

By-law Number 25-2019
of The Regional Municipality of Durham

Being a by-law to set and levy rates of taxation for Regional Solid Waste Management purposes for the year 2019.

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 21-2019 to approve and adopt 2019 Business Plans and Budgets for Regional Solid Waste Management purposes;

And Whereas all property assessment rolls on which the 2019 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 2019 are to be levied by separate rates by the lower-tier municipalities for the estimated current annual expenditures for Regional Solid Waste Management 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.

And Whereas, allowance in the tax rate calculation has been given to the collection services that are provided by the Town of Whitby and the City of Oshawa;

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 Solid Waste Management 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 Durham Region Transit Commission purposes for the taxation year 2019 the sum of \$48,477,000.
2. The sum of \$48,477,000 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 2019, 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 Solid Waste Management purposes set out in Schedule 3 attached hereto.
5. The 2019 Regional Solid Waste Management 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 27th day of March, 2019.

J. Henry, Regional Chair and CEO

R. Walton, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2019 Regional Property Taxes for Regional Solid Waste Management Purposes

Property Class	Oshawa \$	Pickering \$	Ajax \$	Clarington	Whitby \$	Brock \$	Scugog \$	Uxbridge \$	Total \$
Residential	6,196,538	7,507,070	8,031,238	6,065,432	6,917,300	763,620	1,696,703	1,963,985	39,141,886
Multi-Residential	840,899	137,410	309,983	125,242	315,127	16,175	16,391	35,157	1,796,384
New Multi-Residential	0	0	0	0	0	0	0	0	0
Commercial Occupied	691,426	751,612	802,099	420,158	655,048	52,036	143,880	177,406	3,693,665
Commercial Excess Land	11,882	10,339	8,141	4,256	13,575	1,097	3,400	2,926	55,616
Commercial Vacant Land	39,324	43,936	35,302	26,149	27,972	1,960	5,634	3,772	184,049
Shopping Centres Occupied	501,576	517,803	335,362	84,830	309,606	0	25,388	7,187	1,781,752
Shopping Centres Excess Land	1,879	149	3,229	934	2,063	0	472	0	8,726
Office Buildings Occupied	37,963	60,400	8,145	6,264	10,546	0	3,287	114	126,719
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	4,826	343	3,721	2,442	3,756	136	1,503	591	17,318
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	70,251	186,524	157,004	77,321	102,508	19,864	34,153	64,535	712,160
Industrial Excess Land	1,110	2,990	1,998	1,724	3,262	485	2,712	1,972	16,253
Industrial Vacant Lands	19,727	11,598	28,554	16,400	32,539	604	3,691	15,730	128,843
Large Industrial Occupied	177,803	70,807	21,794	96,043	76,430	0	0	0	442,877
Large Industrial Excess Land	2,341	2,149	0	5,062	11,322	0	0	0	20,874
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	17,155	18,428	15,724	32,158	16,468	2,950	6,538	3,378	112,799
Farmland	7,039	15,940	2,886	53,562	6,811	37,193	51,690	48,240	223,361
Managed Forests	277	571	0	4,317	298	763	2,291	4,034	12,551
Farmland Awaiting Development Phase 1	698	0	0	160	0	0	309	0	1,167
Total	8,622,714	9,338,069	9,765,180	7,022,454	8,504,631	896,883	1,998,042	2,329,027	48,477,000

Note:

1) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2019 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	17,232,778,942	15,252,692,897	16,317,685,254	12,323,605,454	19,204,585,431	1,551,506,216	3,447,321,592	3,990,379,047	89,320,554,833
Multi-Residential	1,252,885,625	149,578,391	337,432,719	136,333,156	468,736,412	17,607,281	17,842,011	38,270,588	2,418,686,183
New Multi-Residential	0	0	0	0	0	0	0	0	0
Commercial Occupied	1,326,069,355	1,053,179,609	1,123,922,713	588,737,583	1,254,208,763	72,913,845	201,608,584	248,585,729	5,869,226,181
Commercial Excess Land	25,321,767	16,097,386	12,674,774	6,626,628	28,879,086	1,708,550	5,293,638	4,555,588	101,157,417
Commercial Vacant Land	83,799,211	68,404,587	54,963,010	40,712,807	59,508,441	3,052,103	8,772,328	5,872,068	325,084,555
Shopping Centres Occupied	961,961,527	725,559,888	469,919,019	118,865,776	592,796,223	0	35,574,961	10,071,033	2,914,748,427
Shopping Centres Excess Land	4,004,719	231,600	5,026,605	1,453,860	4,388,982	0	735,510	0	15,841,276
Office Buildings Occupied	72,808,889	84,633,469	11,413,523	8,777,901	20,192,043	0	4,605,550	159,200	202,590,575
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	9,255,665	480,500	5,213,576	3,421,624	7,192,287	190,500	2,106,570	828,250	28,688,972
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	92,853,716	180,120,692	151,614,053	74,666,557	135,263,692	19,182,558	32,980,555	62,319,222	749,001,045
Industrial Excess Land	1,660,400	3,268,318	2,183,839	1,884,960	4,873,085	529,879	2,964,439	2,155,759	19,520,679
Industrial Vacant Lands	29,517,750	12,679,522	31,215,859	17,928,906	48,608,681	660,625	4,034,862	17,197,000	161,843,205
Large Industrial Occupied	235,009,420	68,376,500	21,046,150	92,746,360	100,852,588	0	0	0	518,031,018
Large Industrial Excess Land	3,503,525	2,349,000	0	5,533,542	16,912,817	0	0	0	28,298,884
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	38,804,873	30,454,175	25,985,664	53,145,148	37,189,409	4,874,567	10,805,552	5,582,617	206,842,005
Farmland	97,875,561	161,923,891	29,314,935	544,104,731	94,540,367	377,819,520	525,091,743	490,044,527	2,320,715,275
Managed Forests	3,080,448	4,642,289	0	35,081,997	3,308,991	6,201,035	18,621,589	32,785,121	103,721,470
Farmland Awaiting Development Phase 1	2,586,950	0	0	434,300	0	0	838,250	0	3,859,500
Total	21,473,778,343	17,814,672,714	18,599,611,693	14,054,061,290	22,082,037,298	2,056,246,679	4,319,197,734	4,908,805,749	105,308,411,500

Note:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2019 Tax Rates for Regional Solid Waste Management 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>
Residential	0.00035959	0.00049218	0.00049218	0.00049218	0.00036019	0.00049218	0.00049218	0.00049218
Multi-Residential	0.00067117	0.00091865	0.00091865	0.00091865	0.00067229	0.00091865	0.00091865	0.00091865
New Multi-Residential	0.00039555	0.00054140	0.00054140	0.00054140	0.00039621	0.00054140	0.00054140	0.00054140
Commercial Occupied	0.00052141	0.00071366	0.00071366	0.00071366	0.00052228	0.00071366	0.00071366	0.00071366
Commercial Excess Land	0.00046926	0.00064229	0.00064229	0.00064229	0.00047005	0.00064229	0.00064229	0.00064229
Commercial Vacant Land	0.00046926	0.00064229	0.00064229	0.00064229	0.00047005	0.00064229	0.00064229	0.00064229
Shopping Centres Occupied	0.00052141	0.00071366	0.00071366	0.00071366	0.00052228	0.00071366	0.00071366	0.00071366
Shopping Centres Excess Land	0.00046926	0.00064229	0.00064229	0.00064229	0.00047005	0.00064229	0.00064229	0.00064229
Office Buildings Occupied	0.00052141	0.00071366	0.00071366	0.00071366	0.00052228	0.00071366	0.00071366	0.00071366
Office Buildings Excess Land	0.00046926	0.00064229	0.00064229	0.00064229	0.00047005	0.00064229	0.00064229	0.00064229
Parking Lots (Commercial Occupied)	0.00052141	0.00071366	0.00071366	0.00071366	0.00052228	0.00071366	0.00071366	0.00071366
Parking Lots Excess Land	0.00046926	0.00064229	0.00064229	0.00064229	0.00047005	0.00064229	0.00064229	0.00064229
Industrial Occupied	0.00075658	0.00103555	0.00103555	0.00103555	0.00075784	0.00103555	0.00103555	0.00103555
Industrial Excess Land	0.00066830	0.00091472	0.00091472	0.00091472	0.00066941	0.00091472	0.00091472	0.00091472
Industrial Vacant Lands	0.00066830	0.00091472	0.00091472	0.00091472	0.00066941	0.00091472	0.00091472	0.00091472
Large Industrial Occupied	0.00075658	0.00103555	0.00103555	0.00103555	0.00075784	0.00103555	0.00103555	0.00103555
Large Industrial Excess Land	0.00066830	0.00091472	0.00091472	0.00091472	0.00066941	0.00091472	0.00091472	0.00091472
Landfill	0.00039555	0.00054140	0.00054140	0.00054140	0.00039621	0.00054140	0.00054140	0.00054140
Pipelines	0.00044208	0.00060509	0.00060509	0.00060509	0.00044282	0.00060509	0.00060509	0.00060509
Farmland	0.00007192	0.00009844	0.00009844	0.00009844	0.00007204	0.00009844	0.00009844	0.00009844
Managed Forests	0.00008990	0.00012305	0.00012305	0.00012305	0.00009005	0.00012305	0.00012305	0.00012305
Farmland Awaiting Development Phase 1	0.00026969	0.00036914	0.00036914	0.00036914	0.00027014	0.00036914	0.00036914	0.00036914