

INFO-25-23

THIS LETTER HAS BEEN FORWARDED
TO THE EIGHT AREA CLERKS



January 29, 2025

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

Dear Mary:

**The Regional
Municipality of
Durham**

Corporate Services
Department –
Legislative Services
Division

605 Rossland Rd. E.
Level 1
PO Box 623
Whitby, ON L1N 6A3
Canada

905-668-7711
1-800-372-1102

durham.ca

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

**RE: Regional Budget By-laws Passed by Regional Council on
January 29, 2025, Our File: F33**

Attached please find the following By-laws which were passed at the Regional Council meeting on January 29, 2025.

- 2025-002 Being a by-law to establish municipal tax ratios for 2025, to specify the percentage by which municipal tax rates are to be reduced for prescribed property subclasses, and to establish 2025 lower-tier municipal payment due dates for supplementary taxes, payments in lieu of taxation, railway and utility lands and universities, colleges and public hospital amounts.
- 2025-003 Being a by-law to set and levy rates of taxation for Regional General purposes for the year 2025.
- 2025-004 Being a by-law to set and levy rates of taxation for Durham Regional Police Service Board purposes for the year 2025.
- 2025-005 Being a by-law to set and levy rates of taxation for Durham Region Transit Commission purposes for the year 2025.
- 2025-006 Being a by-law to set and levy rates of taxation for Regional Solid Waste Management purposes for the year 2025

If you require this information in an accessible format, please contact Eamonn.Rodgers@durham.ca or call 1-800-372-1102 extension 3677.

Alexander Harras

Alexander Harras,
Director of Legislative Services & Regional Clerk

AH/sr

Attachment

- c. N. Taylor, Commissioner of Finance and Treasurer
N. Pincombe, Director, Business Planning & Budgets

By-law Number 2025-002

of The Regional Municipality of Durham

Being a by-law to establish municipal tax ratios for 2025, to specify the percentage by which municipal tax rates are to be reduced for prescribed property subclasses, and to establish 2025 lower-tier municipal payment due dates for supplementary taxes, payments in lieu of taxation, railway and utility lands and universities, colleges and public hospital amounts.

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 municipal tax ratios for 2025 for the Region and its lower-tier municipalities;

And Whereas the municipal 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 2025;

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 2025, the municipal 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 aggregate extraction property class is 1.646535;
 - k. The pipelines property class is 1.2294;
 - l. The farmlands property class is 0.2000; and
 - m. The managed forest property class is 0.2500.

By-law Number 2025-003
of The Regional Municipality of Durham

Being a by-law to set and levy rates of taxation for Regional General purposes for the year 2025.

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 2024-059 to approve and adopt the 2025 Business Plans and Budgets for Regional General purposes;

And Whereas all property assessment rolls on which the 2025 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 2025 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, Regional Solid Waste Management, Durham Regional Police Service Board and Durham Region Transit Commission purposes for the taxation year 2025 the sum of \$506,128,000.
2. The sum of \$506,128,000 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 2025, 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 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 2025 Regional General 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 Regional General purposes to the Regional Municipality of Durham.
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 29th day of January, 2025.

J. Henry, Regional Chair and CEO

A. Harras, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2025 Regional Property Taxes for Regional General Purposes

| Property Class | Oshawa \$ | Pickering \$ | Ajax \$ | Clarington \$ | Whitby \$ | Brock \$ | Scugog \$ | Uxbridge \$ | Total \$ |
|---------------------------------------|---------------------|------------------------|-------------------|-------------------------|---------------------|--------------------|---------------------|-----------------------|--------------------|
| Residential | 77,462,894 | 74,588,728 | 69,674,312 | 55,600,236 | 91,364,398 | 6,920,479 | 15,170,295 | 16,978,560 | 407,759,902 |
| Multi-Residential | 8,848,347 | 1,457,131 | 3,744,519 | 1,183,904 | 4,103,298 | 128,800 | 146,265 | 290,971 | 19,903,235 |
| New Multi-Residential | 878,512 | 285,048 | 0 | 84,110 | 351,431 | 22,825 | 0 | 844 | 1,622,770 |
| Commercial Occupied | 9,236,563 | 7,560,918 | 8,159,465 | 4,526,100 | 8,509,410 | 443,047 | 1,307,842 | 1,606,378 | 41,349,723 |
| Commercial Excess Land | 148,031 | 83,995 | 52,872 | 32,551 | 98,811 | 8,614 | 21,208 | 12,654 | 458,736 |
| Commercial Vacant Land | 375,002 | 173,188 | 381,300 | 152,136 | 370,047 | 28,057 | 81,218 | 26,530 | 1,587,478 |
| Commercial On-Farm | 0 | 0 | 0 | 1,769 | 0 | 0 | 1,217 | 190 | 3,176 |
| Shopping Centres Occupied | 5,466,270 | 3,783,636 | 2,819,198 | 760,859 | 3,398,139 | 0 | 190,538 | 61,302 | 16,479,942 |
| Shopping Centres Excess Land | 11,561 | 9,343 | 19,127 | 4,450 | 1,648 | 0 | 5,250 | 0 | 51,379 |
| Office Buildings Occupied | 389,343 | 427,265 | 57,816 | 49,225 | 173,598 | 0 | 31,404 | 14,987 | 1,143,638 |
| Office Buildings Excess Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parking Lots (Commercial Occupied) | 71,382 | 9,057 | 42,762 | 13,646 | 41,360 | 4,108 | 14,404 | 1,949 | 198,668 |
| Parking Lots Excess Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Industrial Occupied | 750,261 | 1,727,632 | 1,258,259 | 640,708 | 1,136,575 | 134,526 | 283,230 | 546,673 | 6,477,864 |
| Industrial Excess Land | 10,259 | 14,339 | 13,601 | 15,239 | 23,827 | 7,175 | 25,459 | 11,894 | 121,793 |
| Industrial Vacant Lands | 249,699 | 262,942 | 212,066 | 169,279 | 646,067 | 4,318 | 39,479 | 100,375 | 1,684,225 |
| Industrial On-Farm | 0 | 0 | 0 | 860 | 0 | 0 | 479 | 961 | 2,300 |
| Large Industrial Occupied | 1,161,687 | 612,768 | 344,623 | 698,513 | 979,417 | 0 | 0 | 0 | 3,797,008 |
| Large Industrial Excess Land | 26,538 | 14,057 | 0 | 41,595 | 14,154 | 0 | 0 | 0 | 96,344 |
| Aggregate Extraction Occupied | 1,783 | 0 | 0 | 63,414 | 0 | 63,990 | 22,285 | 206,516 | 357,988 |
| Landfill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pipelines | 196,845 | 158,223 | 127,266 | 263,695 | 200,663 | 31,209 | 65,151 | 26,897 | 1,069,949 |
| Farmland | 71,703 | 106,508 | 20,093 | 429,711 | 66,276 | 311,426 | 442,203 | 391,890 | 1,839,810 |
| Managed Forests | 3,599 | 5,513 | 0 | 41,188 | 3,646 | 7,680 | 20,958 | 39,488 | 122,072 |
| Farmland Awaiting Development Phase 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 105,360,279 | 91,280,291 | 86,927,279 | 64,773,188 | 111,482,765 | 8,116,254 | 17,868,885 | 20,319,059 | 506,128,000 |

