



CITY OF YELLOWKNIFE

GOVERNANCE AND PRIORITIES COMMITTEE AGENDA

Monday, November 3, 2025 at 12:05 p.m.

Chair: Mayor B. Hendriksen,
Councillor S. Arden-Smith,
Councillor G. Cochrane,
Councillor R. Fequet,
Councillor R. Foote,
Councillor C. McGurk,
Councillor T. McLennan,
Councillor S. Payne, and
Councillor R. Warburton.

<u>Item</u>	<u>Description</u>
1.	Opening Statement: The City of Yellowknife acknowledges that we are located in Chief Drygeese territory. From time immemorial, it has been the traditional land of the Yellowknives Dene First Nation. We respect the histories, languages, and cultures of all other Indigenous Peoples including the North Slave Métis, and all First Nations, Métis, and Inuit whose presence continues to enrich our vibrant community.
2.	Approval of the agenda.
3.	Disclosure of conflict of interest and the general nature thereof.
ANNEX A	
4.	A memorandum regarding whether to direct Administration to commence engagement with Indigenous partners on the recommendations to advance Reconciliation set out in the “Walking Forward Together: Yellowknife’s Reconciliation Roadmap Report”
ANNEX B	
5.	A memorandum regarding whether to adopt the Tax Ratio Approach to draft the Mill Rate Policy and to keep the tax ratio between the Residential and Commercial/Industrial classes at 1:2.
6.	Presentation and Release of Draft 2026 Budget to the public.



CITY OF YELLOWKNIFE

MEMORANDUM TO COMMITTEE

COMMITTEE: Governance and Priorities

DATE: November 3, 2025

DEPARTMENT: Administration

ISSUE: Whether to direct Administration to commence engagement with Indigenous partners on the recommendations to advance Reconciliation set out in the “Walking Forward Together: Yellowknife’s Reconciliation Roadmap Report”

RECOMMENDATION:

That Council direct Administration to commence engagement with Indigenous partners on the recommendations to advance Reconciliation set out in the “Walking Forward Together: Yellowknife’s Reconciliation Roadmap Report”.

BACKGROUND:

Council identified Reconciliation with Indigenous peoples as one of its core values in Council’s 2022-2026 Strategic Directions¹. Prior to that, Council had adopted the United Nations Declaration on the Rights of Indigenous Peoples in 2015 as part of its response to the Truth and Reconciliation Commission of Canada’s Calls to Action (Motion #0324-15).

The City developed the Reconciliation Framework² and the Reconciliation Action Plan³ as part its commitment to reconciliation. The Framework is a high level policy document which lays out the City’s broad goals and principles for reconciliation. The Action Plan is a living document that is updated regularly, providing concrete actions on the City’s journey towards reconciliation. Subsequent to Council approval in April 2022, the Framework and Draft 2022 Reconciliation Action Plan were sent to a broad range of partners and stakeholders across the NWT for review, input and comments. The City also hosted a public gathering on August 31, 2022 to provide residents with the opportunity to engage on reconciliation in Yellowknife.

¹ See https://www.yellowknife.ca/en/city-government/resources/City_Council_and_Mayor/Council-Strategic-Directions-2023-2026/Council-Strategic-Directions-2023---2026.pdf

² See <https://www.yellowknife.ca/en/living-here/resources/Reconciliation/Reconciliation-Framework.pdf>

³ See <https://www.yellowknife.ca/en/living-here/resources/Reconciliation/Reconciliation-Action-Plan.pdf>

The information and ideas received throughout the engagement process were used to inform the actions contained in the 2023 Reconciliation Action Plan. Some of these actions included Elders programming, Dene and Tłıchǫ language learning, support to YKDFN cultural events, and the joint economic strategy with YKDFN.

While Yellowknife has made real progress towards reconciliation, the City required a clear look at what has been done, what is not yet in place, and recommendations for future meaningful actions. Administration engaged the services of a consultant to assist the City in moving reconciliation from strong intent to durable, shared outcomes.

COUNCIL STRATEGIC DIRECTION / RESOLUTION/POLICY:

Strategic Direction #1

Value – Reconciliation: The City is committed to reconciliation with Indigenous peoples

People First: Reconciliation
Continuing to nurture positive and respectful relations with Indigenous governments, organizations and peoples

Council Motion #0324-15

That Council adopt the following recommendations on how to move forward on the actions recommended by the *Truth and Reconciliation Commission of Canada: Calls to Action*:
Article 43: Adopt the *United Nations Declaration on the Rights of Indigenous Peoples*
Article 47: The Mayor corresponds with the GWNT to ensure that any and all laws that rely upon the Doctrine of Discovery and terra nullius are repudiated.
Article 57: That funding be identified for the provision of skill-based training for all City staff to undergo that will provide a learning experience on the history of Aboriginal peoples relating to residential schools; UN Declaration on the Rights of Indigenous Peoples; Treaties and Aboriginal Rights, Indigenous Law; and, Aboriginal–Crown relations. Articles 75, 76,
and 77: The Mayor correspond with the GNWT and School Boards encouraging them to ensure that they provide any and all information pertaining to identification, documentation, maintenance, commemoration, and protection of residential school cemeteries/sites where residential school children are buried, and for them to provide all known records to the National Centre for Truth and Reconciliation.

Council Motion #0167-19

That:

1. Council direct Administration to undertake community engagement, using the “Reconciliation: Starting the Conversation” document, as the first step in developing a reconciliation action plan.
2. Council direct Administration to undertake community engagement through various means including:
 - i. Attending meetings/assemblies hosted by Indigenous governments and organizations;
 - ii. Proactive outreach to Indigenous governments and organizations;
 - iii. Hosting gatherings in Yellowknife over the summer; and
 - iv. Providing opportunities for online and written submissions.

Council Motion # 0060-20

That Council direct Administration to initiate the following actions, using the \$50,000 allocated within Budget 2020, for the purpose of continuing to advance reconciliation until the Reconciliation Plan is prepared in draft for consideration and Indigenous partner/public consultation:

- Elder in Residence
- Intercultural & Placemaking Plan
- MOU with YKDFN
- Paint North
- Wilideh language on Stop signs
- Community Blanket Exercise

Council Motion # 0063-21

That:

1. The Community Energy Plan Committee be dissolved and that the City conduct a Community Roundtable annually to report on implementation of the City’s Community Energy Plan;
2. The University Post Secondary Advisory Committee be dissolved and that the City support a network of stakeholders;
3. The Terms of Reference for the Heritage Committee be amended to change frequency of meetings;
4. The City conduct a Community Roundtable annually with respect to Reconciliation; and
5. Council direct Administration to draft and bring forward a Framework for Public Engagement that utilizes various approaches to engagement.

Council Motion #119-21

That Council direct Administration to release the Reconciliation Framework and Reconciliation Action Plan for broad public

engagement and feedback from Indigenous partners, governments and members of the public.

Council Motion #060-22

That Council approve the draft 2022 Reconciliation Action Plan for public review and engagement.

APPLICABLE LEGISLATION, BY-LAWS, STUDIES, PLANS:

1. *Truth and Reconciliation Commission of Canada: Calls to Action*; and
2. Reconciliation Framework.

CONSIDERATIONS:

Several factors make this the right time for Yellowknife to adopt a renewed approach to reconciliation:

- **Maturity of the journey:** The City has already created a Framework and Action Plan. Building upon the work done to date, the City can take steps to co-create systems that truly reflect the commitment to to nurture positive and respectful relations with Indigenous governments, organizations and peoples.
- **Transition in the economy:** With diamond mines winding down, the City can use this opportunity to work with partners on joint initiatives in housing, workforce, and tourism.

Next Steps

Engaging proactively with Indigenous partners on reconciliation actions supports and strengthens the relationship between our governments and contributes to the foundation of mutual trust and respect. As such, the City will engage with partners on the recommendations contained in the Roadmap.

ALTERNATIVES TO RECOMMENDATION:

Committee may opt to provide direction on alternative ways to proceed with reconciliation.

RATIONALE:

Seeking to engage is a key part of the foundation of reconciliation.

ATTACHMENTS:

Walking Forward Together: Yellowknife's Reconciliation Roadmap Report (DM# 807917)

Prepared: October 26, 2025; KLT

Revised: October 30, 2025; KLT



WALKING FORWARD TOGETHER: YELLOWKNIFE'S RECONCILIATION ROADMAP REPORT

This report sets a clear path for a hub city that honours Spirit and Ancestors while delivering practical results.

It lays out ten-year goals and a three-year roadmap that turn Reconciliation from intention into everyday practice. The plan is built with Two Eyed Seeing, bringing Indigenous knowledge together with municipal tools.

It establishes one Partnership Table with Yellowknives Dene First Nation, the Tłıchʼo Government, the North Slave Métis Alliance, and Inuit organizations; launches a Reconciliation Scorecard for public accountability; advances Indigenous led housing; keeps Municipal Enforcement grounded in cultural safety; normalizes Business Reconciliation through licensing and procurement; and invests in guardianship, remediation, and climate ready infrastructure.

The outcome is a truthful, welcoming, inclusive Yellowknife that grows talent, opportunity, and pride across the Northwest Territories.

Written by

*Tanya Tourangeau, Reconciliation Strategist,
Tanya T. Consulting*

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Introduction

This report opens Phase One of the City of Yellowknife's Reconciliation Advancement Plan. It explains what Reconciliation means in a municipal context and shows how the City has moved from commitments to practice. The focus is practical. How a city uses the tools it actually controls planning, land development, public space, permits, procurement, housing, public safety, and culture to build respectful relationships with Indigenous Peoples and to improve daily life for everyone who calls this place home, Indigenous and non-Indigenous alike. The report documents celebrations that deserve to be named, identifies gaps that must be closed, and sets the foundation for Phase Two engagement with Indigenous partners. It then sets the path for Phase Three recommendations that are sequenced, resourced, measurable, and ready to communicate to residents, territorial partners, and private corporations.

