

BY-LAW NUMBER 40-2017
OF
THE REGIONAL MUNICIPALITY OF DURHAM

being a by-law to set and levy rates of taxation for Regional General 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 Regional Municipality of Durham has passed By-law Number 10-2017 to approve and adopt 2017 Business Plans and Budgets for Regional General 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 Regional General 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 Regional General 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, Solid Waste Management and Durham Region Transit Commission purposes for the taxation year 2017 the sum of \$526,082,000.
2. The sum of \$526,082,000 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 General purposes set out in Schedule 3 attached hereto.
5. The 2017 Regional General 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 07-2017 is hereby repealed.

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

BY-LAW read and passed this 14th day of June 2017.

Roger Anderson, Regional Chair and CEO

Ralph Walton, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2017 Regional Property Taxes for Regional General 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	79,605,201	70,906,749	77,603,151	57,357,482	89,423,524	7,584,511	17,225,996	19,582,158	419,288,772
Multi-Residential	10,068,876	1,195,358	2,696,490	1,134,093	4,099,519	161,206	164,887	355,187	19,875,616
New Multi-Residential	0	0	0	0	0	0	0	0	0
Commercial Occupied	9,572,087	7,380,639	8,126,972	4,132,685	9,161,245	540,014	1,487,906	1,802,189	42,203,737
Commercial Excess Land	152,600	58,738	52,425	58,246	149,490	12,647	27,175	19,326	530,647
Commercial Vacant Land	183,587	257,497	233,330	206,205	233,346	12,578	40,147	26,436	1,193,126
Shopping Centres Occupied	7,002,731	5,066,170	3,097,554	862,257	4,304,860	0	250,083	70,501	20,654,156
Shopping Centres Excess Land	16,604	1,252	25,606	9,499	26,844	0	4,173	0	83,978
Office Buildings Occupied	711,995	711,309	94,299	20,449	182,385	0	34,912	1,290	1,756,639
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	62,074	2,849	13,346	8,824	36,309	1,001	15,019	5,712	145,134
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	1,141,080	1,918,090	1,868,336	823,185	1,831,988	208,144	376,479	752,930	8,920,232
Industrial Excess Land	18,508	30,536	19,023	18,604	56,261	3,702	8,195	19,701	174,530
Industrial Vacant Lands	226,953	110,748	230,441	95,181	357,363	4,038	28,258	131,975	1,184,957
Large Industrial Occupied	2,876,236	832,129	265,095	1,079,469	1,169,693	0	0	0	6,222,622
Large Industrial Excess Land	25,451	13,262	0	33,805	132,516	0	0	0	205,034
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	247,825	193,099	169,221	339,982	241,840	32,290	66,769	36,240	1,327,266
Farmland	91,251	168,589	31,426	544,090	90,199	346,172	449,691	454,916	2,176,334
Managed Forests	3,400	5,516	0	40,492	4,395	6,493	20,846	41,570	122,712
Farmland Awaiting Development Phase 1	10,218	0	0	3,260	0	0	3,030	0	16,508
Total	112,016,677	88,852,530	94,526,715	66,767,808	111,501,777	8,912,796	20,203,566	23,300,131	526,082,000

Notes:

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

Schedule 2
The Regional Municipality of Durham
Estimate of 2017 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	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
New Multi-Residential	0	0	0	0	0	0	0	0	0
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
Landfill	0	0	0	0	0	0	0	0	0
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

Notes:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2017 Tax Rates for Regional General 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	0.00558921	0.00558921	0.00558921	0.00558921	0.00558921	0.00558921	0.00558921	0.00558921	0.00558921
Multi-Residential	0.01043226	0.01043226	0.01043226	0.01043226	0.01043226	0.01043226	0.01043226	0.01043226	0.01043226
New Multi-Residential	0.00614813	0.00614813	0.00614813	0.00614813	0.00614813	0.00614813	0.00614813	0.00614813	0.00614813
Commercial Occupied	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435
Commercial Excess Land	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305
Commercial Vacant Land	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305
Shopping Centres Occupied	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435
Shopping Centres Excess Land	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305
Office Buildings Occupied	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435
Office Buildings Excess Land	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305
Parking Lots (Commercial Occupied)	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435	0.00810435
Parking Lots Excess Land	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305	0.00567305
Industrial Occupied	0.01263050	0.01263050	0.01263050	0.01263050	0.01263050	0.01263050	0.01263050	0.01263050	0.01263050
Industrial Excess Land	0.00820999	0.00820999	0.00820999	0.00820999	0.00820999	0.00820999	0.00820999	0.00820999	0.00820999
Industrial Vacant Lands	0.00820999	0.00820999	0.00820999	0.00820999	0.00820999	0.00820999	0.00820999	0.00820999	0.00820999
Large Industrial Occupied	0.01263050	0.01263050	0.01263050	0.01263050	0.01263050	0.01263050	0.01263050	0.01263050	0.01263050
Large Industrial Excess Land	0.00820999	0.00820999	0.00820999	0.00820999	0.00820999	0.00820999	0.00820999	0.00820999	0.00820999
Landfill	0.00614813	0.00614813	0.00614813	0.00614813	0.00614813	0.00614813	0.00614813	0.00614813	0.00614813
Pipelines	0.00687137	0.00687137	0.00687137	0.00687137	0.00687137	0.00687137	0.00687137	0.00687137	0.00687137
Farmland	0.00111784	0.00111784	0.00111784	0.00111784	0.00111784	0.00111784	0.00111784	0.00111784	0.00111784
Managed Forests	0.00139730	0.00139730	0.00139730	0.00139730	0.00139730	0.00139730	0.00139730	0.00139730	0.00139730
Farmland Awaiting Development Phase 1	0.00419191	0.00419191	0.00419191	0.00419191	0.00419191	0.00419191	0.00419191	0.00419191	0.00419191

Notes:

1) Excludes Solid Waste Management & Durham Region Transit Commission