

BY-LAW NUMBER 15-2015
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 2015.

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 11-2015 to approve and adopt the 2015 Business Plans and Budgets for the Durham Regional Transit Commission purposes;

AND WHEREAS all property assessment rolls on which the 2015 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 2015 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 2015 the sum of \$47,500,000.

2. The sum of \$47,500,000 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 2015, 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 2015 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 4th day of March 2015.

R. Anderson, Regional Chair and CEO

D. Bowen, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2015 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	7,048,307	6,277,829	6,893,778	5,183,503	7,935,862	728,284	1,620,001	1,812,184	37,499,748
Multi-Residential	810,760	86,958	238,034	74,387	353,919	15,131	16,432	31,328	1,626,947
Commercial Occupied	922,094	703,789	755,090	400,552	909,170	53,270	147,350	175,207	4,066,522
Commercial Excess Land	15,530	6,251	4,649	5,094	15,435	1,305	2,339	1,811	52,414
Commercial Vacant Land	20,174	15,322	20,337	20,099	20,709	1,304	5,156	2,398	105,499
Shopping Centres Occupied	618,626	484,115	261,234	85,106	387,983	0	19,726	6,437	1,863,227
Shopping Centres Excess Land	4,262	1,354	3,164	769	3,691	0	782	0	14,022
Office Buildings Occupied	63,136	82,246	9,079	2,040	20,401	0	3,331	167	180,400
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	6,689	0	687	366	3,159	75	1599	753	13,328
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	102,185	208,000	194,883	84,580	190,214	19,071	39,351	119,962	958,246
Industrial Excess Land	2,214	3,839	2,773	1,984	5,993	488	708	1,533	19,532
Industrial Vacant Lands	26,616	11,653	23,643	9,154	32,390	1,179	2,724	15,364	122,723
Large Industrial Occupied	314,812	79,366	37,210	95,063	100,113	0	0	0	626,564
Large Industrial Excess Land	2,463	1,399	0	2,842	12,380	0	0	0	19,084
Pipelines	23,312	18,795	16,204	32,264	23,486	3,132	6,531	3,474	127,198
Farmland	8,333	15,596	3,299	48,257	9,287	29,292	38,300	40,586	192,950
Managed Forests	317	402	9	3,348	371	478	1,691	3,696	10,312
Farmland Awaiting Development Phase 1	1,014	0	0	0	0	0	270	0	1,284
Total	9,990,844	7,996,912	8,464,073	6,049,408	10,024,563	853,009	1,906,291	2,214,900	47,500,000

Notes:

- 1) Excludes Solid Waste Management & Durham Region Transit Commission
- 2) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimate of 2015 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>Scuogog</u> \$	<u>Uxbridge</u> \$	<u>Total</u> \$
Residential	12,322,738,912	10,975,226,131	12,052,059,538	9,062,067,929	13,873,884,719	1,273,223,537	2,832,636	3,168,154,494	65,559,524,896
Multi-Residential	759,394,963	81,446,483	222,953,099	69,673,830	331,496,738	14,172,100	15,390,958	29,342,853	1,523,871,024
Commercial Occupied	1,111,759,710	848,552,099	910,404,703	482,942,256	1,096,177,671	64,227,594	177,658,646	211,245,288	4,902,967,966
Commercial Excess Land	26,748,383	10,766,902	8,007,896	8,774,250	26,585,708	2,247,441	4,028,435	3,119,057	90,278,072
Commercial Vacant Land	34,748,653	26,390,546	35,028,226	34,618,352	35,670,326	2,248,725	8,880,718	4,129,750	181,713,296
Shopping Centres Occupied	745,871,435	583,692,429	314,967,195	102,611,221	467,787,076	0	23,784,055	7,761,224	2,246,474,635
Shopping Centres Excess Land	7,341,279	2,332,629	5,450,430	1,323,696	6,357,636	0	1,346,559	0	24,152,229
Office Buildings Occupied	76,122,186	99,163,850	10,946,578	2,459,963	24,596,915	0	4,016,311	201,000	217,506,801
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	8,064,319	0	828,000	441,000	3,809,100	90,000	1,927,624	908,087	16,068,130
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	79,053,158	160,914,782	150,766,977	65,433,394	147,154,770	14,753,695	30,443,225	92,806,271	741,326,272
Industrial Excess Land	2,634,496	4,569,369	3,299,903	2,361,572	7,132,307	581,286	842,990	1,824,530	23,246,453
Industrial Vacant Lands	31,677,350	13,868,895	28,139,875	10,895,217	38,550,378	1,403,188	3,241,655	18,286,398	146,062,956
Large Industrial Occupied	243,547,643	61,399,417	28,787,010	73,543,230	77,450,119	0	0	0	484,727,419
Large Industrial Excess Land	2,931,300	1,665,275	0	3,382,989	14,734,165	0	0	0	22,713,729
Pipelines	33,149,835	26,727,315	23,042,133	45,880,529	33,397,722	4,453,777	9,287,947	4,940,170	180,879,428
Farmland	72,841,101	136,332,060	28,834,253	421,828,040	81,180,077	256,051,620	334,794,194	354,776,011	1,686,637,356
Managed Forests	2,213,656	2,808,752	64,561	23,414,808	2,592,074	3,346,071	11,823,272	25,842,698	72,105,892
Farmland Awaiting Development Phase 1	2,363,000	0	0	0	0	0	630,500	0	2,993,500
Total	15,563,201,379	13,035,856,934	13,823,580,375	10,411,652,275	16,268,557,501	1,636,797,034	3,460,266,725	3,923,337,831	78,123,250,054

Notes:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2015 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	0.00057200	0.00057200	0.00057200	0.00057200	0.00057200	0.00057200	0.00057200	0.00057200	0.00057200
Multi-Residential	0.00106764	0.00106764	0.00106764	0.00106764	0.00106764	0.00106764	0.00106764	0.00106764	0.00106764
Commercial Occupied	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940
Commercial Excess Land	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058
Commercial Vacant Land1	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058
Shopping Centres Occupied	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940
Shopping Centres Excess Land	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058
Office Buildings Occupied	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940
Office Buildings Excess Land	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058
Parking Lots (Commercial Occupied)	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940	0.00082940
Parking Lots Excess Land	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058	0.00058058
Industrial Occupied	0.00129261	0.00129261	0.00129261	0.00129261	0.00129261	0.00129261	0.00129261	0.00129261	0.00129261
Industrial Excess Land	0.00084021	0.00084021	0.00084021	0.00084021	0.00084021	0.00084021	0.00084021	0.00084021	0.00084021
Industrial Vacant Lands	0.00084021	0.00084021	0.00084021	0.00084021	0.00084021	0.00084021	0.00084021	0.00084021	0.00084021
Large Industrial Occupied	0.00129261	0.00129261	0.00129261	0.00129261	0.00129261	0.00129261	0.00129261	0.00129261	0.00129261
Large Industrial Excess Land	0.00084021	0.00084021	0.00084021	0.00084021	0.00084021	0.00084021	0.00084021	0.00084021	0.00084021
Pipelines	0.00070322	0.00070322	0.00070322	0.00070322	0.00070322	0.00070322	0.00070322	0.00070322	0.00070322
Farmland	0.00011440	0.00011440	0.00011440	0.00011440	0.00011440	0.00011440	0.00011440	0.00011440	0.00011440
Managed Forests	0.00014300	0.00014300	0.00014300	0.00014300	0.00014300	0.00014300	0.00014300	0.00014300	0.00014300
Farmland Awaiting Development Phase 1	0.00042900	0.00042900	0.00042900	0.00042900	0.00042900	0.00042900	0.00042900	0.00042900	0.00042900

Notes:

1) Excludes Solid Waste Management & Durham Region Transit Commission