Yellowknife is a territorial hub. City choices affect people and businesses across the Northwest Territories and the corporations that operate here. Council has been deeply engaged. The City has sought practical pathways for joint work with Indigenous partners, invested in public engagement, and begun to embed Reconciliation into the routines of municipal departments. This is visible in language, story, and program design. It is equally visible in intergovernmental relations, housing, economic development, and public safety. The City's Reconciliation Framework, living Reconciliation Action Plan, Council directions, and structured partnerships anchor this report and shape how the subsequent Executive Summary flows into the attached draft.

I am a Dene woman from the Northwest Territories. My life's work is Reconciliation. Since 2021 my professional practice has focused entirely on Reconciliation. I bring twenty years in economic development expertise and partnership building between non-Indigenous and Indigenous governments, businesses, and communities.

Work with the City began when Yellowknife and the Yellowknives Dene First Nation entered the Community Economic Development Initiative (CEDI). That joint effort aligned economic development with cultural respect and practical collaboration. I was co-led the City's most recent Reconciliation Gathering that was planned to bring community voices forward, and authored the What We Heard report so those voices would directly inform policy and program choices. The current assessment links disciplined document review with engagement and clear recommendations for the path ahead.

Equal inclusion is intentional. Yellowknife stands in Chief Drygeese Territory and must honour the Yellowknives Dene First Nation. Many Tłıchǫ citizens live, work, and study in Yellowknife. The North Slave Métis Alliance represents Section 35 rights bearing Métis whose Ancestors have used and occupied the region since long before Treaty 11. The City must also serve non-Indigenous residents who share schools, clinics, streets, businesses, and workplaces with Indigenous neighbours. Territorial partners and corporations engaged in the Yellowknife economy have important roles to play in training, hiring, supplier development, and land and water stewardship. This introduction leads directly into the Executive Summary, which sets a ten-year vision and a focused three-year work plan that reflects this inclusive reality and prepares Council to turn commitment into durable practice.

Executive Summary

The report translates Reconciliation from principle to municipal practice. It explains how a city uses the tools within its control planning, land development, public space, permits, procurement, housing, public safety, and culture to build respectful relationships with Indigenous Peoples and to improve daily life for everyone who calls Yellowknife home. It documents accomplishments to celebrate, names the gaps that remain, and sets a clear path for Phase Two engagement with Indigenous partners that will refine and validate priorities, and for Phase Three recommendations that are sequenced, resourced, and measurable. The intended audience includes Indigenous governments, non-Indigenous residents, GNWT and federal partners, and the private sector that powers the hub economy.

How these goals and next steps were determined

The direction rests on three foundations that are brought together through a Two Eyed Seeing approach. First are the City's own record Framework, Action Plans, Council directions, partnership agreements, and operational files that show where Yellowknife has already moved from statements to systems. Second is evidence about the wider context including Statistics Canada's Indigenous Peoples Economic Account, which shows Indigenous income and jobs growing faster than the national average, the Northwest Territories mining transition that is reshaping employment and investment, and national climate adaptation funding channels such as the Federation of Canadian Municipalities Green Municipal Fund. Third is what Indigenous partners have already said in prior joint work and public engagement about culture, housing, safety, land and water, and the economy, which will be tested and expanded through Phase Two engagement before the plan is finalized.

Two Eyed Seeing means planning and measurement that draw on the strengths of Indigenous knowledge and the strengths of Western science at the same time. In practice this includes observing cultural protocols in project design, pairing quantitative indicators with partner narratives in the Reconciliation Scorecard, and combining traditional knowledge of land and water with hydrology, permafrost science, and municipal asset management. This method keeps the work truthful, effective, and fit for a northern hub.

Ten-year goals at a glance

- 1. Reconciled governance for a territorial hub**

A permanent Intergovernmental Partnership Table of the City, Yellowknives Dene First Nation, Tłıchq Government, and the North Slave Métis Alliance, with GNWT, Crown entities, and corporate partners present as needed, open agendas, shared work plans, and public reporting.

- 2. Culture and language visible everywhere and shared with visitors**

Indigenous languages and stories embedded across public spaces, facilities, events, schools, and visitor experiences, with a co authored cultural district and co branded tourism offerings that share revenue with Indigenous partners.

- 3. Housing as Reconciliation for an urban and regional population**

A sustained pipeline of Indigenous led housing supported by City land, zoning, servicing, and joint applications to territorial and federal programs, with measurable improvement in access to safe, affordable housing for Indigenous and non Indigenous residents with the greatest need.

- 4. Public safety grounded in respect and trust**

Municipal Enforcement that is culturally safe and trauma informed, with annual training,

transparent reporting, and co designed problem solving with Indigenous governments and community organizations.

5. **Business Reconciliation as a norm**

Licensing and procurement that normalize Indigenous participation, Indigenous employment, and Indigenous supplier development, with right sized expectations for small firms and deeper plans for major contractors.

6. **Land, water, remediation, and adaptation co stewardship**

Long term guardianship, monitoring, and climate adaptation programs co led with Indigenous governments, aligned with remediation and energy transition work and supported by industry and Crown partners.

7. **Measurement and public accountability**

A Reconciliation Scorecard co designed with Indigenous partners and reported each year in plain language and stories to guide Council debate, resident learning, business engagement, and advocacy to GNWT and Canada.

8. **An inclusive and precise land acknowledgement**

Co authored language that keeps the truth of Chief Drygeese Territory and respectfully recognizes the roles of Tłıchǫ citizens and the North Slave Métis Alliance in Yellowknife, reviewed annually with the Action Plan.

The first three years to get there

1. **Stand up the partnership table**

Confirm terms of reference, create a joint secretariat, hold quarterly leaders meetings and monthly staff working groups, publish a shared annual work plan and minutes, and use the table to align with GNWT and federal processes and to prevent surprises.

2. **Launch the Reconciliation Scorecard**

Co design categories and indicators with Indigenous governments, invite non Indigenous residents, youth, Elders, community organizations, and businesses to help set baselines and stories, pilot within one or two departments, and publish the first edition to inform budget and advocacy.

3. **Advance two or three Indigenous led housing projects using City tools**

Align land, zoning, and servicing, braid territorial and federal programs, invite private partners to contribute materials, land, or finance, and report outcomes annually through the Scorecard.

4. **Embed Business Reconciliation in licensing and procurement**

Add a right sized Reconciliation or Indigenous engagement plan requirement at licensing, provide templates and education, tie procurement eligibility to plan submission and basic performance reporting by year three, and recognize leadership through public awards.

5. **Scale culture and tourism with partners and sponsors**

Launch a cultural district planning process, build Indigenous authored programming into City events and marketing, and invite co investment from GNWT, Canada, and corporations under clear cultural safety protocols.

6. **Keep public safety grounded in Reconciliation**

Train all Municipal Enforcement staff in cultural safety and de escalation, co design community presence and patrol approaches with Indigenous partners and neighbourhood organizations, and publish safety metrics with partner narratives about fairness and trust.

7. **Invest in land and water co stewardship with industry and Crown partners**

Expand guardianship and monitoring near Yellowknife Bay and the watershed, align

remediation related training with Indigenous employment pathways so environmental work builds careers, and seek Green Municipal Fund and other adaptation support.

Why this path is timely and pragmatic

Yellowknife is managing three intersecting realities. The territorial economy is adjusting as diamond mines wind down and new industries and remediation work rise. Indigenous economic strength is growing nationally which means Business Reconciliation is a growth strategy and not charity. Climate risk is intensifying, which makes adaptation and resilient infrastructure urgent and fundable through national programs. The ten-year goals and three year work plan turn these realities into opportunity. They give Council, Indigenous governments, residents, GNWT, Canada, and corporations one table, one set of measures, and one disciplined way to link culture, housing, safety, land and water, and the economy so the city thrives as an inclusive, forward-thinking hub.

How to use the full report

Read the chapters that follow as a practical roadmap. The Reconciliation Umbrella sets context and principles. The timeline names what has been done. Celebrations and gaps are honest and specific. The intersections chapter shows how Reconciliation moves through culture, governance, housing, safety, land, and the economy. The three-year focus chapter turns Council into champions with a clear work plan. The Reconciliation Scorecard chapter turns commitments into measures the public can see. Together these chapters prepare Council to act and to communicate with one voice with Indigenous partners, residents, GNWT, Canada, and the corporations that call this place home. The details will be refined through Phase Two engagement and brought back in Phase Three as sequenced recommendations that are ready to implement.

Yellowknife's Reconciliation Umbrella

Reconciliation in a municipal context is not a slogan. It is the day-to-day work of changing how a city governs, serves, plans, buys, hires, and builds relationships with Indigenous governments and residents. Yellowknife has been at this work for years and has built real scaffolding to keep moving. The City adopted a Reconciliation Framework that sets a clear goal and principles. The goal is simple and demanding. All City work on Reconciliation must build positive, respectful relationships with Indigenous Peoples and a welcoming community for all. Everything else flows to and from this goal. The Framework explains what Reconciliation means in practice and ties the City's work to the Truth and Reconciliation Commission's guidance.

In 2023 Council endorsed a living Reconciliation Action Plan. It is reviewed and updated regularly and explicitly invites additions from Yellowknives Dene First Nation, the North Slave Métis Alliance, other Indigenous governments and the public. That matters because it commits the City to keep listening and adjusting rather than treating Reconciliation as a one-time announcement.

The City has taken visible steps that any newcomer can recognize. Stop signs are being updated to include Wiiliideh language as they are replaced. The City and YKDFN built a Joint Economic Development Strategy and adopted an implementation plan. The City supports cultural programming, Elders circles and public education days that acknowledge hard truths while celebrating living cultures.

