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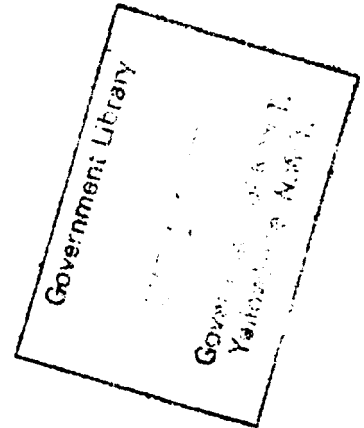


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# N.W.T. PROPERTY TAX REVIEW

## VOLUME 2

# DATA BASE



JANUARY, 1986

PREPARED FOR: THE DEPARTMENT OF LOCAL GOVERNMENT  
OF THE NORTHWEST TERRITORIES

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CONTENTS

	PAGE
1. INTRODUCTION .....	1-1
2. N.W.T. MUNICIPAL AND TAXATION ACTS .....	2-1
3. N.W.T. LAND OWNERSHIP AND CULTURAL BACKGROUND .....	3-1
4. N.W.T. DEMOGRAPHICS AND EMPLOYMENT .....	4-1
5. N.W.T. DEVELOPMENT INVENTORY .....	5-1
6. LOCAL GOVERNMENTS AND SERVICES .....	6-1
7. LOCAL REVENUES AND EXPENDITURES .....	7-1
8. ASSESSMENT AND TAXATION .....	8-1
9. INTER-PROVINCIAL COMPARISON OF ASSESSMENT PRACTICE .....	9-1
10. G.N.W.T. TAX REVENUES AND EXPENDITURES ON COMMUNITIES .....	10-1
11. G.N.W.T. ASSESSMENT PRACTICE .....	11-1
12. SCHOOL RATES AND EDUCATION FINANCING .....	12-1
13. STUDY BIBLIOGRAPHY .....	13-1

1. INTRODUCTION

1. INTRODUCTION

This Data Base sets out, primarily in tabular and graph format, the background information gathered as part of the Northwest Territories Property Tax Review. Use of data concerning **local** revenues, expenditures, assessment and related matters, is of critical importance to a financial policy study such as this one. An important objective is to ensure that the data being used is accurate, complete and presented in the most useful and insightful manner. One way of achieving this purpose was to subject this information to the scrutiny of those **N.W.T.** officials who helped generate the information and are most knowledgeable in it. This was achieved at the January review meetings, with additional information added subsequently.

The importance of having a complete and accurate data base cannot be over-emphasized since, in many cases, the options and conclusions flow directly from the insights provided by the data.

The Data Base has been organized into twelve sections. The information provided is offered without commentary in **the** report but is referenced in Volume 1 and **will** be referred to in Volume 3 as well. Presenting this information in a separate document enables it to be used more readily, in association with the text, and also **focusses** each report on its particular purpose. The nature of each section is as follows:

2. **N.W.T.** Taxation and Municipal Acts - The sections of the two Acts which bear most directly on this property tax review are **summarized**. This is designed to clarify policies and procedures and provide a basis for establishing where actual practice may be deviating from the approach **called** for, or permitted, in the legislation.
3. **N.W.T.** Land Ownership and Cultural Background - This section sets out basic understandings concerning the unique cultural milieu of the **N.W.T.** as it relates to matters such as assessment and property taxation. These understandings are critical to the formulation of an approach which is geared to the North and workable in this particular environment.

1. INTRODUCTION (Cont' d)

5. **N.W.T. Development Inventory** - This section provides information as to the amount of publicly-owned or rented housing in the Territories, the nature of the major resource developments and other commercial and utility enterprises. This provides insight into the nature of the assessable property involved and a basis for considering assessment options.
6. **Local Governments and Services** - This section outlines the different types of local government structures functioning within the N.W.T., together with the differences in services which they typically provide. This is significant in that movement up this municipal hierarchy involves moving from no property taxes, to nominal taxes, to achieving significant reliance on property taxation.
7. **Local Revenues and Expenditures** - The primary purpose of property taxes is to help finance services provided by local government. The extent to which other revenues are being accessed is an important consideration, as is the cost and variety of services being financed in each case.
8. **Assessment and Taxation** - This section provides information concerning the two matters with which this study is most directly concerned - assessment and taxation. It provides information as to major taxpayers, tax incidence comparisons, appeals, assessment base years and tax arrears.
9. **Inter-Provincial Comparison of Assessment Practice** - This section highlights differences and similarities between practice in the N.W.T. and the more remote areas of B.C., Alberta, Saskatchewan, Manitoba, Ontario, New Brunswick, the Yukon and Alaska. In so doing, it flags particular approaches for more detailed evaluation.
10. **G.N.W.T. Tax Revenues and Community Expenditures** - This section looks at property tax in the context of overall G.N.W.T. taxation and other revenues, in order that its composition and importance may be understood. In addition, G.N.W.T. expenditures on local government services are summarized so as to clarify where the burden of responsibility ultimately rests for financing local services.

1. INTRODUCTION (Cont'd)

11. **G.N.W.T.** Assessment Practice - This section sets out information on the resources, activities, staffing and accomplishments of the Department of Local Government's Assessment Office. This group will inevitably be directly affected by, and responsible for implementing, many of the policy changes which result from this study.
12. School Rates and Education Financing - A large percentage of the property taxes collected in the **N.W.T.** are, at least in name, collected for purposes of education. This section briefly reviews the system for providing and financing education which has been operating within the **N.W.T.**
13. Study Bibliography - A variety of sources were consulted during the course of the study, many of which are noted herein, should **N.W.T.** officials wish to consult them further.



2. N.W.T. MUNICIPAL  
AND TAXATION ACTS

THE N.W.T. MUNICIPAL AND TAXATION ACTS

Municipal Act

- The applicable sections of the N.W.T. Municipal Act may be summarized as follows:

"Municipality" means a city, town, village or hamlet. Interpretation

An unincorporated settlement may be established as a municipality if the **commissioner** has received a requesting petition signed by at least twenty-five adult residents, and if he is of the opinion that the settlement has developed sufficiently so as to warrant participation of its residents in the governing of its local affairs. A notice shall be posted locally for at least three months prior to the change, to allow time for receipt of appeals. 5.3(1)

The Commissioner may declare a town or village to be a city where it appears to him that the population exceeds 6,000 and the "taxable land assessment" exceeds \$3,000 per capita. 5.4(1)

The Commissioner may declare a village or hamlet to be a town, where it appears to him that the population exceeds 1,000 and the taxable land assessment exceeds \$2,500/capita. **s.4(2)**

The Commissioner may declare a hamlet to be a village where the hamlet has a population which exceeds 500 and is raising or is about to raise revenue by taxing the assessed value of the land. 5.4(3)

The secretary-treasurer of a hamlet shall submit a trial balance and a statement of revenue and expenditures for the previous month at the **first** meeting of hamlet council in each month. **s.135(2)**

The Hamlet Mayor is to provide quarterly financial statements to the Commissioner. **s.135(3)**

The financial year of a city, town or village shall be the calendar year and the financial year of a hamlet shall be the year from April 1 - March 31. Annual statements are to be provided to the Commissioner within four months of year end. **s.140(1)**

Every municipality, other than a hamlet, may impose a tax upon land and impose a business tax. **s.159(1)**

THE N.W.T. MUNICIPAL AND TAXATION ACTS

Municipal Act  
(Cont'd)

- The Commissioner may pay a quarterly grant to hamlets to cover expenditure shortfalls and **where excess** funds remain, "... the annual grant payable to the hamlet may be reduced by the amount of such excess in the following year". **s.159(2)**
- Council may make by-laws for the licensing, regulating and controlling of all businesses that are carried on within the municipality, including fixing the fees to be charged for business licenses. **s.178(2) (3)**
- Garbage collection and disposal and water supply charges may be paid out of general municipal revenue and/or by the owners and occupants of the affected lands. **s.180(c)**
- Council may, with the approval of the Commissioner, make grants to **local** school districts, but not exceeding the amount in lieu of taxes levied for school purposes under the Municipal Grants Act (Canada). **s.190**
- A municipality may undertake local improvement works such as roads, sidewalks, sewers and waterworks. **s.194**

A work may be paid out of general funds, where in the opinion of Council it benefits the municipality generally. **s.199**

- No city **or** town may contract debts in excess of 20% of the total liable to taxation or grants in lieu. **(10% in the case of a village) s.205(1) (2)**

Debt excludes local improvements and public utility improvements secured by utility rates. **s.205(3)**

All lands within a municipality are subject to taxation by the municipality except crown or territorial lands, schools and associated residences (1.6 hectares per site maximum), municipal lands, hospital lands, churches and Sunday schools, ex-servicemen organizations if authorized by by-law, cemeteries, mining claims, social and recreational societies. **s.211(1)**

THE N.W.T. MUNICIPAL AND TAXATION ACTS

Municipal Act  
(Cent'd)

Every occupant of Crown or Territorial lands (other than those in an official capacity) are liable to assessment and taxation, but where "... virtually no municipal services or benefits are provided ..." Council may exempt the occupant from taxation.

**s.211(2)**

The assessor shall assess all lands in the municipality each year. **s.212**

The Assessment is to be conducted in accordance with standards prescribed by the Municipal Act. **s.213(a)**

- The assessor is to prepare a general assessment roll in a **form** prescribed by the Commissioner and including all exempted land, **s.213(c)**, and all other lands, **s.214**.
- The assessor is to note in the assessment roll whether a person is a public school supporter or a separate school supporter. **s.219(1)**
- The **Commissioner** may make regulations prescribing standards and methods of assessment, levels of value to be used in determining fair actual value and rates and forms for the guidance and use of assessors. **s.221** These standards and methods are to be used by the assessor. **s.222(1)**

Where no standards and methods of assessment have been prescribed, the assessor shall determine "... fair actual value in a manner that is fair and equitable with the level of value prescribed for use in determining the fair actual value of other improvements in the same area". **s.222(2)**

Land value should be based on locational considerations, soil quality, profitability of potential use, drainage project benefits, and other considerations. **s.223(3)**

- Land used for residential purposes by its owner or dependents shall be assessed for same, despite higher zoning being in place. **s.223(4) (5)**

Any improvement on non-assessable land shall be assessed at the prescribed percentage of its fair actual value to the person who has title or exclusive use of the improvement. **s.224(2)**

THE N.W.T. MUNICIPAL AND TAXATION ACTS

Municipal Act  
(Cont'd)

Land and improvements shall be assessed and set down in the assessment roll separately. **s.225**

Pole lines, cables, towers, poles and wires used for electrical and communications purposes (other than those underground in a mine) shall be assessed at \$440/kilometre. **s.226(1)**

Similarly, railway tracks within the municipality (other than those underground in a mine) shall be assessed at \$440/kilometre of each track. **s.226(2)**

A pipeline shall be assessed in accordance with regulations prescribed by the Commissioner. **s.227**

The assessor shall forward the general assessment roll to Council not later than December 1 each year. **s.228(1)**

The assessment roll for the following year shall only involve changes providing for new assessments and decreases via destruction or other cause. **s.231(2)**

Council must adopt a general assessment roll not later than September 30 in the year preceding taxation. **s.231(3)**

The assessment roll is open for public inspection for 30 days from the date of notice in the office of the municipal secretary-treasurer. **s.235(1)**

An assessment may not be varied by the Court of Revision if its assessed value bears a fair and just relation to the value at which other lands in the municipality are assessed. The Court may order a new assessment to be made of the whole municipality or any portion thereof. **s.248(3)**

Appeals to the Court of Revision may subsequently be appealed to a judge. **s.253**

The Commissioner **may divide** any municipality into zones for assessment and taxation purposes, increasing or reducing the assessed value (for taxation purposes) of all lands in any such zone by such uniform percentage of the actual assessed value as seems proper to him. **s.260**

THE N.W.T. MUNICIPAL AND TAXATION ACTS

Municipal Act  
(Cont'd)

- Annual estimates of revenues and expenditures for villages are to be approved by the Commissioner. **s.261(3)**
- Council may classify property into residential and non-residential, with the former subdivided into different groupings and establish different tax rates in each case. **s.263**
- Where a municipality has a public and separate school district, the two tax rates shall be calculated separately. **s.264(1)**
- The secretary-treasurer of every municipality shall make out one general tax roll each year. **s.266**

A business tax shall be imposed (if authorized by municipal by-law) on every person; partnership or association (corporation?) carrying on any form of business and occupying premises in the municipality. The business tax rate shall be based on the assessed value of the premises occupied and **shall** not exceed one half of the general tax rate of the municipality. **s.269** The tax is payable only when the business is being carried on and the premises are being occupied. **s.273(1)**

- Any business newly occupying premises during a year shall be added to the business assessment roll **immediately** and become liable for taxation. **s.273(3)**
- A mobile unit located on land not owned by its owner may be taxed (by municipal by-law). **s.277**
- A community service charge may be levied in **any** municipality in an amount not exceeding \$25/capita/year on every inhabitant (for at least six months) who has attained 19 years of age, is not liable for property taxes on owned or occupied land and has been employed in the municipality. **s.283**

This **charge** is to be collected by employers from eligible employees, accounting to the **secretary-treasurer** for these funds. **s.287(1)**

- Every council shall levy a school tax at a uniform rate as set by the Commissioner on the municipal assessment, except where taxes are being paid to a school district. **s.288**

THE N.W.T. MUNICIPAL AND TAXATION ACTS

Municipal Act  
(Cont'd)

- The Commissioner sets a school mill rate for each municipality involved before March 1 in each year, not to exceed 20 mills per dollar. **s.289(1)(2)**  
The Commissioner may also specify dates on which school taxes are to be paid to him. s.290
- All land taxes in a municipality are payable on October 31 of each year, or at an earlier date if established by by-law. **s.293(1)** Council may provide for the granting of a discount for early payment. This does not apply to local improvement taxes or community service charges. **s.293(2) (3)**
- Council may establish an amount not exceeding 2% on the first day of default and a further 2% per month on the unpaid balance thereafter. **s.293(5)**
- As soon as the tax roll has been completed, each secretary-treasurer shall send out statements of demand for taxes stating when the taxes are to be paid and when discounts or penalties are to be applied or charged. **s.295(1) (2)**
- Various remedies exist to enforce payment of taxes, including sale of land for arrears of more than a year. **s.299-s.336**

THE N.W.T. MUNICIPAL AND TAXATION ACTS

Taxation Act

The basic assessment and taxation procedures set out in the Act may be summarized as follows:

The Act does not apply to the tax-based communities which currently contain the majority of the population and assessment in the N.W.T.; **s.3(1)**

Those who occupy real property "... in an official capacity as an employee of the Crown ..." are not liable to property taxation; **s.3(1.1) (a)**

Cables, towers, poles and wires are to be assessed as real property at the rate of \$440/km., **s.16(1)** and railway tracks are to be valued at \$3,750/km.; **s.16(2)**

Pipelines are to be assessed in accordance with the Commissioner's regulations; **s.17(2)**

The Assessor is to forward the annual assessment roll to the **Commissioner** before December 1 each year. The Commissioner is to examine the roll, note any errors and return it for collection (timing unspecified); **s.20(1)**

The Commissioner may order that the whole or any part of the assessment roll for the previous year be adopted as the assessment roll, **s.21(1)**. He may also require an assessment roll adopted in any year to be **re-written, s.21(3)** or appoint a special examiner to examine the assessment of the Territories; **s.22**

When the assessment roll has been returned from the Commissioner, the Assessor shall give public notice that objectors have thirty days to file a complaint, during which the time the roll is available for inspection; **s.24(2)(3)**

The assessment value complained against shall not be varied by the Court of Revision if the value at which it is assessed bears a fair and just relation to the value at which other real property in the Territories is assessed. The Court, without determining the complaint, may order a new assessment to be made; **s.37(3)**



THE N.W.T. MUNICIPAL AND TAXATION ACTS

Taxation Act  
(Cont'd)

The Commissioner may order the assessment and collection of taxes for any mobile unit located on land not owned by the unit owner; **s.46(1)**

Each year the Commissioner levies taxes on the assessed value of all real property liable to taxation at such uniform rate per dollar as is necessary to raise revenues sufficient to meet the estimated expenditures for the Territories for the year, **s.50(1)**. That is, in the case of a hamlet, revenue sufficient to meet the capital and operation and maintenance expenditures of the hamlet for that year plus an education tax at such uniform rate per dollar, not in excess of twenty mills, as determined by the Commissioner; **s.50(2)**

In determining the rate of tax to be levied, the Commissioner is to make allowance for other anticipated revenue receipts, the probable amount of real property taxes that may not be collected, the cost of the collection system, and the amount necessary to defray the expenses of the public service (including deficits carried forward) for the Territories for the year; **s.50(4)**

Where taxes payable are less than \$5.00 in any year, the amount payable shall be \$5.00.; **s.51**

After the Commissioner levies the taxes, the Assessor is to forward the completed tax roll to the Collector of Taxes; **s.53**

All property taxes levied in and for any year become payable on June 1 of that year; **s.56(1)**

The Commissioner may discount taxes by up to 5% for all payments made before the expiration of two months of the demand; **s.56(2)**

All taxes remaining unpaid after the expiration of three months following the demand for payment, shall bear interest at the rate of 12% per annum; **s.56(3)**

Unless otherwise provided, unpaid tax constitutes a lien on real property; **s.58(1)**

Where taxes are unpaid in respect of real property occupied by a tenant, the tenant may be required to pay the taxes directly; **s.60(1)**

THE N.W. T. MUNICIPAL AND TAXATION ACTS

Taxation Act  
(Cont'd)

- Where taxes remain unpaid for a period of more than **30** days, the Collector may collect the taxes by means of a distress sale of any goods and services found on the property; **s.64(1)**
- Where any property taxes remain unpaid for more than one year after the May 1 by which they were imposed, the real property shall, subject to the Taxation Act, be sold by the Territories for tax arrears with tax sale **held** not later than July 15, **s.72(1)**. The **Commissioner** is to sign the collector's tax list; s.73
- Every person who violates any provision of this Act (for which no other penalty is provided) is guilty of an offence and liable on **summary** conviction to a \$50 fine; s.95
- On application by a taxpayer or official, the **Commissioner** may vary the time within which anything required by this Act is to be done; s.96

This Act is in force in any area ordered by the Commissioner, **s.97**. These exclude areas:

situated within a city, town or village;  
held by Her Majesty or for the public use of the Territories;  
used as a public or separate school, including related buildings, to the extent of 1.6 hectares/school;  
owned by a municipality, university, hospital, orphanage, asylum, home for the aged or infirm, church or Sunday school (not including the portion used for living quarters), public library, institute, society (to the extent of 0.8 hectares of land in each case), cemetery (4 hectares of land), and community association;

Taxation areas have been designated to include various hamlets, communities, mines, lodges, oil projects, microwave sites.

THE N.W.T. MUNICIPAL AND TAXATION ACTS

Commissioner's  
Regulations

- Commissioner's regulations which have been issued during the past decade and are applicable to property taxation, may be summarized as follows:
- All lands are to be assessed at fair actual value. However, if no market value data is available, development cost as outlined in the new "Handbook for Land Assessment" will be accepted as representing the fair **actual** value; Reg. 264(2)
- Line Pipe Assessment Rates vary from \$17,300-564,000 per km. for oil and from **\$17,300-783,300** per km. for gas, depending on the pipe diameter and coupled with a table of depreciation rates; Reg. 265
- Regulations are issued annually by the Commissioner establishing taxes at the rate of 25 mills **per** dollar of assessed value with 12 mills per dollar for education tax and 13 **mills per dollar** for general tax in a hamlet liable to taxation under the Act;
- Regulations are issued annually by the Commissioner directing (the tax-based) municipalities to levy twelve mills per dollar as school tax;
- For purpose of placing an assessed value on lands leased by Giant **Yellowknife** Mines (No. 92081405) and **Cominco** (No. 940), the assessment rate is to be 62.5% of 66-2/3% of 100% until altered by order of the Commissioner; Reg. 164
- Improvements to lands in municipalities are to be assessed at 66-2/3% of fair market value. Any improvements subject to general assessment are to be assessed based on the 1976 Alberta Assessment Manual. Where the 1959 Alberta Assessment Manual was used, new improvements were to be assessed on that basis until the next general assessment of the area. However, all improvements within Yellowknife, **Inuvik** and Pine Point are to be assessed in accordance with the 1977 Alberta Manual, updated to 1977 Edmonton replacement cost; Reg. 173
- Improvements made in Pine Point by **Cominco** (lease **1590**) are considered to be within a zone assessed at 55% of the assessment rate established in 1972 until altered by order of the Commissioner, other than for requisitions made under the annual **N.W.T.** school levy.

THE N.W.T. MUNICIPAL AND TAXATION ACTSProperty Assessment  
& Taxation Act  
Review

The first purpose of the Property Assessment and Taxation Act is to fuse into one Act the provisions of the present Municipal Act and Taxation Act, which deal respectively with tax based municipal corporations, which collect their own taxes, and taxation areas, taxed by the Commissioner.

At the same time a number of amendments are likely to be included, some innovative, some merely reflective of current (possibly not legal) practice. This short summary\* will draw attention to some problems and some suggested solutions. It should be noted that this summary is preliminary and does not yet reflect policy.

Liability to assessment will continue to include all real property within all communities and taxation areas, i.e. areas declared by regulation to be assessable pursuant to the Act.

Liability to taxation will be reviewed and revised, with particular reference to schools, universities, hospitals, cemeteries, museums and the like in terms of clarity and consistency.

Complaints about the assessment roll may be made to a Board of Revision (rather than a Court of Revision) and appeals from the decisions of a Board of Revision may be made to a (new) Assessment Appeal Board. Appeals from that Board to the Supreme Court of the N.W.T. would be on matters of law only.

The classification of property and the application of different mill rates to different classes will be expanded to allow for any number of classes, which will allow, for the first time, sub-classes of non-residential property.

The collection of taxes will be modified to allow for both prepayment and payment in installments. This will assist tax based municipal corporations with their cash flow.

Business assessment and taxation, seldom, if ever, used will be dropped, as will the community service charge.

Mobile unit assessment and taxation will be absorbed into general assessment and taxation procedures.

\* prepared by the Municipal Affairs Policy Advisor

THE N.W.T. MUNICIPAL AND TAXATION ACTS

Property Assessment  
& Taxation Act  
Review (Cont'd)

The concept of the certificate of failure to pay taxes set out in sections 281 and 282 of the **Municipal Act** will be recommended for general application.

The remedies to enforce payment of taxes will be reviewed and revised in light of the Canadian Charter of Rights and Freedoms.

The provisions dealing with the sale of land for taxes will be reviewed to determine whether they should be retained more or less as they stand or modified to be made optional rather than mandatory, with the possible change that only the taxing authority could appropriate property, not speculating members of the public. Lastly there remains the possibility of dismantling the system entirely and relying on other remedies, e.g. the certificate of failure to pay taxes.

The whole Act is to be updated in terms of current practice. Section 50 of the Taxation Act, for instance, sets out a rationale for the mill rate, which is simply impracticable. The terminology, syntax and style will also be updated and brought into line with the language of the draft Local Government Act and Local Authorities Elections Act.

3. N.W.T. LAND OWNERSHIP  
AND CULTURAL BACKGROUND

Implications OF ABORIGINAL RIGHTS (LAND CLAIMS) FOR THE  
ASSESSMENT AND TAXATION OF PROPERTY IN THE NWT

INTRODUCTION

There are three major aboriginal groups in the NWT. The **Inuvialuit**, through their organization called the Committee for Original Peoples' Entitlement, or COPE, settled their comprehensive claim with the Federal Government in 1984. The **Dene/Metis** are actively negotiating with the Federal Government regarding their claim for the area they call **Denendeh**. They have several agreements initiated but not yet ratified, including Lands and Resources and Wildlife. The **Inuit** are also in active negotiations for the area they call **Nunavut**. They have more agreements initiated than the **Dene/Metis**. Together, these three claim areas cover virtually the entire NWT. Settlement of the outstanding claims is likely at least two years away.

These claims were accepted for negotiation by the Federal Government in the mid 1970's following a number of landmark court cases that established the concept and validity of aboriginal right and title. Negotiations have been long and frustrating, with breakdowns at several times and both sides accusing each other of not bargaining in good faith. To some significant extent, the speed with which they get settled depends on the **policy** of the government and the desperation of the aboriginal group. For example, COPE agreed to extinguish their rights on signing, something that all aboriginal groups consider unacceptable but the Liberal government refused to change. COPE felt it was preferable to being overrun by hydrocarbon exploration and development with no ability to protect the land, control the activity or reap the economic benefits. No other group has been desperate enough to accept extinguishment yet. It is one of the items under review by a Federal Task Force; if government policy changes, it may help speed up settlements.

The **Dene/Metis** and **Inuit** settlements are likely to contain many of the same broad elements as COPE: ownership of certain lands including sub-surface rights to **some** of it, cash compensation to be used for social and economic development and involvement in the management of **the** land and resources in the whole claim area. The boundaries among the claim areas are yet to be formally fixed, but are likely to approximate the ones on the attached map.

COPE

settled by Act of Parliament in July 1984; has constitutional protection  
- near and dear to COPE's heart has been the concept of WARM - a western arctic regional municipality. It would have legislative powers which in some areas would be as great as those of the **GNWT**. The GNWT originally undermined the idea in **favour** of a looser regional council with advisory powers.

- the Federal government has made a **commitment** to COPE to discuss the formation of WARM following the settlement. Such discussions have not begun, but the issue of WARM is still very much alive.
- in 1980, the Legislative Assembly directed the GNWT to work with COPE and the communities in the region to get WARM going. Some discussions have started.
- the Town of Inuvik has consistently opposed WARM; it has a non-native majority unlike the rest of the communities in the region.
- under the settlement, land owned by the **Inuvialuit** will not be taxed, but buildings on it can be taxed. This is likely in recognition at least in part of the cultural distaste for private property and the fact that these communities are unlikely to ever become tax-based.

## INUIT

- the fact that the ownership of the land, including land within the municipalities, was in doubt was one of the reasons for **Inuit** opposition to the introduction of property assessment and taxation in 1980.
- following 1981, when it became clear that it would proceed despite opposition, the strongest regional council in the east, the **Baffin Regional Council**, or **BRC**, requested that a portion of the revenue raised through taxation go to them for regional development. In 1983, BRC formally approved the introduction of property taxation on a number of conditions. These included consultation on timing with each community, a phased-in approach, starting with the largest and moving to the smallest communities, and a 25-35% cut for the BRC. This request was made in the context of a larger discussion about local and regional revenue generation.
- the impact of an eventual settlement is still unclear. The **Inuit** have agreed not to select for direct ownership lands within municipal boundaries, on the condition that the lands within these boundaries now held by the GNWT and Federal government be transferred to the municipalities. As municipalities do not normally tax themselves, this could effectively remove property taxation as much of an issue. (The number of privately owned lots is very small except for Frobisher Bay which is already tax-based.)
- existing municipal governments in Nunavut are essentially aboriginal governments. With the exception of Frobisher Bay, the communities have comfortable native majorities, well established native language use and only one council per community. There is no reason for these conditions to change significantly. Under a settlement, new special powers and rights could be exercised without drastic change to the institutions.

## DENE/METIS

- the issue of existing municipal lands being selected under the claim and possibly coming under the control of an aboriginal corporation of some kind has not yet been addressed in negotiations. However, because of the different nature of **Dene/Metis** land use compared to that of the **Inuit**, it is quite possible that they may select land within municipalities. It is **more** complex



than in **Nunavut** because many western communities do not have clear established municipal boundaries and because there are more tax-based communities. These communities, with the exception of Pine Point, have significant native minority populations that will be claim beneficiaries and may want control over some lands in municipalities.

the **Dene/Metis** are publicly committed to public forms of government with some special protections for aboriginal people as preferable to a reserve or two-level system of government. (See "Public Government for the People of the North" 1981.) They have discussed public governments with guaranteed representation for aboriginal people, language rights and special provisions for management of land and resources.

however, the situation is further complicated by other factors. Non-renewable resource development is eroding the native majority quickly and it is likely to disappear in a few years. Also, most Dene communities have two councils. The Band Council which until about ten years ago has been the main institution and is set up under and protected by the Federal Indian Act; and the Settlement or Hamlet Council which is a new institution, a creature of the GNWT and has often been controlled by non-natives. There is a history of confusion and disagreement between them in many communities. In the last 3 or 4 years, most have developed a working relationship; some have even combined, such as in Fort Resolution and Fort Good Hope. However, while this movement seems to be strengthening, it is tenuous and often dependent on personalities and circumstances.

the Dene desire to control their local affairs is very strong, and there is more likely to be change in local government structures as a result of the settlement of their claim and other related political development processes than in Nunavut.

the other major process of political development underway is through the Western Constitutional Forum (see below). Two papers in its most recent publication (November 1985) address the possible interface between aboriginal governments and public governments quite well.

