

**BY-LAW NUMBER 37-2017**

**OF**

**THE REGIONAL MUNICIPALITY OF DURHAM**

being a by-law to implement the 2017 options for the Mandated Provincial Business Protection Program ("capping").

**WHEREAS** the Council of the Regional Municipality of Durham wishes to take certain action relating to property tax issues for the year 2017 and wishes to adopt certain Provincial Tools made available to the Region pursuant to Section 329.1 of the Municipal Act, 2001, S.O. 2001, c.25, as amended and by other Statutes and Regulations.

**NOW, THEREFORE, BE IT ENACTED AND IT IS HEREBY ENACTED** as a by-law of The Regional Municipality of Durham by the Council thereof as follows:

1. The municipal options made available by the Province and implemented by Regional Council for 2017, for the Multi-Residential, Commercial and Industrial property tax classes are as outlined below:
  - i. Set the minimum annual increase at 10 per cent of total CVA level property taxation for properties that are provided protection;
  - ii. Set the maximum percentage increase in property taxation due to reassessment at 10 per cent of the previous year's taxes;
  - iii. Set the 'billing' threshold at \$500, such that any property components whose taxation amount under the mandated Provincial Business Protection Program is within \$500 of its CVA level taxation be required to pay its full CVA property taxation amount and the clawback percentage be adjusted accordingly; and
  - iv. Exclude the 2016 reassessment related increases from the capping calculations.
2. The Region implements, for the Multi-Residential, Commercial and Industrial property tax classes, the option made available by the Province in 2009 allowing municipalities to permanently exclude any property's components from the Program if the property was at CVA level taxation in 2016, at CVA level taxation in 2017 or crosses CVA level taxation in 2017.
3. The cost of capping reassessment property tax increases in the Multi-Residential, Commercial and Industrial Broad Property Classes pursuant to the Program shall

be financed by withholding a portion of the reassessment related decreases owing to other properties within the corresponding broad property tax class.

4. In the event the Region experiences a shortfall as a result of the application of this by-law, any shortfall shall be shared by the Region and lower-tier municipalities in the same proportion as those municipalities share in the taxes levied on the property class for municipal purposes.

BY-LAW read and passed this 14<sup>th</sup> day of June 2017.

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R. Anderson, Regional Chair & CEO

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R. Walton, Regional Clerk