# YOUR COVID-19 SURVIVAL GUIDE TO PROPERTY TAX



AN ALL-IN-ONE RESOURCE FOR JURISDICTIONAL CHANGES

IN PARTNERSHIP WITH





# IPTI Corporate Advisory Committee Information relating to action being taken in respect of property tax systems in response to the coronavirus (Covid-19)

#### Introduction

For the benefit of members of its Corporate Advisory Committee, IPTI has brought together information likely to be of interest in connection with action being taken by selected countries and jurisdictions that may be relevant to, or have an impact on, property tax systems. We have also included information likely to be of wider interest to businesses.

The information is provided in respect of the following countries/jurisdictions:

Section 1: USA - subdivided between the federal government and state governments

Section 2: Canada - subdivided between the federal government and provincial governments

Section 3: United Kingdom - including Scotland, Wales and Northern Ireland

Section 4: Australia - subdivided between the federal government and state governments.

For each of the above, we include:

- (a) links to information from government sources, i.e. to relevant websites
- (b) links to other information (e.g. from professional bodies, etc.), i.e. to their websites
- (c) media coverage with articles relating to coronavirus, i.e. links to IPTI Xtracts

Please note that, in most cases, the links to other information (e.g. professional bodies in (b) above) and media coverage (in (c) above), are placed under the federal/national governments concerned rather than the individual states or provinces.

Providing links to websites:

- allows IPTI to direct members to a reliable source of information;
- ensures IPTI directs members to the latest information;
- makes it easier for members to locate the information they need.

If any CAC member has additional information they think should be added to this resource, please send it to: <a href="mailto:info@ipti.org">info@ipti.org</a>

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#### **Caveats**

Please note that the information available via the links provided by IPTI in this document are not the only sources of information available about the measures being taken to respond to the Covid-19 pandemic. Furthermore, IPTI cannot vouch for the accuracy of the information available via the selected websites or whether it is up to date.





### Date

This version of the document contains updates to June 2020.



#### Section 1 - USA - Federal Government

#### (a) links to federal government information; relevant websites

General information:

https://www.usa.gov/coronavirus

Support for Business:

https://home.treasury.gov/policy-issues/cares/assistance-for-small-businesses

https://www.irs.gov/coronavirus/coronavirus-tax-relief-for-businesses-and-tax-exempt-entities

https://www.sba.gov./page/coronavirus-covid-19-small-business-guidance-loan-resources

https://www.uschamberfoundation.org/article/financial-assistance-small-business#alabama--delaware

https://www.iceaonline.com/uploads/1/2/3/4/123441053/uschamber small business ela loan guide.pdf

Other information:

https://home.treasury.gov/policy-issues/cares

https://home.treasury.gov/policy-issues/cares/state-and-local-governments

https://www.dol.gov/agencies/whd/pandemic

#### (b) links to other information (e.g. from professional bodies, etc.); relevant websites

https://www.ivsc.org/news/article/statement-in-relation-to-the-covid-19-pandemic

https://www.appraisalinstitute.org/news/coronavirusupdate/

https://www.iaao.org/wcm/Resources/Online%20Resources/COVID-19 Resources/wcm/Resources Content/Covid-19 Resources.aspx?hkey=c75e5836-e427-41b5-bc2cc6086d7c80e2

https://www.lincolninst.edu/sites/default/files/property tax trends report 2019-2020 0.pdf

#### (c) media coverage with articles relating to coronavirus; links to IPTI Xtracts

http://www.ipti.org/wp-content/uploads/2020/05/IPTI-Xtracts-United-States-May-2020-4.pdf

http://www.ipti.org/wp-content/uploads/2020/04/IPTI-Xtracts-United-States-April-2020-4.pdf

http://www.ipti.org/wp-content/uploads/2020/04/IPTI-Xtracts-United-States-March-2020.pdf





https://www.wired.com/story/which-states-reopening-lockdown/



#### **USA: State Governments (in alphabetical order)**

#### **Alabama**

#### (a) links to state government information; relevant websites

General information:

https://www.alabamapublichealth.gov/covid19/index.html

Support for business:

https://governor.alabama.gov/newsroom/2020/03/gov-ivey-alabama-small-businesses-can-seek-sba-covid-19-disaster-loans/

https://altogetheralabama.org/business/

http://coastalalabama.org/wp-content/uploads/2020/04/Reopening-Alabama-Responsibly-Phase-1.pdf

#### Alaska

#### (a) links to state government information; relevant websites

General information:

https://covid19.alaska.gov/

https://covid19.alaska.gov/reopen/

Support for business:

https://www.commerce.alaska.gov/web/EconomicRecoveryResourcesforBusiness.aspx

https://gov.alaska.gov/wp-content/uploads/sites/2/0425-COVID-MANDATE-016-Attachment-H-Non-Essential-Non-Public-Facing-Businesses.pdf

https://gov.alaska.gov/wp-content/uploads/sites/2/0425-COVID-MANDATE-016-Attachment-D-Non-Essential-Public-Facing-Businesses-Generally-Not-Including-Retail.pdf

https://gov.alaska.gov/wp-content/uploads/sites/2/0425-COVID-MANDATE-016-Attachment-E-Retail-Businesses.pdf





#### **Arizona**

#### (a) links to state government information; relevant websites

General information:

https://www.azdhs.gov/

https://arizonatogether.org/

Support for business:

https://www.azcommerce.com/covid-19

https://www.azcommerce.com/covid-19/financial-resources/

file:///C:/Users/ipsan/Downloads/eo 2020-21 prohibiting small business evictions 0.pdf

https://www.azdhs.gov/documents/preparedness/epidemiology-disease-control/infectious-disease-epidemiology/novel-coronavirus/community/covid-19-fact-sheet-for-businesses.pdf

#### **Arkansas**

#### (a) links to state government information; relevant websites

General information:

https://www.healthy.arkansas.gov/programs-services/topics/novel-coronavirus

https://govstatus.egov.com/ar-covid-19? ga=2.169849889.1870651708.1587979163-976055192.1587979163

