

SARNIA-LAMBTON ON Canada - Municipal Property Tax Rates

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How municipal property taxes are calculated - The following example is based on 2009 taxation rates for an industrial occupied building with the Tax Class IT. The property is located in the Township of St. Clair, and is assessed at a value of \$5,000,000. The tax rate is 4.164157

Sample Calculation:
 Annual Property Taxes: \$5,000,000 X .04164157 = \$208,207.85

Following are the tax rates for Sarnia-Lambton's five municipalities that have industrial land for sale – Lambton Shores, Petrolia, St. Clair, Sarnia, and Warwick.

Lambton Shores 2009 Municipal Property Tax Rates

Class		Rate
Residential	RT	0.01232187
Residential - No Support	RTN	0.01232187
Residential - P.I.L. - General	RG	0.00980187
Res. Farmland Awaiting Dev. PH. 1	R1	0.00431266
Multi-Residential - P.I.L. - Full	MP	0.02703824
Multi-Residential	MT	0.02703824
Commercial	CT	0.03389128
Commercial - New Construction	XT	0.03136165
Commercial - P.I.L. - Full	CF	0.03389128
Commercial - P.I.L. - General	CG	0.01616165
Commercial - Excess Land	CU	0.02372390
Commercial - Excess land - New Construction	XU	0.02195316
Commercial - Excess Land - P.I.L. - Full	CV	0.02372390
Commercial - Excess Land - P.I.L. - General	CW	0.01131316
Commercial - Vacant Land	CX	0.02254510
Commercial - Vacant Land - P.I.L. - Full	CY	0.02254510
Commercial - Vacant Land - P.I.L. - General	CZ	0.01083827
Office Building	DT	0.03191379
Office Building - Excess Land	DU	0.02233965
Shopping Centre	ST	0.04092614
Shopping Centre - Excess Land	SU	0.02864830
Parking Lot	GT	0.02254510
Parking Lot - P.I.L. Full	GF	0.02254510
Industrial	IT	0.04303963
Industrial - P.I.L. - Full	IF	0.04303963
Industrial - P.I.L. - Shared	IH	0.04303963
Industrial - Excess Land	IU	0.02797576
Industrial - Vacant Land	IX	0.02797576
Industrial - Vacant Land - P.I.L. - General	IZ	0.01308327
Large Industrial	LT	0.05652488
Large Industrial - Excess Land	LU	0.03674117
Pipeline	PT	0.02724994
Farm	FT	0.00308047
Managed Forests	TT	0.00308047
Managed Forests - No Support	TTN	0.00308047
Exempt	E	0.00000000

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Petrolia 2009 Municipal Property Tax Rates

Class		Rate
Residential & Farm	RT	0.01543194
Residential Farmland Awaiting Development PH. 1	R1/M1	0.00540118
Multi-Residential	MT	0.03481772
Commercial (Occupied)	CT	0.03901927
Commercial – Vacant Units/Excess Land	CU	0.02731349
Industrial (Occupied)	IT	0.4942615
Industrial – Vacant Units/Excess Land	IU	0.03212700
Industrial – Vacant Land	IX	0.03212700
Large Industrial (Occupied)	LT	0.06589294
Large Industrial – Vacant Units/Excess Land	LU	0.04283040
Pipelines	PT	0.03142476

St. Clair 2009 Municipal Property Tax Rates

Class		Ward 1	Ward 2
Residential	RT	1.164105	1.178826
Farmland	FT	0.291026	0.294706
Managed Forests	TT	0.291026	0.294706
Farmland Awaiting Development	R1	0.407437	0.412589
Multi Residential	MT	2.533525	2.570348
Commercial	CT	3.276872	3.301145
Commercial Shared PIL	CH	3.276872	3.301145
Commercial New Construction	XT	3.023909	3.048182
Commercial Vacant Units	CU	2.293811	2.310802
Commercial New Construction Excess Land	(XU)	2.116737	2.133728
Commercial Vacant Land	CX	2.179230	2.195508
Commercial Vacant Land Shared PIL	CJ	2.179230	2.195508
Shopping Centres	ST	3.948870	3.979951
Shopping Centres Vacant	SU	2.764209	2.785966
Office Building	DT	3.085423	3.108334
Industrial	IT	4.164157	4.194387
Industrial Taxable Farmland	I1	0.407437	0.412589
Industrial Shared PIL	IH	4.164157	4.194387
Industrial New Construction	JT	3.393005	3.423235
Industrial Vacant Units	IU	2.706702	2.726351
Industrial Vacant Land	IX	2.706702	2.726351
Large Industrial	LT	5.447414	5.491756
Large Industrial Shared PIL	LH	5.447414	5.491756
Large Industrial Vacant	LU	3.540818	3.569640
Large Ind. Vacant Unit Shared PIL	LK	3.540818	3.569640
Large Industrial Water Intake System Shared PIL	LI	5.447414	5.491756
Large Industrial Non-Generating Station Shared PIL	LN	5.447414	5.491756
Pipelines	PT	2.633604	2.653365
Parking Lot	GT	2.179230	2.195508

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Sarnia 2009 Municipal Property Tax Rates

Class		Rate
Residential	RT	1.615454
Residential (Education Only)	RD	0.252000
Taxable Farmland 1	R1	0.565410
Industrial – Farmland 1	I1	0.565410
Multi-Residential	MT	3.662523
Commercial – Occupied	CT	4.021072
New Commercial	XT	3.768109
Commercial – Excess land	CU	2.814751
New Commercial Excess	XU	2.637677
Commercial – Vacant Lands	CX	2.678302
Parking Lots & Vacant Land	GT	2.678302
Office Building – Occupied	DT	3.787862
Office building – Excess Land	DU	2.651503
Shopping Centres – Occupied	ST	4.901823
Shopping Centres – Excess Land	SU	3.431276
Industrial – Occupied	IT	5.091002
New Industrial	JT	4.319850
Industrial – Excess Land	IU	3.309152
Industrial – Vacant Lands	IX	3.309152
Large Industrial – Occupied	LT	6.806953
Large Industrial – Excess Land	LU	4.424519
Pipelines	PT	3.239475
Farm	FT	0.403864
Managed Forests	TT	0.403864

Warwick 2009 Tax Rates

Class		Rate
Residential	RT	0.01114223
Res. Farmland Awaiting Dev. Ph 1	R1	0.00389978
Multi-Residential	MT	0.02408751
Commercial (Occupied)	CT	0.03194625
Commercial Vacant Units Excess Land	CU	0.02236238
Commercial Vacant Land	CX	0.02124074
Parking Lot	GT	0.02124074
Industrial Occupied	IT	0.04061725
Industrial Vacant Units Excess Land	IU	0.02640121
Industrial Vacant Land	IX	0.02640121
Pipelines	PT	0.02566645
Farmland	FT	0.00278556
Managed Forests	TT	0.00278556