

By-law Number 2025-005
of The Regional Municipality of Durham

Being a by-law to set and levy rates of taxation for Durham Region Transit Commission 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 2024-060 to approve and adopt the 2025 Business Plans and Budget for the Durham Region Transit Commission 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 Durham Region Transit Commission 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 Region Transit Commission 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, Durham Regional Police Service Board and Regional Solid Waste Management purposes for the taxation year 2025 the sum of \$108,429,000.
2. The sum of \$108,429,000 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 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 Durham Region Transit Commission 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 Durham Region Transit Commission 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 Transit Commission 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 29th day of January, 2025.

J. Henry, Regional Chair and CEO

A. Harras, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2025 Regional Property Taxes for the Durham Regional Transit Commission Purposes

Property Class	Oshawa \$	Pickering \$	Ajax \$	Clarington \$	Whitby \$	Brock \$	Scugog \$	Uxbridge \$	Total \$
Residential	16,594,683	15,979,388	14,926,557	11,911,421	19,573,295	1,482,597	3,249,982	3,637,373	87,355,296
Multi-Residential	1,895,613	312,166	802,202	253,632	879,064	27,593	31,335	62,336	4,263,941
New Multi-Residential	188,206	61,066	0	18,019	75,288	4,890	0	181	347,650
Commercial Occupied	1,978,775	1,619,797	1,748,025	969,639	1,822,995	94,915	280,183	344,139	8,858,468
Commercial Excess Land	31,713	17,995	11,327	6,973	21,169	1,845	4,543	2,711	98,276
Commercial Vacant Land	80,338	37,103	81,687	32,593	79,276	6,011	17,400	5,684	340,092
Commercial On-Farm	0	0	0	379	0	0	261	41	681
Shopping Centres Occupied	1,171,054	810,579	603,965	163,001	727,993	0	40,819	13,133	3,530,544
Shopping Centres Excess Land	2,477	2,002	4,098	953	353	0	1,125	0	11,008
Office Buildings Occupied	83,410	91,534	12,386	10,546	37,190	0	6,728	3,211	245,005
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	15,292	1,940	9,161	2,923	8,861	880	3,086	418	42,561
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	160,731	370,117	269,561	137,261	243,492	28,820	60,677	117,116	1,387,775
Industrial Excess Land	2,198	3,072	2,914	3,265	5,105	1,537	5,454	2,548	26,093
Industrial Vacant Lands	53,494	56,331	45,432	36,265	138,409	925	8,458	21,504	360,818
Industrial On-Farm	0	0	0	184	0	0	103	206	493
Large Industrial Occupied	248,872	131,275	73,830	149,645	209,824	0	0	0	813,446
Large Industrial Excess Land	5,685	3,011	0	8,911	3,032	0	0	0	20,639
Aggregate Extraction Occupied	382	0	0	13,585	0	13,709	4,774	44,242	76,692
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	42,171	33,897	27,265	56,492	42,989	6,686	13,957	5,762	229,219
Farmland	15,361	22,818	4,305	92,059	14,199	66,718	94,735	83,956	394,151
Managed Forests	771	1,181	0	8,824	781	1,645	4,490	8,460	26,152
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	0
Total	22,571,226	19,555,272	18,622,715	13,876,570	23,883,315	1,738,771	3,828,110	4,353,021	108,429,000

Note: 1) Excludes Regional General, Durham Regional Police Service Board and Regional Solid Waste Management purposes
2) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2025 Current Value Assessments of Taxable Properties

Property Class	Oshawa \$	Pickering \$	Ajax \$	Clarington \$	Whitby \$	Brock \$	Scugog \$	Uxbridge \$	Total \$
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	107,668,411,247
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	2,815,653,307
New Multi-Residential	210,881,600	68,424,000	0	20,190,000	84,359,000	5,479,000	0	202,700	389,536,300
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	7,529,891,890
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	83,537,130
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	289,083,800
Commercial On-Farm	0	0	0	322,200	0	0	221,600	34,600	578,400
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	3,001,040,175
Shopping Centres Excess Land	2,105,360	1,701,400	3,483,000	810,300	300,100	0	955,971	0	9,356,131
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	208,259,421
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	355,000	36,177,900
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
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	845,302,257
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	15,892,881
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	219,776,200
Industrial On-Farm	0	0	0	112,200	0	0	62,500	125,400	300,100
Large Industrial Occupied	151,589,514	79,960,600	44,970,200	91,149,599	127,804,942	0	0	0	495,474,855
Large Industrial Excess Land	3,462,908	1,834,300	0	5,427,713	1,847,000	0	0	0	12,571,921
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	42,278,000	33,983,000	27,334,000	56,636,000	43,098,000	6,703,000	13,993,000	5,777,000	229,802,000
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	2,428,984,797
Managed Forests	3,800,900	5,822,400	0	43,502,400	3,850,500	8,111,500	22,135,467	41,706,300	128,929,467
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	0
Total	25,203,124,567	22,687,319,475	21,319,715,081	16,759,828,386	27,582,541,019	2,394,436,076	4,996,428,927	5,522,575,748	126,465,969,279

Note: 1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2025 Tax Rates for the Durham Regional Transit Commission 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	0.00081134	0.00081134	0.00081134	0.00081134	0.00081134	0.00081134	0.00081134	0.00081134	0.00081134
Multi-Residential	0.00151437	0.00151437	0.00151437	0.00151437	0.00151437	0.00151437	0.00151437	0.00151437	0.00151437
New Multi-Residential	0.00089247	0.00089247	0.00089247	0.00089247	0.00089247	0.00089247	0.00089247	0.00089247	0.00089247
Commercial Occupied	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644
Commercial Excess Land	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644
Commercial Vacant Land	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644
Commercial On-Farm	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644
Shopping Centres Occupied	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644
Shopping Centres Excess Land	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644
Office Buildings Occupied	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644
Office Buildings Excess Land	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644
Parking Lots (Commercial Occupied)	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644
Parking Lots Excess Land	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644	0.00117644
Industrial Occupied	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175
Industrial Excess Land	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175
Industrial Vacant Lands	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175
Industrial On-Farm	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175
Large Industrial Occupied	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175
Large Industrial Excess Land	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175	0.00164175
Aggregate Extraction Occupied	0.00133590	0.00133590	0.00133590	0.00133590	0.00133590	0.00133590	0.00133590	0.00133590	0.00133590
Landfill	0.00089247	0.00089247	0.00089247	0.00089247	0.00089247	0.00089247	0.00089247	0.00089247	0.00089247
Pipelines	0.00099746	0.00099746	0.00099746	0.00099746	0.00099746	0.00099746	0.00099746	0.00099746	0.00099746
Farmland	0.00016227	0.00016227	0.00016227	0.00016227	0.00016227	0.00016227	0.00016227	0.00016227	0.00016227
Managed Forests	0.00020284	0.00020284	0.00020284	0.00020284	0.00020284	0.00020284	0.00020284	0.00020284	0.00020284
Farmland Awaiting Development Phase 1	0.00060851	0.00060851	0.00060851	0.00060851	0.00060851	0.00060851	0.00060851	0.00060851	0.00060851

Note:

1) Excludes Regional General, Durham Regional Police Service Board and Regional Solid Waste Management purposes