

# Education Property Taxes

## Funding PreK-12 Education in Saskatchewan

### Provincial Mill Rates

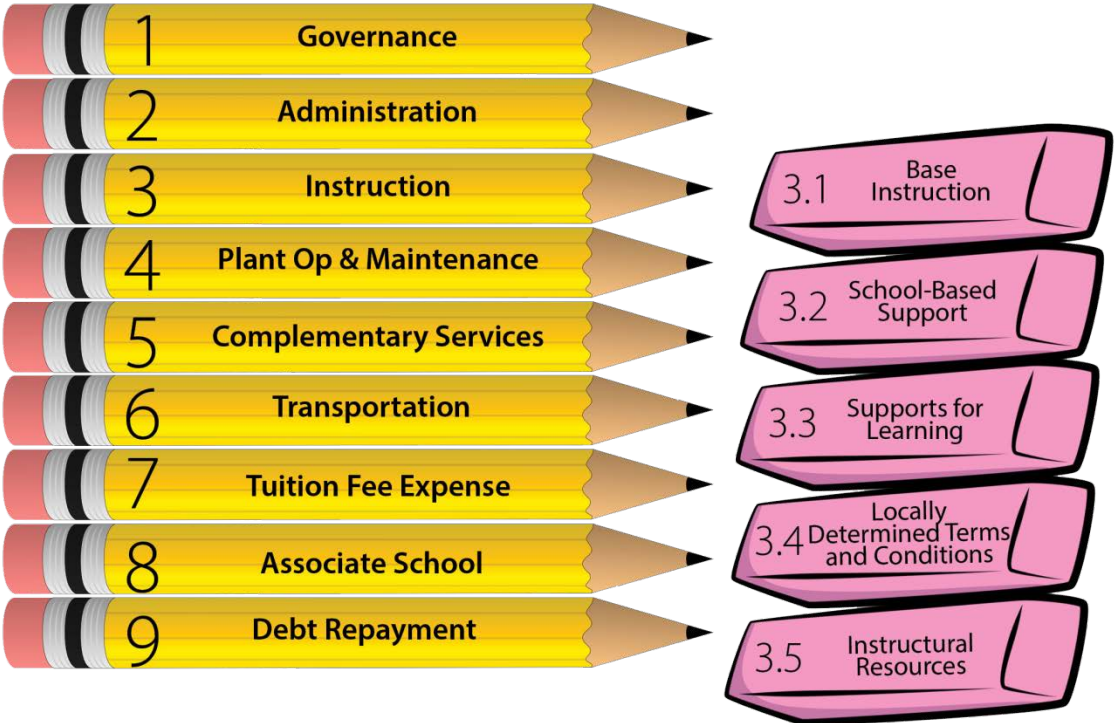
Since 2009, the provincial government has set the mill rates for Education Property Taxes (EPT) for all public school divisions. Some separate school divisions exercise their constitutional right to set their own mill rates. The mill rates set have been equal to the provincial rates. Prior to that, every school division set their own mill rates.

All tax payers in the province currently pay the same EPT mill rates, regardless of which school division they reside in.

### PreK-12 Funding Distribution Model

Annually, each school division’s total operating funding allocation is calculated using a provincial funding formula called the PreK-12 Funding Distribution Model. This formula equitably allocates funding to each school division. The formula considers a number of different factors.

## Expenses



## Total Funding Provided to School Divisions

From 2009 up to the end of the 2017, municipalities paid collected EPT to the school divisions directly. The province funded school divisions for the difference between what was collected in EPT and the total operating funding calculated using the funding formula.

Starting in January 2018, municipalities will forward the EPT collected directly to the provincial government's General Revenue Fund. The province will provide each school division with its funding allocation as calculated in the funding formula in equal monthly payments. The operating funding will no longer be reduced by the amount of EPT collections.

The changes to EPT are a change in the tax collection process.

## Contact

**For questions regarding how the province funds education:**

Ministry of Education  
306-787-3341