

By-law Number 19-2023

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 2023.

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 15-2023 to approve and adopt 2023 Business Plans and Budgets for Regional Solid Waste Management purposes;

And Whereas all property assessment rolls on which the 2023 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 2023 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, the Council of The Regional Municipality of Durham hereby enacts as follows:

1. For 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 2023 the sum of \$57,821,000.
2. The sum of \$57,821,000 is levied against the lower-tier municipalities in the amounts as set forth on Schedule 2 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 2023, 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 Solid Waste Management purposes set out in Schedule 3 attached hereto.
5. The 2023 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.

This By-law Read and Passed on the 29th day of March, 2023.

J. Henry, Regional Chair and CEO

A. Harras, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2023 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	7,086,294	9,400,475	9,361,765	7,407,247	8,361,116	940,463	2,011,574	2,279,449	46,848,383
Multi-Residential	839,159	187,660	493,511	154,277	379,663	17,580	20,093	39,445	2,131,388
New Multi-Residential	34,378	0	0	8,523	8,954	3,136	0	116	55,107
Commercial Occupied	820,902	1,015,202	1,029,113	587,219	732,596	58,339	175,110	217,828	4,636,309
Commercial Excess Land	13,875	18,509	7,876	6,216	9,755	1,284	3,201	1,775	62,491
Commercial Vacant Land	39,487	24,215	51,091	24,886	49,687	2,741	11,519	3,306	206,932
Commercial On-Farm	0	0	0	243	0	0	166	26	435
Shopping Centres Occupied	518,568	537,483	364,523	99,363	314,800	0	26,175	8,409	1,869,321
Shopping Centres Excess Land	1,298	1,307	2,708	1,241	354	0	721	0	7,629
Office Buildings Occupied	37,093	58,720	8,712	6,723	9,983	0	4,314	904	126,449
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	6,964	701	4,421	1,875	4,675	439	1,979	268	21,322
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	71,511	229,633	199,667	69,099	101,856	24,508	37,625	79,387	813,286
Industrial Excess Land	1,122	3,458	2,250	1,796	2,646	981	2,960	1,634	16,847
Industrial Vacant Lands	20,743	12,327	52,704	21,769	61,467	593	5,015	15,505	190,123
Industrial On-Farm	0	0	0	118	0	0	66	132	316
Large Industrial Occupied	127,670	69,180	43,067	101,471	90,269	0	0	0	431,657
Large Industrial Excess Land	2,528	1,701	0	6,571	4,868	0	0	0	15,668
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	18,154	20,828	17,428	35,940	18,528	4,282	8,797	3,658	127,615
Farmland	6,659	16,178	2,817	57,608	6,481	41,625	59,082	52,682	243,132
Managed Forests	315	739	0	5,632	334	1,044	2,777	5,513	16,354
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	236	0	236
Total	9,646,720	11,598,316	11,641,653	8,597,817	10,158,032	1,097,015	2,371,410	2,710,037	57,821,000

Note:

1) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2023 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	19,644,709,976	18,068,802,216	17,994,396,163	14,237,587,528	23,180,893,071	1,807,678,018	3,866,478,514	4,381,365,633	103,181,911,119
Multi-Residential	1,246,263,732	193,250,300	508,213,800	158,873,700	563,942,200	18,103,400	20,691,720	40,620,412	2,749,959,264
New Multi-Residential	86,632,500	0	0	14,893,000	22,567,000	5,479,000	0	202,700	129,774,200
Commercial Occupied	1,569,332,881	1,345,743,583	1,364,183,443	778,413,125	1,400,757,313	77,333,110	232,124,986	288,750,674	7,056,639,115
Commercial Excess Land	26,525,785	24,535,965	10,440,229	8,239,261	18,652,542	1,702,200	4,242,893	2,353,053	96,691,928
Commercial Vacant Land	75,488,100	32,099,300	67,725,900	32,988,200	95,004,500	3,633,200	15,269,000	4,382,200	326,590,400
Commercial On-Farm	0	0	0	322,200	0	0	220,600	34,600	577,400
Shopping Centres Occupied	991,355,786	712,483,598	483,208,439	131,715,228	601,911,391	0	34,697,439	11,146,606	2,966,518,487
Shopping Centres Excess Land	2,481,720	1,732,233	3,589,500	1,644,780	677,300	0	955,971	0	11,081,504
Office Buildings Occupied	70,912,250	77,838,442	11,549,000	8,912,300	19,088,298	0	5,718,700	1,197,700	195,216,690
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	13,313,800	928,900	5,860,100	2,485,000	8,939,100	582,000	2,623,000	355,000	35,086,900
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	97,962,770	218,126,839	189,661,889	65,636,300	139,555,663	23,280,162	35,739,612	75,409,295	845,372,530
Industrial Excess Land	1,537,100	3,284,758	2,137,700	1,706,100	3,624,795	931,800	2,811,434	1,552,100	17,585,787
Industrial Vacant Lands	28,415,400	11,709,600	50,063,400	20,678,300	84,217,900	563,400	4,763,700	14,728,000	215,139,700
Industrial On-Farm	0	0	0	112,200	0	0	62,500	125,400	300,100
Large Industrial Occupied	174,895,614	65,713,500	40,908,800	96,386,899	123,679,600	0	0	0	501,584,413
Large Industrial Excess Land	3,462,908	1,615,400	0	6,241,513	6,669,100	0	0	0	17,988,921
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	40,933,000	32,563,000	27,248,000	56,191,000	41,783,000	6,694,000	13,753,000	5,719,000	224,884,000
Farmland	92,290,300	155,482,100	27,072,600	553,658,516	89,841,700	400,048,886	567,827,482	506,309,823	2,392,531,407
Managed Forests	3,487,500	5,683,200	0	43,300,000	3,704,500	8,028,000	21,347,367	42,381,200	127,931,767
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	606,000	0	606,000
Total	24,170,001,122	20,951,592,934	20,786,258,963	16,219,985,150	26,405,508,973	2,354,057,176	4,829,933,918	5,376,633,396	121,093,971,632

