

By-law Number 2026-007
of The Regional Municipality of Durham

Being a by-law to set and levy rates of taxation for Durham Regional Police Service Board purposes for the year 2026.

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 2026-003 to approve and adopt the 2026 Business Plans and Budgets for Durham Regional Police Service Board purposes;

And Whereas all property assessment rolls on which the 2026 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 2026 are to be levied by separate rates by the lower-tier municipalities for the estimated current annual expenditures for Durham Regional Police Service Board 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 Regional Police Service Board 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, Regional General, Regional Solid Waste Management and Durham Region Transit Commission purposes for the taxation year 2026 the sum of \$352,288,000.
2. The sum of \$352,288,000 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 2026, 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 Regional Police Service Board purposes set out in Schedule 3 attached hereto.

5. 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.
6. 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.
7. The 2026 Durham Regional Police Service Board purposes upper-tier levy due to The Regional Municipality of Durham shall be paid in instalments by the lower-tier municipalities 7 calendar days subsequent to the installment due dates set by each lower-tier municipality.
8. An interest rate equivalent to the prevailing prime interest rate shall be charged for late payment of the upper-tier levy for Durham Regional Police Service Board purposes to the Regional Municipality of Durham.
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 28th day of January 2026.

J. Henry, Regional Chair and CEO

A. Harras, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2026 Regional Property Taxes for Durham Regional Police Service Board 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	54,170,278	53,125,516	47,850,402	38,384,946	63,516,950	4,751,457	10,531,073	11,666,223	283,996,845
Multi-Residential	6,025,144	865,327	2,718,800	818,495	2,850,162	88,754	99,798	197,182	13,663,662
New Multi-Residential	605,864	194,490	0	57,389	418,504	15,574	0	845	1,292,666
Commercial Occupied	6,397,780	5,199,005	6,085,810	3,110,264	6,067,189	308,988	898,579	1,108,317	29,175,932
Commercial Excess Land	96,374	56,256	31,511	21,727	75,771	5,878	14,470	8,634	310,621
Commercial Vacant Land	237,387	171,687	225,154	105,134	247,624	18,838	55,416	21,894	1,083,134
Commercial On-Farm	0	0	0	1,050	0	0	830	130	2,010
Shopping Centres Occupied	3,789,355	2,581,494	1,875,514	498,847	2,301,412	0	130,074	41,812	11,218,508
Shopping Centres Excess Land	9,883	6,375	13,008	1,832	1,124	0	3,582	0	35,804
Office Buildings Occupied	268,020	291,528	37,582	33,429	137,808	0	21,427	10,370	800,164
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	48,705	6,180	29,177	9,311	28,220	2,803	9,828	622	134,846
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	511,105	1,202,536	902,394	447,450	795,922	93,605	193,957	388,611	4,535,580
Industrial Excess Land	7,000	8,621	9,190	9,061	16,257	4,778	17,371	8,116	80,394
Industrial Vacant Lands	156,263	235,377	120,118	119,012	369,623	2,946	17,741	63,823	1,084,903
Industrial On-Farm	0	0	0	587	0	0	327	656	1,570
Large Industrial Occupied	696,778	427,891	215,241	476,602	668,265	0	0	0	2,484,777
Large Industrial Excess Land	18,107	4,901	0	28,380	9,658	0	0	0	61,046
Aggregate Extraction Occupied	1,217	0	0	43,268	0	43,661	15,205	140,908	244,259
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	136,552	115,715	87,095	180,179	138,093	21,297	44,907	20,535	744,373
Farmland	47,555	76,115	13,367	292,873	44,856	211,970	299,544	267,241	1,253,521
Managed Forests	2,403	3,762	0	28,628	2,624	5,645	13,996	26,327	83,385
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	0
Total	73,225,770	64,572,776	60,214,363	44,668,464	77,690,062	5,576,194	12,368,125	13,972,246	352,288,000

