

## OVERVIEW

The Department allots funds for Kindergarten to Grade 12 programs delivered by five Divisional Education Councils (DECs), two District Education Authorities (DEAs), and the Commission scolaire francophone de division.

The two District Education Authorities, both located in Yellowknife, are the only education bodies that levy local property taxes. These two DEAs are expected to cover at least 25% of the costs of delivering elementary school programs. The Government collects taxes for the DECs and provides 100% of the funding needed for delivery of school programs.

The term ‘Councils/Authorities’ used throughout this document refers to the five Divisional Education Councils, the two Yellowknife District Education Authorities and the Commission scolaire francophone de division unless otherwise stipulated.

### **Councils/Authorities Contribution Information**

Councils/authorities receive draft contribution schedules in the Spring, which they are encouraged to review and comment on. Also provided is a Payment Schedule, which shows the contribution amounts that will be paid over the school year. This schedule should enable councils/authorities to plan month-to-month expenses.

Formulas determine most of the funding for Council/Authority operations. Funding for school programs is separated into seven categories:

- Administration and School Services
- Territorial Schools
- Inclusive Schooling
- Aboriginal Languages & Cultural Programs
- Infrastructure
- Local Property Taxation
- Heritage Canada French Language Funding

<p><b>ENROLMENTS</b></p> <p>For all funding purposes there is one relevant enrolment figure: the prior year full time equivalent (FTE) September 30 enrolment adjusted for non-attenders.</p> <p>Throughout this document ‘FTE’ refers to the prior year attending September 30 students, plus current year grade extension students and small schools senior secondary program students.</p> <p>The Department collects enrolment data as of September 30. Contribution calculations for the upcoming school year are based on the prior school year FTE. e.g. 2003-04 contributions are based on the September 2002 enrolment data.</p> <p><b>An Attending Student is:</b></p> <p>A student who, in the period of September 1 to September 30, was not absent (more than 60% of the possible consecutive sessional days during the month) without parent/guardian or school permission and is registered for at least the school term.</p> <p>Refer to Section 27 of the <i>Education Act</i> for the definition of an excused absence.</p> <p>Where the principal and the parent of the student agreed to excuse the student from attending for a period in order to allow the student to participate in traditional activities on the land or other learning experiences away from the community, a written agreement must be on file.</p>	<p><u>Kindergarten:</u> 0.5 FTE</p> <p><u>Grades 1 to 9:</u> 1.0 FTE</p> <p><u>Grades 10 -12:</u> 1.0 FTE for 15 or more credits per year. 0.5 FTE if less than 15 credits per year.</p> <p><u>Home-schooled students:</u> 0.50 FTE for a home schooled student.</p> <p>Home-schooled students are students not attending regular classes, and the parents have the primary responsibility for their education, with monitoring by the principal. (reference <i>Department Directive on Home Schooling</i>)</p> <p><u>Young Offender Facility:</u> 1.0 FTE if the student is attending a school more than 50% of the time. 0.5 FTE if the student spends less than 50% of the time in a school.</p> <p>Although a student may be attending a school that is not their community school, the student must be registered in their community school (reference <i>Education Act</i>, Section 12).</p>
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A student who recently became a resident in the region and has registered at school on a date after September 1, and has not been absent without parent/guardian or school permission more than 60% of the possible consecutive sessional days since registration.

Note: a student suspended for non-attendance is considered absent.

## **SALARY CALCULATIONS**

### **Administration & School Services, Territorial Schools, and Inclusive Schooling Average Salaries**

The calculations are based on the Council's or Yellowknife District's average for all staffed positions for individual job categories. Adjustments are made for the cost of union contracts negotiated.

### **Benefits Councils**

Councils receive 12.5% of base salary and allowances (excluding Northern Allowance) for the employer portion of benefits. The 12.5% is comprised of the following:

CPP  
EI  
Disability/Supplementary Death  
Superannuation/Pension  
PSHCP

### **Benefits Yellowknife Districts**

Yellowknife Districts receive 20.25% of their base salary and allowance (excluding Northern Allowance) for personnel benefits. These benefits include the employer share of 12.5% as outlined for the councils above, and 2.25% professional development, 1.7% medical travel assistance, 2.0% removals, 0.9% Worker's Compensation and 0.9% dental costs.

