



**By-law 32-2016
of The Corporation of the City of Oshawa**

Being a by-law to adopt the estimates of all sums required to be raised by taxation for the year 2016 and to establish the Tax Rates necessary to raise those sums.

RECITALS:

1. It is necessary for the Council of The Corporation of the City of Oshawa, pursuant to the Municipal Act, 2001, S.O. 2001 c. 25, to pass a by-law to levy a separate tax rate on the assessment in each property class.
2. The Minister of Finance has, pursuant to the Assessment Act, R.S.O. 1990, c. A.31 and its Regulations, prescribed the property classes.
3. It is necessary for the Council of The Corporation of the City of Oshawa, pursuant to the Municipal Act, to levy on the whole rateable property according to the last revised assessment roll for The Corporation of the City of Oshawa, the sums set forth for various purposes in Schedule "A" for the current year.
4. The Regional Municipality of Durham has passed By-laws 05-2016, 06-2016, 07-2016 and 08-2016 to provide a levy and set rates on Area Municipalities.
5. Pursuant to the Education Act, R.S.O. 1990, c. E.2, and the Regulations passed and to be passed pursuant to that Act, The Corporation of the City of Oshawa levies specified tax rates on the assessment for school purposes.
6. An interim levy for all Realty Tax Classes was made by the Council of The Corporation of the City of Oshawa (pursuant to the By-law 141-2015) before the adoption of the estimates for the current year.

NOW, THEREFORE, the Council of The Corporation of the City of Oshawa enacts as follows:

1. For the year 2016, The Corporation of the City of Oshawa (the "City") shall levy upon the Property Classes set out in Schedule "A", the rates of taxation as set out in Schedule "A" for the City of Oshawa purposes on the current value assessment as also set out in Schedule "A".

2. The City shall also levy upon the Property Classes set out in Schedule "B" the rates of taxation prescribed by The Regional Municipality of Durham for its purposes, and the rates of taxation prescribed by the Province of Ontario for educational purposes.
3. The levy provided for in this By-law shall be reduced by the amount of the interim levy for 2016.
4. The payments and collection of taxes levied under this By-law against properties in the Uncapped Tax Classes shall be governed by By-law Number 89-73, as amended, except that for the year 2016, the 3rd installment referred to in Section 2(2) of By-law Number 89-73, as amended, shall be due and payable on June 30th, 2016 and the 4th installment shall be due and payable on September 30th, 2016. For the purposes of this section, properties in the "Uncapped Tax Classes" are the properties that are assessed in the Realty Tax Classes designated by the letters "F", "P", "R" and "T" in the column headed "Realty Tax Class" on the attached Schedule "A".
5. The payment and collection of taxes levied against properties in the Capped Tax Classes shall be governed by By-law Number 89-73, as amended, except that for the year 2016, the 3rd installment referred to in Section 2(2) of By-law Number 89-73, as amended, shall be due and payable on July 29th, 2016 and the 4th installment shall be due and payable on September 29th, 2016. For the purposes of this section, properties in "Capped Tax Classes" are the properties that are assessed in the Realty Tax Classes designated by the letters "C", "D", "G", "I", "L", "M", "S", "X" and "Z" in the column headed "Realty Tax Class" on the attached Schedule "A".
6. If any section or portion of this By-law or of Schedule "A" and/or Schedule "B" is found by a court of competent jurisdiction to be invalid, it is the intent of Council for the City that all remaining sections and portions of this By-law and of Schedule "A" and/or Schedule "B" continue in force and effect.
7. This By-law comes into force on the date of its final passing.

By-law passed this second day of May, 2016.