This local work sits inside a broader legal and policy frame. In 2021 Parliament passed the United Nations Declaration on the Rights of Indigenous Peoples Act. It requires the Government of Canada to align federal laws and actions with UNDRIP through an action plan developed in consultation with Indigenous Peoples. The Department of Justice publishes annual progress reports on implementation. Municipalities are not directly named in that Act, yet the Federation of Canadian Municipalities (FCM) has issued a practical UNDRIP guide for municipalities that shows how cities can align their planning, procurement, by-laws, and engagement practices with the Declaration. The Board also voted in favor to endorse UNDRIP as an organization, which translates to UNDRIP now being policy of FCM.

Yellowknife's Reconciliation work also connects to how governance is evolving in the Northwest Territories after Devolution. An Intergovernmental Council brings GNWT and Indigenous governments together to coordinate lands and resource management. It is a standing table that models shared work across governments with different authorities.

A working timeline of City action

This timeline combines Council motions, the Framework and Action Plan, and administrative work. It is not exhaustive, but it shows steady movement and widening partnerships.

2019

Council initiated community engagement using “Reconciliation: Starting the Conversation” and committed to joint work with YKDFN on a community boundary revision and protection of cultural sites. (Council motions provided) The Framework later documents how these early efforts matured into a Citywide approach with a clear goal and principles.

2020

Council funded concrete actions while the Action Plan was being drafted. Items included an Elder in Residence concept, intercultural placemaking, an MOU with YKDFN, Wiiliideh on stop signs, and community learning events. (Council motions provided) These show how cultural visibility and relationship-building moved into City operations. The later Action Plan carries these items forward.

2021

Council directed release of the Reconciliation Framework and Action Plan for broad engagement and committed to an annual Community Roundtable on Reconciliation. The Framework sets the durable goal and principles that now guide all City work.

2022

Council approved the draft Reconciliation Action Plan for public review and embedded Reconciliation explicitly in Municipal Enforcement Division priorities and RCMP detachment priorities. These priorities translated into training, visible participation in community events, and changes to MED imagery to remove colonial symbols.

2023

The Reconciliation Action Plan was refreshed as a living document. Actions included Elders programming, Dene and Tłıchǫ language learning, support to YKDFN cultural events, and the joint economic strategy with YKDFN.

2024

Council advanced a motion to evaluate renaming Franklin Avenue in the spirit of Truth and Reconciliation. (Council motion provided)

2025

Council unanimously supported development of the Arctic Security Corridor and explicitly framed the City’s collaboration with YKDFN, Tłıchǫ and the North Slave Métis Alliance as foundational to joint decision-making on infrastructure and economic development. (Council motion provided)

Celebrations and Progress to Come

Yellowknife has moved from intent to disciplined practice of Reconciliation, and the results are visible in daily civic life. The six achievements that follow are not routine municipal projects. They are distinctive milestones that few cities can claim, showing how municipal tools can be used in true partnership with Indigenous knowledge through Two Eyed Seeing, which means drawing on the strengths of Indigenous ways of knowing alongside Western systems so choices are wiser, more complete, and grounded in relationships. This matters because it builds trust with Indigenous governments and residents, improves services for everyone, strengthens the local economy, and tells an honest story of place that honours Spirit and Ancestors while inviting the whole community to help shape what comes next.

1) A mature government to government practice, not a one-off gesture

For decades Yellowknife and the Yellowknives Dene First Nation have met at the leadership table. Regular Joint Council meetings began in the 1990s and continue, supported by a Memorandum of Understanding on relationships and services and by Council protocols that open meetings by acknowledging both YKDFN and the North Slave Métis Alliance. The City publicly adopted UNDRIP in 2015. This is long horizon, routine governance, not event based symbolism.

Why this matters: It normalizes joint problem solving on land use, services, and investment and signals to residents, GNWT, and companies that decisions here are made with Indigenous governments at the table, not after the fact.

Two Eyed Seeing lens: Municipal procedure gives structure and predictability. Indigenous protocols keep Spirit, Ancestors, and place at the center so the structure serves people rather than eclipsing them.

2) CEDI alumni with a published Joint Economic Development Strategy

Yellowknife and YKDFN were selected as a Community Economic Development Initiative partnership and then produced a shared strategy with a common vision and strategic directions. That is unusual in Canada, and rare in the North. The City formally resolved to participate and has treated the strategy as a working guide.

Why this matters: Economic development is where business Reconciliation becomes real through joint procurement, permitting, workforce development, and place branding that tells the true story of this land.

Two Eyed Seeing lens: Market tools and municipal levers meet Dene law, YKDFN priorities, and local knowledge of land and water so growth does not erase relationships.

3) Infrastructure Reconciliation: securing the community's water lifeline together

YKDFN and the North Slave Métis Alliance provided decisive Letters of Support that helped the City secure federal Disaster Mitigation and Adaptation Fund dollars for the submarine water pipeline that draws from upstream of Giant Mine. This is a public health, climate resilience, and trust building milestone achieved through partnership, not lobbying in isolation.

Why this matters: Safe water is the foundation for every household and business decision. Doing this together proves that joint advocacy can unlock national funds for local needs.

Two Eyed Seeing lens: Engineering and cost benefit meet Indigenous stewardship that insists water protection is a living obligation, not a project checklist.

4) An unprecedented non colonial land decision for healing

The City supported the Arctic Indigenous Wellness Foundation by providing land for the healing camp through a process described by the City itself as unprecedented and non colonial. Many cities host programs. Few change land practice to make Indigenous healing space possible on Indigenous terms.

Why this matters: Land powers municipal life. Sharing it in a way that honours Indigenous authority changes who decides, how services are delivered, and who feels at home in public space.

Two Eyed Seeing lens: Zoning and tenure rules remain, but they are interpreted alongside Indigenous wellness teachings, Elders' guidance, and community pace.

5) A cultural landscape that actually looks, sounds, and reads like here

Council approved the Intercultural Heritage and Placemaking Plan with funding for implementation and continues to embed Indigenous design and story in City projects. Examples include the YKDFN Visitor Information Centre content, Indigenous design elements in the Aquatic Centre, and ongoing collaborative placemaking work with YKDFN.

Why this matters: Residents and visitors learn whose homeland this is in everyday places. That builds pride, reduces erasure, and supports Indigenous owned tourism and creative economies.

Two Eyed Seeing lens: Planning and wayfinding standards are enriched by local language, story, and protocols so infrastructure teaches as well as functions.

6) Citywide learning and relationship building are the norm, not the exception

The City convened a Reconciliation Gathering, issued a What We Heard report, and continues all staff education on the history and legacy of Residential Schools and colonization. These are not one off sessions. They are embedded practices that inform policy and program design.

Why this matters: Municipal decisions only improve when the people making and implementing them understand the truth of this place.

Two Eyed Seeing lens: Professional training and public engagement are paired with truth telling and community guidance so learning leads to action.

Yellowknife is also doing the quiet, durable work that makes Reconciliation stick. The YKDFN flag flies year-round at City Hall, monthly leadership meetings are routine, and there is active collaboration on fire smarting, committee participation, and community boundary work within the Akaitcho process. These are the gears that keep partnerships turning between public moments.

Call this a whole of City model. It draws power from municipal tools and from Indigenous knowledge systems at the same time. That is how a territorial hub leads with integrity and how Reconciliation moves from a statement to a system that residents can see, feel, and trust.

Where gaps remain for progress to come

Progress in Yellowknife is real, and it deserves to be named with care. It also deserves a clear-eyed look at what is not yet in place for Yellowknives Dene, Tłıchǫ citizens, North Slave Métis, Inuit residents who make Yellowknife home, and non-Indigenous neighbours who share the same streets, schools, clinics, and workplaces. The aim here is to be a critical partner. Celebrate the trajectory while naming six gaps that, if closed, would move Reconciliation from strong intent to durable, shared outcomes. The analysis uses Two Eyed Seeing. It respects Indigenous knowledge, protocol, and lived experience alongside municipal systems, data, and program design.

1) A co-authored land acknowledgement and protocol suite

Why this matters: The current acknowledgement centers Chief Drygeese Territory, which is correct and must remain. What is not yet complete is a co-authored, layered statement and protocol suite that also recognizes Tłıchǫ as a neighbouring self-governing Nation with many citizens in Yellowknife, the North Slave Métis Alliance as the rights-bearing Métis government for this region, and Inuit residents whose presence is significant in the urban hub. Without shared language and clear protocols for Council, staff, events, signage, and place naming, practice can be inconsistent and relationships strained.

Future focus: Co-write a layered acknowledgement and ceremony guidelines with YKDFN, Tłıchǫ, NSMA, and Inuit organizations. Publish usage guidance. Review annually with the Reconciliation Action Plan. Extend to naming policies, interpretive signage, and major project ground-breakings.

2) A multi-lateral governance table with resourcing

Why this matters: Yellowknife has strong bilateral practice with YKDFN. What is still emerging is a resourced Intergovernmental Partnership Table that consistently convenes the City, YKDFN, Tłıchǫ Government, and NSMA, with space for Inuit organizations, GNWT entities, and Crown or corporate partners when files require it. Absence of a single table risks duplicated engagement, consultation fatigue, slower projects, and avoidable conflict.

Future focus: Stand up the table with a short terms of reference, a small joint secretariat, quarterly leaders' meetings, monthly staff working groups, and a published annual workplan. Use it to align land, housing, safety, culture, climate, and economic files before decisions harden.

3) An Indigenous-led urban housing pipeline

Why this matters: Cost, supply, and suitability gaps hit Indigenous households first. Dene, Métis, and Inuit families often move through Yellowknife for services yet face barriers in the urban market. Without an Indigenous-led pipeline, Reconciliation promises fall apart at the front door.