**1. ADMINISTRATION AND SCHOOL SERVICES**

The administration and school services contribution includes funding for staffing, travel, administration funding and the administration costs associated with the councils outside of Yellowknife.

**i) Administration Staffing**

Administration staffing is determined by a FTE enrolment and the number of communities served using the Allocation to Councils/Authorities table:

**Allocation to Councils/Authorities:**

Superintendent: 1.0 PY

Comptroller: 1.0 PY

Assistant Superintendents:

FTE	Communities			
	1	4	8	12
<b>500</b>			0.50	1.00
<b>1100</b>	0.50	1.25	1.25	1.25
<b>2000</b>	1.00	1.25	1.50	2.00
<b>3000</b>	1.50	1.75	2.00	2.50

Administration Officers:

FTE	Communities			
	1	2	7	13
<b>1000</b>		0.75	1.00	1.00
<b>1500</b>	0.50	0.75	1.00	1.00
<b>2000</b>	1.00	1.25	1.25	1.25
<b>3000</b>	1.25	1.50	1.50	1.50

Clerical Staff:

FTE	Communities			
	1	4	8	12
<b>500</b>	2.00	2.50	2.75	3.00
<b>1000</b>	2.50	3.00	3.25	3.50
<b>1200</b>	3.00	3.50	3.75	4.00
<b>1600</b>	3.50	4.00	4.25	4.50
<b>2000</b>	4.00	4.50	4.75	5.00
<b>2400</b>	4.25	4.75	5.00	5.25
<b>2800</b>	4.50	5.00	5.25	5.50
<b>3200</b>	4.75	5.25	5.50	5.75

**ii) Administration O&M**

Council travel provides funding for the following trips:

Administration funding provides for administrative expenses at an average of \$9,755 per formula administration person years and school consultants and adjusted by a local cost of living index.

- 3 divisional meetings (additional meetings to be conducted via teleconference)
- 4 executive meetings
- 4 visits to each community (one individual)
- 6 other administration trips (one individual)

**iii) District Education Authorities (outside of Yellowknife) O&M**

The Divisional Education Councils receive funding for their community District Education Authorities' administration salary and benefits, honoraria and administration using the following formula:

(Community Base of \$15,000)  
+ (School FTE x \$86)

**2. TERRITORIAL SCHOOLS**

The territorial schools contribution includes funding required to operate the school system, such as staffing for teachers, consultants, school counsellors, secretaries, and custodians, as well as materials and supplies for the classrooms.

The majority of funding is allocated by formula.

**i) School Staffing - Teachers K-9**

The following formula is used to calculate elementary teacher person years: Person year allocations are calculated at the school level.

<b>FTE</b>	<b>PY</b>
0.0	0.0
1	1.0
6	1.2
19	1.9
25	2.4
36	2.7
45	3.0
56	3.6
68	4.3
78	4.8
90	5.4
101	6.1
113	6.7
123	7.2
135	7.8
146	8.4
158	9.2
168	9.7
180	10.2
191	10.9
203	11.5
213	12.1
225	12.7
236	13.3
248	14.0
258	14.5
270	15.0
281	15.6
292	16.2
303	16.8

<b>FTE</b>	<b>PY</b>
315	17.5
326	18.1
337	18.7
348	19.3
360	20.0
371	20.6
382	21.2
393	21.8
405	22.5
416	23.1
427	23.7
438	24.3
450	25.0
461	25.6
472	26.2
483	26.8
495	27.5
505	28.1
517	28.7
528	29.3
540	30.0
550	30.6
562	31.2
573	31.8
585	32.5
595	33.1
607	33.7

**ii) School Staffing - Teachers 10-12**

The following formula is used to calculate secondary teacher person years including grade extensions

Person year allocations are calculated at the school level.

<b>FTE</b>	<b>Teachers</b>
8	1.0
9	1.6
14	2.1
20	2.6
27	3.1
33	3.6
40	4.1
46	4.7
53	5.2
60	5.7
68	6.2
76	6.7
85	7.2
95	7.8
106	8.3
117	8.8
129	9.3
140	9.8
151	10.4
162	10.9
173	11.4
184	11.9
195	12.4
206	12.9
216	13.5
227	14.0