Notes:

- 1) Excludes Regional Solid Waste Management, Durham Regional Police Service Board and Durham Region Transit Commission purposes
- 2) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimate of 2025 Current Value Assessments of Taxable Properties

| Property Class | Oshawa \$ | Pickering \$ | Ajax \$ | Clarington \$ | Whitby \$ | Brock \$ | Scuogog \$ | Uxbridge \$ | Total \$ |
|---------------------------------------|-----------------------|------------------------|-----------------------|-------------------------|-----------------------|----------------------|----------------------|-----------------------|------------------------|
| Residential | 20,453,912,009 | 19,695,057,557 | 18,397,412,381 | 14,681,170,634 | 24,124,651,554 | 1,827,343,449 | 4,005,696,875 | 4,483,166,788 | 107,668,411,247 |
| Multi-Residential | 1,251,750,167 | 206,136,100 | 529,726,320 | 167,483,500 | 580,481,800 | 18,220,900 | 20,691,720 | 41,162,800 | 2,815,653,307 |
| New Multi-Residential | 210,881,600 | 68,424,000 | 0 | 20,190,000 | 84,359,000 | 5,479,000 | 0 | 202,700 | 389,536,300 |
| Commercial Occupied | 1,682,002,133 | 1,376,862,836 | 1,485,859,753 | 824,214,498 | 1,549,585,642 | 80,680,079 | 238,161,390 | 292,525,559 | 7,529,891,890 |
| Commercial Excess Land | 26,956,790 | 15,295,725 | 9,628,162 | 5,927,626 | 17,993,734 | 1,568,700 | 3,861,993 | 2,304,400 | 83,537,130 |
| Commercial Vacant Land | 68,288,800 | 31,538,000 | 69,435,700 | 27,704,400 | 67,386,500 | 5,109,200 | 14,790,000 | 4,831,200 | 289,083,800 |
| Commercial On-Farm | 0 | 0 | 0 | 322,200 | 0 | 0 | 221,600 | 34,600 | 578,400 |
| Shopping Centres Occupied | 995,421,966 | 689,009,987 | 513,383,276 | 138,554,400 | 618,809,891 | 0 | 34,697,439 | 11,163,216 | 3,001,040,175 |
| Shopping Centres Excess Land | 2,105,360 | 1,701,400 | 3,483,000 | 810,300 | 300,100 | 0 | 955,971 | 0 | 9,356,131 |
| Office Buildings Occupied | 70,900,350 | 77,806,152 | 10,528,500 | 8,964,000 | 31,612,598 | 0 | 5,718,700 | 2,729,121 | 208,259,421 |
| Office Buildings Excess Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parking Lots (Commercial Occupied) | 12,998,800 | 1,649,300 | 7,787,100 | 2,485,000 | 7,531,700 | 748,000 | 2,623,000 | 355,000 | 36,177,900 |
| Parking Lots Excess Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Industrial Occupied | 97,902,270 | 225,440,260 | 164,191,289 | 83,606,600 | 148,312,663 | 17,554,362 | 36,958,972 | 71,335,841 | 845,302,257 |
| Industrial Excess Land | 1,338,700 | 1,871,058 | 1,774,800 | 1,988,600 | 3,109,195 | 936,300 | 3,322,128 | 1,552,100 | 15,892,881 |
| Industrial Vacant Lands | 32,583,500 | 34,311,600 | 27,672,700 | 22,089,400 | 84,305,900 | 563,400 | 5,151,700 | 13,098,000 | 219,776,200 |
| Industrial On-Farm | 0 | 0 | 0 | 112,200 | 0 | 0 | 62,500 | 125,400 | 300,100 |
| Large Industrial Occupied | 151,589,514 | 79,960,600 | 44,970,200 | 91,149,599 | 127,804,942 | 0 | 0 | 0 | 495,474,855 |
| Large Industrial Excess Land | 3,462,908 | 1,834,300 | 0 | 5,427,713 | 1,847,000 | 0 | 0 | 0 | 12,571,921 |
| Aggregate Extraction Occupied | 286,000 | 0 | 0 | 10,169,500 | 0 | 10,261,800 | 3,573,700 | 33,118,100 | 57,409,100 |
| Landfill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pipelines | 42,278,000 | 33,983,000 | 27,334,000 | 56,636,000 | 43,098,000 | 6,703,000 | 13,993,000 | 5,777,000 | 229,802,000 |
| Farmland | 94,664,800 | 140,615,200 | 26,527,900 | 567,319,816 | 87,500,300 | 411,156,386 | 583,812,772 | 517,387,623 | 2,428,984,797 |
| Managed Forests | 3,800,900 | 5,822,400 | 0 | 43,502,400 | 3,850,500 | 8,111,500 | 22,135,467 | 41,706,300 | 128,929,467 |
| Farmland Awaiting Development Phase 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 25,203,124,567 | 22,687,319,475 | 21,319,715,081 | 16,759,828,386 | 27,582,541,019 | 2,394,436,076 | 4,996,428,927 | 5,522,575,748 | 126,465,969,279 |

