



February 23, 2022

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

Dear Mr. Lamanna:

**RE: Regional Budget By-laws Passed by Regional Council on
February 23, 2022 Our File: F33**

Attached please find the following By-laws which were passed at the
Regional Council meeting on February 23, 2022:

- | | |
|---------|--|
| 06-2022 | Being a by-law to establish tax ratios for 2022 and to specify the percentage by which tax rates are to be reduced for prescribed property subclasses. |
| 07-2022 | Being a by-law to set and levy rates of taxation for Regional General purposes for the year 2022. |
| 08-2022 | Being a by-law to set and levy rates of taxation for the Durham Region Transit Commission for the year 2022. |
| 09-2022 | Being a by-law to set and levy rates of taxation for Regional Solid Waste Management purposes for the year 2022. |

Cheryl Bandel

Cheryl Bandel,
Acting Regional Clerk/Director of Legislative Services

CB/ks

Attachment

c: N. Taylor, Commissioner of Finance
N. Pincombe, Director, Business Planning & Budgets

The Regional
Municipality
of Durham

Corporate Services
Department
Legislative Services

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

By-law Number 06-2022
of The Regional Municipality of Durham

Being a by-law to establish tax ratios for 2022 and to specify the percentage by which tax rates are to be reduced for prescribed property subclasses.

Whereas an upper-tier municipality is required pursuant to section 308(5) of the *Municipal Act, 2001*, S.O., c.25 as amended ("*Municipal Act, 2001*") to establish tax ratios for 2022 for the Region and its lower-tier municipalities;

And Whereas the tax ratios determine the relative amount of taxation to be borne by each property class;

And Whereas the property classes have been prescribed by the Ministry of Finance pursuant to section 7 of the *Assessment Act*, R.S.O. 1990, c.A.31, as amended ("*Assessment Act*");

And Whereas The Regional Municipality of Durham is required pursuant to Ontario Regulation 580/17 section 12(2) of the *Municipal Act, 2001* to specify the percentage by which tax rates are to be reduced for the prescribed property subclasses for 2022;

And Whereas the property subclasses for which tax rate reductions are to be established are in accordance with section 8 of the *Assessment Act*;

And Whereas the tax rate reductions reduce the tax rates that would otherwise be levied for municipal purposes.

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

1. For the taxation year 2022, the tax ratio for property in;
 - a. The residential property class is 1.000;
 - b. The multi-residential property class is 1.8665;
 - c. The new multi-residential property class is 1.1000;
 - d. The commercial property class is 1.4500;
 - e. The shopping centre property class is 1.4500;
 - f. The office building property class is 1.4500;
 - g. The landfill property class is 1.1000;
 - h. The industrial property class is 2.0235;
 - i. The large industrial property class is 2.0235;
 - j. The pipelines property class is 1.2294;
 - k. The farmlands property class is 0.2000; and
 - l. The managed forest property class is 0.2500.

2. The Tax reduction for:
 - a. The vacant land and excess land subclasses in the commercial property class is 0.00%
 - b. The vacant land and excess land subclasses in the industrial property class is 0.00%;
 - c. The excess land subclass in the shopping centre property class and the office building property class is 0.00%
 - d. The excess land subclass in the large industrial property class is 0.00%
 - e. The on-farm subclass in the commercial property class is 0.00%
 - f. The on-farm subclass in the industrial property class is 0.00%
 - g. The first subclass of farmland awaiting development in the residential, multi-residential, new multi-residential, commercial and industrial property classes is 25%; and
 - h. The second subclass of farmland awaiting development in the residential, multi-residential, new multi-residential, commercial and industrial property classes is 0%.
3. For the purposes of this by-law;
 - a. The commercial property class includes all parking lot property; and
 - b. The first subclass of farmland awaiting development and the second subclass of farmland awaiting development consist of land as defined in the regulations under the *Assessment Act*.
4. This by-law comes into force on the date that it is passed

This By-law Read and Passed on the 23rd day of February, 2022.

