

By-law Number 2024-016
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 2024 and to establish 2024 lower-tier municipal payment due dates.

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 12-2024 to approve and adopt 2024 Business Plans and Budgets for Regional Solid Waste Management purposes;

And Whereas all property assessment rolls on which the 2024 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 2024 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 2024 the sum of \$60,075,000.
2. The sum of \$60,075,000 is levied against the lower-tier municipalities in the amounts as set forth on Schedule 2 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 2024, 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 2024 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 solid waste management purposes to the Region.
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 27th day of March, 2024.

J. Henry, Regional Chair and CEO

A. Harras, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2024 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	7,115,985	10,280,847	9,895,907	7,857,177	8,038,415	985,580	2,126,866	2,406,704	48,707,481
Multi-Residential	819,823	190,936	507,673	164,754	363,238	18,450	20,952	41,147	2,126,973
New Multi-Residential	78,988	0	0	8,887	14,085	3,270	0	121	105,351
Commercial Occupied	845,363	1,080,467	1,164,244	634,083	706,794	62,830	185,900	226,323	4,906,004
Commercial Excess Land	12,789	18,481	7,865	6,122	9,100	1,339	3,147	1,642	60,485
Commercial Vacant Land	39,279	26,968	51,356	22,357	41,216	5,571	11,634	4,164	202,545
Commercial On-Farm	0	0	0	253	0	0	174	27	454
Shopping Centres Occupied	507,918	555,628	382,646	105,345	297,100	0	27,294	8,778	1,884,709
Shopping Centres Excess Land	919	1,338	2,740	1,292	148	0	752	0	7,189
Office Buildings Occupied	36,378	61,230	8,282	7,025	9,396	0	4,499	103	126,913
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	6,668	731	6,126	1,955	4,309	458	2,063	279	22,589
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	69,767	238,922	190,649	83,993	97,748	30,535	46,958	118,371	876,943
Industrial Excess Land	1,100	3,606	1,948	1,873	2,370	1,028	2,633	1,704	16,262
Industrial Vacant Lands	23,130	29,815	43,275	26,355	59,998	618	5,440	14,881	203,512
Industrial On-Farm	0	0	0	123	0	0	69	138	330
Large Industrial Occupied	108,521	71,863	49,366	100,059	79,398	0	0	0	409,207
Large Industrial Excess Land	2,479	1,773	0	5,958	1,269	0	0	0	11,479
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	18,027	22,171	18,260	37,587	17,792	4,467	9,312	3,817	131,433
Farmland	6,720	17,424	2,923	61,164	6,208	44,596	63,526	55,665	258,226
Managed Forests	319	790	0	5,831	314	1,092	2,941	5,628	16,915
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	0
Total	9,694,173	12,602,990	12,333,260	9,132,193	9,748,898	1,159,834	2,514,160	2,889,492	60,075,000

Note:

1) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2024 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	20,112,154,766	18,950,870,350	18,241,302,981	14,483,276,325	23,679,308,200	1,816,737,649	3,920,489,975	4,436,320,679	105,640,460,925
Multi-Residential	1,241,497,532	188,564,000	501,365,420	162,706,800	573,274,200	18,220,900	20,691,720	40,635,800	2,746,956,372
New Multi-Residential	202,965,800	0	0	14,893,000	37,720,000	5,479,000	0	202,700	261,260,500
Commercial Occupied	1,647,881,272	1,373,538,636	1,480,039,663	806,075,398	1,435,901,449	79,871,879	236,324,490	287,711,959	7,347,344,746
Commercial Excess Land	24,929,390	23,493,425	9,998,662	7,782,326	18,487,542	1,702,200	4,000,693	2,087,400	92,481,638
Commercial Vacant Land	76,567,400	34,283,000	65,285,700	28,421,400	83,733,200	7,082,300	14,790,000	5,293,200	315,456,200
Commercial On-Farm	0	0	0	322,200	0	0	220,600	34,600	577,400
Shopping Centres Occupied	990,094,105	706,339,297	486,436,966	133,920,000	603,579,491	0	34,697,439	11,159,416	2,966,226,714
Shopping Centres Excess Land	1,791,060	1,701,400	3,483,200	1,642,200	300,100	0	955,971	0	9,873,931
Office Buildings Occupied	70,912,150	77,838,442	10,528,500	8,931,100	19,088,298	0	5,718,700	130,521	193,147,711
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	12,998,800	928,900	7,787,100	2,485,000	8,753,100	582,000	2,623,000	355,000	36,512,900
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	97,454,970	217,646,560	173,672,389	76,514,200	142,299,563	27,816,162	42,776,966	107,830,241	886,011,051
Industrial Excess Land	1,537,100	3,284,758	1,774,800	1,706,100	3,450,095	936,300	2,398,634	1,552,100	16,639,887
Industrial Vacant Lands	32,309,400	27,159,900	39,421,400	24,008,400	87,343,900	563,400	4,955,700	13,556,000	229,318,100
Industrial On-Farm	0	0	0	112,200	0	0	62,500	125,400	300,100
Large Industrial Occupied	151,589,514	65,463,500	44,970,200	91,149,599	115,585,180	0	0	0	468,757,993
Large Industrial Excess Land	3,462,908	1,615,400	0	5,427,713	1,847,000	0	0	0	12,353,021
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	41,446,000	33,242,000	27,379,000	56,357,000	42,632,000	6,698,000	13,962,000	5,723,000	227,439,000
Farmland	94,964,000	160,591,487	26,940,900	563,723,716	91,437,900	411,026,186	585,490,972	513,045,223	2,447,220,384
Managed Forests	3,602,500	5,822,400	0	42,994,900	3,704,500	8,049,700	21,680,967	41,496,800	127,351,767
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	0	0	0
Total	24,808,158,667	21,872,383,455	21,120,386,881	16,512,449,577	26,948,445,718	2,384,765,676	4,911,840,327	5,467,260,039	124,025,690,340

