

BY-LAW NUMBER 08-2017

OF

THE REGIONAL MUNICIPALITY OF DURHAM

being a by-law to set and levy rates of taxation for the Durham Region Transit Commission 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 Council of The Regional Municipality of Durham has passed By-law Number 11-2017 to approve and adopt the 2017 Business Plans and Budgets for the Durham Regional Transit Commission 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 Durham Regional Transit Commission 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, 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 Durham Regional Transit Commission 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 Solid Waste Management purposes for the taxation year 2017 the sum of \$51,900,000.
2. The sum of \$51,900,000 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 Regional Transit Commission purposes set out in Schedule 3 attached hereto.
5. The 2017 Regional Transit Commission 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 8th day of February 2017.

R. Anderson, Regional Chair and CEO

C. Bandel, Acting Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2017 Regional Property Taxes for the Durham Regional Transit Commission 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	7,853,109	6,995,261	7,655,890	5,658,566	8,822,022	748,245	1,699,420	1,931,866	41,364,379
Multi-Residential	993,341	117,927	266,021	111,883	404,436	15,904	16,267	35,041	1,960,820
Commercial Occupied	944,329	728,133	801,762	407,708	903,797	53,275	146,789	177,794	4,163,587
Commercial Excess Land	15,055	5,795	5,172	5,746	14,748	1,248	2,681	1,907	52,352
Commercial Vacant Land	18,112	25,403	23,019	20,343	23,021	1,241	3,961	2,608	117,708
Shopping Centres Occupied	690,850	499,800	305,587	85,065	424,693	0	24,672	6,955	2,037,622
Shopping Centres Excess Land	1,638	123	2,526	937	2,648	0	412	0	8,284
Office Buildings Occupied	70,241	70,174	9,303	2,017	17,993	0	3,444	127	173,299
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	6,124	281	1,317	870	3,582	99	1,482	563	14,318
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	112,572	189,227	184,319	81,211	180,733	20,534	37,141	74,280	880,017
Industrial Excess Land	1,826	3,013	1,877	1,835	5,550	365	808	1,944	17,218
Industrial Vacant Lands	22,390	10,926	22,734	9,390	35,255	398	2,788	13,020	116,901
Large Industrial Occupied	283,752	82,093	26,153	106,494	115,395	0	0	0	613,887
Large Industrial Excess Land	2,511	1,308	0	3,335	13,073	0	0	0	20,227
Pipelines	24,449	19,050	16,694	33,541	23,859	3,186	6,587	3,575	130,941
Farmland	9,002	16,632	3,100	53,677	8,898	34,151	44,364	44,880	214,704
Managed Forests	335	544	0	3,995	434	641	2,057	4,101	12,107
Farmland Awaiting Development Phase 1	1,008	0	0	322	0	0	299	0	1,629
Total	11,050,644	8,765,690	9,325,474	6,586,935	11,000,137	879,287	1,993,172	2,298,661	51,900,000

Note:

1) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2017 Current Value Assessments of Taxable Properties

Property Class	Oshawa \$	Pickering \$	Ajax \$	Clarington \$	Whitby \$	Brock \$	Scugog \$	Uxbridge \$	Total \$
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
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
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 the Durham Regional Transit Commission 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	0.00055140	0.00055140	0.00055140	0.00055140	0.00055140	0.00055140	0.00055140	0.00055140	0.00055140
Multi-Residential	0.00102919	0.00102919	0.00102919	0.00102919	0.00102919	0.00102919	0.00102919	0.00102919	0.00102919
Commercial Occupied	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953
Commercial Excess Land	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967
Commercial Vacant Land	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967
Shopping Centres Occupied	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953
Shopping Centres Excess Land	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967
Office Buildings Occupied	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953
Office Buildings Excess Land	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967
Parking Lots (Commercial Occupied)	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953
Parking Lots Excess Land	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967
Industrial Occupied	0.00124605	0.00124605	0.00124605	0.00124605	0.00124605	0.00124605	0.00124605	0.00124605	0.00124605
Industrial Excess Land	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995
Industrial Vacant Lands	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995
Large Industrial Occupied	0.00124605	0.00124605	0.00124605	0.00124605	0.00124605	0.00124605	0.00124605	0.00124605	0.00124605
Large Industrial Excess Land	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995
Pipelines	0.00067789	0.00067789	0.00067789	0.00067789	0.00067789	0.00067789	0.00067789	0.00067789	0.00067789
Farmland	0.00011028	0.00011028	0.00011028	0.00011028	0.00011028	0.00011028	0.00011028	0.00011028	0.00011028
Managed Forests	0.00013785	0.00013785	0.00013785	0.00013785	0.00013785	0.00013785	0.00013785	0.00013785	0.00013785
Farmland Awaiting Development Phase 1	0.00041355	0.00041355	0.00041355	0.00041355	0.00041355	0.00041355	0.00041355	0.00041355	0.00041355