Future focus: Create a joint “housing acceleration bundle” with partners. Align City land, zoning, and servicing to two or three Indigenous-led projects. Establish an urban Indigenous housing navigator function. Braid GNWT and federal programs. Report outcomes publicly in a Reconciliation Scorecard.

4) Business Reconciliation as a standard, not a pilot

Why this matters: Procurement and licensing are where municipal dollars shape markets. Today, expectations for Indigenous hiring, training, and supplier inclusion are not yet standardized across City procurements and business licenses. Small Indigenous firms face bonding, insurance, and cash-

flow hurdles. Large contractors lack a consistent on-ramp to partner with YKDFN, Tłıchǫ, NSMA, and Inuit businesses.

Future focus: Add a right-sized Reconciliation or Indigenous engagement plan at licensing. Pair with vendor onboarding, pre-bid clinics, prompt payment standards, and realistic participation targets in City contracts. Recognize leaders annually to normalize the standard across the private sector.

5) Culture and language scaled across the public realm

Why this matters: Wiiliideh visibility is growing. Tłıchǫ, Métis, and Inuit presence is not yet equally visible in the everyday fabric of the city. Without a coherent plan, projects can feel episodic. The risk is symbolic inclusion rather than shared authorship, revenue, and pride.

Future focus: Co-design a cultural district framework and a five-year public realm plan that embeds languages, stories, art, and interpretation authored with YKDFN, Tłıchǫ, NSMA, and Inuit partners. Tie programming to tourism and event calendars with revenue sharing and paid opportunities for artists, guides, Elders, and Knowledge Keepers.

6) Culturally safe public safety and coordinated wellness

Why this matters: Council has set a direction for culturally safe Municipal Enforcement, yet consistent co-response with Indigenous partners, urban Indigenous organizations, and service providers is still developing. Without shared protocols, training refreshers, and transparent metrics, trust can erode, especially for Inuit and unhoused residents who interact most with frontline systems.

Future focus: Expand joint training, embed co-response and follow-up protocols, and publish annual safety metrics alongside partner narratives on fairness and dignity. Align with housing, youth, and land-based programming so enforcement is part of a wellness ecosystem, not a standalone response.

Celebration and self-examination belong together. The milestones named here show Yellowknife moving with care and courage, alongside the Yellowknives Dene, the Tłıchǫ, the North Slave Métis, Inuit residents, and non-Indigenous neighbours. The gaps named here are not shortcomings to hide. They are invitations to work that matters. Through Two Eyed Seeing, municipal tools can stand with Indigenous law, language, and knowledge so that Reconciliation is lived in homes, on the land, in classrooms, in businesses, and in Council chambers.

This report is about closing those gaps. It honours Spirit and Ancestors by protecting what has been built, by telling the truth about what remains, and by setting practical steps that partners can take together. If the celebrations are the proof that change is possible, the gaps are the path to a city that is more welcoming, more resilient, and more honest about place. Taken together, they form a compass for Yellowknife to carry into the next generation.

Substantive intersections: culture, governance, housing, public safety

Yellowknife is a hub. GNWT's own profiles describe the North Slave region as anchored by government and mining, with services concentrated in Yellowknife and much higher education and income levels than the territorial average. That hub role means City choices ripple across Indigenous households and businesses in Dettah, Ndı́łq and beyond.

Culture, languages and identity

City cultural work should prioritize visibility, access and authorship by Indigenous governments and artists. The City already supports Elders programming, Dene and Tłı́chq language learning, and reframing civic events. The Joint Economic Development Strategy documents YKDFN concerns about identity and the desire for accurate representation. City museums, signage, festivals and tourism marketing should respond in partnership, with YKDFN and NSMA shaping content and receiving economic benefit.

Governance and intergovernmental relations

Reconciliation requires the City to treat YKDFN, the Tłı́chq Government and the North Slave Métis Alliance as governments, not as generic stakeholders. The Framework says relationship-building must be woven into all work. UNDRIP sets standards for participation in decision-making and for free, prior and informed consent in matters affecting Indigenous rights. ([Ministère de la Justice](#)) Regionally, the Intergovernmental Council provides a model for structured cooperation across governments with different authorities. Yellowknife can mirror that at the city scale. ([IGC NWT](#))

Housing and community well-being

The hub economy concentrates access to services and pressure on housing inside City limits. YKDFN documents emphasize housing and wellness as enablers for everything else. City housing policy and land development should be co-designed with YKDFN for Dettah and Ndı́łq residents, with NSMA at the table for Métis residents whose lives are urban. That includes permitting, land release, servicing plans, and coordinated applications to GNWT and Canada for funding.

Public safety and municipal enforcement

MED now treats reconciliation, de-escalation and cross-cultural practice as core. Keep it visible and consistent, maintain training and continue to remove colonial imagery in public-facing operations. That posture builds trust that helps Council and partners manage downtown safety, traffic enforcement and emergency access without repeating past harms.

An all-of-economy path that honours Reconciliation

Economic development is one arm of Reconciliation. It is powerful because it moves wages, contracts, skills, ownership, and pride. Diversification in the Northwest Territories will touch every Indigenous person who relies on Yellowknife as the hub. The path forward must therefore involve all Indigenous partners together Yellowknives Dene First Nation as host Nation, the Tłıchǫ Government, the North Slave Métis Alliance, and Inuit residents who contribute to the life of the city. What follows weaves governance, culture, housing, safety, enterprise, land and water stewardship, and measurement into one practical approach. Partner profiles will follow, then a three-year roadmap that sequences actions.

The Yellowknife Intergovernmental Partnership Table

Purpose. Create a standing table convened by the City with YKDFN, the Tłıchǫ Government, and NSMA, with invitations to Inuit organizations, GNWT entities, Crown bodies, and corporate proponents as files require. It mirrors the spirit of the NWT Intergovernmental Council while fitting a municipal scale.

How it works.

A short consensus workplan each year that focuses on a few high impact files land, infrastructure, housing, safety, enterprise.

Shared metrics tied to the City's Reconciliation Framework goal and to partner priorities, reported publicly.

A braided procurement approach on eligible City projects with clear, reported outcomes in Indigenous employment, training, and suppliers.

Joint advocacy to GNWT and Canada on energy, transportation, housing, remediation, and digital projects where funding and jurisdiction sit outside the City.

Why it matters. A unified partner voice from the hub strengthens the case for investment during a difficult transition as diamond mines wind down. It also reduces consultation fatigue, prevents surprises, and turns goodwill into predictable practice.

Culture, protocol, and Land Acknowledgement

Land acknowledgements are not scripts. They are relationship statements. The City's acknowledgement of Chief Drygeese Territory must remain and deepen with YKDFN. It should also respectfully recognize that Yellowknife is home to many Tłıchǫ citizens and to Section 35 rights bearing Métis represented by NSMA, and that many Inuit make their home here.

Draft language for partners to refine together.

We recognize that Yellowknife stands within Chief Drygeese Territory, home of the Yellowknives Dene First Nation. We also acknowledge the Tłıchǫ people whose citizens live and work here, and the North Slave Métis, whose Ancestors have used and occupied this region since long before Treaty 11. We honour Inuit who make their homes in this city. We commit to relationships of respect,

Reciprocity, and shared stewardship with these governments and with all Indigenous residents who call this place home.

Validate this language at the Partnership Table before citywide use. Publish practical guidance for staff and event organizers so protocols for meetings, ceremonies, signage, and place naming are consistent. This aligns with UNDRIP principles of participation in decisions that affect Indigenous rights and lives.

Business Reconciliation as market standard

Policy recommendation. Require a Reconciliation plan for business licensing. This makes Reconciliation a normal expectation in the local economy, not an occasional pilot.

How it would work.

At license application or renewal, every business completes a right sized Reconciliation and Indigenous engagement declaration.

- Micro and small firms attest to basic practices staff learning, cultural leave, openness to Indigenous suppliers.
- Mid size and large firms that sell to the City submit a concise plan that covers workforce, procurement, cultural safety, and environmental practice.

The City provides templates co designed with YKDFN, the Tłıchǫ Government, NSMA, and Inuit organizations, with examples by sector.

Compliance is educational in the first two years. In year three, connect City procurement eligibility to plan submission and basic performance reporting.

Why this matters. It operationalizes UNDRIP aligned principles in daily commerce, expands demand for Indigenous hiring, training, and suppliers, and mirrors what works on major projects where clear Indigenous procurement frameworks improve performance and social license.

Guardrails. Confirm authorities with the City solicitor, align with GNWT programs, and phase requirements to avoid burdening very small firms. Use the City and YKDFN Joint Economic Development Strategy to engage the business community.

Pillars where every partner has a defined role

Tourism and culture. Co-author an Indigenous Cultural District and year round experiences across parks, waterfront, and civic facilities.

-YKDFN shapes protocol, story, and language and receives direct benefits through artists, guides, and Det'on Cho enterprises.

-Tłıchǫ curates stories and participates through artists and firms.

-NSMA brings Métis history, travel routes, and place names into exhibits and tours.

-Inuit residents co create northern food, art, and land based experiences that reflect urban Inuit life.

-The City aligns permitting, space, and marketing, and ensures revenue sharing is practical and visible.

Governance. Stand up the Partnership Table, publish the annual workplan and minutes, and maintain a shared outcomes dashboard linked to the City's Framework.

Housing. Create a joint Housing Acceleration bundle. Align City land, zoning, and servicing to partner priorities. Use joint applications to GNWT and CMHC. Establish an urban Indigenous housing navigator function that supports Dene, Métis, and Inuit households.

Public safety and wellness. Keep Reconciliation at the core of Municipal Enforcement. Expand co response, cultural safety training, and shared protocols with Indigenous partners and service providers. Publish safety metrics with partner narratives.

