

By-law Number 06-2018
of The Regional Municipality of Durham

Being a by-law to set and levy rates of taxation for Regional General purposes 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 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 02-2018 to approve and adopt 2018 Business Plans and Budgets for the Regional General 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 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. 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 2018 the sum of \$545,927,000.
2. The sum of \$545,927,000 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 General purposes set out in Schedule 3 attached hereto.

5. The 2018 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 14th day of 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 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	83,661,724	73,469,261	80,363,061	60,048,209	93,677,368	7,619,148	17,297,598	19,930,082	436,066,451
Multi-Residential	11,438,659	1,308,654	2,982,734	1,232,638	4,235,578	158,555	169,753	355,240	21,881,811
New Multi-Residential	0	0	0	0	0	0	0	0	0
Commercial Occupied	9,785,984	7,606,055	8,290,288	4,244,421	9,110,555	546,258	1,489,717	1,820,935	42,894,213
Commercial Excess Land	155,063	81,388	77,066	37,369	162,500	10,954	25,759	21,726	571,825
Commercial Vacant Land	227,092	339,625	280,958	255,989	266,805	19,958	44,897	33,439	1,468,763
Shopping Centres Occupied	7,221,758	5,247,275	3,291,914	869,907	4,354,267	0	255,812	72,817	21,313,750
Shopping Centres Excess Land	15,832	1,410	36,928	7,324	30,480	0	4,543	0	96,517
Office Buildings Occupied	631,737	639,038	87,284	65,873	178,263	0	34,413	1,229	1,637,837
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	62,790	3,212	37,088	24,132	38,221	1,212	10,992	5,919	183,566
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	1,052,285	1,811,804	1,736,858	768,736	1,735,251	208,786	381,144	703,907	8,398,771
Industrial Excess Land	18,340	31,603	19,277	16,247	58,998	3,907	26,906	18,840	194,118
Industrial Vacant Lands	254,940	106,845	274,060	125,725	414,230	5,141	33,580	151,949	1,366,470
Large Industrial Occupied	2,706,310	793,083	244,551	1,036,808	1,106,982	0	0	0	5,887,734
Large Industrial Excess Land	29,455	14,411	0	43,048	148,129	0	0	0	235,043
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	245,537	189,974	166,048	335,177	237,586	30,772	69,246	35,684	1,310,024
Farmland	95,015	174,031	31,917	542,567	90,998	368,583	497,442	475,923	2,276,476
Managed Forests	3,481	5,788	0	43,179	4,562	7,092	22,101	40,972	127,175
Farmland Awaiting Development Phase 1	10,034	0	0	3,305	0	0	3,117	0	16,456
Total	117,616,036	91,823,457	97,920,032	69,700,654	115,850,773	8,980,366	20,367,020	23,668,662	545,927,000

Notes:

- 1) Excludes Solid Waste Management & Durham Region Transit Commission
- 2) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimate of 2018 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	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

Notes:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2018 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	0.00532526	0.00532526	0.00532526	0.00532526	0.00532526	0.00532526	0.00532526	0.00532526	0.00532526
Multi-Residential	0.00993960	0.00993960	0.00993960	0.00993960	0.00993960	0.00993960	0.00993960	0.00993960	0.00993960
New Multi-Residential	0.00585779	0.00585779	0.00585779	0.00585779	0.00585779	0.00585779	0.00585779	0.00585779	0.00585779
Commercial Occupied	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163
Commercial Excess Land	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730
Commercial Vacant Land	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730
Shopping Centres Occupied	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163
Shopping Centres Excess Land	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730
Office Buildings Occupied	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163
Office Buildings Excess Land	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730
Parking Lots (Commercial Occupied)	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163	0.00772163
Parking Lots Excess Land	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730	0.00617730
Industrial Occupied	0.01163569	0.01163569	0.01163569	0.01163569	0.01163569	0.01163569	0.01163569	0.01163569	0.01163569
Industrial Excess Land	0.00892088	0.00892088	0.00892088	0.00892088	0.00892088	0.00892088	0.00892088	0.00892088	0.00892088
Industrial Vacant Lands	0.00892088	0.00892088	0.00892088	0.00892088	0.00892088	0.00892088	0.00892088	0.00892088	0.00892088
Large Industrial Occupied	0.01163569	0.01163569	0.01163569	0.01163569	0.01163569	0.01163569	0.01163569	0.01163569	0.01163569
Large Industrial Excess Land	0.00892088	0.00892088	0.00892088	0.00892088	0.00892088	0.00892088	0.00892088	0.00892088	0.00892088
Landfill	0.00585779	0.00585779	0.00585779	0.00585779	0.00585779	0.00585779	0.00585779	0.00585779	0.00585779
Pipelines	0.00654687	0.00654687	0.00654687	0.00654687	0.00654687	0.00654687	0.00654687	0.00654687	0.00654687
Farmland	0.00106505	0.00106505	0.00106505	0.00106505	0.00106505	0.00106505	0.00106505	0.00106505	0.00106505
Managed Forests	0.00133132	0.00133132	0.00133132	0.00133132	0.00133132	0.00133132	0.00133132	0.00133132	0.00133132
Farmland Awaiting Development Phase 1	0.00399395	0.00399395	0.00399395	0.00399395	0.00399395	0.00399395	0.00399395	0.00399395	0.00399395

Notes:

1) Excludes Solid Waste Management & Durham Region Transit Commission