#### DIVISION OF THE NWT

the move to division was essentially part of the same movement that established the **Inuit** land claim. The **Inuit** felt far away from **Yellowknife** and wanted a territory of their own. For nearly **10 years**, they have advocated the establishment of an **Inuit** homeland (**Nunavut**) both at the claims table and publicly. The 1982 referendum on division saw the east overwhelmingly in favour of it.

the non-native elements in the west are in general opposed to division, while the **Dene/Metis** are lukewarm. They support the **Inuit** move to self-government but fear the loss of a native majority in a shrunken western territory.

the GNWT is formally in support of division and has discussed it at great length over the years since native people began running for Assembly in greater numbers in 1979.

the Federal government has supported division but only if a northern consensus on the boundary and the process can be reached. They have funded a **process** agreed upon by the Legislative Assembly and the native organizations called the Constitutional Alliance. It represents all interests and is made up of the Western Constitutional Forum and the **Nunavut** Constitutional Forum. Since their establishment in 1983, they have done research into constitutional development issues, extensive public consultation and negotiated on a boundary. The boundary has been a very hot political issue and is still unresolved. Some elements suggest that division is a dead issue because of the inability to reach a consensus on a dividing **line** coupled with the high costs of establishing and operating a new government. The Federal government has refused to move without northern consensus.

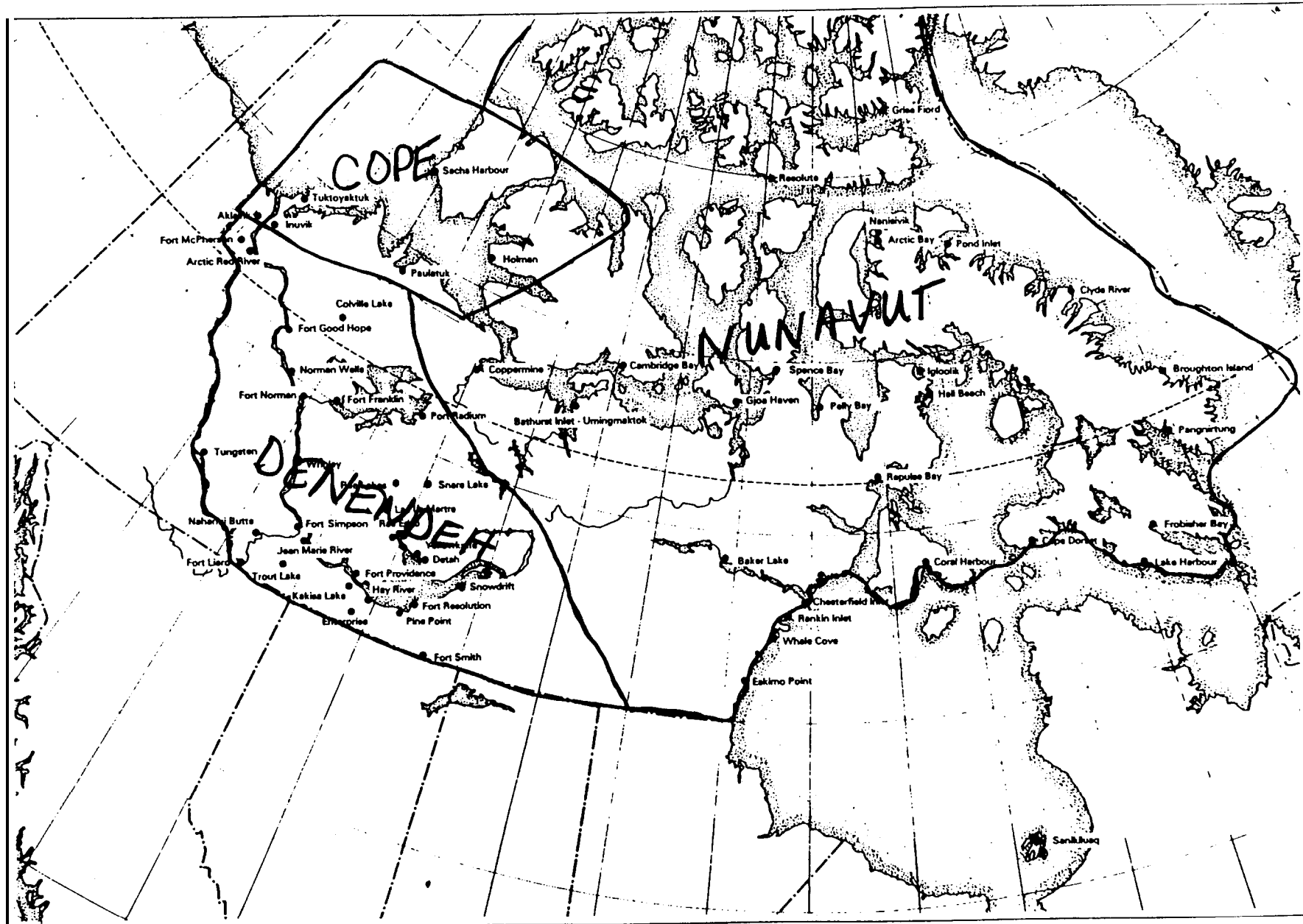
- division will be into two territories, with no real change in the nature of power held by the territorial government(s). Changes in local government structures are **likely** to be influenced by a combination of land claim settlements and new forms of public governments that evolve in the west via the Western Constitutional Forum process, rather than by division itself.

#### OTHER COMMENTS

- the concern that issues affecting land, such as **property taxation**, be left until claims are settled has been expressed by communities in both the east and the west. While they were initially supported by the Legislative Assembly, the Executive Committee proceeded anyway and intends to continue. as recently as the summer of **1985**, representatives of Municipal Affairs and Assessment were in at least one community explaining assessment despite the local concern that it may prejudice the claim. It is possible that when notices go out next year, they will simply not be paid, as has happened in other similar communities. (Example: Fort Good Hope.)
- the lack of private property in most non-tax based communities means that a few people only would pay taxes. The prospect of many more communities becoming tax-based in the near future seems dim. as other Regional Councils gain strength, they can be expected to make requests " similar to that of BRC.
- the Assessment staff are telling people that they will be taxed on their own homes, even if they lease the land from the Hamlet on a long term (**Rae/Edzo**) or if the land is held collectively (Fort Good Hope).
- the move to assess and tax land before claims are settled may possibly be prejudicing the claim and actually may be inciting people to select land within the municipal boundaries.
- there is an issue of squatters in Yellowknife, in which taxation is one element. It does not involve claims and is in a tax-based community, so it is not discussed herein.

# Communities of the NWT

MAP 3-1 APPROXIMATE LAND CLAIM BOUNDARIES



SOURCE : FEE YEE CONSULTING LTD.

## INTRODUCTION

To address the problems we face and prepare for the future, the government has determined courses of action, priorities to achieve three goals:

To renew the economy by promoting employment and the development of renewable and non-renewable resources - Economic Renewal.

To bring home ownership within the reach of more residents of the Northwest Territories, while reducing the shortage in public housing and improving community services - Better Housing and Community Services.

To foster strong, vital communities by delegating responsibility, by developing local education and health promotion programs, and by supporting individual and community cultural initiatives - Self-Reliant Communities.

### THE PRIORITIES

---

#### ECONOMIC RENEWAL

##### Employment

To stimulate employment of northern residents in **all** sectors of the **N.W.T.** economy.

##### Renewable Resources

To assist resource users to participate in the management and utilization of renewable resources and to promote the development and growth of the renewable resource economy.

##### Non-Renewable Resources

To ensure maximum benefit from the **N.W.T.'s** potential through the orderly development of **N.W.T.** wealth in non-renewable resources.

#### BETTER HOUSING AND COMMUNITY SERVICES

##### Housing

To assist **N. W.T.** residents to obtain suitable, affordable accommodation.

##### Capital Planning

To make the allocation of capital monies more responsive to community infrastructure in keeping with the growth of communities.

##### Energy

Increased efficiency in the use of energy,

#### SELF-RELIANT COMMUNITIES

##### Political Development

Continued development of political processes and institutions to strengthen the capacity within the north to reflect and reconcile the cultural, linguistic, geographic interests and to ensure these interests are represented at the national level.

##### Education

To provide training opportunities for **N. W.T.** residents who, because needs were not met in the regular school system, are unable to participate fully in the northern **labour** force.

##### Healthy Life Styles

To promote healthy life styles.

##### Language and Culture

That the Government of the **N.W.T.** communicate with and provide services to northern residents of aboriginal descent in a language and manner to which they are accustomed.

SOURCE: "Northwest Territories Priorities", February, 1985

4. N.W.T. DEMOGRAPHICS  
AND EMPLOYMENT

# Map of Administrative Regions

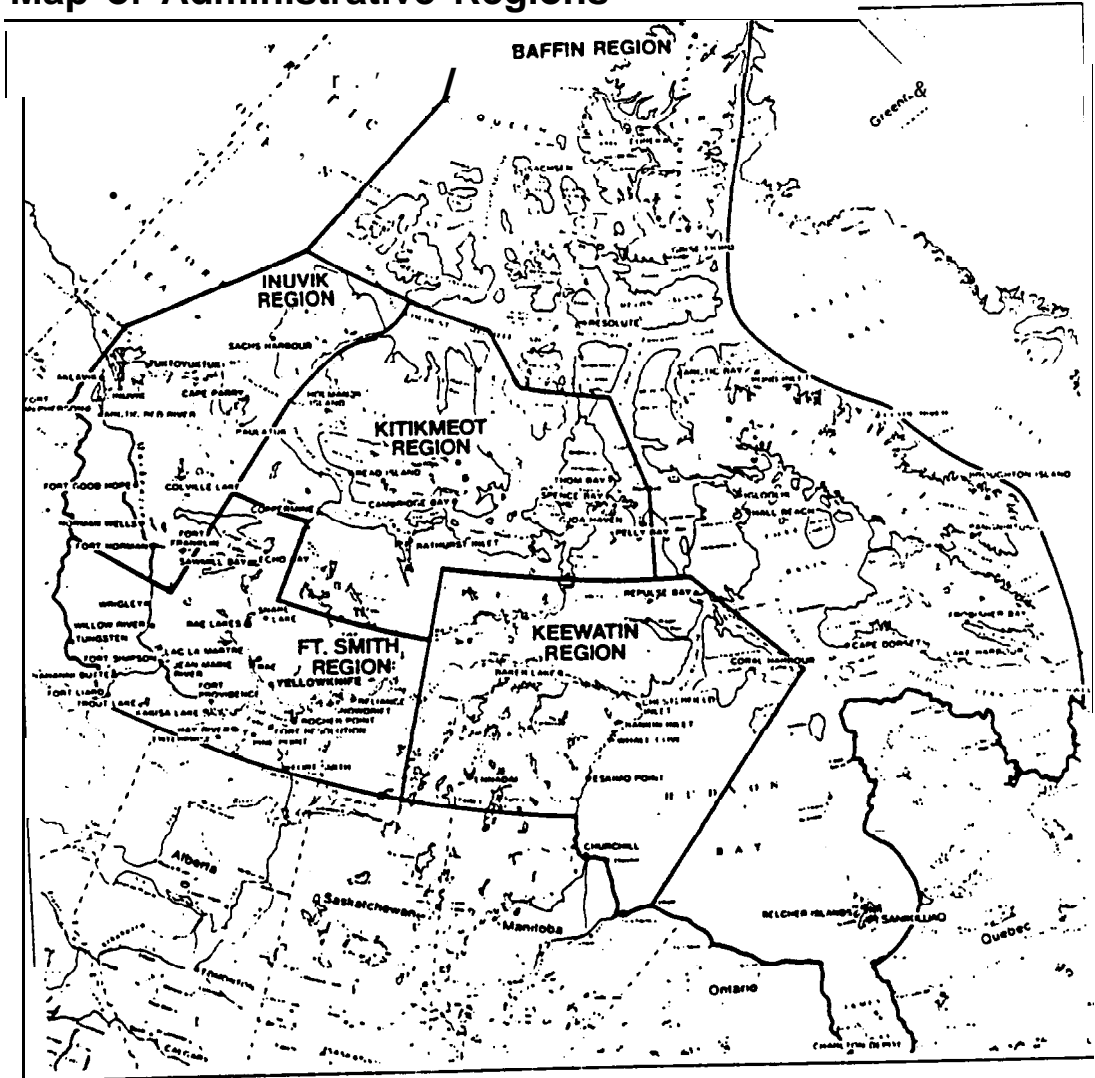


TABLE 4-1  
 DEMOGRAPHIC AND ECONOMIC DATA  
 FOR N.W.T. TAX-BASED COMMUNITIES

COMMUNITY FACTORS COMMUNITY	COMMUNITY STATUS	REGION	POPULATION						INCOME PER CAPITA 1982 (\$)
			DEC./84	EST. INCR. 1981-84	15-64 yrs.	% NATIVE GROUPS			
						Inuit	Dene	Non-Status Indians & Metis	
Frobisher Bay	Town	Baffin	2,904	5	63	61.6	0.2	0.4	10,503
Inuvik	Town	Inuvik	3,421	2	69	22.7	7.6	8.2	11,845
Fort Simpson	Village	Fort Smith	1,054	74	67	0	46.9	15.2	9,076
Fort Smith	Town	Fort Smith	2,408	110	65	2.8	13.9	30.9	10,399
Hay River	Town	Fort Smith	3,112	249	68	0.9	9.1	19.0	12,160
Pine Point	Town	Fort Smith	1,710	(151)	66	0.7	4.0	10.9	10,677
Yellowknife	City	Fort Smith	10,884	1,401	72	1.7	5.9	5.9	15,912
			25,493	2,530					

SOURCE: N.W.T. Data Book 84/85 and information provided by G.N.W.T. Bureau of Statistics.

TABLE 4-2  
DEMOGRAPHIC AND ECONOMIC DATA  
FOR N.W.T. HAMLETS

CTOKS	REGION	POPULATION					EST. INCR. 1981-84	% 15-64 yrs.	% NATIVE GROUPS			Non-Status Indians & Metis	AVERAGE 1982 INCOME PER CAPITA
		DEC./84	Inuit	Dene	% NATIVE GROUPS								
					Inuit	Dene							
and	Baffin	439	95.2	0	0	64	55	0	0	0	11,554		
	Baffin	413	97.1	0	0	35	54	0	0	0	3,160		
	Baffin	849	94.7	0	0	65	54	0	0	0	3,691		
	Baffin	500	98.0	0	0	58	54	0	0	0	3,374		
	Baffin	411	97.6	0	0	62	50	0	0	0	7,494		
	Baffin	758	95.1	0	0	12	47	0	0	0	4,131		
	Baffin	273	92.3	0	0	21	58	0	0	0	4,326		
	Baffin	889	94.4	0	0	51	55	0	0	0	4,933		
	Baffin	805	93.7	0	0	100	50	0	0	0	4,455		
	Baffin	420	96.4	0	0	37	53	0	0	0	3,160		
Inlet	Keewatin	997	88.6	0.5	0	44	56	0	0	0	4,664		
	Keewatin	264	92.0	0	0	16	54	0	0	0	5,163		
	Keewatin	445	92.1	0	0	16	50	0	1.3	0	3,763		
	Keewatin	1,143	94.9	0	0	123	51	0	0	0	7,363		
	Keewatin	1,272	77.4	0.9	0	163	58	0	0.8	0	3,177		
	Keewatin	397	97.2	0	0	45	46	0	0	0	11,891		
	Keewatin	203	91.6	0	0	15	58	0	0	0	4,899		
	Keewatin	928	78.3	0.5	0	113	63	0	1.6	0	4,047		
Kitikmeot	Kitikmeot	848	92.5	0	0	39	59	0	0.6	0	4,016		
	Kitikmeot	632	95.7	0	0	109	48	0	0	0	3,974		
	Kitikmeot	337	91.7	0	0	37	60	0	1.9	0	4,047		
	Kitikmeot	270	91.9	0	0	13	49	0	0	0	5,851		
	Kitikmeot	459	92.4	0	0	28	56	0	0	0	3,209		
	Inuvik	764	51.8	20.9	17.7	43	61	0	31.5	0	5,416		
	Inuvik	574	0	63.2	17.1	53	60	0	17.1	0	17,483		
	Inuvik	299	0	71.9	10.3	13	57	0	2.1	0	7,882		
Inuvik	612	1.0	6.4	2.1	192	67	0	20.1	0	3,367			
Inuvik	870	87.8	2.2	0	98	64	0	0	0	0			
Fort Smith	1,612	0	70.6	0	134	52	0	0	0	0			
		18,583			1,799								

N.W.T. Data Book 84/85 and information provided by G.N.W.T. Bureau of Statistics.



TABLE 4-3

DEMOGRAPHIC AND ECONOMIC DATA  
FOR N.W.T. SETTLEMENTS AND UNORGANIZED COMMUNITIES

COMMUNITY FACTORS	COMMUNITY STATUS	REGION	POPULATION						INCOME PER CAPITA/ 1982
			DEC./84	EST. INCR. 1981-84	% 15-64 yrs.	% NATIVE GROUPS			
						Inuit	Dene	Non-Status Indians & Metis	
Grise Fiord	Settlement	Baffin	128	22	62	90.6	0	4.7	11,554
Nanisivik	Unorgan.	Baffin	279	18	60	41.9	0	0	
Resolute Bay	Settlement	Baffin	162	(6)	55	90.7	0	0	
Baffin	Unorgan.	Baffin	182	4	N/A	73.1	0	0	
Bathurst Inlet	Unorgan.	Kitikmeot	22	2	62	100.0	0	0	
Bay Chimo	Unorgan.	Kitikmeot	65	5	N/A	100.0	0	0	
Kitikmeot	Unorgan.	Kitikmeot	30	0	N/A	83.3	0	0	
Keewatin	Unorgan.	Keewatin	35	11	N/A	57.1	0	0	
Arctic Red River	Settlement	Inuvik	121	1	52	5.0	76.9	14.0	
Colville Lake	Unorgan.	Inuvik	57	0	N/A	0	100.0	0	
Fort Good Hope	Settlement	Inuvik	542	79	57	0	73.4	20.3	4,503
Fort McPherson	Settlement	Inuvik	701	69	60	0	74.9	14.3	5,964
Paulatuk	Settlement	Inuvik	192	18	58	94.8	0	0	
Sachs Harbour	Settlement	Inuvik	158	(3)	56	89.9	3.2	0	
Inuvik	Unorgan.	Inuvik	10	(1)	N/A	50.0	0	50.0	
Detah	Unorgan.	Fort Smit	143	0	55	0	100.0	0	
Enterprise	Settlement	Fort Smit	46	0	77	0	0	10.9	
Fort Liard	Settlement	Fort Smit	406	1	55	0	81.3	8.4	4,204
Fort Providence	Settlement	Fort Smit	659	54	58	0	72.4	15.0	4,071
Fort Resolution	Settlement	Fort Smit	466	(14)	64	0	43.6	33.5	3,931
Jean Marie River	Unorgan.	Fort Smit	73	4	46	6.8	78.1	15.1	
Kakisa Lake	Unorgan.	Fort Smit	36	0	81	0	100.0	0	
Lac La Martre	Settlement	Fort Smit	299	31	47	0	96.7	1.3	
Nahanni Butte	Unorgan.	Fort Smit	93	8	53	0	87.1	0	
Paradise Gardens	Unorgan.	Fort Smit	48	0	N/A	0	10.4	20.8	
Rae Lakes	Settlement	Fort Smit	206	6	51	0	42.2	52.9	
Reliance	Unorgan.	Fort Smit	15	0	N/A	0	33.3	33.3	
Snare Lakes	Settlement	Fort Smit	78	9	53	0	100.0	0	
Snowdrift	Settlement	Fort Smit	265	12	58	0	90.2	1.9	3,406
Trout Lake	Unorgan.	Fort Smit	61	2	64	0	90.2	0	
Tungsten	Unorgan.	Fort Smit	380	60	72	0	2.9	4.5	17,413
Wrigley	Settlement	Fort Smit	149	12	67	0	92.6	3.4	
Fort Smith	Unorgan.	Fort Smit	271	(12)	N/A	4.1	18.5	8.9	
			6,378	392					

SOURCE: N.W.T. Data Book 84/85 and information provided by G.N.W.T. Bureau of Statistics.

# Hay River Reserve

## Location

60°51' N, 115°44' W. Elevation unknown. 201 air km SW of Yellowknife. In the Fort Smith Region. Hay River Area.

On the east bank of the east channel of the Hay River at its intersection with the south shore of Great Slave Lake.

## Topography

On alluvially deposited sand, silt and clay over shale bedrock. Old village near the river mouth. tends to flood in spring. Newer village located approximately 3.2km south. is 16- 26m higher. Thickly forested.

## Climate

See Hay River.

## History

Today's Dene village is located in the heart of traditional Slavey lands. In 1974, under Treaty 8, in an effort to protect their traditional lifestyle and lands, the residents requested the creation of a reserve, the only one in the NWT. It includes 1,818 hectares. The southern boundary is Hwy #6. Because of flooding, the population gradually has moved along the riverbank to the new village, which offers stable ground and improved housing.

In August 1981, forests, immediately to the south, were heavily damaged by fire but the village was saved by a wind shift. Forest damage, however, has greatly affected trapping — a major winter source of income.

## Demography

Permanent residents: 298.

## Political Organization

Reserve status.

Dene Band Chief: Pat Martel

Councillors: Fred Martel Jr., Phillip Fabian, Florence Cayen, Daniel Sonfrere. Asst. Secretary: Verda Tambour.

Band Office: (403) 374-6701.

MLA Donald Stewart, (Hay River); MP David Nickerson, PC (Western Arctic).

## Economy

### Major Activities

Hunting, trapping, crafts, domestic fishing. Seasonal wage employment in Hay River with NTCL.

### Banks

None. Service in Hay River.

### Renewable Resources

Fish: Inconnu, Jackfish (Pike), Lake Trout, Pickerel (Walleye), Whitefish.



Game: Beaver, Black Bear, Fox, Lynx, Wolf, Wolverine. Woodland Caribou.

Total number of trappers: see Hay River total.

Other renewable resources: forest.

Non-renewable Resources  
Minerals: see Hay River.

Prices and Income

Consumer prices: see Hay River.

## Infrastructure

Power

From Hay River.

Water

There is a transmission line from Vale Island and a truck fill station, delivered by Council truck.

Sanitation

Pit privies and pumpout tanks. Pickup by private contractor and released into Hay River Sewage lagoon. Garbage is collected weekly by Band Council and deposited at Hay River landfill site.

Fuel

Obtained from Hay River.

## Transportation

Air

See Hay River.

Road

Access road, 22km in length off N.W.T. Hwy No. 2 to Hay River. Old village roads, rough tracks; new village, gravelled. In winter, Hay River immediately accessible across frozen river. New village ice road located near Hay River bridge. Bus/taxi: regularly scheduled. Van/Bus service.

Water

Canoes and kickers, scows.

## Communications

Postal Service: from Hay River.

Telephone: Northwestel, local and long distance. CBC Radio and Television from Hay River.

## Protection Services

Police: RCMP. Hay River.

Other legal and court services: South Slave Native Court Workers. Angie Lantz (874-2415).

Fire department: a fire station consisting of a hose and hydrant is located at the new truck fill center. Fire extinguishers in houses.

## Medical/Social Services

See Hay River.

Churches: Anglican and Catholic in old village, Pentecostal in new village.

## Education

School: Indian Village. K-7. Principal Brent Kaulback.

Students, Grades K-6 (19 S3-84): 40; Grades 7 and up. 7.

Teachers: 3, 1 classroom assistant, 1 tutorial assistant.

Local Education Authority: Indian Village Education Committee.

School year: August 31 June 28.

A new log school is slated for construction in 1984-85.

Vocational and Continuing Education  
Adult education centre, one resident adult educator.

## Housing and Accommodation

49 log and frame houses in the new village, 6 of which are new log houses

## Recreation

Community center. Summer camp program for children. Drop-in center planned. Beach in old village. Baseball diamond. Picnic and barbecue area planned. Skating rink. Other: see Hay River.

LABOUR FORCE AND INCOMES

41% of the **N.W.T. labour** force is comprised of natives, while the balance is non-native. This occurs despite the fact that the native population in the 15-64 age bracket outnumbers the non-native population by **1,400** persons. This is the result of a non-native participation rate of 84% compared to 54% for the native population. Native unemployment, which ranges as high as 43% for Dene males, averages 31%, compared to 7% for non-natives.

Average income (for all tax returns) in the tax-based communities **ranges** from \$15,000 in Fort Simpsons to \$18,000 in **Inuvik**, Fort Smith and Hay River to **\$22,000** in **Yellowknife** and Hay River and \$29,000 in **Frobisher Bay**.

More than half of the Hamlets have average incomes of \$8,000-11,000 with a number being much greater (i.e. Arctic **Bay/Nanisivik** at **\$21,000**; Cambridge **Bay** at \$20,000 and Norman Wells at \$26,000).

Incomes in the unorganized communities are generally at the lower level, although in Tungsten they average \$41,000.

Incomes are lowest in the Keewatin Region and highest in the Fort Smith Region.

From 1976 to 1981, reported income for the Northwest Territories increased from \$194,000,000 to **\$382,000,000** - a 97% increase, as compared to a National average increase of 84%. (Incomes in the **N.W.T.** are at the National Average. )

62% of this income was reported in the Fort Smith Region, with only 10% (\$36,521,000) in the Keewatin and Kitikmeot Region combined. The latter have 16% of the **N.W.T.'s** population.

## COST OF LIVING DIFFERENTIALS

Four of the tax-based communities are 15-29% above 1983 costs in Edmonton, while Fort Simpson is 30-39% above, **Inuvik** is 40-49% above and **Frobisher Bay** is 50-59% above 1982 Montreal costs.

Most of the hamlets are 60-79% beyond Winnipeg, Edmonton, or Montreal price levels, although several (**Gjoa Haven**, **Holman Island**, **Pelly Bay** and **Spence Bay**) are 90-139% beyond Edmonton price levels. Prices are most favorable in Rae Edzo (+30-39%) and Eskimo Point (+40-49%).

The unorganized communities follow a similar pattern, ranging from a less than 15% differential in Tungsten and a 15-29% differential in Fort Liard and Fort Reliance to a 90-99% differential in **Grise Fiord** and **Sachs Harbour**.

Costs are highest in Kitikmeot (97% above Edmonton's) while in the other Regions, the average is 49-65%.

TABLE 4-4  
 EMPLOYMENT IN THE N.W.T.  
 (AS OF MARCH, 1985)

<u>Industry</u>	<u>No. of Employees</u>	<u>% of Total</u>
Mining, Oil and Gas <sup>2</sup>	<b>2,468</b>	13.9
Manufacturing	<b>341</b>	1.9
Transportation and Communications	<b>1,872</b>	10.6
Trade <sup>4</sup>	<b>2,252</b>	12.7
Finance and Insurance	<b>556</b>	3.2
Community and Business Services	<b>4,687</b>	26.5
Public Administration	<b>4,731</b>	26.7
Other <sup>3</sup>	<b>799</b>	4.5
Total	17,706	100.0

<sup>1</sup> Government employment extends across other classifications and totals 7,234 (40.9% of total). This is comprised of: 2,643 Federal; 3,739 Territorial and 852 municipal. An additional 527 employees are employed by Federal Government Enterprises. 2,400 government employees are located in Yellowknife.

Business activity is conducted by 3,381 companies (1,344 registered as Territorial and 2,037 as extra-Territorial). 46 co-operatives are in place as well.

<sup>2</sup> Oil and gas exploration rights and permits totalled 1,110 in the Arctic Islands, 242 on the marine coast and 107 on the N.W.T. mainland. 881 oil and gas leases exist on the N.W.T. mainland, with 160 on the Arctic Islands and 135 on the marine coast. During the past four years, annual crude oil production in the N.W.T. has fallen slightly to 152,000 m<sup>3</sup>.