Workforce and enterprise. Tie City procurement to Indigenous participation targets that are realistic for local supply. Connect those targets to training pipelines at Dechıta Nàowo and Aurora College so procurement creates careers.

Land, remediation, and adaptation. Treat the Giant Mine decade as a training ground for skills, business, and guardianship. Support partner led monitoring and on the land programs. Use the watershed and trail network for youth learning. Seek Green Municipal Fund and related support for permafrost sensitive roads and pipes, wildfire risk reduction, community energy resilience, and drainage upgrades informed by Indigenous knowledge of water movement.

Measurement and public accountability. Launch a co designed Reconciliation Scorecard that blends numbers and stories. Report annually so Council, partners, residents, GNWT, Canada, and corporate operators can see progress and close gaps.

Clear focus areas for the next ten years

These focus areas set the destination. The three-year roadmap that follows will sequence early actions that make these outcomes inevitable.

One table for shared decisions. The Partnership Table becomes the normal place where land, housing, infrastructure, safety, culture, enterprise, and major advocacy are planned together, with an annual workplan and public reporting.

Culture and language everywhere. An Indigenous Cultural District and a five year public realm plan embed YKDFN, Tłıchǫ, Métis, and Inuit languages, stories, and art in civic facilities, streets, parks, and visitor experiences with fair revenue sharing.

Housing as Reconciliation. A sustained pipeline of Indigenous led housing in Yellowknife with City land, zoning, and servicing aligned and with joint funding applications that produce measurable gains in safe and affordable homes.

Safety built on trust. Municipal Enforcement practices are culturally safe and trauma informed, with co response protocols, annual training, and transparent metrics that show fairness and effectiveness.

Business Reconciliation as the norm. Licensing and procurement standards require practical Indigenous engagement, with vendor onboarding, prompt payment, and targets that grow Dene, Métis, and Inuit suppliers and careers.

Land and water co-stewardship. Guardianship and cumulative effects monitoring protect the watershed and urban edge, connect youth to land, and align remediation and energy transition work with Indigenous knowledge and municipal operations.

Climate ready infrastructure. Adaptation projects permafrost sensitive corridors, wildfire fuel breaks, community energy resilience, and flood and drainage upgrades are co designed with partners and financed through national programs.

Unified advocacy that attracts investment. Joint submissions to GNWT and Canada on housing, energy, transportation, remediation, and digital infrastructure present one hub voice that links Reconciliation outcomes to economic resilience.

Education and celebration that teach truth. Annual events, artist calls, and permanent interpretation make the history and living cultures of this place visible to residents and visitors and create dignified paid roles for Elders, Knowledge Keepers, artists, and guides.

A living Scorecard. The Reconciliation Scorecard becomes the city's annual mirror and map. It teaches residents, guides budgets, and holds everyone accountable to Spirit, Ancestors, and the commitments made together.

These focus areas connect culture, governance, housing, safety, enterprise, environment, and measurement into one story of a hub city that is inclusive, forward thinking, and ready for the next generation. The next chapter presents a three-year roadmap to move from intent to visible outcomes that residents can see and feel.

Partner profiles at a glance

Yellowknives Dene First Nation

Governance spans two communities, with economic capacity through Det'on Cho. Priorities include housing, wellness, education, culture and a Wiilideh legal order. YKDFN participates in energy and major project files and is negotiating Land, Resources and Self-Government.

The City–YKDFN Joint Economic Development Strategy gives a shared platform for action.

North Slave Métis Alliance

NSMA is the Indigenous government for Section 35 rights-bearing Métis in the North Slave, including Yellowknife. Their economic engines are mine agreements, Giant Mine remediation, and knowledge work. Their leverage includes legal standing, project agreements and regulatory voice.

Tłıchǫ Government

While this chapter centers on the City's umbrella, remember that Tłıchǫ citizens live and work in Yellowknife, and Tłıchǫ businesses intersect daily with the City's supply chain. City engagement should respect Tłıchǫ jurisdiction and economic strategies when City projects touch Tłıchǫ interests or members.

Three-Year Roadmap: Council as Champions, Staff and Partners Delivering

This roadmap turns a ten year destination into three years of disciplined action. Council sets the tone as champions of Reconciliation. Senior leadership aligns budgets and policies. City staff work shoulder to shoulder with Indigenous partners to deliver outcomes that residents can see and feel. The method is simple and rigorous. Two Eyed Seeing guides design and delivery, which means decisions draw on the strengths of Indigenous knowledge alongside Western evidence. The Yellowknife Intergovernmental Partnership Table provides one place to plan and solve problems together. The Reconciliation Scorecard keeps everyone honest, teaches the public, and informs budgets each year.

What follows is structured for adoption. It starts where belonging is most visible, in culture and tourism, then moves through governance and partnerships, housing and community well-being, public safety and Municipal Enforcement, economic development and workforce, and land, environment and advocacy.

1) Culture and Tourism

Outcome by Year 3

A co-authored Indigenous Cultural District and year-round experiences that present an honest story of place, create dignified paid roles, share revenue fairly, and attract visitors who understand where they are.

Year 1

- Establish a Cultural District Steering Circle with YKDFN, Tłıchǫ Government, NSMA, Inuit organizations, and City staff. Confirm protocols, intellectual property protections, and revenue-sharing principles.
- Complete a cultural assets and public-realm audit. Identify quick wins for language, art, and interpretation across civic facilities, parks, and the waterfront.
- Launch two co-authored signature events and integrate partner content into City festivals and visitor information.
- Prepare funding applications to GNWT, Canada, and philanthropic sponsors for design, fabrication, and programming.

Year 2

- Install the first wave of Indigenous language signage and interpretation in priority corridors.
- Launch pilot tours and experiences authored by partners, with training for artists, guides, and youth.
- Formalize co-branding with partner governments in tourism marketing and ensure revenue-sharing mechanisms are working.

Year 3

- Open the Indigenous Cultural District with an operational plan, maintenance funding, and a multi-year programming calendar.
- Report cultural participation, revenues, and employment through the Reconciliation Scorecard.

Council as champions

Adopt the Cultural District policy and protocols, approve funding, and speak publicly about why culture is an economic and civic asset.

2) Governance and Partnerships

Outcome by Year 3

One Partnership Table where the City, YKDFN, Tłıchǫ Government, and NSMA plan and report together, with Inuit organizations, GNWT, Crown entities, and corporate proponents at the table when required.

Year 1

- Constitute the Partnership Table, agree to a concise terms of reference, and stand up a small joint secretariat.
- Approve a shared annual workplan focused on a small number of high-impact files land, infrastructure, housing, safety, enterprise.
- Validate an inclusive land-acknowledgement and protocol suite for City use.
- Approve Scorecard categories and data responsibilities.

Year 2

- Publish workplan progress at mid-year and year-end.
- Adopt a conflict-resolution and early-warning protocol so issues surface before they harden.
- Align engagement calendars to reduce duplication and consultation fatigue.
- Undertake the first joint advocacy missions to GNWT and Canada.

Year 3

- Renew the mandate, expand the workplan, and publish the first three-year outcomes review tied to the Scorecard.

Council as champions

Attend leaders meetings quarterly, ensure line items for the secretariat and joint work are in the budget, and make the Table the first stop for major files.

3) Housing and Community Well-Being

Outcome by Year 3

Two or more Indigenous-led housing projects delivered or under construction, an ongoing pipeline identified, and measurable improvements in access to safe and affordable homes.

Year 1

- Launch a Housing Acceleration bundle with partners. Identify City sites, complete servicing plans, and bring forward zoning amendments where needed.
- Establish an Urban Indigenous Housing Navigator function to support Dene, Métis, and Inuit households through approvals and programs.

- Submit joint funding applications to GNWT and CMHC for capital and supportive services.

Year 2

- Break ground on at least two projects and integrate cultural design and community spaces.
- Pilot municipal incentives such as fee relief or expedited permitting tied to Indigenous-led projects.
- Align supportive services with Indigenous organizations for wellness, youth, and Elders.

Year 3

- Deliver units and publish outcomes in the Scorecard.
- Refill the pipeline with the next set of projects and update land and infrastructure plans accordingly.

Council as champions

Approve land, zoning, and incentives, speak to housing as Reconciliation, and advocate jointly for territorial and federal funds.

4) Public Safety and Municipal Enforcement

Outcome by Year 3

Municipal Enforcement that is culturally safe, trauma-informed, trusted by residents, and measured transparently.

Year 1

- Provide cultural safety, de-escalation, and trauma-informed practice training to all MED staff.
- Co-design co-response and follow-up protocols with Indigenous governments and service providers.
- Establish a baseline of safety indicators and community sentiment for the Scorecard.

Year 2

- Expand co-response, including regular joint patrols and presence at community events.
- Launch youth diversion and restorative approaches in partnership with Indigenous organizations.
- Publish the first annual safety report that includes partner narratives on fairness and dignity.

Year 3

- Commission an independent practice review and incorporate improvements.
- Embed training refreshers and data reporting as annual requirements.

Council as champions

Approve MED priorities that name Reconciliation explicitly, resource training and co-response, and present the annual safety report with partners.

5) Economic Development and Workforce

Outcome by Year 3

Business Reconciliation is the norm. City spending grows Indigenous jobs and suppliers. Training programs convert into careers tied to real projects.

Year 1

- Adopt a right-sized Reconciliation or Indigenous engagement requirement for business licensing with templates co-designed with partners.
- Set Indigenous participation expectations in City procurement that reflect local supply.
- Create a supplier registry and host pre-bid clinics and prompt payment standards to remove barriers.

Year 2

- Tie major City contracts to training and employment outcomes in partnership with Dech̓ta Nàowo, Aurora College, and Indigenous development corporations.
- Launch a Supplier Development Program with mentorship, bonding support, and joint venture matchmaking.

