

**By-law Number 2025-006**  
**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 2025.

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 2024-061 to approve and adopt the 2025 Business Plans and Budget for Regional Solid Waste Management purposes;

And Whereas all property assessment rolls on which the 2025 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 2025 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, Durham Regional Police Service Board and Durham Region Transit Commission purposes for the taxation year 2025 the sum of \$57,592,000.
2. The sum of \$57,592,000 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 2025, 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 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 2025 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 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 Regional Solid Waste Management 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 29<sup>th</sup> day of January, 2025.

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J. Henry, Regional Chair and CEO

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A. Harras, Regional Clerk

**Schedule 1**  
**The Regional Municipality of Durham**  
**Estimate of the 2025 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>Scugog</u> \$	<u>Uxbridge</u> \$	<u>Total</u> \$
Residential	6,963,291	9,958,018	9,301,916	7,422,947	7,785,266	923,923	2,025,320	2,266,734	<b>46,647,415</b>
Multi-Residential	795,475	194,535	499,913	158,058	349,647	17,195	19,527	38,846	<b>2,073,196</b>
New Multi-Residential	78,979	38,055	0	11,229	29,946	3,047	0	113	<b>161,369</b>
Commercial Occupied	830,371	1,009,419	1,089,328	604,256	725,098	59,149	174,603	214,459	<b>4,706,683</b>
Commercial Excess Land	13,308	11,214	7,059	4,346	8,420	1,150	2,831	1,689	<b>50,017</b>
Commercial Vacant Land	33,713	23,121	50,905	20,311	31,532	3,746	10,843	3,542	<b>177,713</b>
Commercial On-Farm	0	0	0	236	0	0	162	25	<b>423</b>
Shopping Centres Occupied	491,420	505,134	376,377	101,578	289,560	0	25,438	8,184	<b>1,797,691</b>
Shopping Centres Excess Land	1,039	1,247	2,553	594	140	0	701	0	<b>6,274</b>
Office Buildings Occupied	35,002	57,042	7,719	6,572	14,792	0	4,193	2,001	<b>127,321</b>
Office Buildings Excess Land	0	0	0	0	0	0	0	0	<b>0</b>
Parking Lots (Commercial Occupied)	6,417	1,209	5,709	1,822	3,524	548	1,923	260	<b>21,412</b>
Parking Lots Excess Land	0	0	0	0	0	0	0	0	<b>0</b>
Industrial Occupied	67,449	230,648	167,984	85,538	96,848	17,960	37,813	72,984	<b>777,224</b>
Industrial Excess Land	922	1,914	1,816	2,035	2,030	958	3,399	1,588	<b>14,662</b>
Industrial Vacant Lands	22,448	35,104	28,312	22,600	55,052	576	5,271	13,401	<b>182,764</b>
Industrial On-Farm	0	0	0	115	0	0	64	128	<b>307</b>
Large Industrial Occupied	104,436	81,808	46,009	93,255	83,457	0	0	0	<b>408,965</b>
Large Industrial Excess Land	2,386	1,877	0	5,553	1,206	0	0	0	<b>11,022</b>
Aggregate Extraction Occupied	160	0	0	8,466	0	8,543	2,975	27,571	<b>47,715</b>
Landfill	0	0	0	0	0	0	0	0	<b>0</b>
Pipelines	17,696	21,124	16,991	35,205	17,099	4,167	8,698	3,591	<b>124,571</b>
Farmland	6,446	14,219	2,683	57,367	5,647	41,576	59,035	52,318	<b>239,291</b>
Managed Forests	324	736	0	5,499	311	1,025	2,798	5,272	<b>15,965</b>
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	<b>0</b>
<b>Total</b>	<b>9,471,282</b>	<b>12,186,424</b>	<b>11,605,274</b>	<b>8,647,582</b>	<b>9,499,575</b>	<b>1,083,563</b>	<b>2,385,594</b>	<b>2,712,706</b>	<b>57,592,000</b>

**Note:** 1) Excludes Regional General, Durham Regional Police Service Board and Durham Region Transit Commission purposes  
2) Excludes Payments-in-Lieu

