

Table 1
Financial Relief Programs Considered by Local Municipality
(current as of April 1, 2020)

Local Municipality	Tax Instalment				Water/Wastewater		
	Deferral	Waiving of Interest and Penalty					
		30 Days	60 Days	90 /+ Days	30 Days	60 Days	90 /+ Days
Aurora	✓		✓			✓	
East Gwillimbury		✓			✓		
Georgina		✓			✓		
King			✓		✓		
Markham				✓			
Newmarket				✓			
Richmond Hill	✓			✓			✓
Vaughan			✓				
Whitchurch-Stouffville		✓			✓		

Table 2
Financial Relief Programs Considered by Single and Regional Municipalities
(current as of March 27, 2020)

	Tax Levy Deferral	Waiving Interest/ Penalty Tax Levy	Waiving Interest/ Penalty WWw	Hardship Program
Single Tier				
City of Toronto	✓		✓	
City of Mississauga*	✓		✓	
City of Hamilton				
City of London		✓	✓	
City of Ottawa		✓	✓	✓
City of Kingston				
City of Thunder Bay				
City of Windsor	✓	✓		
City of Greater Sudbury		✓		
Chatham-Kent		✓		
Haldimand County				
Upper Tier				
Region of Durham		✓	✓	
Region of Halton	✓			
Region of Peel			✓	✓
Region of Niagara				
Region of Waterloo		✓	✓	
District of Muskoka				

*Lower tier municipality

Municipality	Details
City of Toronto	<ul style="list-style-type: none"> Announced a 60 day grace period for all tax payments
City of Hamilton	<ul style="list-style-type: none"> Considering deferring tax installment date for 1 month for all property classes
City of Ottawa	<ul style="list-style-type: none"> Providing a grace period from March 19 to April 15, 2020 Developing a hardship program for Residential & Small business (Assessment up to \$2.5M) to extend due date from Mar. 19 to Oct. 30 Water bills: deferral program for seniors and low income individual Discussed providing tiered tax relief (different deferrals based on size of taxable assessment)
City of Thunder Bay	<ul style="list-style-type: none"> Considering deferral and waiving of penalties and interest on water/waste water bill payment for 60 days
City of Kingston	<ul style="list-style-type: none"> Discussions in progress
City of London	<ul style="list-style-type: none"> Considering waiving interest for March instalment and instalments for final bill
City of Mississauga	<ul style="list-style-type: none"> Deferring tax instalments by 90 days
City of Greater Sudbury	<ul style="list-style-type: none"> Waiving all penalty and interest to all tax accounts that are in arrears until June 4, 2020
City of Windsor	<ul style="list-style-type: none"> Waiving late payment fees
Chatham-Kent	<ul style="list-style-type: none"> Discussion in progress
Haldimand County	<ul style="list-style-type: none"> Amending interim tax instalment dates to match local municipal decisions Water bills: Considering 90 day interest and penalty deferral as well as postponing April 1st rate increase by 90 days
Region of Durham	<ul style="list-style-type: none"> Waiving of interest charges on property tax due in April for May and June Durham Region Transit suspended payments from all customers Water bills: Temporary suspending new late payment charges, collection notices and water shutoffs
Region of Halton	<ul style="list-style-type: none"> Local municipalities considering waiving interest and penalty costs on late payments for 30 or 60 days Region approved tax deferral on April 30 instalment to June 30, 2020
Region of Peel	<ul style="list-style-type: none"> Seeking approval to provide \$1M emergency funding as a one-time grant to Peel Community Agencies Tax deferral or waiving penalty to match lower-tier decision
Region of Niagara	<ul style="list-style-type: none"> Tax deferral are lower-tier decision Discussed suspending penalties for late payments

Region of Waterloo	<ul style="list-style-type: none">• Region and lower-tiers waiving interest and penalties on property taxes, utility bills and other amounts owing for 60 days• Transit service reduction and considering monthly pass refund• Water bills: Considering deferral payment dates or waiving late payment fees
District of Muskoka	<ul style="list-style-type: none">• No tax deferral

Table 3
Water and Wastewater Rate Increase Decisions by Local Municipality
(current as of April 1, 2020)

Decision on rate	Municipality
Deferred or cancelled 2020 rate increase	Markham Vaughan
Will defer rate increase if Region defers wholesale rate increase	Richmond Hill
Waiting on Region's decision before determining action	Aurora Georgina
Implemented rate increase on January 1, 2020	East Gwillimbury King Newmarket Whitchurch-Stouffville