

**By-law Number 2026-006**  
**of The Regional Municipality of Durham**

Being a by-law to set and levy rates of taxation for Regional General 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 2026-002 to approve and adopt the 2026 Business Plans and Budgets for Regional General 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 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, the Council of The Regional Municipality of Durham hereby enacts as follows:

1. For 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, Regional Solid Waste Management, Durham Regional Police Service Board and Durham Region Transit Commission purposes for the taxation year 2026 the sum of \$524,637,000.
2. The sum of \$524,637,000 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 Regional General 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 Regional General 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 Regional General 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 28<sup>th</sup> 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 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>Total</u> \$
Residential	80,671,898	79,116,009	71,260,162	57,163,939	94,591,224	7,076,004	15,683,169	17,373,666	<b>422,936,071</b>
Multi-Residential	8,972,825	1,288,671	4,048,918	1,218,927	4,244,547	132,175	148,622	293,649	<b>20,348,334</b>
New Multi-Residential	902,270	289,641	0	85,465	623,249	23,193	0	1,258	<b>1,925,076</b>
Commercial Occupied	9,527,729	7,742,485	9,063,136	4,631,881	9,035,406	460,152	1,338,185	1,650,532	<b>43,449,506</b>
Commercial Excess Land	143,523	83,778	46,927	32,356	112,840	8,753	21,550	12,858	<b>462,585</b>
Commercial Vacant Land	353,523	255,681	335,305	156,569	368,767	28,055	82,527	32,604	<b>1,613,031</b>
Commercial On-Farm	0	0	0	1,563	0	0	1,237	193	<b>2,993</b>
Shopping Centres Occupied	5,643,199	3,844,423	2,793,061	742,895	3,427,318	0	193,710	62,268	<b>16,706,874</b>
Shopping Centres Excess Land	14,719	9,494	19,371	2,729	1,675	0	5,334	0	<b>53,322</b>
Office Buildings Occupied	399,141	434,151	55,968	49,784	205,228	0	31,910	15,443	<b>1,191,625</b>
Office Buildings Excess Land	0	0	0	0	0	0	0	0	<b>0</b>
Parking Lots (Commercial Occupied)	72,532	9,203	43,451	13,866	42,026	4,174	14,636	926	<b>200,814</b>
Parking Lots Excess Land	0	0	0	0	0	0	0	0	<b>0</b>
Industrial Occupied	761,150	1,790,848	1,343,869	666,353	1,185,308	139,398	288,845	578,730	<b>6,754,501</b>
Industrial Excess Land	10,424	12,839	13,685	13,495	24,211	7,116	25,869	12,086	<b>119,725</b>
Industrial Vacant Lands	232,711	350,530	178,883	177,236	550,452	4,387	26,421	95,046	<b>1,615,666</b>
Industrial On-Farm	0	0	0	874	0	0	487	976	<b>2,337</b>
Large Industrial Occupied	1,037,659	637,226	320,543	709,768	995,198	0	0	0	<b>3,700,394</b>
Large Industrial Excess Land	26,965	7,299	0	42,265	14,382	0	0	0	<b>90,911</b>
Aggregate Extraction Occupied	1,812	0	0	64,436	0	65,021	22,644	209,843	<b>363,756</b>
Landfill	0	0	0	0	0	0	0	0	<b>0</b>
Pipelines	203,357	172,326	129,705	268,328	205,651	31,717	66,877	30,581	<b>1,108,542</b>
Farmland	70,819	113,351	19,907	436,151	66,800	315,668	446,085	397,979	<b>1,866,760</b>
Managed Forests	3,579	5,602	0	42,633	3,907	8,406	20,844	39,206	<b>124,177</b>
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	<b>0</b>
<b>Total</b>	<b>109,049,835</b>	<b>96,163,557</b>	<b>89,672,891</b>	<b>66,521,513</b>	<b>115,698,189</b>	<b>8,304,219</b>	<b>18,418,952</b>	<b>20,807,844</b>	<b>524,637,000</b>

Notes:

- 1) Excludes Regional Solid Waste Management, Durham Regional Police Service Board and Durham Region Transit Commission purposes
- 2) Excludes Payments-in-Lieu

**Schedule 2**  
**The Regional Municipality of Durham**  
**Estimate of 2026 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	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
<b>Total</b>	<b>25,725,638,885</b>	<b>23,574,491,112</b>	<b>21,587,799,890</b>	<b>16,938,502,988</b>	<b>28,173,172,882</b>	<b>2,407,702,476</b>	<b>5,061,695,527</b>	<b>5,559,631,740</b>	<b>129,028,635,500</b>

Notes: 1) Excludes Payments-in-Lieu

**Schedule 3**  
**The Regional Municipality of Durham**  
**2026 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	0.00384821	0.00384821	0.00384821	0.00384821	0.00384821	0.00384821	0.00384821	0.00384821	<b>0.00384821</b>
Multi-Residential	0.00718269	0.00718269	0.00718269	0.00718269	0.00718269	0.00718269	0.00718269	0.00718269	<b>0.00718269</b>
New Multi-Residential	0.00423303	0.00423303	0.00423303	0.00423303	0.00423303	0.00423303	0.00423303	0.00423303	<b>0.00423303</b>
Commercial Occupied	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	<b>0.00557990</b>
Commercial Excess Land	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	<b>0.00557990</b>
Commercial Vacant Land	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	<b>0.00557990</b>
Commercial On-Farm	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	<b>0.00557990</b>
Shopping Centres Occupied	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	<b>0.00557990</b>
Shopping Centres Excess Land	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	<b>0.00557990</b>
Office Buildings Occupied	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	<b>0.00557990</b>
Office Buildings Excess Land	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	<b>0.00557990</b>
Parking Lots (Commercial Occupied)	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	<b>0.00557990</b>
Parking Lots Excess Land	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	0.00557990	<b>0.00557990</b>
Industrial Occupied	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	<b>0.00778685</b>
Industrial Excess Land	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	<b>0.00778685</b>
Industrial Vacant Lands	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	<b>0.00778685</b>
Industrial On-Farm	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	<b>0.00778685</b>
Large Industrial Occupied	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	<b>0.00778685</b>
Large Industrial Excess Land	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	0.00778685	<b>0.00778685</b>
Aggregate Extraction Occupied	0.00633621	0.00633621	0.00633621	0.00633621	0.00633621	0.00633621	0.00633621	0.00633621	<b>0.00633621</b>
Landfill	0.00423303	0.00423303	0.00423303	0.00423303	0.00423303	0.00423303	0.00423303	0.00423303	<b>0.00423303</b>
Pipelines	0.00473099	0.00473099	0.00473099	0.00473099	0.00473099	0.00473099	0.00473099	0.00473099	<b>0.00473099</b>
Farmland	0.00076964	0.00076964	0.00076964	0.00076964	0.00076964	0.00076964	0.00076964	0.00076964	<b>0.00076964</b>
Managed Forests	0.00096205	0.00096205	0.00096205	0.00096205	0.00096205	0.00096205	0.00096205	0.00096205	<b>0.00096205</b>
Farmland Awaiting Development Phase 1	0.00288616	0.00288616	0.00288616	0.00288616	0.00288616	0.00288616	0.00288616	0.00288616	<b>0.00288616</b>

Notes:

1) Excludes Regional Solid Waste Management, Durham Regional Police Service Board and Durham Region Transit Commission purposes