Year 3

- Raise participation expectations where supply has grown, publish results in the Scorecard, and host annual Business Reconciliation Awards.
- Publish a hub investment narrative that links Reconciliation and diversification for territorial and national audiences.

Council as champions

Adopt the licensing and procurement policies, meet regularly with the business community and partners, and celebrate firms that lead.

6) Land, Environment, and Advocacy

Outcome by Year 3

Guardianship, monitoring, and climate-ready infrastructure are underway, and joint advocacy is unlocking external dollars.

Year 1

- Launch Indigenous-led guardianship and cumulative-effects pilots in the watershed and along the urban edge.
- Submit Green Municipal Fund and related applications for permafrost-sensitive corridors, wildfire fuel reduction, energy resilience for critical facilities, and drainage upgrades informed by Indigenous knowledge.
- Align Giant Mine remediation engagement with Indigenous training and procurement pathways.

Year 2

- Deliver the first adaptation projects and expand guardianship to priority areas, including youth land-based learning linked to trails and the waterfront.
- Publish a joint watershed strategy and monitoring schedule.

Year 3

- Complete phase one infrastructure, integrate monitoring data into municipal asset management, and continue joint advocacy on energy and transportation corridors with Indigenous equity and training outcomes.

Council as champions

Adopt adaptation priorities, pass the necessary bylaw and budget decisions, and lead advocacy with partners to GNWT, Canada, Crown entities, and corporate proponents.

This roadmap is designed to be adopted and acted upon. Council champions the work in public, allocates resources, and holds the line on standards. Senior leadership aligns departments and removes bottlenecks. Staff deliver with partners through the Partnership Table and report progress through the Reconciliation Scorecard. The result is steady, compounding progress toward a ten-year future where culture is visible and shared, housing is more secure, safety is grounded in respect, business Reconciliation is normal, and guardianship of land and water is a shared practice. It honours Spirit and Ancestors and gives every resident a city that is truthful, welcoming, and ready for the next generation.

The Reconciliation Scorecard

Why a Scorecard Matters

Reconciliation is a journey, not a destination. For Yellowknife, that journey has already produced a Framework, an Action Plan, Council motions, and concrete initiatives in culture, housing, enforcement, and economic development. Yet there is no single tool that lets residents, Indigenous partners, and Council measure progress in a clear and public way.

A **Reconciliation Scorecard** fills that gap. It translates principles and commitments into visible measures of progress. It makes Reconciliation work accountable to residents and Indigenous governments. It also signals to Canada and the Northwest Territories that Yellowknife is serious about living up to the Truth and Reconciliation Commission's Calls to Action and to the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP).

The Scorecard is not about grading partners or producing an external audit. It is about shared ownership of Reconciliation. It is a tool for transparency, education, and continuous improvement.

Purpose of the Scorecard

The Scorecard would serve several intertwined purposes:

- **Clarity for Council:** It gives elected officials a simple way to see whether the City's Reconciliation commitments are being acted upon and where more focus is needed.
- **Voice for Indigenous partners:** It allows YKDFN, Tłıchǫ Government, and the North Slave Métis Alliance to shape the measures and validate whether progress is real.
- **Education for residents:** It helps residents—especially newcomers—understand what Reconciliation looks like at the municipal level.
- **Advocacy for funding:** It provides evidence for conversations with GNWT and Canada about the City's leadership and where investments should go.

Why Now

Several factors make this the right time for Yellowknife to adopt a Reconciliation Scorecard:

- **Maturity of the journey:** The City already has a Framework and Action Plan. A Scorecard builds on these foundations rather than duplicating them.
- **Transition in the economy:** With diamond mines winding down, partners must show that joint initiatives in housing, workforce, and tourism are producing results.
- **Accountability to TRC and UNDRIP:** Both frameworks emphasize ongoing monitoring and public reporting as part of reconciliation.
- **New Council mandate:** Scorecards give new councillors an easy entry point to understand what has been done, what is underway, and what needs attention.

Co-Development with Indigenous Partners

The Scorecard cannot be designed by the City alone. It must be co-created with Indigenous governments and validated through a second phase of engagement.

Engagement approach:

1. **Partner table design sessions:** YKDFN, Tłıchǫ, and NSMA nominate representatives to co-design categories and indicators.
2. **Community input:** Residents, Elders, and youth are invited into workshops or surveys to share what “progress” looks like to them.
3. **Validation:** Draft Scorecard circulated to all partners for refinement before public release.

This process itself is reconciliation in practice. It models respect, shared authorship, and free, prior, and informed consent.

Anticipated Benefits and Impacts

For Indigenous partners:

- Clear demonstration of their priorities being taken seriously.
- Transparent reporting on municipal actions that affect their citizens.
- A public platform to highlight successes and gaps.

For the City:

- A disciplined tool to keep Reconciliation at the center of Council’s agenda.
- A resource for advocacy with GNWT and Canada.
- Increased trust from Indigenous and non-Indigenous residents alike.

For residents and businesses:

- Greater understanding of how Reconciliation relates to daily life.
- Incentive to align private business practices with City expectations.
- Confidence that commitments are not just symbolic.

What the Scorecard Could Look Like

The Scorecard would not be a single page of numbers. It would combine **quantitative indicators** (measurable outputs) with **qualitative stories** (narratives from Indigenous partners and community members).

Possible Categories and Indicators (for discussion with partners):

- **Culture and Language**
 - Number of public spaces featuring Indigenous languages or art.
 - Partner assessment of whether cultural presence feels authentic.
- **Governance and Partnerships**
 - Frequency of meetings of the Intergovernmental Partnership Table.
 - Joint workplans published and acted upon.
- **Housing and Well-being**
 - Number of housing units co-developed with Indigenous governments.
 - Reported satisfaction of Indigenous residents with housing access.
- **Public Safety**
 - Proportion of MED staff trained in cultural safety.
 - Partner narratives on fairness of enforcement.
- **Economic Development and Workforce**
 - Percentage of City procurement dollars spent with Indigenous-owned firms.
 - Participation of Indigenous workers in municipal projects.
- **Land and Environment**
 - Guardianship programs supported by the City.
 - Indigenous-led monitoring projects underway.

Each year, the Scorecard would be released as a public document and presented at a joint roundtable with Indigenous governments, Council, and residents.

Next Steps: Phase 2 Engagement

This chapter outlines what the Scorecard could be. The next step is to validate it.

- **Phase 2 engagement** will invite Indigenous governments, community members, and local businesses to shape the design.
- Pilot reporting could be tested within one City department (e.g., Municipal Enforcement or Housing initiatives) before being scaled.
- By Year 3, the Scorecard should be fully public, reviewed annually, and tied to Council's Reconciliation Scorecard debate in budget season.

A Living Measure of Commitment

The Reconciliation Scorecard is not an endpoint. It is a living measure that holds Council accountable, empowers Indigenous governments, and educates the community. It transforms broad commitments into visible, measurable outcomes. More importantly, it gives Council a chance to lead with humility. Council can show progress honestly, admitting gaps, and celebrating milestones with partners.

Done well, the Scorecard will make Reconciliation not just a principle or plan, but a practice visible in the lives of everyone who calls Yellowknife home.

Reconciliation Scorecard Prototype

How to Read the Reconciliation Scorecard

The Reconciliation Scorecard is a tool for measuring progress in a way that is simple to read but deeply meaningful in its implications. The Scorecard takes Yellowknife's broad commitments to Truth and Reconciliation and translates them into categories, indicators, and results that residents, Indigenous partners, and Council can understand at a glance.

Each category—Culture & Language, Governance & Partnerships, Housing & Well-being, Public Safety, Economic Development & Workforce, and Land & Environment—reflects areas where the City's work directly intersects with the lives of Indigenous Peoples and the wider community. These categories are not abstract. They correspond to real priorities raised by the Yellowknives Dene First Nation, the North Slave Métis Alliance, and the Tłıchǫ Government, as well as the City's own Action Plans and GNWT's economic direction.

The indicators inside each category show tangible progress markers. Some are quantitative, such as “percentage of procurement with Indigenous-owned firms.” Others are qualitative, such as “partner feedback on fairness of enforcement.” Both are equally important. Numbers show trends. Stories show lived reality. Together, they create an honest portrait of whether Reconciliation is being advanced in meaningful ways.

Why Two Snapshots: Year 1 and Year 5

The Scorecard is presented in two timelines: **Year 1** and **Year 5**. This is intentional. In Year 1, the City is laying foundations—establishing baselines, piloting projects, and building the governance structures that allow shared ownership. These early results will not look flashy, but they are essential. They demonstrate that the City is moving beyond promises and into practice.

By Year 5, the Scorecard shows what mature, embedded Reconciliation can look like. Indicators such as “100% of stop signs with Wiiliideh language,” “multiple Indigenous-led housing projects completed,” or “25% of procurement directed to Indigenous-owned firms” illustrate that Reconciliation has become part of how Yellowknife functions every day. It also shows the public that commitments have endurance, not just headlines.

Benefits of the Scorecard for Yellowknife's Future

The Scorecard is more than a reporting tool, it is a driver of long-term sustainability, growth, and thriving:

1. **Transparency and Trust:** By publishing results annually, the City demonstrates accountability to Indigenous governments, residents, and funders. Transparency builds trust, which is essential for collaboration and investment.
2. **Shared Ownership:** Indigenous partners help define and validate the indicators, ensuring that progress is measured in ways that matter to them. This co-design strengthens relationships and prevents tokenism.
3. **Strategic Alignment:** The Scorecard aligns City action with the Truth and Reconciliation Commission Calls to Action, UNDRIP, and GNWT's economic priorities. This positions Yellowknife as a national leader among municipalities.
4. **Evidence for Advocacy:** The Scorecard provides data and stories that strengthen the City's case when advocating for housing funds, infrastructure dollars, or economic diversification support from GNWT and Canada.
5. **Cultural and Economic Vitality:** By embedding Indigenous voices in culture, governance, housing, safety, workforce, and land stewardship, the Scorecard ensures that Reconciliation contributes directly to the City's cultural vibrancy and economic diversification.
6. **Intergenerational Impact:** The Scorecard makes Reconciliation a living, evolving practice. It ensures that future Councils, residents, and businesses inherit not just promises but systems of accountability and partnership.

