

**CITY OF OWEN SOUND
2026 TAX RATES**

RTC/RTQ	DESCRIPTION	MUNICIPAL	COUNTY	EDUCATION	TOTAL
RATES FOR TAXABLE PROPERTIES					
RT	Residential / Farm - full rate	0.01520351	0.00409050	0.00153000	0.02082401
MT	Multi-Residential – full rate	0.01520351	0.00409050	0.00153000	0.02082401
NT	New Multi-Residential – full rate	0.01520351	0.00409050	0.00153000	0.02082401
CT	Commercial – full rate	0.02608041	0.00701693	0.00880000	0.04189734
CU	Commercial – excess land rate	0.02608041	0.00701693	0.00880000	0.04189734
CX	Commercial – vacant land rate	0.02608041	0.00701693	0.00880000	0.04189734
CH	Commercial – (Taxable Shared PIL- full rate)	0.02608041	0.00701693	0.01250000	0.04559734
DT	Office Building – full rate	0.02608041	0.00701693	0.00880000	0.04189734
GT	Parking Lot - Full	0.02608041	0.00701693	0.00880000	0.04189734
ST	Shopping Centre – full rate	0.02608041	0.00701693	0.00880000	0.04189734
SU	Shopping Centre-excess land rate	0.02608041	0.00701693	0.00880000	0.04189734
I1	Industrial - farmland 1	0.00380088	0.00102263	0.00038250	0.00520601
IT	Industrial – full rate	0.02783763	0.00748971	0.00880000	0.04412734
IU	Industrial – excess land rate	0.02783763	0.00748971	0.00880000	0.04412734
IX	Industrial – vacant land rate	0.02783763	0.00748971	0.00880000	0.04412734
IH	Industrial - (Taxable Shared PIL at full rate)	0.02783763	0.00748971	0.01250000	0.04782734
LT	Large Industrial – full rate	0.02783763	0.00748971	0.00880000	0.04412734
LU	Large Industrial – excess land rate	0.02783763	0.00748971	0.00880000	0.04412734
PT	Pipelines – full rate	0.04499973	0.01210716	0.00880000	0.06590689
FT	Farmlands – full rate	0.00380088	0.00102263	0.00038250	0.00520601
TT	Managed Forest – full rate	0.00380088	0.00102263	0.00038250	0.00520601
RATES FOR PAYMENT IN LIEU - PROPERTIES & EXEMPT PROPERTIES					
RG	Residential / Farm - (Eligible for Payment In Lieu at the Municipal & County rate only)	0.01520351	0.00409050	0.00000000	0.01929401
MF	Multi-Residential - (Eligible for Payment In Lieu at full rate)	0.01520351	0.00409050	0.00153000	0.02082401
CF	Commercial - (Eligible for Payment In Lieu at full rate)	0.02608041	0.00701693	0.01250000	0.04559734
CG	Commercial - (Eligible for Payment In Lieu at the Municipal & County rate only)	0.02608041	0.00701693	0.00000000	0.03309734
CY	Commercial - (Eligible for Payment In Lieu at full vacant land rate)	0.02608041	0.00701693	0.01250000	0.04559734
GF	Parking Lot - (Eligible for Payment In Lieu at full rate)	0.02608041	0.00701693	0.01250000	0.04559734
E	Exempt - (Tax exempt & not eligible for PIL)	0.00000000	0.00000000	0.00000000	0.00000000

DOWNTOWN IMPROVEMENT AREA TAX RATES

2026 DIA TAX RATES:

0.00482899 (calculated on CT,DT,GT,ST,IT,LT,CF)
0.00482899 (calculated on CU, CX, IU, IX and LU)