



December 20, 2023

Mary Medeiros  
City Clerk  
City of Oshawa  
50 Centre Street South  
Oshawa, ON L1H 3Z7

Dear Mary:

**RE: 2024 Interim Regional Property Tax Levy (2023-F-33), Our File:  
F33**

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Council of the Region of Durham, at its meeting held on December 20, 2023, adopted the following recommendations of the Finance and Administration Committee:

- A) That a 2024 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 2023;
- C) That the 2024 interim regional property tax levy be paid by the lower-tier municipalities seven calendar 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 2024 Regional supplementary property taxes be paid by the lower-tier municipalities seven calendar days subsequent to the instalment due dates established by each lower-tier municipality for the collection of their respective supplementary municipal property taxes;
- E) That 25 per cent of the previous year's Regional payments-in-lieu of taxation, railway and utility lands and payments related to universities/colleges and public hospitals be remitted by the lower-tier municipalities by March 31, 2024;
- F) That an interest rate equivalent to the prevailing prime interest rate shall be charged for late payments of the amounts described in Recommendations A) to E) of Report #2023-F-33 of the Commissioner of Finance;
- G) That the Regional Clerk be requested to advise the lower-tier municipalities of the imposition of the 2024 interim regional property

**The Regional  
Municipality of  
Durham**

Corporate Services  
Department –  
Legislative Services  
Division

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**Alexander Harras  
M.P.A.  
Director of  
Legislative Services  
& Regional Clerk**



tax levy for all property tax classes and the due dates for remittance to the Region; and,

H) That approval be granted for the requisite by-law.”

Please find enclosed a copy of Report #2023-F-33 and By-law No. 71-2023 for your information.

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*Alexander Harras*

Alexander Harras  
Director of Legislative Services & Regional Clerk

AH/sr

Attachment

c: N. Taylor, Commissioner of Finance

If this information is required in an accessible format, please contact 1-800-372-1102 ext. 2303



# The Regional Municipality of Durham Report

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To: Finance and Administration Committee  
From: Commissioner of Finance  
Report: #2023-F-33  
Date: December 12, 2023

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**Subject:**

2024 Interim Regional Property Tax Levy

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**Recommendation:**

That the Finance and Administration Committee recommends to Regional Council:

- A) That a 2024 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 2023;
- C) That the 2024 interim regional property tax levy be paid by the lower-tier municipalities seven calendar 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 2024 Regional supplementary property taxes be paid by the lower-tier municipalities seven calendar days subsequent to the instalment due dates established by each lower-tier municipality for the collection of their respective supplementary municipal property taxes;
- E) That 25 per cent of the previous year's Regional payments-in-lieu of taxation, railway and utility lands and payments related to universities/colleges and public hospitals be remitted by the lower-tier municipalities by March 31, 2024;
- F) That an interest rate equivalent to the prevailing prime interest rate shall be charged for late payments of the amounts described in recommendations A to E;
- G) That the Regional Clerk be requested to advise the lower-tier municipalities of the imposition of the 2024 interim regional property tax levy for all property tax classes and the due dates for remittance to the Region; and,
- H) That approval be granted for the requisite by-law.

**Report:****1. Purpose**

- 1.1 The purpose of this report is to seek authorization for the 2024 interim regional property tax levy in advance of the approval of the 2024 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 2023 report ([Report 2022-F-21](#)) was approved by Region Council on December 21, 2022.

**3. Background**

- 3.1 Section 316 (1) of the *Municipal Act, 2001* 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 per cent 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 2024 interim regional property tax levy by each lower-tier municipality payable to the Region, based on 50 per cent of the regional property taxes requisitioned in 2023.
- 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 2024 be due seven calendar days subsequent to the due dates for payment of property taxes by individual property owners as established by each lower-tier municipality.
- 4.3 For 2024, the interim property tax levy by-law has been updated to include the following provision to provide additional clarity for the lower-tier municipalities. These changes are aligned with provincial legislation.
  - a. Remittance of regional supplementary property taxes by the lower-tier municipalities is due seven calendar days subsequent to the due dates established by each lower-tier municipality for supplementary property taxes;
  - b. Remittance of 25 per cent of the previous year's Regional payments-in-lieu of taxation, railway and utility lands (as set out in Ontario Regulation 382/98 and Ontario Regulation 387/98) and payments related to universities/colleges and public hospitals (as set out in Section 323 of the *Municipal Act, 2001*) shall be paid by the lower-tier municipalities to the Region by March 31, 2024; and

- c. An interest rate equivalent to the prevailing prime interest rate shall be charged for late payment of upper-tier levies (both interim and final), supplementary taxes, payments in lieu of taxation, railway and utility lands and universities/colleges and public hospital amounts payable to the Region.

**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 2024 interim regional property tax levy is consistent with 2023 and is in line with the best practices of other regional jurisdictions.

**7. Attachments**

7.1 Attachment #1: Estimate of 2024 Regional Interim Property Tax Levies

Respectfully submitted,

Original Signed By \_\_\_\_\_

Nancy Taylor, BBA, CPA, CA  
Commissioner of Finance

Recommended for Presentation to Committee

Original Signed By \_\_\_\_\_

Elaine C. Baxter-Trahair  
Chief Administrative Officer

**The Regional Municipality of Durham**  
**Estimate of 2024 Regional Interim Property Tax Levies**  
(\$,000's)

	Oshawa	Pickering	Ajax	Clarington	Whitby	Brock	Scugog	Uxbridge	Total
First (1st) Installment	42,090	35,977	36,111	26,670	44,326	3,403	7,356	8,406	204,339
Second (2nd) Installment	42,090	35,977	36,111	26,670	44,326	3,403	7,356	8,406	204,339
<b>Total of Installments</b>	<b>84,180</b>	<b>71,954</b>	<b>72,222</b>	<b>53,340</b>	<b>88,652</b>	<b>6,806</b>	<b>14,712</b>	<b>16,812</b>	<b>408,678</b>

**Note:**

(1) Based on aggregate of 2023 Regional General, Transit and Solid Waste Management By-Laws.

(2) Taxable Properties Only (No Payment-In-Lieu Properties)