J. Henry, Regional Chair and CEO

C. Bandel, Acting Regional Clerk

By-law Number 07-2022
of The Regional Municipality of Durham

Being a by-law to set and levy rates of taxation for Regional General purposes for the year 2022.

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 03-2022 to approve and adopt 2022 Business Plans and Budgets for the Regional General purposes;

And Whereas all property assessment rolls on which the 2022 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 2022 are to be levied by separate rates by the lower-tier municipalities for the estimated current annual expenditures for Regional General 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 Regional General 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, Solid Waste Management and Durham Region Transit Commission purposes for the taxation year 2022 the sum of \$645,678,000.
2. The sum of \$645,678,000 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 2022, 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 General purposes set out in Schedule 3 attached hereto.

5. The 2022 Regional General 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 23rd day of February, 2022.

J. Henry, Regional Chair and CEO

C. Bandel, Acting Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2022 Regional Property Taxes for Regional General 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	99,164,110	90,584,851	92,265,230	72,031,707	115,710,895	9,195,131	19,436,198	22,226,505	520,614,627
Multi-Residential	12,494,419	1,852,196	4,816,433	1,426,367	5,321,687	174,213	199,121	395,317	26,679,753
New Multi-Residential	350,674	0	0	56,356	0	31,073	0	1,150	439,253
Commercial Occupied	11,154,733	9,912,129	10,169,007	5,472,651	10,220,305	584,067	1,680,007	2,069,833	51,262,732
Commercial Excess Land	204,737	220,880	146,897	68,652	183,059	13,217	31,741	20,596	889,779
Commercial Vacant Land	528,696	252,499	345,277	249,364	535,032	20,964	117,371	32,716	2,081,919
Commercial On-Farm	0	0	0	1,204	0	0	602	143	1,949
Shopping Centres Occupied	7,290,508	5,213,513	3,607,417	975,805	4,517,683	0	255,317	82,398	21,942,641
Shopping Centres Excess Land	20,542	12,946	26,595	16,240	5,063	0	7,228	0	88,614
Office Buildings Occupied	529,185	606,981	86,339	66,429	142,701	0	36,873	967	1,469,475
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	105,707	15,691	43,697	16,193	66,827	4,740	19,609	2,654	275,118
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	1,038,527	2,129,095	1,544,709	680,069	1,459,114	228,903	378,506	782,556	8,241,479
Industrial Excess Land	17,010	32,212	22,515	17,799	49,081	5,656	31,233	16,193	191,699
Industrial Vacant Lands	335,550	164,258	362,896	210,820	683,485	5,878	31,361	153,371	1,947,619
Industrial On-Farm	0	0	0	0	0	0	203	522	725
Large Industrial Occupied	1,572,472	686,309	426,788	1,005,574	1,614,505	0	0	0	5,305,648
Large Industrial Excess Land	35,640	16,853	0	65,116	69,577	0	0	0	187,186
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	257,691	206,521	172,090	355,405	252,760	38,405	82,305	36,256	1,401,433
Farmland	98,165	166,806	27,916	574,587	98,803	416,284	586,903	523,829	2,493,293
Managed Forests	4,347	6,593	0	54,482	4,712	10,716	27,314	52,551	160,715
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	2,343	0	2,343
Total	135,202,713	112,080,333	114,063,806	83,344,820	140,935,289	10,729,247	22,924,235	26,397,557	645,678,000

Notes:

- 1) Excludes Solid Waste Management & Durham Region Transit Commission
- 2) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimate of 2022 Current Value Assessments of Taxable Properties

