

**By-law Number 24-2019**  
**of The Regional Municipality of Durham**

Being a by-law to set and levy rates of taxation for the Durham Region Transit Commission for the year 2019.

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 20-2019 to approve and adopt 2019 Business Plans and Budgets for the Durham Region Transit Commission purposes;

And Whereas all property assessment rolls on which the 2019 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 2019 are to be levied by separate rates by the lower-tier municipalities for the estimated current annual expenditures for Durham Region Transit Commission 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 Durham Region Transit Commission 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 Solid Waste Management purposes for the taxation year 2019 the sum of \$58,150,000.
2. The sum of \$58,150,000 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 2019, 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 Durham Region Transit Commission purposes set out in Schedule 3 attached hereto.

5. The 2019 Durham Region Transit Commission 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 27<sup>th</sup> day of March, 2019.

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J. Henry, Regional Chair and CEO

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R. Walton, Regional Clerk

**Schedule 1**  
**The Regional Municipality of Durham**  
**Estimate of the 2019 Regional Property Taxes for the Durham Regional Transit Commission Purposes**

<b>Property Class</b>	<b>Oshawa</b> \$	<b>Pickering</b> \$	<b>Ajax</b> \$	<b>Clarington</b> \$	<b>Whitby</b> \$	<b>Brock</b> \$	<b>Scugog</b> \$	<b>Uxbridge</b> \$	<b>Total</b> \$
Residential	9,004,937	7,969,837	8,526,317	6,439,330	10,034,780	810,693	1,801,294	2,085,053	<b>46,672,241</b>
Multi-Residential	1,221,914	145,881	329,091	132,963	457,149	17,172	17,401	37,325	<b>2,358,896</b>
New Multi-Residential	0	0	0	0	0	0	0	0	<b>0</b>
Commercial Occupied	1,004,696	797,942	851,540	446,057	950,251	55,243	152,749	188,341	<b>4,446,819</b>
Commercial Excess Land	17,267	10,977	8,643	4,519	19,692	1,165	3,610	3,106	<b>68,979</b>
Commercial Vacant Land	57,142	46,644	37,479	27,762	40,578	2,081	5,982	4,004	<b>221,672</b>
Shopping Centres Occupied	728,830	549,720	356,034	90,059	449,132	0	26,953	7,630	<b>2,208,358</b>
Shopping Centres Excess Land	2,731	158	3,428	991	2,993	0	502	0	<b>10,803</b>
Office Buildings Occupied	55,164	64,123	8,647	6,651	15,299	0	3,489	121	<b>153,494</b>
Office Buildings Excess Land	0	0	0	0	0	0	0	0	<b>0</b>
Parking Lots (Commercial Occupied)	7,013	364	3,950	2,592	5,449	144	1,596	628	<b>21,736</b>
Parking Lots Excess Land	0	0	0	0	0	0	0	0	<b>0</b>
Industrial Occupied	102,082	198,021	166,681	82,087	148,706	21,089	36,258	68,513	<b>823,437</b>
Industrial Excess Land	1,612	3,174	2,121	1,830	4,732	515	2,879	2,093	<b>18,956</b>
Industrial Vacant Lands	28,665	12,313	30,314	17,411	47,204	642	3,918	16,700	<b>157,167</b>
Large Industrial Occupied	258,365	75,172	23,138	101,963	110,875	0	0	0	<b>569,513</b>
Large Industrial Excess Land	3,402	2,281	0	5,374	16,424	0	0	0	<b>27,481</b>
Landfill	0	0	0	0	0	0	0	0	<b>0</b>
Pipelines	24,928	19,563	16,693	34,140	23,890	3,131	6,941	3,586	<b>132,872</b>
Farmland	10,228	16,921	3,063	56,859	9,879	39,482	54,872	51,210	<b>242,514</b>
Managed Forests	402	606	0	4,583	432	810	2,433	4,283	<b>13,549</b>
Farmland Awaiting Development Phase 1	1,014	0	0	170	0	0	329	0	<b>1,513</b>
<b>Total</b>	<b>12,530,392</b>	<b>9,913,697</b>	<b>10,367,139</b>	<b>7,455,341</b>	<b>12,337,465</b>	<b>952,167</b>	<b>2,121,206</b>	<b>2,472,593</b>	<b>58,150,000</b>

