

BY-LAW NUMBER 08-2016

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 2016.

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*, S.O. 2001, c.25 as amended, 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 11-2016 to approve and adopt the 2016 Business Plans and Budgets for Regional Solid Waste Management purposes;

AND WHEREAS all property assessment rolls on which the 2016 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 2016 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, 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 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 2016 the sum of \$44,375,000.
2. The sum of \$44,375,000 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 2016, 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 Solid Waste Management purposes set out in Schedule 3 attached hereto.
5. The 2016 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.

BY-LAW read and passed this 17th day of February 2016.

Roger Anderson, Regional Chair and CEO

Debi A. Wilcox, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2016 Regional Property Taxes 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> \$	<u>Total</u> \$
Residential	5,506,208	6,622,158	7,302,702	5,432,886	6,173,736	755,105	1,676,797	1,897,888	35,367,480
Multi-Residential	652,867	87,534	240,647	86,546	283,700	15,446	16,637	32,702	1,416,079
Commercial Occupied	706,032	719,758	809,206	410,752	688,094	55,203	152,578	182,889	3,724,512
Commercial Excess Land	11,820	5,874	6,015	5,292	11,655	1,299	2,799	2,003	46,757
Commercial Vacant Land	13,446	15,755	18,222	18,432	16,111	1,280	3,553	2,922	89,721
Shopping Centres Occupied	432,063	486,115	273,348	86,877	307,356	0	23,425	6,724	1,615,908
Shopping Centres Excess Land	2,866	1,144	3,040	953	2,019	0	667	0	10,689
Office Buildings Occupied	53,037	82,089	9,202	2,072	15,344	0	3,459	138	165,341
Office Buildings Excess Land	69	0	0	0	0	0	0	0	69
Parking Lots (Commercial Occupied)	5,749	0	710	368	2,482	75	1,423	787	11,594
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	77,696	202,726	200,763	86,480	141,011	20,942	43,575	123,177	896,370
Industrial Excess Land	1,710	3,139	2,793	1,874	4,502	401	720	1,448	16,587
Industrial Vacant Lands	20,014	11,009	23,777	9,258	24,293	1,175	2,735	14,880	107,141
Large Industrial Occupied	238,719	97,542	37,476	99,949	88,648	0	0	0	562,334
Large Industrial Excess Land	1,841	1,427	0	2,873	9,911	0	0	0	16,052
Pipelines	18,105	19,206	16,937	33,934	17,878	3,202	6,785	3,549	119,596
Farmland	6,413	16,917	3,214	50,827	6,520	30,895	39,402	42,191	196,379
Managed Forests	253	451	0	3,620	305	515	1,831	4,059	11,034
Farmland Awaiting Development Phase 1	758	0	0	313	0	0	286	0	1,357
Total	7,749,666	8,372,844	8,948,052	6,333,306	7,793,565	885,538	1,976,672	2,315,357	44,375,000

Note:

1) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2016 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	12,874,482,728	11,545,710,762	12,732,236,887	9,472,219,812	14,464,834,037	1,316,523,738	2,923,490,414	3,308,960,890	68,638,459,268
Multi-Residential	817,893,580	81,765,000	224,788,000	80,842,300	356,121,000	14,428,000	15,541,000	30,547,000	1,621,925,880
Commercial Occupied	1,138,558,521	865,447,166	973,000,509	493,894,389	1,111,855,128	66,376,560	183,461,575	219,908,595	5,052,502,443
Commercial Excess Land	27,231,564	10,090,373	10,332,537	9,090,093	26,902,671	2,231,000	4,808,450	3,441,450	94,128,138
Commercial Vacant Land	30,975,600	27,063,000	31,300,347	31,661,630	37,190,500	2,198,500	6,102,600	5,020,000	171,512,177
Shopping Centres Occupied	696,752,005	584,512,150	328,677,930	104,461,640	496,640,500	0	28,166,300	8,084,740	2,247,295,265
Shopping Centres Excess Land	6,603,520	1,964,750	5,221,810	1,637,150	4,660,433	0	1,145,300	0	21,232,963
Office Buildings Occupied	85,527,855	98,705,560	11,065,000	2,491,000	24,794,270	0	4,159,000	166,080	226,908,765
Office Buildings Excess Land	159,370	0	0	0	0	0	0	0	159,370
Parking Lots (Commercial Occupied)	9,270,500	0	854,000	443,000	4,010,600	90,000	1,711,000	946,000	17,325,100
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	80,395,350	156,408,521	154,894,353	66,721,867	146,199,778	16,157,100	33,619,600	95,034,125	749,430,694
Industrial Excess Land	2,722,000	3,725,455	3,315,000	2,224,586	7,181,162	475,600	855,000	1,718,800	22,217,603
Industrial Vacant Lands	31,859,600	13,067,000	28,221,511	10,988,200	38,748,900	1,394,500	3,245,780	17,662,260	145,187,751
Large Industrial Occupied	247,010,880	75,256,630	28,913,703	77,113,746	91,910,109	0	0	0	520,205,068
Large Industrial Excess Land	2,931,300	1,694,000	0	3,409,629	15,808,007	0	0	0	23,842,936
Pipelines	34,436,000	27,237,000	24,019,000	48,125,000	34,072,000	4,541,000	9,622,000	5,033,000	187,085,000
Farmland	74,973,900	147,480,000	28,021,366	443,091,950	76,379,200	269,330,600	343,490,650	367,807,260	1,750,574,926
Managed Forests	2,364,200	3,142,700	0	25,243,600	2,854,300	3,594,763	12,768,200	28,307,000	78,274,763
Farmland Awaiting Development Phase 1	2,363,000	0	0	727,900	0	0	665,000	0	3,755,900
Total	16,166,511,473	13,643,270,067	14,584,861,953	10,874,387,492	16,940,162,595	1,697,341,361	3,572,851,869	4,092,637,200	81,572,024,010