Property Class	Oshawa \$	Pickering \$	Ajax \$	Clarington \$	Whitby \$	Brock \$	Scugog \$	Uxbridge \$	Total \$
Residential	19,233,756,327	17,569,640,798	17,895,563,445	13,971,113,201	22,443,033,639	1,783,467,662	3,769,802,742	4,311,004,515	100,977,382,329
Multi-Residential	1,298,360,232	192,471,300	500,500,700	148,221,200	553,004,200	18,103,400	20,691,720	41,079,412	2,772,432,164
New Multi-Residential	61,832,600	0	0	9,937,000	0	5,479,000	0	202,700	77,451,300
Commercial Occupied	1,492,102,302	1,325,886,488	1,360,247,629	732,044,041	1,367,109,431	78,127,128	224,724,604	276,869,252	6,857,110,875
Commercial Excess Land	27,386,385	29,545,776	19,649,479	9,183,121	24,486,714	1,768,000	4,245,759	2,754,953	119,020,187
Commercial Vacant Land	70,720,500	33,775,300	46,185,700	33,355,900	71,568,000	2,804,200	15,700,000	4,376,200	278,485,800
Commercial On-Farm	0	0	0	161,100	0	0	80,500	19,100	260,700
Shopping Centres Occupied	975,207,841	697,380,691	482,542,656	130,527,647	604,303,588	0	34,152,286	11,021,828	2,935,136,537
Shopping Centres Excess Land	2,747,720	1,731,658	3,557,425	2,172,279	677,300	0	966,912	0	11,853,294
Office Buildings Occupied	70,785,967	81,192,264	11,549,000	8,885,800	19,088,298	0	4,932,300	129,400	196,563,029
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	14,139,800	2,098,900	5,845,100	2,166,000	8,939,100	634,000	2,623,000	355,000	36,800,900
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	99,545,570	204,079,383	148,064,411	65,186,400	139,859,967	21,941,000	36,280,846	75,010,095	789,967,672
Industrial Excess Land	1,630,500	3,087,558	2,158,100	1,706,100	4,704,500	542,100	2,993,800	1,552,100	18,374,758
Industrial Vacant Lands	32,163,400	15,744,600	34,784,500	20,207,700	65,513,800	563,400	3,006,000	14,701,000	186,684,400
Industrial On-Farm	0	0	0	0	0	0	19,500	50,000	69,500
Large Industrial Occupied	150,725,587	65,784,500	40,908,800	96,386,899	154,754,600	0	0	0	508,560,386
Large Industrial Excess Land	3,416,173	1,615,400	0	6,241,513	6,669,100	0	0	0	17,942,186
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	40,655,000	32,582,000	27,150,000	56,071,000	39,877,000	6,059,000	12,985,000	5,720,000	221,099,000
Farmland	95,199,600	161,766,800	27,072,600	557,229,130	95,818,100	403,708,786	569,172,882	508,004,823	2,417,972,721
Managed Forests	3,372,500	5,114,900	0	42,269,100	3,656,000	8,313,900	21,191,067	40,771,000	124,688,467
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	606,000	0	606,000
Total	23,673,748,004	20,423,498,316	20,605,779,545	15,893,065,131	25,603,063,337	2,331,511,576	4,724,174,918	5,293,621,378	118,548,462,205

Notes:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2022 Tax Rates for Regional General 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	0.00515576	0.00515576	0.00515576	0.00515576	0.00515576	0.00515576	0.00515576	0.00515576	0.00515576
Multi-Residential	0.00962323	0.00962323	0.00962323	0.00962323	0.00962323	0.00962323	0.00962323	0.00962323	0.00962323
New Multi-Residential	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134
Commercial Occupied	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Commercial Excess Land	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Commercial Vacant Land	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Commercial On-Farm	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Shopping Centres Occupied	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Shopping Centres Excess Land	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Office Buildings Occupied	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Office Buildings Excess Land	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Parking Lots (Commercial Occupied)	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Parking Lots Excess Land	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585	0.00747585
Industrial Occupied	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268
Industrial Excess Land	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268
Industrial Vacant Lands	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268
Industrial On-Farm	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268
Large Industrial Occupied	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268
Large Industrial Excess Land	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268	0.01043268
Landfill	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134	0.00567134
Pipelines	0.00633849	0.00633849	0.00633849	0.00633849	0.00633849	0.00633849	0.00633849	0.00633849	0.00633849
Farmland	0.00103115	0.00103115	0.00103115	0.00103115	0.00103115	0.00103115	0.00103115	0.00103115	0.00103115
Managed Forests	0.00128894	0.00128894	0.00128894	0.00128894	0.00128894	0.00128894	0.00128894	0.00128894	0.00128894
Farmland Awaiting Development Phase 1	0.00386682	0.00386682	0.00386682	0.00386682	0.00386682	0.00386682	0.00386682	0.00386682	0.00386682

