

THIS LETTER HAS BEEN FORWARDED  
TO THE EIGHT AREA CLERKS



December 29, 2021

Fernando Lamanna  
Clerk  
Township of Brock  
1 Cameron Street East  
Cannington, ON L0E 1E0

Dear Mr. Lamanna:

**RE: 2022 Interim Regional Property Tax Levy, Our File: F33**

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Council of the Region of Durham, at its meeting held on December 22, 2021, adopted the following recommendations of the Finance and Administration Committee:

- “A) That a 2022 interim regional property tax levy be imposed on the lower-tier municipalities for all property tax classes;
- B) That the amount due from each lower-tier municipality is estimated to be equivalent to 50% of their respective share of the regional property taxes collected in 2021;
- C) That the 2022 interim regional property tax levy be paid by the lower-tier municipalities seven days subsequent to the instalment due dates established by each lower-tier municipality for the collection of their respective interim municipal property taxes;
- D) That the Regional Clerk be requested to advise the lower-tier municipalities of the imposition of the 2022 interim regional property tax levy for all property tax classes; and,
- E) That approval be granted for the requisite by-law.”

Please find enclosed a copy of Report #2021-F-33 and By-law No. 43-2021 for your information.

*Per: Cheryl Bandel*

Ralph Walton,  
Regional Clerk/Director of Legislative Services

RW/ks

Attachment

c: N. Taylor, Commissioner of Finance

The Regional  
Municipality  
of Durham

Corporate Services  
Department  
Legislative Services

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**Don Beaton, BCom, M.P.A.**  
Commissioner of Corporate  
Services

If this information is required in an accessible format, please contact 1-800-372-1102 ext. 2304



# The Regional Municipality of Durham Report

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To: Finance and Administration Committee  
From: Commissioner of Finance  
Report: #2021-F-33  
Date: December 14, 2021

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**Subject:**

2022 Interim Regional Property Tax Levy

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**Recommendation:**

That the Finance and Administration Committee recommends to Regional Council:

- A) That a 2022 interim regional property tax levy be imposed on the lower-tier municipalities for all property tax classes;
  - B) That the amount due from each lower-tier municipality is estimated to be equivalent to 50% of their respective share of the regional property taxes collected in 2021;
  - C) That the 2022 interim regional property tax levy be paid by the lower-tier municipalities seven days subsequent to the instalment due dates established by each lower-tier municipality for the collection of their respective interim municipal property taxes;
  - D) That the Regional Clerk be requested to advise the lower-tier municipalities of the imposition of the 2022 interim regional property tax levy for all property tax classes; and,
  - E) That approval be granted for the requisite by-law.
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**Report:**

**1. Purpose**

- 1.1 The purpose of this report is to seek authorization for the 2022 interim regional property tax levy in advance of the approval of the 2022 Business Plans and Budgets.

## **2. Previous Reports and Decisions**

- 2.1 In accordance with legislative requirements, Staff seeks approval annually for an interim regional property tax levy in advance of the approval of the current year Business Plans and Budget. The 2021 report ([Report 2020-F-23](#)) was presented on December 8, 2020.

## **3. Background**

- 3.1 Section 316 (1) of the *Municipal Act, 2001*, S.O. c 25, as amended provides that an upper-tier municipality may requisition, prior to the adoption of the final budget, from each lower-tier municipality, an amount not exceeding 50% of the prior year's final requisition adjusted for deferrals, cancellations or other relief.
- 3.2 A by-law adopted by an upper-tier municipality may require that sums requisitioned as an interim levy are to be remitted to the upper-tier municipality on specific dates.

## **4. Payments by the Lower-Tier Municipalities**

- 4.1 Attachment #1 provides an estimate of the 2022 interim regional property tax levy by each lower-tier municipality payable to the Region, based on 50% of the regional property taxes requisitioned in 2021.
- 4.2 In order that the lower-tier municipalities do not experience cash shortages, it is recommended that the interim amounts owing to the Region for 2022 be due seven days subsequent to the due dates for payment of property taxes by individual property owners as established by each lower-tier municipality.

## **5. Relationship to Strategic Plan**

- 5.1 This report aligns with/addresses the following strategic goals and priorities in the Durham Region Strategic Plan:
- a. Goal 5.1 Service Excellence – to provide exceptional value to Durham taxpayers through responsive, effective and financially sustainable service delivery.

## **6. Conclusion**

- 6.1 The 2022 interim regional property tax levy is consistent with 2021 and is in line with the best practices of other regional jurisdictions.

