

By-law Number 10-2021
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 2021.

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 06-2021 to approve and adopt 2021 Business Plans and Budgets for Regional Solid Waste Management purposes;

And Whereas all property assessment rolls on which the 2021 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 2021 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 and Durham Region Transit Commission purposes for the taxation year 2021 the sum of \$46,429,000.
2. The sum of \$46,429,000 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 2021, 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 2021 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 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 24th day of February 2021.

J. Henry, Regional Chair and CEO

R. Walton, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2021 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	5,811,430	7,457,957	7,661,000	5,900,550	6,684,950	745,266	1,604,202	1,849,474	37,714,829
Multi-Residential	774,539	140,127	405,352	116,884	302,319	14,594	15,329	32,372	1,801,516
New Multi-Residential	11,071	0	0	0	0	2,603	0	0	13,674
Commercial Occupied	627,314	715,590	769,486	438,233	600,944	48,262	135,358	166,597	3,501,784
Commercial Excess Land	11,996	15,276	6,695	4,206	12,500	1,107	2,968	2,597	57,345
Commercial Vacant Land	37,314	33,583	29,931	24,193	25,406	1,717	9,971	3,147	165,262
Commercial On Farm	0	0	0	101	0	0	50	12	163
Shopping Centres Occupied	428,221	441,396	301,680	76,975	277,031	0	23,984	6,845	1,556,132
Shopping Centres Excess Land	522	878	2,270	879	1,028	0	606	0	6,183
Office Buildings Occupied	31,401	53,196	7,232	5,614	9,200	0	3,089	81	109,813
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	5,259	1,314	3,574	2,328	3,456	392	1,370	163	17,856
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	57,313	172,939	124,089	64,868	90,370	18,418	29,012	64,790	621,799
Industrial Excess Land	1,558	2,698	1,756	1,572	3,140	477	2,616	1,171	14,988
Industrial Vacant Lands	14,890	15,064	46,908	18,232	35,218	579	2,825	14,832	148,548
Industrial On Farm	0	0	0	0	0	0	17	0	17
Large Industrial Occupied	93,934	57,491	36,805	84,235	86,343	0	0	0	358,808
Large Industrial Excess Land	2,115	1,412	0	5,455	10,758	0	0	0	19,740
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	15,194	16,825	14,392	29,569	15,003	2,789	6,015	3,033	102,820
Farmland	6,266	13,922	2,398	47,791	6,113	35,026	49,224	44,246	204,986
Managed Forests	258	563	0	4,235	289	853	2,260	4,083	12,541
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	196	0	196
Total	7,930,595	9,140,231	9,413,568	6,825,920	8,164,068	872,083	1,889,092	2,193,443	46,429,000

Note:

1) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2021 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	18,995,085,724	17,268,186,389	17,738,313,645	13,662,160,003	21,844,100,730	1,725,592,392	3,714,377,014	4,282,279,215	99,230,095,112
Multi-Residential	1,356,365,532	173,828,900	502,843,600	144,996,200	529,270,100	18,103,400	19,015,420	40,158,012	2,784,581,164
New Multi-Residential	32,896,600	0	0	0	0	5,479,000	0	0	38,375,600
Commercial Occupied	1,414,110,426	1,142,676,182	1,228,739,863	699,785,026	1,354,269,851	77,066,031	216,144,176	266,027,369	6,398,818,924
Commercial Excess Land	27,041,035	24,392,472	10,691,000	6,715,521	28,168,955	1,768,000	4,740,165	4,147,736	107,664,884
Commercial Vacant Land	84,113,700	53,627,000	47,794,800	38,632,900	57,253,200	2,742,200	15,922,000	5,026,000	305,111,800
Commercial On Farm	0	0	0	161,100	0	0	80,500	19,100	260,700
Shopping Centres Occupied	965,309,800	704,835,213	481,732,126	122,916,796	624,308,418	0	38,298,686	10,929,528	2,948,330,567
Shopping Centres Excess Land	1,176,020	1,401,958	3,625,400	1,403,379	2,317,100	0	967,112	0	10,890,969
Office Buildings Occupied	70,785,967	84,945,252	11,549,000	8,965,000	20,731,974	0	4,932,300	129,400	202,038,893
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	11,855,800	2,098,900	5,707,000	3,718,000	7,788,100	626,000	2,188,000	261,000	34,242,800
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	92,579,730	197,886,783	141,989,611	74,225,500	145,934,767	21,074,900	33,196,824	74,136,595	781,024,710
Industrial Excess Land	2,516,500	3,087,558	2,009,100	1,799,000	5,071,300	545,700	2,993,800	1,340,400	19,363,358
Industrial Vacant Lands	24,052,000	17,237,600	53,674,500	20,861,700	56,872,100	662,400	3,232,000	16,972,000	193,564,300
Industrial On Farm	0	0	0	0	0	0	19,500	0	19,500
Large Industrial Occupied	151,734,587	65,784,500	42,114,000	96,386,899	139,432,000	0	0	0	495,451,986
Large Industrial Excess Land	3,416,173	1,615,400	0	6,241,513	17,373,400	0	0	0	28,646,486
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	40,398,000	31,688,000	27,106,000	55,689,000	39,877,000	5,253,000	11,328,000	5,713,000	217,052,000
Farmland	102,398,300	161,169,600	27,766,800	553,260,130	99,874,000	405,491,086	569,852,154	512,220,623	2,432,032,693
Managed Forests	3,371,600	5,215,500	0	39,223,600	3,777,900	7,899,600	20,936,267	37,818,500	118,242,967
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	606,000	0	606,000
Total	23,379,207,494	19,939,677,207	20,325,656,445	15,537,141,267	24,976,420,895	2,272,303,709	4,658,829,918	5,257,178,478	116,346,415,413