Notes:

1) Excludes Solid Waste Management & Durham Region Transit Commission

By-law Number 08-2022
of The Regional Municipality of Durham

Being a by-law to set and levy rates of taxation for the Durham Region Transit Commission for the year 2022.

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 04-2022 to approve and adopt 2022 Business Plans and Budgets for the Durham Region Transit Commission purposes;

And Whereas all property assessment rolls on which the 2022 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 2022 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, General and Solid Waste Management purposes for the taxation year 2022 the sum of \$68,089,000.
2. The sum of \$68,089,000 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 2022, 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 2022 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 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 23rd day of February, 2022.

J. Henry, Regional Chair and CEO

C. Bandel, Acting Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2022 Regional Property Taxes 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>Total</u> \$
Residential	10,457,495	9,552,438	9,729,639	7,595,955	12,202,053	969,654	2,049,604	2,343,850	54,900,688
Multi-Residential	1,317,576	195,320	507,908	150,415	561,189	18,371	20,998	41,687	2,813,464
New Multi-Residential	36,980	0	0	5,943	0	3,277	0	121	46,321
Commercial Occupied	1,176,299	1,045,263	1,072,351	577,107	1,077,761	61,592	177,162	218,270	5,405,805
Commercial Excess Land	21,590	23,292	15,491	7,240	19,304	1,394	3,347	2,172	93,830
Commercial Vacant Land	55,753	26,627	36,410	26,296	56,421	2,211	12,377	3,450	219,545
Commercial On-Farm	0	0	0	127	0	0	63	15	205
Shopping Centres Occupied	768,805	549,780	380,413	102,901	476,403	0	26,924	8,689	2,313,915
Shopping Centres Excess Land	2,166	1,365	2,804	1,713	534	0	762	0	9,344
Office Buildings Occupied	55,804	64,008	9,105	7,005	15,048	0	3,888	102	154,960
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	11,147	1,655	4,608	1,708	7,047	500	2,068	280	29,013
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	109,516	224,520	162,895	71,715	153,868	24,139	39,915	82,523	869,091
Industrial Excess Land	1,794	3,397	2,374	1,877	5,176	596	3,294	1,708	20,216
Industrial Vacant Lands	35,385	17,322	38,269	22,232	72,076	620	3,307	16,173	205,384
Industrial On-Farm	0	0	0	0	0	0	21	55	76
Large Industrial Occupied	165,822	72,373	45,006	106,041	170,255	0	0	0	559,497
Large Industrial Excess Land	3,758	1,777	0	6,867	7,337	0	0	0	19,739
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	27,174	21,778	18,147	37,478	26,654	4,050	8,679	3,823	147,783
Farmland	10,352	17,591	2,944	60,593	10,419	43,899	61,892	55,240	262,930
Managed Forests	458	695	0	5,745	497	1,130	2,880	5,542	16,947
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	247	0	247
Total	14,257,874	11,819,201	12,028,364	8,788,958	14,862,042	1,131,433	2,417,428	2,783,700	68,089,000

Note:

1) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2022 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	19,233,756,327	17,569,640,798	17,895,563,445	13,971,113,201	22,443,033,639	1,783,467,662	3,769,802,742	4,311,004,515	100,977,382,329
Multi-Residential	1,298,360,232	192,471,300	500,500,700	148,221,200	553,004,200	18,103,400	20,691,720	41,079,412	2,772,432,164
New Multi-Residential	61,832,600	0	0	9,937,000	0	5,479,000	0	202,700	77,451,300
Commercial Occupied	1,492,102,302	1,325,886,488	1,360,247,629	732,044,041	1,367,109,431	78,127,128	224,724,604	276,869,252	6,857,110,875
Commercial Excess Land	27,386,385	29,545,776	19,649,479	9,183,121	24,486,714	1,768,000	4,245,759	2,754,953	119,020,187
Commercial Vacant Land	70,720,500	33,775,300	46,185,700	33,355,900	71,568,000	2,804,200	15,700,000	4,376,200	278,485,800
Commercial On-Farm	0	0	0	161,100	0	0	80,500	19,100	260,700
Shopping Centres Occupied	975,207,841	697,380,691	482,542,656	130,527,647	604,303,588	0	34,152,286	11,021,828	2,935,136,537
Shopping Centres Excess Land	2,747,720	1,731,658	3,557,425	2,172,279	677,300	0	966,912	0	11,853,294
Office Buildings Occupied	70,785,967	81,192,264	11,549,000	8,885,800	19,088,298	0	4,932,300	129,400	196,563,029
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	14,139,800	2,098,900	5,845,100	2,166,000	8,939,100	634,000	2,623,000	355,000	36,800,900
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	99,545,570	204,079,383	148,064,411	65,186,400	139,859,967	21,941,000	36,280,846	75,010,095	789,967,672
Industrial Excess Land	1,630,500	3,087,558	2,158,100	1,706,100	4,704,500	542,100	2,993,800	1,552,100	18,374,758
Industrial Vacant Lands	32,163,400	15,744,600	34,784,500	20,207,700	65,513,800	563,400	3,006,000	14,701,000	186,684,400
Industrial On-Farm	0	0	0	0	0	0	19,500	50,000	69,500
Large Industrial Occupied	150,725,587	65,784,500	40,908,800	96,386,899	154,754,600	0	0	0	508,560,386
Large Industrial Excess Land	3,416,173	1,615,400	0	6,241,513	6,669,100	0	0	0	17,942,186
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	40,655,000	32,582,000	27,150,000	56,071,000	39,877,000	6,059,000	12,985,000	5,720,000	221,099,000
Farmland	95,199,600	161,766,800	27,072,600	557,229,130	95,818,100	403,708,786	569,172,882	508,004,823	2,417,972,721
Managed Forests	3,372,500	5,114,900	0	42,269,100	3,656,000	8,313,900	21,191,067	40,771,000	124,688,467
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	606,000	0	606,000
Total	23,673,748,004	20,423,498,316	20,605,779,545	15,893,065,131	25,603,063,337	2,331,511,576	4,724,174,918	5,293,621,378	118,548,462,205

Note:

1) Excludes Payments-in-Lieu

By-law Number 09-2022
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 2022.

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 05-2022 to approve and adopt 2022 Business Plans and Budgets for Regional Solid Waste Management purposes;

And Whereas all property assessment rolls on which the 2022 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 2022 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 2022 the sum of \$46,426,000.
2. The sum of \$46,426,000 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 2022, 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 2022 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 23rd day of February 2022.