<b>FTE</b>	<b>Teachers</b>
237	14.5
248	15.0
258	15.5
269	16.0
279	16.6
290	17.1
300	17.6
311	18.1
321	18.6
332	19.2
342	19.8
353	20.4
363	21.0
374	21.6
384	22.2
395	22.8
405	23.4
416	24.0
426	24.6
437	25.2
447	25.9
458	26.4
468	27.0
479	27.7
489	28.3
500	28.9
510	29.4
521	30.1
531	30.7
542	31.3
552	31.9
563	32.5
573	33.1
584	33.7
594	34.3
605	34.9
615	35.5
626	36.1
636	36.7

<p><b>iii) School Support Consultants</b></p> <p>This table shows the formula used to calculate School Support Consultants:</p>	<table border="1"> <thead> <tr> <th rowspan="2">FTE</th> <th colspan="4">Number of Communities</th> </tr> <tr> <th>1</th> <th>5</th> <th>10</th> <th>15</th> </tr> </thead> <tbody> <tr> <td><b>400</b></td> <td>1.50</td> <td>1.75</td> <td>2.00</td> <td>2.25</td> </tr> <tr> <td><b>600</b></td> <td>2.00</td> <td>2.00</td> <td>2.25</td> <td>2.50</td> </tr> <tr> <td><b>1200</b></td> <td>2.50</td> <td>2.75</td> <td>3.00</td> <td>3.25</td> </tr> <tr> <td><b>1800</b></td> <td>3.00</td> <td>3.25</td> <td>3.50</td> <td>3.75</td> </tr> <tr> <td><b>2400</b></td> <td>3.25</td> <td>3.50</td> <td>3.75</td> <td>4.00</td> </tr> <tr> <td><b>3000</b></td> <td>3.50</td> <td>3.75</td> <td>4.00</td> <td>4.25</td> </tr> <tr> <td><b>3600</b></td> <td>3.75</td> <td>4.00</td> <td>4.25</td> <td>4.50</td> </tr> </tbody> </table>	FTE	Number of Communities				1	5	10	15	<b>400</b>	1.50	1.75	2.00	2.25	<b>600</b>	2.00	2.00	2.25	2.50	<b>1200</b>	2.50	2.75	3.00	3.25	<b>1800</b>	3.00	3.25	3.50	3.75	<b>2400</b>	3.25	3.50	3.75	4.00	<b>3000</b>	3.50	3.75	4.00	4.25	<b>3600</b>	3.75	4.00	4.25	4.50
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<p><b>iv) School Community Counsellors</b></p> <p>Funding is provided for school community counsellors based on the following formula:</p> <p>Note: there is additional funding provided under Inclusive Schooling category for counselors.</p>	<p>= School FTE x 0.0032</p>																																												
<p><b>v) School Secretaries</b></p> <p>Secretarial person years are calculated using the following formula:</p>	<p>= School FTE x 0.0028</p>																																												
<p><b>vi) Custodians</b></p> <p>Custodial person years are calculated using the following formula:</p>	<p>= School FTEs x 0.0102</p>																																												

<p><b>vii) Casual Wages</b></p> <p>The casual wage funding allocation is to provide for all replacement staff and is calculated using the following formula:</p>	<p>= School FTE x \$115</p>
<p><b>viii) School Operation and Maintenance (O&amp;M) Funding</b></p> <p>This category includes funding for: a portion of grade extension start-up costs; school counsellors O&amp;M; career and technology studies; industrial classroom; minor projects, furniture and equipment; student travel (special trips), and school materials and supplies.</p> <p>The funding for this category is determined by a Council/Authority's K-12 schools FTE and weighted by a previously determined freight factor using the following formula:</p>	<p>= School FTE x \$440 x Freight Factor</p>

**ix) Student Transportation (Busing)**

School transportation (busing) is based upon K-12 FTE, average school size, a community distance factor, and a living cost differential (Statistics Quarterly September 2000)

The community distance factor is based on *School Finance Review Phase I* data. The data indicated that the norm for student transportation was 20% of the students were eligible. The distance factor addresses the communities, which exceeded the norm.

For example, if 50% of the students in the community were eligible for student transportation in 1992/93, the difference from the norm is 30. Thirty divided by the percent of eligible students, 50%, is 0.6. Therefore the distance-weighting factor for the community is 1.6.