Support for business:

https://www.arkansasstatechamber.com/covid-19-coronavirus-and-arkansas/

https://www.arkansasedc.com/covid19resources/business-resources

https://home.treasury.gov/system/files/136/PPP--Fact-Sheet.pdf

#### (b) links to other information (e.g. from professional bodies, etc.); relevant websites

https://www.arkansasonline.com/news/2020/apr/26/assessor-seeks-to-shave-property-tax-pe/?latest





#### California

#### (a) links to state government information; relevant websites

General information:

https://covid19.ca.gov/

https://covid19.ca.gov/industry-guidance/#top

https://covid19.ca.gov/roadmap/#top

Support for business:

https://covid19.ca.gov/business-and-employers/

https://business.ca.gov/coronavirus-2019/

https://www.gov.ca.gov/2020/03/27/governor-newsom-takes-executive-action-to-establish-a-statewide-moratorium-on-evictions/

https://www.ftb.ca.gov/about-ftb/newsroom/news-releases/2020-3-state-postpones-tax-deadlines-until-july-15-due-to-the-covid-19-pandemic.html

#### Colorado

#### (a) links to state government information; relevant websites

General information:

https://covid.colorado.gov/

Support for business:

https://choosecolorado.com/covid19/

 $\underline{https://coloradoenterprisefund.org/resources/cef-covid-19-small-business-resource-hub-coloradoenterprise-fund/}$ 

https://cochamber.com/coronavirus/

https://www.coloradosbdc.org/covid/





#### Connecticut

#### (a) links to state government information; relevant websites

General information:

https://portal.ct.gov/Coronavirus

Support for business:

https://portal.ct.gov/Coronavirus/Information-For/Business-Resources

https://ctsbdc.com/covid19-businessresourcecenter/

https://business.ct.gov/Recovery

#### **Delaware**

#### (a) links to state government information; relevant websites

General information:

https://coronavirus.delaware.gov/

https://governor.delaware.gov/delawares-recovery/

Support for business:

https://coronavirus.delaware.gov/resources-for-businesses/

https://business.delaware.gov/coronavirus/

https://www.dscc.com/coronavirus.html

https://www.choosedelaware.com/in-the-news/delaware-covid-19-business-support-resources-update/

#### **District of Columbia**

#### (a) links to state government information; relevant websites

General information:

https://coronavirus.dc.gov/page/coronavirus-covid-19-resources

https://www.dcpolicycenter.org/publications/covid19-emergency-legislation/





#### Support for business:

https://coronavirus.dc.gov/page/business-and-non-profit-resources

https://coronavirus.dc.gov/recovery-business

#### Florida

#### (a) links to state government information; relevant websites

General information:

https://www.floridadisaster.org/covid19/

https://floridahealthcovid19.gov/

Support for business:

http://floridasbdc.org/disaster/

http://floridasbdc.org/wp-content/uploads/2020/04/COVID-19-Magazine-Insert\_Florida-SBDC-Network\_9-Pages.pdf

https://www.visitflorida.org/resources/crisis-preparation/covid-19-resources-and-information-for-businesses/

https://covid19.floridajobs.org/

#### Georgia

#### (a) links to state government information; relevant websites

General information:

https://dph.georgia.gov/novelcoronavirus

Support for business:

https://www.georgia.org/covid19

https://www.georgia.org/covid19smallbiz

https://www.georgia.org/covid19smallbiz#state





#### (b) links to other information (e.g. from professional bodies, etc.); relevant websites

Executive Order relaxing restrictions:

file:///C:/Users/ipsan/Downloads/04.23.20.02.pdf

file:///C:/Users/ipsan/Downloads/04.20.20.01%20(1).pdf

#### Hawaii

#### (a) links to state government information; relevant websites

General information:

https://hawaiicovid19.com/

Support for business:

https://invest.hawaii.gov/business/covid-19-hawaii-business-resource-page/

#### (b) links to other information (e.g. from professional bodies, etc.); relevant websites

https://www.boh.com/covid-19-main-page/small-business-assistance

#### Idaho

#### (a) links to state government information; relevant websites

General information:

https://coronavirus.idaho.gov/

Support for business:

https://www.risch.senate.gov/public/index.cfm/covid-19-outbreak

https://idahosbdc.org/covid-19-business-resources/

https://commerce.idaho.gov/covid-19/

https://rebound.idaho.gov/resources-for-business/





#### Illinois

(a) links to state government information; relevant websites

General information:

https://coronavirus.illinois.gov/s/

Support for business:

 $\frac{https://www2.illinois.gov/dceo/SmallBizAssistance/Pages/Coronavirus-Disease-2019-(COVID-19)-Information-for-Small-Business.aspx}{}$ 

https://www2.illinois.gov/dceo/SmallBizAssistance/Pages/Small-Business-Financial-and-Tax-Assistance-in-Response-to-COVID-19-Impacts.aspx

https://illinoistreasurer.gov/Invest in Illinois/Small Business COVID-19 Relief Program

(b) links to other information (e.g. from professional bodies, etc.); relevant websites

https://www.cookcountyassessor.com/news/changes-assessments-and-appeals-due-covid-19

#### Indiana

(a) links to state government information; relevant websites

General information:

https://www.coronavirus.in.gov/

Support for business:

https://www.iedc.in.gov/resources/covid-19-updates-resources/home

https://www.cicpindiana.com/organizations-here-to-help/

https://www.in.gov/ocra/3009.htm

https://www.indianachamber.com/coronavirus-updates/

#### Iowa

(a) links to state government information; relevant websites

General information:

https://coronavirus.iowa.gov/





#### Support for business:

https://tax.iowa.gov/COVID-19

https://www.iowaeconomicdevelopment.com/businessrecovery

https://www.iowaeconomicdevelopment.com/businessrecovery#iowaresources

https://www.iowaeconomicdevelopment.com/reliefgrants

https://www.iasourcelink.com/covid-19/iowa-business-information-on-covid-19

https://www.iasourcelink.com/covid-19/financial-assistance-for-covid-19

#### Kansas

#### (a) links to state government information; relevant websites

General information:

https://www.coronavirus.kdheks.gov/

Support for business:

https://www.kansascommerce.gov/covid-19-response/

https://www.kansascommerce.gov/covid-19-response/covid-19-response-business-incentives/

https://www.kansascommerce.gov/covid-19-response/covid-19-response-ongoing-commerce-operations/

https://covid.ks.gov/business-agriculture/

#### Kentucky

#### (a) links to state government information; relevant websites

General information:

https://govstatus.egov.com/kycovid19

https://governor.ky.gov/covid19

Support for business:

https://thinkkentucky.com/COVID-19 Resources.aspx

https://www.kychamber.com/news/coronavirus





#### https://cedik.ca.uky.edu/COVID-19 resources

#### (b) links to other information (e.g. from professional bodies, etc.); relevant websites

https://www.bizjournals.com/louisville/news/2020/04/08/coronavirus-delays-major-jefferson-county-property.html