J. Henry, Regional Chair and CEO

C. Bandel, Acting Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2022 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	5,773,909	7,438,986	7,576,982	5,915,369	6,737,623	755,120	1,596,134	1,825,279	37,619,402
Multi-Residential	727,523	152,106	395,536	117,136	309,870	14,307	16,352	32,464	1,765,294
New Multi-Residential	20,419	0	0	4,628	0	2,552	0	94	27,693
Commercial Occupied	649,512	814,001	835,097	449,424	595,103	47,965	137,965	169,978	3,699,045
Commercial Excess Land	11,921	18,139	12,063	5,638	10,659	1,085	2,607	1,691	63,803
Commercial Vacant Land	30,785	20,736	28,355	20,478	31,154	1,722	9,639	2,687	145,556
Commercial On-Farm	0	0	0	99	0	0	49	12	160
Shopping Centres Occupied	424,508	428,143	296,247	80,135	263,053	0	20,967	6,767	1,519,820
Shopping Centres Excess Land	1,196	1,063	2,184	1,334	295	0	594	0	6,666
Office Buildings Occupied	30,813	49,846	7,090	5,455	8,309	0	3,028	79	104,620
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	6,155	1,289	3,588	1,330	3,891	389	1,610	218	18,470
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	60,471	174,845	126,854	55,848	84,961	18,798	31,084	64,265	617,126
Industrial Excess Land	990	2,645	1,849	1,462	2,858	464	2,565	1,330	14,163
Industrial Vacant Lands	19,538	13,489	29,802	17,313	39,798	483	2,575	12,595	135,593
Industrial On-Farm	0	0	0	0	0	0	17	43	60
Large Industrial Occupied	91,561	56,361	35,049	82,579	94,009	0	0	0	359,559
Large Industrial Excess Land	2,075	1,384	0	5,347	4,051	0	0	0	12,857
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	15,005	16,960	14,132	29,187	14,718	3,154	6,759	2,977	102,892
Farmland	5,716	13,698	2,293	47,186	5,753	34,186	48,198	43,018	200,048
Managed Forests	253	541	0	4,474	274	880	2,243	4,316	12,981
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	192	0	192
Total	7,872,350	9,204,232	9,367,121	6,844,422	8,206,379	881,105	1,882,578	2,167,813	46,426,000

Note:

1) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2022 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	19,233,756,327	17,569,640,798	17,895,563,445	13,971,113,201	22,443,033,639	1,783,467,662	3,769,802,742	4,311,004,515	100,977,382,329
Multi-Residential	1,298,360,232	192,471,300	500,500,700	148,221,200	553,004,200	18,103,400	20,691,720	41,079,412	2,772,432,164
New Multi-Residential	61,832,600	0	0	9,937,000	0	5,479,000	0	202,700	77,451,300
Commercial Occupied	1,492,102,302	1,325,886,488	1,360,247,629	732,044,041	1,367,109,431	78,127,128	224,724,604	276,869,252	6,857,110,875
Commercial Excess Land	27,386,385	29,545,776	19,649,479	9,183,121	24,486,714	1,768,000	4,245,759	2,754,953	119,020,187
Commercial Vacant Land	70,720,500	33,775,300	46,185,700	33,355,900	71,568,000	2,804,200	15,700,000	4,376,200	278,485,800
Commercial On-Farm	0	0	0	161,100	0	0	80,500	19,100	260,700
Shopping Centres Occupied	975,207,841	697,380,691	482,542,656	130,527,647	604,303,588	0	34,152,286	11,021,828	2,935,136,537
Shopping Centres Excess Land	2,747,720	1,731,658	3,557,425	2,172,279	677,300	0	966,912	0	11,853,294
Office Buildings Occupied	70,785,967	81,192,264	11,549,000	8,885,800	19,088,298	0	4,932,300	129,400	196,563,029
Office Buildings Excess Land	0	0	0	0	0	0	0	0	0
Parking Lots (Commercial Occupied)	14,139,800	2,098,900	5,845,100	2,166,000	8,939,100	634,000	2,623,000	355,000	36,800,900
Parking Lots Excess Land	0	0	0	0	0	0	0	0	0
Industrial Occupied	99,545,570	204,079,383	148,064,411	65,186,400	139,859,967	21,941,000	36,280,846	75,010,095	789,967,672
Industrial Excess Land	1,630,500	3,087,558	2,158,100	1,706,100	4,704,500	542,100	2,993,800	1,552,100	18,374,758
Industrial Vacant Lands	32,163,400	15,744,600	34,784,500	20,207,700	65,513,800	563,400	3,006,000	14,701,000	186,684,400
Industrial On-Farm	0	0	0	0	0	0	19,500	50,000	69,500
Large Industrial Occupied	150,725,587	65,784,500	40,908,800	96,386,899	154,754,600	0	0	0	508,560,386
Large Industrial Excess Land	3,416,173	1,615,400	0	6,241,513	6,669,100	0	0	0	17,942,186
Landfill	0	0	0	0	0	0	0	0	0
Pipelines	40,655,000	32,582,000	27,150,000	56,071,000	39,877,000	6,059,000	12,985,000	5,720,000	221,099,000
Farmland	95,199,600	161,766,800	27,072,600	557,229,130	95,818,100	403,708,786	569,172,882	508,004,823	2,417,972,721
Managed Forests	3,372,500	5,114,900	0	42,269,100	3,656,000	8,313,900	21,191,067	40,771,000	124,688,467
Farmland Awaiting Development Phase 1	0	0	0	0	0	0	606,000	0	606,000
Total	23,673,748,004	20,423,498,316	20,605,779,545	15,893,065,131	25,603,063,337	2,331,511,576	4,724,174,918	5,293,621,378	118,548,462,205

