

6 Taxes and Utilities



This section describes the taxes (local, provincial and federal), cost of water and sewer connection, waste management sites, and natural gas and electricity rates.



6.1 Local Property Tax Rates

Table 24: Local Property Tax Rates, 2018

Local Tax Rates				Total
Combined Town, County and Education	Tax Classes	Haldimand County Tax Rates	Education Tax Rates	Total Tax Rates
Residential	RT (RF, RG, RH, RP)	0.01067227	0.0017	0.01237227
Residential Farmland Awaiting Development	R1P	0.0080042	0.001275	0.0092792
Multi-Residential	MT	0.02134454	0.0017	0.02304454
Multi-Residential (New Construction)	NT	0.01067227	0.0017	0.01237227
Commercial (Occupied)	CT, ST, GT (CF, CG, CH, CP, DP, GF)	0.01806708	0.01253862	0.03060570
Commercial Excess Lands/Vacant Lands	CU, SU, CX (CJ, CR, CZ)	0.01400199	0.00971743	0.02371942
Commercial (New Construction)	XT (XP)	0.01806708	0.0109	0.02896708
Commercial (New Construction) Vacant Lands	XU	0.01400199	0.0084475	0.02244949
Industrial (Occupied)	IT, LT (IH, IP, LH, LI, LN, LS)	0.02483864	0.0134	0.03823864
Industrial Excess Lands/Vacant Lands	IU, LU, IX (IK, IZ, LK)	0.0183185	0.0098825	0.028201
Industrial Farmland Awaiting Development	I1N	0.0080042	0.001275	0.0092792
Industrial (New Construction)	JT (JP)	0.02483864	0.0109	0.03573864
Pipelines	PT	0.01589528	0.0134	0.02929528
Farmlands	FT (FP)	0.00266807	0.000425	0.00309307
Managed Forests	TT	0.00266807	0.000425	0.00309307

Source: Haldimand County <https://www.haldimandcounty.ca/wp-content/uploads/2018/07/Tax-Rates-2018.pdf>

6.2 Federal and Provincial Income Tax Rates

Table 25: Corporate Taxes – General Corporation (2017 – 2018)

Corporate Tax Rates – Non-Canadian Controlled	2017	2018
Combined Federal and Provincial	%	%
General/Manufacturing and Processing/Investment	25.0	25.0
General; Active Business Income	26.5	26.5

Source: McSweeney & Associates

Table 26: Corporate Taxes – Canadian Controlled (2017 – 2018)

Corporate Tax Rates - Canadian Controlled	2017	2018
Combined Federal and Provincial	%	%
General/Manufacturing and Processing/Investment	15.0	15.0
General; Active Business Income	26.5	26.5

Source: McSweeney & Associates and [https://www.ey.com/Publication/vwLUAssets/Tax-Rates-Corporate-2018/\\$FILE/Tax-Rates-Corporate-2018.pdf](https://www.ey.com/Publication/vwLUAssets/Tax-Rates-Corporate-2018/$FILE/Tax-Rates-Corporate-2018.pdf)

Table 27: Sales Tax, 2018

Sales Tax	2018
HST (harmonized sales tax)	13%

Source: <https://www.taxtips.ca/salestaxes/sales-tax-rates-2018.htm>

Table 28: Combined Federal and Ontario Personal Income Tax, 2019

2019 Marginal Tax Rates				
	Other Income	Capital Gains	Canadian Dividends	
			Eligible Dividends	Non-Eligible Dividends
first \$43,906	20.05%	10.03%	-6.86%	8.89%
over \$43,906 up to \$47,630	24.15%	12.08%	-1.20%	13.61%
over \$47,630 up to \$77,313	29.65%	14.83%	6.39%	19.93%
over \$77,313 up to \$87,813	31.48%	15.74%	8.92%	22.04%
over \$87,813 up to \$91,101	33.89%	16.95%	12.24%	24.81%
over \$91,101 up to \$95,259	37.91%	18.95%	17.79%	29.43%
over \$95,259 up to \$147,667	43.41%	21.70%	25.38%	35.76%
over \$147,667 up to \$150,000	46.41%	23.20%	29.52%	39.21%
over \$150,000 up to \$210,371	47.97%	23.98%	31.67%	41.00%
over \$210,371 up to \$220,000	51.97%	25.98%	37.19%	45.60%
over \$220,000	53.53%	26.76%	39.34%	47.40%