Council's Role in Interpreting and Acting on the Scorecard

The Scorecard is not meant to sit on a shelf. Each year, Council should use it as a guide to celebrate progress, identify gaps, and set priorities for the next year. Council members become champions when they:

- Speak publicly about progress in each category.
- Ask City staff and partners to explain the stories behind the numbers.
- Use the Scorecard to direct budget priorities and policy decisions.
- Share it with residents as evidence of both success and ongoing commitment.

The Reconciliation Scorecard is both a mirror and a map. It reflects back to the City what has been achieved and points forward to where work remains. Its true benefit lies in making Reconciliation visible, measurable, and durable that ensures Yellowknife can grow sustainably, inclusively, and proudly as a hub that honours its Indigenous partners and builds prosperity for all.

Year 1 Snapshot (2026) – Foundations being built

Category	Indicator	Result (Year 1)	Notes
Culture & Language	Stop signs replaced with Wiiliideh language	30% completed	Rollout ongoing with YKDFN validation
	City events co-designed with Indigenous governments	2 events	Pilots tied to National Indigenous Peoples Day & Sept 30
Governance & Partnerships	Intergovernmental Partnership Table meetings	3 meetings held	Early-stage, working on terms of reference
	Joint annual workplan published	Draft only	To be finalized with YKDFN, NSMA, Tłıchǫ
Housing & Well-being	Indigenous-led housing projects supported by City	1 pilot underway	City provided land servicing for project
	Indigenous housing satisfaction baseline survey	Completed	First community survey conducted
Public Safety	MED staff trained in cultural safety	50% trained	Mandatory for all new hires
	Indigenous partner feedback on fairness	Qualitative stories gathered	Shared at joint roundtable
Economic Development & Workforce	Procurement with Indigenous-owned firms	5% of City contracts	New bylaw for licensing launched
	Indigenous training participants linked to City projects	12 people	Linked to Giant Mine remediation contracts
Land & Environment	Guardianship programs co-supported	1 pilot (YKDFN)	Early stage, focused on Yellowknife Bay
	Indigenous-led monitoring projects	2 underway	Both tied to remediation activities

Year 5 Snapshot (2030) – *Mature, embedded practice*

Category	Indicator	Result (Year 5)	Notes
Culture & Language	Stop signs with Wiiliideh language	100% of City	Standard practice in replacements
	Indigenous-authored tourism & cultural district	Operational	Joint marketing with GNWT & Canada
Governance & Partnerships	Intergovernmental Partnership Table meetings	6 per year	Regular standing governance body
	Joint annual workplan published	5th edition	With shared Reconciliation Scorecard
Housing & Well-being	Indigenous-led housing projects	5 projects completed	Mix of YKDFN, NSMA, and partnerships
	Indigenous housing satisfaction	75% positive	Based on recurring surveys
Public Safety	MED staff trained in cultural safety	100% trained	Annual refreshers included
	Indigenous partner feedback on fairness	Majority positive	Reflected in annual reporting
Economic Development & Workforce	Procurement with Indigenous-owned firms	25% of City contracts	Integrated into procurement policy
	Indigenous training participants	100+ careers launched	Linked to municipal and regional projects
Land & Environment	Guardianship programs co-supported	4 programs	Covering watershed, trails, and monitoring
	Indigenous-led monitoring projects	10 projects	Including energy, climate, and remediation

How to Use the Scorecard

- **Transparency:** Shared publicly each year with Council, partners, and residents.
- **Validation:** Indicators refined and approved by Indigenous governments annually.
- **Celebration:** Highlights progress and names specific Indigenous partners involved.
- **Course-correction:** Identifies gaps and directs Council's focus where it is most needed.

This show how **Year 1** will look modest with establishing baselines, piloting projects, and getting governance tables set up; while **Year 5** shows what success looks like when these measures become routine and embedded.

The Reconciliation Scorecard is both a mirror and a map. It reflects back to the City what has been achieved and points forward to where work remains. Its true benefit lies in making Reconciliation visible, measurable, and durable that ensures Yellowknife can grow sustainably, inclusively, and proudly as a hub that honours its Indigenous partners and builds prosperity for all.

Mahsi Cho

Yellowknife stands at an inflection point, with real achievements to honour and real work still ahead. The celebrations named in this report are not ornaments. They are proof that Reconciliation has moved from words to practice in City halls, classrooms, worksites, and public spaces. They show what is possible when the City honours the Yellowknives Dene First Nation as host Nation and builds alongside the Tłıchǫ Government, the North Slave Métis Alliance, Inuit residents, and non-Indigenous neighbours who share this place.

The path forward is clear. Two Eyed Seeing will guide City decisions so Indigenous knowledge and Western evidence work together for the benefit of all. The Yellowknife Intergovernmental Partnership Table will give one place to plan, to solve problems early, and to speak with a unified voice to GNWT, Canada, Crown entities, and corporate partners. The Reconciliation Scorecard will make progress visible each year and will keep everyone accountable to commitments that matter in daily life.

The next three years are the proving ground for a ten year horizon. Culture and tourism will tell an honest story of place and create dignified work. Governance will be a practice of shared authorship, not an event. Housing will move from aspiration to units delivered for Dene, Métis, Inuit, and non-Indigenous families with the greatest need. Public safety will rest on respect and trust. Business Reconciliation will become the norm so City spending grows local careers and Indigenous suppliers. Guardianship, remediation, and climate readiness will protect land and water while building skills for the next generation.

This plan welcomes growth and prepares for it. As a territorial hub, Yellowknife's choices ripple across the Northwest Territories. By aligning municipal tools with the strengths of YKDFN, Tłıchǫ, NSMA, and Inuit partners, the City will attract investment that is responsible, inclusive, and rooted in place. Residents and businesses will see where their efforts fit, and visiting partners will understand how to contribute respectfully.

The spirit of this report is practical optimism. Celebrate what has been built. Name the gaps without blame. Work together to close them. The measures are concrete. The roles are clear. The benefits touch every household that calls this city home.

With gratitude to Spirit and Ancestors, and with respect for the Yellowknives Dene First Nation, the Tłıchǫ Government, the North Slave Métis Alliance, and Inuit who make their homes here, this report offers a compass and a commitment. May it help Council, senior leadership, partners, and residents walk forward together so Yellowknife remains truthful, welcoming, and ready for the next generation.

Appendix

References to City documents referenced:

- MEMORANDUM-OF-UNDERSTANDING-BETWEEN-CITY-AND-YELLOWKNIVES-DENE-FIRST-NATION-REDUCED-PDFA.pdf
- Reconciliation Starting the Conversation Doc.indd
- Reconciliation-Framework.pdf
- Reconciliation-Action-Plan.pdf
- Reconciliation-Action-Plan-2023.pdf
- Reconciliation-Gathering-What-We-Heard-Report-January-2023.pdf
- 2023-24-MUNICIPAL-ENFORCEMENT-STRATEGIC-PRIORITIES.pdf
- Economic-Development-Strategy-2020-2024-Annual-Report-2022.pdf
- INTERCULTURAL-PLAN-MODIFIED-FOR-WEBSITE.pdf
- 4.-Councils-Goals.pdf
- Council-Strategic-Directions-2023---2026.pdf
- CONSOLIDATED_BUDGET_BOOK_2024.pdf
- BUDGET-2024---7e_-GENERAL-FUND---ECONOMIC-DEVELOPMENT-AND-STRATEGY.pdf
- BUDGET-2024---4_-COUNCIL_S-STRATEGIC-DIRECTIONS.pdf



CITY OF YELLOWKNIFE

MEMORANDUM TO COMMITTEE

COMMITTEE: Governance and Priorities

DATE: November 3, 2025

DEPARTMENT: Corporate Services

ISSUE: Whether to adopt the Tax Ratio Approach to draft the Mill Rate Policy and to keep the tax ratio between the Residential and Commercial/Industrial classes at 1:2.

RECOMMENDATIONS:

That Council direct Administration to:

1. Use the Tax Ratio Approach to develop a Mill Rate Policy;
2. Keep the tax ratio in the Mill Rate Policy between the Residential class and Commercial & Industrial class at 1:2.

BACKGROUND:

Following the previous General Assessment in 2018, City Council ('Council') of the time chose to adjust the respective mill rates ratio of properties within the city to generate the required taxation revenue. This ratio shift created some sharp increases in certain property classes and there was a public outcry following these changes.

Consequently, on December 12, 2022, Council passed motion #0181-22 to "direct Administration to draft a Mill Rate Policy". Since then topics like the High-Density parking and vacant land tax have also been raised and linked to the Mill Rate Policy at various times by members of the Governance and Priorities Committee ('Committee').

As a result, on May 26, 2025, Administration brought forward a presentation to the Governance and Priorities Committee ('Committee') enumerating the different approaches that Council could use to introduce a Mill rate Policy ('Policy').

By establishing a clear philosophical framework, Council can ensure future tax decisions and the way property tax burden is distributed are consistent, defensible and aligned with the community's long-term interests.

ANALYSIS:

Property taxes are a vital source of income that supports City's operations and any adjustments made to this funding mechanism should be undertaken with the utmost care. While the legal framework established by territorial legislation and City's bylaws sets the non-negotiable parameters for a new Policy, there is flexibility for Council to consider the philosophical principles that will guide its development.