Notes:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2025 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>Scuogog</u> | <u>Uxbridge</u> | <u>Region</u> |
|---------------------------------------|---------------|------------------|-------------|-------------------|---------------|--------------|----------------|-----------------|-------------------|
| Residential | 0.00378718 | 0.00378718 | 0.00378718 | 0.00378718 | 0.00378718 | 0.00378718 | 0.00378718 | 0.00378718 | 0.00378718 |
| Multi-Residential | 0.00706878 | 0.00706878 | 0.00706878 | 0.00706878 | 0.00706878 | 0.00706878 | 0.00706878 | 0.00706878 | 0.00706878 |
| New Multi-Residential | 0.00416590 | 0.00416590 | 0.00416590 | 0.00416590 | 0.00416590 | 0.00416590 | 0.00416590 | 0.00416590 | 0.00416590 |
| Commercial Occupied | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 |
| Commercial Excess Land | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 |
| Commercial Vacant Land | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 |
| Commercial On-Farm | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 |
| Shopping Centres Occupied | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 |
| Shopping Centres Excess Land | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 |
| Office Buildings Occupied | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 |
| Office Buildings Excess Land | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 |
| Parking Lots (Commercial Occupied) | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 |
| Parking Lots Excess Land | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 | 0.00549141 |
| Industrial Occupied | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 |
| Industrial Excess Land | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 |
| Industrial Vacant Lands | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 |
| Industrial On-Farm | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 |
| Large Industrial Occupied | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 |
| Large Industrial Excess Land | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 | 0.00766337 |
| Aggregate Extraction Occupied | 0.00623573 | 0.00623573 | 0.00623573 | 0.00623573 | 0.00623573 | 0.00623573 | 0.00623573 | 0.00623573 | 0.00623573 |
| Landfill | 0.00416590 | 0.00416590 | 0.00416590 | 0.00416590 | 0.00416590 | 0.00416590 | 0.00416590 | 0.00416590 | 0.00416590 |
| Pipelines | 0.00465596 | 0.00465596 | 0.00465596 | 0.00465596 | 0.00465596 | 0.00465596 | 0.00465596 | 0.00465596 | 0.00465596 |
| Farmland | 0.00075744 | 0.00075744 | 0.00075744 | 0.00075744 | 0.00075744 | 0.00075744 | 0.00075744 | 0.00075744 | 0.00075744 |
| Managed Forests | 0.00094680 | 0.00094680 | 0.00094680 | 0.00094680 | 0.00094680 | 0.00094680 | 0.00094680 | 0.00094680 | 0.00094680 |
| Farmland Awaiting Development Phase 1 | 0.00284039 | 0.00284039 | 0.00284039 | 0.00284039 | 0.00284039 | 0.00284039 | 0.00284039 | 0.00284039 | 0.00284039 |

Notes:

1) Excludes Regional Solid Waste Management, Durham Regional Police Service Board and Durham Region Transit Commission purposes

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. Regional supplementary property taxes shall be due from each lower-tier municipality 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. In accordance with Ontario Regulations 382/98 and 387/98, payments-in-lieu of taxation, payments for railway and utility lands as well as payments from universities/colleges and, public hospitals, as set out in Section 322 of the Municipal Act, 2021, are to be remitted to the Regional Municipality of Durham according to the following schedule:
 - a. June 30, 2025: 50% of the amount the local municipality is required to pay for the year less the amount of the first instalment;
 - b. September 30, 2025: 25% of the amount the local municipality is required to pay for the year; and
 - c. December 15, 2025: Balance of the amount the local municipality is required to pay for the year.
6. An interest rate equivalent to the prevailing prime interest rate shall be charged for late payment of the supplementary taxes, payments in lieu of taxation, railway and utility lands and university, college and public hospital amounts payable to the Regional Municipality of Durham.

7. 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 payments.
8. This by-law comes into force on the date that it is passed.

This By-law Read and Passed on the 29th day of January 2025.

J. Henry, Regional Chair and CEO

A. Harras, Regional Clerk

By-law Number 2025-004

of The Regional Municipality of Durham

Being a by-law to set and levy rates of taxation for Durham Regional Police Service Board purposes for the year 2025.

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 2024-065 to approve and adopt the 2025 Business Plans and Budgets for Durham Regional Police Service Board purposes;

And Whereas all property assessment rolls on which the 2025 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 2025 are to be levied by separate rates by the lower-tier municipalities for the estimated current annual expenditures for Durham Regional Police Service Board 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 Regional Police Service Board 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, Regional General, Regional Solid Waste Management and Durham Region Transit Commission purposes for the taxation year 2025 the sum of \$313,332,000.
2. The sum of \$313,332,000 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 2025, 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 Regional Police Service Board 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 2025 Durham Regional Police Service Board 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 Durham Regional Police Service Board purposes to the Regional Municipality of Durham.
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 29th day of January, 2025.

J. Henry, Regional Chair and CEO

A. Harras, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2025 Regional Property Taxes for Durham Regional Police Service Board 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 | 47,954,945 | 46,176,244 | 43,133,837 | 34,420,885 | 56,561,693 | 4,284,316 | 9,391,597 | 10,511,054 | 252,434,571 |
| Multi-Residential | 5,477,796 | 902,074 | 2,318,141 | 732,926 | 2,540,252 | 79,737 | 90,549 | 180,133 | 12,321,608 |
| New Multi-Residential | 543,866 | 176,466 | 0 | 52,070 | 217,563 | 14,130 | 0 | 523 | 1,004,618 |
| Commercial Occupied | 5,718,151 | 4,680,797 | 5,051,344 | 2,802,008 | 5,267,987 | 274,281 | 809,656 | 994,473 | 25,598,697 |
| Commercial Excess Land | 91,643 | 51,999 | 32,732 | 20,152 | 61,172 | 5,333 | 13,129 | 7,834 | 283,994 |
| Commercial Vacant Land | 232,155 | 107,217 | 236,054 | 94,184 | 229,088 | 17,369 | 50,280 | 16,424 | 982,771 |
| Commercial On-Farm | 0 | 0 | 0 | 1,095 | 0 | 0 | 753 | 118 | 1,966 |
| Shopping Centres Occupied | 3,384,046 | 2,342,365 | 1,745,303 | 471,031 | 2,103,712 | 0 | 117,958 | 37,951 | 10,202,366 |
| Shopping Centres Excess Land | 7,157 | 5,784 | 11,841 | 2,755 | 1,020 | 0 | 3,250 | 0 | 31,807 |
| Office Buildings Occupied | 241,034 | 264,511 | 35,793 | 30,474 | 107,471 | 0 | 19,441 | 9,278 | 708,002 |
| Office Buildings Excess Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parking Lots (Commercial Occupied) | 44,191 | 5,607 | 26,473 | 8,448 | 25,605 | 2,543 | 8,917 | 1,207 | 122,991 |
| Parking Lots Excess Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Industrial Occupied | 464,469 | 1,069,536 | 778,958 | 396,647 | 703,626 | 83,282 | 175,341 | 338,432 | 4,010,291 |
| Industrial Excess Land | 6,351 | 8,877 | 8,420 | 9,434 | 14,751 | 4,442 | 15,761 | 7,363 | 75,399 |
| Industrial Vacant Lands | 154,583 | 162,781 | 131,285 | 104,797 | 399,965 | 2,673 | 24,441 | 62,140 | 1,042,665 |
| Industrial On-Farm | 0 | 0 | 0 | 532 | 0 | 0 | 297 | 595 | 1,424 |
| Large Industrial Occupied | 719,172 | 379,350 | 213,348 | 432,433 | 606,333 | 0 | 0 | 0 | 2,350,636 |
| Large Industrial Excess Land | 16,429 | 8,702 | 0 | 25,750 | 8,763 | 0 | 0 | 0 | 59,644 |
| Aggregate Extraction Occupied | 1,104 | 0 | 0 | 39,258 | 0 | 39,615 | 13,796 | 127,849 | 221,622 |
| Landfill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pipelines | 121,862 | 97,953 | 78,788 | 163,248 | 124,226 | 19,321 | 40,333 | 16,652 | 662,383 |
| Farmland | 44,389 | 65,936 | 12,439 | 266,022 | 41,030 | 192,795 | 273,756 | 242,608 | 1,138,975 |
| Managed Forests | 2,228 | 3,413 | 0 | 25,498 | 2,257 | 4,754 | 12,974 | 24,446 | 75,570 |
| Farmland Awaiting Development Phase 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 65,225,571 | 56,509,612 | 53,814,756 | 40,099,647 | 69,016,514 | 5,024,591 | 11,062,229 | 12,579,080 | 313,332,000 |

