

By-law Number 08-2018
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 2018.

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 04-2018 to approve and adopt 2018 Business Plans and Budgets for Regional Solid Waste Management purposes;

And Whereas all property assessment rolls on which the 2018 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 2018 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. 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 2018 the sum of \$42,733,000.
2. The sum of \$42,733,000 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 2018, 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 Solid Waste Management purposes set out in Schedule 3 attached hereto.

5. The 2018 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 14th day of February, 2018.

R. Anderson, Regional Chair and CEO

R. Walton, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2018 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	5,418,646	6,490,089	7,099,070	5,304,507	6,075,274	673,056	1,528,026	1,760,573	34,349,241
Multi-Residential New	740,850	115,603	263,487	108,888	274,689	14,006	14,996	31,381	1,563,900
Multi-Residential	0	0	0	0	0	0	0	0	0
Commercial Occupied	633,813	671,900	732,344	374,942	590,846	48,255	131,598	160,857	3,344,555
Commercial Excess Land	10,043	7,190	6,808	3,301	10,539	968	2,275	1,919	43,043
Commercial Vacant Land	14,708	30,002	24,819	22,614	17,303	1,763	3,966	2,954	118,129
Shopping Centres Occupied	467,735	463,532	290,800	76,846	282,387	0	22,598	6,432	1,610,330
Shopping Centres Excess Land	1,025	125	3,262	647	1,977	0	401	0	7,437
Office Buildings Occupied	40,916	56,451	7,710	5,819	11,561	0	3,040	109	125,606
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	4,067	284	3,276	2,132	2,479	107	971	523	13,839
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	68,153	160,051	153,430	67,908	112,536	18,444	33,669	62,182	676,373
Industrial Excess Land	1,188	2,792	1,703	1,435	3,826	345	2,377	1,664	15,330
Industrial Vacant Lands	16,512	9,438	24,210	11,106	26,864	454	2,966	13,423	104,973
Large Industrial Occupied	175,280	70,059	21,603	91,589	71,791	0	0	0	430,322
Large Industrial Excess Land	1,908	1,273	0	3,803	9,607	0	0	0	16,591
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	15,903	16,782	14,668	29,608	15,408	2,718	6,117	3,152	104,356
Farmland	6,154	15,373	2,819	47,927	5,901	32,558	43,941	42,040	196,713
Managed Forests	225	511	0	3,814	296	627	1,952	3,620	11,045
Farmland Awaiting Development Phase 1	650	0	0	292	0	0	275	0	1,217
Total	7,617,776	8,111,455	8,650,009	6,157,178	7,513,284	793,301	1,799,168	2,090,829	42,733,000

Note:

1) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2018 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	15,710,265,833	13,796,370,716	15,090,917,843	11,276,108,475	17,591,135,133	1,430,756,001	3,248,216,570	3,742,555,669	81,886,326,240
Multi-Residential	1,150,816,847	131,660,677	300,085,906	124,012,803	426,131,587	15,951,860	17,078,423	35,739,913	2,201,478,016
New Multi-Residential	0	0	0	0	0	0	0	0	0
Commercial Occupied	1,267,346,978	985,032,282	1,073,644,819	549,679,439	1,179,874,569	70,743,903	192,927,749	235,822,647	5,555,072,386
Commercial Excess Land	25,102,017	13,175,346	12,475,725	6,049,361	26,306,060	1,773,200	4,169,885	3,517,001	92,568,595
Commercial Vacant Land	36,762,322	54,979,500	45,482,405	41,440,275	43,191,250	3,230,826	7,268,082	5,413,235	237,767,895
Shopping Centres Occupied	935,263,390	679,555,351	426,323,745	112,658,518	563,905,160	0	33,129,325	9,430,266	2,760,265,755
Shopping Centres Excess Land	2,562,880	228,300	5,977,994	1,185,691	4,934,205	0	735,510	0	15,624,580
Office Buildings Occupied	81,813,883	82,759,485	11,303,845	8,530,952	23,086,170	0	4,456,700	159,200	212,110,235
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	8,131,664	416,000	4,803,152	3,125,247	4,949,850	157,000	1,423,500	766,500	23,772,913
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	90,435,957	155,710,915	149,269,853	66,067,079	149,131,732	17,943,610	32,756,500	60,495,535	721,811,181
Industrial Excess Land	2,055,850	3,542,635	2,160,878	1,821,236	6,613,470	437,942	3,016,099	2,111,918	21,760,028
Industrial Vacant Lands	28,577,900	11,976,943	30,721,206	14,093,387	46,433,737	576,250	3,764,224	17,033,000	153,176,647
Large Industrial Occupied	232,586,940	68,159,500	21,017,300	89,105,821	95,136,735	0	0	0	506,006,296
Large Industrial Excess Land	3,301,750	1,615,400	0	4,825,571	16,604,774	0	0	0	26,347,495
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	37,504,500	29,017,500	25,363,000	51,196,500	36,290,000	4,700,294	10,577,000	5,450,500	200,099,294
Farmland	89,211,761	163,401,475	29,967,696	509,428,764	85,440,561	346,070,801	467,059,916	446,854,965	2,137,435,939
Managed Forests	2,614,587	4,347,455	0	32,432,890	3,426,732	5,326,977	16,600,708	30,775,713	95,525,062
Farmland Awaiting Development Phase 1	2,512,300	0	0	827,500	0	0	780,500	0	4,120,300
Total	19,706,867,359	16,181,949,480	17,229,515,367	12,892,589,509	20,302,591,725	1,897,668,664	4,043,960,691	4,596,126,062	96,851,268,857