Natural gas production is well down from the 1981 level of 397,000,000 m<sup>3</sup> but has stabilized at 250,000,000 m<sup>3</sup>.

Electrical energy production amounted to 43,513 MW.h in March, 1985, of which 60% was hydro and 40% was thermal.

Mineral claims numbered 18,848 in the Mackenzie, 12,162 in the Arctic and Hudson Bay and 2,124 in Nahanni.

Mining production was in gold, silver, lead and zinc and amounted to an estimated \$516,000,000 in 1983.

<sup>3</sup> Fur production has averaged \$2,700,000 per annum from 3,200 trappers, lumber production \$1,600,000-2,000,000/year and fishery production \$1,500,000.

<sup>4</sup> The 36 community co-operatives in the N.W.T. employ 350 people.

SOURCE : Statistics Quarterly Vol. 7 No. 2, June, 1985, Bureau of Statistics, Government of the Northwest Territories

1981 EXPERIENCED LABOUR FORCE<sup>1</sup>

COMMUNITIES	PRI MARY	MANUFAC- TURING	CONST- RUCTION	TRANSP. , COMM. & OTHER UTILITIES
Tax-Based	1,715	235	655	1,525
Hamlets	355	125	190	435
Settlements	100	70	100	90
Unorgani zed	280		20	35
<b>TOTALS</b>	<b>2,450</b>	430	965	2,085

<sup>1</sup> Includes employed labour force plus those who last work  
<sup>2</sup> Rows may not equal totals due to rounding

SOURCE: Statistics Canada, 1981 Census

1981 EXPERIENCED LABOUR FORCE<sup>1</sup> IN N.W.T. TAX

COMMUNITIES	PRIMARY	MANUFACTURING	CONSTRUCTION	TRANSP., COMM. & OTHER UTILITIES
<b>Frobisher Bay</b>	10	45	<b>70</b>	165
<b>Inuvik</b>	<b>100</b>	55	75	230
Fort Simpson	20	5	60	40
Fort Smith	50	10	55	115
Hay River	70	<b>40</b>	120	390
Pine Point	595	5	20	25
Yellowknife	<b>870</b>	75	255	560
TOTALS	1,715	235	655	1,525

<sup>1</sup> Includes employed labour force plus those who last worked

<sup>2</sup> Rows may not equal totals due to rounding

SOURCE: Statistics Canada, 1981 Census

EXPERIENCED LABOUR FORCE<sup>1</sup> IN N.W.T

COMMUNITIES	PRIMARY	MANUFAC- TURING	CONST- RUCTION	TRANS- COMM. OTHE UTILIT
Arctic Bay	20		5	10
Broughton Island			5	10
Cape Dorset	10	5	5	10
Clyde River	5			10
Hall Beach	5			5
<b>Igloodik</b>	10		5	10
Lake Harbour	5	<b>5</b>	5	5
<b>Pangnirtung</b>	5	<b>30</b>	15	15
Pond Inlet	25	5	5	10
<b>Sanikiluaq</b>			5	5
Baker Lake	<b>5</b>	40	10	60
Chesterfield Inlet	-			5
Coral Harbour				10
Eskimo Point	15	-	15	15
Rankin Inlet	10	<b>5</b>	20	55
Repulse Bay			5	10
Whale Cove				5
Cambridge Bay	15		10	50
<b>Coppermine</b>	25		10	15
Gjoa Haven	5		5	5
<b>Holman Island</b>	5		5	5
<b>Pelly Bay</b>	20			
<b>Spence Bay</b>				15
<b>Aklavik</b>	45	15	5	15
Fort Franklin	10	5	10	10
Fort Norman	5		10	5
Norman Wells	<b>50</b>		20	45
Tuktoyaktuk	60	15	15	20
TOTALS	355	125	190	435

<sup>1</sup> Includes employed labour force plus those who last worked

<sup>2</sup> Rows may not equal totals due to rounding

SOURCE : Statistics Canada, 1981 Census



EXPERIENCED LABOUR FORCE<sup>1</sup>

COMMUNITIES	PRIMARY	MANUFACTURING	CONSTRUCTION	TRANSP. COMM. & OTHER UTILITIES
<b>Grise Fiord</b>				
Resolute Bay	15			5
Arctic Red River				5
Fort Good Hope	5		10	5
Fort McPherson	20	15	15	15
<b>Paulatuk</b>	5			5
Sachs Harbour	15			5
Enterprise			10	10
Fort Liard	10		40	5
Fort Providence	10		10	<b>25</b>
Fort Resolution	5	50	10	10
Lac La Martre	10	5	5	
Rae Lakes	5			
Snare Lakes				
Snow Drift				
Wrigley				
TOTALS	100	70	100	90

<sup>1</sup> Includes employed labour force Plus those who last worked

<sup>2</sup> Rows may not equal totals due to rounding

SOURCE : Statistics Canada, 1981 Census

TABLE 4  
EXPERIENCED LABOUR FORCE<sup>1</sup> IN

COMMUNITIES	PRIMARY	ANUFAC- TURING	CON- STRUCTION	TRANSP. COMM. & OTHER UTILITIES
<b>Nanisivik</b>	110			10
<b>Baffin</b>	5			20
Bathurst Inlet				
Bay Chimo	5			
<b>Kitikmeot</b>	5			
Keewatin				
<b>Colville Lake</b>				
<b>Inuvik</b>				
Detah			5	
Jean Marie River			5	
<b>Kakisa Lake</b>				
<b>Nahanni Butte</b>	111		5	
Paradise Gardens			5	
Reliance				
Trout Lake	5			
Tungsten	140			5
<b>TOTALS</b>	<b>280</b>		<b>20</b>	<b>35</b>

<sup>1</sup> Includes employed labour force plus those who last worked  
<sup>2</sup> Rows may not equal totals due to rounding

SOURCE : Statistics Canada, 1981 Census

TABLE 4-10

## OVERVIEW OF LOCAL ECONOMIC ACTIVITY FOR UNASSESSED NWT COMMUNITIES

COMMUNITY	DEC. 84 POP'L	MAJOR ACTIVITIES	MAJOR BUSINESSES & INFRASTRUCTURE
Grise Fiord	128	Hunting, trapping, fishing, tourism	G.F. Eskimo Co-op; Arctic Shipping & Explor.
Bathurst Inlet	22	tourism, hunting, fishing, trapping, mineral exploration	B.I. Naturalist Lodge; B.I. Developments (retail)
Bay Chimo	65	?	?
Colville Lake	57	Hunting, fishing, trapping, tourism	Kapami CO-OP; The Lodge; Colville Lake Lodge
Detah	143	Hunting, trapping, fishing	N/A
Fort Liard	406	Trapping, hunting, fishing, hwy. construction	Pointed Mt. Gas 18 miles; Beaver Construction; me Bay; HRY Holdings, Liard Air; Liard Valley Dev.; Native Crafts
Fort Resolution	466	Logging/sawmill, trapping, hunting, fishing	Slave River Sawmill; The Bay; Hunter Eros.; Bjornson Constrn.; Beaulieu Motel
Jean Marie River	73	Hunting, fishing, trapping, crafts, community sawmill	N/A
Kakisa Lake	36	Trapping, fishing, tourism	N/A
Lac La Martre	299	Trapping, hunting, fishing	Lac La Martre Co-op; Menikohn Cafe; Amy's Store
Nahanni Butte	93	Trapping, tourism	General Store
Paradise Gardens	48	?	?
Rae Lakes	206	Fishing, hunting, trapping	Rae Lakes General Store; R.L. Dene Council Outfitters/Contractors
Snare Lakes	78	Hunting, fishing, trapping	Amy's General Store; Hozila Naedik's Store
Snowdrift	265	Trapping, fishing, hunting, handicrafts, tourism	Snowdrift Co-Op; Frontier Fishing Lodge, Snowdrift Canteen; Craft Shop and Hotel /Restaurant
Trout Lake	61	Fishing, hunting, trapping, tourism	Fishing Lodge
Tungsten	380	Mining	Tungsten Mining; Donco Foods; Matson Lake BUS; Auto Drilling; Bank of Commerce; Grizzly Bar; Snips
Wrigley	149	Hunting, trapping, fishing	Petanea Co-Op; Wrigley Construction; Moses Contracting
TOTAL	2990		
Rae Edzo*	1512	Fishing, hunting, trapping, local development	21+ retail & construction operations

\*Assessment almost complete

SOURCE : N.W.T. Data Book 84/85

TABLE 4-11

EMPLOYMENT BY MINE IN SEPTEMBER, 1985 IN N.W.T.

Thor Lake	8 (not producing)
Terra	5 (not producing)
<b>Bullmoose</b>	34 (not producing)
Salmita	88
Giant (YK)	291
Polaris	277
Pine Point	512
<b>Nanisivik</b>	194
Lupin	393
Con (YK)	357
Tungsten	<u>207</u>
Total	2,366

Notes: This is actual employment in this month. It fluctuates a little each month.

The actual number of employees on the payroll will be larger for the mines operating on fly in/fly out schedules. For example, **Lupin** works on a 2 weeks in and 2 weeks out schedule. Therefore, there is one employee 'out', but still on the payroll, for each employee listed in the total above.

SOURCE: Fee Yee Consulting Ltd. from GNWT Mining Inspection Service Data

5. N.W.T. DEVELOPMENT INVENTORY

LISTINGS IN THE NORTHWEST TERRITORIES BUSINESS DIRECTORY  
FOR COMMUNITIES PAYING PROPERTY TAXES

	<u>Number</u>	<u>%</u>
<u>Tax-Based</u>		
Frobisher Bay	61	
Inuvik	155	
Fort Simpson	29	
Fort Smith	76	
Hay River	140	
Pine Point	26	
Yellowknife	396	32.2
<b>SUB-TOTAL</b>	<b>883</b>	<b>71.8</b>
<u>Hamlets</u>		
Arctic Bay	6	
Broughton Island	12	
Cape Dorset	9	
Clyde River	9	
Hall Beach	6	
Igloolik	5	
Lake Harbour	2	
Pangnirtung	31	
Pond Inlet	10	
Sanikiluaq	1	
Baker Lake	16	
Chesterfield Inlet	5	
Coral Harbour	5	
Eskimo Point	14	
Rankin Inlet	20	
Repulse Bay	5	
Whale Cove	4	
Cambridge Bay	17	
Coppermine	4	
Gjoa Haven	6	
Holman	7	
Pelly Bay	6	
Spence Bay	3	
Aklavik	3	
Fort Franklin	3	
Fort Norman	9	
Norman Wells	51	
Tuktoyaktuk	19	
Rae Edzo	13	
<u>Assessed Settlements</u>		
Nanisivik	4	
Resolute Bay	13	
Arctic Red River	N/A	
Fort Good Hope	5	
Fort McPherson	7	
Paulatuk	2	
Sachs Harbour	5	
Enterprise	1	
Fort Providence	8	
<b>SUB-TOTAL FOR THE 38 COMMUNITIES</b>	<b>346</b>	<b>28.2</b>
<b>TOTAL</b>	<b>1,229</b>	<b>100.0</b>

SOURCE : Northwest Territories Business Directory, 1984

TABLE 5-2

## INFORMATION RE HINTERLAND DEVELOPMENTS (MINES) IN N.W.T.

Operating Mines:

<u>POLARIS</u>	owned by <b>Cominco</b> fly in/fly out with workers from Edmonton, Yellowknife and Montreal through Resolute Bay, on a 60 days in and 3 weeks out schedule mines lead/zinc has one decline, complete mill, camp and docking facilities
<u>SALMITA</u>	owned by Giant fly in/fly out from Yellowknife on a 10 weeks in and 2 weeks out schedule gold has one decline, mill and two camps; work starting on a shaft
<u>LUPIN</u>	owned by Echo Bay fly in/fly out from Edmonton, Yellowknife and <b>Coppermine</b> on a 2 weeks in and 2 weeks out schedule gold has one shaft, one decline, camp and mill
CON	owned by <b>Cominco</b> just outside Yellowknife with <b>all</b> employees living in and around Yellowknife, i.e. included in Yellowknife population figures gold 2 main shafts, several service shafts, mill and arsenic plant
<u>GIANT</u>	principal owner is <b>Falconbridge</b> just outside Yellowknife with employees living in or around Yellowknife, i.e. included in <b>Yellowknife</b> population figures gold one main shaft, 4 service shafts, mill
<u>TUNGSTEN</u>	owned by Canada Tungsten (principal shareholder is <b>Amax</b> ) townsite of Tungsten was developed for the mine and is listed in population figures has incline, mill and small camp for single employees; most employees live in Tungsten townsite mines tungsten
<u>NANISIVIK</u>	principal owner is Mineral Resources International has permanent townsite developed for the mine and is listed in population figures also has limited fly in/fly out from Montreal lead and zinc portal on hillside, mill and dock; employees live in townsite

## INFORMATION RE HINTERLAND DEVELOPMENTS (MINES) IN N.W.T. - Cont'd

PINE POINT - owned by **Cominco**

- large town of Pine Point developed for the mine; all employees live there
- lead and zinc
- 3 open pits and mill; developing underground decline

Possible future mines:BULLMOOSE

property owned by Terra Mines (YK)  
 gold  
 has one decline and a camp  
 development activities underway with workers flying in; expected  
 production start-up in 1986 with full production in 1987  
 would be fly in/fly out from **Yellowknife**

THOR LAKE

property owned by Highwood Resources  
 beryllium and other rare earths  
 bulk sampled in 1985; development decision pending results  
 if it goes ahead, it **would** be in 1987 as a fly in/fly out operation  
 from Yellowknife  
 one decline and two temporary camps

CULLATON  
LAKE

owned by International Corona  
 closed in 1984; reopening depends on management changes and prices;  
 everything still in place 'on stand-by'  
 gold  
 was fly in/fly out from Thompson, Manitoba, Eskimo Point and Rankin  
 Inlet

TERRA

closed; site is being maintained 'on stand-by' pending change in  
 price of silver  
 silver  
 several people on site doing exploration work  
 one decline, camp and mill  
 was fly in from Edmonton

CADILLAC

almost into production when cost over-runs and financial problems  
 forced shut down in 1983; bankruptcy has been declared and decisions  
 re sale are pending in B.C.  
 site was basically complete including mill; still there  
 other factors affecting possible production are prices of silver/  
 lead/zinc and all weather access road  
 silver/lead/zinc/mist.  
 principal owners Hunt Bros. (Texas)



## INFORMATION RE HINTERLAND DEVELOPMENTS (MINES) INN.W.T. - Cent'd.

- IZOK LAKE - joint project of Kidd Creek Mines and Echo Bay  
near (50mi) existing Lupin Mine  
copper/zinc/lead/silver  
- feasibility study underway; would likely need road  
- development decision at least **2 years** away

## Other information:

Other promising exploration areas are near Indian Lake and the existing mines at Lupin and **Salmita**, but there are no actual development projects being actively considered.

Only three operating mines are completely fly in/fly out: Polaris, **Salmita** and **Lupin**. **Nanisivik** has limited fly in, with the majority of employees living in the townsite. The others are either single industry towns that developed around the mine or are located in an existing centre.

Factors affecting the speed and possibility of re-openings or new developments include prices, willingness of governments to fund infrastructure such as roads, federal policies and land claims.

SOURCES: Prepared by Fee Yee Consulting Ltd. from information supplied by:

GNWT Mining Inspection Services  
GNWT Bureau of Statistics  
GNWT Energy Mines & Resources Secretariat  
NWT Chamber of Mines

## N.W.T.

MAJOR MINES AND HYDROCARBON DEVELOPMENTS  
LOCATED IN THE HINTERLAND

(OVER \$ MILLION)

	<u>Land</u>	<u>Improvement</u>	<u>Total</u>
Cadillac Mines	2,652,715	14,960,814	17,613,529
(Cominco) Polaris Mine	1,736,653	37,631,891	39,368,544
Cullaton Lake Mine	515,662	6,367,829	6,883,491
(Echo Bay) Lupin Mine	1,475,037	35,963,283	37,438,320
Tungsten	377,129	26,850,535	27,227,664
Pointed Mountain (gas plant and pipeline)	1,756,771	8,335,193	10,091,964

There are several other mines with assessed values in this range. (e.g. Giant, Pine Point, etc.). They appear on the roll for the community they are located in.

There are two other assessments at approximately \$5 million. The one listed under "Mines" for \$5,483,465 (total) is a total of a number of assessments all having the same mill rate. They are mining claims and properties. The one listed under "oil and gas" for \$4,889,939 total is also a combined total of a number of properties all being assessed at the same mill rate. They are exploration and drilling areas.

Source: 1984 HQ's Assessment Roll

INFORMATION CONCERNING MAJOR N.W.T.  
RESOURCE INDUSTRIES

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1. Giant Yellowknife Mines Limited
  - Tons of ore milled in 1984 was consistent with the level achieved during the past decade (although a significant decline occurred in 1980). Ounces of gold per ton was at the highest annual average since 1974, and the net value of metals recovered (\$50,000,000) was substantially higher than any previous year. Sales were buoyed by the **Salmita** Division. However, net income declined as a result of operating costs and write-offs (**\$5,700,000** for the **Salmita** Mine, 150 miles N.E. of Yellowknife) increased significantly.
  - Consolidated ore reserves are equal to approximately three years' production with an active exploration program underway at both properties.
2. Pine Point Mines Ltd.
  - A termination fund is being set up to set aside money for employee severance pay and to close the mine and townsite.
  - A two year plan involves returning the mill to full capacity to take advantage of economies of scale and mining a higher grade ore.
  - Whether the mine will continue to operate beyond the two-year period will depend largely on the success of exploration efforts to find new higher grade deposits on the property and on zinc prices. There are no plans for Pine Point to explore elsewhere.
  - **Cominco**, the parent company, is planning to develop a large, rich zinc deposit in Western Alaska by 1989 that is expected to replace Pine Point as a zinc source.
3. Canada Tungsten Mining Corporation
  - The company recently announced that **mineable** reserves of tungsten at its N.W.T. mine could be reduced by half as a result of a depressed market.
  - The net loss for the nine months ended September 30, 1985 was \$5,200,000, identical to the previous year loss for the same period.
  - The mine was closed January 22, 1983 but resumed production December 1, 1983 at a reduced rate.

INFORMATION CONCERNING MAJOR N.W.T.  
RESOURCE INDUSTRIES (Cont'd)

4. Echo Bay Mines Ltd.
  - In 1980, Echo Bay began construction of the **Lupin** Gold Mine, with commercial production reached in October, 1982. The mill capacity was expanded by 50% in 1984.
  - The **Lupin** work force totals approximately 300 people working two weeks in and two weeks out for surface employees and four weeks in and two out for underground workers. Approximately 170 people are on site at any time.
  - Access to the mine is provided over a 372 mile winter ice road for 10 weeks each year.
5. **Nanisivik** Mines Ltd. (Mineral Resources International Limited)
  - The **Nanisivik** Mine is a 2000 tonne-per-day **zinc-lead-silver** mine on Northern Baffin Island, that has been in continuous operation since 1976. Annual sales revenue has been in the \$45,000,000 per year range in recent years. The mine continues to be profitable and has investment funds available. The staff averages 190 persons.
6. **Cominco** Ltd.
  - As well as owning Pine Point Mines, the Company operates the **Polaris** zinc-lead mine on Little **Cornwallis** Island, operating since 1982.
  - It has also operated Con Mine since 1938, where ore produced at the mine is milled and refined on site.
  - Revenue increased in 1984, but profits were lower because of lower gold prices. Exploration in 1984 came close to replacing reserves mined and further **opportunity** for exploration exists.

# Northern Canada Power Commission

## Economic Function <sup>1</sup>

### Business of the Commission

Northern Canada Power Commission (NCPC) is a Federal Crown Corporation which operates under authority of the Northern Canada Power Commission Act. It is concerned with the planning, construction and management of public utilities, primarily electrical, on a commercial basis. For this purpose, it is empowered to survey utility requirements, construct utility plants in the Northwest Territories (NWT), the Yukon Territory (YT) and, subject to approval of the Governor General in Council, elsewhere in Canada.

The Commission is the principal producer of electricity north of 60° and operates the main transmission network in the Yukon and Northwest Territories. Heat, water and sewerage services are operated at Inuvik, NWT. Wholesale heat supply is provided to the Northwest Territorial Government for distribution at Frobisher Bay. Residual heat recovery systems are presently operated at Cambridge Bay, Coppermine, Lac La Martre, Pelly Bay, Igloodik and Rankin inlet in the NWT and at Dawson City, YT.

The Commission's head office is located at Edmonton, Alberta. Regional offices are located in Yellowknife, NWT and Whitehorse, YT.

The Authorizing Act requires that operations of the Commission shall be self-sustaining within each rate zone as defined in the Act. Consequently, rates charged for utilities supplied must provide sufficient revenue to cover interest and principal payments on loans made to the Commission, operating, maintenance, administrative and all other expenses and contingency allowances.

The accounts of the Commission are subject to the audit of the Auditor General of Canada.

### Review of 1983-84

During the 1983/84 fiscal year, the Commission provided retail electric utility service to 49 communities in the NWT and to 4 in the Yukon as well as to customers in Field, British Columbia. The Commission also supplied wholesale electrical energy to the local electrical distributors in Yellowknife, NWT and Whitehorse, Haines Junction, Ross River, Carmacks and Keno City in the Yukon. This service was provided from 7 hydro-electric plants and 52 diesel-electric plants located in the general vicinity of the communities which they serve.

### Pricing

In compliance with the 6/5 pricing restraint formula, all rate increases in the NWT and YT were restricted to 6% in April, 1983. In 1984, NCPC rates are expected to increase no more than 5% above the 1983/84 levels.

### Generation and Sales

Total sales of electric energy in 1983/84 are expected to be 2,047,000,000 MJ, an 8.8% decline from 1982/83. Generation is expected to total 2,304,400,000 MJ in 1983/84, a drop of 8.6% from the previous year. The NWT share of total sales is anticipated to reach 1,308,600,000 MJ, a marginal decrease of 0.9% from 1982/83. In the YT, sales are expected to drop by 20.2% to 734,400,000 MJ in 1983/84. Generation of electric energy in the Northwest Territories and the Yukon Territory is expected to be 1,500,100,000 MJ and 799,560,000 MJ respectively in 1983/84. These figures indicate a drop of 1.00% and 20.2% respectively from the previous fiscal year.

The non-coincidental peak demands in the NWT and YT are expected to be 79,302 kW and 46,866 kW respectively in 1983/84, which compares with 1982/83 non-coincidental peak demand of 79,163 kW and 60,849 kW respectively.

### Capacity Expansion

Northern Canada Power Commission's generation system was expanded by approximately 1.8 MW in 1983/84 with the replacement of internal combustion units at Arctic Bay (0.12 MW), Fort Good Hope (0.15 MW), Fort Norman (0.20 MW), Lac La Martre (0.13 MW), Lake Harbour (0.12 MW), Pond Inlet (0.34 MW), and Tuktoyaktuk (0.74 MW). The Commission plans to increase its generation capacity in 1984/85 with the addition of 2.82 MW, by replacement of one combustion unit at Holman Island (0.22 MW), one at Sachs Harbour (0.10 MW), and the addition of one 2.5 MW unit at Fort Smith.

The construction of a fourth hydroelectric generating unit at Whitehorse, YT was completed by year end, adding approximately 20 MW to the system capacity.

In N.W.T. 1985:

- 48 diesel generating stations
- 4 hydro generating stations
- 10 major substations
- 721 km. major transmission lines

SOURCE : Government Activities in the North, 1983-84 (D. I. A. N. D.)



CHANNEL ASSIGNMENTS

NO.	TERMINAL	TRANSMIT MHz	RECEIVE MHz
152 31		157 74	157 74
152 34		157 W	157 W
152 57		157 83	157 83
152 60		157 86	157 86
152 63		157 89	157 89
152 66		157 92	157 92
152 69		157 95	157 95
152 72		158 01	158 01
152 75		158 04	158 04
152 78		158 07	158 07
152 81		158 10	158 10

LEGEND

- NORTHWESTEL VHF TERMINAL t 4 m 0 — (COVERAGE SHOWN ARE APPROX.)
  - BARE (2) DENOTES SITE NAME & CHANNEL NO.
  - (2) DENOTES CHANNEL ADDITION
  - (2-) DENOTES CHANNEL DELETION
  - \* COAST GUARD EMERGENCY MARINE CHANNEL NO. 16
  - ★ HF-SSB TERMINALS
- | CALL SIGN         | TERMINAL NO. | FREQUENCY MHz | TERMINAL NO. |
|-------------------|--------------|---------------|--------------|
| WHITEHORSE CTY-82 | 3722.3       | 3009.0        |              |
| FT. NELSON CTY-79 | 3396.0       | 3866.0        |              |
| HAY RIVER CMB-65  | 5215.0       | 4950.0        |              |
- NOTE: All Frequencies Listed Are Current Frequencies. For Assigned Frequencies Add 1.5 KHz To Current Frequencies.
- ZAMA 7:1 AGI or BCT 24 CHANNEL VHF RADIO TELEPHONE NO'S.
- NOTE: Check With Respective Companies For Any Changes

SCALE 1:1,000,000



**Northwestel**

**VHF, HF-SSB  
RADIOTELEPHONE  
SERVICE**

DESIGNED BY: BOB BRIDGES	COPYING NO.
DRAWN BY: V.C.B.	6XN64-0000-001-03
ISSUED: 1-1-69	

SOURCE : G. N. W. T. ASSESSMENT DIVISION

TABLE 5-4  
 ESTIMATED HOUSING UNIT OWNERSHIP, 1983  
 N.W.T.