Notes:

- 1) Excludes Regional General, Regional Solid Waste Management and Durham Region Transit Commission purposes
- 2) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimate of 2025 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 | 20,453,912,009 | 19,695,057,557 | 18,397,412,381 | 14,681,170,634 | 24,124,651,554 | 1,827,343,449 | 4,005,696,875 | 4,483,166,788 | 107,668,411,247 |
| Multi-Residential | 1,251,750,167 | 206,136,100 | 529,726,320 | 167,483,500 | 580,481,800 | 18,220,900 | 20,691,720 | 41,162,800 | 2,815,653,307 |
| New Multi-Residential | 210,881,600 | 68,424,000 | 0 | 20,190,000 | 84,359,000 | 5,479,000 | 0 | 202,700 | 389,536,300 |
| Commercial Occupied | 1,682,002,133 | 1,376,862,836 | 1,485,859,753 | 824,214,498 | 1,549,585,642 | 80,680,079 | 238,161,390 | 292,525,559 | 7,529,891,890 |
| Commercial Excess Land | 26,956,790 | 15,295,725 | 9,628,162 | 5,927,626 | 17,993,734 | 1,568,700 | 3,861,993 | 2,304,400 | 83,537,130 |
| Commercial Vacant Land | 68,288,800 | 31,538,000 | 69,435,700 | 27,704,400 | 67,386,500 | 5,109,200 | 14,790,000 | 4,831,200 | 289,083,800 |
| Commercial On-Farm | 0 | 0 | 0 | 322,200 | 0 | 0 | 221,600 | 34,600 | 578,400 |
| Shopping Centres Occupied | 995,421,966 | 689,009,987 | 513,383,276 | 138,554,400 | 618,809,891 | 0 | 34,697,439 | 11,163,216 | 3,001,040,175 |
| Shopping Centres Excess Land | 2,105,360 | 1,701,400 | 3,483,000 | 810,300 | 300,100 | 0 | 955,971 | 0 | 9,356,131 |
| Office Buildings Occupied | 70,900,350 | 77,806,152 | 10,528,500 | 8,964,000 | 31,612,598 | 0 | 5,718,700 | 2,729,121 | 208,259,421 |
| Office Buildings Excess Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parking Lots (Commercial Occupied) | 12,998,800 | 1,649,300 | 7,787,100 | 2,485,000 | 7,531,700 | 748,000 | 2,623,000 | 355,000 | 36,177,900 |
| Parking Lots Excess Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Industrial Occupied | 97,902,270 | 225,440,260 | 164,191,289 | 83,606,600 | 148,312,663 | 17,554,362 | 36,958,972 | 71,335,841 | 845,302,257 |
| Industrial Excess Land | 1,338,700 | 1,871,058 | 1,774,800 | 1,988,600 | 3,109,195 | 936,300 | 3,322,128 | 1,552,100 | 15,892,881 |
| Industrial Vacant Lands | 32,583,500 | 34,311,600 | 27,672,700 | 22,089,400 | 84,305,900 | 563,400 | 5,151,700 | 13,098,000 | 219,776,200 |
| Industrial On-Farm | 0 | 0 | 0 | 112,200 | 0 | 0 | 62,500 | 125,400 | 300,100 |
| Large Industrial Occupied | 151,589,514 | 79,960,600 | 44,970,200 | 91,149,599 | 127,804,942 | 0 | 0 | 0 | 495,474,855 |
| Large Industrial Excess Land | 3,462,908 | 1,834,300 | 0 | 5,427,713 | 1,847,000 | 0 | 0 | 0 | 12,571,921 |
| Aggregate Extraction Occupied | 286,000 | 0 | 0 | 10,169,500 | 0 | 10,261,800 | 3,573,700 | 33,118,100 | 57,409,100 |
| Landfill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pipelines | 42,278,000 | 33,983,000 | 27,334,000 | 56,636,000 | 43,098,000 | 6,703,000 | 13,993,000 | 5,777,000 | 229,802,000 |
| Farmland | 94,664,800 | 140,615,200 | 26,527,900 | 567,319,816 | 87,500,300 | 411,156,386 | 583,812,772 | 517,387,623 | 2,428,984,797 |
| Managed Forests | 3,800,900 | 5,822,400 | 0 | 43,502,400 | 3,850,500 | 8,111,500 | 22,135,467 | 41,706,300 | 128,929,467 |
| Farmland Awaiting Development Phase 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 25,203,124,567 | 22,687,319,475 | 21,319,715,081 | 16,759,828,386 | 27,582,541,019 | 2,394,436,076 | 4,996,428,927 | 5,522,575,748 | 126,465,969,279 |

Notes:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2025 Tax Rates for Durham Regional Police Service Board 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 | 0.00234456 | 0.00234456 | 0.00234456 | 0.00234456 | 0.00234456 | 0.00234456 | 0.00234456 | 0.00234456 | 0.00234456 |
| Multi-Residential | 0.00437611 | 0.00437611 | 0.00437611 | 0.00437611 | 0.00437611 | 0.00437611 | 0.00437611 | 0.00437611 | 0.00437611 |
| New Multi-Residential | 0.00257901 | 0.00257901 | 0.00257901 | 0.00257901 | 0.00257901 | 0.00257901 | 0.00257901 | 0.00257901 | 0.00257901 |
| Commercial Occupied | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 |
| Commercial Excess Land | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 |
| Commercial Vacant Land | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 |
| Commercial On-Farm | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 |
| Shopping Centres Occupied | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 |
| Shopping Centres Excess Land | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 |
| Office Buildings Occupied | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 |
| Office Buildings Excess Land | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 |
| Parking Lots (Commercial Occupied) | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 |
| Parking Lots Excess Land | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 | 0.00339961 |
| Industrial Occupied | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 |
| Industrial Excess Land | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 |
| Industrial Vacant Lands | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 |
| Industrial On-Farm | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 |
| Large Industrial Occupied | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 |
| Large Industrial Excess Land | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 | 0.00474421 |
| Aggregate Extraction Occupied | 0.00386039 | 0.00386039 | 0.00386039 | 0.00386039 | 0.00386039 | 0.00386039 | 0.00386039 | 0.00386039 | 0.00386039 |
| Landfill | 0.00257901 | 0.00257901 | 0.00257901 | 0.00257901 | 0.00257901 | 0.00257901 | 0.00257901 | 0.00257901 | 0.00257901 |
| Pipelines | 0.00288240 | 0.00288240 | 0.00288240 | 0.00288240 | 0.00288240 | 0.00288240 | 0.00288240 | 0.00288240 | 0.00288240 |
| Farmland | 0.00046891 | 0.00046891 | 0.00046891 | 0.00046891 | 0.00046891 | 0.00046891 | 0.00046891 | 0.00046891 | 0.00046891 |
| Managed Forests | 0.00058614 | 0.00058614 | 0.00058614 | 0.00058614 | 0.00058614 | 0.00058614 | 0.00058614 | 0.00058614 | 0.00058614 |
| Farmland Awaiting Development Phase 1 | 0.00175842 | 0.00175842 | 0.00175842 | 0.00175842 | 0.00175842 | 0.00175842 | 0.00175842 | 0.00175842 | 0.00175842 |

