



November 27, 2024

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

Dear Mary:

**RE: 2025 Interim Regional Property Tax Levy (2024-F-19), Our File:  
F33**

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Council of the Region of Durham, at its meeting held on November 27, 2024, adopted the following recommendations of the Finance and Administration Committee:

- A) That a 2025 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 2024;
- C) That the 2025 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 2025 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, 2025;
- 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 2025 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 #2024-F-19 and By-law No. 2024-050 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

**By-law Number 2024-050**  
**of The Regional Municipality of Durham**

Being a by-law to establish 2025 lower-tier municipal payment due dates and requisition, on an interim basis, from the lower-tier municipalities before the adoption of the 2025 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 2024.

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 2025, before the adoption of the estimates for the year 2025, 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 2024. The estimate of 2025 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 2025.
3. The date for payment for the amounts requisitioned under paragraph 1 of this by-law shall be 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.
4. Regional supplementary property taxes shall be due from the lower-tier municipalities seven calendar days subsequent to the instalment due dates set by each lower-tier municipality for the collection of their respective supplementary municipal property taxes.
5. Twenty-five 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 Act) shall be paid by the lower-tier municipalities to the Region by March 31, 2025.
6. An interest rate equivalent to the prevailing prime interest rate shall be charged for late payment of upper-tier levies, supplementary taxes, payments in lieu of taxation,

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# The Regional Municipality of Durham Report

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To: Finance and Administration Committee  
From: Commissioner of Finance  
Report: #2024-F-19  
Date: November 12, 2024

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**Subject:**

2025 Interim Regional Property Tax Levy

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**Recommendation:**

That the Finance and Administration Committee recommends to Regional Council:

- A) That a 2025 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 2024;
  - C) That the 2025 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 2025 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, 2025;
  - 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 2025 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.
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**Report:****1. Purpose**

- 1.1 The purpose of this report is to seek authorization for the 2025 interim regional property tax levy.

**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 2024 report ([Report 2023-F-33](#)) was approved by Region Council on December 20, 2023.

**3. Background**

- 3.1 Section 316 (1) of the *Municipal Act, 2001* as amended provides that an upper-tier municipality, before the adoption of the estimates for a year under Section 289, may requisition, 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 2025 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 2024.
- 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 2025 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.

**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 2025 interim regional property tax levy is consistent with 2024 and is in line with the best practices of other regional jurisdictions.

**7. Attachments**

7.1 Attachment #1: Estimate of 2025 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 2025 Regional Interim Property Tax Levies (\$,000's)

|                              | Oshawa        | Pickering     | Ajax          | Clarington    | Whitby        | Brock        | Scugog        | Uxbridge      | Total          |
|------------------------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|----------------|
| First (1st) Installment      | 46,309        | 40,360        | 39,496        | 29,245        | 48,435        | 3,714        | 8,051         | 9,253         | 224,863        |
| Second (2nd) Installment     | 46,309        | 40,360        | 39,496        | 29,245        | 48,435        | 3,714        | 8,051         | 9,253         | 224,863        |
| <b>Total of Installments</b> | <b>92,618</b> | <b>80,720</b> | <b>78,992</b> | <b>58,490</b> | <b>96,870</b> | <b>7,428</b> | <b>16,102</b> | <b>18,506</b> | <b>449,726</b> |

**Note:**

- (1) Based on aggregate of 2024 Regional General, Transit and Solid Waste Management Property Tax Rate By-Laws.
- (2) Taxable Properties Only (No Payment-In-Lieu Properties)