*Marginal tax rate for dividends is a % of actual dividends received (not grossed-up amount).
Marginal tax rate for capital gains is a % of total capital gains (not taxable capital gains).*

Federal Basic Personal Amount	
2019	Tax Rate
\$12,069	15.00%

Source: <http://www.taxtips.ca/taxrates/on.htm>



6.3 Water/Wastewater and Waste Management

Table 29: Average Customer Impacts, Water and Wastewater, 2018

Average Customer Impacts - Monthly Services		
Residential (15 m ³)	Water	\$ 36.55
	Sewer	\$ 46.20
	Total	\$ 82.75
Commercial (2" 500 m ³)	Water	\$ 774.18
	Sewer	\$ 1,031.62
	Total	\$ 1,805.80
Industrial (4" 4,000 m ³)	Water	\$ 5,027.76
	Sewer	\$ 6,918.81
	Total	\$ 11,946.57
Average Customer Impacts Bulk Services - Per Use Basis		
Bulk Water (3,000 gallons)	Potable Water Costs (County)	\$ 40.10
	Est. Delivery Charge (Private Hauler)	\$ 85.45
	Total	\$ 125.55
Septic/Holding (2,000 gallons)	Treatment Costs (County)	\$ 127.90
	Est. Delivery Charge (Private Hauler)	\$ 91.57
	Total	\$ 219.47

Source: Haldimand County <https://www.haldimandcounty.ca/wp-content/uploads/2018/04/Appendix-Q-water-wastewater-rate-impacts-on-end-users.pdf>

Table 30: Landfill Information

Waste Management	
Name of Site	Canborough Waste Management Facility
Location	499 James Road, Dunnville (905) 774-9010 HaldimandCounty.ca
Operation Hours	Monday-Friday: 8:00 am - 4:15 pm Saturday: 9:00 am - 1:00 pm Sunday: Closed
Materials	<p>Accepted Materials:</p> <ul style="list-style-type: none"> • Construction & Demolition: <i>drywall, clean wood, concrete;</i> • Bulky Rigid Plastic: <i>kid's toys, water cooler bottles, plastic furniture;</i> • Electronics: <i>computers monitors, cellphones, speakers, televisions;</i> • Leaf & Yard Waste: <i>leaves, weeds, sticks, plant trimmings;</i> • Metal: <i>scrap metal, metal appliances not containing Freon;</i> • Batteries; • Shingles; • Cardboard; • Tires-without rims; • Textiles-used clothes. <p>Unacceptable Materials:</p> <ul style="list-style-type: none"> • Household Hazardous Waste; • Appliances Containing Refrigerants; • Railway Ties; • Soil.

Sources: <https://www.haldimandcounty.ca/garbage-recycling/canborough-waste-management-facility/>





6.4 Electricity

Service Provider:

Hydro One Networks Inc.
 P.O. Box 5700, Markham, Ontario L3R 1C8
 1-877-955-1155
 HydroOne.com