#### Louisiana

#### (a) links to state government information; relevant websites

General information:

https://gov.louisiana.gov/index.cfm/page/92

Support for business:

https://www.opportunitylouisiana.com/covid19

https://www.ledbizloan.com/

https://www.entergy.com/covid-19/lasmbiz/

 $\frac{\text{https://img1.wsimg.com/blobby/go/0548a4dd-c2ae-43e5-95ac-}{711a42fb8aff/downloads/LAER%20Task%20Force%20Phase%20I%20Report%205.10.20.pdf?ver=15891586}{32629}$ 

#### Maine

#### (a) links to state government information; relevant websites

General information:

https://www.maine.gov/covid19/

https://www.maine.gov/covid19/restartingmaine

Support for business:

https://www.famemaine.com/business/programs/covid-19-relief-loan-programs/

https://www.mainechamber.org/covid19.html

https://www.maine.gov/decd/sites/maine.gov.decd/files/inline-files/85926 Assistance V6.pdf





#### Maryland

#### (a) links to state government information; relevant websites

General information:

https://governor.maryland.gov/marylandunites

Support for business:

https://govstatus.egov.com/md-coronavirus-business

https://dat.maryland.gov/Pages/default.aspx

https://commerce.maryland.gov/fund/maryland-small-business-covid-19-emergency-relief-grant-fund

https://mdchamber.org/resources/covid-19-resources/

https://open.maryland.gov/backtobusiness/

#### Massachusetts

#### (a) links to state government information; relevant websites

General information:

https://www.mass.gov/info-details/covid-19-updates-and-information

https://www.mass.gov/info-details/reopening-massachusetts

Support for business:

https://www.mass.gov/info-details/covid-19-resources-and-guidance-for-businesses

https://www.mass.gov/info-details/covid-19-guidance-and-directives#businesses-&-employment-

https://www.msbdc.org/covid-19/

#### Michigan

#### (a) links to state government information; relevant websites

General information:

https://www.michigan.gov/coronavirus/





#### Support for business:

https://www.michiganbusiness.org/covid19/

https://www.michiganbusiness.org/press-releases/2020/03/new-funding-tools-available-for-michigans-small-businesses-impacted-by-covid-19/

https://www.michigan.gov/coronavirus/0,9753,7-406-98158-522285--,00.html

https://www.michigan.gov/coronavirus/0,9753,7-406-98158-524256--,00.html

https://michamber.com/sites/default/files/COVID\_Business\_Agenda\_April\_28\_2020.pdf?\_ga=2.59725614. 2014288984.1591107329-1403719552.1591107329

#### Minnesota

#### (a) links to state government information; relevant websites

General information:

https://mn.gov/covid19/

Support for business:

https://www.mnchamber.com/blog/covid-19-business-toolkit

https://mn.gov/deed/business/financing-business/deed-programs/peacetime/

https://mn.gov/deed/business/financing-business/deed-programs/loan-guarantee/

https://mn.gov/deed/business/financing-business/deed-programs/mif/

#### Mississippi

#### (a) links to state government information; relevant websites

General information:

https://www.coronavirus.ms.gov/

https://msmec.com/coronavirus/#general-resources

Support for business:

https://www.entergy.com/covid-19/mssmbiz/

https://www.msema.org/news/sba-responds-to-covid-19/





#### Missouri

#### (a) links to state government information; relevant websites

General information:

https://health.mo.gov/living/healthcondiseases/communicable/novel-coronavirus/

https://showmestrong.mo.gov/

Support for business:

https://health.mo.gov/living/healthcondiseases/communicable/novel-coronavirus/businesses.php

https://sbdc.missouri.edu/sbdc-covid-19-resources

https://mochamber.com/coronavirus/

https://www.mosourcelink.com/l/coronavirus-business-resources

#### Montana

#### (a) links to state government information; relevant websites

General information:

https://covid19.mt.gov/

 $\frac{\text{https://covid19.mt.gov/Portals/223/Documents/Reopening\%20Montana\%20Phased\%20Approach.pdf?ver}{=2020-04-22-115707-770}$ 

Support for business:

https://commerce.mt.gov/BusinessRecovery/COVID-19

https://commerce.mt.gov/CARES-Act

https://commerce.mt.gov/Montana-Coronavirus-Relief/Business-Assistance

#### Nebraska

#### (a) links to state government information; relevant websites

General information:

http://dhhs.ne.gov/Pages/Coronavirus.aspx





#### Support for business:

https://www.nechamber.com/coronavirus-update.html

https://opportunity.nebraska.gov/nded-covid19/

https://opportunity.nebraska.gov/nded-covid19/#1584561107387-9653b64d-71e9

https://opportunity.nebraska.gov/wp-content/uploads/2020/03/NMotion-gener8tor-LPED-Emergency-Response-Program-Press-Release.pdf

https://nema.nebraska.gov/recovery/nebraska-covid-19-dr-4521

#### Nevada

#### (a) links to state government information; relevant websites

General information:

https://nvhealthresponse.nv.gov/info/

Support for business:

https://nvhealthresponse.nv.gov/info/business/

 $\underline{\text{https://www.diversifynevada.com/covid-19-disaster-response-online-assistance-resources/businesses-assistance-resources/}$ 

https://www.diversifynevada.com/covid-19-reopening-guidance-and-assistance/

http://business.nv.gov/News Media/COVID-19 Announcements/

https://nevadasbdc.org/business-resiliency-plan/

#### **New Hampshire**

#### (a) links to state government information; relevant websites

General information:

https://www.nhmunicipal.org/covid-19-resources

Support for business:

https://businesshelp.nheconomy.com/hc/en-us https://www.nhsbdc.org/covid-19-assistance





