

Being a by-law to adopt the estimates of all sums required to be raised by taxation for the year 2017 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 06-2017, 07-2017, 08-2017 and 09-2017 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 8-2017) 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 2017, 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 2017.
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 2017, 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, 2017 and the 4th installment shall be due and payable on September 29th, 2017. 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 2017, the 3rd installment referred to in Section 2(2) of By-law Number 89-73, as amended, shall be due and payable on July 28th, 2017 and the 4th installment shall be due and payable on September 28th, 2017. 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", "J", "K", "I", "L", "M", "N", "S", "X", "Y", 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 first day of May, 2017.



Mayor



Acting City Clerk

Schedule "A" to City of Oshawa 29– 2017 Final Billing Tax By-law

| Property Class | Realty Tax Class | Realty Tax Qualifier | Assessment (\$) | 2017 City of Oshawa Tax Rate | 2017 City of Oshawa Tax Levy (\$) |
|---|------------------|----------------------|-----------------|------------------------------|-----------------------------------|
| Residential/farm - Occupied | R | T | 14,242,636,476 | 0.653133% | 93,023,329 |
| Residential/farm Payment-in Lieu (P.I.L.) | R | G | 8,003,000 | 0.653133% | 52,270 |
| Multi-residential - Occupied | M | T | 965,167,286 | 1.219072% | 11,766,088 |
| New Multi-residential - Occupied | N | T | 0 | 0.653133% | 0 |
| Commercial - Occupied | C | T | 1,025,315,035 | 0.947043% | 9,710,170 |
| Commercial - Occupied | C | M | 275,600 | 0.947043% | 2,610 |
| Commercial P.I.L. | C | F | 26,087,378 | 0.947043% | 247,059 |
| Commercial P.I.L. | C | G | 34,847,925 | 0.947043% | 330,025 |
| Commercial P.I.L. | C | H | 2,109,500 | 0.947043% | 19,978 |
| Commercial - Vacant/Excess Land | C | U | 22,785,810 | 0.662930% | 151,054 |
| Commercial - Vacant Land | C | X | 32,361,231 | 0.662930% | 214,532 |
| Commercial - Vacant Land P.I.L. | C | Z | 647,500 | 0.662930% | 4,292 |
| Shopping Centre - Occupied | S | T | 737,375,974 | 0.947043% | 6,983,264 |
| Shopping Centre - Vacant/Excess Land | S | U | 600,075 | 0.662930% | 3,978 |
| Office Building P.I.L. | D | G | 28,103,900 | 0.947043% | 266,156 |
| Office Building - Occupied | D | T | 85,504,207 | 0.947043% | 809,761 |
| Parking Lots P.I.L. | G | F | 11,737,475 | 0.947043% | 111,159 |
| Parking Lots - Occupied | G | T | 7,659,300 | 0.947043% | 72,537 |
| Industrial - Occupied | I | T | 87,634,573 | 1.475949% | 1,293,442 |
| Industrial - Farmland 1 | I | 1 | 2,437,650 | 0.489850% | 11,941 |
| Industrial - Vacant Units | I | U | 2,254,325 | 0.959367% | 21,627 |
| Industrial - Vacant Land | I | X | 27,643,550 | 0.959367% | 265,203 |

| Property Class | Realty Tax Class | Realty Tax Qualifier | Assessment (\$) | 2017 City of Oshawa Tax Rate | 2017 City of Oshawa Tax Levy (\$) |
|--|------------------|----------------------|-----------------------|------------------------------|-----------------------------------|
| Industrial - Vacant Land P.I.L. | I | Z | 1,661,950 | 0.959367% | 15,944 |
| Industrial P.I.L. | I | H | 6,516,501 | 1.475949% | 96,180 |
| Industrial - Vacant Land P.I.L. | I | J | 502,750 | 0.959367% | 4,823 |
| Industrial - Vacant Unit/Excess Land P.I.L. | I | K | 528,751 | 0.959367% | 5,073 |
| Industrial New Construction - Occupied | J | T | 2,708,663 | 1.475949% | 39,978 |
| Large Industrial New Construction-Occupied | K | T | 8,579,000 | 1.475949% | 126,622 |
| Large Industrial - Occupied | L | T | 219,142,460 | 1.475949% | 3,234,432 |
| Large Industrial - Vacant Land | L | U | 3,099,975 | 0.959367% | 29,740 |
| Pipelines | P | T | 36,066,250 | 0.802961% | 289,598 |
| Farmlands | F | T | 81,631,950 | 0.130627% | 106,633 |
| Managed Forests | T | T | 2,433,500 | 0.163283% | 3,973 |
| Commercial New Construction - Occupied | X | T | 155,514,161 | 0.947043% | 1,472,785 |
| Commercial New Construction - Vacant/Excess | X | U | 4,113,378 | 0.662930% | 27,269 |
| Office Building New Construction - Occupied | Y | T | 2,349,258 | 0.947043% | 22,248 |
| Shopping Centre New Construction - Occupied | Z | T | 126,694,733 | 0.947043% | 1,199,853 |
| Shopping Centre New Construction - Vacant/Excess | Z | U | 2,326,720 | 0.662930% | 15,425 |
| Provincial - Commercial | C | P | 1,024,010 | 0.947043% | 9,698 |
| Provincial - Office Building | D | P | 257,390 | 0.947043% | 2,438 |
| Provincial - Parking Lots | G | P | 503,750 | 0.947043% | 4,771 |
| Provincial - Residential | R | P | 6,153,250 | 0.653133% | 40,189 |
| Exempt | E | | 1,349,010,804 | 0.000000% | - |
| Total Taxable Assessment | | | <u>19,362,006,974</u> | | 132,108,147 |
| Other (Business Education Tax) | | | | | 544,829 |
| Total Tax Revenue | | | | | <u>132,652,976</u> |