<u>REGION</u>	<u>NWTHC</u>	<u>GNWT</u>	<u>FEDERAL</u>	<u>PRIVATE</u>	<u>TOTAL</u>
Baffin	1,257	371	203	131	1,962
Keewatin	712	153	38	N/A	903
Kitikmeot	589	144	19	N/A	752
Inuvik	807	277	554	212	1,850
Fort Smith	729	728	809	4,382	6,648
TOTAL	4,094	1,673	1,623	4,725	12,115

SOURCE : NWT Data Book 84/85  
 Statistics Canada **Catalogue** No. 64-001, 64-203 and E-570

TABLE 5-5  
ESTIMATED HOUSING UNIT OWNERSHIP, 1983  
BAFFIN REGION

<u>REGION</u>	<u>NWTHC</u>	<u>GNWT</u>	<u>FEDERAL</u>	<u>PRIVATE</u>	<u>TOTAL</u>
Arctic Bay	71	8	0	)	
Broughton Island	76	8	2	)	
Cape Dorset	137	14	5	)	
Clyde River	74	9	2	)	
Hall Beach	64	5	0	)	
<b>Igloolik</b>	136	15	4	)	
Lake Harbour	41	5	3	)	131
<b>Pangnirtung</b>	163	17	10	)	1,274
Pond Inlet	107	14	5	)	
<b>Sanikiluaq</b>	57	7	2	)	
<b>Grise Fiord</b>	21	3	1	)	
<b>Nanisivik</b>	0	15	2	)	
Resolute Bay	28	7	5	)	
<b>Frobisher Bay</b>	282	244	162		688
TOTAL	1,257	371	203	131	1,962*

SOURCE : NWT Data Book 84/85  
Statistics Canada Catalogue No. 64-001, 64-203 and E-570

\*1981 census 1,700  
June 81-Dec 83  
(bl dg. permits)  $\frac{N/A}{1,700}$



TABLE 5-6  
ESTIMATED HOUSING UNIT OWNERSHIP, 1983  
KEEWATIN REGION

<u>REGION</u>	<u>NWTHC</u>	<u>GNWT</u>	<u>FEDERAL</u>	<u>PRI VATE</u>	<u>TOTAL</u>
Baker Lake	162	24	14	5	205
Chesterfield Inlet	48	4	4		56
Coral Harbour	71	8	2		81
Eskimo Point	184	19	4		207
Rankin Inlet	154	91	14		259
Repulse Bay	60	5			65
Whale Cove	33	2			40
REGION	712	153	38	10	913*

SOURCE: NWT Data Book 84/85  
Statistics Canada **Catalogue** No. 64-001, 64-203 and E-570

\*1981 census **870**  
June **81-Dec 83**  
(bl dg. permits) N/A  
870

TABLE 5-7  
ESTIMATED HOUSING UNIT OWNERSHIP, 1983  
KITIKMEOT REGION

<u>REGION</u>	<u>NWTHC</u>	<u>GNWT</u>	<u>FEDERAL</u>	<u>PRIVATE</u>	<u>TOTAL</u>
Cambri dge Bay	123	89	5		
<b>Coppermine</b>	168	17	10		
Gj oa Haven	102	15	0		
Holman Isl and	69	6	0		
Pelly Bay	51	4	0		
Spence Bay	76	13	4		
Bathurst Inlet	Ø	Ø	0		
Bay Chimo	Ø	Ø	0		
TOTAL	589	144	19	0	752*

SOURCE : NWT Data Book 84/85  
Statistics Canada **Catalogue** No. 64-001, 64-203 and E-570

\*1981 census 680  
June **81-Dec** 83  
(bl dg. permi ts) N/A  
680

TABLE 5-8  
ESTIMATED HOUSING UNIT OWNERSHIP, 1983  
INUVIK REGION

<u>REGION</u>	<u>NWTHC</u>	<u>GNWT</u>	<u>FEDERAL</u>	<u>PRIVATE</u>	<u>TOTAL</u>
<b>Aklavik</b>	147	18	12	)	
Fort Franklin	57	20	4	)	
Fort Norman	36	9	4	)	
Norman Wells	15	17	61	)	
Tuktoyaktuk	127	20	4	)	
Arctic Red River	15	2	Ø	)	
<b>Colville Lake</b>	Ø	Ø	Ø	)	158
Ft. Good Hope	27	13	9	)	
Ft. McPherson	66	19	6	)	
<b>Paulatuk</b>	27	1	Ø	)	
Sachs Harbour	27	7	2	)	
<b>Inuvik Un-Org</b>	Ø	Ø	Ø	)	
<b>Inuvik</b>	<u>263</u>	<u>151</u>	<u>452</u>	<u>54</u>	<u>920</u>
TOTAL	807	277	554	212	1,850*

SOURCE : NWT Data Book 84/85  
Statistics Canada Catalogue No. 64-001, 64-203 and E-570

\*1981 census 1,850  
June 81-Dec 83  
(bldg. permits) N/A  
1,850

TABLE 5-9  
ESTIMATED HOUSING UNIT OWNERSHIP, 1983  
FORT SMITH REGION

<u>REGION</u>	<u>NWTHC</u>	<u>GNWT</u>	<u>FEDERAL</u>	<u>PRI VATE</u>	<u>TOTAL</u>
Rae-Edzo	157	9	12		
<b>Detah</b>	10				
Enterpri se		4			
<b>Ft. Liard</b>		3	6		
Ft. Provi dence	95	11	2		
Ft. Resol uti on	40	17	4		
Jean Marie River		6		532	951
<b>Kakisa</b> Lake					
Lac La <b>Martre</b>		4			
<b>Nahanni</b> Butte		1	3		
Paradi se Gardens					
Rae Lakes		2			
Rel iance					
Snare Lakes		2			
Snowdri ft	12	6	3		
Trout Lake		2			
Tungsten		3			
Wri gl ey		5			
Ft. Smi th	74	117	97	342	630
Ft. Si mpson	36	36	72	111	255
Hay Ri ver	<b>98</b>	56	86	663	903
Pi ne Pt.	20	23	11	456	510
<b>Yellowknife</b>	187	421	513	2,278	3,399
<b>TOTAL</b>	729	728	809	4,382	6,648*

SOURCE: Statistics Canada **Catalogue**  
No. 64-001, 64-203 and  
E-570

\*1981 census 6,420  
June **81-Dec 83**  
(bl dg. permi ts) 228  
6,648

6. LOCAL GOVERNMENTS  
AND SERVICES

TABLE 6-1

NWT TAX BASED COMMUNITIES: DATE OF INCORPORATION TO CURRENT STATUS

COMMUNITY	CURRENT STATUS	DATE OF INCORPORATION TO CURRENT STATUS
Frobisher Bay	Town	October 1, 1980
Inuvik	Town	January 1, 1970
Fort Simpson	Village	January 1, 1973
Fort Smith	Town	October 1, 1966
Hay River	Town	July 18, 1963
Pine Point	Town	April 1, 1974
Yellowknife	City	January 1, 1970

SOURCE : Municipal Affairs Division, G.N.W.T. Department  
of Local Government.

TABLE 6-2

## NWT HAMLETS: DATE OF INCORPORATION

<u>HAMLET</u>	<u>DATE OF INCORPORATION</u>
<b><u>Baffin</u></b>	
Arctic Bay	July 1, 1976
<b>Broughton Island</b>	Aug. 31, 1979
Cape Dorset	<b>April 1, 1982</b>
Clyde River	July 1, 1978
Hall Beach	April 1, 1978
<b>Igloolik</b>	April 1, 1976
Lake Harbour	April 1, 1982
<b>Pangnirtung</b>	April 1, 1972
Pond Inlet	April 1, 1975
<b>Sanikiluaq</b>	April 20, 1976
<b><u>Keewatin</u></b>	
Baker Lake	April 1, 1977
Chesterfield Inlet	<b>April 1, 1980</b>
Coral Harbour	April 1, 1972
Eskimo Point	Dec. 1, 1977
Rankin Inlet	April 19, 1975
Repulse Bay	July 1, 1978
Whale Cove	July 1, 1976
<b><u>Kitikmeot</u></b>	
Cambridge Bay	April 1, 1984
<b>Coppermine</b>	April 1, 1981
Gjoa Haven	April 1, 1981
<b>Holman Island</b>	<b>April 1, 1984</b>
<b>Pelly Bay</b>	April 1, 1973
<b>Spence Bay</b>	April 1, 1981
<b><u>Inuvik</u></b>	
<b>Aktavik</b>	<b>Jan. 1, 1974</b>
Fort Franklin	April 1, 1972
Fort Norman	April 1, 1984
Norman Wells	April 1, 1981
Tuktoyaktuk	April 1, 1970
<b><u>Fort Smith</u></b>	
<b>Rae-Edzo</b>	April 1, 1971

SOURCE: Municipal Affairs Division, G.N.W.T. Department of Local Government.

FIGURE 6-1

NUMBER OF N.W.T. TAX-BASED COMMUNITIES BY YEAR

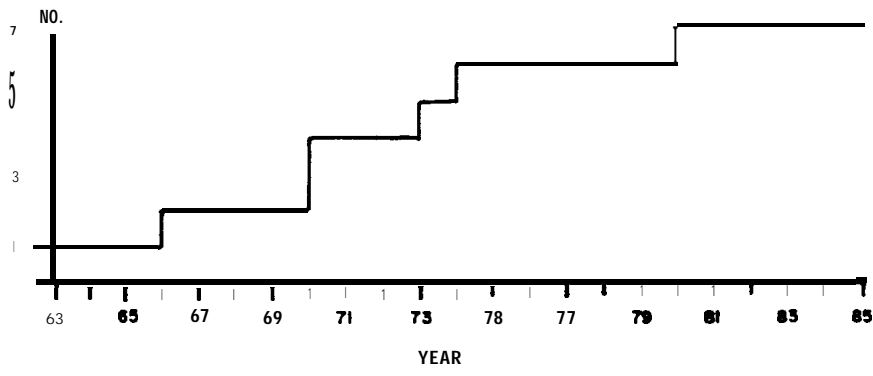
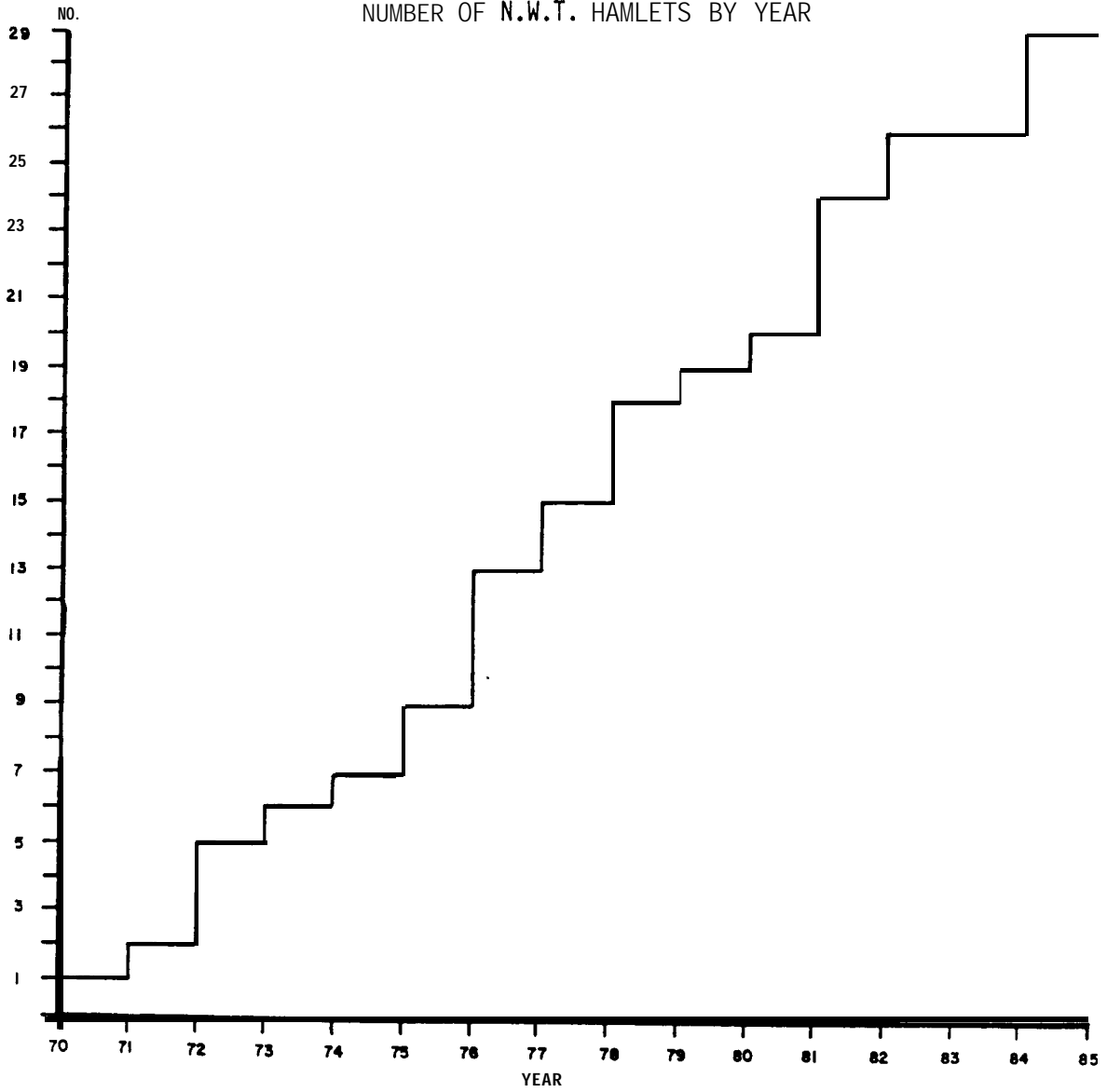


FIGURE 6-2

NUMBER OF N.W.T. HAMLETS BY YEAR



SOURCE: Municipal Affairs Division, G.N.W.T. Department of Local Government



7. LOCAL REVENUES  
AND EXPENDITURES

Table 7-1  
 NWT TAX-BASED MUNICIPALITIES: EXPENDITURES AND REVENUES, 1984-1985  
 (\$000)

	1984	1983	1982	1981	1980	1979	1978
EXPENDITURES							
Gen. Gov.			3938	3610	2750	2595	2329
Protecti on			1575	1347	1253	1075	942
Transport.			2877	2455	1982	1776	1823
Env. Heal th			4117	3457	2994	3729	3011
Pub. Heal th			1010	463	28	42	72
Rec./Cul t.			2369	1919	1607	2980	1458
<b>Educa.</b>							1978
Env. Devel op.			80	4	2	30	38
Fi scal, Other			7705	5873	5134	3530	2431
TOTAL EXP.	30627	24800	23671	19128	15750	15757	14082
REVENUES							
<b>Taxes, G. in Lieu</b>			12195	7999	7619	6433	5482
Transfers			6373	7274	5526	5317	5096
Sale of Ser.			2839	3127	2498	1989	1976
Other Own Sour.			2636	1441	1811	1547	1610
TOTAL REV.	31060	24700	24043	19841	17454	15286	14164
SURPLUS/DEFICIT	433	-100	372	713	1704	-471	82

SOURCE : Compiled by C.N. Watson and Associates Limited from the following  
 1978-1983 - N.W.T. Annual Reports  
 Totals for 1984 from 1984 Municipal Financial Statements

TABLE 7-2

NWT TAX-BASED MUNICIPALITIES: 1984 EXPENDITURES AND REVENUES  
(\$000)

	Frobisher Pay	Inuvik	Fort Simpson	Fort Smith	Hay River	Pine Point	Yellowknife	TOTAL
<b>EXPENDITURES</b>								
General Government	438	749	235	443	583	526	1742	4716
Legislation	35	16	26	56	32	45	206	
Administration	403	733	165	362	n.a.	n.a.	1402	
Other	0	0	44	25	551	481	134	
Protection	344	175	52	96	136	77	1215	2095
Administration	112	76	1	23	1	0	n.a.	
Fire	115	83	30	18	110	72	564	
By-law Enf.	82	3	17	34	2	1	221	
Other	35	13	4	21	23	4	430	
Transportation	754	498	236	240	544	398	600	3270
Common Ser.	270	224	145	170	79	212	-44	
Road	450	274	84	70	465	186	644	
Transit	34	0	0	0	0	0	0	
Airport	0	0	7	0	0	0	0	
Environmental Health	667	130	1131	395	753	371	2598	6045
Water & Sewer	370	14	1042	194	633	314	2164	
Garbage Coll. & Dis.	132	116	89	57	120	57	434	
Other	165	0	0	144	0	0	n	
Public Health	1049	5	13	7	1	1	0	1095
Medical	331	0	0	0	0	0	0	
Social Assis.	590	0	0	0	0	n	0	
Children's Ser.	75	0	0	0	0	0	0	
Other	53	5	13	7	1	1	9	
Recreation & Cultur.	503	359	73	247	289	253	1537	3261
Administration	150	48	5	133	31	110	214	
Arena, Complex	104	51	7	47	207	120	494	
Pool	68	13	21	40	0	0	216	
Curling Rink	11	0	0	4	0	0	0	
Other	170	247	40	23	51	23	613	
Environmental Dev.	9	15	156	18	0	0	0	
Fiscal Services	495	645	1430	672	257	409	2719	5627
Debt Charges	119	271	94	583	257	409	1205	
Own Fund, Other	376	374	1336	89	0	0	1514	
TOTAL MUN. EXPEND.	4259	2576	3326	2118	2563	2035	10420	27207
School Purposes	148	277	57	144	296	201	2207	3330
TOTAL EXPENDITURES	4407	2853	3383	2262	2859	2236	12627	30527
<b>REVENUES</b>								
Taxation	878	930	192	1084	1115	1264	5693	1156
Municipal	755	660	135	483	735	923	3210	
Local Iron.	0	0	0	453	84	140	275	
School	123	270	57	148	296	201	2207	
Other Gov. Contri.	2273	1229	2752	694	833	496	2695	6972
In Lieu	704	539	187	320	274	146	1225	
Terr. Ecus.	429	281	131	292	289	259	1102	
Spec. Grants	1140	409	2434	82	270	91	368	
Other Revenue	1046	749	211	407	1274	733	4512	8932
W&S, Garbage, Rec	538	83	128	338	618	348	2141	
Other	508	666	83	69	656	385	2371	
TOTAL REVENUES	4197	2908	3155	2185	2222	2493	12900	31060
SURPLUS/DEFICIT	-210	55	-228	-77	363	257	273	433

Note: Due to lack of consistency in the various Financial Statements, figures, particularly for the sub-classes, should be considered estimates only. Adjustments were made in some cases; for example, sewer and water utilities were consolidated where they were not included in general expenditures. In other cases, adjustments were not possible. For instance, capital out of current revenue was shown by function in some statements and in "fiscal services" in others.

SOURCE: Compiled by C.N. Watson and Associates Ltd. from information in 1984 Community Financial Statements

Table 7-3

## NWT TAX-BASED MUNICIPALITIES: 1984 PER CAPITA EXPENDITURES AND REVENUES

(\$)

	Frobisher Bay	Inuvik	Fort Simpson	Fort Smith	Hay River	Pine Point	Yellowknife	TOTAL
EXPENDITURES								
General Government	150.83	218.94	222.96	183.97	<b>187.34</b>	307.60	160.05	184.99
Protection	118.46	51.15	49.34	39.87	<b>43.70</b>	45.03	111.63	82.18
Transportation	259.64	145.57	223.91	99.67	<b>174.81</b>	232.75	55.13	128.27
Environmental Health	229.68	38.00	1073.06	164.04	<b>241.97</b>	216.96	238.70	237.12
Public Health	361.23	1.46	12.33	2.91	<b>0.32</b>	0.58	0.83	42.56
Recreation & <b>Cultur.</b>	173.21	104.94	69.26	102.57	<b>92.87</b>	147.95	141.22	127.92
Environmental Oev.	3.10	4.38	148.01	7.48	<b>0.00</b>	0.00	0.00	7.77
Fiscal Services	170.45	188.54	1356.74	279.07	<b>82.58</b>	239.18	249.82	259.95
TOTAL MUN. EXPEND.	1466.60	<b>753.00</b>	3155.60	879.57	<b>823.59</b>	1190.06	957.37	1070.76
School Purposes	50.96	<b>80.97</b>	54.08	59.80	<b>95.12</b>	117.54	202.77	130.62
TOTAL EXPENDITURES	1517.56	<b>833.97</b>	3209.68	939.37	<b>918.70</b>	1307.60	1160.14	1201.39
REVENUES								
Taxation	302.34	271.85	182.16	450.17	<b>358.29</b>	739.18	523.06	437.61
Other Gov. <b>Contri.</b>	782.71	359.25	2611.01	288.21	<b>267.67</b>	290.06	247.61	430.39
Other Revenue	360.19	218.94	200.19	169.02	<b>409.38</b>	428.65	414.55	350.37
TOTAL REVENUES	1445.25	850.04	2993.36	907.39	<b>1035.35</b>	1457.89	1185.23	1218.37
SURPLUS/DEFICIT	-72.31	16.08	-216.32	<b>-31.98</b>	<b>116.65</b>	150.29	25.08	16.99

SOURCE: Calculated by C.N. Watson and Associates Ltd. from information in 1984 Municipal Financial Statements.

Table 7-4

## NWT TAX-BASED MUNICIPALITIES : 1984 PERCENTAGE DISTRIBUTION OF MUNICIPAL EXPENDITURES AND REVENUES

	Frobi sher Bay	Inuvik	Fort Simpson	Fort Smith	Hay River	Pine Point	Yellowknife	TOTAL
EXPENDITURES								
General Government	10.28	29.08	7.07	20.92	22.75	25.85	16.72	17.28
Protecti on	8.08	6.79	1.56	4.53	5.31	3.78	11.66	7.67
Transportati on	17.70	19.33	7.10	11.33	21.23	19.56	5.76	11.98
Envi ronmental Heal th	15.66	5.05	34.00	18.65	29.38	18.23	24.93	22.15
Public Heal th	24.63	0.19	0.39	0.33	0.04	0.05	0.09	3.97
Recreati on & Cultur.	11.81	13.94	2.19	11.66	11.28	12.43	14.75	11.95
Envi ronmental Dev.	0.21	0.58	4.69	0.85	0.00	0.00	0.00	0.73
Fi scal Servi ces	11.62	25.04	42.99	31.73	10.03	20.10	26.09	24.28
TOTAL MUN. EXPEND.	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
REVENUES								
Taxati on	18.53	25.02	4.36	45.95	27.99	46.38	32.59	28.29
Other Gov. Contri.	55.79	46.59	88.83	34.07	28.47	21.64	25.21	39.53
Other Revenue	25.68	28.39	6.81	19.98	43.54	31.98	42.20	32.18
TOTAL REVENUES	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

SOURCE : Calculated by C.N. Watson and Associates Ltd. from information in 1984 Municipal Financial Statements.

TABLE 7-5

## NWT TAX BASED MUNICIPALITIES - DEBENTURES (1984)

	NUMBER	AMOUNT OUTSTANDING	1984 ANNUAL PAYMENT	1985 PROPERTY ASSESSMENT (1963 BASE YEAR)	DEBENTURES OUTSTANDING AS A % OF ASSESSMENT
Frobisher Bay	N/A	\$ 356,000	\$ 119,354	\$ 11,923,397	3.0
Inuvik	14	1,908,260	218,518	17,719,962	10.8
Fort Simpson	4	126,908	37,521	3,938,993	3.2
Fort Smith	28	1,451,429	595,773	10,792,739	13.5
Hay River	23	1,404,905	320,224	31,986,671	4.4
Pine Point	23	1,850,119	474,748	11,723,577	15.8
Yellowknife	88	12,382,206	1,935,023	63,823,265	19.4

SOURCE : Developed from 1984 Community Financial Statements and information supplied by the Assessment Division.

TABLE 7-6

REVIEW OF ACTION TAKEN BY TAXED-BASED MUNICIPALITIES RE: VARIOUS PROPERTY TAX RELATED SECTIONS OF THE MUNICIPAL ACT

ITEM/ MUNICIPAL ACT SECTION	FROBISHER BAY Town	INUVIK Town	FORT SIMPSON Village	FORT SMITH Town	HAY RIVER Town	PI NE POINT Town	YELLOWKNIFE City
Population s.4(1)	2,904	3,421	1,054	2,408	3,112	1,710	10,884
Taxable Assessment s.4(1)	\$11,923,397	\$17,719,962	\$3,938,993	\$10,792,739	\$31,986,671	\$11,723,577	\$63,823,265
Assessment/Capita	\$4,106	\$5,180	\$3,737	\$4,482	\$10,278	\$6,856	\$5,864
Business Licenses	-just shown as licenses & permits \$60,761 \$20.9/capita	\$13,750 \$4.02/capita	\$875 83¢/capita	\$13,000 \$5.40/capita	\$13,965 \$4.49/capita	\$6,000 \$3.51/capita	\$41,379 \$3.80/capita
Garbage Collections and Water Charges s*	municipal services \$433,273	6-8 people paying \$60/month	water & sewer are together \$85,457		water & sewer \$482,951	water & sewer \$320,395	
water	\$149.20/ capita	\$5,040 \$1.47/capita	\$81.08/capita	\$200,900 \$83.43/capita	\$155.19/ capita	\$187.37/ capita	\$2,141,157 \$196.73/capita
sewer				\$73,084 \$30.35/capita			no charge
garbage		commercial - \$72,000 (only after 1st weekly pick-up) \$21.01/capita	no charge	no charge	no charge	no charge	no charge

TABLE 7-6  
(Cont'd)

OWN BY TAXED-BASED MUNICIPALITIES RE: VARIOUS PROPERTY TAX RELATED SECTIONS OF <sup>x</sup> MUNICIPAL ACT

	FROBISHER BAY Town	INUVIK Town	FORT SIMPSON Village	FORT SMITH Town	WOOLY RIVER Town	PINE POINT Town	YELLOWKNIFE City
OWN	N/A	no	no	\$452,594	\$109,457	\$139,701	\$275,777
men 5	3.0%	0.8%	3.2%	\$187.94/capit	\$3,517/capit	\$81.70/capit	\$25.34 capita
t/ 70	N/A	haven't got it yet, they are having a reassessment	beginning of December	December 2	genera re-assessment, expecting roll end of February	December 2	expecting middle of February, no reassessment
	no	no	no	no	no	Cominc	Giant Yellowknife Cominco
	no	no	no	100%/109.1%	no	no	100%/149%
	N/A	no	no	no	no	no	no



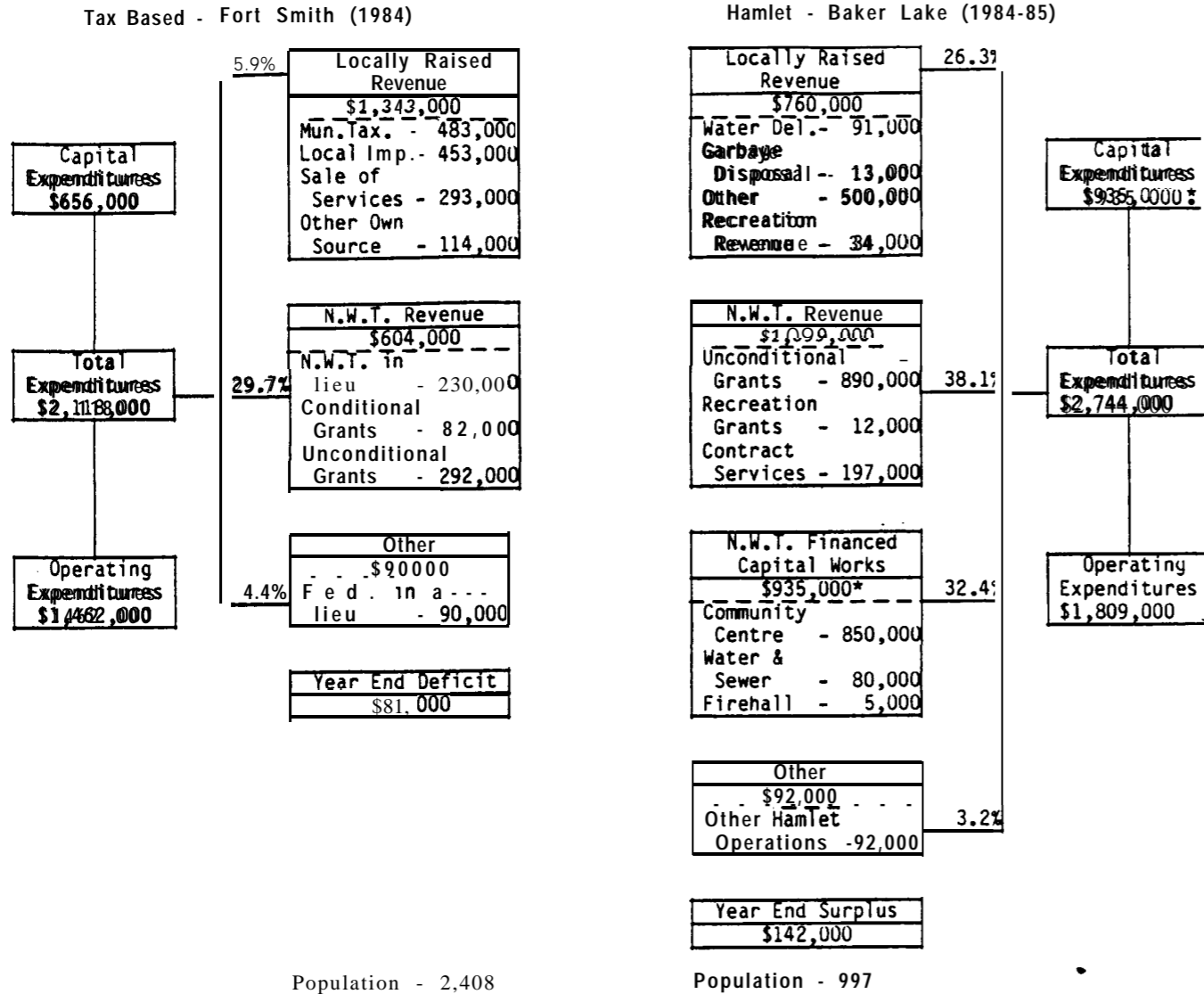
TABLE 7-6  
(Cont'd)

REVIEW OF ACTION TAKEN BY TAXED-BASED MUNICIPALITIES RE: VARIOUS PROPERTY TAX RELATED SECTIONS OF THE MUNICIPAL ACT

ITEM/ MUNICIPAL ACT SECTION	FROBISHER BA Town	INUVIK Town	FORT SIMPSON Village	FORT SMITH Town	HAY RIVER Town	PINE POINT Town	YELLOWKNIFE City
Mobile Unit Taxes (Mobile Homes) s.277	yes	yes	yes	yes	yes	yes	yes
Community Service Charge s. 283	N/A	no	no	no	no	no	no
Uniform School Rate (1963 Base Year) s.288							
mill rate	18.70	17.77	18.98	19.50	11.70	14.56	N/A
assessment	\$8,316,786	\$15,128,534	\$3,102,863	\$7,679,544	\$26,701,274	\$10,376,726	
est. school taxes	\$155,524	\$268,834	\$58,892	\$149,751	\$312,405	\$151,085	
Late Payment Penalties s.293(s)	\$14,705	\$69,489	\$3,833	\$27,767	\$142,847	\$89,747	\$121,114
	\$5/capita	\$20.3/capita	\$3.64/capita	\$11.53/capita	\$45.90/capita	\$52.48/capita	\$11.13/capita
penalty charges	N/A	2% per month	2% per month	2% initially 2% per month	2% per month	2% per month	2% per month

Source: 1984 Municipal Financial Statements and staff in each Municipality.