#### **New Jersey**

a	) links to sta	te government	information;	relevant websites

General information:

https://covid19.nj.gov/

Support for business:

https://faq.business.nj.gov/en/collections/2198378-information-for-nj-businesses-on-the-coronavirus-outbreak

https://www.nj.gov/labor/employer-services/business/covid.shtml https://ucedc.com/news/covid-19-small-business-resources/

https://njchamber.com/covid19

#### **New Mexico**

#### (a) links to state government information; relevant websites

General information:

https://www.newmexico.gov/

Support for business:

https://gonm.biz/about-us/covid-19-response

https://www.newmexico.gov/jobs-the-economy/information-for-employers/

http://www.nmsbdc.org/

#### **New York**

#### (a) links to state government information; relevant websites

General information:

https://coronavirus.health.ny.gov/home

Support for business:

https://www1.nyc.gov/site/sbs/businesses/covid19-business-financial-assistance.page

https://esd.ny.gov/novel-coronavirus-faq-businesses





https://esd.ny.gov/small-business-administration-sba-covid-19-loans

http://www.nyssbdc.org/covid19response.html

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(a) links to state government information; relevant websites

General information:

https://www.nc.gov/covid19

Support for business:

https://www.nc.gov/covid-19/business-employer-covid-19-resources

https://www.nccommerce.com/news/solutions-covid-19/business-resources#financial-support

https://www.nccommerce.com/news/solutions-covid-19/business-resources#business-tax-issues

#### **North Dakota**

(a) links to state government information; relevant websites

General information:

https://ndresponse.gov/covid-19-resources

Support for business:

https://ndresponse.gov/covid-19-resources/covid-19-business-and-employer-resources

https://ndresponse.gov/covid-19-resources/covid-19-business-and-employer-resources/financial-resources

https://bnd.nd.gov/business/

 $\frac{https://ndresponse.gov/covid-19-resources/covid-19-business-and-employer-resources/nd-smart-restart/nd-smart-restart-protocols}{\\$ 

#### Ohio

(a) links to state government information; relevant websites

General information:

https://coronavirus.ohio.gov/wps/portal/gov/covid-19/home





#### Support for business:

https://businesshelp.ohio.gov/

https://www.ohio.edu/voinovich-school/projects/covid-19-business-recovery-resource-center

https://www.bizjournals.com/dayton/news/2020/03/27/state-resources-available-to-businesses-affected.html

#### Oklahoma

#### (a) links to state government information; relevant websites

General information:

https://govstatus.egov.com/oklahoma-coronavirus-information

https://www.okcommerce.gov/covid19/ours-plan/

Support for business:

https://www.okcommerce.gov/covid19/

https://www.okcommerce.gov/doing-business/business-services/business-bounce-back-assistance-program/

#### Oregon

#### (a) links to state government information; relevant websites

General information:

https://govstatus.egov.com/or-covid-19

Support for business:

https://www.oregon.gov/smallbusiness/Pages/or-covid-19.aspx

https://www.oregon4biz.com/Coronavirus-Information/

https://oeda.biz/assisting-communities-businesses-with-coronavirus-impact/



#### Pennsylvania

#### (a) links to state government information; relevant websites

General information:

https://www.health.pa.gov/topics/disease/coronavirus/Pages/Coronavirus.aspx

https://www.pa.gov/guides/responding-to-covid-19/ https://bringingpaback.com/

Support for business:

https://dced.pa.gov/businesses/

https://dced.pa.gov/funding-programs/

https://dced.pa.gov/programs/covid-19-working-capital-access-program-cwca/

https://www.pachamber.org/coronavirus/

https://sbdc.psu.edu/resources/covid-19-resources/

#### **Rhode Island**

#### (a) links to state government information; relevant websites

General information:

https://health.ri.gov/covid/

https://www.reopeningri.com/

Support for business:

https://commerceri.com/

https://health.ri.gov/covid/for/business/

https://commerceri.com/wp-content/uploads/2020/04/Rhode-Island-Participating-Lenders-040320.pdf

https://commerceri.com/emergency-grants-and-funding/

https://www.ri.gov/press/view/38122

https://www.riscpa.org/news-and-events/165/covid-19-business-planning-checklist/view-news





#### **South Carolina**

#### (a) links to state government information; relevant websites

General information:

https://www.scdhec.gov/infectious-diseases/viruses/coronavirus-disease-2019-covid-19

Support for business:

https://www.sccommerce.com/covid-19-resources

 $\underline{https://dor.sc.gov/resources-site/lawandpolicy/Advisory\%20Opinions/IL20-3.pdf}$ 

https://www.sccommerce.com/sba-assistance-during-covid-19

https://www.sccounties.org/coronavirus-covid-19-information

https://www.scemd.org/stay-informed/state-agency-resources-for-covid-19/

#### **South Dakota**

#### (a) links to state government information; relevant websites

General information:

https://covid.sd.gov/

Support for business:

https://sdgoed.com/covid-19/

https://news.sd.gov/newsitem.aspx?id=26544

https://www.sdra.org/protection.html

#### Tennessee

#### (a) links to state government information; relevant websites

General information:

https://www.tn.gov/governor/covid-19.html

https://www.tn.gov/governor/covid-19/economic-recovery.html





#### Support for business:

https://www.tn.gov/governor/covid-19/business.html

https://tnecd.com/covid-19-resources/

https://launchtn.org/covid-19/

https://www.tnchamber.org/coronavirus

https://www.tn.gov/content/dam/tn/revenue/documents/notices/business/bus20-07.pdf

#### **Texas**

#### (a) links to state government information; relevant websites

General information:

https://gov.texas.gov/coronavirus

Support for business:

https://www.twc.texas.gov/news/covid-19-resources-employers

https://gov.texas.gov/business/page/coronavirus

#### (b) links to other information (e.g. from professional bodies, etc.); relevant websites

https://www.lmtonline.com/news/article/Webb-officials-announce-freeze-in-property-values-15200228.php