General Service Haldimand Residential Rates	Residential
Electricity – Regulated Price Plan Time-of-Use as of May 1, 2018 to April 30, 2019:	
Off-Peak (metered use - ¢/kWh)	6.5¢
Mid-Peak (metered use - ¢/kWh)	9.4¢
On-Peak (metered use - ¢/kWh)	13.2¢
Tiered Prices (as of May 1, 2018 to April 30, 2019)	
Tiered Prices (as of May 1, 2018 to April 30, 2019)	
- First 600 kWh - May 1, 2018 to Oct. 31, 2018 (metered use - ¢/kWh) - First 1,000 kWh - Nov. 1, 2018 to April 30, 2019 (metered use - ¢/kWh)	7.7¢
- Above 600 kWh - May 1, 2018 to Oct. 31, 2018 (metered use - ¢/kWh) - Above 1,000 kWh - Nov. 1, 2018 to Apr. 30, 2019 (metered use - ¢/kWh)	8.9¢
Delivery - As of May 1, 2018	
Monthly Service Charge (\$/month)	\$27.92
Smart Meter Entity Charge (\$/month)	57¢*
Distribution Volumetric Rate (¢/kWh)	.89¢
Retail Transmission Network Service Rate (¢/kWh)	.64¢
Retail Transmission Connection Service Rate (¢/kWh)	.60¢
Distribution losses	See Understand My Bill
Regulatory Charges – as of July 1, 2017	
Standard Supply Service Administration Charge – if applicable (\$/month)	25¢
Wholesale Market Service Rate (adjusted use - ¢/kWh)	0.36¢
Rural and Rate Protection Charge (adjusted use - ¢/kWh)	.03¢
Ontario Electricity Support Program Charge (adjusted use - ¢/kWh)	0
Adjustment factor	1.0655
Footnotes:	
For Electricity - Non-regulated Price Plan or Retail Contract (if applicable) - see Electricity Pricing & Costs	
For Global Adjustment (if applicable) - see Electricity Pricing & Costs	
*The OEB has updated the Smart Metering Entity Charge to \$0.57 per month (from \$0.79 per month), with an implementation date of April 1, 2018. This charge is collected from Residential and General Service energy-billed customers on behalf of the IESO and is effective until December 31, 2022.	
For more information, other classes of service or more details on Electricity Pricing & Costs, please contact Hydro One.	

Source: <https://www.hydroone.com/rates-and-billing/rates-and-charges/haldimand>





6.5 Natural Gas

Service Provider:

Union Gas

1-888-774-3111

uniongas.com/business

Business rates outlined below typically apply to medium to large commercial and small industrial customers. These customers include small businesses, small greenhouses, restaurants, hotels and retail stores and consume more than 50,000 m³ of natural gas each year.

Table 31: Natural Gas Rates for Industrial and Commercial Users

Commercial and Industrial Rates (M2)		
Charges	Monthly Rates 01-Oct-19	Annualized Increase/(Decrease)
Monthly Charge	\$70.00	\$0.00
Gas Used	13.1878 ¢/m ³	\$635.90
Gas Price Adjustment	1.9543 ¢/m ³	\$246.95
Storage	0.6483 ¢/m ³	\$0.00
Storage Price Adjustment	0.0049 ¢/m ³	\$0.00
Transportation to Union Gas	\$0.00	\$0.00
Delivery	Cost in cents per cubic metre ¢/m ³	
First 1,000 m ³	5.0510 ¢/m ³	
Next 6,000 m ³	4.9552 ¢/m ³	
Next 13,000 m ³	4.7739 ¢/m ³	
All Over 20,000 m ³	4.4236 ¢/m ³	
Cap-and-Trade (included in Delivery on the bill)	0.0000 ¢/m ³	
Cap and Trade Price Adjustments (included in Delivery Price Adjustment on Bill)	-0.4969 ¢/m ³	
Delivery Price Adjustment	0.2924 ¢/m ³	

The table above shows the new, approved rates used to calculate your natural gas bill as of Apr. 1, 2018. The annual impacts, excluding temporary price adjustments, are based on a typical Rate M2 – South customer using 73,000 m³ of natural gas a year.

Source: <https://www.uniongas.com/-/media/about-us/rates/residential/M2CI.PDF?la=en&hash=6CBC13D054AAA211AF7EA9A4063E598E78D4A015>

Other natural gas providers may be available.