Separate amounts are identified for students who are bussed between communities.

$$= \text{Community FTE} \times \text{Northern Cost Index} \times \text{Weighting for Average School Enrolments} \times \$62 \times \text{Community Distance Factor}$$

**x) Senior Secondary Education**

The delivery of senior secondary programs introduces additional funding requirements. Some of the funding requirements are one-time set-up costs associated with the introduction of a senior secondary program, and other costs are continuing senior secondary O&M funding requirements.

**Note:** The projected number of students slated for authorized grade extensions are included in the general enrolment figures and are included in enrolment driven calculations. The projected number may be adjusted to reflect the actual number if substantial.

**One-Time Start-Up Costs (Regular Grade Extensions)**

This funding is intended to allow the school to purchase the instructional and resource materials, computers, distance education technology, and other items necessary for the operation of an effective educational program at the senior secondary grade level. This one-time funding is solely for the purpose of equipping the facility with instructional supplies appropriate for the grade in question.

Once grade 10 extension is offered, it is expected that grade 11 and grade 12 will follow in the consecutive years.

The students in the grade extension are treated as regular enrolment for all other funding purposes. (For the most part, there is no distinction between students in a newly introduced grade and those in established programs).

Funding based on grades offered rather than enrolments recognizes small schools and promotes equitable funding.

Additional funding is provided for the grade 10 program as initial set-up costs are substantially higher than for grade 11 or 12.

The one-time contribution for the start-up costs associated with the introduction of a grade extension are as follows:

- Grade 10 - \$75,000
- Grade 11 - \$20,000
- Grade 12 - \$20,000

<p><b><u>Ongoing: Senior Secondary Materials and Distance Learning</u></b></p> <p>Funding for ongoing support for distance education and library materials begins in the year immediately following the introduction of a senior secondary grade.</p> <p><b><u>Senior Secondary Small Schools (SSSS) Program</u></b></p> <p>Schools that do not meet the criteria for a regular grade extension will be funded under the Senior Secondary Small School Program. This funding is available for the operation of innovative grade 10-12 school programs in the students' community, or to accommodate and educate the students in regional centers.</p> <p>Initial funding is based on the projected number of students, and then updated for current year actual. SSSS students are <b>not</b> included in the enrolment driven calculations.</p>	<p>Small Schools: \$10,000 x NCI</p> <p>Other schools: \$20,000 x NCI</p> <p>per FTE allocation = \$118 x NCI</p> <p>* = \$14,000 per FTE x combined index for community</p> <p>* The ceiling for Small School program funding is equal to the minimum allocation for schools through regular senior secondary formulas.</p>
<p><b>xi) Termination Benefits</b></p> <p>Councils/Authorities are funded for termination costs for staff that terminated during the prior school year. The funding is based on the GNWT/union collective agreements.</p>	<p>Prior year expenditures (based on GNWT/Union Collective Agreements)</p>



<p><b>3. INCLUSIVE SCHOOLING</b></p> <p>This funding allows Councils/Authorities to provide support systems and services to enable all students to be included as full participating members in regular classrooms appropriate to their age and within their home communities.</p>																																				
<p><b>i) Inclusive Schooling Consultants</b></p> <p>Funding for Inclusive Schooling Consultants is based on the prior year average salary and benefits for consultants (territorial school and inclusive schooling consultants).</p>	<table border="1"> <thead> <tr> <th rowspan="2">FTE</th> <th colspan="3">PY Number of Communities</th> </tr> <tr> <th>1</th> <th>4</th> <th>8</th> </tr> </thead> <tbody> <tr> <td>100</td> <td>0.50</td> <td>0.50</td> <td>0.75</td> </tr> <tr> <td>250</td> <td>0.50</td> <td>0.75</td> <td>1.00</td> </tr> <tr> <td>500</td> <td>1.00</td> <td>1.25</td> <td>1.50</td> </tr> <tr> <td>1,000</td> <td>1.25</td> <td>1.50</td> <td>1.75</td> </tr> <tr> <td>1,500</td> <td>1.50</td> <td>1.75</td> <td>2.00</td> </tr> <tr> <td>2,000</td> <td>1.75</td> <td>2.00</td> <td>2.25</td> </tr> <tr> <td>3,000</td> <td>2.00</td> <td>2.25</td> <td>2.50</td> </tr> </tbody> </table>	FTE	PY Number of Communities			1	4	8	100	0.50	0.50	0.75	250	0.50	0.75	1.00	500	1.00	1.25	1.50	1,000	1.25	1.50	1.75	1,500	1.50	1.75	2.00	2,000	1.75	2.00	2.25	3,000	2.00	2.25	2.50
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<p><b>iii) Counsellors</b></p> <p>Base funding for counsellors is provided for each community.</p>	<p>= 0.25 PY per community</p>																																			