**Schedule 2**  
**The Regional Municipality of Durham**  
**Estimated 2025 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	20,453,912,009	19,695,057,557	18,397,412,381	14,681,170,634	24,124,651,554	1,827,343,449	4,005,696,875	4,483,166,788	<b>107,668,411,247</b>
Multi-Residential	1,251,750,167	206,136,100	529,726,320	167,483,500	580,481,800	18,220,900	20,691,720	41,162,800	<b>2,815,653,307</b>
New Multi-Residential	210,881,600	68,424,000	0	20,190,000	84,359,000	5,479,000	0	202,700	<b>389,536,300</b>
Commercial Occupied	1,682,002,133	1,376,862,836	1,485,859,753	824,214,498	1,549,585,642	80,680,079	238,161,390	292,525,559	<b>7,529,891,890</b>
Commercial Excess Land	26,956,790	15,295,725	9,628,162	5,927,626	17,993,734	1,568,700	3,861,993	2,304,400	<b>83,537,130</b>
Commercial Vacant Land	68,288,800	31,538,000	69,435,700	27,704,400	67,386,500	5,109,200	14,790,000	4,831,200	<b>289,083,800</b>
Commercial On-Farm	0	0	0	322,200	0	0	221,600	34,600	<b>578,400</b>
Shopping Centres Occupied	995,421,966	689,009,987	513,383,276	138,554,400	618,809,891	0	34,697,439	11,163,216	<b>3,001,040,175</b>
Shopping Centres Excess Land	2,105,360	1,701,400	3,483,000	810,300	300,100	0	955,971	0	<b>9,356,131</b>
Office Buildings Occupied	70,900,350	77,806,152	10,528,500	8,964,000	31,612,598	0	5,718,700	2,729,121	<b>208,259,421</b>
Office Buildings Excess Land	0	0	0	0	0	0	0	0	<b>0</b>
Parking Lots (Commercial Occupied)	12,998,800	1,649,300	7,787,100	2,485,000	7,531,700	748,000	2,623,000	355,000	<b>36,177,900</b>
Parking Lots Excess Land	0	0	0	0	0	0	0	0	<b>0</b>
Industrial Occupied	97,902,270	225,440,260	164,191,289	83,606,600	148,312,663	17,554,362	36,958,972	71,335,841	<b>845,302,257</b>
Industrial Excess Land	1,338,700	1,871,058	1,774,800	1,988,600	3,109,195	936,300	3,322,128	1,552,100	<b>15,892,881</b>
Industrial Vacant Lands	32,583,500	34,311,600	27,672,700	22,089,400	84,305,900	563,400	5,151,700	13,098,000	<b>219,776,200</b>
Industrial On-Farm	0	0	0	112,200	0	0	62,500	125,400	<b>300,100</b>
Large Industrial Occupied	151,589,514	79,960,600	44,970,200	91,149,599	127,804,942	0	0	0	<b>495,474,855</b>
Large Industrial Excess Land	3,462,908	1,834,300	0	5,427,713	1,847,000	0	0	0	<b>12,571,921</b>
Aggregate Extraction Occupied	286,000	0	0	10,169,500	0	10,261,800	3,573,700	33,118,100	<b>57,409,100</b>
Landfill	0	0	0	0	0	0	0	0	<b>0</b>
Pipelines	42,278,000	33,983,000	27,334,000	56,636,000	43,098,000	6,703,000	13,993,000	5,777,000	<b>229,802,000</b>
Farmland	94,664,800	140,615,200	26,527,900	567,319,816	87,500,300	411,156,386	583,812,772	517,387,623	<b>2,428,984,797</b>
Managed Forests	3,800,900	5,822,400	0	43,502,400	3,850,500	8,111,500	22,135,467	41,706,300	<b>128,929,467</b>
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	<b>0</b>
<b>Total</b>	<b>25,203,124,567</b>	<b>22,687,319,475</b>	<b>21,319,715,081</b>	<b>16,759,828,386</b>	<b>27,582,541,019</b>	<b>2,394,436,076</b>	<b>4,996,428,927</b>	<b>5,522,575,748</b>	<b>126,465,969,279</b>