Mayor



City Clerk

Schedule "A" to City of Oshawa By-law 32-2016 - Final Billing Tax By-law

Property Class	Realty Tax Class	Realty Tax Qualifier	Assessment (\$)	2016 City of Oshawa Tax Rate	2016 City of Oshawa Tax Levy (\$)
Residential/farm - Occupied	R	T	12,874,482,728	0.688545%	88,646,553
Residential/farm Payment-in Lieu (P.I.L.)	R	G	6,581,000	0.688545%	45,313
Multi-residential - Occupied	M	T	817,893,580	1.285168%	10,511,310
Commercial - Occupied	C	T	1,000,372,659	0.998390%	9,987,617
Commercial - Occupied	C	M	284,262	0.998390%	2,838
Commercial P.I.L.	C	F	26,721,940	0.998390%	266,789
Commercial P.I.L.	C	G	36,030,300	0.998390%	359,723
Commercial P.I.L.	C	H	2,111,000	0.998390%	21,076
Commercial - Vacant/Excess Land	C	U	23,075,504	0.698873%	161,268
Commercial - Vacant Land	C	X	30,975,600	0.698873%	216,480
Commercial - Vacant Land P.I.L.	C	Z	812,000	0.698873%	5,675
Shopping Centre - Occupied	S	T	582,563,635	0.998390%	5,816,255
Shopping Centre - Vacant/Excess Land	S	U	3,749,910	0.698873%	26,207
Office Building P.I.L.	D	G	26,806,300	0.998390%	267,631
Office Building - Occupied	D	T	83,205,445	0.998390%	830,715
Office Building - Vacant/Excess Land	D	U	159,370	0.698873%	1,114
Parking Lots P.I.L.	G	F	11,904,000	0.998390%	118,848
Parking Lots - Occupied	G	T	9,270,500	0.998390%	92,556
Industrial - Occupied	I	T	77,777,400	1.555973%	1,210,195
Industrial - Farmland 1	I	1	2,363,000	0.516408%	12,203
Industrial - Vacant Units	I	U	2,722,000	1.011382%	27,530
Industrial - Vacant Land	I	X	31,859,600	1.011382%	322,222
Industrial - Vacant Land P.I.L.	I	Z	2,164,000	1.011382%	21,886
Industrial P.I.L.	I	H	6,397,800	1.555973%	99,548
Industrial - Vacant Land P.I.L.	I	J	504,000	1.011382%	5,097
Industrial - Vacant Unit/Excess Land P.I.L.	I	K	511,200	1.011382%	5,170

Property Class	Realty Tax Class	Realty Tax Qualifier	Assessment (\$)	2016 City of Oshawa Tax Rate	2016 City of Oshawa Tax Levy (\$)
Industrial New Construction - Occupied	J	T	2,617,950	1.555973%	40,735
Large Industrial - Occupied	L	T	247,010,880	1.555973%	3,843,423
Large Industrial - Vacant Land	L	U	2,931,300	1.011382%	29,647
Pipelines	P	T	34,436,000	0.846497%	291,500
Farmlands	F	T	74,973,900	0.137709%	103,246
Managed Forests	T	T	2,364,200	0.172136%	4,070
Commercial New Construction - Occupied	X	T	137,901,600	0.998390%	1,376,795
Commercial New Construction - Vacant/Excess	X	U	4,156,060	0.698873%	29,046
Office Building New Construction - Occupied	Y	T	2,322,410	0.998390%	23,187
Shopping Centre New Construction - Occupied	Z	T	114,188,370	0.998390%	1,140,045
Shopping Centre New Construction - Vacant/Excess	Z	U	2,853,610	0.698873%	19,943
Provincial - Commercial	C	P	808,880	0.998390%	8,076
Provincial - Office Building	D	P	245,520	0.998390%	2,451
Provincial - Parking Lots	G	P	469,000	0.998390%	4,682
Provincial - Residential	R	P	6,020,000	0.688545%	41,450
Exempt	E		1,250,313,115	0.000000%	0
Total Taxable Assessment			<u>17,544,911,528</u>		<u>126,040,115</u>
Other (Business Education Tax)					<u>568,429</u>
Total Tax Revenue					<u>126,608,544</u>