FUNDING SOURCES IN A TYPICAL TAX-BASED MUNICIPALITY AND HAMLET IN N.W.T.

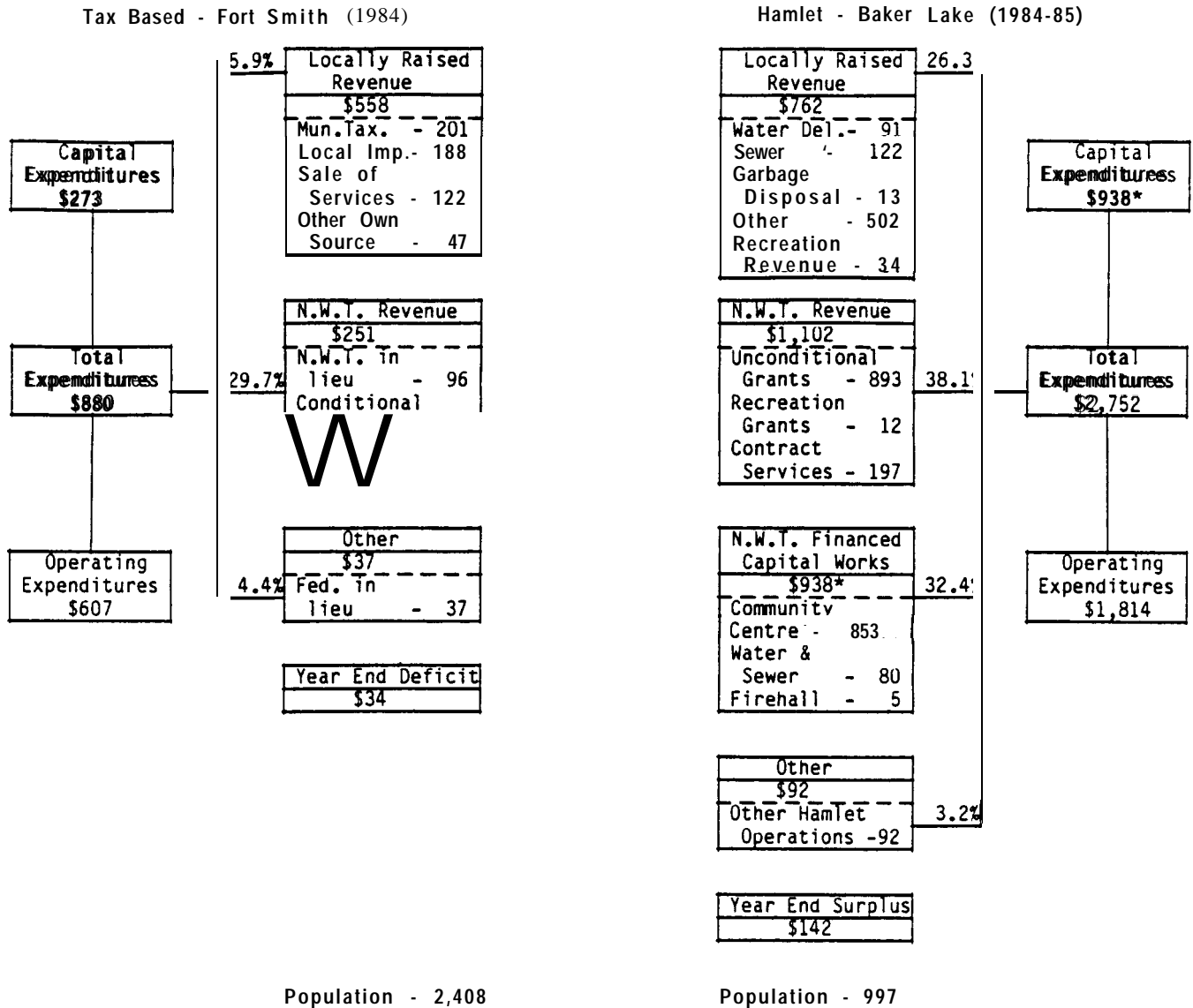


Note: Tax-based municipalities emplace their own capital works while N.W.T. provide capital facilities for hamlets directly. The Hamlet Financial Statements basically cover operating and maintenance costs of the figures shown in the boxes with \* are the NWT estimates for capital works in Baker Lake for the 1985-86 financial year. There may be additional minor expenditures which were not broken out by community. Also, the amount spend in a particular community in any one year may vary significantly from previous years.

Source: Compiled by C.N. Watson and Associates Ltd. from information contained in the Fort Smith Financial

FIGURE 7-2

PER CAPITA FUNDING SOURCES IN A TYPICAL TAX-BASED MUNICIPALITY AND HAMLET IN N.W.T.



Note: Tax-based municipalities emplace their own capital works while N.W.T. provide capital facilities for hamlets directly. The Hamlet Financial Statements basically cover operating and maintenance costs only. The figures shown in the boxes with \* are the NWT estimates for capital works in Baker Lake for the 1985-86 financial year. There may be additional minor expenditures which were not broken out by community. Also, the amount spend in a particular community in any one year may vary significantly from previous years.

Source: Compiled by C.N. Watson and Associates Ltd. from information contained in the Fort Smith Financial Statement, the Baker Lake Financial Statement and The NWT 1985-86 Main Estimates.

N.W.T. HAMLETS: REVIEW C

	Arctic Bay	Broughton Island	Cape Dorset	Clyde River	Hail Beach	Igloodik	Lake Harbour	Pangnirtung	Pond Inlet
<b>EXPENDITURES</b>									
Gen. Gov. Protect.	259	297	253	214	226	226	184	313	331
Trans.	4	9	17	4	6	9	4	22	9
Env. Mea.	43	23	31	40	27	55	40	59	26
Pub. Mea.	153	118	271	145	114	187	145	226	243
Recrea.	0	1	0	0	0	0	0	1	0
Main./Ut.	43	45	100	43	68	81	100	112	99
Airport	194	373	271	221	268	283	281	317	412
Con./Oth.	0	155	70	90	0	0	121	0	0
	22	92	18	74	74	295	156	570	347
<b>TOTAL EXP.</b>	<b>718</b>	<b>1113</b>	<b>1031</b>	<b>831</b>	<b>753</b>	<b>1096</b>	<b>1031</b>	<b>1620</b>	<b>1467</b>
<b>REVENUES</b>									
Terr. Grants	511	622	710	534	504	705	489	750	107
Other Terr.	23	109	0	64	67	244	145	526	268
Local Rev.	193	317	228	212	212	210	281	652	502
Other	11	177	93	116	18	43	205	68	65
<b>TOTAL REV.</b>	<b>738</b>	<b>1225</b>	<b>1031</b>	<b>926</b>	<b>801</b>	<b>1202</b>	<b>1120</b>	<b>1996</b>	<b>1545</b>
<b>SURPLUS</b>	<b>20</b>	<b>112</b>	<b>0</b>	<b>95</b>	<b>18</b>	<b>106</b>	<b>89</b>	<b>376</b>	<b>78</b>

	Cambridge Bay	Coppermine	Gjoa Haven	Holman Island	Pelly Bay	Spence Bay	TOTAL KITIKMEOT	Aklavik	Fort Franklin
<b>EXPENDITURES</b>									
Gen. Gov. Protect.	215	219	251	127	196	220	1231	186	234
Trans.	12	4	22	2	26	24	90	44	15
Env. Flea.	94	31	27	26	38	43	259	80	32
Pub. Mea.	276	199	170	71	107	174	991	217	117
Recrea.	0	0	0	0	2	0	2	4	0
Main./Ut.	16	42	12	42	4	10	126	46	22
Airport	273	373	334	250	283	390	1903	126	236
Con./Oth.	0	156	168	195	149	164	832	124	16
	16	61	323	10	39	179	628	77	17
<b>TOTAL EXP.</b>	<b>905</b>	<b>1085</b>	<b>1307</b>	<b>723</b>	<b>844</b>	<b>1204</b>	<b>6068</b>	<b>904</b>	<b>689</b>
<b>REVENUES</b>									
Terr. Grants	655	647	567	527	511	592	3499	570	476
Other Terr.	0	0	0	29		112	253	0	0
Local Rev.	477	337	348	191	149	329	1816	163	213
Other	15	211	495	195	149	185	1250	200	33
<b>TOTAL REV.</b>	<b>1147</b>	<b>1195</b>	<b>1410</b>	<b>942</b>	<b>846</b>	<b>1278</b>	<b>6818</b>	<b>933</b>	<b>122</b>
<b>SURPLUS</b>	<b>242</b>	<b>110</b>	<b>103</b>	<b>219</b>	<b>2</b>	<b>74</b>	<b>150</b>	<b>29</b>	<b>33</b>

SOURCE : Extracted from Hamlet Financial Statements, 1984-1985

N.W.T. HAMLETS: PERCENTAGE DISTRIBUTION

	Arctic Bay	Broughton Island	Cape Dorset	Clyde River	Hall Beach	Iqloolik	Lake Harbour	Pangnirtung	Povungnituk
<b>EXPENDITURES</b>									
Gen. Gov.	36.07	26.68	24.54	25.75	28.86	20.62	17.85	19.32	22.11
Protect.	0.56	0.81	1.65	0.48	0.71	0.82	0.39	1.36	0.00
Trans.	5.99	2.07	3.01	4.81	3.45	5.02	3.88	3.64	1.00
Env. Hea.	21.31	10.60	26.29	17.45	14.56	17.06	14.06	13.95	16.00
Pub. Hea.	0.00	0.09	0.00	0.00	0.00	0.00	0.00	0.06	0.00
Recrea.	5.99	4.04	9.70	5.17	8.68	3.74	9.70	6.91	8.00
Main./Ut.	21.02	33.51	26.29	26.59	34.23	25.82	27.26	19.57	28.00
Airport	0.00	13.93	6.79	10.83	0.00	0.00	11.74	0.00	0.00
Con./Oth.	Sob	8.27	1.15	8.90	9.45	26.92	15.13	35.19	23.00
<b>TOTAL EXP.</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>
<b>REVENUES</b>									
Terr. Grants	69.24	50.78	68.87	57.67	62.92	58.65	43.66	37.58	45.00
Other Terr.	3.12	8.90	0.00	6.91	8.36	20.30	12.95	26.35	11.00
Local Rev.	26.15	25.88	22.11	22.89	26.47	17.47	25.09	32.67	32.00
Other	1.49	14.45	9.02	12.53	2.25	3.58	18.30	3.41	4.00
<b>TOTAL REV.</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

	Cambridge Bay	Coppermine	Gjoa Haven	Holman Island	Pelly Bay	Spence Bay	TOTAL KILIKMEET	Aklavik	Fort Franklin
<b>EXPENDITURES</b>									
Gen. Gov.	24.09	20.18	19.20	17.57	23.22	18.27	20.27	20.58	33.98
Protect.	1.33	0.37	1.68	0.28	3.08	1.99	1.40	4.01	2.18
Trans.	10.39	2.86	2.07	3.60	4.50	3.57	4.27	8.85	4.64
Env. Hea.	30.50	18.34	13.01	9.82	12.68	14.45	16.43	24.00	16.98
Pub. Hea.	0.00	0.00	0.00	0.00	0.24	0.00	0.03	0.44	0.00
Recrea.	1.77	3.87	0.92	5.81	0.47	0.83	2.08	5.09	3.19
Main./Ut.	10.17	34.18	25.55	34.58	33.53	32.39	31.36	13.94	34.25
Airport	0.00	14.38	12.85	26.97	17.65	13.62	13.71	13.72	2.32
Con./Oth.	1.77	5.62	24.71	1.38	4.62	14.87	10.35	8.52	2.47
<b>TOTAL EXP.</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>
<b>REVENUES</b>									
Terr. Grants	57.11	54.14	40.21	55.94	60.40	46.32	51.32	61.09	65.93
Other Terr.	0.00	0.00	0.00	3.08	6.15	13.46	3.71	0.00	0.00
Local Rev.	41.59	28.20	24.68	20.28	15.84	25.74	26.64	17.47	29.50
Other	1.31	17.66	35.11	20.70	17.61	14.48	18.33	21.44	4.57
<b>TOTAL REV.</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

SOURCE: Calculated by C.N. Watson and Associates Ltd. from data extracted from the 1981-82 Annual Report of the Government of the Northwest Territories.

N.W.T. HAMLETS: PER CAPITA

	Arctic Bay	Brown Island	Cape Dorset	Clyde River	Hall Beach	Igloodik	Lake Harbour	Pangnir- tung	Pond Inlet
<b>EXPENDITURES</b>									
Gen. Gov.	589.98	719.13	308.91	428.00	549.88	298.15	673.99	352.08	411.18
Protect.	9.11	21.79	20.76	0.00	14.60	11.87	14.65	24.15	11.18
Trans.	97.95	55.69	37.85	80.00	65.69	72.56	146.52	66.37	32.30
Env. Hea.	348.52	285.71	330.89	290.00	217.31	246.70	531.14	254.22	301.86
Pub. Hea.	0.00	2.42	0.00	0.00	0.00	0.00	0.00	1.12	0.00
Recrea.	97.95	108.96	122.10	86.00	165.45	54.09	166.50	125.95	122.98
Main./Ut.	441.91	908.15	330.89	442.00	652.07	373.35	1027.30	356.58	511.80
Airport	0.00	375.30	85.47	100.00	0.00	0.00	443.22	0.00	0.00
Con./Dth.	50.11	222.76	21.98	148.00	180.05	389.18	571.43	641.17	431.06
<b>TOTAL EXP.</b>	<b>1635.54</b>	<b>2694.92</b>	<b>1258.85</b>	<b>1662.00</b>	<b>1905.11</b>	<b>1445.91</b>	<b>3776.56</b>	<b>1822.27</b>	<b>1822.36</b>
<b>REVENUES</b>									
Terr. Grants	1164.01	1506.05	866.91	1068.00	1226.28	930.08	1791.21	843.64	878.26
Other Terr.	52.39	263.92	0.00	138.00	163.02	321.90	531.14	591.68	332.92
Local Rev.	439.64	767.55	278.39	424.00	515.82	277.04	1029.30	733.41	623.60
Other	25.00	428.57	113.55	232.00	43.80	56.73	750.92	76.49	84.47
<b>TOTAL REV.</b>	<b>1681.09</b>	<b>2966.10</b>	<b>1258.85</b>	<b>1828.00</b>	<b>1948.91</b>	<b>1505.75</b>	<b>4102.56</b>	<b>2245.22</b>	<b>1919.25</b>

	Cambridge Bay	Coppermine	Gjoa Haven	Holman Island	Pelly Bay	Spence Bay	TOTAL KITIKNEOT	Aklavik	Fort Franklin
<b>EXPENDITURES</b>									
Gen. Gov.	234.91	258.25	397.15	376.85	725.93	479.30	354.35	243.46	407.67
Protect.	12.93	4.12	34.81	5.93	96.30	52.29	25.91	57.59	26.13
Trans.	101.29	36.56	42.72	71.15	140.14	93.68	74.55	104.71	55.75
Env. Hea.	297.41	234.67	268.99	210.68	396.30	379.08	286.99	284.03	203.83
Pub. Hea.	0.00	0.00	0.00	0.00	7.41	0.00	0.58	5.24	0.00
Recrea.	17.24	49.53	18.99	124.63	14.81	21.79	36.27	60.21	38.33
Main./Ut.	294.18	439.86	528.48	141.81	1048.15	849.67	547.78	164.92	411.15
Airport	0.00	183.96	265.82	578.64	551.85	357.30	239.49	162.30	27.87
Con./Dth.	17.24	71.93	511.08	29.67	144.44	389.98	180.77	100.79	29.62
<b>TOTAL EXP.</b>	<b>975.22</b>	<b>1219.48</b>	<b>2068.04</b>	<b>2145.40</b>	<b>3125.93</b>	<b>2623.09</b>	<b>1146.69</b>	<b>1183.25</b>	<b>1200.35</b>
<b>REVENUES</b>									
Terr. Grants	705.82	762.97	097.15	1563.80	1892.59	1289.76	1007.20	146.01	829.27
Other Terr.	0.00	0.00	0.00	86.05	192.59	374.73	72.83	0.00	0.00
Local Rev.	514.01	391.41	580.63	566.77	496.30	716.78	522.74	213.35	371.08
Other	16.16	248.82	783.23	578.64	551.85	403.05	359.82	261.78	57.49
<b>TOTAL REV.</b>	<b>1235.99</b>	<b>1409.20</b>	<b>2231.01</b>	<b>2795.25</b>	<b>3133.53</b>	<b>2784.31</b>	<b>1962.58</b>	<b>1221.20</b>	<b>1257.84</b>

SOURCE: Calculated by C.N. Watson and Associates Ltd. from data extracted

\* NWT HAMLETS: 1984/85 EXPENDITURES AND 1985 PROPERTY TAXES  
(\$000)

	Total Expenditures (excluding Airport, Con- tract, Other)	1985 Property Taxes (General Portion Only)	Property Taxes as a % of Expenditures
<b>BAFFIN</b>			
Arctic Bay	696	7	1.01
Broughton Island	866	5	0.58
Cape Dorset	943	10	1.06
Clyde River	667	6	0.90
Hall Beach	709	7	0.99
Igloolik	801	11	1.37
Lake Harbour	754	4	0.53
Pangnirtung	1050	11	1.05
Pond Inlet	1120	11	0.98
Sanikiluaq	721	8	1.11
TOTAL	8327	80	0.96
<b>KEEWATIN</b>			
Baker Lake	1463	16	1.09
Chesterfield Inlet	819	4	0.49
Coral Harbour	857	11	1.28
Eskimo Point	1430	17	1.19
Rankin Inlet	988	52	5.26
Repulse Bay	834	7	0.84
Whale Cove	767	4	0.52
TOTAL	7158	111	1.55
<b>KITIKMEOT</b>			
Cambridge Bay	889	28	3.15
Coppermine	868	17	1.96
Gjoa Haven	816	12	1.47
Holman Island	518	6	1.16
Pelly Bay	656	5	0.76
Spence Bay	861	8	0.93
TOTAL	4608	76	1.65
<b>INUVIK</b>			
Aklavik	703	14	1.99
Fort Franklin	656	8	1.22
Fort Norman	426	6	1.41
Norman Wells	757	134	17.70
Tuktoyaktuk	1171	71	6.06
TOTAL	3713	233	6.28
<b>FORT SMITH</b>			
Rae-Edzo	1061	0	0.00
TOTAL	1061	0	0.00
<b>HAMLET TOTAL</b>	<b>24867</b>	<b>500</b>	<b>2.01</b>

SOURCE : Calculated by C.N. Watson and Associates Ltd. from information in 1984-85 Hamlet Financial Statements and from Assessment Division

**NWT HAMLETS: 1984/85 EXPENDITURES AND LOCALLY RAISED REVENUES**  
(\$000)

	Total Expenditures (excluding Airport, Con- tract, Other)	Local Revenues	Local Revenues as a % of Expenditures
<b>BAFFIN</b>			
Arctic Bay	696	193	<b>28</b>
Broughton Island	866	317	<b>37</b>
Cape Dorset	943	228	24
Clyde River	667	212	32
Hall Beach	709	212	30
Igloolik	801	210	<b>26</b>
Lake Harbour	754	281	<b>37</b>
Pangnirtung	1050	652	62
Pond Inlet	1120	502	45
Sanikiluaq	721	323	45
<b>TOTAL</b>	<b>8327</b>	<b>3130</b>	<b>38</b>
<b>KEEWATIN</b>			
Baker Lake	1463	760	<b>52</b>
Chesterfield Inlet	819	258	<b>32</b>
Coral Harbour	857	350	41
Eskimo Point	1430	586	41
Rankin Inlet	988	356	36
Repulse Bay	834	407	49
Whale Cove	767	159	21
<b>TOTAL</b>	<b>7158</b>	<b>2876</b>	<b>40</b>
<b>KITIKMEOT</b>			
Cambridge Bay	889	477	54
Coppermine	868	337	39
Gjoa Haven	816	348	43
Holman Island	518	191	37
Pelly Bay	656	134	<b>20</b>
Spence Bay	861	329	<b>38</b>
<b>TOTAL</b>	<b>4608</b>	<b>1816</b>	<b>39</b>
<b>INUVIK</b>			
Aklavik	703	163	23
Fort Franklin	656	213	32
Fort Norman	426	162	38
Norman Wells	757	334	44
Tuktoyaktuk	1171	447	38
<b>TOTAL</b>	<b>3713</b>	<b>1319</b>	<b>36</b>
<b>FORT SMITH</b>			
Rae-Edzo	1061	198	19
<b>TOTAL</b>	<b>1061</b>	<b>198</b>	<b>19</b>
<b>HAMLET TOTAL</b>	<b>24867</b>	<b>9339</b>	<b>38</b>

SOURCE : Compiled by C.N. Watson and Associates Ltd. from information in 1984-85 Hamlet Financial Statements



Table 7-12

**NWT HAMLETS: 1984/85 EXPENDITURES AND NWT UNCONDITIONAL  
AND RECREATION GRANTS  
(\$000)**

	Total Expenditures (excluding Airport, Con- tract, Other)	NWT Unconditional and Recreation Grants	NWT Grants as a % of Expenditures
<b>BAFFIN</b>			
Arctic Bay	696	511	73
Broughton Island	866	622	72
Cape Dorset	943	710	75
Clyde River	667	534	80
Hall Beach	709	504	71
<b>Igloolik</b>	801	705	88
Lake Harbour	754	489	65
<b>Pangnirtung</b>	1050	750	71
Pond Inlet	1120	707	63
<b>Sanikiluaq</b>	721	538	75
TOTAL	8327	6070	73
<b>KEEWATIN</b>			
Baker Lake	1463	902	62
Chesterfield Inlet	819	509	62
Coral Harbour	857	588	69
Eskimo Point	1430	784	55
Rankin Inlet	988	809	82
Repulse Bay	834	530	64
Whale Cove	767	603	79
TOTAL	7158	4725	66
<b>KITIKMEOT</b>			
Cambridge Bay	889	655	74
Coppermine	868	647	75
Gjoa Haven	816	567	69
<b>Holman Island</b>	518	527	102
<b>Pelly Bay</b>	656	511	78
Spence Bay	861	592	69
TOTAL	4608	3499	76
<b>INUVIK</b>			
<b>Aklavik</b>	703	570	81
Fort Franklin	656	476	73
Fort Norman	426	430	101
Norman Wells	757	503	66
Tuktoyaktuk	1171	939	80
TOTAL	3713	2918	79
<b>FORT SMITH</b>			
<b>Rae-Edzo</b>	1061	863	81
TOTAL	1061	863	81
<b>HAMLET TOTAL</b>	<b>24867</b>	<b>18075</b>	<b>73</b>

SOURCE : Compiled by C.N. Watson and Associates Ltd. from information in 1984-85 Hamlet Financial Statements

8. ASSESSMENT AND TAXATION

TABLE 8-1  
 TOTAL 1985 PROPERTY TAXES  
 (INCLUDING PAYMENTS IN LIEU)  
 BILLED WITHIN THE NWT

<u>GNWT Share</u>		<u>%</u>
Headquarters Roll	841,000	5.0
School Rates in the Six Tax-Based Municipalities	<b>1,089,028</b>	6.5
Property and School Taxes in Taxation Areas	<u>1,267,973</u>	<u>7.6</u>
Sub-total	3,198,001	19.1
<u>Tax Based Municipalities' Share</u>		
Frobisher Bay	1,764,715	10.5
Inuvik	1,326,951	7.9
Fort Simpson	361,593	2.2
Fort Smith	996,340	5.9
Hay River	1,069,035	6.4
Pine Point	971,436	5.8
Yellowknife	<u>4,782,507</u>	<u>28.6</u>
	11,272,937	67.3
<u>Yellowknife School Board's Share</u>	2,275,297	13.6
	<u>\$16,746,235</u>	<u>100.0</u>

Source: Department of Local Government data.

TABLE 8-2

ASSESSMENT BASE FOR N.W.T. TAX-BASED COMMUNITIES

	Financial Year											e		
	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987			
Fort Simpson	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1980	scheduled for reassessment in 1986 general reassessment completed in 1985 general reassessment completed in 1985 scheduled for reassessment in 1986
Fort Smith	1963	1963	1963	1963	1980	1980	1980	1980	1980	1980	1980	1980	1980	
Frobisher Bay	1963	1963	1963	1963	1980	1980	1980	1980	1980	1980	1980	1980	1980	
Hay River	N/A	N/A	1963	1963	1963	1963	1963	1963	1963	1963	1963	1963	1963	
Inuvik	N/A	N/A	N/A	1977	1977	1977	1977	1977	1977	1977	1977	1977	1977	
Pine Point	1963	1963	1963	1963	1980	1980	1980	1980	1980	1980	1980	1980	1980	
Yellowknife	N/A	1977	1977	1977	1977	1977	1977	1977	1977	1977	1977	1977	1982	

N/A - not available

Source: Developed from information supplied by the Assessment Division

ASSESSMENT BASE

	Financial Year					
	77/78	78/79	79/80	80/81	81/82	82/83
Arctic Bay	NA	NA	NA	NA	1963	19
Broughton Island	NA	NA	NA	NA	NA	NA
Cape Dorset	NA	NA	NA	NA	NA	NA
Clyde River	NA	NA	NA	NA	1963	19
Hall Beach	NA	NA	NA	NA	1963	19
Igloolik	NA	NA	NA	NA	1963	19
Lake Harbour	NA	NA	NA	NA	NA	NA
Pangnirtung	NA	NA	NA	NA	1963	19
Pond Inlet	NA	NA	NA	NA	1963	19
Sanikiluaq	NA	NA	NA	NA	NA	19
Baker Lake	NA	NA	NA	NA	1963	19
Chesterfield Inlet	NA	NA	NA	NA	NA	19
Coral Harbour	NA	NA	NA	NA	1963	19
Eskimo Point	NA	NA	NA	NA	1963	19
Rankin Inlet	NA	NA	NA	NA	1963	19
Repulse Bay	NA	NA	NA	NA	1963	19
Whale Cove	NA	NA	NA	NA	1963	19
Cambridge Bay	NA	1963	1963	1963	1963	19
Coppermine	NA	NA	NA	NA	NA	NA
Gjoa Haven	NA	NA	NA	NA	NA	NA
Holman Island	NA	NA	NA	NA	NA	19
Pelly Bay	NA	NA	NA	NA	NA	NA
Spence Bay	NA	NA	NA	NA	NA	NA
Aklavik	NA	1963	1963	1963	1963	19
Fort Franklin	NA	NA	NA	NA	NA	NA
Fort Norman	NA	NA	NA	NA	NA	NA
Norman Wells	NA	1963	1963	1963	1963	19
Tuktoyaktuk	NA	1963	1963	1963	1963	19
Rae-Edzo	NA	NA	NA	NA	NA	NA

NA - Not Assessed

SOURCE: Developed from information supplied by the Assessment Div

TABLE 8-4

## ASSESSMENT BASE YEAR FOR N.W.T. SETTLEMENTS

	Financial Year									Comments
	77/78	78/79	79/80	80/81	81/82	82/83	83/84	84/85	85/86	
Nanisivik	NA	1963	1963	1963	1963	1963,	1963	1963	1963	
Resolute Bay	NA	MA	NA	1963	1963	1963	1963	1963	1963	
Arctic Red River	NA	NA	NA	NA	NA	NA	HA	198(1	1980	
Fort Good Hope	NA	NA	NA	NA	NA	NA	NA	1980	198U	
Fort McPherson	NA	1963	1963	1963	1963	1963	1963	1963	1980	
Paulatuk	NA	MA	MA	NA	NA	NA	MA	1980	198U	
Sachs Harbour	NA	NA	MA	NA	NA	1980	1980	1980	1980	
Enterprise	NA	1963	1963	1963	1963	1963	1963	1963	1963	
Fort Providence	NA	1963	1963	1963	1963	1980	1980	1980	1980	

NA - Not Assessed

SOURCE: Developed from information supplied by the Assessment Division.