#### Utah

#### (a) links to state government information; relevant websites

General information:

https://coronavirus.utah.gov/

Support for business:

https://coronavirus.utah.gov/business/

https://coronavirus.utah.gov/business/#state-resources

https://www.utahmicroloanfund.org/covid-19-resources.html





https://business.utah.gov/

https://business.utah.gov/utah-covid-19-commercial-rental-assistance-program/

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#### (a) links to state government information; relevant websites

General information:

https://governor.vermont.gov/covid19response

Support for business:

https://accd.vermont.gov/covid-19/business

 $\frac{\text{https://www.vermont.org/chamber/chamber-news/coronavirus-resource-guide/}{\text{https://accd.vermont.gov/sites/accdnew/files/documents/Vermont%20Economic%20Recovery%20Package}}{\%20-\%202020-05-20.pdf}$ 

#### Virginia

#### (a) links to state government information; relevant websites

General information:

https://www.virginia.gov/coronavirus/

Support for business:

https://www.virginia.gov/coronavirus/support-for-businesses/#854620

https://www.vachamber.com/covid-19/

https://www.virginiasbdc.org/covid-19/

#### Washington

#### (a) links to state government information; relevant websites

General information:

https://coronavirus.wa.gov/





#### Support for business:

https://coronavirus.wa.gov/business-workers

https://www.business.wa.gov/site/alias\_\_business/1561/covid-19.aspx

https://www.governor.wa.gov/issues/issues/covid-19-resources/covid-19-reopening-guidance-businesses-and-workers

#### West Virginia

#### (a) links to state government information; relevant websites

General information:

https://dhhr.wv.gov/COVID-19/Pages/default.aspx

Support for business:

https://westvirginia.gov/covid-19-business-relief-resources/

https://westvirginia.gov/covid-19-business-relief-resources/financial/

https://wvchamber.com/Issues-Advocacy/COVID-19-Recovery-Plan.aspx

#### Wisconsin

#### (a) links to state government information; relevant websites

General information:

https://govstatus.egov.com/wi-covid-19

Support for business:

https://wedc.org/programs-and-resources/covid-19-response/

https://www.wmep.org/covid-19-coronavirus-resources/

https://wedc.org/reopen-guidelines/

https://wisconsinsbdc.org/services/covid-19/

https://www.wbd.org/covid-19-small-business-resources





# Wyoming

(a) links to state government information; relevant websites				
General information:				
https://covid19.wyo.gov/				
Support for business:				
https://covid19.wyo.gov/business				
https://wyomingbusiness.org/wyoemployerresources				
http://www.wyomingeda.org/covid-19-resources				
https://www.wyomingbusinessalliance.com/post/covid-19-business-resources				



#### Section 2 - Canada - Federal Government

(a) links to federal government information; relevant websites

General measures:

https://www.canada.ca/en/public-health/services/diseases/coronavirus-disease-covid-19.html

Support for business:

https://www.canada.ca/en/department-finance/economic-response-plan.html#businesses

Canada: Easing Restrictions:

https://www.jdsupra.com/legalnews/canada-covid-19-and-provincial-97224/

(b) links to other information (e.g. from professional bodies, etc.); relevant websites

Appraisal Institute of Canada:

https://www.aicanada.ca/covid-19-information-for-the-public/

(c) media coverage with articles relating to coronavirus; links to IPTI Xtracts

http://www.ipti.org/wp-content/uploads/2020/05/IPTI-Xtracts-Canada-May-2020-4.pdf

http://www.ipti.org/wp-content/uploads/2020/04/IPTI-Xtracts-Canada-April-2020-2.pdf

http://www.ipti.org/wp-content/uploads/2020/04/IPTI-Xtracts-Canada-March-2020.pdf

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#### Canada: Provincial Governments (in alphabetical order)

#### **Alberta**

#### (a) links to provincial government information; relevant websites

General measures:

https://www.alberta.ca/covid-19-information.aspx

https://www.alberta.ca/alberta-relaunch-strategy.aspx

Support for business:

https://www.alberta.ca/covid-19-financial-support-for-businesses-and-organizations.aspx

Support for the energy sector

https://www.alberta.ca/relief-for-the-energy-sector.aspx

#### (b) links to other information (e.g. from professional bodies, etc.); relevant websites

Alberta Assessors Association:

http://www.assessor.ab.ca/content/1/WelcomeToAlbertaAssessors

#### **British Columbia**

#### (a) links to provincial government information; relevant websites

General measures:

https://www2.gov.bc.ca/gov/content/safety/emergency-preparedness-response-recovery/covid-19-provincial-support

Support for business

https://www2.gov.bc.ca/gov/content/employment-business/business/small-business/resources/covid-19-supports

https://www2.gov.bc.ca/gov/content/employment-business/businesses-covid19

https://smallbusinessbc.ca/wp-content/uploads/2020/03/small-business-resource.pdf

https://bceda.ca/coronavirus.php





#### Manitoba

(	a	links to	provincial	government i	information	: relevant	websites
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General measures:

https://www.gov.mb.ca/covid19/index.html

Support for business:

https://www.gov.mb.ca/covid19/business/index.html

#### **New Brunswick**

#### (a) links to provincial government information; relevant websites

General measures:

https://www2.gnb.ca/content/gnb/en/gateways/for\_business/covid19.html

Support for business:

https://onbcanada.ca/covid19-guide-businesses-relief-measures/

#### **Newfoundland & Labrador**

#### (a) links to provincial government information; relevant websites

General measures:

https://www.gov.nl.ca/covid-19/

Support and resources for various sectors:

https://www.gov.nl.ca/covid-19/resources-2/

https://www.gov.nl.ca/covid-19/information-sheets-for-businesses-and-workplaces/

#### **Nova Scotia**

#### (a) links to provincial government information; relevant websites

General measures:

https://novascotia.ca/coronavirus/





Support for business:

https://novascotia.ca/coronavirus/support/#support-for-business

https://www.novascotiabusiness.com/covid-19-information/business-assistance

#### **Ontario**

#### (a) links to provincial government information; relevant websites

General measures:

https://covid-19.ontario.ca/index.html

Support for business:

https://www.ontario.ca/page/covid-19-support-businesses

https://www.feddevontario.gc.ca/eic/site/723.nsf/eng/h 02567.html?OpenDocument

#### (b) links to other information (e.g. from professional bodies, etc.); relevant websites

Municipal Property Assessment Corporation:

https://www.mpac.ca/COVID19UpdatesourPartners

COVID-19: Municipal Property Tax Relief Programs:

http://www.mondaq.com/canada/operational-impacts-and-strategy/930964/covid-19-municipal-property-tax-relief-programs