## **7. Attachments**

- 7.1 Attachment #1: Estimate of 2022 Regional Interim Property Tax Levies

Respectfully submitted,

Original Signed by

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Nancy Taylor, BBA, CPA, CA  
Commissioner of Finance

Recommended for Presentation to Committee

Original Signed by

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Elaine C. Baxter-Trahair  
Chief Administrative Officer

**The Regional Municipality of Durham**  
**Estimate of 2022 Regional Interim Property Tax Levies**  
 (\$,000's)

|                              | Oshawa        | Pickering     | Ajax          | Clarington    | Whitby        | Brock        | Scugog        | Uxbridge      | Total          |
|------------------------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|----------------|
| First (1st) Installment      | 37,865        | 31,581        | 32,525        | 23,584        | 38,969        | 3,013        | 6,527         | 7,579         | 181,643        |
| Second (2nd) Installment     | 37,865        | 31,581        | 32,525        | 23,584        | 38,969        | 3,013        | 6,527         | 7,579         | 181,643        |
| <b>Total of Installments</b> | <b>75,730</b> | <b>63,162</b> | <b>65,050</b> | <b>47,168</b> | <b>77,938</b> | <b>6,026</b> | <b>13,054</b> | <b>15,158</b> | <b>363,286</b> |

**Note:**

(1) Includes General, Transit and Solid Waste Management Purposes.

(2) Excludes 2021 Supplemental and Omitted Billings and 2021 Municipal Property Assessment Corporation Requests for Reconsideration decisions and Assessment Review Board decisions.

**By-law Number 43-2021**  
**of The Regional Municipality of Durham**

Being a by-law to requisition, on an interim basis, from the lower-tier municipalities before the adoption of the 2022 Regional estimates, a sum equal to fifty percent of the taxes requisitioned for Regional purposes made by the Regional Council against the lower-tier municipalities for all property classes in the year 2021.

Whereas subsection 316(1) of the *Municipal Act, 2001*, S.O. c 25, as amended (the "Act") provides that Regional Council, before the adoption of the estimates for a year, may by by-law requisition a sum from each lower-tier municipality not exceeding the prescribed percentage (or fifty percent if no percentage is prescribed) of the amount that, in the Regional rating by-law for the previous year, was estimated to be raised in the particular lower-tier municipality.

And Whereas subsection 316(2) of the Act provides that a by-law passed under subsection 316(1) may require specified portions of the sum to be paid to the treasurer of the upper-tier municipality on or before specified dates.

Now therefore, the Council of The Regional Municipality of Durham hereby enacts as follows:

1. In the year 2022, before the adoption of the estimates for the year 2022, a requisition be and the same is hereby made against each of the lower-tier municipalities of a sum not exceeding fifty percent of the taxes requisitioned for Regional purposes made by the Regional Council against that lower-tier municipality in the year 2021. The estimate of 2022 interim property tax levies is set out on Schedule 1 hereto forming part of this by-law.
2. The amounts of any requisitions made under paragraph 1 of this by-law shall be deducted from the amounts to be paid by the lower-tier municipalities to the Region under the Regional rating by-law for the year 2022.
3. The date for payment of the sums requisitioned under this by-law shall be seven days subsequent to the instalment due dates established by each lower-tier municipality for the collection of their respective interim municipal property taxes.
4. All sums shall be made payable to the Regional Municipality of Durham and shall be paid to the Regional Treasurer.

This By-law Read and Passed on the 22<sup>nd</sup> day of December 2021.

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J. Henry, Regional Chair and CEO

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R. Walton, Regional Clerk

**Schedule 1**

**The Regional Municipality of Durham  
Estimate of 2022 Regional Interim Property Tax Levies  
(\$,000's)**

|                              | <b>Oshawa</b> | <b>Pickering</b> | <b>Ajax</b>   | <b>Clarington</b> | <b>Whitby</b> | <b>Brock</b> | <b>Scugog</b> | <b>Uxbridge</b> | <b>Total</b>   |
|------------------------------|---------------|------------------|---------------|-------------------|---------------|--------------|---------------|-----------------|----------------|
| First (1st) Installment      | 37,865        | 31,581           | 32,525        | 23,584            | 38,969        | 3,013        | 6,527         | 7,579           | 181,643        |
| Second (2nd) Installment     | 37,865        | 31,581           | 32,525        | 23,584            | 38,969        | 3,013        | 6,527         | 7,579           | 181,643        |
| <b>Total of Installments</b> | <b>75,730</b> | <b>63,162</b>    | <b>65,050</b> | <b>47,168</b>     | <b>77,938</b> | <b>6,026</b> | <b>13,054</b> | <b>15,158</b>   | <b>363,286</b> |

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