TABLE 8-5  
1985 TAX BILLINGS FOR THE SEVEN TAX-BASED MUNICIPALITIES BY CATEGORY

	TAXABLE		PAYMENT IN LIEU OF TAXES					TOTAL
	NWTHC	OTHER	TERRITORIAL	FEDERAL	NCPC	C. B. C.	OTHER	
<b>Frobisher Bay*</b>	306,092	762,761	533,794	288,726	<b>28,890</b>			<b>1,920,263</b>
General	271,751	677,187	533,794	256,334	<b>25,649</b>			1,764,715
School	34,341	85,574		32,392	<b>3,241</b>			155,548
<b>Inuvik</b>	143,511	784,985	196,378	424,983	<b>41,038</b>	2,503		1,593,398
General	116,140	635,268	196,378	343,928	<b>33,211</b>	<b>2,026</b>		1,326,951
School	27,371	149,717		81,055	<b>7,827</b>	477		266,447
<b>Fort Simpson</b>	22,028	184,963	72,888	128,290	<b>3,709</b>	876	7,843	420,597
General	18,290	153,576	72,888	106,520	<b>3,080</b>	727	6,512	361,593
School	3,738	31,387		21,771	<b>629</b>	149	1,331	<b>59,004</b>
<b>Fort Smith</b>	56,996	<b>627,387</b>	<b>300,660</b>	153,399	<b>5,630</b>	<b>2,082</b>		1,146,154
General	46,611	516,173	300,660	126,519	<b>4,670</b>	1,707		<b>996,340</b>
School	10,385	111,214		26,880	<b>960</b>	375		149,814
<b>Hay River</b>	21,572	1,034,244	180,058	139,075				1,374,949
General	<b>16,049</b>	769,459	180,058	103,469				<b>1,069,035</b>
School	5,523	264,785		35,606				305,914
<b>Pine Point</b>	<b>19,055</b>	989,526	98,949	12,011	<b>1,624</b>			1,121,165
General	16,264	844,585	98,949	10,252	<b>1,386</b>			971,436
School	2,791	144,941		1,759	<b>238</b>			149,729
<b>Yellowknife</b>	216,577	5,576,066	595,622	577,520	<b>21,658</b>	37,653	<b>32,708</b>	<b>7,057,804</b>
General	144,787	3,779,224	404,632	391,388	<b>14,719</b>	25,581	22,176	4,782,507
School	71,790	1,796,842	<b>190,990</b>	186,132	<b>6,939</b>	12,072	10,532	2,275,297
<b>TOTAL</b>	785,831	9,959,932	<b>1,978,349</b>	1,724,004	<b>102,549</b>	43,114	<b>40,551</b>	14,634,330
General	629,892	7,375,472	<b>1,787,359</b>	1,338,410	<b>82,715</b>	30,041	28,688	11,272,577
School	155,939	2,584,460	<b>190,990</b>	385,594	<b>19,834</b>	13,073	11,863	3,361,753

SOURCE : Data obtained from the individual municipalities involved.

\* Data from G.N.W.T.

TABLE 8-6

## 1985 PROPERTY TAXES BILLED (FOR GENERAL PURPOSES) WITHIN THE SEVEN TAX-BASED COMMUNITIES

	FROBISHER BAY	INUUVIK	FORT SIMPSON	FORT WITH	HAY RIVER	PINE POINT	YELLOWKNIFE <sup>1</sup>	TOTAL	\$
NWTHOUSING CORP.	271,752	115,810	18,698	47,324	16,052	16,217	211,472	703,325	5.1
FEDERAL P.I.I.	256,334	3%,297	108,685	117,280	103,783	11,569	605,074	1,559,022	11.2
TERRITORIAL	535,795	195,414	77,642	298,037	198,064	114,388	852,143	2,269,483	16.3
NPC ( &CBC)	25,649	35,236	3,738	6,717	8	3,241	104,371	178,960	1.3
TAXABLE	677,187	633,467	157,006	524,074	769,640	842,112	5,599,088	9,202,634	66.1
TOTAL	1,764,717	1,336,224	365,769	993,432	1,087,547	987,587	7,378,148	13,913,424	100.0
MAJOR TAXABLE I NCL.	Frobisher Devpts. Hillside Housing Co-op Hudsons Bay Bradley Alr Tel esat Arctic Resources Baffin Constrn.	Finto Enterprises Northern Transp.C Imperial 011 Perma Devpts. GBH Holdings Galda SF Hutton Properties Eskimo Inn	Ruperts Land Trading Merode Enterprises Keen Industries Interprovincial Pipeline NWT Holdings	808 Properties Husky Rentals Ft. Smith Housing Authorl ty Pelican Rapids De Gauthier Apts. Roman Cath. Episcopal	Northern Transp.C Imperial Oil Shell c m Gulf Texaco Arctic Transp.Ltd Hay River Housing Authorl ty Freshwater Fish Corp. Keridge Holdings	Pine Point Mines <sup>2</sup>	Cominco Con Giant Yellowknife P. Pocklington Apt Yellowknife Inn Explorer Inn Polar Pandas Commercial Bellanca Off Ices Ruperts Trading Hudsons Bay Co. Yellowknife Housing Auth. McTaggart Offices Solar Const. Off Ices		

<sup>1</sup> Includes school rates which are used within the municipal jurisdiction.

<sup>2</sup> The mine itself represents 54% of total taxable assessment and owns the majority of the housing in the Town.

SOURCE: GNWT Assessment Rolls for 1985 Purposes.



FIGURE 8-1

### FRO BISHER BAY MILL RATES

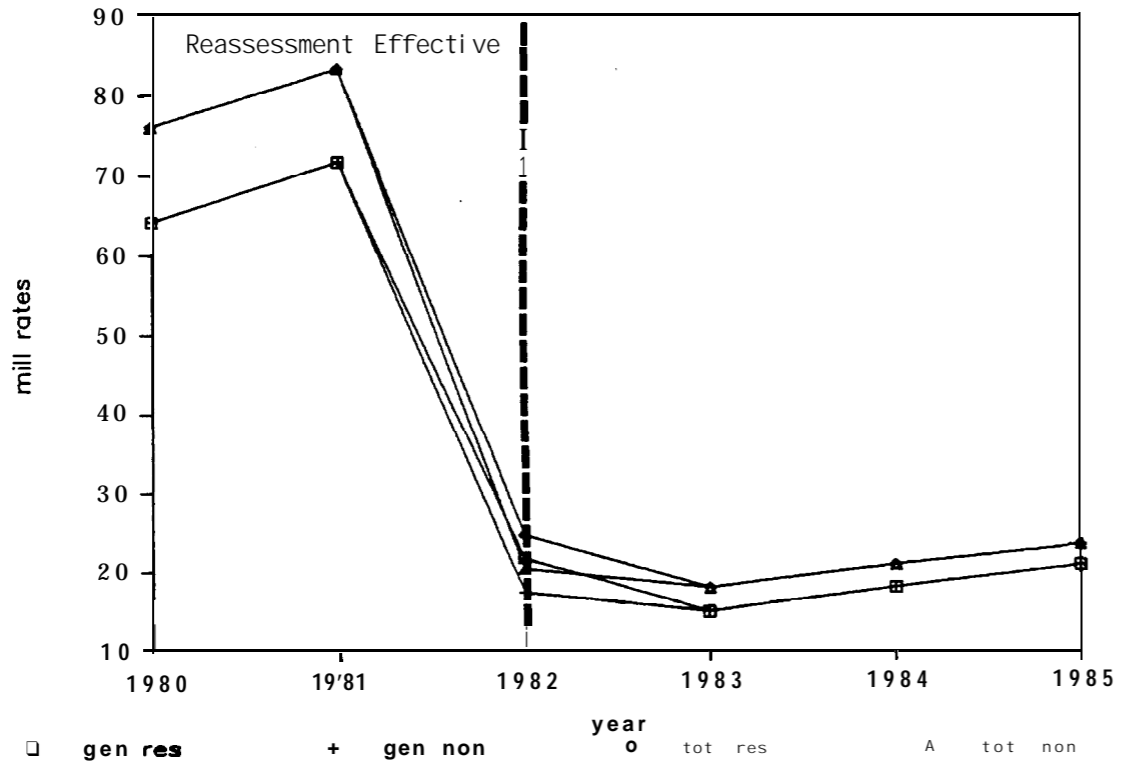
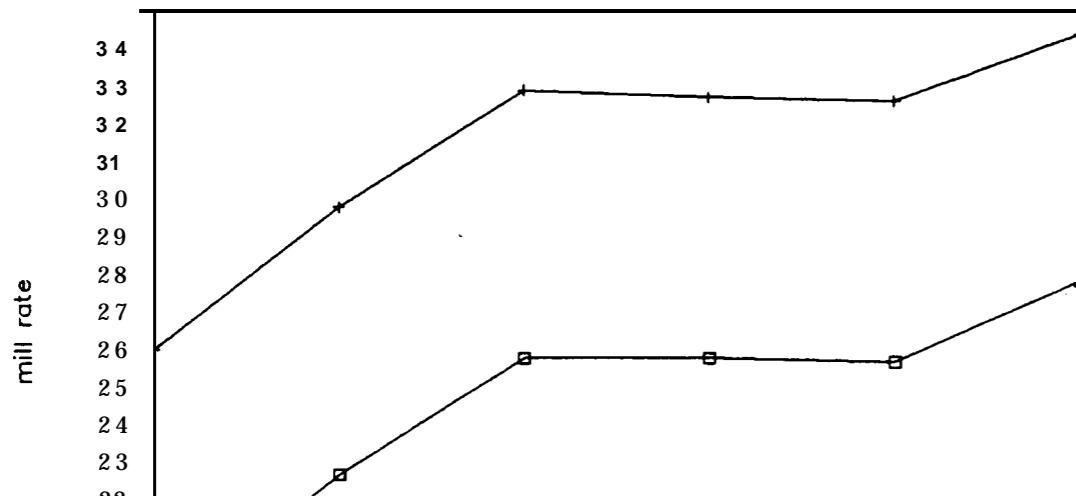


FIGURE 8-2

### INUVIK MILL RATES



### FORT SIMPSON MILL RATES

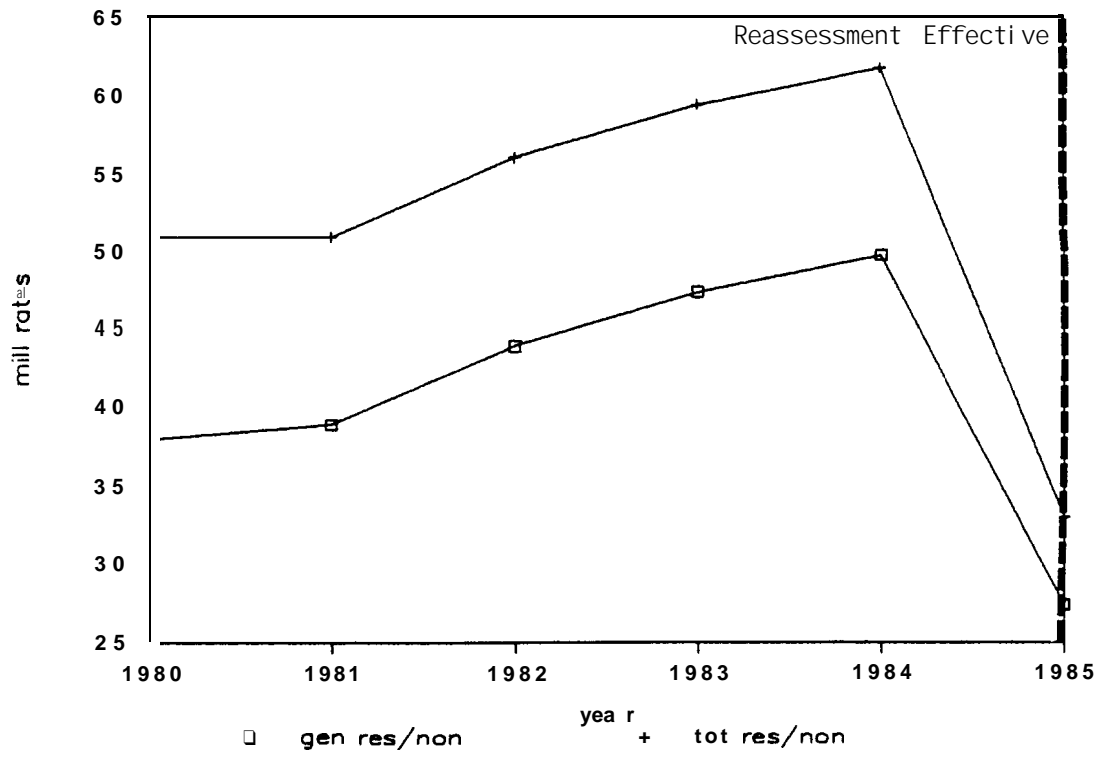
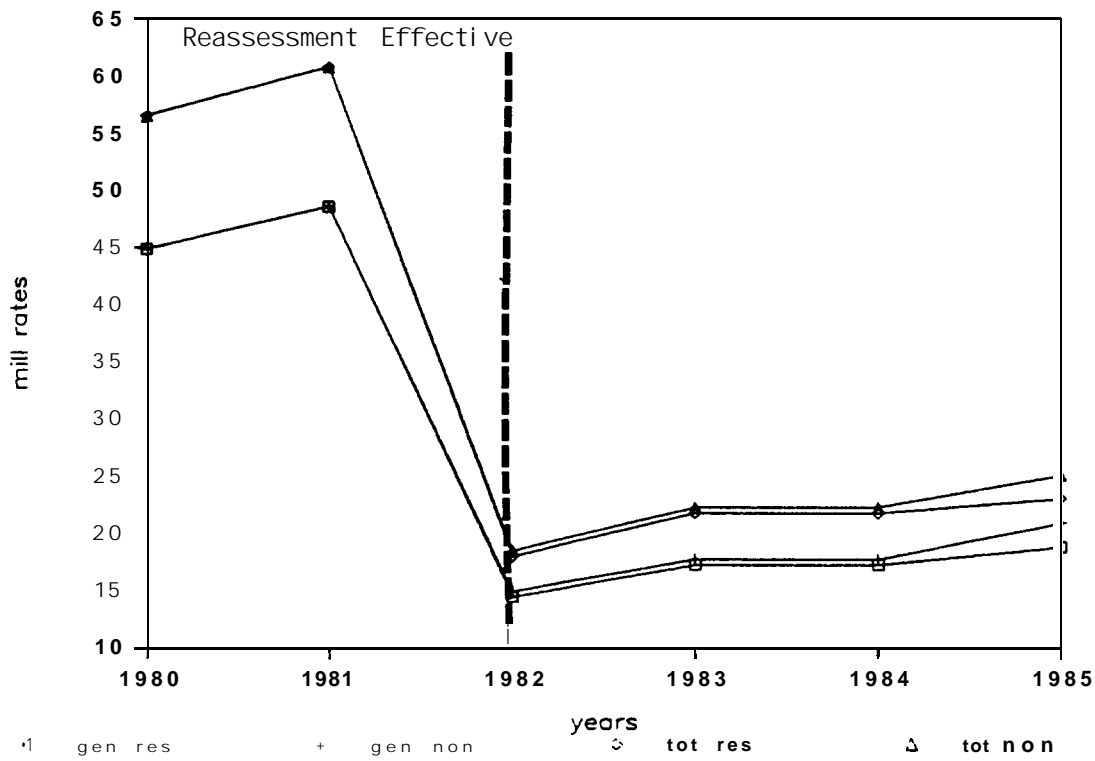


FIGURE 8-4

### FORT SMITH MILL RATES



SOURCE : Based on information from G.N.W.T. Assessment Division

FIGURE 8-5  
HAY RIVER MILL RATES

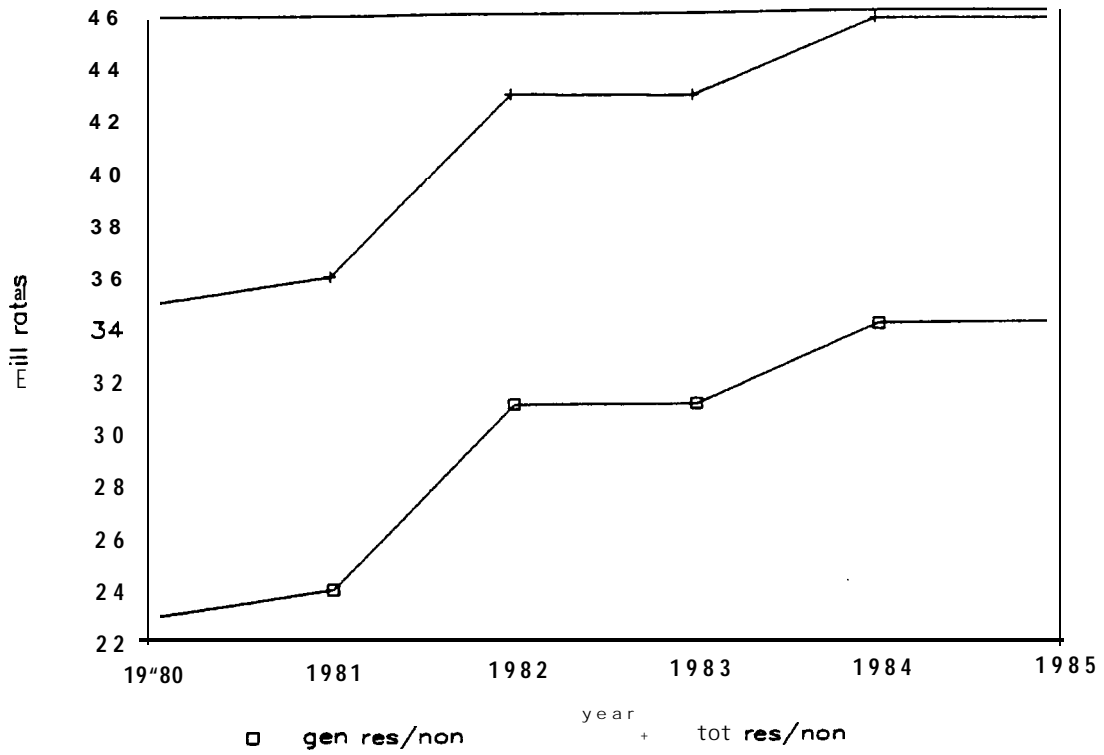
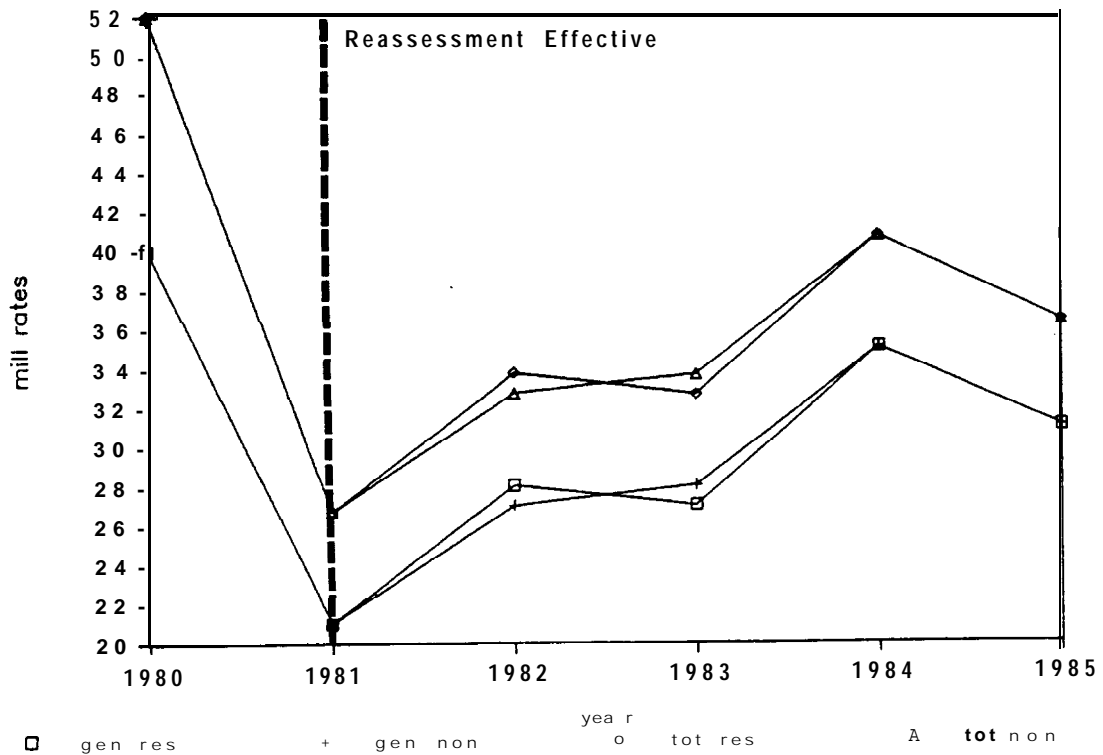


FIGURE 8-6  
PINE POINT MILL RATES



SOURCE : Based on information from G.N.W.T. Assessment Division

FIGURE 8-7  
YELLOWKNIFE GENERAL MILL RATES

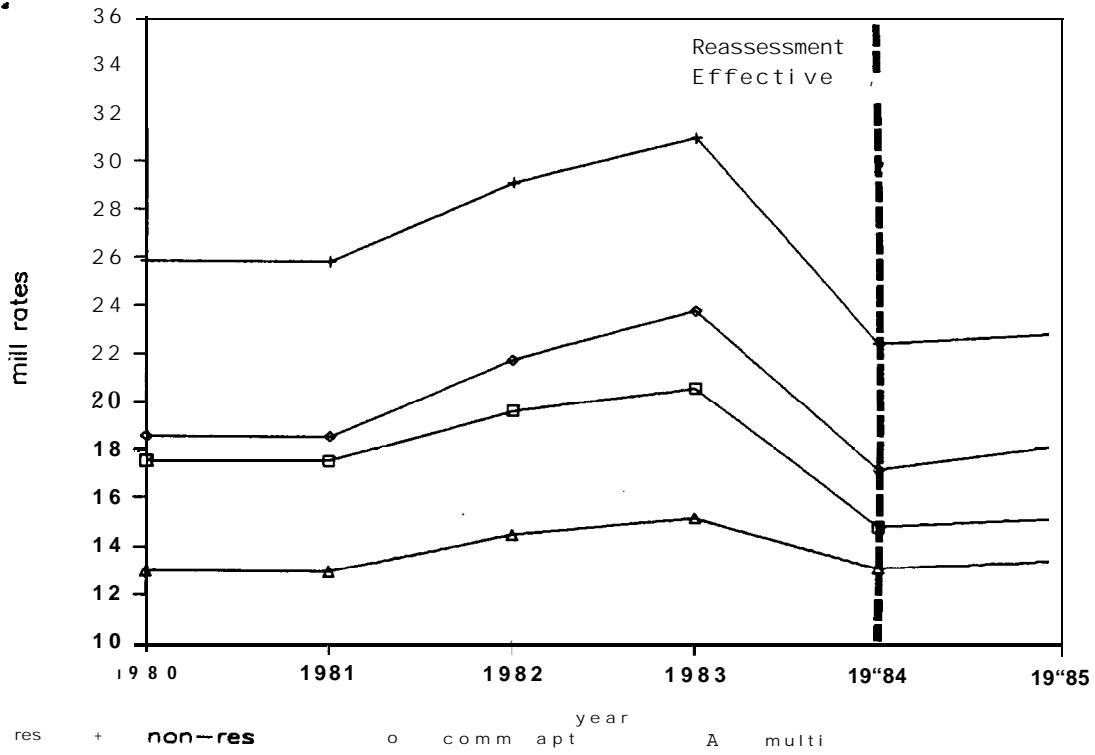
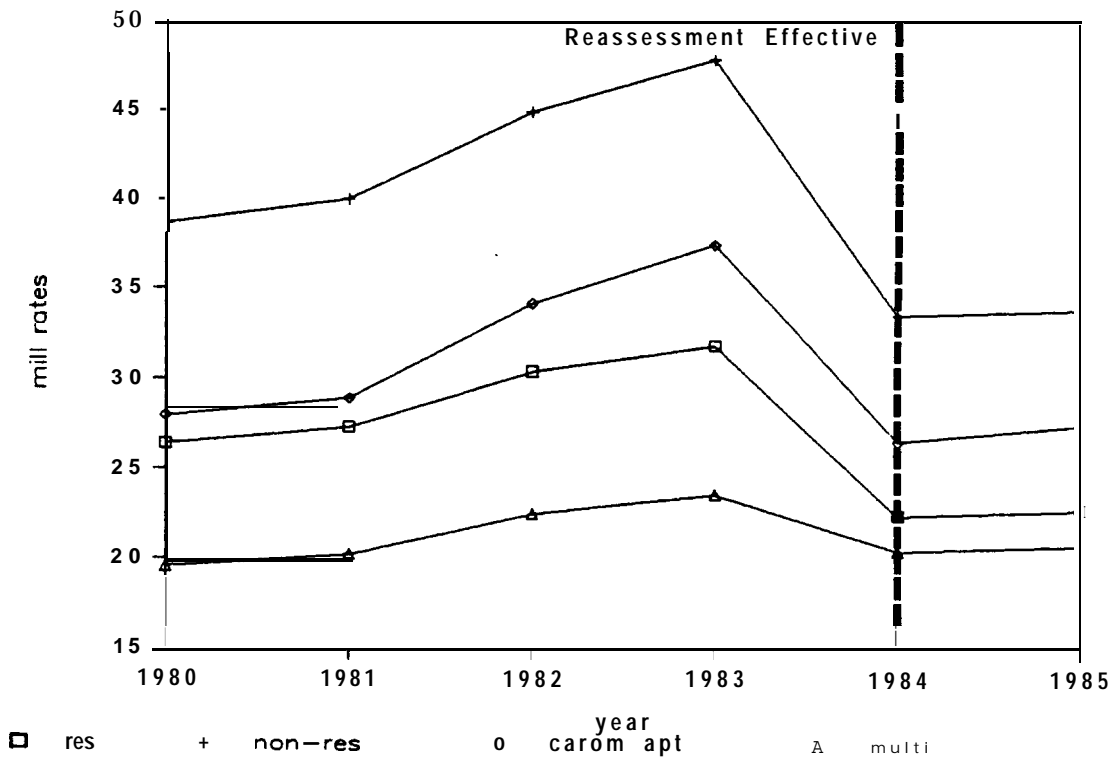