Note:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2018 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	0.00034490	0.00047042	0.00047042	0.00047042	0.00034536	0.00047042	0.00047042	0.00047042
Multi-Residential	0.00064376	0.00087804	0.00087804	0.00087804	0.00064461	0.00087804	0.00087804	0.00087804
New Multi-Residential	0.00037939	0.00051746	0.00051746	0.00051746	0.00037990	0.00051746	0.00051746	0.00051746
Commercial Occupied	0.00050011	0.00068211	0.00068211	0.00068211	0.00050077	0.00068211	0.00068211	0.00068211
Commercial Excess Land	0.00040008	0.00054569	0.00054569	0.00054569	0.00040062	0.00054569	0.00054569	0.00054569
Commercial Vacant Land	0.00040008	0.00054569	0.00054569	0.00054569	0.00040062	0.00054569	0.00054569	0.00054569
Shopping Centres Occupied	0.00050011	0.00068211	0.00068211	0.00068211	0.00050077	0.00068211	0.00068211	0.00068211
Shopping Centres Excess Land	0.00040008	0.00054569	0.00054569	0.00054569	0.00040062	0.00054569	0.00054569	0.00054569
Office Buildings Occupied	0.00050011	0.00068211	0.00068211	0.00068211	0.00050077	0.00068211	0.00068211	0.00068211
Office Buildings Excess Land	0.00040008	0.00054569	0.00054569	0.00054569	0.00040062	0.00054569	0.00054569	0.00054569
Parking Lots (Commercial Occupied)	0.00050011	0.00068211	0.00068211	0.00068211	0.00050077	0.00068211	0.00068211	0.00068211
Parking Lots Excess Land	0.00040008	0.00054569	0.00054569	0.00054569	0.00040062	0.00054569	0.00054569	0.00054569
Industrial Occupied	0.00075361	0.00102787	0.00102787	0.00102787	0.00075461	0.00102787	0.00102787	0.00102787
Industrial Excess Land	0.00057778	0.00078805	0.00078805	0.00078805	0.00057855	0.00078805	0.00078805	0.00078805
Industrial Vacant Lands	0.00057778	0.00078805	0.00078805	0.00078805	0.00057855	0.00078805	0.00078805	0.00078805
Large Industrial Occupied	0.00075361	0.00102787	0.00102787	0.00102787	0.00075461	0.00102787	0.00102787	0.00102787
Large Industrial Excess Land	0.00057778	0.00078805	0.00078805	0.00078805	0.00057855	0.00078805	0.00078805	0.00078805
Landfill	0.00037939	0.00051746	0.00051746	0.00051746	0.00037990	0.00051746	0.00051746	0.00051746
Pipelines	0.00042402	0.00057833	0.00057833	0.00057833	0.00042459	0.00057833	0.00057833	0.00057833
Farmland	0.00006898	0.00009408	0.00009408	0.00009408	0.00006907	0.00009408	0.00009408	0.00009408
Managed Forests	0.00008623	0.00011761	0.00011761	0.00011761	0.00008634	0.00011761	0.00011761	0.00011761
Farmland Awaiting Development Phase 1	0.00025868	0.00035282	0.00035282	0.00035282	0.00025902	0.00035282	0.00035282	0.00035282