<p><b>iv) Program Assistance</b></p> <p>Program Assistance refers to strategies, materials and personnel used to provide programming supports to meet the learning needs and goals of individuals and groups of students.</p>	<p>= \$500 per FTE x NCI</p>
<p><b>v) Magnet Facilities</b></p> <p>Certain institutional facilities provide services to non-resident students and create a high concentration of students with very challenging needs. These facilities have been identified as requiring additional support and funding is provided based on the average number of annual FTE at the following rates:</p> <p>Funding is only provided for magnet facilities designated as such by ECE based on the above description.</p> <p>There are currently three facilities identified as Group Homes operating in the NWT:</p> <ul style="list-style-type: none"> <li>- McAteer House (Yellowknife)</li> <li>- Territorial Treatment Centre (Yellowknife)</li> <li>- Trail Cross (Fort Smith)</li> </ul> <p>There are four Young Offender Facilities in the NWT, which provide open and closed custody and are located in:</p> <ul style="list-style-type: none"> <li>- Fort Smith</li> <li>- Hay River</li> <li>- Yellowknife</li> <li>- Inuvik</li> </ul> <p>For further details, please refer to the <i>Departmental Directive on Magnet Facilities</i>.</p>	<p><b><u>Group Homes</u></b></p> <ul style="list-style-type: none"> <li>• \$10,000 per student in temporary residency situations</li> <li>• \$18,000 per student in residential treatment or care facilities</li> <li>• \$30,000 per student in residential treatment or care facilities for children with severe challenges</li> </ul> <p>The students will be included within the general enrolments so that enrolment driven funding amounts are calculated for the Councils/Authorities.</p> <p><b><u>Young Offender Facilities</u></b></p> <p>O&amp;M = \$1,500 per facility bed.</p> <p>Young Offender Facilities are funded for the number of teachers according to the grade 10-12 school staffing formula. The prior year average teacher salary is used, and the number of FTE students will be the agreed upon number of student places/beds in the facility.</p>

<p><b>vi) Staff Development</b></p> <p>The staff development formula includes base funding and funding for travel, which depends on the number of communities the council serves.</p>	<p>= Base Funding of \$50,000 + (FTE x \$100) + (number of communities minus one x \$10,000) x Distance Weighting Factor</p>
<p><b>vii) Administration O&amp;M</b></p> <p>Travel and Minor Projects is funding for minor projects, travel and supplies.</p>	<p>= Council/Authority FTE students x \$50 + number of communities served x \$3,000 + Small Council Weighting Factor (applies to salaries/staff development/O&amp;M) + \$5,000 Minor Projects Funding</p>
<p><b>viii) Student Transportation</b></p> <p>An additional per student allocation is provided for students requiring special transportation, such as buses with wheelchair lifts, or private vehicles.</p>	<p>= Community FTE x \$4,000 x percentage of Historical Eligible Students (number of) x Bus Weighting Factor</p>
<p><b>ix) Southern Placements</b></p> <p>There may be extraordinary situations when a southern placement is necessary because a Council/Authority is unable to provide a program for a student, although they have met all the requirements as outlined in the Inclusive Schooling Directive, or situations when placements are initiated by Health and Social Services, GNWT and have consulted with the Council/Authority.</p>	<p>Funding will be provided (subject to Departmental approval) to pay for education related costs (on a per student basis) for the first year only, less \$10,000 (approximate funding already provided under formula).</p>