Note:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2022 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	0.00030021	0.00042340	0.00042340	0.00042340	0.00030021	0.00042340	0.00042340	0.00042340
Multi-Residential	0.00056034	0.00079028	0.00079028	0.00079028	0.00056034	0.00079028	0.00079028	0.00079028
New Multi-Residential	0.00033023	0.00046574	0.00046574	0.00046574	0.00033023	0.00046574	0.00046574	0.00046574
Commercial Occupied	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Commercial Excess Land	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Commercial Vacant Land	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Commercial On-Farm	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Shopping Centres Occupied	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Shopping Centres Excess Land	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Office Buildings Occupied	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Office Buildings Excess Land	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Parking Lots (Commercial Occupied)	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Parking Lots Excess Land	0.00043530	0.00061393	0.00061393	0.00061393	0.00043530	0.00061393	0.00061393	0.00061393
Industrial Occupied	0.00060747	0.00085675	0.00085675	0.00085675	0.00060747	0.00085675	0.00085675	0.00085675
Industrial Excess Land	0.00060747	0.00085675	0.00085675	0.00085675	0.00060747	0.00085675	0.00085675	0.00085675
Industrial Vacant Lands	0.00060747	0.00085675	0.00085675	0.00085675	0.00060747	0.00085675	0.00085675	0.00085675
Industrial On-Farm	0.00060747	0.00085675	0.00085675	0.00085675	0.00060747	0.00085675	0.00085675	0.00085675
Large Industrial Occupied	0.00060747	0.00085675	0.00085675	0.00085675	0.00060747	0.00085675	0.00085675	0.00085675
Large Industrial Excess Land	0.00060747	0.00085675	0.00085675	0.00085675	0.00060747	0.00085675	0.00085675	0.00085675
Landfill	0.00033023	0.00046574	0.00046574	0.00046574	0.00033023	0.00046574	0.00046574	0.00046574
Pipelines	0.00036908	0.00052053	0.00052053	0.00052053	0.00036908	0.00052053	0.00052053	0.00052053
Farmland	0.00006004	0.00008468	0.00008468	0.00008468	0.00006004	0.00008468	0.00008468	0.00008468
Managed Forests	0.00007505	0.00010585	0.00010585	0.00010585	0.00007505	0.00010585	0.00010585	0.00010585
Farmland Awaiting Development Phase 1	0.00022516	0.00031755	0.00031755	0.00031755	0.00022516	0.00031755	0.00031755	0.00031755