Note:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2021 Tax Rates for Regional Solid Waste Management Purposes

Property Class	Oshawa	Pickering	Ajax	Clarington	Whitby	Brock	Scugog	Uxbridge
Residential	0.00030594	0.00043189	0.00043189	0.00043189	0.00030603	0.00043189	0.00043189	0.00043189
Multi-Residential	0.00057104	0.00080612	0.00080612	0.00080612	0.00057120	0.00080612	0.00080612	0.00080612
New Multi-Residential	0.00033653	0.00047508	0.00047508	0.00047508	0.00033663	0.00047508	0.00047508	0.00047508
Commercial Occupied	0.00044361	0.00062624	0.00062624	0.00062624	0.00044374	0.00062624	0.00062624	0.00062624
Commercial Excess Land	0.00044361	0.00062624	0.00062624	0.00062624	0.00044374	0.00062624	0.00062624	0.00062624
Commercial Vacant Land	0.00044361	0.00062624	0.00062624	0.00062624	0.00044374	0.00062624	0.00062624	0.00062624
Commercial On Farm	0.00044361	0.00062624	0.00062624	0.00062624	0.00044374	0.00062624	0.00062624	0.00062624
Shopping Centres Occupied	0.00044361	0.00062624	0.00062624	0.00062624	0.00044374	0.00062624	0.00062624	0.00062624
Shopping Centres Excess Land	0.00044361	0.00062624	0.00062624	0.00062624	0.00044374	0.00062624	0.00062624	0.00062624
Office Buildings Occupied	0.00044361	0.00062624	0.00062624	0.00062624	0.00044374	0.00062624	0.00062624	0.00062624
Office Buildings Excess Land	0.00044361	0.00062624	0.00062624	0.00062624	0.00044374	0.00062624	0.00062624	0.00062624
Parking Lots (Commercial Occupied)	0.00044361	0.00062624	0.00062624	0.00062624	0.00044374	0.00062624	0.00062624	0.00062624
Parking Lots Excess Land	0.00044361	0.00062624	0.00062624	0.00062624	0.00044374	0.00062624	0.00062624	0.00062624
Industrial Occupied	0.00061907	0.00087393	0.00087393	0.00087393	0.00061925	0.00087393	0.00087393	0.00087393
Industrial Excess Land	0.00061907	0.00087393	0.00087393	0.00087393	0.00061925	0.00087393	0.00087393	0.00087393
Industrial Vacant Lands	0.00061907	0.00087393	0.00087393	0.00087393	0.00061925	0.00087393	0.00087393	0.00087393
Industrial On Farm	0.00061907	0.00087393	0.00087393	0.00087393	0.00061925	0.00087393	0.00087393	0.00087393
Large Industrial Occupied	0.00061907	0.00087393	0.00087393	0.00087393	0.00061925	0.00087393	0.00087393	0.00087393
Large Industrial Excess Land	0.00061907	0.00087393	0.00087393	0.00087393	0.00061925	0.00087393	0.00087393	0.00087393
Landfill	0.00033653	0.00047508	0.00047508	0.00047508	0.00033663	0.00047508	0.00047508	0.00047508
Pipelines	0.00037612	0.00053097	0.00053097	0.00053097	0.00037623	0.00053097	0.00053097	0.00053097
Farmland	0.00006119	0.00008638	0.00008638	0.00008638	0.00006121	0.00008638	0.00008638	0.00008638
Managed Forests	0.00007649	0.00010797	0.00010797	0.00010797	0.00007651	0.00010797	0.00010797	0.00010797
Farmland Awaiting Development Phase 1	0.00022946	0.00032392	0.00032392	0.00032392	0.00022952	0.00032392	0.00032392	0.00032392