

Appendix E: Jurisdictional Scan - Supports for Businesses

The following tables present the results of a jurisdictional scan of 41 jurisdictions including the Federal and Provincial governments, major municipalities in each province, and several municipalities in Saskatchewan. The results should not be considered comprehensive as they only reflect initiatives that were published on government news pages and web sites, and does not include supports that were implemented prior to March, 2020. Tables 1, 2 and 3 focus on property-tax-based supports. Table 4 focuses on grants, rebates and other financial supports provided by major municipalities.

Table 1: Active and Expired Property Tax Supports for Businesses in Canada and the Provinces

Government	Active Supports	Expired Supports
Federal	<p>Tourism and Hospitality Recovery Program</p> <ul style="list-style-type: none"> Rent and wage subsidy up to 75% for businesses in the tourism and hospitality sector who experienced at least a 40% revenue drop between March 2020 and February 2021 and between the current month and a base period. <p>Hardest-Hit Businesses Recovery Program</p> <ul style="list-style-type: none"> Rent and wage subsidy up to 50% for businesses who do not qualify for the Tourism and Hospitality Recovery Program and who experienced at least a 50% revenue drop between the current month and a base period. <p>Local Lockdown Program</p> <p>Allows businesses, charities, and non-profits to receive support through the Tourism and Hospitality Recovery Program if they are subject to a qualifying health restriction and experienced a 40% revenue drop in the current claim period. Organizations do not need to be in the tourism, hospitality, arts, entertainment, or recreation sectors to be eligible for support. (Temporary regulatory changes allow organizations experiencing capacity-limiting public health restrictions of 50 per cent or more to qualify for support, and reduced current-period revenue decline to 25%. These changes only apply from December 19, 2021 to February 12, 2022).</p>	<p>Canada Emergency Rent Subsidy</p> <ul style="list-style-type: none"> Subsidy up to 20% of eligible commercial rent or property expenses for businesses who experienced at least 10% revenue decline.
Nova Scotia	Tourism Accommodations Real Property Tax Rebate Program (Phase 2)	Small Business Real Property Tax Rebate Program

Government	Active Supports	Expired Supports
	<ul style="list-style-type: none"> Provides eligible hotels, motels, and inns with a 50% rebate on the first six months of their 2021-2022 commercial property taxes. 	<ul style="list-style-type: none"> Provides eligible small businesses with rebates equal to \$1,000 or 50% of the commercial real property taxes paid in the final six months of the 2020-2021 tax year. <p>Tourism Accommodations Real Property Tax Rebate Program (Phase 1)</p> <ul style="list-style-type: none"> Provides eligible hotels, motels, and inns with a 25% rebate on their 2020-2021 commercial property taxes. <p>Commercial Lease Deferral Incentive</p> <ul style="list-style-type: none"> Commercial landlords who defer lease payments for three months for tenants who had to close due to public health orders related to COVID-19 were allowed to claim additional \$5,000 in losses per month if the tenant did not continue operating.
Prince Edward Island		<p>Commercial Lease Rent Deferral Program</p> <ul style="list-style-type: none"> Financial assistance up to \$50,000 per landlord and \$15,000 per tenant for landlords who defer rent payments from May 2020 through July 2020 and cannot recovery the rent. <p>Property Tax Support</p> <ul style="list-style-type: none"> Deferred provincial property tax and fee payments and property assessment appeal deadlines until December 31, 2020, provided interest relief for tax year 2020 including on past due amounts, suspended tax sale processes for the remainder of 2020, and delayed mailing of provincial tax bills for 2020 until June.