#### **Prince Edward Island**

#### (a) links to provincial government information; relevant websites

General measures:

https://www.princeedwardisland.ca/en/topic/covid-19

Support for business:

https://www.princeedwardisland.ca/en/topic/business-0

https://www.cfib-fcei.ca/en/advocacy/employment-and-labour/prince-edward-island-covid-19-relief-measures-your-business





#### Quebec

(a) links to provincial government information; relevant websites

General measures:

https://www.quebec.ca/en/health/health-issues/a-z/2019-coronavirus/

Support for business:

https://www.quebec.ca/en/businesses-and-self-employed-workers/government-financial-support-programs-businesses-covid19/

(b) links to other information (e.g. from professional bodies, etc.); relevant websites

Professional Association of Real Estate Brokers:

https://apcig.ca/en/covid-19-the-gpareb-suspends-open-houses/

#### Saskatchewan

(a) links to provincial government information; relevant websites

General measures:

https://www.saskatchewan.ca/government/health-care-administration-and-provider-resources/treatment-procedures-and-guidelines/emerging-public-health-issues/2019-novel-coronavirus

Support for business:

https://www.saskatchewan.ca/government/health-care-administration-and-provider-resources/treatment-procedures-and-guidelines/emerging-public-health-issues/2019-novel-coronavirus/covid-19-information-for-businesses-and-workers/support-for-businesses





# **Canada: Territories**

Northwest Territories
(a) links to territorial government information; relevant websites
General measures:
https://www.hss.gov.nt.ca/en/services/coronavirus-disease-covid-19
Support for business
https://www.gov.nt.ca/en/newsroom/supporting-people-businesses-and-communities-response-covid-19
https://saskchamber.com/issues/resources/covid-19-resources-for-business/
Nunavut
(a) links to territorial government information; relevant websites
General measures:
https://www.gov.nu.ca/
Support for business:
https://www.gov.nu.ca/economic-development-and-transportation/news/covid-19-department-economic-development-and
Yukon Territory
(a) links to territorial government information; relevant websites
General measures:
https://yukon.ca/en/covid-19-support-yukoners
Support for business:
https://yukon.ca/en/health-and-wellness/covid-19/yukon-business-relief-program



https://www.yukonchamber.com/post/yukon-chamber-members-covid-19-resources



#### **Section 3 - United Kingdom**

#### (a) links to government information - relevant websites

General Measures:

https://www.gov.uk/coronavirus

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\_data/file/8847 60/Our plan to rebuild The UK Government s COVID-19 recovery strategy.pdf

Financial support for businesses during coronavirus (COVID-19):

https://www.gov.uk/government/collections/financial-support-for-businesses-during-coronavirus-covid-19

Coronavirus Job Retention Scheme:

https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme

Self-Employment Income Support Scheme (SEISS):

https://www.gov.uk/guidance/claim-a-grant-through-the-coronavirus-covid-19-self-employment-income-support-scheme

Coronavirus Business Interruption Loan Scheme:

https://www.gov.uk/guidance/apply-for-the-coronavirus-business-interruption-loan-scheme

**Business Rates Holiday:** 

https://www.gov.uk/government/publications/business-rates-retail-discount-guidance

Business rates: expanded retail discount:

https://www.gov.uk/government/publications/business-rates-retail-discount-guidance

Coronavirus business support grant funding:

https://www.gov.uk/government/publications/coronavirus-covid-19-guidance-on-business-support-grant-funding

Deferral of Self-Assessment Payment:

https://www.gov.uk/pay-self-assessment-tax-bill





Statutory Sick Pay Rebate:

https://www.gov.uk/guidance/claim-back-statutory-sick-pay-paid-to-employees-due-to-coronavirus-covid-19

Small Business Grant Funding (SBGF)

https://www.gov.uk/government/publications/coronavirus-covid-19-guidance-on-business-support-grantfunding

Covid-19 Corporate Financing Facility:

https://www.gov.uk/guidance/apply-for-the-covid-19-corporate-financing-facility

Retail, Hospitality and Leisure Grant Fund (RHLGF):

https://www.gov.uk/government/publications/coronavirus-covid-19-guidance-on-business-support-grantfunding

COVID-19: Key UK Business Measures – Current State of Play

https://www.jdsupra.com/legalnews/covid-19-key-uk-business-measures-25967/

The Corporate Insolvency and Governance Bill:

https://www.gov.uk/government/news/how-the-corporate-insolvency-and-governance-bill-will-help-yourbusiness

#### **England**

https://www.gov.uk/government/publications/72020-coronavirus-response-monitoring

https://www.gov.uk/guidance/coronavirus-covid-19-guidance-for-local-government#business-rates

#### **Scotland**

https://findbusinesssupport.gov.scot/coronavirus-advice

https://findbusinesssupport.gov.scot/coronavirus-advice/business-rates-and-tax

https://www.gov.scot/news/covid-19-helpline-for-scottish-businesses/

https://www.gov.uk/government/publications/coronavirus-covid-19-business-support-grant-fundingguidance-for-businesses?utm\_source=94ceeb8f-4d71-41af-afc9-

cc8953b88f23&utm medium=email&utm campaign=govuk-notifications&utm content=daily

https://www.scottish-enterprise.com/support-for-businesses/coronavirus-covid-19-advice

https://www.gov.scot/publications/coronavirus-covid-19-support-for-businesses/





https://www.scottishchambers.org.uk/press-releases/businesssupportcovid19/

#### Wales

https://businesswales.gov.wales/coronavirus-advice/covid-19-support-business

https://businesswales.gov.wales/coronavirus-advice/support/business-rates-relief

https://gov.wales/welsh-revenue-authority/service-update-coronavirus

https://wales.coop/covid-19-factsheets/

#### **Northern Ireland**

https://www.nidirect.gov.uk/articles/coronavirus-covid-19-business-and-employers

https://www.nidirect.gov.uk/articles/coronavirus-covid-19-and-delay-rate-bills

(b) links to other information (e.g. from professional bodies, etc.); relevant websites