Notes:

1) Excludes Regional General, Regional Solid Waste Management and Durham Region Transit Commission purposes

By-law Number 2025-005
of The Regional Municipality of Durham

Being a by-law to set and levy rates of taxation for Durham Region Transit Commission purposes for the year 2025.

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 2024-060 to approve and adopt the 2025 Business Plans and Budget for the Durham Region Transit Commission purposes;

And Whereas all property assessment rolls on which the 2025 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 2025 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, Regional General, Durham Regional Police Service Board and Regional Solid Waste Management purposes for the taxation year 2025 the sum of \$108,429,000.
2. The sum of \$108,429,000 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.

By-law Number 2025-006
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 2025.

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 2024-061 to approve and adopt the 2025 Business Plans and Budget for Regional Solid Waste Management purposes;

And Whereas all property assessment rolls on which the 2025 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 2025 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, Durham Regional Police Service Board and Durham Region Transit Commission purposes for the taxation year 2025 the sum of \$57,592,000.
2. The sum of \$57,592,000 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 2025, 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 2025 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 Regional Solid Waste Management purposes to the Regional Municipality of Durham.
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 29th day of January, 2025.

J. Henry, Regional Chair and CEO

A. Harras, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2025 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 | 6,963,291 | 9,958,018 | 9,301,916 | 7,422,947 | 7,785,266 | 923,923 | 2,025,320 | 2,266,734 | 46,647,415 |
| Multi-Residential | 795,475 | 194,535 | 499,913 | 158,058 | 349,647 | 17,195 | 19,527 | 38,846 | 2,073,196 |
| New Multi-Residential | 78,979 | 38,055 | 0 | 11,229 | 29,946 | 3,047 | 0 | 113 | 161,369 |
| Commercial Occupied | 830,371 | 1,009,419 | 1,089,328 | 604,256 | 725,098 | 59,149 | 174,603 | 214,459 | 4,706,683 |
| Commercial Excess Land | 13,308 | 11,214 | 7,059 | 4,346 | 8,420 | 1,150 | 2,831 | 1,689 | 50,017 |
| Commercial Vacant Land | 33,713 | 23,121 | 50,905 | 20,311 | 31,532 | 3,746 | 10,843 | 3,542 | 177,713 |
| Commercial On-Farm | 0 | 0 | 0 | 236 | 0 | 0 | 162 | 25 | 423 |
| Shopping Centres Occupied | 491,420 | 505,134 | 376,377 | 101,578 | 289,560 | 0 | 25,438 | 8,184 | 1,797,691 |
| Shopping Centres Excess Land | 1,039 | 1,247 | 2,553 | 594 | 140 | 0 | 701 | 0 | 6,274 |
| Office Buildings Occupied | 35,002 | 57,042 | 7,719 | 6,572 | 14,792 | 0 | 4,193 | 2,001 | 127,321 |
| Office Buildings Excess Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parking Lots (Commercial Occupied) | 6,417 | 1,209 | 5,709 | 1,822 | 3,524 | 548 | 1,923 | 260 | 21,412 |
| Parking Lots Excess Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Industrial Occupied | 67,449 | 230,648 | 167,984 | 85,538 | 96,848 | 17,960 | 37,813 | 72,984 | 777,224 |
| Industrial Excess Land | 922 | 1,914 | 1,816 | 2,035 | 2,030 | 958 | 3,399 | 1,588 | 14,662 |
| Industrial Vacant Lands | 22,448 | 35,104 | 28,312 | 22,600 | 55,052 | 576 | 5,271 | 13,401 | 182,764 |
| Industrial On-Farm | 0 | 0 | 0 | 115 | 0 | 0 | 64 | 128 | 307 |
| Large Industrial Occupied | 104,436 | 81,808 | 46,009 | 93,255 | 83,457 | 0 | 0 | 0 | 408,965 |
| Large Industrial Excess Land | 2,386 | 1,877 | 0 | 5,553 | 1,206 | 0 | 0 | 0 | 11,022 |
| Aggregate Extraction Occupied | 160 | 0 | 0 | 8,466 | 0 | 8,543 | 2,975 | 27,571 | 47,715 |
| Landfill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pipelines | 17,696 | 21,124 | 16,991 | 35,205 | 17,099 | 4,167 | 8,698 | 3,591 | 124,571 |
| Farmland | 6,446 | 14,219 | 2,683 | 57,367 | 5,647 | 41,576 | 59,035 | 52,318 | 239,291 |
| Managed Forests | 324 | 736 | 0 | 5,499 | 311 | 1,025 | 2,798 | 5,272 | 15,965 |
| Farmland Awaiting Development Phase 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 9,471,282 | 12,186,424 | 11,605,274 | 8,647,582 | 9,499,575 | 1,083,563 | 2,385,594 | 2,712,706 | 57,592,000 |

