occupied	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924
Commercial Excess Land	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139
Commercial Vacant Land	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139
Shopping Centres Occupied	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924
Shopping Centres Excess Land	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139
Office Buildings Occupied	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924
Office Buildings Excess Land	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139
Parking Lots (Commercial Occupied)	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924	0.00078924
Parking Lots Excess Land	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139	0.00063139
Industrial Occupied	0.00118930	0.00118930	0.00118930	0.00118930	0.00118930	0.00118930	0.00118930	0.00118930	0.00118930
Industrial Excess Land	0.00091181	0.00091181	0.00091181	0.00091181	0.00091181	0.00091181	0.00091181	0.00091181	0.00091181
Industrial Vacant Lands	0.00091181	0.00091181	0.00091181	0.00091181	0.00091181	0.00091181	0.00091181	0.00091181	0.00091181
Large Industrial Occupied	0.00118930	0.00118930	0.00118930	0.00118930	0.00118930	0.00118930	0.00118930	0.00118930	0.00118930
Large Industrial Excess Land	0.00091181	0.00091181	0.00091181	0.00091181	0.00091181	0.00091181	0.00091181	0.00091181	0.00091181
Landfill	0.00059873	0.00059873	0.00059873	0.00059873	0.00059873	0.00059873	0.00059873	0.00059873	0.00059873
Pipelines	0.00066916	0.00066916	0.00066916	0.00066916	0.00066916	0.00066916	0.00066916	0.00066916	0.00066916
Farmland	0.00010886	0.00010886	0.00010886	0.00010886	0.00010886	0.00010886	0.00010886	0.00010886	0.00010886
Managed Forests	0.00013608	0.00013608	0.00013608	0.00013608	0.00013608	0.00013608	0.00013608	0.00013608	0.00013608
Farmland Awaiting Development Phase 1	0.00040823	0.00040823	0.00040823	0.00040823	0.00040823	0.00040823	0.00040823	0.00040823	0.00040823