

**BY-LAW NUMBER 41-2017**  
**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. By-law Number 08-2017 is hereby repealed.

12. This by-law comes into force on the date that it is passed.

BY-LAW read and passed this 14<sup>th</sup> day of June 2017.

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Roger Anderson, Regional Chair and CEO

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

Note:

1) Excludes Payments-in-Lieu

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

<b>Property Class</b>	<b>Oshawa</b> \$	<b>Pickering</b> \$	<b>Ajax</b> \$	<b>Clarington</b> \$	<b>Whitby</b> \$	<b>Brock</b> \$	<b>Scugog</b> \$	<b>Uxbridge</b> \$	<b>Total</b> \$
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	<b>75,017,517,004</b>
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	<b>1,905,207,040</b>
New Multi-Residential	0	0	0	0	0	0	0	0	<b>0</b>
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	<b>5,207,541,318</b>
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	<b>93,538,226</b>
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	<b>210,314,643</b>
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	<b>2,548,527,027</b>
Shopping Centres Excess Land	2,926,795	220,650	4,513,630	1,674,413	4,731,766	0	735,510	0	<b>14,802,764</b>
Office Buildings Occupied	87,853,465	87,768,821	11,635,550	2,523,225	22,504,606	0	4,307,850	159,200	<b>216,752,717</b>
Office Buildings Excess Land	0	0	0	0	0	0	0	0	<b>0</b>
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	<b>17,908,025</b>
Parking Lots Excess Land	0	0	0	0	0	0	0	0	<b>0</b>
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	<b>706,245,319</b>
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	<b>21,258,350</b>
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	<b>144,331,234</b>
Large Industrial Occupied	227,721,460	65,882,500	20,988,450	85,465,282	92,608,602	0	0	0	<b>492,666,294</b>
Large Industrial Excess Land	3,099,975	1,615,400	0	4,117,600	16,140,810	0	0	0	<b>24,973,785</b>
Landfill	0	0	0	0	0	0	0	0	<b>0</b>
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	<b>193,158,750</b>
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	<b>1,946,910,268</b>
Managed Forests	2,433,500	3,947,475	0	28,978,589	3,145,525	4,646,597	14,919,050	29,750,225	<b>87,820,961</b>
Farmland Awaiting Development Phase 1	2,437,650	0	0	777,700	0	0	722,750	0	<b>3,938,100</b>
<b>Total</b>	<b>17,884,311,141</b>	<b>14,900,283,277</b>	<b>15,848,137,435</b>	<b>11,773,705,029</b>	<b>18,576,274,424</b>	<b>1,780,094,243</b>	<b>3,792,921,329</b>	<b>4,297,684,947</b>	<b>88,853,411,825</b>

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	<b>0.00055140</b>
Multi-Residential	0.00102919	0.00102919	0.00102919	0.00102919	0.00102919	0.00102919	0.00102919	0.00102919	<b>0.00102919</b>
New Multi-Residential	0.00060654	0.00060654	0.00060654	0.00060654	0.00060654	0.00060654	0.00060654	0.00060654	<b>0.00060654</b>
Commercial Occupied	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	<b>0.00079953</b>
Commercial Excess Land	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	<b>0.00055967</b>
Commercial Vacant Land	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	<b>0.00055967</b>
Shopping Centres Occupied	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	<b>0.00079953</b>
Shopping Centres Excess Land	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	<b>0.00055967</b>
Office Buildings Occupied	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	<b>0.00079953</b>
Office Buildings Excess Land	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	<b>0.00055967</b>
Parking Lots (Commercial Occupied)	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	0.00079953	<b>0.00079953</b>
Parking Lots Excess Land	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	0.00055967	<b>0.00055967</b>
Industrial Occupied	0.00124605	0.00124605	0.00124605	0.00124605	0.00124605	0.00124605	0.00124605	0.00124605	<b>0.00124605</b>
Industrial Excess Land	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	<b>0.00080995</b>
Industrial Vacant Lands	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	<b>0.00080995</b>
Large Industrial Occupied	0.00124605	0.00124605	0.00124605	0.00124605	0.00124605	0.00124605	0.00124605	0.00124605	<b>0.00124605</b>
Large Industrial Excess Land	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	0.00080995	<b>0.00080995</b>
Landfill	0.00060654	0.00060654	0.00060654	0.00060654	0.00060654	0.00060654	0.00060654	0.00060654	<b>0.00060654</b>
Pipelines	0.00067789	0.00067789	0.00067789	0.00067789	0.00067789	0.00067789	0.00067789	0.00067789	<b>0.00067789</b>
Farmland	0.00011028	0.00011028	0.00011028	0.00011028	0.00011028	0.00011028	0.00011028	0.00011028	<b>0.00011028</b>
Managed Forests	0.00013785	0.00013785	0.00013785	0.00013785	0.00013785	0.00013785	0.00013785	0.00013785	<b>0.00013785</b>
Farmland Awaiting Development Phase 1	0.00041355	0.00041355	0.00041355	0.00041355	0.00041355	0.00041355	0.00041355	0.00041355	<b>0.00041355</b>