Notes: 1) Excludes Regional General, Regional Solid Waste Management and Durham Region Transit Commission purposes
2) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimate of 2026 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	20,963,461,758	20,559,171,494	18,517,742,590	14,854,682,804	24,580,577,517	1,838,777,979	4,075,445,275	4,514,739,622	109,904,599,039
Multi-Residential	1,249,229,032	179,413,400	563,704,920	169,703,400	590,941,100	18,401,900	20,691,720	40,882,900	2,832,968,372
New Multi-Residential	213,149,900	68,424,000	0	20,190,000	147,234,700	5,479,000	0	297,200	454,774,800
Commercial Occupied	1,707,508,858	1,387,566,936	1,624,247,049	830,101,120	1,619,277,333	82,465,949	239,822,390	295,799,651	7,786,789,286
Commercial Excess Land	25,721,450	15,014,325	8,410,062	5,798,726	20,222,534	1,568,700	3,861,993	2,304,400	82,902,190
Commercial Vacant Land	63,356,500	45,821,800	60,091,600	28,059,400	66,088,500	5,027,800	14,790,000	5,843,200	289,078,800
Commercial On-Farm	0	0	0	280,200	0	0	221,600	34,600	536,400
Shopping Centres Occupied	1,011,344,136	688,977,087	500,557,476	133,137,700	614,225,791	0	34,715,639	11,159,316	2,994,117,145
Shopping Centres Excess Land	2,637,800	1,701,400	3,471,600	489,000	300,100	0	955,971	0	9,555,871
Office Buildings Occupied	71,531,984	77,806,152	10,030,200	8,921,980	36,779,798	0	5,718,700	2,767,621	213,556,435
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	12,998,800	1,649,300	7,787,100	2,485,000	7,531,700	748,000	2,623,000	166,000	35,988,900
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	97,748,170	229,983,660	172,581,793	85,574,200	152,219,172	17,901,762	37,093,972	74,321,441	867,424,170
Industrial Excess Land	1,338,700	1,648,758	1,757,500	1,733,000	3,109,195	913,800	3,322,128	1,552,100	15,375,181
Industrial Vacant Lands	29,885,100	45,015,600	22,972,400	22,761,000	70,690,000	563,400	3,393,000	12,206,000	207,486,500
Industrial On-Farm	0	0	0	112,200	0	0	62,500	125,400	300,100
Large Industrial Occupied	133,257,889	81,833,600	41,164,600	91,149,599	127,804,942	0	0	0	475,210,630
Large Industrial Excess Land	3,462,908	937,300	0	5,427,713	1,847,000	0	0	0	11,674,921
Aggregate Extraction Occupied	286,000	0	0	10,169,500	0	10,261,800	3,573,700	33,118,100	57,409,100
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	42,984,000	36,425,000	27,416,000	56,717,000	43,469,000	6,704,000	14,136,000	6,464,000	234,315,000
Farmland	92,015,600	147,278,300	25,865,000	566,694,346	86,793,300	410,150,686	579,602,172	517,097,223	2,425,496,627
Managed Forests	3,720,300	5,823,000	0	44,315,100	4,061,200	8,737,700	21,665,767	40,752,966	129,076,033
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	0
Total	25,725,638,885	23,574,491,112	21,587,799,890	16,938,502,988	28,173,172,882	2,407,702,476	5,061,695,527	5,559,631,740	129,028,635,500

Notes:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2026 Tax Rates for Durham Regional Police Service Board Purposes

Property Class	Oshawa	Pickering	Ajax	Clarington	Whitby	Brock	Scugog	Uxbridge	Region
Residential	0.00258403	0.00258403	0.00258403	0.00258403	0.00258403	0.00258403	0.00258403	0.00258403	0.00258403
Multi-Residential	0.00482309	0.00482309	0.00482309	0.00482309	0.00482309	0.00482309	0.00482309	0.00482309	0.00482309
New Multi-Residential	0.00284243	0.00284243	0.00284243	0.00284243	0.00284243	0.00284243	0.00284243	0.00284243	0.00284243
Commercial Occupied	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685
Commercial Excess Land	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685
Commercial Vacant Land	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685
Commercial On-Farm	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685
Shopping Centres Occupied	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685
Shopping Centres Excess Land	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685
Office Buildings Occupied	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685
Office Buildings Excess Land	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685
Parking Lots (Commercial Occupied)	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685
Parking Lots Excess Land	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685	0.00374685
Industrial Occupied	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879
Industrial Excess Land	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879
Industrial Vacant Lands	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879
Industrial On-Farm	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879
Large Industrial Occupied	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879
Large Industrial Excess Land	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879	0.00522879
Aggregate Extraction Occupied	0.00425470	0.00425470	0.00425470	0.00425470	0.00425470	0.00425470	0.00425470	0.00425470	0.00425470
Landfill	0.00284243	0.00284243	0.00284243	0.00284243	0.00284243	0.00284243	0.00284243	0.00284243	0.00284243
Pipelines	0.00317681	0.00317681	0.00317681	0.00317681	0.00317681	0.00317681	0.00317681	0.00317681	0.00317681
Farmland	0.00051681	0.00051681	0.00051681	0.00051681	0.00051681	0.00051681	0.00051681	0.00051681	0.00051681
Managed Forests	0.00064601	0.00064601	0.00064601	0.00064601	0.00064601	0.00064601	0.00064601	0.00064601	0.00064601
Farmland Awaiting Development Phase 1	0.00193802	0.00193802	0.00193802	0.00193802	0.00193802	0.00193802	0.00193802	0.00193802	0.00193802

Notes:

1) Excludes Regional General, Regional Solid Waste Management and Durham Region Transit Commission purposes