Development Charges

Exemption of institutional :

Municipality	Board of education (statutory requirement)	Hospitals	Place of worship	College or university	Affordable Housing	Nursing home	Non profit health care facility	Non profit institution / charity	Conservation Authority	Other
Chatham-Kent	100%	No exemption	100%	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	
St Catherines	100%	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	
Kingston	100%	No exemption	100%	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	
Windsor	100%	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	
Toronto	100%	100%	100%	100%	100%	No exemption	No exemption	No exemption	No exemption	
Ottawa	100%	No exemption	100%	No exemption	100%	No exemption	100%	100%	No exemption	
Guelph	100%	100%	100%	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	
London	100%	50%	50%	50%	No exemption	No exemption	No exemption	50%	No exemption	
Kitchener	100%	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	Province or Federal Crown
Cambridge	100%	100%	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	Heritage Act
Hamilton	100%	50%	100%	100%, residence is 50%	100%	No exemption	No exemption	No exemption	No exemption	
Barrie	100%	100%	100%	100%	No exemption	No exemption	No exemption	50%	No exemption	
Oshawa	100%	100%	No exemption	No exemption	100%	100%	No exemption	100%	No exemption	
Mississauga	100%	100%	No exemption	100%	No exemption	No exemption	No exemption	No exemption	No exemption	
Whitby	100%	100%	100%	No exemption	No exemption	100%	100%	100%	No exemption	
Burlington	100%	100%	100%	No exemption	No exemption	No exemption	No exemption	No exemption	100%	
Richmond Hil	100%	100%	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	
Vaughan	100%	100%	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	Province or Federal Crown
Oakville	100%	100%	100%	No exemption	No exemption	No exemption	No exemption	No exemption	100%	non-profit daycare in non-residential building
Brampton	100%	100%	100%	100%	No exemption	No exemption	No exemption	No exemption	No exemption	non-profit housing owned by Town specifically not exempt
Markham	100%	100%	No exemption	No exemption	No exemption	100%	No exemption	No exemption	No exemption	heritage
Haldiman County	100%	No exemption	100%	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	if classified as exempt from realty taxes
Peel	100%	100%	100%	100%	No exemption	No exemption	No exemption	No exemption	No exemption	
Muskoka	100%	100%	No exemption	100%	application for forgiveness with guidelines	No exemption	No exemption	No exemption	No exemption	
Halton	100%	100%	100%	No exemption	No exemption	No exemption	No exemption	No exemption	100%	
Peterborough	100%	100%	100%	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	
Innisfil	100%	100%	100%	100%	No exemption	No exemption	No exemption	No exemption	No exemption	
Midland	100%	100%	100%	100%	No exemption	No exemption	No exemption	No exemption	No exemption	
Kawartha Lakes	100%	100%	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	No exemption	