Institute of Chartered Accountants in England and Wales (ICAEW):

https://www.icaew.com/coronavirus

Royal Institution of Chartered Surveyors (RICS):

https://www.rics.org/uk/news-insight/latest-news/coronavirus-and-rics-events/

Institute of Revenues Rating and Valuation (IRRV):

http://irrv.net/homenew/page.php?wid=3

Law Society:

https://www.lawsociety.org.uk/support-services/advice/articles/coronavirus-covid-19-information-formembers/

Accountancy Daily: Coronavirus: updates for accountants, tax advisers and auditors

 $\underline{https://www.accountancydaily.co/coronavirus-essential-updates-accountants-tax-advisers-and-auditors}$ 

Accounting web:

https://www.accountingweb.co.uk/tags/coronavirus





# (c) media coverage with articles relating to coronavirus - links to IPTI Xtracts

http://www.ipti.org/wp-content/uploads/2020/03/IPTI-Xtracts-United-Kingdom-March-2020-1.pd	<u>lk</u>
http://www.ipti.org/wp-content/uploads/2020/04/IPTI-Xtracts-United-Kingdom-April-2020.pdf	
http://www.ipti.org/wp-content/uploads/2020/05/IPTI-Xtracts-United-Kingdom-May-2020-4.pdf	



#### Section 4 - Australia - Federal Government

#### (a) links to federal government information; relevant websites

COVID-19 support from government:

https://www.australia.gov.au/

Coronavirus information and support for business:

https://www.business.gov.au/risk-management/emergency-management/coronavirus-information-and-support-for-business

https://treasury.gov.au/coronavirus/businesses

National Cabinet mandatory Code of Conduct for Commercial Tenancies:

https://www.pm.gov.au/sites/default/files/files/national-cabinet-mandatory-code-ofconduct-sme-commercial-leasing-principles.pdf

JobKeeper Payment:

https://www.ato.gov.au/general/JobKeeper-Payment/

https://treasury.gov.au/sites/default/files/2020-04/Fact sheet supporting businesses 4.pdf

Boosting cash-flow for employers:

https://www.business.gov.au/Risk-management/Emergency-management/Coronavirus-information-and-support-for-business/Boosting-cash-flow-for-employers

https://treasury.gov.au/sites/default/files/2020-04/fact sheet-boosting cash flow for employers.pdf

Temporary relief for financially distressed businesses:

 $\frac{https://www.business.gov.au/Risk-management/Emergency-management/Coronavirus-information-and-support-for-business/Temporary-relief-for-financially-distressed-businesses}$ 

https://treasury.gov.au/sites/default/files/2020-04/Fact\_sheet-Providing temporary relief for financially distressed businesses.pdf

Instant asset write-off for eligible businesses:

 $\underline{https://www.ato.gov.au/Business/Depreciation-and-capital-expenses-and-allowances/Simpler-depreciation-for-small-business/Instant-asset-write-off/$ 

https://treasury.gov.au/sites/default/files/2020-04/Fact\_Sheet-Delivering support for business investment.pdf





Backing Business Investment (BBI):

https://www.business.gov.au/Risk-management/Emergency-management/Coronavirus-information-and-support-for-business/Backing-Business-Investment

https://treasury.gov.au/sites/default/files/2020-04/Fact Sheet-Delivering support for business investment.pdf

Government support for small businesses to retain apprentices and trainees:

https://www.australianapprenticeships.gov.au/node/3939

Assistance for severely affected regions and sectors:

https://treasury.gov.au/sites/default/files/2020-03/Fact\_sheet-Assistance for severely affected regions and sectors.pdf

#### (b) links to other information (e.g. from professional bodies, etc.); relevant websites

Australian Property Institute COVID-19 updates:

https://www.api.org.au/covid19-updates

https://www.api.org.au/professional-development/knowledge-hub/how-will-australian-property-markets-fair-in-the-face-of-covid-19/

Chartered Accountants of Australia and New Zealand COVID-19 emerging business and tax impacts:

https://www.charteredaccountantsanz.com/news-and-analysis/news/ten-emerging-business-and-tax-impacts-from-coronavirus

Banks announce Small Business Relief Package:

https://www.ausbanking.org.au/banks-small-business-relief-package/

Coronavirus Business Liaison Unit:

https://treasury.gov.au/policy-topics/business-and-industry/coronavirus-business-liaison-unit

#### (c) media coverage with articles relating to coronavirus - links to IPTI Xtracts

http://www.ipti.org/wp-content/uploads/2020/05/IPTI-Xtracts-Australia-May-2020-3.pdf

http://www.ipti.org/wp-content/uploads/2020/04/IPTI-Xtracts-Australia-April-2020-1.pdf

http://www.ipti.org/wp-content/uploads/2020/04/IPTI-Xtracts-Australia-March-2020.pdf





#### Australia: State Governments (in alphabetical order)

#### **Australian Capital Territory (ACT)**

(a)	links to state	government	information:	relevant	websites
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Coronavirus general advice:

https://www.covid19.act.gov.au/

**Economic support:** 

https://www.covid19.act.gov.au/economic-support

Commercial general rates support:

https://www.covid19.act.gov.au/economic-support/economic-survival-package/supporting-local-businesses-and-the-economy#Commercial-general-rates

Payroll Tax Waiver/Deferral:

https://www.covid19.act.gov.au/economic-support/economic-survival-package/supporting-local-businesses-and-the-economy#Six-month-waiver-of-payroll-tax

Commercial Tenancy Relief:

https://www.covid19.act.gov.au/economic-support/economic-survival-package/supporting-local-businesses-and-the-economy#Commercial-tenancy-relief

Rental relief for ACT Government owned properties:

https://www.covid19.act.gov.au/economic-support/economic-survival-package/supporting-local-businesses-and-the-economy#Rental-relief-to-tenants-of-ACT-Government-owned-properties