Note: 1) Excludes Regional General, Durham Regional Police Service Board and Durham Region Transit Commission purposes
2) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2025 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 | 20,453,912,009 | 19,695,057,557 | 18,397,412,381 | 14,681,170,634 | 24,124,651,554 | 1,827,343,449 | 4,005,696,875 | 4,483,166,788 | 107,668,411,247 |
| Multi-Residential | 1,251,750,167 | 206,136,100 | 529,726,320 | 167,483,500 | 580,481,800 | 18,220,900 | 20,691,720 | 41,162,800 | 2,815,653,307 |
| New Multi-Residential | 210,881,600 | 68,424,000 | 0 | 20,190,000 | 84,359,000 | 5,479,000 | 0 | 202,700 | 389,536,300 |
| Commercial Occupied | 1,682,002,133 | 1,376,862,836 | 1,485,859,753 | 824,214,498 | 1,549,585,642 | 80,680,079 | 238,161,390 | 292,525,559 | 7,529,891,890 |
| Commercial Excess Land | 26,956,790 | 15,295,725 | 9,628,162 | 5,927,626 | 17,993,734 | 1,568,700 | 3,861,993 | 2,304,400 | 83,537,130 |
| Commercial Vacant Land | 68,288,800 | 31,538,000 | 69,435,700 | 27,704,400 | 67,386,500 | 5,109,200 | 14,790,000 | 4,831,200 | 289,083,800 |
| Commercial On-Farm | 0 | 0 | 0 | 322,200 | 0 | 0 | 221,600 | 34,600 | 578,400 |
| Shopping Centres Occupied | 995,421,966 | 689,009,987 | 513,383,276 | 138,554,400 | 618,809,891 | 0 | 34,697,439 | 11,163,216 | 3,001,040,175 |
| Shopping Centres Excess Land | 2,105,360 | 1,701,400 | 3,483,000 | 810,300 | 300,100 | 0 | 955,971 | 0 | 9,356,131 |
| Office Buildings Occupied | 70,900,350 | 77,806,152 | 10,528,500 | 8,964,000 | 31,612,598 | 0 | 5,718,700 | 2,729,121 | 208,259,421 |
| Office Buildings Excess Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parking Lots (Commercial Occupied) | 12,998,800 | 1,649,300 | 7,787,100 | 2,485,000 | 7,531,700 | 748,000 | 2,623,000 | 355,000 | 36,177,900 |
| Parking Lots Excess Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Industrial Occupied | 97,902,270 | 225,440,260 | 164,191,289 | 83,606,600 | 148,312,663 | 17,554,362 | 36,958,972 | 71,335,841 | 845,302,257 |
| Industrial Excess Land | 1,338,700 | 1,871,058 | 1,774,800 | 1,988,600 | 3,109,195 | 936,300 | 3,322,128 | 1,552,100 | 15,892,881 |
| Industrial Vacant Lands | 32,583,500 | 34,311,600 | 27,672,700 | 22,089,400 | 84,305,900 | 563,400 | 5,151,700 | 13,098,000 | 219,776,200 |
| Industrial On-Farm | 0 | 0 | 0 | 112,200 | 0 | 0 | 62,500 | 125,400 | 300,100 |
| Large Industrial Occupied | 151,589,514 | 79,960,600 | 44,970,200 | 91,149,599 | 127,804,942 | 0 | 0 | 0 | 495,474,855 |
| Large Industrial Excess Land | 3,462,908 | 1,834,300 | 0 | 5,427,713 | 1,847,000 | 0 | 0 | 0 | 12,571,921 |
| Aggregate Extraction Occupied | 286,000 | 0 | 0 | 10,169,500 | 0 | 10,261,800 | 3,573,700 | 33,118,100 | 57,409,100 |
| Landfill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pipelines | 42,278,000 | 33,983,000 | 27,334,000 | 56,636,000 | 43,098,000 | 6,703,000 | 13,993,000 | 5,777,000 | 229,802,000 |
| Farmland | 94,664,800 | 140,615,200 | 26,527,900 | 567,319,816 | 87,500,300 | 411,156,386 | 583,812,772 | 517,387,623 | 2,428,984,797 |
| Managed Forests | 3,800,900 | 5,822,400 | 0 | 43,502,400 | 3,850,500 | 8,111,500 | 22,135,467 | 41,706,300 | 128,929,467 |
| Farmland Awaiting Development Phase 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 25,203,124,567 | 22,687,319,475 | 21,319,715,081 | 16,759,828,386 | 27,582,541,019 | 2,394,436,076 | 4,996,428,927 | 5,522,575,748 | 126,465,969,279 |

Note:

1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2025 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 | 0.00034047 | 0.00050561 | 0.00050561 | 0.00050561 | 0.00032271 | 0.00050561 | 0.00050561 | 0.00050561 |
| Multi-Residential | 0.00063549 | 0.00094372 | 0.00094372 | 0.00094372 | 0.00060234 | 0.00094372 | 0.00094372 | 0.00094372 |
| New Multi-Residential | 0.00037452 | 0.00055617 | 0.00055617 | 0.00055617 | 0.00035498 | 0.00055617 | 0.00055617 | 0.00055617 |
| Commercial Occupied | 0.00049368 | 0.00073313 | 0.00073313 | 0.00073313 | 0.00046793 | 0.00073313 | 0.00073313 | 0.00073313 |
| Commercial Excess Land | 0.00049368 | 0.00073313 | 0.00073313 | 0.00073313 | 0.00046793 | 0.00073313 | 0.00073313 | 0.00073313 |
| Commercial Vacant Land | 0.00049368 | 0.00073313 | 0.00073313 | 0.00073313 | 0.00046793 | 0.00073313 | 0.00073313 | 0.00073313 |
| Commercial On-Farm | 0.00049368 | 0.00073313 | 0.00073313 | 0.00073313 | 0.00046793 | 0.00073313 | 0.00073313 | 0.00073313 |
| Shopping Centres Occupied | 0.00049368 | 0.00073313 | 0.00073313 | 0.00073313 | 0.00046793 | 0.00073313 | 0.00073313 | 0.00073313 |
| Shopping Centres Excess Land | 0.00049368 | 0.00073313 | 0.00073313 | 0.00073313 | 0.00046793 | 0.00073313 | 0.00073313 | 0.00073313 |
| Office Buildings Occupied | 0.00049368 | 0.00073313 | 0.00073313 | 0.00073313 | 0.00046793 | 0.00073313 | 0.00073313 | 0.00073313 |
| Office Buildings Excess Land | 0.00049368 | 0.00073313 | 0.00073313 | 0.00073313 | 0.00046793 | 0.00073313 | 0.00073313 | 0.00073313 |
| Parking Lots (Commercial Occupied) | 0.00049368 | 0.00073313 | 0.00073313 | 0.00073313 | 0.00046793 | 0.00073313 | 0.00073313 | 0.00073313 |
| Parking Lots Excess Land | 0.00049368 | 0.00073313 | 0.00073313 | 0.00073313 | 0.00046793 | 0.00073313 | 0.00073313 | 0.00073313 |
| Industrial Occupied | 0.00068894 | 0.00102310 | 0.00102310 | 0.00102310 | 0.00065300 | 0.00102310 | 0.00102310 | 0.00102310 |
| Industrial Excess Land | 0.00068894 | 0.00102310 | 0.00102310 | 0.00102310 | 0.00065300 | 0.00102310 | 0.00102310 | 0.00102310 |
| Industrial Vacant Lands | 0.00068894 | 0.00102310 | 0.00102310 | 0.00102310 | 0.00065300 | 0.00102310 | 0.00102310 | 0.00102310 |
| Industrial On-Farm | 0.00068894 | 0.00102310 | 0.00102310 | 0.00102310 | 0.00065300 | 0.00102310 | 0.00102310 | 0.00102310 |
| Large Industrial Occupied | 0.00068894 | 0.00102310 | 0.00102310 | 0.00102310 | 0.00065300 | 0.00102310 | 0.00102310 | 0.00102310 |
| Large Industrial Excess Land | 0.00068894 | 0.00102310 | 0.00102310 | 0.00102310 | 0.00065300 | 0.00102310 | 0.00102310 | 0.00102310 |
| Aggregate Extraction Occupied | 0.00056060 | 0.00083250 | 0.00083250 | 0.00083250 | 0.00053135 | 0.00083250 | 0.00083250 | 0.00083250 |
| Landfill | 0.00037452 | 0.00055617 | 0.00055617 | 0.00055617 | 0.00035498 | 0.00055617 | 0.00055617 | 0.00055617 |
| Pipelines | 0.00041857 | 0.00062160 | 0.00062160 | 0.00062160 | 0.00039674 | 0.00062160 | 0.00062160 | 0.00062160 |
| Farmland | 0.00006809 | 0.00010112 | 0.00010112 | 0.00010112 | 0.00006454 | 0.00010112 | 0.00010112 | 0.00010112 |
| Managed Forests | 0.00008512 | 0.00012640 | 0.00012640 | 0.00012640 | 0.00008068 | 0.00012640 | 0.00012640 | 0.00012640 |
| Farmland Awaiting Development Phase 1 | 0.00025535 | 0.00037921 | 0.00037921 | 0.00037921 | 0.00024203 | 0.00037921 | 0.00037921 | 0.00037921 |

