

**By-law Number 09-2022**  
**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 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 05-2022 to approve and adopt 2022 Business Plans and Budgets for Regional Solid Waste Management 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 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 2022 the sum of \$46,426,000.
2. The sum of \$46,426,000 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 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 Regional Solid Waste Management purposes set out in Schedule 3 attached hereto.
5. The 2022 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 23<sup>rd</sup> day of February 2022.

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J. Henry, Regional Chair and CEO

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C. Bandel, Acting Regional Clerk

**Schedule 1**  
**The Regional Municipality of Durham**  
**Estimate of the 2022 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	5,773,909	7,438,986	7,576,982	5,915,369	6,737,623	755,120	1,596,134	1,825,279	37,619,402
Multi-Residential	727,523	152,106	395,536	117,136	309,870	14,307	16,352	32,464	1,765,294
New Multi-Residential	20,419	0	0	4,628	0	2,552	0	94	27,693
Commercial Occupied	649,512	814,001	835,097	449,424	595,103	47,965	137,965	169,978	3,699,045
Commercial Excess Land	11,921	18,139	12,063	5,638	10,659	1,085	2,607	1,691	63,803
Commercial Vacant Land	30,785	20,736	28,355	20,478	31,154	1,722	9,639	2,687	145,556
Commercial On-Farm	0	0	0	99	0	0	49	12	160
Shopping Centres Occupied	424,508	428,143	296,247	80,135	263,053	0	20,967	6,767	1,519,820
Shopping Centres Excess Land	1,196	1,063	2,184	1,334	295	0	594	0	6,666
Office Buildings Occupied	30,813	49,846	7,090	5,455	8,309	0	3,028	79	104,620
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	6,155	1,289	3,588	1,330	3,891	389	1,610	218	18,470
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	60,471	174,845	126,854	55,848	84,961	18,798	31,084	64,265	617,126
Industrial Excess Land	990	2,645	1,849	1,462	2,858	464	2,565	1,330	14,163
Industrial Vacant Lands	19,538	13,489	29,802	17,313	39,798	483	2,575	12,595	135,593
Industrial On-Farm	0	0	0	0	0	0	17	43	60
Large Industrial Occupied	91,561	56,361	35,049	82,579	94,009	0	0	0	359,559
Large Industrial Excess Land	2,075	1,384	0	5,347	4,051	0	0	0	12,857
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	15,005	16,960	14,132	29,187	14,718	3,154	6,759	2,977	102,892
Farmland	5,716	13,698	2,293	47,186	5,753	34,186	48,198	43,018	200,048
Managed Forests	253	541	0	4,474	274	880	2,243	4,316	12,981
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	192	0	192
<b>Total</b>	<b>7,872,350</b>	<b>9,204,232</b>	<b>9,367,121</b>	<b>6,844,422</b>	<b>8,206,379</b>	<b>881,105</b>	<b>1,882,578</b>	<b>2,167,813</b>	<b>46,426,000</b>

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
<b>Total</b>	<b>23,673,748,004</b>	<b>20,423,498,316</b>	<b>20,605,779,545</b>	<b>15,893,065,131</b>	<b>25,603,063,337</b>	<b>2,331,511,576</b>	<b>4,724,174,918</b>	<b>5,293,621,378</b>	<b>118,548,462,205</b>

Note:

1) Excludes Payments-in-Lieu

**Schedule 3**  
**The Regional Municipality of Durham**  
**2022 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	0.00030021	0.00042340	0.00042340	0.00042340	0.00030021	0.00042340	0.00042340	0.00042340
Multi-Residential	0.00056034	0.00079028	0.00079028	0.00079028	0.00056034	0.00079028	0.00079028	0.00079028
New Multi-Residential	0.00033023	0.00046574	0.00046574	0.00046574	0.00033023	0.00046574	0.00046574	0.00046574
Commercial Occupied	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Commercial Excess Land	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Commercial Vacant Land	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Commercial On-Farm	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Shopping Centres Occupied	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Shopping Centres Excess Land	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Office Buildings Occupied	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Office Buildings Excess Land	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Parking Lots (Commercial Occupied)	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Parking Lots Excess Land	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Industrial Occupied	0.00060747	0.00085675	0.00085675	0.00085675	0.00060747	0.00085675	0.00085675	0.00085675
Industrial Excess Land	0.00060747	0.00085675	0.00085675	0.00085675	0.00060747	0.00085675	0.00085675	0.00085675
Industrial Vacant Lands	0.00060747	0.00085675	0.00085675	0.00085675	0.00060747	0.00085675	0.00085675	0.00085675
Industrial On-Farm	0.00060747	0.00085675	0.00085675	0.00085675	0.00060747	0.00085675	0.00085675	0.00085675
Large Industrial Occupied	0.00060747	0.00085675	0.00085675	0.00085675	0.00060747	0.00085675	0.00085675	0.00085675
Large Industrial Excess Land	0.00060747	0.00085675	0.00085675	0.00085675	0.00060747	0.00085675	0.00085675	0.00085675
Landfill	0.00033023	0.00046574	0.00046574	0.00046574	0.00033023	0.00046574	0.00046574	0.00046574
Pipelines	0.00036908	0.00052053	0.00052053	0.00052053	0.00036908	0.00052053	0.00052053	0.00052053
Farmland	0.00006004	0.00008468	0.00008468	0.00008468	0.00006004	0.00008468	0.00008468	0.00008468
Managed Forests	0.00007505	0.00010585	0.00010585	0.00010585	0.00007505	0.00010585	0.00010585	0.00010585
Farmland Awaiting Development Phase 1	0.00022516	0.00031755	0.00031755	0.00031755	0.00022516	0.00031755	0.00031755	0.00031755