Canberra's Recovery Plan:

https://www.covid19.act.gov.au/resources/canberra-recovery-plan

#### **New South Wales**

(a) links to state government information; relevant websites

COVID-19 advice:

https://www.nsw.gov.au/covid-19





Advice for Business:

https://www.nsw.gov.au/covid-19/businesses-and-employment NSW Government advice in respect of property and tenants:

https://www.nsw.gov.au/covid-19/government-services

6-month moratorium on residential tenancy evictions:

https://www.fairtrading.nsw.gov.au/resource-library/publications/coronavirus-covid-19/property/moratorium

Land Tax break:

https://www.nsw.gov.au/news/land-tax-break-to-support-tenants-and-landlords

Recovery Roadmap:

https://rdacc.org.au/central-coast-official-covid-19-information-advice/

#### **Northern Territory**

#### (a) links to state government information; relevant websites

General advice:

https://coronavirus.nt.gov.au/

**Business Restart:** 

https://coronavirus.nt.gov.au/roadmap-new-normal/business

Northern Territory Government – programmes, services and grants for small businesses:

https://nt.gov.au/industry/support-for-business/programs-and-initiatives

City of Darwin - Council Rates relief

https://www.darwin.nt.gov.au/community/disaster-emergency/covid-19-coronavirus/rates-covid-19

#### Queensland

#### (a) links to state government information; relevant websites

Business Queensland advice:

https://www.business.qld.gov.au/





https://www.business.qld.gov.au/covid-assistance

https://advance.qld.gov.au/covid-19

Land Tax Relief:

https://www.qld.gov.au/environment/land/tax/covid-19

Payroll Tax Relief:

https://www.business.qld.gov.au/running-business/employing/payroll-tax/lodging/coronavirus-tax-relief

Economic Relief Package:

https://www.treasury.qld.gov.au/programs-and-policies/covid19-package/

https://s3.treasury.qld.gov.au/files/COVID-19-Business-Fact-Sheet-V2.pdf

#### **South Australia**

#### (a) links to state government information; relevant websites

General advice:

https://www.covid-19.sa.gov.au/

Valuer General – implementation of cycle 2 of the revaluation delayed:

https://dpti.sa.gov.au/ data/assets/pdf file/0006/653154/March 2020 -Revaluation Initiative Update from the Valuer-General.pdf

Revenue SA Land Tax relief:

https://www.revenuesa.sa.gov.au/taxes-and-duties/land-tax/covid-19-relief

Revenue SA Payroll Tax relief:

https://www.revenuesa.sa.gov.au/taxes-and-duties/payroll-tax/covid-19-relief

Government of South Australia support for businesses:

https://www.covid-19.sa.gov.au/business-and-work/support-for-businesses

Business SA business information and support:

https://business.sa.gov.au/COVID-19-business-information-and-support





Business SA Economic Response Package:

https://business.sa.gov.au/COVID-19-business-information-and-support/Economic-response-package

Business Recovery – Roadmap:

https://www.covid-19.sa.gov.au/recovery

#### **Tasmania**

#### (a) links to state government information; relevant websites

General advice:

https://coronavirus.tas.gov.au/#

State Revenue Office – Payroll and Land Tax waiver:

https://www.sro.tas.gov.au/Documents/Coronavirus-business-stimulus-package-factsheet.pdf

Advice and support for businesses and employees:

https://coronavirus.tas.gov.au/business-and-employees/business-restrictions

Commercial tenancies:

https://coronavirus.tas.gov.au/business-and-employees/commercial-tenancies

State Government financial support:

https://coronavirus.tas.gov.au/stimulus-and-support/businesses-and-industries

**Business Support Loan Scheme:** 

https://www.stategrowth.tas.gov.au/ data/assets/pdf file/0009/227907/TasGov COVID19 Factsheet B usiness support Loan Scheme.pdf

#### **Victoria**

#### (a) links to state government information; relevant websites

COVID-19 advice for business and industry:

https://www.dhhs.vic.gov.au/business-sector-coronavirus-disease-covid-19

https://victorianchamber.com.au/business-support/crisis-information/covid-19-coronavirus-resources





State Revenue Office – Land Tax Relief/Deferral and Payroll Tax Waived:

https://www.sro.vic.gov.au/coronavirus

Business Victoria Coronavirus business support:

https://www.business.vic.gov.au/disputes-disasters-and-succession-planning/illness-and-business-management-plan/coronavirus-business-support

Economic Survival Package Fact Sheet:

https://www.business.vic.gov.au/\_\_data/assets/word\_doc/0011/1891514/Economic-Survival-Package-fact-sheet.docx

**Business Support Fund:** 

https://www.business.vic.gov.au/support-for-your-business/grants-and-assistance/business-support-fund?utm\_source=businessvictoria-offline-marketing&utm\_medium=vanity-url-301ssredirect&utm\_content=businesssupportfund&utm\_campaign=support-for-your-business

#### **Western Australia**

#### (a) links to state government information; relevant websites

Coronavirus information and advice:

https://www.wa.gov.au/government/covid-19-coronavirus

Laws to support commercial tenants and landlords:

https://www.wa.gov.au/government/publications/state-government-support-tenants-and-landlords

https://www.commerce.wa.gov.au/consumer-protection/commercial-tenancies-covid-19-response

Support for small and medium sized businesses:

https://www.wa.gov.au/organisation/department-of-the-premier-and-cabinet/covid-19-coronavirus-support-business

https://www.smallbusiness.wa.gov.au/blog/wa-coronavirus-relief-package

Rent relief for small businesses and not-for-profits:

https://www.mediastatements.wa.gov.au/Pages/McGowan/2020/03/Rent-relief-for-small-businesses-and-not-for-profits.aspx





#### **Business and Industry Recovery:**

 $\underline{\text{https://www.wa.gov.au/organisation/department-of-the-premier-and-cabinet/covid-19-coronavirus-business-and-industry-advice}$ 

https://www.mediastatements.wa.gov.au/Pages/McGowan/2020/05/State-Recovery-Advisory-Group-to-guide-WAs-COVID-19-recovery.aspx