

BY-LAW NUMBER 42-2017
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 2017.

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 12-2017 to approve and adopt the 2017 Business Plans and Budgets for Regional Solid Waste Management purposes;

AND WHEREAS all property assessment rolls on which the 2017 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 2017 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 2017 the sum of \$43,484,000.
2. The sum of \$43,484,000 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 2017, 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 2017 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. By-law Number 09-2017 is hereby repealed.
12. This by-law comes into force on the date that it is passed.

BY-LAW read and passed this 14th day of June 2017.

Roger Anderson, Regional Chair and CEO

Ralph Walton, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2017 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	5,480,810	6,580,417	7,201,868	5,322,993	6,169,335	703,871	1,598,638	1,817,299	34,875,231
Multi-Residential	693,270	110,933	250,244	105,248	282,825	14,960	15,302	32,963	1,505,745
New Multi-Residential	0	0	0	0	0	0	0	0	0
Commercial Occupied	659,056	684,956	754,219	383,532	632,035	50,116	138,084	167,251	3,469,249
Commercial Excess Land	10,507	5,451	4,865	5,405	10,313	1,174	2,522	1,794	42,031
Commercial Vacant Land	12,640	23,897	21,654	19,137	16,098	1,167	3,726	2,453	100,772
Shopping Centres Occupied	482,151	470,163	287,467	80,021	296,993	0	23,209	6,543	1,646,547
Shopping Centres Excess Land	1,143	116	2,376	882	1,852	0	387	0	6,756
Office Buildings Occupied	49,022	66,013	8,751	1,898	12,583	0	3,240	120	141,627
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	4,274	264	1,239	819	2,505	93	1,394	530	11,118
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	78,566	178,006	173,389	76,395	126,389	19,317	34,939	69,875	756,876
Industrial Excess Land	1,274	2,834	1,765	1,727	3,881	344	761	1,828	14,414
Industrial Vacant Lands	15,626	10,278	21,386	8,833	24,655	375	2,622	12,248	96,023
Large Industrial Occupied	198,036	77,225	24,602	100,179	80,697	0	0	0	480,739
Large Industrial Excess Land	1,752	1,231	0	3,137	9,142	0	0	0	15,262
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	17,063	17,920	15,704	31,552	16,685	2,997	6,196	3,363	111,480
Farmland	6,283	15,646	2,916	50,494	6,223	32,126	41,733	42,218	197,639
Managed Forests	234	512	0	3,758	303	603	1,935	3,858	11,203
Farmland Awaiting Development Phase 1	704	0	0	303	0	0	281	0	1,288
Total	7,712,411	8,245,862	8,772,445	6,196,313	7,692,514	827,143	1,874,969	2,162,343	43,484,000

Note:

1) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2017 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	14,242,636,476	12,686,363,443	13,884,457,886	10,262,180,484	15,999,313,636	1,356,991,507	3,082,009,009	3,503,564,563	75,017,517,004
Multi-Residential	965,167,286	114,582,800	258,476,150	108,710,185	392,965,525	15,452,625	15,805,450	34,047,019	1,905,207,040
New Multi-Residential	0	0	0	0	0	0	0	0	0
Commercial Occupied	1,181,104,797	910,700,906	1,002,791,397	509,934,127	1,130,410,842	66,632,631	183,593,546	222,373,072	5,207,541,318
Commercial Excess Land	26,899,188	10,353,940	9,241,090	10,267,056	26,350,976	2,229,225	4,790,163	3,406,588	93,538,226
Commercial Vacant Land	32,361,231	45,389,500	41,129,489	36,348,248	41,132,375	2,217,100	7,076,725	4,659,975	210,314,643
Shopping Centres Occupied	864,070,707	625,117,321	382,208,768	106,394,333	531,178,879	0	30,857,913	8,699,106	2,548,527,027
Shopping Centres Excess Land	2,926,795	220,650	4,513,630	1,674,413	4,731,766	0	735,510	0	14,802,764
Office Buildings Occupied	87,853,465	87,768,821	11,635,550	2,523,225	22,504,606	0	4,307,850	159,200	216,752,717
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	7,659,300	351,500	1,646,750	1,088,750	4,480,225	123,500	1,853,250	704,750	17,908,025
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	90,343,236	151,861,729	147,922,600	65,174,354	145,044,760	16,479,471	29,807,110	59,612,059	706,245,319
Industrial Excess Land	2,254,325	3,719,377	2,317,016	2,266,058	6,852,772	450,937	998,190	2,399,675	21,258,350
Industrial Vacant Lands	27,643,550	13,489,475	28,068,359	11,593,325	43,527,825	491,875	3,441,925	16,074,900	144,331,234
Large Industrial Occupied	227,721,460	65,882,500	20,988,450	85,465,282	92,608,602	0	0	0	492,666,294
Large Industrial Excess Land	3,099,975	1,615,400	0	4,117,600	16,140,810	0	0	0	24,973,785
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	36,066,250	28,102,000	24,627,000	49,478,000	35,195,250	4,699,250	9,717,000	5,274,000	193,158,750
Farmland	81,631,950	150,816,440	28,113,300	486,733,300	80,690,050	309,679,525	402,285,888	406,959,815	1,946,910,268
Managed Forests	2,433,500	3,947,475	0	28,978,589	3,145,525	4,646,597	14,919,050	29,750,225	87,820,961
Farmland Awaiting Development Phase 1	2,437,650	0	0	777,700	0	0	722,750	0	3,938,100
Total	17,884,311,141	14,900,283,277	15,848,137,435	11,773,705,029	18,576,274,424	1,780,094,243	3,792,921,329	4,297,684,947	88,853,411,825

