

By-law Number 11-2020
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 2020.

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 07-2020 to approve and adopt 2020 Business Plans and Budgets for Regional Solid Waste Management purposes;

And Whereas all property assessment rolls on which the 2020 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 2020 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 2020 the sum of \$47,736,000.
2. The sum of \$47,736,000 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 2020, 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 2020 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 26th day of February 2020.

J. Henry, Regional Chair and CEO

R. Walton, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2020 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>Scuogog</u> \$	<u>Uxbridge</u> \$	<u>Total</u> \$
Residential	6,062,611	7,508,545	7,941,531	6,048,198	6,817,166	742,958	1,646,846	1,918,041	38,685,896
Multi-Residential	806,417	143,549	359,751	124,536	321,095	15,739	16,138	40,450	1,827,675
New Multi-Residential	1,262	0	0	0	0	730	0	0	1,992
Commercial Occupied	655,849	740,841	770,330	426,547	629,732	50,061	138,142	175,144	3,586,646
Commercial Excess Land	13,094	12,206	7,538	4,579	14,232	1,157	3,464	3,151	59,421
Commercial Vacant Land	42,733	57,734	34,922	22,199	29,568	1,931	10,671	3,467	203,225
Commercial On Farm	0	0	0	105	0	0	53	45	203
Shopping Centres Occupied	456,465	456,606	322,856	81,106	297,389	0	25,194	7,436	1,647,052
Shopping Centres Excess Land	1,322	922	2,720	954	1,301	0	638	0	7,857
Office Buildings Occupied	34,758	56,960	7,560	5,868	9,725	0	3,229	85	118,185
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	4,565	1,385	3,736	2,434	3,709	410	1,428	583	18,250
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	61,114	179,188	145,077	67,911	97,200	18,573	30,606	62,376	662,045
Industrial Excess Land	1,770	3,242	1,864	1,766	3,315	501	2,735	1,857	17,050
Industrial Vacant Lands	18,904	16,416	29,349	20,097	38,883	593	2,952	16,184	143,378
Industrial On Farm	0	0	0	0	0	0	18	0	18
Large Industrial Occupied	155,311	65,086	19,252	88,048	72,555	0	0	0	400,252
Large Industrial Excess Land	2,424	1,476	0	5,702	11,373	0	0	0	20,975
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	15,894	17,414	14,974	30,789	15,296	2,819	6,131	3,167	106,484
Farmland	6,719	14,844	2,536	49,787	6,747	37,262	51,607	46,402	215,904
Managed Forests	271	557	0	4,315	294	828	2,356	4,021	12,642
Farmland Awaiting Development Phase 1	645	0	0	0	0	0	205	0	850
Total	8,342,128	9,276,971	9,663,996	6,984,941	8,369,580	873,562	1,942,413	2,282,409	47,736,000

Note:

1) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2020 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	18,752,915,894	16,632,432,522	17,591,553,092	13,397,567,659	21,072,506,012	1,645,750,692	3,647,984,247	4,248,718,324	96,989,428,442
Multi-Residential	1,336,455,000	170,362,900	426,948,000	147,798,100	531,763,100	18,678,400	19,152,920	48,005,012	2,699,163,432
New Multi-Residential	3,547,600	0	0	0	0	1,470,000	0	0	5,017,600
Commercial Occupied	1,399,113,666	1,131,762,634	1,176,813,128	651,624,041	1,342,454,604	76,476,131	211,036,127	267,563,144	6,256,843,475
Commercial Excess Land	27,934,033	18,647,148	11,515,956	6,994,995	30,339,265	1,767,700	5,291,791	4,813,800	107,304,688
Commercial Vacant Land	91,162,700	88,198,000	53,349,800	33,912,900	63,033,000	2,950,200	16,302,000	5,296,000	354,204,600
Commercial On Farm	0	0	0	161,100	0	0	80,500	69,100	310,700
Shopping Centres Occupied	973,770,929	697,545,496	493,218,633	123,902,996	633,970,382	0	38,487,789	11,359,116	2,972,255,341
Shopping Centres Excess Land	2,819,780	1,407,812	4,155,821	1,456,879	2,773,600	0	974,810	0	13,588,702
Office Buildings Occupied	74,148,311	87,016,543	11,549,000	8,965,100	20,731,974	0	4,932,300	129,400	207,472,628
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	9,739,500	2,115,900	5,707,000	3,718,000	7,905,800	626,000	2,181,000	890,000	32,883,200
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	93,423,751	196,157,328	158,815,911	74,342,290	148,482,467	20,332,300	33,504,224	68,282,690	793,340,961
Industrial Excess Land	2,705,200	3,548,500	2,040,900	1,932,992	5,063,900	548,600	2,993,800	2,033,100	20,866,992
Industrial Vacant Lands	28,897,600	17,970,600	32,128,500	22,000,700	59,398,300	649,000	3,232,000	17,717,000	181,993,700
Industrial On Farm	0	0	0	0	0	0	19,500	0	19,500
Large Industrial Occupied	237,419,900	71,249,500	21,075,000	96,386,899	110,834,873	0	0	0	536,966,172
Large Industrial Excess Land	3,705,300	1,615,400	0	6,241,513	17,373,400	0	0	0	28,935,613
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	39,991,000	31,376,000	26,981,000	55,475,000	38,460,000	5,079,000	11,046,000	5,706,000	214,114,000
Farmland	103,918,100	164,399,400	28,084,700	551,410,512	104,280,300	412,697,086	571,564,210	513,919,923	2,450,274,231
Managed Forests	3,355,900	4,937,200	0	38,231,800	3,635,800	7,333,700	20,879,100	35,632,200	114,005,700
Farmland Awaiting Development Phase 1	2,661,600	0	0	0	0	0	606,000	0	3,267,600
Total	23,187,685,764	19,320,742,883	20,043,936,441	15,222,123,476	24,193,006,777	2,194,358,809	4,590,268,318	5,230,134,809	113,982,257,277