Table 2: Active and Expired Property Tax Supports for Businesses in Major Cities

Major Cities	Active Supports	Expired Supports
Vancouver, BC		Property Tax Deadline Extension <ul style="list-style-type: none"> Extended 2020 property tax deadline to September 30, 2020.
Victoria, BC		Property Tax Deadline Extension <ul style="list-style-type: none"> Extended payment deadline to August 4, 2020. Reduced Property Tax Late Fees for 2020
Calgary, AB		Property Tax Deferral Program for Hotels and Motels <ul style="list-style-type: none"> Allowed eligible hotel and motel property owners to defer 2021 property taxes without penalties until December 31, 2022. Property Tax Deadline Extension <ul style="list-style-type: none"> 2020 property tax payment deadline extended from June 30 to September 30, 2020, with no penalties on previous outstanding taxes. Tax Installment Payment Plan (TIPP) Fee Suspension <ul style="list-style-type: none"> 2% filing fee for taxpayers joining TIPP after January 1, 2020 suspended until January 1, 2021. 2021 Business Improvement Area (BIA) Tax Credit <ul style="list-style-type: none"> Tax credit equal to 2021 BIA taxes to all businesses in a BIA
Edmonton, AB		Property Tax Deadline Extension <ul style="list-style-type: none"> Extended property tax deadline to August 31, 2020 with no penalties on previous year's outstanding taxes between July 1 and August 31, 2020. Deferred Business Improvement Area (BIA) Tax Levy Payment Penalties

		<ul style="list-style-type: none"> Deferred the payment of BIA payments to September 30, 2020 with no late penalties. <p>Business Improvement Area (BIA) Fee Rebate</p> <ul style="list-style-type: none"> Rebates for up to three months' worth of BIA fees for businesses that closed for a minimum of two weeks in 2020 because of the pandemic and earned zero revenue during that time. <p>2021 Business Improvement Area (BIA) Grant Program</p> <ul style="list-style-type: none"> Grants covering the BIA taxes for all businesses in a BIA.
Regina, SK		<p>Property Tax Deadline Extension</p> <ul style="list-style-type: none"> Extended deadline for 2020 property taxes to September 30, 2020.
Saskatoon, SK		<p>Property Tax Deadline Extension</p> <ul style="list-style-type: none"> Property tax deadline extended three months to September 30, 2020.
Winnipeg, MB		<p>Property and Business Tax Deadline Extension</p> <ul style="list-style-type: none"> Extended property tax payment deadline from June 30, 2020 to September 30, 2020. Business tax deadline was extended from May 29, 2020 to August 31, 2020. <p>Tax installment Payment Plan (TIPP) Fee Waiver</p> <ul style="list-style-type: none"> Waived enrolment fees for TIPP and penalty fees resulting from insufficient funds until October 1, 2020.
Ottawa, ON		<p>Interim Property Tax Deadline Extension</p> <ul style="list-style-type: none"> Extended interim property tax due date from March 19 to April 15, 2020 for all accounts. <p>2020 Interim Property Tax Hardship Deferral Program</p> <ul style="list-style-type: none"> Extended interim and final property tax deadlines to October 30, 2020 for accounts that were paid up to date before the interim tax installment. <p>Farm Grant Program</p>

		<ul style="list-style-type: none"> Allowed eligible farmers to move property tax deadline to December 8, 2020.
Toronto, ON	<p>Expanded Creative Co-Location Facilities Property Tax Sub-Class</p> <ul style="list-style-type: none"> Reduced property taxes by 50% relative to commercial properties. Now includes live music venues. <p>Small Business Property Tax Sub-Class</p> <ul style="list-style-type: none"> The City is developing a new small business property tax sub-class that will grant a 15% tax reduction to eligible properties. 	
Montreal, QC		<p>Municipal Tax Deadline Extension</p> <ul style="list-style-type: none"> Deadline for second installment of municipal taxes extended to July 2, 2020.
Halifax, NS	<p>Reduced Arrears Interest Rate</p> <ul style="list-style-type: none"> Reduced interest rate on arrears from 15% per year to 10% per year. 	<p>Property Tax Deadline Extension</p> <ul style="list-style-type: none"> Extended tax bill due date from April 30, 2020 to June 1, 2020.
St. John's, NL		<p>Interest Fee Waiver on Property and Water Meter Taxes Until December 31, 2020.</p>

Table 3: Business Supports in Municipalities in Saskatchewan

Municipalities in Saskatchewan	Active Supports	Expired Supports
RM of Edenwold		Reduced mill rates for 2020 by 15%
Estevan		Property Tax Deadline Extension <ul style="list-style-type: none"> • Extended tax bill due date from July 31, 2020 to September 30, 2020.
Melville		Property Tax Deadline Extension <ul style="list-style-type: none"> • Extended tax bill due date from August 31, 2020 to September 30, 2020.
Moose Jaw		Property Tax Rebate <ul style="list-style-type: none"> • \$500 tax credit for businesses with a Category A or B business license. Waived Utility and Property Tax Late Penalties <ul style="list-style-type: none"> • From April 14, 2020 to September 30, 2020.
North Battleford		Property Tax Deadline Extension <ul style="list-style-type: none"> • Extended tax bill due date from August 31, 2020 to September 30, 2020. Interest Subsidy <ul style="list-style-type: none"> • Three month interest subsidy for lines of credit taken out to pay 2020 commercial property taxes.
Town of Pense		Reduced municipal taxes for businesses by 50%
Prince Albert		Property Tax Deadline Extension <ul style="list-style-type: none"> • Extended tax bill due date from June 30, 2020 to July 6, 2020. • Extended due date for properties experiencing significant tax increase to November 30, 2021.

