

By-law Number 08-2021
of The Regional Municipality of Durham

Being a by-law to set and levy rates of taxation for Regional General purposes for the year 2021.

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 04-2021 to approve and adopt 2021 Business Plans and Budgets for the Regional General purposes;

And Whereas all property assessment rolls on which the 2021 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 2021 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, Solid Waste Management and Durham Region Transit Commission purposes for the taxation year 2021 the sum of \$615,753,000.
2. The sum of \$615,753,000 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 2021, 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 2021 Regional General 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 24th day of February 2021.

J. Henry, Regional Chair and CEO

R. Walton, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2021 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	95,218,767	86,562,483	88,919,151	68,486,086	109,500,763	8,650,101	18,619,541	21,466,338	497,423,230
Multi-Residential	12,690,766	1,626,421	4,704,831	1,356,650	4,952,089	169,384	177,917	375,736	26,053,794
New Multi-Residential	181,395	0	0	0	0	30,212	0	0	211,607
Commercial Occupied	10,278,603	8,305,656	8,931,219	5,086,457	9,843,646	560,162	1,571,066	1,933,647	46,510,456
Commercial Excess Land	196,550	177,299	77,709	48,812	204,749	12,851	34,454	30,148	782,572
Commercial Vacant Land	611,389	389,793	347,401	280,807	416,151	19,932	115,731	36,532	2,217,736
Commercial On Farm	0	0	0	1,171	0	0	585	139	1,895
Shopping Centres Occupied	7,016,451	5,123,165	3,501,518	893,433	4,537,848	0	278,378	79,442	21,430,235
Shopping Centres Excess Land	8,548	10,190	26,352	10,201	16,842	0	7,030	0	79,163
Office Buildings Occupied	514,515	617,433	83,945	65,163	150,692	0	35,851	941	1,468,540
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	86,175	15,256	41,482	27,025	56,609	4,550	15,904	1,897	248,898
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	939,079	2,007,257	1,440,266	752,903	1,480,283	213,772	336,731	752,002	7,922,293
Industrial Excess Land	25,526	31,319	20,379	18,248	51,441	5,535	30,367	13,596	196,411
Industrial Vacant Lands	243,970	174,849	544,445	211,610	576,880	6,719	32,784	172,155	1,963,412
Industrial On Farm	0	0	0	0	0	0	198	0	198
Large Industrial Occupied	1,539,114	667,282	427,182	977,697	1,414,323	0	0	0	5,025,598
Large Industrial Excess Land	34,652	16,386	0	63,311	176,226	0	0	0	290,575
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	248,964	195,286	167,048	343,198	245,753	32,373	69,812	35,208	1,337,642
Farmland	102,661	161,584	27,838	554,682	100,131	406,533	571,317	513,537	2,438,283
Managed Forests	4,225	6,536	0	49,155	4,735	9,900	26,238	47,395	148,184
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	2,278	0	2,278
Total	129,941,350	106,088,195	109,260,766	79,226,609	133,729,161	10,122,024	21,926,182	25,458,713	615,753,000

Notes:

1) Excludes Solid Waste Management & Durham Region Transit Commission

Schedule 2
The Regional Municipality of Durham
Estimate of 2021 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	18,995,085,724	17,268,186,389	17,738,313,645	13,662,160,003	21,844,100,730	1,725,592,392	3,714,377,014	4,282,279,215	99,230,095,112
Multi-Residential	1,356,365,532	173,828,900	502,843,600	144,996,200	529,270,100	18,103,400	19,015,420	40,158,012	2,784,581,164
New Multi-Residential	32,896,600	0	0	0	0	5,479,000	0	0	38,375,600
Commercial Occupied	1,414,110,426	1,142,676,182	1,228,739,863	699,785,026	1,354,269,851	77,066,031	216,144,176	266,027,369	6,398,818,924
Commercial Excess Land	27,041,035	24,392,472	10,691,000	6,715,521	28,168,955	1,768,000	4,740,165	4,147,736	107,664,884
Commercial Vacant Land	84,113,700	53,627,000	47,794,800	38,632,900	57,253,200	2,742,200	15,922,000	5,026,000	305,111,800
Commercial On Farm	0	0	0	161,100	0	0	80,500	19,100	260,700
Shopping Centres Occupied	965,309,800	704,835,213	481,732,126	122,916,796	624,308,418	0	38,298,686	10,929,528	2,948,330,567
Shopping Centres Excess Land	1,176,020	1,401,958	3,625,400	1,403,379	2,317,100	0	967,112	0	10,890,969
Office Buildings Occupied	70,785,967	84,945,252	11,549,000	8,965,000	20,731,974	0	4,932,300	129,400	202,038,893
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	11,855,800	2,098,900	5,707,000	3,718,000	7,788,100	626,000	2,188,000	261,000	34,242,800
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	92,579,730	197,886,783	141,989,611	74,225,500	145,934,767	21,074,900	33,196,824	74,136,595	781,024,710
Industrial Excess Land	2,516,500	3,087,558	2,009,100	1,799,000	5,071,300	545,700	2,993,800	1,340,400	19,363,358
Industrial Vacant Lands	24,052,000	17,237,600	53,674,500	20,861,700	56,872,100	662,400	3,232,000	16,972,000	193,564,300
Industrial On Farm	0	0	0	0	0	0	19,500	0	19,500
Large Industrial Occupied	151,734,587	65,784,500	42,114,000	96,386,899	139,432,000	0	0	0	495,451,986
Large Industrial Excess Land	3,416,173	1,615,400	0	6,241,513	17,373,400	0	0	0	28,646,486
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	40,398,000	31,688,000	27,106,000	55,689,000	39,877,000	5,253,000	11,328,000	5,713,000	217,052,000
Farmland	102,398,300	161,169,600	27,766,800	553,260,130	99,874,000	405,491,086	569,852,154	512,220,623	2,432,032,693
Managed Forests	3,371,600	5,215,500	0	39,223,600	3,777,900	7,899,600	20,936,267	37,818,500	118,242,967
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	606,000	0	606,000
Total	23,379,207,494	19,939,677,207	20,325,656,445	15,537,141,267	24,976,420,895	2,272,303,709	4,658,829,918	5,257,178,478	116,346,415,413

Notes:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2021 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>Scuogog</u>	<u>Uxbridge</u>	<u>Region</u>
Residential	0.00501283	0.00501283	0.00501283	0.00501283	0.00501283	0.00501283	0.00501283	0.00501283	0.00501283
Multi-Residential	0.00935645	0.00935645	0.00935645	0.00935645	0.00935645	0.00935645	0.00935645	0.00935645	0.00935645
New Multi-Residential	0.00551411	0.00551411	0.00551411	0.00551411	0.00551411	0.00551411	0.00551411	0.00551411	0.00551411
Commercial Occupied	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860
Commercial Excess Land	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860
Commercial Vacant Land	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860
Commercial On Farm	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860
Shopping Centres Occupied	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860
Shopping Centres Excess Land	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860
Office Buildings Occupied	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860
Office Buildings Excess Land	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860
Parking Lots (Commercial Occupied)	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860
Parking Lots Excess Land	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860	0.00726860
Industrial Occupied	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346
Industrial Excess Land	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346
Industrial Vacant Lands	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346
Industrial On Farm	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346
Large Industrial Occupied	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346
Large Industrial Excess Land	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346	0.01014346
Landfill	0.00551411	0.00551411	0.00551411	0.00551411	0.00551411	0.00551411	0.00551411	0.00551411	0.00551411
Pipelines	0.00616277	0.00616277	0.00616277	0.00616277	0.00616277	0.00616277	0.00616277	0.00616277	0.00616277
Farmland	0.00100257	0.00100257	0.00100257	0.00100257	0.00100257	0.00100257	0.00100257	0.00100257	0.00100257
Managed Forests	0.00125321	0.00125321	0.00125321	0.00125321	0.00125321	0.00125321	0.00125321	0.00125321	0.00125321
Farmland Awaiting Development Phase 1	0.00375962	0.00375962	0.00375962	0.00375962	0.00375962	0.00375962	0.00375962	0.00375962	0.00375962

Notes:

1) Excludes Solid Waste Management & Durham Region Transit Commission