

By-law Number 08-2022
of The Regional Municipality of Durham

Being a by-law to set and levy rates of taxation for the Durham Region Transit Commission for the year 2022.

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 04-2022 to approve and adopt 2022 Business Plans and Budgets for the Durham Region Transit Commission purposes;

And Whereas all property assessment rolls on which the 2022 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 2022 are to be levied by separate rates by the lower-tier municipalities for the estimated current annual expenditures for Durham Region 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, the Council of The Regional Municipality of Durham hereby enacts as follows:

1. For The Regional Municipality of Durham hereby adopts as a Durham Region Transit Commission 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 2022 the sum of \$68,089,000.
2. The sum of \$68,089,000 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 2022, 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 Durham Region Transit Commission purposes set out in Schedule 3 attached hereto.

5. The 2022 Durham Region 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.

This By-law Read and Passed on the 23rd day of February, 2022.

J. Henry, Regional Chair and CEO

C. Bandel, Acting Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2022 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	10,457,495	9,552,438	9,729,639	7,595,955	12,202,053	969,654	2,049,604	2,343,850	54,900,688
Multi-Residential	1,317,576	195,320	507,908	150,415	561,189	18,371	20,998	41,687	2,813,464
New Multi-Residential	36,980	0	0	5,943	0	3,277	0	121	46,321
Commercial Occupied	1,176,299	1,045,263	1,072,351	577,107	1,077,761	61,592	177,162	218,270	5,405,805
Commercial Excess Land	21,590	23,292	15,491	7,240	19,304	1,394	3,347	2,172	93,830
Commercial Vacant Land	55,753	26,627	36,410	26,296	56,421	2,211	12,377	3,450	219,545
Commercial On-Farm	0	0	0	127	0	0	63	15	205
Shopping Centres Occupied	768,805	549,780	380,413	102,901	476,403	0	26,924	8,689	2,313,915
Shopping Centres Excess Land	2,166	1,365	2,804	1,713	534	0	762	0	9,344
Office Buildings Occupied	55,804	64,008	9,105	7,005	15,048	0	3,888	102	154,960
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	11,147	1,655	4,608	1,708	7,047	500	2,068	280	29,013
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	109,516	224,520	162,895	71,715	153,868	24,139	39,915	82,523	869,091
Industrial Excess Land	1,794	3,397	2,374	1,877	5,176	596	3,294	1,708	20,216
Industrial Vacant Lands	35,385	17,322	38,269	22,232	72,076	620	3,307	16,173	205,384
Industrial On-Farm	0	0	0	0	0	0	21	55	76
Large Industrial Occupied	165,822	72,373	45,006	106,041	170,255	0	0	0	559,497
Large Industrial Excess Land	3,758	1,777	0	6,867	7,337	0	0	0	19,739
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	27,174	21,778	18,147	37,478	26,654	4,050	8,679	3,823	147,783
Farmland	10,352	17,591	2,944	60,593	10,419	43,899	61,892	55,240	262,930
Managed Forests	458	695	0	5,745	497	1,130	2,880	5,542	16,947
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	247	0	247
Total	14,257,874	11,819,201	12,028,364	8,788,958	14,862,042	1,131,433	2,417,428	2,783,700	68,089,000

Note:

1) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2022 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	19,233,756,327	17,569,640,798	17,895,563,445	13,971,113,201	22,443,033,639	1,783,467,662	3,769,802,742	4,311,004,515	100,977,382,329
Multi-Residential	1,298,360,232	192,471,300	500,500,700	148,221,200	553,004,200	18,103,400	20,691,720	41,079,412	2,772,432,164
New Multi-Residential	61,832,600	0	0	9,937,000	0	5,479,000	0	202,700	77,451,300
Commercial Occupied	1,492,102,302	1,325,886,488	1,360,247,629	732,044,041	1,367,109,431	78,127,128	224,724,604	276,869,252	6,857,110,875
Commercial Excess Land	27,386,385	29,545,776	19,649,479	9,183,121	24,486,714	1,768,000	4,245,759	2,754,953	119,020,187
Commercial Vacant Land	70,720,500	33,775,300	46,185,700	33,355,900	71,568,000	2,804,200	15,700,000	4,376,200	278,485,800
Commercial On-Farm	0	0	0	161,100	0	0	80,500	19,100	260,700
Shopping Centres Occupied	975,207,841	697,380,691	482,542,656	130,527,647	604,303,588	0	34,152,286	11,021,828	2,935,136,537
Shopping Centres Excess Land	2,747,720	1,731,658	3,557,425	2,172,279	677,300	0	966,912	0	11,853,294
Office Buildings Occupied	70,785,967	81,192,264	11,549,000	8,885,800	19,088,298	0	4,932,300	129,400	196,563,029
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	14,139,800	2,098,900	5,845,100	2,166,000	8,939,100	634,000	2,623,000	355,000	36,800,900
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	99,545,570	204,079,383	148,064,411	65,186,400	139,859,967	21,941,000	36,280,846	75,010,095	789,967,672
Industrial Excess Land	1,630,500	3,087,558	2,158,100	1,706,100	4,704,500	542,100	2,993,800	1,552,100	18,374,758
Industrial Vacant Lands	32,163,400	15,744,600	34,784,500	20,207,700	65,513,800	563,400	3,006,000	14,701,000	186,684,400
Industrial On-Farm	0	0	0	0	0	0	19,500	50,000	69,500
Large Industrial Occupied	150,725,587	65,784,500	40,908,800	96,386,899	154,754,600	0	0	0	508,560,386
Large Industrial Excess Land	3,416,173	1,615,400	0	6,241,513	6,669,100	0	0	0	17,942,186
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	40,655,000	32,582,000	27,150,000	56,071,000	39,877,000	6,059,000	12,985,000	5,720,000	221,099,000
Farmland	95,199,600	161,766,800	27,072,600	557,229,130	95,818,100	403,708,786	569,172,882	508,004,823	2,417,972,721
Managed Forests	3,372,500	5,114,900	0	42,269,100	3,656,000	8,313,900	21,191,067	40,771,000	124,688,467
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	606,000	0	606,000
Total	23,673,748,004	20,423,498,316	20,605,779,545	15,893,065,131	25,603,063,337	2,331,511,576	4,724,174,918	5,293,621,378	118,548,462,205

Note:

1) Excludes Payments-in-Lieu

