

BY-LAW NUMBER 06-2016

OF

THE REGIONAL MUNICIPALITY OF DURHAM

being a by-law to set and levy rates of taxation for Regional General purposes for the year 2016.

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*, S.O. 2001, c.25 as amended, 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 09-2016 to approve and adopt 2016 Business Plans and Budgets for Regional General purposes;

AND WHEREAS all property assessment rolls on which the 2016 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 2016 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, 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 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 2016 the sum of \$507,588,000.
2. The sum of \$507,588,000 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 2016, 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 2016 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.

BY-LAW read and passed this 17<sup>th</sup> day of February 2016.

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Roger Anderson, Regional Chair and CEO

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Debi A. Wilcox, Regional Clerk

**Schedule 1**  
**The Regional Municipality of Durham**  
**Estimate of the 2016 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>Scugog</u> \$	<u>Uxbridge</u> \$	<u>Total</u> \$
Residential	75,418,999	67,634,889	74,585,571	55,488,358	84,735,142	7,712,209	17,125,836	19,383,926	<b>402,084,930</b>
Multi-Residential	8,942,832	894,017	2,457,827	883,928	3,893,820	157,755	169,925	334,000	<b>17,734,104</b>
Commercial Occupied	9,671,041	7,351,203	8,264,773	4,195,193	9,444,220	563,810	1,558,343	1,867,928	<b>42,916,511</b>
Commercial Excess Land	161,916	59,996	61,436	54,049	159,960	13,265	28,590	20,462	<b>559,674</b>
Commercial Vacant Land	184,177	160,913	186,108	188,256	221,130	13,072	36,285	29,848	<b>1,019,789</b>
Shopping Centres Occupied	5,918,288	4,964,910	2,791,826	887,309	4,218,519	0	239,248	68,673	<b>19,088,773</b>
Shopping Centres Excess Land	39,264	11,682	31,048	9,734	27,710	0	6,810	0	<b>126,248</b>
Office Buildings Occupied	726,483	838,416	93,987	21,159	210,605	0	35,327	1,411	<b>1,927,388</b>
Office Buildings Excess Land	948	0	0	0	0	0	0	0	<b>948</b>
Parking Lots (Commercial Occupied)	78,745	0	7,254	3,763	34,066	764	14,533	8,035	<b>147,160</b>
Parking Lots Excess Land	0	0	0	0	0	0	0	0	<b>0</b>
Industrial Occupied	1,064,268	2,070,525	2,050,481	883,259	1,935,382	213,887	445,054	1,258,055	<b>9,920,911</b>
Industrial Excess Land	23,422	32,057	28,525	19,142	61,793	4,092	7,357	14,790	<b>191,178</b>
Industrial Vacant Lands	274,146	112,439	242,841	94,552	333,428	11,999	27,929	151,981	<b>1,249,315</b>
Large Industrial Occupied	3,269,913	996,242	382,758	1,020,826	1,216,700	0	0	0	<b>6,886,439</b>
Large Industrial Excess Land	25,223	14,577	0	29,339	136,025	0	0	0	<b>205,164</b>
Pipelines	248,003	196,157	172,981	346,589	245,381	32,704	69,296	36,247	<b>1,347,358</b>
Farmland	87,839	172,788	32,830	519,127	89,486	315,548	402,434	430,923	<b>2,050,975</b>
Managed Forests	3,462	4,602	0	36,969	4,180	5,265	18,699	41,456	<b>114,633</b>
Farmland Awaiting Development Phase 1	10,382	0	0	3,198	0	0	2,922	0	<b>16,502</b>
<b>Total</b>	<b>106,149,351</b>	<b>85,515,413</b>	<b>91,390,246</b>	<b>64,684,750</b>	<b>106,967,547</b>	<b>9,044,370</b>	<b>20,188,588</b>	<b>23,647,735</b>	<b>507,588,000</b>

Notes:

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

**Schedule 2**  
**The Regional Municipality of Durham**  
**Estimate of 2016 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	12,874,482,728	11,545,710,762	12,732,236,887	9,472,219,812	14,464,834,037	1,316,523,738	2,923,490,414	3,308,960,890	<b>68,638,459,268</b>
Multi-Residential	817,893,580	81,765,000	224,788,000	80,842,300	356,121,000	14,428,000	15,541,000	30,547,000	<b>1,621,925,880</b>
Commercial Occupied	1,138,558,521	865,447,166	973,000,509	493,894,389	1,111,855,128	66,376,560	183,461,575	219,908,595	<b>5,052,502,443</b>
Commercial Excess Land	27,231,564	10,090,373	10,332,537	9,090,093	26,902,671	2,231,000	4,808,450	3,441,450	<b>94,128,138</b>
Commercial Vacant Land	30,975,600	27,063,000	31,300,347	31,661,630	37,190,500	2,198,500	6,102,600	5,020,000	<b>171,512,177</b>
Shopping Centres Occupied	696,752,005	584,512,150	328,677,930	104,461,640	496,640,500	0	28,166,300	8,084,740	<b>2,247,295,265</b>
Shopping Centres Excess Land	6,603,520	1,964,750	5,221,810	1,637,150	4,660,433	0	1,145,300	0	<b>21,232,963</b>
Office Buildings Occupied	85,527,855	98,705,560	11,065,000	2,491,000	24,794,270	0	4,159,000	166,080	<b>226,908,765</b>
Office Buildings Excess Land	159,370	0	0	0	0	0	0	0	<b>159,370</b>
Parking Lots (Commercial Occupied)	9,270,500	0	854,000	443,000	4,010,600	90,000	1,711,000	946,000	<b>17,325,100</b>
Parking Lots Excess Land	0	0	0	0	0	0	0	0	<b>0</b>
Industrial Occupied	80,395,350	156,408,521	154,894,353	66,721,867	146,199,778	16,157,100	33,619,600	95,034,125	<b>749,430,694</b>
Industrial Excess Land	2,722,000	3,725,455	3,315,000	2,224,586	7,181,162	475,600	855,000	1,718,800	<b>22,217,603</b>
Industrial Vacant Lands	31,859,600	13,067,000	28,221,511	10,988,200	38,748,900	1,394,500	3,245,780	17,662,260	<b>145,187,751</b>
Large Industrial Occupied	247,010,880	75,256,630	28,913,703	77,113,746	91,910,109	0	0	0	<b>520,205,068</b>
Large Industrial Excess Land	2,931,300	1,694,000	0	3,409,629	15,808,007	0	0	0	<b>23,842,936</b>
Pipelines	34,436,000	27,237,000	24,019,000	48,125,000	34,072,000	4,541,000	9,622,000	5,033,000	<b>187,085,000</b>
Farmland	74,973,900	147,480,000	28,021,366	443,091,950	76,379,200	269,330,600	343,490,650	367,807,260	<b>1,750,574,926</b>
Managed Forests	2,364,200	3,142,700	0	25,243,600	2,854,300	3,594,763	12,768,200	28,307,000	<b>78,274,763</b>
Farmland Awaiting Development Phase 1	2,363,000	0	0	727,900	0	0	665,000	0	<b>3,755,900</b>
<b>Total</b>	<b>16,166,511,473</b>	<b>13,643,270,067</b>	<b>14,584,861,953</b>	<b>10,874,387,492</b>	<b>16,940,162,595</b>	<b>1,697,341,361</b>	<b>3,572,851,869</b>	<b>4,092,637,200</b>	<b>81,572,024,010</b>

Notes:

1) Excludes Payments-in-Lieu

**Schedule 3**  
**The Regional Municipality of Durham**  
**2016 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	0.00585801	0.00585801	0.00585801	0.00585801	0.00585801	0.00585801	0.00585801	0.00585801	<b>0.00585801</b>
Multi-Residential	0.01093398	0.01093398	0.01093398	0.01093398	0.01093398	0.01093398	0.01093398	0.01093398	<b>0.01093398</b>
Commercial Occupied	0.00849411	0.00849411	0.00849411	0.00849411	0.00849411	0.00849411	0.00849411	0.00849411	<b>0.00849411</b>
Commercial Excess Land	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	<b>0.00594588</b>
Commercial Vacant Land	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	<b>0.00594588</b>
Shopping Centres Occupied	0.00849411	0.00849411	0.00849411	0.00849411	0.00849411	0.00849411	0.00849411	0.00849411	<b>0.00849411</b>
Shopping Centres Excess Land	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	<b>0.00594588</b>
Office Buildings Occupied	0.00849411	0.00849411	0.00849411	0.00849411	0.00849411	0.00849411	0.00849411	0.00849411	<b>0.00849411</b>
Office Buildings Excess Land	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	<b>0.00594588</b>
Parking Lots (Commercial Occupied)	0.00849411	0.00849411	0.00849411	0.00849411	0.00849411	0.00849411	0.00849411	0.00849411	<b>0.00849411</b>
Parking Lots Excess Land	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	0.00594588	<b>0.00594588</b>
Industrial Occupied	0.01323793	0.01323793	0.01323793	0.01323793	0.01323793	0.01323793	0.01323793	0.01323793	<b>0.01323793</b>
Industrial Excess Land	0.00860483	0.00860483	0.00860483	0.00860483	0.00860483	0.00860483	0.00860483	0.00860483	<b>0.00860483</b>
Industrial Vacant Lands	0.00860483	0.00860483	0.00860483	0.00860483	0.00860483	0.00860483	0.00860483	0.00860483	<b>0.00860483</b>
Large Industrial Occupied	0.01323793	0.01323793	0.01323793	0.01323793	0.01323793	0.01323793	0.01323793	0.01323793	<b>0.01323793</b>
Large Industrial Excess Land	0.00860483	0.00860483	0.00860483	0.00860483	0.00860483	0.00860483	0.00860483	0.00860483	<b>0.00860483</b>
Pipelines	0.00720184	0.00720184	0.00720184	0.00720184	0.00720184	0.00720184	0.00720184	0.00720184	<b>0.00720184</b>
Farmland	0.00117160	0.00117160	0.00117160	0.00117160	0.00117160	0.00117160	0.00117160	0.00117160	<b>0.00117160</b>
Managed Forests	0.00146450	0.00146450	0.00146450	0.00146450	0.00146450	0.00146450	0.00146450	0.00146450	<b>0.00146450</b>
Farmland Awaiting Development Phase 1	0.00439351	0.00439351	0.00439351	0.00439351	0.00439351	0.00439351	0.00439351	0.00439351	<b>0.00439351</b>

Notes:

1) Excludes Solid Waste Management & Durham Region Transit Commission