Note:

1) Excludes Regional General, Durham Regional Police Service Board and Durham Region Transit Commission purposes

4. For the year 2025, 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 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 2025 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 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 Durham Regional Transit Commission purposes to the Regional Municipality of Durham.
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 29th day of January, 2025.

J. Henry, Regional Chair and CEO

A. Harras, Regional Clerk

Schedule 1
The Regional Municipality of Durham
Estimate of the 2025 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 | 16,594,683 | 15,979,388 | 14,926,557 | 11,911,421 | 19,573,295 | 1,482,597 | 3,249,982 | 3,637,373 | 87,355,296 |
| Multi-Residential | 1,895,613 | 312,166 | 802,202 | 253,632 | 879,064 | 27,593 | 31,335 | 62,336 | 4,263,941 |
| New Multi-Residential | 188,206 | 61,066 | 0 | 18,019 | 75,288 | 4,890 | 0 | 181 | 347,650 |
| Commercial Occupied | 1,978,775 | 1,619,797 | 1,748,025 | 969,639 | 1,822,995 | 94,915 | 280,183 | 344,139 | 8,858,468 |
| Commercial Excess Land | 31,713 | 17,995 | 11,327 | 6,973 | 21,169 | 1,845 | 4,543 | 2,711 | 98,276 |
| Commercial Vacant Land | 80,338 | 37,103 | 81,687 | 32,593 | 79,276 | 6,011 | 17,400 | 5,684 | 340,092 |
| Commercial On-Farm | 0 | 0 | 0 | 379 | 0 | 0 | 261 | 41 | 681 |
| Shopping Centres Occupied | 1,171,054 | 810,579 | 603,965 | 163,001 | 727,993 | 0 | 40,819 | 13,133 | 3,530,544 |
| Shopping Centres Excess Land | 2,477 | 2,002 | 4,098 | 953 | 353 | 0 | 1,125 | 0 | 11,008 |
| Office Buildings Occupied | 83,410 | 91,534 | 12,386 | 10,546 | 37,190 | 0 | 6,728 | 3,211 | 245,005 |
| Office Buildings Excess Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parking Lots (Commercial Occupied) | 15,292 | 1,940 | 9,161 | 2,923 | 8,861 | 880 | 3,086 | 418 | 42,561 |
| Parking Lots Excess Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Industrial Occupied | 160,731 | 370,117 | 269,561 | 137,261 | 243,492 | 28,820 | 60,677 | 117,116 | 1,387,775 |
| Industrial Excess Land | 2,198 | 3,072 | 2,914 | 3,265 | 5,105 | 1,537 | 5,454 | 2,548 | 26,093 |
| Industrial Vacant Lands | 53,494 | 56,331 | 45,432 | 36,265 | 138,409 | 925 | 8,458 | 21,504 | 360,818 |
| Industrial On-Farm | 0 | 0 | 0 | 184 | 0 | 0 | 103 | 206 | 493 |
| Large Industrial Occupied | 248,872 | 131,275 | 73,830 | 149,645 | 209,824 | 0 | 0 | 0 | 813,446 |
| Large Industrial Excess Land | 5,685 | 3,011 | 0 | 8,911 | 3,032 | 0 | 0 | 0 | 20,639 |
| Aggregate Extraction Occupied | 382 | 0 | 0 | 13,585 | 0 | 13,709 | 4,774 | 44,242 | 76,692 |
| Landfill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pipelines | 42,171 | 33,897 | 27,265 | 56,492 | 42,989 | 6,686 | 13,957 | 5,762 | 229,219 |
| Farmland | 15,361 | 22,818 | 4,305 | 92,059 | 14,199 | 66,718 | 94,735 | 83,956 | 394,151 |
| Managed Forests | 771 | 1,181 | 0 | 8,824 | 781 | 1,645 | 4,490 | 8,460 | 26,152 |
| Farmland Awaiting Development Phase 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 22,571,226 | 19,555,272 | 18,622,715 | 13,876,570 | 23,883,315 | 1,738,771 | 3,828,110 | 4,353,021 | 108,429,000 |

Note: 1) Excludes Regional General, Durham Regional Police Service Board and Regional Solid Waste Management purposes
2) Excludes Payments-in-Lieu

Schedule 2
The Regional Municipality of Durham
Estimated 2025 Current Value Assessments of Taxable Properties