Note:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2024 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	0.00035379	0.00054250	0.00054250	0.00054250	0.00033947	0.00054250	0.00054250	0.00054250
Multi-Residential	0.00066035	0.00101258	0.00101258	0.00101258	0.00063362	0.00101258	0.00101258	0.00101258
New Multi-Residential	0.00038917	0.00059675	0.00059675	0.00059675	0.00037342	0.00059675	0.00059675	0.00059675
Commercial Occupied	0.00051300	0.00078663	0.00078663	0.00078663	0.00049223	0.00078663	0.00078663	0.00078663
Commercial Excess Land	0.00051300	0.00078663	0.00078663	0.00078663	0.00049223	0.00078663	0.00078663	0.00078663
Commercial Vacant Land	0.00051300	0.00078663	0.00078663	0.00078663	0.00049223	0.00078663	0.00078663	0.00078663
Commercial On-Farm	0.00051300	0.00078663	0.00078663	0.00078663	0.00049223	0.00078663	0.00078663	0.00078663
Shopping Centres Occupied	0.00051300	0.00078663	0.00078663	0.00078663	0.00049223	0.00078663	0.00078663	0.00078663
Shopping Centres Excess Land	0.00051300	0.00078663	0.00078663	0.00078663	0.00049223	0.00078663	0.00078663	0.00078663
Office Buildings Occupied	0.00051300	0.00078663	0.00078663	0.00078663	0.00049223	0.00078663	0.00078663	0.00078663
Office Buildings Excess Land	0.00051300	0.00078663	0.00078663	0.00078663	0.00049223	0.00078663	0.00078663	0.00078663
Parking Lots (Commercial Occupied)	0.00051300	0.00078663	0.00078663	0.00078663	0.00049223	0.00078663	0.00078663	0.00078663
Parking Lots Excess Land	0.00051300	0.00078663	0.00078663	0.00078663	0.00049223	0.00078663	0.00078663	0.00078663
Industrial Occupied	0.00071589	0.00109775	0.00109775	0.00109775	0.00068692	0.00109775	0.00109775	0.00109775
Industrial Excess Land	0.00071589	0.00109775	0.00109775	0.00109775	0.00068692	0.00109775	0.00109775	0.00109775
Industrial Vacant Lands	0.00071589	0.00109775	0.00109775	0.00109775	0.00068692	0.00109775	0.00109775	0.00109775
Industrial On-Farm	0.00071589	0.00109775	0.00109775	0.00109775	0.00068692	0.00109775	0.00109775	0.00109775
Large Industrial Occupied	0.00071589	0.00109775	0.00109775	0.00109775	0.00068692	0.00109775	0.00109775	0.00109775
Large Industrial Excess Land	0.00071589	0.00109775	0.00109775	0.00109775	0.00068692	0.00109775	0.00109775	0.00109775
Landfill	0.00038917	0.00059675	0.00059675	0.00059675	0.00037342	0.00059675	0.00059675	0.00059675
Pipelines	0.00043495	0.00066695	0.00066695	0.00066695	0.00041734	0.00066695	0.00066695	0.00066695
Farmland	0.00007076	0.00010850	0.00010850	0.00010850	0.00006789	0.00010850	0.00010850	0.00010850
Managed Forests	0.00008845	0.00013563	0.00013563	0.00013563	0.00008487	0.00013563	0.00013563	0.00013563
Farmland Awaiting Development Phase 1	0.00026534	0.00040688	0.00040688	0.00040688	0.00025460	0.00040688	0.00040688	0.00040688