		<p>Tax Deferral Program (actually a deadline extension)</p> <ul style="list-style-type: none"> Property owners could apply to extend the tax deadline extended from June 30, 2020 to September 30, 2020.
Regina		<p>Property Tax Deadline Extension</p> <ul style="list-style-type: none"> Extended tax bill due date from June 30, 2020 to September 30, 2020.
Saskatoon		<p>Property Tax Deadline Extension</p> <ul style="list-style-type: none"> Extended tax bill due date from June 30, 2020 to September 30, 2020.
Swift Current		<p>Property Tax Deadline Extension</p> <ul style="list-style-type: none"> Extended tax bill due date from June 29, 2020 to September 30, 2020.
Town of White City		<p>Property Tax Deadline Extension</p> <ul style="list-style-type: none"> Extended tax bill due date from October 31, 2020 to December 31, 2020.

Table 4: Active and Expired Grants, Rebates and Other Financial Supports for Businesses in Major Cities

Major Cities	Active Supports	Expired Supports
Calgary, AB	<p>Calgary Restrictions Exemption Program (REP) Business Support Grant</p> <ul style="list-style-type: none"> • \$2,000 grants for businesses requiring proof of vaccination, a recent negative COVID-19 test, or a valid medical exemption letter to gain entry <p>Fee Waivers and Deferrals</p> <ul style="list-style-type: none"> • Waived and deferred business license and planning and development application fees in 2020. Waived business license, fire inspection, planning, and police service fees in 2021 and 2022. 	<p>Calgary Reopening Grant Program</p> <ul style="list-style-type: none"> • Grants of \$2,500, \$7,500, or \$15,000 to help restaurants, pubs, bars, fitness centres, nightclubs and live music venues reopen.
Edmonton, AB	<p>Edmonton Economic Recovery Grant Program</p> <ul style="list-style-type: none"> • Matching grants up to \$25,000 for projects aligned with Edmonton's Economic Action Plan. <p>Reduced Business License Fees</p> <ul style="list-style-type: none"> • 50% reduction for business license fees, 100% reduction for dispatch and vehicle license fees for limousines, 50% reduction in vehicle license fees for all other vehicles for hire until March 31, 2022. 	
Regina, SK		<p>Regina Economic Recovery Grant</p> <ul style="list-style-type: none"> • Grants of \$1,000, \$2,500, \$5,000, \$10,000, and \$25,000 to support economic recovery through long-term business initiatives. <p>Waived Fees for Mobile Food and Patio Applications</p>
Saskatoon, SK		<p>Utility Rebate</p> <ul style="list-style-type: none"> • 10% rebate to all Saskatoon Light and Power customers for power consumed between December 1, 2020 and November 30, 2021.
Winnipeg, MB		<p>Economic Support Grant Program</p> <ul style="list-style-type: none"> • Grants up to \$1,500 per organization for small businesses and non-profit organizations that were forced to prohibit access to their premises after May 9, 2021.

Ottawa, ON		Innovative Pilot Program - Recovery Stream <ul style="list-style-type: none"> • Funding for five technology pilot projects to support Ottawa's economic recovery.
Toronto, ON		Reduced Licensing Fees for Taxicabs and Vehicles-for-Hire
Montreal, QC		Subsidies for Businesses <ul style="list-style-type: none"> • Grants up to \$10,000 to support businesses in digitizing their operations, implement an online store, or change the physical layout of their premises in compliance with sanitary measures. Digital Arts Strolls and Art Installations <ul style="list-style-type: none"> • \$800,000 to set up lanes to display digital works of art, including podcasts and temporary art installations. Educational Active Lanes <ul style="list-style-type: none"> • \$200,000 to set up lanes to host sports and recreational activities.