

**BY-LAW NUMBER 29-2015**  
**OF**  
**THE REGIONAL MUNICIPALITY OF DURHAM**

being a by-law to implement the 2015 options for the Mandated Provincial Business Protection Program (“capping”).

**WHEREAS** the Council of The Regional Municipality of Durham wishes to take certain action relating to property tax issues for the year 2015 and wishes to adopt certain Provincial Tools made available to the Region pursuant to Section 329.1 of the Municipal Act, 2001, S.O. 2001, c.25, as amended and by other Statutes and Regulations.

**NOW, THEREFORE, BE IT ENACTED AND IT IS HEREBY ENACTED** as a by-law of The Regional Municipality of Durham by the Council thereof as follows:

1. The municipal options made available by the Province and implemented by Regional Council for 2015, for the Multi-Residential, Commercial and Industrial property tax classes are as outlined below:
  - i. The maximum percentage increase in property taxation due to reassessment be maintained at 10% of the previous year’s taxes;
  - ii. A minimum annual threshold increase of 5% of total Current Value Assessment (CVA) level property taxation be continued for properties that are provided protection; and
  - iii. The ‘billing’ threshold be maintained such that any property components whose taxation burden under the mandated Provincial Business Protection program is within \$250 of its CVA level taxation be required to pay its full CVA property taxation amount and the clawback percentage be adjusted accordingly.
2. The Region implements, for the Multi-Residential, Commercial and Industrial property tax classes, the option made available by the Province in 2009 allowing municipalities to permanently exclude any property’s components from the program if it was at CVA level taxation in 2014 or crosses the CVA level in 2015 due to the reassessment.

3. The cost of capping reassessment property tax increases in the Multi-residential, Commercial and Industrial Broad Property Classes pursuant to the program shall be financed by withholding a portion of the reassessment related decreases owing to other properties within the corresponding broad property tax.
  
4. In the event the Region experiences a shortfall as a result of the application of this by-law, any shortfall shall be shared by the Region and lower-tier municipalities in the same proportion as those municipalities share in the taxes levied on the property class for municipal purposes.

BY-LAW read and passed this 3<sup>rd</sup> day of June 2015.

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R. Anderson, Regional Chair and CEO

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D. Bowen, Regional Clerk