

Levy Change and Percent Decrease Retained/Clawback Rates

2015 Percent Decrease Retained

Class	Percent Decrease Retained	Percent Clawback
Multi-Residential	0.000000%	100.000000%
Commercial	62.9367%	37.0633%
Industrial	84.3631%	15.6369%

Levy Change 3829- The City of Sarnia

Broad Class	Class	Levy Change
Multi-Residential	Multi-Residential	0.032696
Commercial	Commercial	0.020535
	Shopping Centre	0.022638
	Office Building	0.020047
	Parking Lot	0.021961
Industrial	Industrial	0.020447
	Large Industrial	0.024810

Capping Limits & Thresholds Parameters

	Multi-Residential	Commercial	Industrial
Annualized Tax Limit	10.00%	10.00%	10.00%
Prior Year's CVA Tax Limit	5.00%	5.00%	5.00%
CVA Tax Threshold for Protected Properties (Increasers)	\$250	\$250	\$250
CVA Tax Threshold for Clawed Back Properties (Decreasers)	\$250	\$250	\$250

Exclude from Capping Options

	Multi-Residential	Commercial	Industrial
Option 1: Exclude properties that were at CVA tax in 2014	Yes	Yes	Yes
Option 2: Exclude properties that would have moved from capped in 2014 to Clawed Back in 2015	Yes	Yes	Yes
Option 3: Exclude properties that would have moved from Clawed Back in 2014 to Capped in 2015	Yes	Yes	Yes
Minimum Tax Level (100%) for New to Class/New Construction Properties	100.00%	100.00%	100.00%