Note:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2017 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	0.00038483	0.00051870	0.00051870	0.00051870	0.00038560	0.00051870	0.00051870	0.00051870
Multi-Residential	0.00071829	0.00096815	0.00096815	0.00096815	0.00071972	0.00096815	0.00096815	0.00096815
New Multi-Residential	0.00042331	0.00057057	0.00057057	0.00057057	0.00042416	0.00057057	0.00057057	0.00057057
Commercial Occupied	0.00055800	0.00075212	0.00075212	0.00075212	0.00055912	0.00075212	0.00075212	0.00075212
Commercial Excess Land	0.00039060	0.00052648	0.00052648	0.00052648	0.00039138	0.00052648	0.00052648	0.00052648
Commercial Vacant Land	0.00039060	0.00052648	0.00052648	0.00052648	0.00039138	0.00052648	0.00052648	0.00052648
Shopping Centres Occupied	0.00055800	0.00075212	0.00075212	0.00075212	0.00055912	0.00075212	0.00075212	0.00075212
Shopping Centres Excess Land	0.00039060	0.00052648	0.00052648	0.00052648	0.00039138	0.00052648	0.00052648	0.00052648
Office Buildings Occupied	0.00055800	0.00075212	0.00075212	0.00075212	0.00055912	0.00075212	0.00075212	0.00075212
Office Buildings Excess Land	0.00039060	0.00052648	0.00052648	0.00052648	0.00039138	0.00052648	0.00052648	0.00052648
Parking Lots (Commercial Occupied)	0.00055800	0.00075212	0.00075212	0.00075212	0.00055912	0.00075212	0.00075212	0.00075212
Parking Lots Excess Land	0.00039060	0.00052648	0.00052648	0.00052648	0.00039138	0.00052648	0.00052648	0.00052648
Industrial Occupied	0.00086964	0.00117216	0.00117216	0.00117216	0.00087138	0.00117216	0.00117216	0.00117216
Industrial Excess Land	0.00056528	0.00076192	0.00076192	0.00076192	0.00056641	0.00076192	0.00076192	0.00076192
Industrial Vacant Lands	0.00056528	0.00076192	0.00076192	0.00076192	0.00056641	0.00076192	0.00076192	0.00076192
Large Industrial Occupied	0.00086964	0.00117216	0.00117216	0.00117216	0.00087138	0.00117216	0.00117216	0.00117216
Large Industrial Excess Land	0.00056528	0.00076192	0.00076192	0.00076192	0.00056641	0.00076192	0.00076192	0.00076192
Landfill	0.00042331	0.00057057	0.00057057	0.00057057	0.00042416	0.00057057	0.00057057	0.00057057
Pipelines	0.00047311	0.00063769	0.00063769	0.00063769	0.00047406	0.00063769	0.00063769	0.00063769
Farmland	0.00007697	0.00010374	0.00010374	0.00010374	0.00007712	0.00010374	0.00010374	0.00010374
Managed Forests	0.00009621	0.00012968	0.00012968	0.00012968	0.00009640	0.00012968	0.00012968	0.00012968
Farmland Awaiting Development Phase 1	0.00028862	0.00038903	0.00038903	0.00038903	0.00028920	0.00038903	0.00038903	0.00038903