<p><b>x) Healing and Counselling</b></p> <p>It is recognized that students may need help with personal, social, or emotional issues in order to pursue intellectual goals. Counselling and Healing refer to strategies and supports designed to address behavioral, social, emotional, and healing issues including residential school recovery.</p>	<p>= Base Funding of \$10,000 per community              + \$60 per FTE x NCI</p>								
<p><b>xi) Student Success Initiative (SSI)</b></p> <p>The SSI is to improve student learning and performance. Projects in the education districts are funded to improve student achievement in a variety of areas.</p> <p>To address the particular needs of small communities, funding has been set aside to give an intense focus on one or two small community schools, focus schools.</p> <p>A focus school is one that has some of the following characteristics: a significant percentage of students functionally below grade level, identification of a high percentage of students with special needs or learning disabilities, the need for cultural enrichment, or a high rate of non-attendance. A focus school will be identified where the school community demonstrates the readiness to address the issues that have been identified for its school. The Department will determine focus schools.</p> <p>For further details, reference the “NWT Student Success Initiative – Administration Handbook.</p>	<table data-bbox="820 808 1388 1039"> <tr> <td>DECs and YK DEAs</td> <td>\$55,000</td> </tr> <tr> <td>Commission scolaire</td> <td>15,000</td> </tr> <tr> <td>Dettah DEA/ Kalemi Dene School</td> <td>15,000</td> </tr> <tr> <td>Focus schools</td> <td>100,000</td> </tr> </table> <p>Additional funding for student success initiatives is available specifically for professional development opportunities for teachers that will further enhance the effectiveness of an initiative. This professional development funding is available to each jurisdiction through the NWTTA based on a formula outlined in the MOU between the GNWT and the NWTTA.</p>	DECs and YK DEAs	\$55,000	Commission scolaire	15,000	Dettah DEA/ Kalemi Dene School	15,000	Focus schools	100,000
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Dettah DEA/ Kalemi Dene School	15,000								
Focus schools	100,000								

<p><b>4. ABORIGINAL LANGUAGES &amp; CULTURAL PROGRAMS</b></p> <p><b>i) Aboriginal Languages O&amp;M</b></p> <p>Funding for Aboriginal Languages and Culture-based Programs support the establishment and maintenance of Teaching and Learning Centers (TLC)*, which:</p> <ul style="list-style-type: none"><li>▪ Encourage and support the development of culture-based education</li><li>▪ Help communities and schools develop resources and materials to teach and promote the Dene and Inuvialuit languages</li><li>▪ Enable Councils/Authorities to implement culture-based education through all curricula, particularly Dene Kede and Inuuqatiqit</li><li>▪ Provide co-ordination and training to staff by means of orientations, workshops, and courses, which enable staff to develop the knowledge, skills and attitudes required to implement culture-based education</li></ul> <p>Aboriginal Languages &amp; Cultural Programs funding is also for translation and interpretation services.</p> <p>Base funding was developed for Councils/Authorities with student FTE greater than 500.</p> <p>* TLCs may be regionally based or located in each community.</p>	<p>Aboriginal language and culture-based education funding is allocated according to the following formula and calculated using the FTE of Aboriginal students K-12:</p> <p>(Base Funding of \$100,000 per Council/Authority) + (\$10,000 x number of communities minus one) + (Aboriginal FTE x \$120)</p> <p>Councils/Authorities also receive additional funding for Aboriginal languages from Canadian Heritage under the CANADA-NWT Cooperation Agreement for French and Aboriginal Languages.</p>
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**ii) Classroom Assistants\* / Language Specialists (CA/LS)**

The contribution for CA/LS is based on the number of Aboriginal full-time equivalent K-12 students in each community.

CA/LS person years are calculated using the following formula:

<b>Aboriginal FTE per community</b>	<b>PY</b>
<b>0.5 – 25</b>	0.5
<b>26 – 50</b>	1.0
<b>51 – 75</b>	1.5
<b>&gt; 75</b>	$1.5 + (FTE - 75) \times 0.009$

\* Classroom Assistants changed to Education Assistants. (GNWT/UNW collective agreement effective April 1, 2002)

## **5. INFRASTRUCTURE**

Personnel infrastructure includes:

- Medical travel assistance as per collective agreements
- Removal (in/out/transfer) as per collective agreement
- Dental premiums (GNWT chargeback)
- Advertising costs for recruitment as per GNWT's guidelines and practices.
- WCB (GNWT chargeback)
- Employee Family Assistance Program

Facility infrastructure for:

- Utilities and leases of Department's approved facilities.

### **Surplus/Deficit – Infrastructure**

Surplus infrastructure funding must be returned to the Department of Education, Culture and Employment.

An infrastructure deficit is the responsibility of the DEC. The Department only covers it if funds are available.

**School Funding Framework**

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**6. LOCAL PROPERTY TAXATION**

Only the two Yellowknife District Education Authorities levy local property taxes.

The GNWT acts as the assessment authority for Yellowknife, and uses the same approach to assessments across the Territories making assessments comparable.