Note:

1) Excludes Payments-in-Lieu

**Schedule 3**  
**The Regional Municipality of Durham**  
**2025 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	0.00034047	0.00050561	0.00050561	0.00050561	0.00032271	0.00050561	0.00050561	0.00050561
Multi-Residential	0.00063549	0.00094372	0.00094372	0.00094372	0.00060234	0.00094372	0.00094372	0.00094372
New Multi-Residential	0.00037452	0.00055617	0.00055617	0.00055617	0.00035498	0.00055617	0.00055617	0.00055617
Commercial Occupied	0.00049368	0.00073313	0.00073313	0.00073313	0.00046793	0.00073313	0.00073313	0.00073313
Commercial Excess Land	0.00049368	0.00073313	0.00073313	0.00073313	0.00046793	0.00073313	0.00073313	0.00073313
Commercial Vacant Land	0.00049368	0.00073313	0.00073313	0.00073313	0.00046793	0.00073313	0.00073313	0.00073313
Commercial On-Farm	0.00049368	0.00073313	0.00073313	0.00073313	0.00046793	0.00073313	0.00073313	0.00073313
Shopping Centres Occupied	0.00049368	0.00073313	0.00073313	0.00073313	0.00046793	0.00073313	0.00073313	0.00073313
Shopping Centres Excess Land	0.00049368	0.00073313	0.00073313	0.00073313	0.00046793	0.00073313	0.00073313	0.00073313
Office Buildings Occupied	0.00049368	0.00073313	0.00073313	0.00073313	0.00046793	0.00073313	0.00073313	0.00073313
Office Buildings Excess Land	0.00049368	0.00073313	0.00073313	0.00073313	0.00046793	0.00073313	0.00073313	0.00073313
Parking Lots (Commercial Occupied)	0.00049368	0.00073313	0.00073313	0.00073313	0.00046793	0.00073313	0.00073313	0.00073313
Parking Lots Excess Land	0.00049368	0.00073313	0.00073313	0.00073313	0.00046793	0.00073313	0.00073313	0.00073313
Industrial Occupied	0.00068894	0.00102310	0.00102310	0.00102310	0.00065300	0.00102310	0.00102310	0.00102310
Industrial Excess Land	0.00068894	0.00102310	0.00102310	0.00102310	0.00065300	0.00102310	0.00102310	0.00102310
Industrial Vacant Lands	0.00068894	0.00102310	0.00102310	0.00102310	0.00065300	0.00102310	0.00102310	0.00102310
Industrial On-Farm	0.00068894	0.00102310	0.00102310	0.00102310	0.00065300	0.00102310	0.00102310	0.00102310
Large Industrial Occupied	0.00068894	0.00102310	0.00102310	0.00102310	0.00065300	0.00102310	0.00102310	0.00102310
Large Industrial Excess Land	0.00068894	0.00102310	0.00102310	0.00102310	0.00065300	0.00102310	0.00102310	0.00102310
Aggregate Extraction Occupied	0.00056060	0.00083250	0.00083250	0.00083250	0.00053135	0.00083250	0.00083250	0.00083250
Landfill	0.00037452	0.00055617	0.00055617	0.00055617	0.00035498	0.00055617	0.00055617	0.00055617
Pipelines	0.00041857	0.00062160	0.00062160	0.00062160	0.00039674	0.00062160	0.00062160	0.00062160
Farmland	0.00006809	0.00010112	0.00010112	0.00010112	0.00006454	0.00010112	0.00010112	0.00010112
Managed Forests	0.00008512	0.00012640	0.00012640	0.00012640	0.00008068	0.00012640	0.00012640	0.00012640
Farmland Awaiting Development Phase 1	0.00025535	0.00037921	0.00037921	0.00037921	0.00024203	0.00037921	0.00037921	0.00037921

**Note:**

**1) Excludes Regional General, Durham Regional Police Service Board and Durham Region Transit Commission purposes**