Note:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2016 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	0.00042766	0.00057356	0.00057356	0.00057356	0.00042681	0.00057356	0.00057356	0.00057356
Multi-Residential	0.00079823	0.00107055	0.00107055	0.00107055	0.00079664	0.00107055	0.00107055	0.00107055
Commercial Occupied	0.00062011	0.00083166	0.00083166	0.00083166	0.00061887	0.00083166	0.00083166	0.00083166
Commercial Excess Land	0.00043407	0.00058216	0.00058216	0.00058216	0.00043321	0.00058216	0.00058216	0.00058216
Commercial Vacant Land	0.00043407	0.00058216	0.00058216	0.00058216	0.00043321	0.00058216	0.00058216	0.00058216
Shopping Centres Occupied	0.00062011	0.00083166	0.00083166	0.00083166	0.00061887	0.00083166	0.00083166	0.00083166
Shopping Centres Excess Land	0.00043407	0.00058216	0.00058216	0.00058216	0.00043321	0.00058216	0.00058216	0.00058216
Office Buildings Occupied	0.00062011	0.00083166	0.00083166	0.00083166	0.00061887	0.00083166	0.00083166	0.00083166
Office Buildings Excess Land	0.00043407	0.00058216	0.00058216	0.00058216	0.00043321	0.00058216	0.00058216	0.00058216
Parking Lots (Commercial Occupied)	0.00062011	0.00083166	0.00083166	0.00083166	0.00061887	0.00083166	0.00083166	0.00083166
Parking Lots Excess Land	0.00043407	0.00058216	0.00058216	0.00058216	0.00043321	0.00058216	0.00058216	0.00058216
Industrial Occupied	0.00096643	0.00129613	0.00129613	0.00129613	0.00096451	0.00129613	0.00129613	0.00129613
Industrial Excess Land	0.00062819	0.00084250	0.00084250	0.00084250	0.00062694	0.00084250	0.00084250	0.00084250
Industrial Vacant Lands	0.00062819	0.00084250	0.00084250	0.00084250	0.00062694	0.00084250	0.00084250	0.00084250
Large Industrial Occupied	0.00096643	0.00129613	0.00129613	0.00129613	0.00096451	0.00129613	0.00129613	0.00129613
Large Industrial Excess Land	0.00062819	0.00084250	0.00084250	0.00084250	0.00062694	0.00084250	0.00084250	0.00084250
Pipelines	0.00052577	0.00070513	0.00070513	0.00070513	0.00052472	0.00070513	0.00070513	0.00070513
Farmland	0.00008553	0.00011471	0.00011471	0.00011471	0.00008536	0.00011471	0.00011471	0.00011471
Managed Forests	0.00010692	0.00014339	0.00014339	0.00014339	0.00010670	0.00014339	0.00014339	0.00014339
Farmland Awaiting Development Phase 1	0.00032075	0.00043017	0.00043017	0.00043017	0.00032011	0.00043017	0.00043017	0.00043017