

By-law Number 17-2023**of The Regional Municipality of Durham**

Being a by-law to set and levy rates of taxation for Regional General purposes for the year 2023.

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 13-2023 to approve and adopt 2023 Business Plans and Budgets for the Regional General purposes;

And Whereas all property assessment rolls on which the 2023 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 2023 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, the Council of The Regional Municipality of Durham hereby enacts as follows:

1. For 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 2023 the sum of \$679,862,000.
2. The sum of \$679,862,000 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 2023, 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 2023 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. This by-law comes into force on the date that it is passed.

This By-law Read and Passed on the 29th day of March, 2023.

J. Henry, Regional Chair and CEO

A. Harras, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2023 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>Scuogog</u> \$	<u>Uxbridge</u> \$	<u>Total</u> \$
Residential	104,360,917	95,988,524	95,593,250	75,635,618	123,145,945	9,603,091	20,540,242	23,275,523	548,143,110
Multi-Residential	12,357,428	1,916,189	5,039,235	1,575,325	5,591,814	179,506	205,170	402,775	27,267,442
New Multi-Residential	506,248	0	0	87,029	131,873	32,017	0	1,185	758,352
Commercial Occupied	12,088,524	10,366,222	10,508,264	5,996,093	10,789,992	595,695	1,788,052	2,224,238	54,357,080
Commercial Excess Land	204,327	189,000	80,421	63,467	143,680	13,112	32,683	18,125	744,815
Commercial Vacant Land	581,483	247,260	521,691	254,107	731,817	27,986	117,617	33,756	2,515,717
Commercial On-Farm	0	0	0	2,482	0	0	1,699	267	4,448
Shopping Centres Occupied	7,636,384	5,488,240	3,722,140	1,014,598	4,636,505	0	267,273	85,862	22,851,002
Shopping Centres Excess Land	19,117	13,343	27,650	12,670	5,217	0	7,364	0	85,361
Office Buildings Occupied	546,235	599,587	88,962	68,651	147,037	0	44,051	9,226	1,503,749
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	102,556	7,155	45,140	19,142	68,858	4,483	20,205	2,735	270,274
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	1,053,063	2,344,781	2,038,793	705,565	1,500,170	250,253	384,187	810,621	9,087,433
Industrial Excess Land	16,523	35,310	22,979	18,340	38,965	10,016	30,222	16,684	189,039
Industrial Vacant Lands	305,455	125,874	538,163	222,284	905,310	6,056	51,208	158,320	2,312,670
Industrial On-Farm	0	0	0	1,206	0	0	672	1,348	3,226
Large Industrial Occupied	1,880,061	706,395	439,754	1,036,123	1,329,509	0	0	0	5,391,842
Large Industrial Excess Land	37,225	17,365	0	67,094	71,690	0	0	0	193,374
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	267,335	212,671	177,958	366,986	272,887	43,719	89,822	37,351	1,468,729
Farmland	98,057	165,197	28,764	588,251	95,455	425,044	603,305	537,944	2,542,017
Managed Forests	4,632	7,548	0	57,507	4,920	10,662	28,351	56,286	169,906
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	2,414	0	2,414
Total	142,065,570	118,430,661	118,873,164	87,792,538	149,611,644	11,201,640	24,214,537	27,672,246	679,862,000

Notes:

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

Schedule 2
The Regional Municipality of Durham
Estimate of 2023 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	19,644,709,976	18,068,802,216	17,994,396,163	14,237,587,528	23,180,893,071	1,807,678,018	3,866,478,514	4,381,365,633	103,181,911,119
Multi-Residential	1,246,263,732	193,250,300	508,213,800	158,873,700	563,942,200	18,103,400	20,691,720	40,620,412	2,749,959,264
New Multi-Residential	86,632,500	0	0	14,893,000	22,567,000	5,479,000	0	202,700	129,774,200
Commercial Occupied	1,569,332,881	1,345,743,583	1,364,183,443	778,413,125	1,400,757,313	77,333,110	232,124,986	288,750,674	7,056,639,115
Commercial Excess Land	26,525,785	24,535,965	10,440,229	8,239,261	18,652,542	1,702,200	4,242,893	2,353,053	96,691,928
Commercial Vacant Land	75,488,100	32,099,300	67,725,900	32,988,200	95,004,500	3,633,200	15,269,000	4,382,200	326,590,400
Commercial On-Farm	0	0	0	322,200	0	0	220,600	34,600	577,400
Shopping Centres Occupied	991,355,786	712,483,598	483,208,439	131,715,228	601,911,391	0	34,697,439	11,146,606	2,966,518,487
Shopping Centres Excess Land	2,481,720	1,732,233	3,589,500	1,644,780	677,300	0	955,971	0	11,081,504
Office Buildings Occupied	70,912,250	77,838,442	11,549,000	8,912,300	19,088,298	0	5,718,700	1,197,700	195,216,690
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	13,313,800	928,900	5,860,100	2,485,000	8,939,100	582,000	2,623,000	355,000	35,086,900
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	97,962,770	218,126,839	189,661,889	65,636,300	139,555,663	23,280,162	35,739,612	75,409,295	845,372,530
Industrial Excess Land	1,537,100	3,284,758	2,137,700	1,706,100	3,624,795	931,800	2,811,434	1,552,100	17,585,787
Industrial Vacant Lands	28,415,400	11,709,600	50,063,400	20,678,300	84,217,900	563,400	4,763,700	14,728,000	215,139,700
Industrial On-Farm	0	0	0	112,200	0	0	62,500	125,400	300,100
Large Industrial Occupied	174,895,614	65,713,500	40,908,800	96,386,899	123,679,600	0	0	0	501,584,413
Large Industrial Excess Land	3,462,908	1,615,400	0	6,241,513	6,669,100	0	0	0	17,988,921
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	40,933,000	32,563,000	27,248,000	56,191,000	41,783,000	6,694,000	13,753,000	5,719,000	224,884,000
Farmland	92,290,300	155,482,100	27,072,600	553,658,516	89,841,700	400,048,886	567,827,482	506,309,823	2,392,531,407
Managed Forests	3,487,500	5,683,200	0	43,300,000	3,704,500	8,028,000	21,347,367	42,381,200	127,931,767
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	606,000	0	606,000
Total	24,170,001,122	20,951,592,934	20,786,258,963	16,219,985,150	26,405,508,973	2,354,057,176	4,829,933,918	5,376,633,396	121,093,971,632

Notes: 1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2023 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	0.00531239	0.00531239	0.00531239	0.00531239	0.00531239	0.00531239	0.00531239	0.00531239	0.00531239
Multi-Residential	0.00991558	0.00991558	0.00991558	0.00991558	0.00991558	0.00991558	0.00991558	0.00991558	0.00991558
New Multi-Residential	0.00584363	0.00584363	0.00584363	0.00584363	0.00584363	0.00584363	0.00584363	0.00584363	0.00584363
Commercial Occupied	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297
Commercial Excess Land	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297
Commercial Vacant Land	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297
Commercial On-Farm	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297
Shopping Centres Occupied	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297
Shopping Centres Excess Land	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297
Office Buildings Occupied	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297
Office Buildings Excess Land	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297
Parking Lots (Commercial Occupied)	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297
Parking Lots Excess Land	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297	0.00770297
Industrial Occupied	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962
Industrial Excess Land	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962
Industrial Vacant Lands	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962
Industrial On-Farm	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962
Large Industrial Occupied	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962
Large Industrial Excess Land	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962	0.01074962
Landfill	0.00584363	0.00584363	0.00584363	0.00584363	0.00584363	0.00584363	0.00584363	0.00584363	0.00584363
Pipelines	0.00653105	0.00653105	0.00653105	0.00653105	0.00653105	0.00653105	0.00653105	0.00653105	0.00653105
Farmland	0.00106248	0.00106248	0.00106248	0.00106248	0.00106248	0.00106248	0.00106248	0.00106248	0.00106248
Managed Forests	0.00132810	0.00132810	0.00132810	0.00132810	0.00132810	0.00132810	0.00132810	0.00132810	0.00132810
Farmland Awaiting Development Phase 1	0.00398429	0.00398429	0.00398429	0.00398429	0.00398429	0.00398429	0.00398429	0.00398429	0.00398429

Notes:

1) Excludes Solid Waste Management & Durham Region Transit Commission