Note:

1) Excludes Payments-in-Lieu

**Schedule 2**  
**The Regional Municipality of Durham**  
**Estimated 2019 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	17,232,778,942	15,252,692,897	16,317,685,254	12,323,605,454	19,204,585,431	1,551,506,216	3,447,321,592	3,990,379,047	<b>89,320,554,833</b>
Multi-Residential	1,252,885,625	149,578,391	337,432,719	136,333,156	468,736,412	17,607,281	17,842,011	38,270,588	<b>2,418,686,183</b>
New Multi-Residential	0	0	0	0	0	0	0	0	<b>0</b>
Commercial Occupied	1,326,069,355	1,053,179,609	1,123,922,713	588,737,583	1,254,208,763	72,913,845	201,608,584	248,585,729	<b>5,869,226,181</b>
Commercial Excess Land	25,321,767	16,097,386	12,674,774	6,626,628	28,879,086	1,708,550	5,293,638	4,555,588	<b>101,157,417</b>
Commercial Vacant Land	83,799,211	68,404,587	54,963,010	40,712,807	59,508,441	3,052,103	8,772,328	5,872,068	<b>325,084,555</b>
Shopping Centres Occupied	961,961,527	725,559,888	469,919,019	118,865,776	592,796,223	0	35,574,961	10,071,033	<b>2,914,748,427</b>
Shopping Centres Excess Land	4,004,719	231,600	5,026,605	1,453,860	4,388,982	0	735,510	0	<b>15,841,276</b>
Office Buildings Occupied	72,808,889	84,633,469	11,413,523	8,777,901	20,192,043	0	4,605,550	159,200	<b>202,590,575</b>
Office Buildings Excess Land	0	0	0	0	0	0	0	0	<b>0</b>
Parking Lots (Commercial Occupied)	9,255,665	480,500	5,213,576	3,421,624	7,192,287	190,500	2,106,570	828,250	<b>28,688,972</b>
Parking Lots Excess Land	0	0	0	0	0	0	0	0	<b>0</b>
Industrial Occupied	92,853,716	180,120,692	151,614,053	74,666,557	135,263,692	19,182,558	32,980,555	62,319,222	<b>749,001,045</b>
Industrial Excess Land	1,660,400	3,268,318	2,183,839	1,884,960	4,873,085	529,879	2,964,439	2,155,759	<b>19,520,679</b>
Industrial Vacant Lands	29,517,750	12,679,522	31,215,859	17,928,906	48,608,681	660,625	4,034,862	17,197,000	<b>161,843,205</b>
Large Industrial Occupied	235,009,420	68,376,500	21,046,150	92,746,360	100,852,588	0	0	0	<b>518,031,018</b>
Large Industrial Excess Land	3,503,525	2,349,000	0	5,533,542	16,912,817	0	0	0	<b>28,298,884</b>
Landfill	0	0	0	0	0	0	0	0	<b>0</b>
Pipelines	38,804,873	30,454,175	25,985,664	53,145,148	37,189,409	4,874,567	10,805,552	5,582,617	<b>206,842,005</b>
Farmland	97,875,561	161,923,891	29,314,935	544,104,731	94,540,367	377,819,520	525,091,743	490,044,527	<b>2,320,715,275</b>
Managed Forests	3,080,448	4,642,289	0	35,081,997	3,308,991	6,201,035	18,621,589	32,785,121	<b>103,721,470</b>
Farmland Awaiting Development Phase 1	2,586,950	0	0	434,300	0	0	838,250	0	<b>3,859,500</b>
<b>Total</b>	<b>21,473,778,343</b>	<b>17,814,672,714</b>	<b>18,599,611,693</b>	<b>14,054,061,290</b>	<b>22,082,037,298</b>	<b>2,056,246,679</b>	<b>4,319,197,734</b>	<b>4,908,805,749</b>	<b>105,308,411,500</b>

