



## Education Property Tax Mill Rates

The Education Property Tax (EPT) system was redesigned and property taxes lowered significantly in 2008-09. As part of that redesign, the government committed to a 60/40 split for the funding of education - 60 per cent coming from the government's grants and 40 per cent from EPT.

Education property tax collected by municipalities is paid to the provincial government's General Revenue Fund most cases. Separate school divisions have a right to levy taxes in order to fund their educational system. Each separate school division decides whether to establish its own property tax mill rates or to participate in the provincial funding structure. Municipalities with a separate school division that has set its own mill rates remit EPT directly to the separate school division.

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The 2019 EPT mill rates are as follows:

	2020 Mill Rates*	2019 Mill Rates	2018 Mill Rates	2017 Mill Rates	2016 Mill Rates
Agricultural	1.43	1.43	1.43	1.43	2.67
Residential	4.12	4.12	4.12	4.12	5.03
Commercial/ Industrial	6.27	6.27	6.27	6.27	8.28
Resource	9.68	9.68	9.68	9.68	11.04

*\*The rates remain unchanged since 2017.*