FIGURE 8-8  
YELLOWKNIFE TOTAL MILL RATES



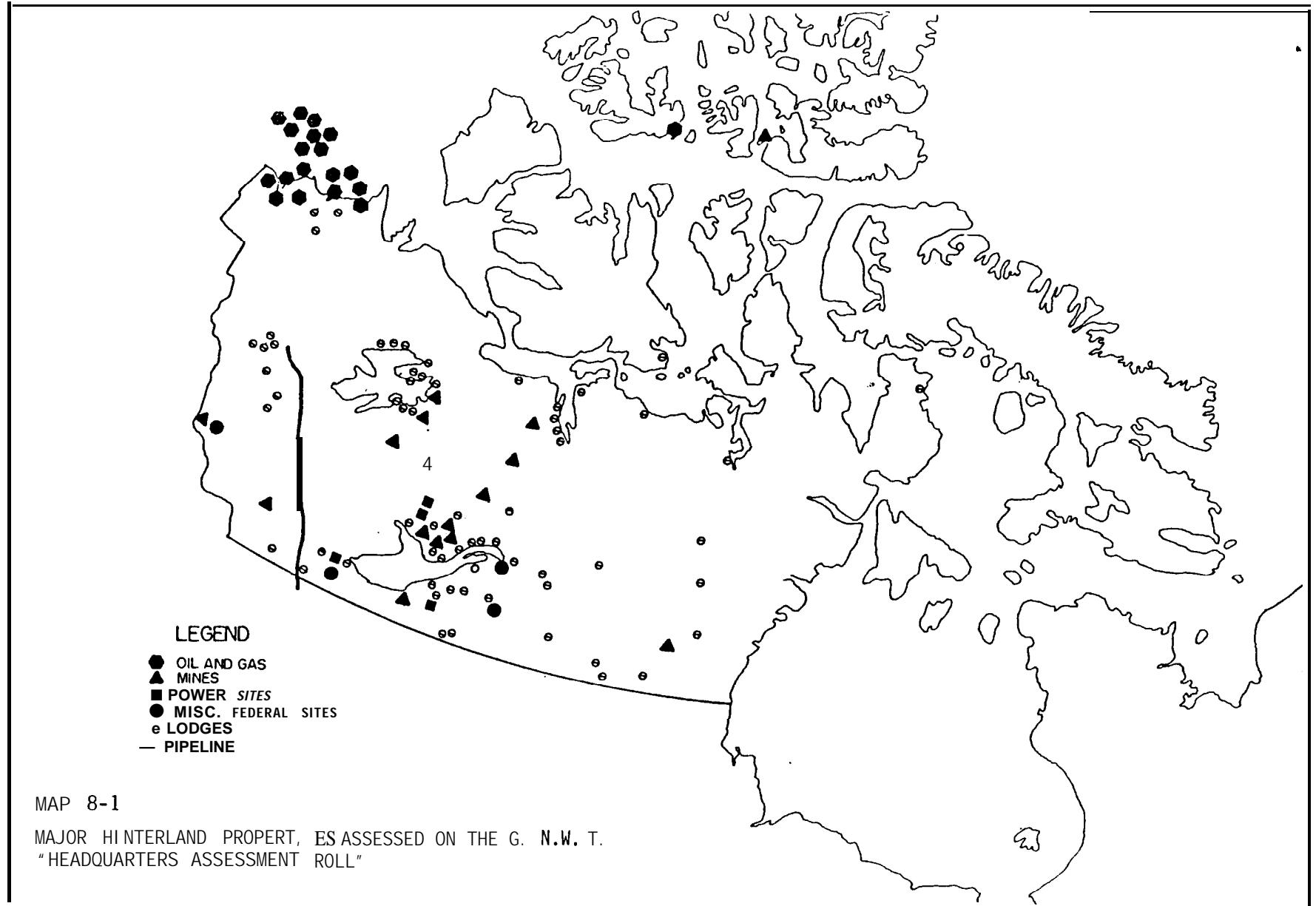
SOURCE : Based on information from G.N.W.T. Assessment Division

TABLE 8 - 7  
1985 TAXES BILLED BY NWT IN TAXATION AREAS  
(Hamlets and Settlements)

COMMUNITY	TOTAL TAXES	NWT HOUSING COOP.	FEDERAL	NCPC/CBC	TAXABLE	
					Largest Taxpayers	Other
<b>Hamlets</b>						
Arctic Bay	12,875	7,213	2,612	266	\$ Hudsons Bay 1,305	1,478
Broughton Island	9,8(J7	6,842	1,360	156	Hudsons Bay 680; Tulugak Co-op 312	456
Cape Dorset	18,6(JO	10,664	1,875	475	W.B. Eskimo Co-op 1,603; Hudsons Bay 1,314	2,669
Clyde River	11,666	7,321	2,738	116	Hudsons Bay 1,040	451
Hall Beach	13,181	7,222	4,906	22	Hudsons Bay 680	351
Igloodik	21,483	13,498	4,419	975	Hudsons Bay 535; Igloodik Co-op 631	1,424
Lake Harbour	7,446	4,525	1,456	106	Hudsons Bay 504; Inuit N.P. Housing 520	336
Pangnirtung	20,969	11,381	4,446	465	Hudsons Bay 1,765; Peyton 815; Telesat 625	1,472
Pond Inlet	21,727	14,489	1,889	684	Hudsons Bay 2,498; Telesat 583	1,583
Sanikiluaq	15,475	7,795	5,313	0	Mitiq. Co-op 906; Hudsons Bay 822	640
Baker Lake	30,385	12,877	11,481	709	Hudsons Bay 1,568; Iglu Hotel 1,315; Sigyamuit 530	1,905
Chesterfield Inle	7,865	5,112	1,290	700	Hudsons Bay 215; Pitsiviak Co-op 155	393
Coral Harbour	21,613	7,623	11,721	284	Hudsons Bay 700; Telesat 543	743
Eskimo Point	33,399	21,427	5,340	1,533	Hudsons Bay 880; Telesat 613	3,607
Rankin Inlet	10(1,457	57,425	5,862	2,871	Hudsons Bay 1,762; Sanajit 4,843	27,694
Repulse Bay	12,608	7,367	3,487	170	Hudsons Bay 680; Navjat Co-op 373	531
Whale Cove	7,221	3,272	3,217	147	Telesat 288	297
Cambridge Bay	54,533	23,090	18,327	2,069	Ikal. Co-op 1,067; F. Ross 4,024	5,956
Coppermine	32,855	17,594	9,124	971	Hudsons Bay 1,479; Kerry Horn 1,158	2,530
Gjoa Haven	23,577	14,860	6,357	432	Hudsons Bay 1,014	915
Holman	10,870	6,122	2,757	160	Hudsons Bay 554	1,276
Pelly Bay	10,464	6,110	3,013	230	Koomiut Co-op 833	279
Spence Bay	16,007	11,14(J	2,146	789	Hudsons Bay 983	949
Aklavik	27,607	13,326	4,974	566	Imperial Oil 2,443	6,298
Fort Franklin	14,511	5,085	7,046	542	Dene Corp. 514	1,324
Fort Norman	12,286	4,259	4,846	188	Hudsons Bay 509	2,485
Norman Wells	256,925	5,034	37,807	609	Esso 111,853; Norwell 18,032	83,590
Tuktoyaktuk	136,027	18,542	12,352	800	Dome 36,397; Beaudril 20,113; Arctic Trans. 4,167	43,656
<b>Assessed Settlement</b>						
Nanisivik	120,968	4,423	7,397	0	Nanisivik Mines 108,190	957
Resolute Bay	79,207	4,380	36,264	2,423	Esso 23,728; Telesat 1,795; Narwhal 2,370	8,246
Arctic Red River	9,684	2,217	3,122	223	CNR 2,559	1,563
Fort Good Hope	12,198	2,778	5,915	577	Hudsons Bay 642; RC Episcopal 500	1,785
Fort McPherson	22,711	9,248	4,348	705	TETLIT Co-op 47U; Hudsons Bay 715	7,224
Paulatuk	5,739	3,552	1,209	122	N/A	856
Sachs Harbour	6,415	3,206	2,23(J	407	N/A	572
Enterprise	21,568	0	0	0	Superior Equip. 2,838; Quyta 700	18,031
Fort Providence	20,255	3,658	6,930	44	Snowshoe Inn 3,270; Northland Ut. 813	5,539
<b>TOTAL FOR THE 37 COMMUNITIES</b>	<b>\$1,261,184</b>	<b>\$364,677</b>	<b>\$249,576</b>	<b>\$21,536</b>		<b>\$240,061</b>

\* Fort Providence Housing Association.

SOURCE: GNWT Assessment Rolls for 1985 Purposes



SOURCE : Fee Yee Consulting Ltd. , based on file and Headquarter's Roll information at G. N. W.T. Assessment Division

## TAXATION AND ASSESSMENT OF ARTIFICIAL ISLANDS

There are nine artificial islands in the Beaufort Sea and six in the Mackenzie River at Norman Wells. They are built by oil companies and used as drilling and production platforms for oil.

The nine in the Beaufort were assessed in 1981-82 at the cost of development (\$20m.). Assessment notices were sent to Esso Resources for five islands, Dome Petroleum for three islands and Gulf for one. Each island was assessed at \$20 million. They are still on the Assessment Roll (1985) for \$20m. except for one of Dome's which has had improvements of \$1,498,373 added. Industry has refused to pay to date, claiming that assessing them at the cost of development is unfair. (They are basically piles of gravel good for nothing else besides drilling for oil.) Discussions have taken place between the GNWT and the oil companies, resulting in a **recommended** formula for assessment. This formula would be based only partly on the costs of development. It is waiting for approval by the Minister of Local Government. Once he approves it, the companies are *willing* to start paying and the Assessment Division are set to proceed.

Several of the islands in the Beaufort are outside the 12 mile limit and it is **unclear whether** the jurisdiction for taxation purposes lies with the GNWT or the **Federal Government**. The GNWT Department of Justice is preparing a legal opinion and it is quite possible that it will end up in Court. In the meantime, the Assessment Division is not doing anything and the companies are not paying. These disputed islands would not be subject to the new assessment formula once it is approved, until the jurisdictional dispute is resolved.

The six islands in the Mackenzie were only completed in 1984 and have just been assessed. Once the assessment formula is approved by the Minister, they will be assessed and taxed according to it. The company involved (**Esso**) has agreed to start paying taxes according to that formula.

Source: Assessment Division, G.N.W.T.  
(Myron Chilli beck and Florrie Dacanay)



Northwest  
Territories Local Government

November 25, 1985

**SECRETARY TO THE  
FINANCIAL MANAGEMENT BOARD**

**Revenue Estimates Adjustment - Property Taxes**

This Department's revenue estimates for 1986/87 have been submitted projecting \$1,250,000 for School Levies and \$2,030,000 for General Levies. This letter is to have those figures adjusted.

The adjusted revenue estimates are based on revisions for which assessment information has not yet been fully collected. However, I believe that we will experience a positive overall volume growth of about 5% over our current year's estimates in both School Levies and General Levies. In addition, General Levies will be increased because of the newly assessed properties in Rae-Edzo and the oilfield infrastructure at Norman Wells and oil pipeline to the NWT/Alberta border.

I would therefore recommend that the estimates be revised as follows:

**1986/87 Revenue**

School Levies	\$1,437,000 x 1.05		\$1,509,000
General Levies	\$1,830,000 x 1.05	\$1,921,000	
plus: assessment/taxation at Rae-Edzo		100,000	
: assessment increases at Norman Wells		210,000	
: assessment of the pipeline		230,000	
		<u>\$2,461,000</u>	\$2,461,000

At present, my Municipal Affairs staff and the Assessment Section are working with Mr. Nelson and his Department of Finance staff in bringing forward recommendations on changes to the Taxation Act and recommendations on mill rate. With minor modifications to the legislation, the NWT could realize significantly increased revenues from the pipeline.

A joint Financial Management Board submission will be produced for sponsorship by both the Minister of Finance and Minister of Local Government.

  
A.A. Monardi,  
Deputy Minister.

**Attachment**



TABLE 8-8

## TYPICAL 1985 PROPERTY TAX BILLINGS IN THE NWT

<u>Tax-Based</u>		<u>Assessment</u>	<u>Mill Rate</u>	<u>Prop &amp; School Taxes</u>	<u>Bldg. Sq.Ft.</u>	<u>Tax/Sq.Ft.</u>
Yellowknife	- 3 BR. Bungalow	\$ 70,094	22.7	\$ 1,591	1,204	\$ 1.32
	- 1 BR. Apt.	24,030	22.7	545	840	0.65
	- Hudsons Bay	1,010,330	33.83	34,179	27,800	1.23
Frobisher Bay	- 3 BR. Bungalow	61,372	23.264	1,428	1,232	1.16
Fort Smith	- 3 BR. Bungalow	39,391	22.94	904	1,104	0.82
Hay River	- 3 BR. Bungalow	12,610	45.7	576	1,040	U.55
Inuvik	- Hudsons Bay	346,908	34.29	11,895	24,222	0.49
<u>Hamlets &amp; Settlements</u>						
Arctic Bay	- 3 BR. Bungalow	6,141	25.00	154	1,204	0.13
	- 1 BR. Apt.	3,627	25.00	91	72U	0.13
	- Hudsons Bay	21,170	25.00	529	3,536	0.15
Hall Beach	- 3 BR. Bungalow	6,799	25.00	170	1,372	U*12
	- 1 BR. Apt.	2,252	25.00	56	713	0.08
	- Hudsons Bay	8,454	25.00	211	3,388	U.(16
Coppermine	- 3 BR. Bungalow	96,216	2.00	192	1,280	0.15
	- 1 BR. Apt.	33,700	2.00	67	544	0.12
	- Hudsons Bay	89,414	2.00	179	3,050	0.06
Norman Wells	- 3 BR. Bungalow	64,665	5.95	385	1,248	U.31
	- 1 BR. Apt.	41,590	5.95	247	704	0.35
Nanisivik	- 3 BR. Bungalow	11,645	25.00	291	1,232	0.24
Tuktoyaktuk	- 3 BR. Bungalow	56,726	3.35	190	1,232	0.15
	- 1 BR. Apt.	32,268	3.35	108	768	0.14
	- Hudsons Bay	113,114	3.35	379	5,028	0.075

SOURCE : Information Supplied by the GNWT Assessment Office

TABLE 8-9  
 NUMBER OF APPEALS OF 1984 ASSESSMENTS IN N.W.T.

Tax-based:	Yellowknife	90	
	<b>Frobisher Bay</b>	22	
	<b>Inuvik</b>	0	
	Fort Simpson	17	
	Fort Smith	34	
	<b>Hay River</b>	<b>18</b>	
	<b>Pine Point</b>	<u><b>24</b></u>	
			205
Other:	Fort McPherson	1	
	<b>Norman Wells</b>	<b>2</b>	
	<b>Pangnirtung</b>	<b>1</b>	
	<b>Resolute Bay</b>	<b>1</b>	
	<b>Tuktoyaktuk</b>	<b>1</b>	
	<b>Whale Cove</b>	<b>1</b>	
	<b>Headquarters</b>	<u><b>3</b></u>	
			10

These are appeals based on assessed value only. Appeals regarding school levy or clerical errors are not included.

Source: Assessment Division, G.N.W.T. Dept. of Local Government

**TABLE 8-10**  
**NWT TAX BASED MUNICIPALITIES - TAX ARREARS**

	1984		1983	
	Per Capita* (\$)	% of Current Tax Levy** (%)	Per Capita* (\$)	% of Current Tax Levy ** (%)
Frobisher Bay	21	6.5	15	4.6
<b>Inuvik</b>				
Fort Simpson	46	<b>36.0</b>	28	<b>26.0</b>
Fort Smith	69	15.4	63	?
<b>Hay River</b>	56	15.7	59	?
Pine Point	55	7.4	64	?
Yellowknife	40	7.6	54	10.9

\* based on Territorial Population Estimates

\*\* including school levy

SOURCE: Calculated from information provided in the 1984 Financial Statements.

**TABLE 8-11**  
**N.W.T. HAMLETS - TAX ARREARS AS OF JULY, 1985**

	NUMBER	TOTAL AMOUNT (INCLUDING INTEREST)	TOTAL YEARS OUTSTANDING- ALL ARREARS*	1985 PROPERTY TAXES	TOTAL ARREARS AS % OF 1985 TAXES
		(\$)		(\$)	
Arctic Bay				<b>12,900</b>	0
Broughton Island	1	72	2	<b>9,800</b>	0.7
Cape Dorset	1	180	2	18,600	1.0
Clyde River	<b>1</b>	16	2	11,700	0.1
Hall Beach	1	33	2	13,200	0.3
Igloodik				21,500	0
Lake Harbour				7,400	<b>0</b>
Pangnirtung	1	493	3	21,000	<b>2.3</b>
Pond Inlet	1	148	4	21,700	0.7
Sanikiluaq	-	-	-	15,500	0
<b>TOTAL BAFFIN</b>	<b>6</b>	<b>942</b>	<b>15</b>	<b>153,300</b>	<b>0.6</b>
Baker Lake				30,400	0
Chesterfield Inlet	1	44	1	7,900	0.6
Coral Harbour				21,600	0
Eskimo Point	2	65	7	33,400	0.2
Rankin Inlet	12	6,850	30	100,400	6.8
Repulse Bay	1	130	2	12,600	1.0
Whale Cove	<b>1</b>	16		7,200	0.2
<b>TOTAL KEEWATIN</b>	<b>17</b>	<b>,</b>	<b>-</b>	<b>213,500</b>	<b>.</b>
Cambridge Bay	2	1,042	5	54,500	1.9
Coppermine				32,800	0
Gjoa Haven				23,600	0
Holman				10,900	0
Pelly Bay				10,500	0
Spence Bay				16,000	0
<b>TOTAL KITIKMEOT</b>	<b>2</b>	<b>1,042</b>	<b>5</b>	<b>148,300</b>	<b>0.7</b>
Aklavik	7	693	31	27,600	2.5
Fort Franklin				14,500	0
Fort Norman				12,300	0
Norman Wells	6	6,418	17	256,900	2.5
Tuktoyaktuk	<b>5</b>	<b>6,723</b>		<b>136,000</b>	<b>4.9</b>
<b>TOTAL INUVIK</b>	<b>20</b>	<b>13,834</b>	<b>-</b>	<b>447,300</b>	<b>.</b>
<b>HAMLET TOTAL</b>	<b>45</b>	<b>22,923</b>	<b>130</b>	<b>962,400</b>	<b>2.4</b>

NOTE : Tax arrears by community was based on mailing addresses of persons in arrears. In addition to the above listing, there were 17 entries totalling \$13,443 with mailing addresses in tax-based communities or outside N.W.T.

\* Total number of years for which taxes have not been paid for all overdue accounts.

SOURCE : Compiled from data supplied by the GNWT Department of Finance and Local Government.

TABLE 8-12

## NWT SETTLEMENTS - TAX ARREARS AS OF JULY, 1985

	NUMBER	TOTAL AMOUNT (INCLUDING INTEREST) (\$)	TOTAL YEARS OUTSTANDING- ALL ARREARS*	1985 PROPERTY TAXES	TOTAL ARREARS AS % OF 1985 TAXES
<b>Nanisivik</b>				121,000	0
Resolute Bay	2	927	6	79,200	1.2
Arctic Red River				9,700	0
Fort Good Hope				12,200	0
<b>Fort McPherson</b>	21	3,492	94	22,700	15.4
<b>Paulatuk</b>				5,700	0
<b>Sachs Harbour</b>				6,400	0
<b>Enterprise</b>				21,600	0
<b>Fort Providence</b>	2	1,054	8	20,300	5.2
<b>SETTLEMENT TOTAL</b>	25	5,473	108	298,800	1.8

NOTE : Tax arrears by community was based on mailing addresses of persons in arrears. In addition to the above listing, there were 17 entries totalling, \$13,443 with mailing addresses in tax-based communities or outside N.W.T.

\* Total number of years for which taxes have not been paid for all overdue accounts.

SOURCE : Compiled from data supplied by the GNWT Departments of Finance and Local Government..

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9. INTER-PROVINCIAL COMPARISON  
OF ASSESSMENT PRACTICE

SAMPLE OF QUESTIONNAIRE USED IN SURVEY OF  
ASSESSMENT PRACTICE IN OTHER JURISDICTIONS

1. What is the size, roughly, of **your northern jurisdiction** for assessment purposes and approximately how many parcels do you have to assess there?
2. How many staff would you have in administration and in the field allocated to your northern areas, and could you allocate an approximate cost to the assessing function there?
3. How many consecutive years may a roll be adopted without a complete revaluation? Do you find it practically possible to meet this schedule everywhere in the province, particularly with reference to the northern parts?
4. On what year or periods is your latest manual based and does it apply universally?
5. Are you prepared to let outside jurisdictions use your manual and would you loan staff to instruct them in its application?
6. How do you determine land values in the remote parts of the northern areas? Do you have any unassessed communities and, if so, for what reason and is this situation likely to prevail?
7. What are the tax and assessment rates per km or mile on pipelines, power transmission lines and railways in the northern areas? Are mining company agreements revised when other assessments are updated?
8. On what year are the assessments in #7 based? Are you considering updating them?
9. How are forestry lands assessed and taxed?
10. Would there be any practical objections, advantages or disadvantages to phasing out the assessment of improvements so that the tax base would eventually be land alone to encourage development and expedite assessments? Would your answer be the same with reference to the northern regions only?
11. What aspects of your property taxation and assessment system do you consider to be most problematical and in need of revision?
12. Where property tax rates are not set by the local jurisdiction, how are they established and administered?
13. Who may we contact by telephone in order to obtain supplementary information relating to these matters?



SCHEDULE OF URBAN LAND VALUES

Population Ranges	COMMERCIAL LAND Maximum Front Foot Rates	RESIDENTIAL LAND Maximum Front Foot Rates
0-25	\$ 12.00	\$ 8.00
26-50	15.00	8.50
51-75	18.00	9.00
76-100	22.00	9.50
101-150	26.00	10.00
151-200	30.00	10.50
201-250	34.00	11.00
251-300	38.00	11.50
301-350	42.00	12.00
351-400	46.00	12.50
401-500	50.00	13.00
501-600	55.00	13.50
601-700	61.00	14.00
701-800	68.00	14.50
801-900	75.00	15.00
901-1000	82.00	15.50
1001-1200	90.00	16.00
1201-1400	98.00	16.50
1401-1600	106.00	17.00
1601-1800	115.00	17.50
1801-2000	124.00	18.00
2001-2200	134.00	19.00
2201-2400	142.00	20.00
2401-2600	151.00	21.00
2601-2800	160.00	22.00
2801-3000	169.00	23.00
3001-3500	164.00	24.50
3501-4000	200.00	26.00
4001-4500	220.00	27.50
4501-5000	240.00	29.00
5001-6000	270.00	31.00
6001-7000	300.00	33.00
7001-8000	330.00	35.00
8001-10000	360.00	38.00
10001-13000	500.00	44.00
13001-17000	700.00	50.00
17001-22000	900.00	57.00
22001-26000	1200.00	65.00
26001-35000	1500.00	75.00
Over 100,000	4000.00	150.00

- NOTE: 1) The above rates should be adjusted by the urban land index to obtain the maximum values for individual municipalities.
- 2) The above rates do not apply to resort villages which are assigned a flat rate of \$40.00 per front foot.

# URBAN LAND INDEX

The urban land index is used to adjust the maximum front foot values for commercial and residential land and business assessments for an individual municipality depending upon the viability of the municipality and the level of **services** provided. In effect, two municipalities, each with the same population, can be assigned different maximum **land** values and business assessments because of differences in the levels of services offered within the municipalities at the time they are reassessed. The more viable the centre or the more services provided the larger the percentage index value and, therefore, the greater the **front foot land value**.

For example, a municipality which is judged to be fairly viable based, in large **part**, to population trends, and which has one or more elementary schools, no hospital, a **lawyer's** office, a fair level of consumer outlets, no R. C.M.P. detachment stationed in the community, fair fire protection, a water and sewer system, and natural gas service would be assigned an index rating of **75%**. By

**comparison, the same population-sized centre** which doesn't have an **elementary** school, a lawyer's office, or natural gas service would be assigned a rating of **69%**. Based on a population range of 301 to 350, **the** maximum residential front foot land value obtained from the urban land schedule would be reduced from \$12.00 to \$8.88 (0.74 x 12.00) for the community with relatively more services and from \$12.00 to \$8.28 (0.69 x 12.00) for the other community.

The percentage points assigned to the various components of the urban land index were chosen **by the** Assessment Authority so that the various combination of factors, as found in urban **centres**, would result in ratings which approximated the desired proportion of market value in the surveyed centres and which produced equitable results across all urban **centres**.

It should be noted that front foot land values in resort villages are determined under a separate index rating system.

## URBAN LAND INDEX FORM

Municipality of \_\_\_\_\_

1. Minimum Starting Point	50%	50%
2. Unit Viability	maximum 20%	
Good	+ 20% _____	
Fair	+ 10% _____	
Poor	+ 0% _____	_____%
3. Services	maximum 30%	
Schools		
- University	+ 2% _____	
- Secondary	+ 2% _____	
- Elementary	+ 2% _____	_____%
Hospitals		
- General	+ 4 3/0 _____	
- Convalescent Only	+ 29'0 _____	_____%

<b>Professional Services</b>		
- Doctors	+ 1%	_____
- Dentists	+ 1%	_____ %
- Lawyers	+ 1%	_____ %
- Accountants	+ 1%	_____
- Others	+ 1	_____ / 0 _____ %
<b>Consumer Outlets</b>		
- Good	+ 5%	_____
- Fair	+ 3	_____ h _____
- Poor	- 1%	_____ t _____
- Nil	+ 0%	_____ - _____ %
<b>Police Protection</b>		
- Inside Unit	+ 2740	_____
- Outside Unit	+ 1	_____ %
<b>Fire Protection</b>		
- Good	+ 2%	_____
- Fair	+ 1	_____ %
- Nil	+ 0	_____ % - _____ %
<b>Wa</b>	+ 2%	_____ _____ %
Sewer	+ _____	_____ 2% _____ %
Natural Gas	+ 29'0	_____ _____ %

GRAND TOTAL

=====

## LAND INDEXING SYSTEM FOR RESORT PROPERTIES

1. Natural Facilities - 50%			
a) Scenic Appeal			
- Good	+10%	_____	
- Fair	+ 5 %	_____	
- Poor	+ 00/0	_____	_____%
<b>b) Beach Quality</b>			
- Good	+1 5%	_____	
- Fair	+10%	_____	
- Poor	+ 5%	_____	
- None	+ 0"/0	_____	_____%
c) Boating	+ 5"/0	_____	_____%
<b>d) Fishing</b>	+ 5%	_____	_____ %
e) Other Recreational Facilities			
- Good	+15 9/0	_____	
- Fair	+1 00/0	_____	
- Poor	+ 5"/0	_____	
- None	+ 0%	_____	_____%
2. Population Influence - 30%			
a) Within 50 miles of a City	+30%	_____	
b) Within 150 miles of a City	+20%	_____	
c) Over 150 miles from a City	+1 0%	_____	_____ %
3. Services Provided - 15%			
- Good	+15"/0	_____	
- Fair	+10%	_____	
- Poor	+ 5"/0	_____	
- None	+ 0%	_____	_____%
4. Access to Beach - 5%			
- Paved Road	+ 5 %	_____	
- Gravel Grid	+ 3 %	_____	
- Dirt Road	+ 1 %	_____	_____%

GRAND TOTAL

=====

Local Government Finance Commission, September, 1985

TABLE 1  
ALASKA REAL PROPERTY TAXATION 1984 (Est'd)

	Total Taxes <sup>1</sup> \$000's	Population	Taxes Per Capita \$
<b>Boroughs</b>			
Anchorage (Municipality)	103,036	244,030	<b>422</b>
Bristol Bay	428	1,271	<b>337</b>
Fairbanks	21,418	69,633	<b>308</b>
Haines	364	1,847	<b>197</b>
Juneau (City & Borough)	13,000	28,941	<b>449</b>
Kenai Peninsula	15,073	38,919	<b>387</b>
Ketchikan Gateway	598	14,314	<b>42</b>
Kodiak	1,642	13,479	<b>122</b>
Matanuska-Susitna	11,110	34,030	<b>326</b>
North Slope	358,0112	12,359	<b>28,968</b>
Sitka (City & Borough)	1,205	8,221	<b>147</b>
Total Boroughs (omitting North Slope)	167,874	<b>454,685</b>	369
<b>Cities</b>			
Cordova	<b>53</b>	2,520	21
Craig	<b>125</b>	907	137
Dillingham	<b>229</b>	2,026	113
Nenana	<b>99</b>	547	181
Nome	<b>706</b>	3,732	189
Pelican	<b>39</b>	<b>213</b>	183
Petersburg	<b>331</b>	3,137	106
Skagway	<b>249</b>	790	315
Unalaska	<b>1,081</b>	1,922	562
Valdez	<b>37,043</b>	3,687	10,047
Wrangell	<b>203</b>	2,376	85
Yakutat	<b>131</b>	462	284
Total Cities omitting Valdez	3,246	18,632	174
GRAND TOTAL (omitting North Slope and Valdez)	171,120	473,317	362

Source: Table I and Table XI-8 of Alaska Taxables, 1984.

<sup>1</sup> Calculated from Total Revenue in Table XI-8 less sales tax revenue.  
<sup>2</sup> Oil and gas property revenue accounts for \$215,532,943 of the total.

TABLE 2  
 PEACE RIVER-LIARD REGIONAL DISTRICT OF BRITISH COLUMBIA  
 REAL PROPERTY TAXATION, 1982<sup>1</sup>

	Total Taxes \$000 's	Population	Per Capita \$
Dawson Creek	11,569	12,500	926
Fort St. John	13,969	14,000	998
Hudsons Hope	2,244	2,600	863
Tumbler Ridge	1,857	100	18,570
Chetwynd	3,212	2,700	1,190
Fort Nelson	3,293	4,000	823
Pouce Coupe	528	850	621
Taylor	3,349	1,000	3,349
<b>Total</b>	<b>40,021</b>	<b>37,751</b>	<b>1,060</b>

Source: Municipal Statistics, Province of British Columbia, 1982, Tables 2 & 9

<sup>1</sup> These are the latest published figures available.