Note:

1) Excludes Payments-in-Lieu

**Schedule 3**  
**The Regional Municipality of Durham**  
**2019 Tax Rates for the Durham Regional Transit Commission 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	0.00052252	0.00052252	0.00052252	0.00052252	0.00052252	0.00052252	0.00052252	0.00052252	<b>0.00052252</b>
Multi-Residential	0.00097528	0.00097528	0.00097528	0.00097528	0.00097528	0.00097528	0.00097528	0.00097528	<b>0.00097528</b>
New Multi-Residential	0.00057477	0.00057477	0.00057477	0.00057477	0.00057477	0.00057477	0.00057477	0.00057477	<b>0.00057477</b>
Commercial Occupied	0.00075765	0.00075765	0.00075765	0.00075765	0.00075765	0.00075765	0.00075765	0.00075765	<b>0.00075765</b>
Commercial Excess Land	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	<b>0.00068189</b>
Commercial Vacant Land	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	<b>0.00068189</b>
Shopping Centres Occupied	0.00075765	0.00075765	0.00075765	0.00075765	0.00075765	0.00075765	0.00075765	0.00075765	<b>0.00075765</b>
Shopping Centres Excess Land	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	<b>0.00068189</b>
Office Buildings Occupied	0.00075765	0.00075765	0.00075765	0.00075765	0.00075765	0.00075765	0.00075765	0.00075765	<b>0.00075765</b>
Office Buildings Excess Land	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	<b>0.00068189</b>
Parking Lots (Commercial Occupied)	0.00075765	0.00075765	0.00075765	0.00075765	0.00075765	0.00075765	0.00075765	0.00075765	<b>0.00075765</b>
Parking Lots Excess Land	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	0.00068189	<b>0.00068189</b>
Industrial Occupied	0.00109938	0.00109938	0.00109938	0.00109938	0.00109938	0.00109938	0.00109938	0.00109938	<b>0.00109938</b>
Industrial Excess Land	0.00097110	0.00097110	0.00097110	0.00097110	0.00097110	0.00097110	0.00097110	0.00097110	<b>0.00097110</b>
Industrial Vacant Lands	0.00097110	0.00097110	0.00097110	0.00097110	0.00097110	0.00097110	0.00097110	0.00097110	<b>0.00097110</b>
Large Industrial Occupied	0.00109938	0.00109938	0.00109938	0.00109938	0.00109938	0.00109938	0.00109938	0.00109938	<b>0.00109938</b>
Large Industrial Excess Land	0.00097110	0.00097110	0.00097110	0.00097110	0.00097110	0.00097110	0.00097110	0.00097110	<b>0.00097110</b>
Landfill	0.00057477	0.00057477	0.00057477	0.00057477	0.00057477	0.00057477	0.00057477	0.00057477	<b>0.00057477</b>
Pipelines	0.00064239	0.00064239	0.00064239	0.00064239	0.00064239	0.00064239	0.00064239	0.00064239	<b>0.00064239</b>
Farmland	0.00010450	0.00010450	0.00010450	0.00010450	0.00010450	0.00010450	0.00010450	0.00010450	<b>0.00010450</b>
Managed Forests	0.00013063	0.00013063	0.00013063	0.00013063	0.00013063	0.00013063	0.00013063	0.00013063	<b>0.00013063</b>
Farmland Awaiting Development Phase 1	0.00039189	0.00039189	0.00039189	0.00039189	0.00039189	0.00039189	0.00039189	0.00039189	<b>0.00039189</b>