| Property Class | Oshawa \$ | Pickering \$ | Ajax \$ | Clarington \$ | Whitby \$ | Brock \$ | Scugog \$ | Uxbridge \$ | Total \$ |
|---------------------------------------|-----------------------|------------------------|-----------------------|-------------------------|-----------------------|----------------------|----------------------|-----------------------|------------------------|
| Residential | 20,453,912,009 | 19,695,057,557 | 18,397,412,381 | 14,681,170,634 | 24,124,651,554 | 1,827,343,449 | 4,005,696,875 | 4,483,166,788 | 107,668,411,247 |
| Multi-Residential | 1,251,750,167 | 206,136,100 | 529,726,320 | 167,483,500 | 580,481,800 | 18,220,900 | 20,691,720 | 41,162,800 | 2,815,653,307 |
| New Multi-Residential | 210,881,600 | 68,424,000 | 0 | 20,190,000 | 84,359,000 | 5,479,000 | 0 | 202,700 | 389,536,300 |
| Commercial Occupied | 1,682,002,133 | 1,376,862,836 | 1,485,859,753 | 824,214,498 | 1,549,585,642 | 80,680,079 | 238,161,390 | 292,525,559 | 7,529,891,890 |
| Commercial Excess Land | 26,956,790 | 15,295,725 | 9,628,162 | 5,927,626 | 17,993,734 | 1,568,700 | 3,861,993 | 2,304,400 | 83,537,130 |
| Commercial Vacant Land | 68,288,800 | 31,538,000 | 69,435,700 | 27,704,400 | 67,386,500 | 5,109,200 | 14,790,000 | 4,831,200 | 289,083,800 |
| Commercial On-Farm | 0 | 0 | 0 | 322,200 | 0 | 0 | 221,600 | 34,600 | 578,400 |
| Shopping Centres Occupied | 995,421,966 | 689,009,987 | 513,383,276 | 138,554,400 | 618,809,891 | 0 | 34,697,439 | 11,163,216 | 3,001,040,175 |
| Shopping Centres Excess Land | 2,105,360 | 1,701,400 | 3,483,000 | 810,300 | 300,100 | 0 | 955,971 | 0 | 9,356,131 |
| Office Buildings Occupied | 70,900,350 | 77,806,152 | 10,528,500 | 8,964,000 | 31,612,598 | 0 | 5,718,700 | 2,729,121 | 208,259,421 |
| Office Buildings Excess Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parking Lots (Commercial Occupied) | 12,998,800 | 1,649,300 | 7,787,100 | 2,485,000 | 7,531,700 | 748,000 | 2,623,000 | 355,000 | 36,177,900 |
| Parking Lots Excess Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Industrial Occupied | 97,902,270 | 225,440,260 | 164,191,289 | 83,606,600 | 148,312,663 | 17,554,362 | 36,958,972 | 71,335,841 | 845,302,257 |
| Industrial Excess Land | 1,338,700 | 1,871,058 | 1,774,800 | 1,988,600 | 3,109,195 | 936,300 | 3,322,128 | 1,552,100 | 15,892,881 |
| Industrial Vacant Lands | 32,583,500 | 34,311,600 | 27,672,700 | 22,089,400 | 84,305,900 | 563,400 | 5,151,700 | 13,098,000 | 219,776,200 |
| Industrial On-Farm | 0 | 0 | 0 | 112,200 | 0 | 0 | 62,500 | 125,400 | 300,100 |
| Large Industrial Occupied | 151,589,514 | 79,960,600 | 44,970,200 | 91,149,599 | 127,804,942 | 0 | 0 | 0 | 495,474,855 |
| Large Industrial Excess Land | 3,462,908 | 1,834,300 | 0 | 5,427,713 | 1,847,000 | 0 | 0 | 0 | 12,571,921 |
| Aggregate Extraction Occupied | 286,000 | 0 | 0 | 10,169,500 | 0 | 10,261,800 | 3,573,700 | 33,118,100 | 57,409,100 |
| Landfill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pipelines | 42,278,000 | 33,983,000 | 27,334,000 | 56,636,000 | 43,098,000 | 6,703,000 | 13,993,000 | 5,777,000 | 229,802,000 |
| Farmland | 94,664,800 | 140,615,200 | 26,527,900 | 567,319,816 | 87,500,300 | 411,156,386 | 583,812,772 | 517,387,623 | 2,428,984,797 |
| Managed Forests | 3,800,900 | 5,822,400 | 0 | 43,502,400 | 3,850,500 | 8,111,500 | 22,135,467 | 41,706,300 | 128,929,467 |
| Farmland Awaiting Development Phase 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 25,203,124,567 | 22,687,319,475 | 21,319,715,081 | 16,759,828,386 | 27,582,541,019 | 2,394,436,076 | 4,996,428,927 | 5,522,575,748 | 126,465,969,279 |

Note: 1) Excludes Payments-in-Lieu

Schedule 3
The Regional Municipality of Durham
2025 Tax Rates 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>Region</u> |
|---------------------------------------|---------------|------------------|-------------|-------------------|---------------|--------------|---------------|-----------------|-------------------|
| Residential | 0.00081134 | 0.00081134 | 0.00081134 | 0.00081134 | 0.00081134 | 0.00081134 | 0.00081134 | 0.00081134 | 0.00081134 |
| Multi-Residential | 0.00151437 | 0.00151437 | 0.00151437 | 0.00151437 | 0.00151437 | 0.00151437 | 0.00151437 | 0.00151437 | 0.00151437 |
| New Multi-Residential | 0.00089247 | 0.00089247 | 0.00089247 | 0.00089247 | 0.00089247 | 0.00089247 | 0.00089247 | 0.00089247 | 0.00089247 |
| Commercial Occupied | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 |
| Commercial Excess Land | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 |
| Commercial Vacant Land | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 |
| Commercial On-Farm | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 |
| Shopping Centres Occupied | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 |
| Shopping Centres Excess Land | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 |
| Office Buildings Occupied | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 |
| Office Buildings Excess Land | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 |
| Parking Lots (Commercial Occupied) | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 |
| Parking Lots Excess Land | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 | 0.00117644 |
| Industrial Occupied | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 |
| Industrial Excess Land | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 |
| Industrial Vacant Lands | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 |
| Industrial On-Farm | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 |
| Large Industrial Occupied | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 |
| Large Industrial Excess Land | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 | 0.00164175 |
| Aggregate Extraction Occupied | 0.00133590 | 0.00133590 | 0.00133590 | 0.00133590 | 0.00133590 | 0.00133590 | 0.00133590 | 0.00133590 | 0.00133590 |
| Landfill | 0.00089247 | 0.00089247 | 0.00089247 | 0.00089247 | 0.00089247 | 0.00089247 | 0.00089247 | 0.00089247 | 0.00089247 |
| Pipelines | 0.00099746 | 0.00099746 | 0.00099746 | 0.00099746 | 0.00099746 | 0.00099746 | 0.00099746 | 0.00099746 | 0.00099746 |
| Farmland | 0.00016227 | 0.00016227 | 0.00016227 | 0.00016227 | 0.00016227 | 0.00016227 | 0.00016227 | 0.00016227 | 0.00016227 |
| Managed Forests | 0.00020284 | 0.00020284 | 0.00020284 | 0.00020284 | 0.00020284 | 0.00020284 | 0.00020284 | 0.00020284 | 0.00020284 |
| Farmland Awaiting Development Phase 1 | 0.00060851 | 0.00060851 | 0.00060851 | 0.00060851 | 0.00060851 | 0.00060851 | 0.00060851 | 0.00060851 | 0.00060851 |

Note:

1) Excludes Regional General, Durham Regional Police Service Board and Regional Solid Waste Management purposes