10. G.N.W.T. TAX REVENUES AND  
EXPENDITURES ON COMMUNITIES





TABLE 10-1

GOVERNMENT OF THE NORTHWEST TERRITORIES  
SCHEDULE OF CAPITAL AND OPERATING REVENUES  
FOR THE YEAR ENDED MARCH 31, 1984

<u>Contributions from Canada</u>	<u>000's \$</u>	<u>%</u>
operating Grant	266,904	51.7
Capital Grant	79,504	15.4
Transfer Payments	<u>52,149</u>	<u>10.1</u>
<b>Sub-total</b>	398,557	77.2
 <u>Taxation</u>		
Income Taxes	43,985	8.5
<b>Fuel &amp; Tobacco Taxes</b>	14,334	2.8
Property Taxes	4,485	0.9
Insurance Premiums	<u>365</u>	<u>    </u>
sub-total	63,169	12.2
 <u>General and Other Revenues</u>		
Liquor Control System (net)	<b>10,093</b>	<b>2.0</b>
<b>Interest Income</b>	8,878	1.7
Licenses, Fees & Permits	<b>3,309</b>	0.6
Rentals	13,526	2.6
Sale of Goods	3,405	0.7
<b>Nanisivik Capital Reserves</b>	2,931	0.6
<b>Sale of Houses</b>	1,952	0.4
Other	<u>10,400</u>	<u>2.0</u>
Sub-total	<u>54,494</u>	<u>10.6</u>
TOTAL	\$516,220	100.0

Source: Calculated from "Annual Report of Territorial Accounts Fiscal Year 1983/84".

TABLE 10-2  
TAXATION ESTIMATES FOR THE N.W.T.

	----- 1983/84 ---		----- 1985/86 ---		----- 1986/87 ---	
	<u>\$</u>	<u>%</u>	<u>\$</u>	<u>%</u>	<u>\$</u>	<u>%</u>
Fuel Tax	10,629,000	16.8	12,238,000	19.3	15,135,001)	20.5
Tobacco Tax	3,705,000	5.9	4,267,000	6.7	5,288,000	7.2
Income Tax (Personal & Corporate)	43,985,000	69.6	43,172,000	68.2	48,930,000	66.3
Insurance Tax	365,000	0.6	365,000	(.) 6	425,000	0.6
Property Tax	<u>4,485,000</u>	<u>7.1</u>	<u>3,267,000</u>	<u>5.2</u>	<u>3,970,000</u>	<u>5.4</u>
TOTAL	63,169,000	100.0	63,309,000	100.0	73,748,000	100.0

NOTE: Liquor taxes are estimated at \$9,756,000 (1985/86) but are included as part of the liquor control system, rather than as a separate tax.

SOURCE: NWT 1985-86 MainEstimates

**TABLE 10-3**  
**POTENTIAL\* SOURCES OF ADDITIONAL GNWT TAX REVENUE**

Personal Income Tax (48% rate vs. current 43%)	\$ 3,900,000
Corporate Income Tax (13.8% rate vs. current 10%)	3,000,000
Fuel Taxes (15% rate vs. current approx. 12%)	2,700,000
Tobacco Taxes (recent increases already imposed)	N/A
Retail Sales Tax (imposition of 5% rate)	9,500,000
Oil & Gas Conservation Tax (not estimated)	N/A
Payroll Tax on Non Resident Labour (4% rate)	5,600,000
Paid-Up Capital Tax on Large Corporations (0.3-0.8% rates)	<u>2,200,000</u>
	<b>\$26,900,000</b>

\* Note: These taxes and amounts are illustrative and hypothetical in order to provide orders of magnitude. Their inclusion does not imply Government commitment or consideration.

SOURCE: Unpublished study

Operations and Maintenance

Directorate  
Community Planning and Development  
Land and Assessment  
Municipal Affairs  
Community Airports  
Sports and Recreation

Sub-Total

Capital

Community Planning and Development  
Land and Assessment  
Community Airports  
Sports and Recreation

Sub-Total

Total

NOTES : Expenditures categories varied from year  
addition, there appear to be some mispri

SOURCE : Annual Reports of Territorial Accounts

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TABLE 10-5

## N.W.T. DEPARTMENT OF LOCAL GOVERNMENT, GRANTS AND CONTRIBUTIONS

\$000

	<u>1983-84</u>	<u>1982-83</u>	<u>1981-82</u>
<u>Grants</u>			
Municipal Equalization	2,504	2,385	2,271
In Lieu of Taxes	1,679	1,776	1,444
Homeowner Property Tax Relief	479	310	201
Recreation Per Capita	235	266	125
Settlement Per Capita	140	184	--
Recreation Administration	205	} 259	--
Other	<u>120</u>		<u>96</u>
Total	5,362	5,180	4,137
 <u>Contributions</u>			
Hamlet Operations	15,008	13,726	11,324
Recreation Facility Operating Grant	1,265	--	--
Assistant to Regional Councils	565	334	242
Water Delivery Subsidy	447	--	--
Sport North	284	--	--
Other	<u>327</u>	<u>1,396</u>	<u>1,849</u>
Total	17,896	15,456	13,415

NOTES : Categories varied from year to year, affecting direct comparison of the figures.

SOURCE: Annual Report of Territorial Accounts

TABLE 10-6  
GOVERNMENT OF THE NORTHWEST TERRITORIES  
PROPERTY TAX AND SCHOOL LEVIES BILLED<sup>3</sup> 1979-1985

	<u>Property Taxes</u> <sup>1</sup>	<u>School Levies</u> <sup>2</sup>	<u>Total</u>
1985/86 est. <sup>6</sup>	\$ 1,682,188	\$ 1,186,002	\$ 2,868,190 <sup>5</sup>
1984/85 actual	2,137,836	1,129,836	3,267,672
1983/84 actual	2,526,732	1,958,366	4,485,098 <sup>4</sup>
1982/83 actual	1,498,891	851,079	2,349,970
1981/82 actual	1,069,830	862,671	1,932,501
1980/81 actual	675,351	682,354	1,357,705
1979/80 actual	584,425	482,089	1,066,514
TOTAL	<u>\$10,175,253</u>	<u>\$7,152,397</u>	<u>\$17,327,650</u>

SOURCE: Annual Reports of Territorial Accounts and Manager of Revenue Records

- <sup>1</sup> Includes property taxes and school levies billed to assessed hamlets and settlements, as well as taxes billed to Headquarters Roll (hinterland mines, Dew Lines, etc.).
- <sup>2</sup> Includes school levies billed to the 6 tax-based communities (excluding Yellowknife).
- <sup>3</sup> This table shows the amount billed and not the amount which has actually been recovered. As of Oct. 31/85, \$1,127,538 of these billings has been outstanding for more than 4 months, a further \$365,000 has been outstanding for 2-4 months and an additional \$1,527,694 represents current year's billings which came due as of Oct. 31/85. Additional unspecified amounts of these billings have been written off or subject to Commissioner's remissions from time to time.
- <sup>4</sup> The peak collections in 1983/84 resulted, in part, from retroactive billings to various mines and others.
- <sup>5</sup> This amount has been reduced by approx. \$410,000 from the previous year since Federal payments in lieu had not been billed as of Dec. 7/85. This occurred as a result of the dispute concerning eligibility which centred around patented land, land titles, etc.
- <sup>6</sup> Estimated by the Revenue Division of the Finance Department based on current ledger information.

TABLE 10-7  
1985 GOVERNMENT OF THE NWT PROPERTY (AND SCHOOL) TAX BILLINGS

1. Headquarters Roll		
- 78 lodges (e.g. Great Bear Lake Lodge)	\$ 14,559	
- 48 CNR microwave sites	74,158	
- Misc. mines (e.g. Cullaton Lake, Cadillac, Cominco, Echo Bay)	545,750	
- Misc. oil and gas sites (e.g. Panarctic Oils)	110,855	
Misc. Federal Property (e.g. weather stations, parks, dewline sites)	88,321	
- N.C.P.C. and Misc.	<u>7,357</u>	\$ 841,000
2. School Rates (in 6 Tax-Based Municipalities excluding Yellowknife)		
- Inuvik	\$266,448	
- Frobisher Bay	155,559	
- Hay River	305,913	
- Pine Point	149,731	
- Ft. Simpson	59,005	
- Ft. Smith	<u>149,813</u>	1,089,028
3. Property and School Taxes in Taxation Areas		
NWT Housing Corp (misc. communities)	\$364,677	
Federal Government (payments in lieu in misc. communities)	249,576	
- NCPC/CBC (misc. communities)	21,536	
- Esso (Norman Wells)	111,853	
<b>Nanisivik Mine (Nanisivik)</b>	108,190	
- Dome (Tuktoyaktuk)	36,397	
- Esso (Resolute Bay)	23,728	
- <b>Beaudril (Tuktoyaktuk)</b>	20,113	
Hudsons Bay Co. (misc. communities)	22,844	
- <b>Norwell (Norman Wells)</b>	18,032	
- All other*	<u>291,027</u>	<u>1,267,973</u>
TOTAL NWT PROPERTY TAX BILLINGS		<u>\$3,198,001</u>

\* The "all other" category is comprised primarily of development in Norman Wells, Tuktoyaktuk, Rankin Inlet and Enterprise. Assessment in the remaining thirty-three (33) communities in the "all other" category is in the order of \$112,000 or 3.5% of total NWT property tax billings.

SOURCE : Data prepared by the Assessment Office, extracted from the Assessment Rolls and obtained from the tax-based communities.



TABLE 10-8  
NWT HOMEOWNERS PROPERTY TAX REBATES

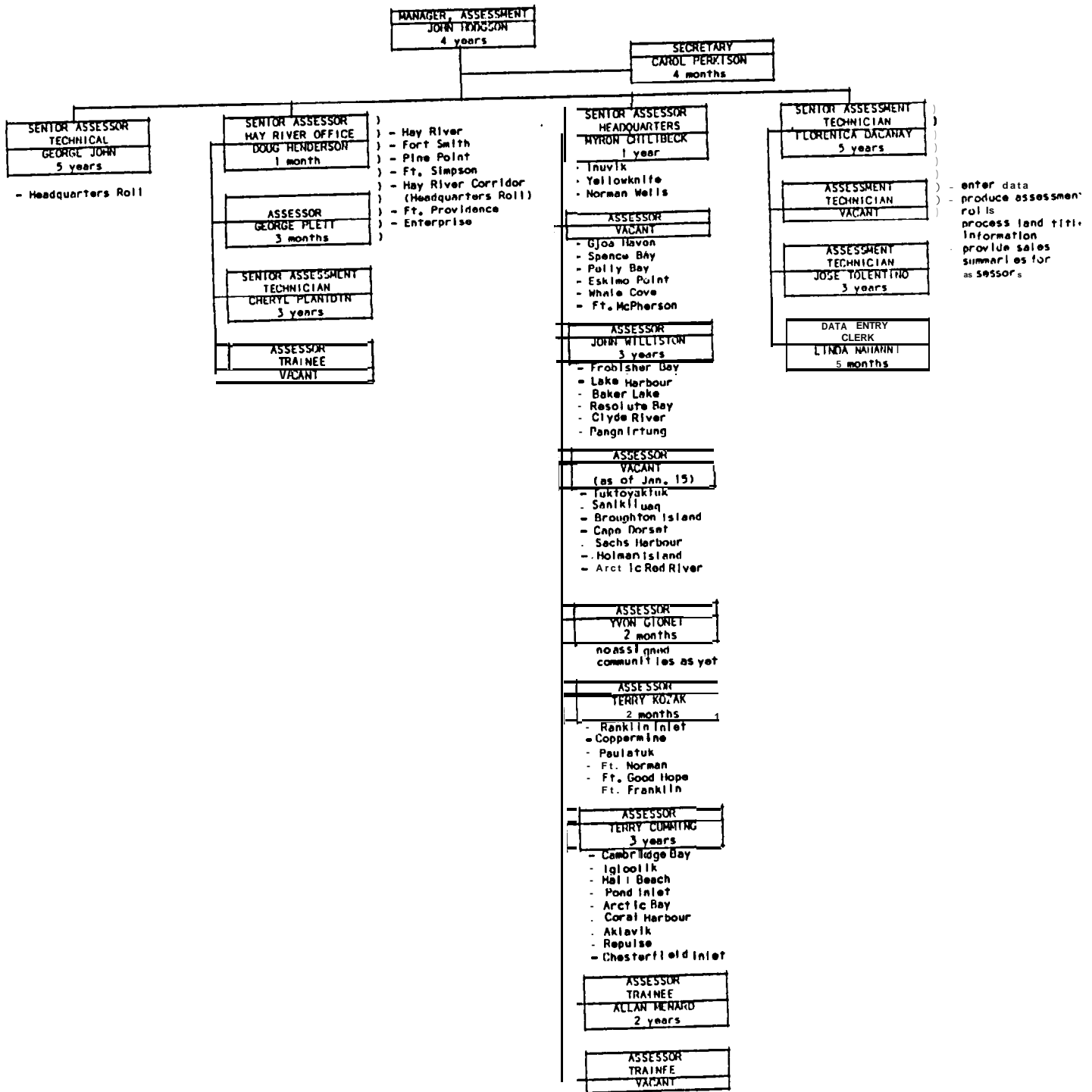
TAXATION AREAS	1985 (to <u>Dec.</u> 4)			1984		
	<u>\$</u>	<u>No.</u>	<u>Avge.</u>	<u>\$</u>	<u>No.</u>	<u>Avge.</u>
TAXATION AREAS	\$ 4,870	64	\$ 76	\$ 5,464	71	\$ 77
<hr/>						
<u>TAX-BASED</u>						
- Fort Simpson	7,698	25	308	9,463	35	270
- Fort Smith	84,983	242	351	76,909	224	343
- <b>Frobisher</b> Bay	11,488	34	338	11,660	33	353
- Hay River	69,158	271	255	65,726	263	250
- <b>Inuvik</b>	14,378	42	342	15,336	50	307
- Pine Point	7,340	36	<b>204</b>	2,374	7	339
- Yellowknife	379,913	1,123	338	370,227	1,146	323
Sub-Total	\$574,958	1,773	\$324	\$551,695	1,758	\$314
<hr/>						
TOTAL	\$579,828	1,837	\$316	\$557,159	1,829	\$305

SOURCE: Prepared from Municipal Affairs' Cash Book Records

11. G.N.W.T. ASSESSMENT PRACTICE



ORGANIZATION CHART OF ASSESSMENT DIVISION  
MUNICIPAL AFFAIRS SECTION  
N.W.T. DEPARTMENT OF LOCAL GOVERNMENT



NOTE : Time figures indicate approximate length of service as of Fall, 1985  
SOURCE : Assessment Division, Municipal Affairs Section  
N.W.T. Department of Local Government

## IF YOU DISAGREE WITH THE ASSESSMENT

If you believe that the Assessment of your property is unfair in relation to other properties in your community, or is faulty in other ways, by all means come in and discuss the matter with the Assessor.

The Assessment Roll is open 30 days after the mailing of an assessment notice. Consequently, you may wish to make comparisons with other property or appeal your assessment.

We welcome the opportunity to review any evidence showing our valuation is unrealistic.

After talking with the Assessor and a difference of opinion still exists, you may take your assessment complaint before the Court of Revision for their judgement.

The Court of Revision (a Board appointed by the Commissioner) has the authority to review your valuation and direct the Assessor to make amendments. The Court of Revision has no other jurisdiction or control over taxes. It's only function is to hear evidence as to whether or not your property is assessed on an equitable basis with similar property.

An appeal may be made against the decision of the Court of Revision to a judge in the Supreme Court of the N.W.T.

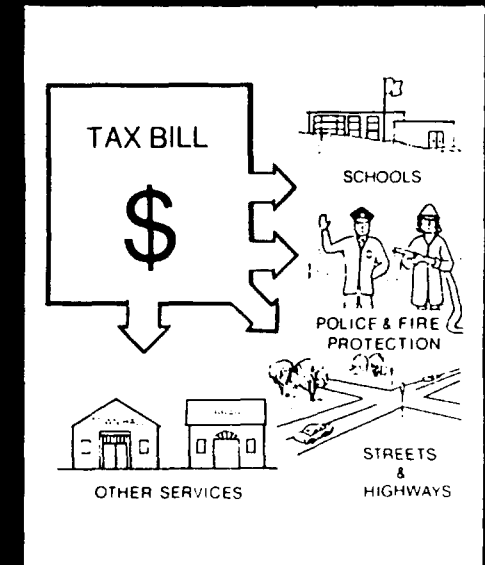
## IF YOU NEED FURTHER INFORMATION

Further individual assistance is available from Assessors of "Open Houses", to be scheduled in your community. Dates and locations will be posted in your local newspaper or by the settlement secretary.

Assessors,  
Municipal Affairs Division,  
Department of Local Government,  
Government of the N. W.T.  
Yellowknife, N.W.T.



# EXPLAINING YOUR ASSESSMENT



**Territorial  
Government**  
MUNICIPAL AFFAIRS

## IN GENERAL YOUR COMMUNITY

pays for services through Local Property Taxes provided by the Territorial Government.

## YOUR TAX BILL

is your share of the cost of educating the young people in your community, constructing and maintaining the streets you drive on, fire and police protection for your home and many other community services which you have authorized your settlement or hamlet council to provide through funding from the Territorial Government.

## NOW LET'S LOOK AT THIS PROCEDURE IN DETAIL

### WHAT THE ASSESSOR DOES

The Assessor is required by legislation to assess at the level of value prescribed (by the Commissioner) as of a certain date, all lands and improvements within the hamlet or settlement. This involves valuating all buildings and permanent fixtures but does not include your personal property or amenities such as trees, lawns, shrubbery, landscaping, residential fences, walks or driveways.

The Assessor must assess all new construction at its value by December 1st of every year and reassess all property that either increased or decreased in value for any reason.

### HOW WILL THE ASSESSOR ESTIMATE AN ASSESSED VALUE

To estimate assessed values, the Assessor must be guided by the Territorial Land Pricing Policy in the valuation of land in certain communities. Local conditions such as zoning, heavy traffic or view lots can also have a marked effect on value. In your case land will be assessed according to its use. For example: A house will be residential, stores will be commercial, your local Esso dealer will be industrial.

In valuating the improvement (building or structure), the cost approach is applied: an estimate is made of the money required to replace your buildings with one similar to it.

If your structure is not new, the Assessor

may deduct from this replacement cost, an appropriate amount for depreciation or factors influencing the value of your property. To provide a consistent cost approach, the Assessor is directed to use the 1967 Alberta Assessment Manual.

## THE APPROACH

The approach to assessing buildings is the assessor inspects and examines all structural components of the house, joists, floors, walls, roof, and all mechanical particulars (plumbing fixtures & heating). A basic cost is calculated with nominal depreciation applied. With this value a further 66.69%, as prescribed by the Commissioner, is applied. This is your improvement value.

In the case of land, a basic value is applied to all parcels in the community. There are standard deductions applied such as sewer & water services, roads, topography and a location factor. This is your land value.

## SETTING THE TAX RATE

After all individual assessments have been determined each year, the Assessor must compile a complete listing of properties. The total assessed value of taxable property in the municipality is called the Assessment Roll.

The tax rate in the N. W.T. for hamlets, settlements & unorganized areas is 25 mills. The rate is broken down to 13 mills for educational purposes (schools, etc.), and 12 mills for a general levy for garbage pick-up, grading the streets and street lights, etc.

A tax rate of 25 mills means that the tax for every \$1000.00 of assessed value will be \$25.00.

To determine your tax bill, then you would multiply your assessment by 25 mills or .025.

Let's assume your assessment is \$15,000 and the mill rate is 25 mills, then  $\$15,000 \times .025 = \$375.00$  tax.

## WHY CHANGE ASSESSMENT VALUES

Territorial Legislation (taxation ordinance) requires that assessed values may be used for a maximum of 6 years, after which a complete reassessment must be undertaken. While it would be more equitable or fair to carry out an annual valuation, the task would be impossible.







CURRENT ASSESSMENT PROCEDURES IN N.W.T.

Residential and Commercial Properties

1. Tax Based Municipalities (excluding Frobisher Bay)

Land assessment is based on sales of vacant land for residential and commercial properties respectively.

Improvements assessment has been calculated using Edmonton replacement cost factors included in the 1967 Alberta Assessment Manual; these are based on 1963 costs. These values are then increased to the municipality's assessment base year. Depreciation is applied, where necessary, using factors contained in the manual. The improvements value for assessment purposes is then calculated at 66.6% of the depreciated value.

Recently, the Assessment Division has begun to use the revised 1984 Alberta Assessment manual which contains 1983 Edmonton replacement cost data.

2. Frobisher Bay, Hamlets and Other Assessment Areas

Land assessment is based on the development cost approach whereby a cost per unit value of land is determined for use in the assessment calculation. This approach is used due to the lack of **bonafide** sales, since the majority of land is leased from the Crown. Calculation of the development cost may include the following: legal fees (title/surveys); wages of G.N.W.T. staff; consultant fees; land purchase (where applicable); roads and fill; and accrued interest re financing of the project. Water and sewer costs are treated as local improvements and would be added to the land value where applicable.

The report "Handbook of Land Assessment" sets out the calculation of the development costs for each community for 1980-81. The assessed communities have been divided into four areas. A development cost has been calculated

CURRENT ASSESSMENT PROCEDURES IN N.W.T. - Cent'd

Area	Total No. of Communities	No. of Land Assembly Corn.	Range of Dev. Costs For Land Ass. Corn. (\$/sq. m.)	Average Applied to All Others (\$/sq. m.)
Baffin	8	3	9.52-17.46	14.14
Coastal Area	20	6	10.33-22.73	17.10
MacKenzie Area	16	2*	12.42-20.83	16.63
N.W.T. Highway Area	10	1*	12.42	12.42

\*Rae-Edzo is included in both areas.

The rate for land assessment in Frobisher Bay was calculated on the same basis at \$27.55/sq. m.

The report does not contain any information concerning different rates for land assessment of residential and other types of properties.

The Assessment Division has recently prepared an updated "Handbook of Land Assessment" which will be used in 1986. (copy not provided)

Improvements assessment for Frobisher Bay, the hamlets and other assessment areas is prepared using a similar technique to properties in the tax-based municipalities, with one exception. In addition to the base year factor which converts the 1963 Edmonton replacement cost to the assessment base year used in the community, a local modifier is also applied. The local modifier reflects the difference in construction costs between Edmonton and the N.W.T. community, thereby producing a local replacement cost. The local modifiers are normally developed at the time of a general assessment and are revised at the time of a reassessment.

Industrial Properties

Assessment on industrial properties in tax-based municipalities and Frobisher



12. SCHOOL RATES AND  
EDUCATION FINANCING



TABLE 12-1

DEPARTMENT OF EDUCATION  
REVENUES AND EXPENDITURES FOR THE YEAR ENDED  
MARCH 31, 1984

<u>Expenditures</u>	<u>Operating</u>	<u>Capital</u>	<u>Total</u>
Administration	10,388,012	43,969	10,431,981
Schools	49,144,880	9,244,771	58,389,651
Continuing Education	2,869,842	122,048	2,991,890
College Programs	8,545,791	963,198	9,508,989
Student Residence	<u>4,293,187</u>	<u>281,607</u>	<u>4,574,794</u>
	75,241,712	10,655,593	85,897,305
<u>Revenues</u>			
Course & Exam. Fees	63,648		63,648
Recoveries (board, fees, etc.)	447,891		447,891
Transfer Payments	<u>7,518,915</u>		<u>7,518,915</u>
	<b>8,030,454</b>		8,030,454

Source: Annual Report of Territorial Accounts  
Fiscal Year 1983/84

TABLE 12-2

**YELLOWKNIFE PUBLIC SCHOOL BOARD  
(SCHOOL DISTRICT #1)**

EXPENDITURES AND REVENUE FOR THE YEAR ENDED JUNE 30, 1985

Expenditures

Instruction	\$4,511,324
Plant Operation	978,487
Accommodation	664,380
Administration	198,892
Student Transportation	169,732
Debenture Principal	38,557
Debenture Interest	29,697
Capital Out of Revenue	21,090
Lease Payments	2,484
Ancillary Services	18,391

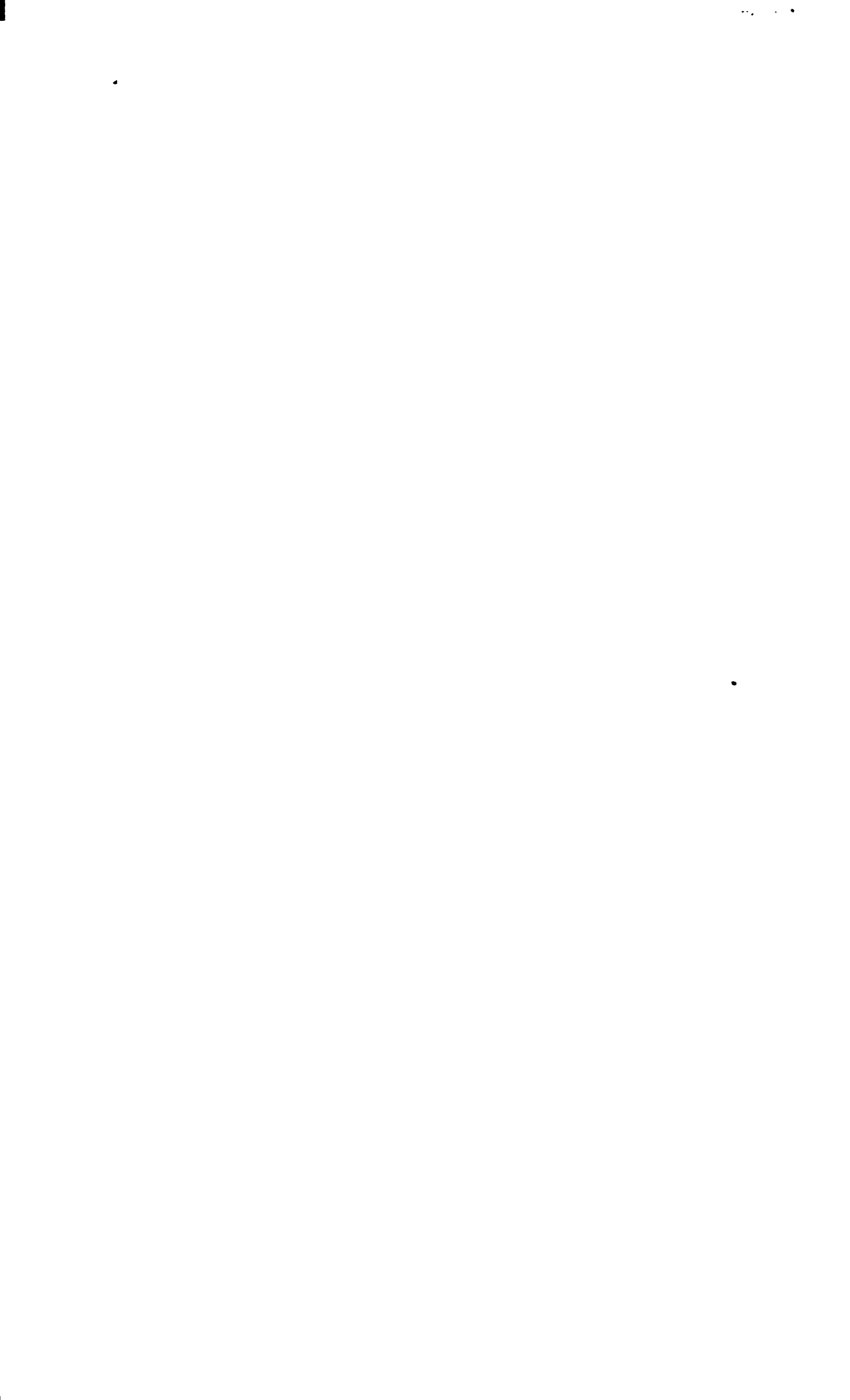
\$6,633,034

Revenue

G.N.W.T.	4,956,660	70.8%
Tax Revenue	1,446,922	20.7%
Interest	320,783 )	
Proceeds of Sale	1,341 )	
Accommodation Rental	179,465 )	8.5%
Other Revenue	68,583 )	
Capital	29,604 )	
	<hr/>	
	\$7,003,358	100.0%

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