Schedule "B" to City of Oshawa 29- 2017 Final Billing Tax By-law

| Property Class | Realty Tax Class | Realty Tax Qualifier | Assessment (\$) | 2017 Region of Durham Oshawa Tax Rates | 2017 Education Tax Rates |
|---|------------------|----------------------|-----------------|--|--------------------------|
| Residential/farm - Occupied | R | T | 14,242,636,476 | 0.652544% | 0.179000% |
| Residential/farm Payment-in Lieu (P.I.L.) | R | G | 8,003,000 | 0.652544% | 0.000000% |
| Multi-residential - Occupied | M | T | 965,167,286 | 1.217974% | 0.179000% |
| New Multi-residential - Occupied | N | T | 0 | per amended Regional By-law | 0.179000% |
| Commercial - Occupied | C | T | 1,025,315,035 | 0.946188% | 1.114154% |
| Commercial - Occupied | C | M | 275,600 | 0.946188% | 0.000000% |
| Commercial P.I.L. | C | F | 26,087,378 | 0.946188% | 1.114154% |
| Commercial P.I.L. | C | G | 34,847,925 | 0.946188% | 0.000000% |
| Commercial P.I.L. | C | H | 2,109,500 | 0.946188% | 1.114154% |
| Commercial - Vacant/Excess Land | C | U | 22,785,810 | 0.662332% | 0.779908% |
| Commercial - Vacant Land | C | X | 32,361,231 | 0.662332% | 0.779908% |
| Commercial - Vacant Land P.I.L. | C | Z | 647,500 | 0.662332% | 0.000000% |
| Shopping Centre - Occupied | S | T | 737,375,974 | 0.946188% | 1.114154% |
| Shopping Centre - Vacant/Excess Land | S | U | 600,075 | 0.662332% | 0.779908% |
| Office Building P.I.L. | D | G | 28,103,900 | 0.946188% | 0.000000% |
| Office Building - Occupied | D | T | 85,504,207 | 0.946188% | 1.114154% |
| Parking Lots P.I.L. | G | F | 11,737,475 | 0.946188% | 1.114154% |
| Parking Lots - Occupied | G | T | 7,659,300 | 0.946188% | 1.114154% |
| Industrial - Occupied | I | T | 87,634,573 | 1.474619% | 1.390000% |
| Industrial - Farmland 1 | I | 1 | 2,437,650 | 0.489408% | 0.134250% |

| Property Class | Realty Tax Class | Realty Tax Qualifier | Assessment (\$) | 2017 Region of Durham Oshawa Tax Rates | 2017 Education Tax Rates |
|--|-------------------------|-----------------------------|------------------------|---|---------------------------------|
| Industrial - Vacant Units | I | U | 2,254,325 | 0.958522% | 0.903500% |
| Industrial - Vacant Land | I | X | 27,643,550 | 0.958522% | 0.903500% |
| Industrial - Vacant Land P.I.L. | I | Z | 1,661,950 | 0.958522% | 0.000000% |
| Industrial P.I.L. | I | H | 6,516,501 | 1.474619% | 1.390000% |
| Industrial - Vacant Land P.I.L. | I | J | 502,750 | 0.958522% | 0.903500% |
| Industrial - Vacant Unit/Excess Land P.I.L. | I | K | 528,751 | 0.958522% | 0.903500% |
| Industrial New Construction - Occupied | J | T | 2,708,663 | 1.474619% | 1.140000% |
| Large Industrial New Construction-Occupied | K | T | 8,579,000 | 1.474619% | 1.140000% |
| Large Industrial - Occupied | L | T | 219,142,460 | 1.474619% | 1.390000% |
| Large Industrial - Vacant Land | L | U | 3,099,975 | 0.958522% | 0.903500% |
| Pipelines | P | T | 36,066,250 | 0.802237% | 1.140000% |
| Farmlands | F | T | 81,631,950 | 0.130509% | 0.044750% |
| Managed Forests | T | T | 2,433,500 | 0.163136% | 0.044750% |
| Commercial New Construction - Occupied | X | T | 155,514,161 | 0.946188% | 1.114154% |
| Commercial New Construction - Vacant/Excess | X | U | 4,113,378 | 0.662332% | 0.779908% |
| Office Building New Construction - Occupied | Y | T | 2,349,258 | 0.946188% | 1.114154% |
| Shopping Centre New Construction - Occupied | Z | T | 126,694,733 | 0.946188% | 1.114154% |
| Shopping Centre New Construction - Vacant/Excess | Z | U | 2,326,720 | 0.662332% | 0.779908% |
| Provincial - Commercial | C | P | 1,024,010 | 0.946188% | 1.114154% |
| Provincial - Office Building | D | P | 257,390 | 0.946188% | 1.114154% |
| Provincial - Parking Lots | G | P | 503,750 | 0.946188% | 1.114154% |
| Provincial - Residential | R | P | 6,153,250 | 0.652544% | 0.179000% |
| Exempt | E | | 1,349,010,804 | 0.000000% | 0.000000% |
| Total Taxable Assessment | | | <u>19,362,006,974</u> | | |