Note:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2020 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	0.00032328	0.00045144	0.00045144	0.00045144	0.00032351	0.00045144	0.00045144	0.00045144
Multi-Residential	0.00060340	0.00084261	0.00084261	0.00084261	0.00060383	0.00084261	0.00084261	0.00084261
New Multi-Residential	0.00035561	0.00049658	0.00049658	0.00049658	0.00035586	0.00049658	0.00049658	0.00049658
Commercial Occupied	0.00046876	0.00065459	0.00065459	0.00065459	0.00046909	0.00065459	0.00065459	0.00065459
Commercial Excess Land	0.00046876	0.00065459	0.00065459	0.00065459	0.00046909	0.00065459	0.00065459	0.00065459
Commercial Vacant Land	0.00046876	0.00065459	0.00065459	0.00065459	0.00046909	0.00065459	0.00065459	0.00065459
Commercial On Farm	0.00046876	0.00065459	0.00065459	0.00065459	0.00046909	0.00065459	0.00065459	0.00065459
Shopping Centres Occupied	0.00046876	0.00065459	0.00065459	0.00065459	0.00046909	0.00065459	0.00065459	0.00065459
Shopping Centres Excess Land	0.00046876	0.00065459	0.00065459	0.00065459	0.00046909	0.00065459	0.00065459	0.00065459
Office Buildings Occupied	0.00046876	0.00065459	0.00065459	0.00065459	0.00046909	0.00065459	0.00065459	0.00065459
Office Buildings Excess Land	0.00046876	0.00065459	0.00065459	0.00065459	0.00046909	0.00065459	0.00065459	0.00065459
Parking Lots (Commercial Occupied)	0.00046876	0.00065459	0.00065459	0.00065459	0.00046909	0.00065459	0.00065459	0.00065459
Parking Lots Excess Land	0.00046876	0.00065459	0.00065459	0.00065459	0.00046909	0.00065459	0.00065459	0.00065459
Industrial Occupied	0.00065416	0.00091349	0.00091349	0.00091349	0.00065462	0.00091349	0.00091349	0.00091349
Industrial Excess Land	0.00065416	0.00091349	0.00091349	0.00091349	0.00065462	0.00091349	0.00091349	0.00091349
Industrial Vacant Lands	0.00065416	0.00091349	0.00091349	0.00091349	0.00065462	0.00091349	0.00091349	0.00091349
Industrial On Farm	0.00065416	0.00091349	0.00091349	0.00091349	0.00065462	0.00091349	0.00091349	0.00091349
Large Industrial Occupied	0.00065416	0.00091349	0.00091349	0.00091349	0.00065462	0.00091349	0.00091349	0.00091349
Large Industrial Excess Land	0.00065416	0.00091349	0.00091349	0.00091349	0.00065462	0.00091349	0.00091349	0.00091349
Landfill	0.00035561	0.00049658	0.00049658	0.00049658	0.00035586	0.00049658	0.00049658	0.00049658
Pipelines	0.00039744	0.00055500	0.00055500	0.00055500	0.00039772	0.00055500	0.00055500	0.00055500
Farmland	0.00006466	0.00009029	0.00009029	0.00009029	0.00006470	0.00009029	0.00009029	0.00009029
Managed Forests	0.00008082	0.00011286	0.00011286	0.00011286	0.00008088	0.00011286	0.00011286	0.00011286
Farmland Awaiting Development Phase 1	0.00024246	0.00033858	0.00033858	0.00033858	0.00024263	0.00033858	0.00033858	0.00033858

Note:

1) Excludes Payments-in-Lieu