Schedule "B" to City of Oshawa By-law 32-2016 - Final Billing Tax By-law

Property Class	Realty Tax Class	Realty Tax Qualifier	Assessment (\$)	2016 Region of Durham Oshawa Tax Rates	2016 Education Tax Rates
Residential/farm - Occupied	R	T	12,874,482,728	0.684540%	0.188000%
Residential/farm Payment-in Lieu (P.I.L.)	R	G	6,581,000	0.684540%	0.000000%
Multi-residential - Occupied	M	T	817,893,580	1.277695%	0.188000%
Commercial - Occupied	C	T	1,000,372,659	0.992583%	1.135490%
Commercial - Occupied	C	M	284,262	0.992583%	0.000000%
Commercial P.I.L.	C	F	26,721,940	0.992583%	1.135490%
Commercial P.I.L.	C	G	36,030,300	0.992583%	0.000000%
Commercial P.I.L.	C	H	2,111,000	0.992583%	1.135490%
Commercial - Vacant/Excess Land	C	U	23,075,504	0.694808%	0.794843%
Commercial - Vacant Land	C	X	30,975,600	0.694808%	0.794843%
Commercial - Vacant Land P.I.L.	C	Z	812,000	0.694808%	0.000000%
Shopping Centre - Occupied	S	T	582,563,635	0.992583%	1.135490%
Shopping Centre - Vacant/Excess Land	S	U	3,749,910	0.694808%	0.794843%
Office Building P.I.L.	D	G	26,806,300	0.992583%	0.000000%
Office Building - Occupied	D	T	83,205,445	0.992583%	1.135490%
Office Building – Vacant/Excess Land	D	U	159,370	0.694808%	0.794843%
Parking Lots P.I.L.	G	F	11,904,000	0.992583%	1.135490%
Parking Lots - Occupied	G	T	9,270,500	0.992583%	1.135490%
Industrial - Occupied	I	T	77,777,400	1.546924%	1.500000%
Industrial - Farmland 1	I	1	2,363,000	0.513406%	0.141000%
Industrial - Vacant Units	I	U	2,722,000	1.005521%	0.975000%
Industrial - Vacant Land	I	X	31,859,600	1.005521%	0.975000%
Industrial - Vacant Land P.I.L.	I	Z	2,164,000	1.005521%	0.000000%
Industrial P.I.L.	I	H	6,397,800	1.546924%	1.500000%
Industrial - Vacant Land P.I.L.	I	J	504,000	1.005521%	0.975000%

Property Class	Realty Tax Class	Realty Tax Qualifier	Assessment (\$)	2016 Region of Durham Oshawa Tax Rates	2016 Education Tax Rates
Industrial - Vacant Unit/Excess Land P.I.L.	I	K	511,200	1.005521%	0.975000%
Industrial New Construction - Occupied	J	T	2,617,950	1.546924%	1.180000%
Large Industrial - Occupied	L	T	247,010,880	1.546924%	1.500000%
Large Industrial - Vacant Land	L	U	2,931,300	1.005521%	0.975000%
Pipelines	P	T	34,436,000	0.841574%	1.180000%
Farmlands	F	T	74,973,900	0.136908%	0.047000%
Managed Forests	T	T	2,364,200	0.171135%	0.047000%
Commercial New Construction - Occupied	X	T	137,901,600	0.992583%	1.135490%
Commercial New Construction - Vacant/Excess	X	U	4,156,060	0.694808%	0.794843%
Office Building New Construction - Occupied	Y	T	2,322,410	0.992583%	1.135490%
Shopping Centre New Construction - Occupied	Z	T	114,188,370	0.992583%	1.135490%
Shopping Centre New Construction - Vacant/Excess	Z	U	2,853,610	0.694808%	0.794843%
Provincial - Commercial	C	P	808,880	0.992583%	1.135490%
Provincial - Office Building	D	P	245,520	0.992583%	1.135490%
Provincial - Parking Lots	G	P	469,000	0.992583%	1.135490%
Provincial - Residential	R	P	6,020,000	0.684540%	0.188000%
Exempt	E		1,250,313,115	0.000000%	0.000000%
Total Taxable Assessment			17,544,911,528		