Note:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2023 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	0.00036075	0.00052026	0.00052026	0.00052026	0.00036069	0.00052026	0.00052026	0.00052026
Multi-Residential	0.00067334	0.00097107	0.00097107	0.00097107	0.00067323	0.00097107	0.00097107	0.00097107
New Multi-Residential	0.00039683	0.00057229	0.00057229	0.00057229	0.00039676	0.00057229	0.00057229	0.00057229
Commercial Occupied	0.00052309	0.00075438	0.00075438	0.00075438	0.00052300	0.00075438	0.00075438	0.00075438
Commercial Excess Land	0.00052309	0.00075438	0.00075438	0.00075438	0.00052300	0.00075438	0.00075438	0.00075438
Commercial Vacant Land	0.00052309	0.00075438	0.00075438	0.00075438	0.00052300	0.00075438	0.00075438	0.00075438
Commercial On-Farm	0.00052309	0.00075438	0.00075438	0.00075438	0.00052300	0.00075438	0.00075438	0.00075438
Shopping Centres Occupied	0.00052309	0.00075438	0.00075438	0.00075438	0.00052300	0.00075438	0.00075438	0.00075438
Shopping Centres Excess Land	0.00052309	0.00075438	0.00075438	0.00075438	0.00052300	0.00075438	0.00075438	0.00075438
Office Buildings Occupied	0.00052309	0.00075438	0.00075438	0.00075438	0.00052300	0.00075438	0.00075438	0.00075438
Office Buildings Excess Land	0.00052309	0.00075438	0.00075438	0.00075438	0.00052300	0.00075438	0.00075438	0.00075438
Parking Lots (Commercial Occupied)	0.00052309	0.00075438	0.00075438	0.00075438	0.00052300	0.00075438	0.00075438	0.00075438
Parking Lots Excess Land	0.00052309	0.00075438	0.00075438	0.00075438	0.00052300	0.00075438	0.00075438	0.00075438
Industrial Occupied	0.00072998	0.00105275	0.00105275	0.00105275	0.00072986	0.00105275	0.00105275	0.00105275
Industrial Excess Land	0.00072998	0.00105275	0.00105275	0.00105275	0.00072986	0.00105275	0.00105275	0.00105275
Industrial Vacant Lands	0.00072998	0.00105275	0.00105275	0.00105275	0.00072986	0.00105275	0.00105275	0.00105275
Industrial On-Farm	0.00072998	0.00105275	0.00105275	0.00105275	0.00072986	0.00105275	0.00105275	0.00105275
Large Industrial Occupied	0.00072998	0.00105275	0.00105275	0.00105275	0.00072986	0.00105275	0.00105275	0.00105275
Large Industrial Excess Land	0.00072998	0.00105275	0.00105275	0.00105275	0.00072986	0.00105275	0.00105275	0.00105275
Landfill	0.00039683	0.00057229	0.00057229	0.00057229	0.00039676	0.00057229	0.00057229	0.00057229
Pipelines	0.00044351	0.00063961	0.00063961	0.00063961	0.00044343	0.00063961	0.00063961	0.00063961
Farmland	0.00007215	0.00010405	0.00010405	0.00010405	0.00007214	0.00010405	0.00010405	0.00010405
Managed Forests	0.00009019	0.00013007	0.00013007	0.00013007	0.00009017	0.00013007	0.00013007	0.00013007
Farmland Awaiting Development Phase 1	0.00027056	0.00039020	0.00039020	0.00039020	0.00027052	0.00039020	0.00039020	0.00039020