Current State

Following the requirements of the *Property Assessment and Taxation Act* ("PATA"), City Council sets municipal mill rates annually by bylaw to generate the required revenue in relation to the approved budget.

Pursuant to territorial legislations, the City currently applies established mill rates uniformly to all properties within a given class. The 2025 mill rates that are in effect are as follows:

Property Class	Mill Rates	Mill Rate Ratio
Residential	6.99	1.000
Multi-Residential	7.62	1.090
Commercial & Industrial	14.85	2.124
Mining & Quarrying	18.50	2.647
High-Density Parking	8.63	1.235
Agricultural	6.80	0.973

Table 1.

As depicted above, the current tax ratio between the Residential class and Commercial & Industrial class is 1:2.124. In addition, the historical relationship between the Residential property class and the Commercial/Industrial property class are as shown below:

Mill Rate Ratio	2020	2021	2022	2023	2024	2025
Commercial/Industrial to Residential	2.2616	2.2604	2.1294	2.1274	2.1258	2.1245
Year over Year Change		-0.0012	-0.1310	-0.0020	-0.0016	-0.0013

Table 2.

Further, the number of assessable properties and their total assessed value in the city have remained consistent between 2017 and 2025 with only marginal increases. It is expected that in light of the ongoing challenges with land availability this trend will continue:

Total No. of Assessed Properties	2017	2018	2019	2020	2021	2022	2023	2024	2025*
	6,687	6,745	6,795	6,795	6,819	6,860	6,860	6,859	6,860
Year over Year Change		0.87%	0.74%	0.00%	0.35%	0.60%	0.00%	-0.01%	0.01%

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*2025 as at July 03, 2025

Table 3.

Year	Residential (\$)	Multi-Residential (\$)	Commercial/Industrial (\$)	Mining & Quarrying (\$)	High-Density Parking (\$)	Agricultural (\$)	Total Assessment
2017	1,579,209,680	429,353,340	1,124,154,120	10,203,720	4,765,800	4,264,100	3,151,950,770
2018	1,610,667,130	418,703,600	1,151,006,360	10,390,160	4,765,800	4,264,110	3,199,797,160
2019	1,890,311,600	455,208,550	1,480,225,120	11,817,890	4,698,300	5,141,910	3,847,403,370
2020	1,913,820,480	455,926,850	1,481,624,490	11,783,800	4,698,300	5,141,910	3,872,995,830
2021	1,933,956,520	457,660,020	1,476,066,970	9,691,860	4,698,300	5,141,910	3,887,215,580
2022	1,948,961,100	464,633,730	1,487,552,700	9,691,860	4,698,300	6,740,190	3,922,277,880
2023	1,967,134,140	466,667,190	1,499,557,910	9,691,860	4,698,300	6,740,190	3,954,489,590
2024	1,974,261,720	486,358,570	1,507,404,080	9,898,080	4,698,300	7,477,740	3,990,098,490
2025*	1,982,763,010	512,050,540	1,513,755,760	9,898,080	4,698,300	7,477,740	4,030,643,430

Table 4.

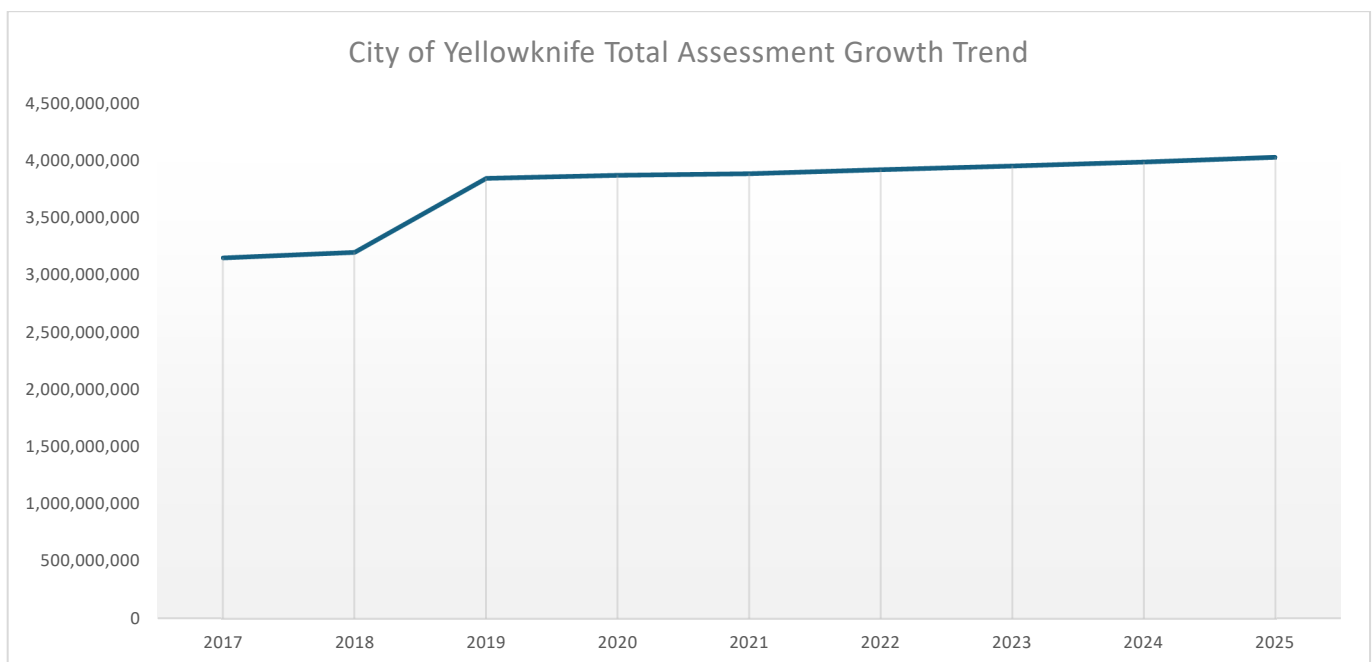


Table 5.

Mill Rate Policy: Guiding Principles

When formulating the recommendation for this policy, Administration has considered the following fundamental principles:

a) Tax Fairness or Equity

Tax fairness or equity requires a consideration of how to share the burden of taxes fairly amongst the different tax classes. A consideration of fairness/equity normally includes an 'ability to pay' or 'benefits received' approach.

The 'ability to pay' principle aligns with progressive taxation. In terms of property taxes, this is generally reflected by imposing taxes based on assessed values, under the principle that those who can afford

more valuable property can also afford to contribute more in taxes. This can, however, place a higher burden on high-value properties, potentially affecting investment.

Conversely, the "benefits received" approach links cost directly to service consumption. This can be seen as more transparent but may disproportionately affect properties that require more services, regardless of their market value. However, it is almost impossible to quantify the exact benefit being received by each individual property class. This near impossibility of precise measurement is the reason as to why Administration has given more weight to the more operational principles of (i) Stability and predictability, and (ii) Simplicity.

b) Stability and predictability

This principle is a core strategic choice about managing expectations. For the City, prioritizing this principle secures a stable revenue stream essential for long-term financial planning. For taxpayers, it offers the ability to anticipate and plan for their annual tax obligations, avoiding disruptive shocks. Stability and predictability also considers past taxation requirements of the City. Hence, there is an interest in maintaining similar taxation practices to past years to avoid causing uproar in the community.

c) Simplicity

A simple property tax system is both efficient and transparent. The strategic trade-off for simplicity is that it may preclude more complex or nuanced policies designed to achieve specific economic or social goals. However, Administration believes that the benefits of a system that is straightforward for the City to administer and easy for taxpayers to comprehend outweigh the potential for more targeted policy instruments.

Mill Rate Policy: Alternative Models

Administration has translated the above guiding principles into five distinct, practical policy models. In doing so, Administration undertook a jurisdictional scan of policy models implemented in select Canadian municipalities.

a) Tax Ratio Approach

This model establishes and maintains a fixed tax ratio between residential and non-residential property classes. The ratio is mostly informed by historical data, stakeholder input, jurisdictional comparisons, and/or service distribution analysis. This approach directly elevates both the principles of Stability and Predictability and Simplicity by locking in the relative tax burden between classes from one year to the next.

Alberta and Saskatchewan, both through regulation, have mandated that municipalities in their jurisdictions follow strict tax ratio limits. For example, Alberta has set a maximum ratio between the lowest and the highest-taxed property class rates at 1:5, while Saskatchewan uses 1:7. Additionally, it would appear that Nunavut, which deals with property taxes for the entire Territory outside of Iqaluit, operates in a similar manner.

At present, the City appears to be currently using this method despite not having a formalized policy in place. When deciding as to how the tax burden is shared between property tax classes, the City has been following a clear rationale of collecting almost an equal amount of property taxes from the residential tax class and the commercial/industrial tax class by having consistently applied a mill rate ratio of 2. (Table 2)

b) Budget Based Approach or Fixed-Shares Approach

Under this model, tax rates are set to achieve a pre-determined proportion of total tax revenue from different property classes (e.g., a 50/50 split between residential and non-residential). This model provides strong Stability and Predictability for the City's fiscal planning and clearly sets an easily communicated target for revenue distribution.

Municipalities like the cities of Vancouver, Nelson and Trail in British Columbia have utilized a budget-based or fixed/tax share approach in ensuring that roughly half of the property taxes come from residential properties and half of the property taxes come from commercial/industrial properties (or some other proportion of sharing, though half is the most commonly cited in this approach).

c) Revenue-Neutral Approach

This model decouples tax increases from assessment increases by triggering a corresponding decrease in tax rates when property values rise. Its primary function is to ensure the total tax dollars collected from each property class remain consistent, preventing automatic tax hikes. This model is also a powerful expression of taxpayer-focused Stability and Predictability. The City of Regina in Saskatchewan is a key municipality that uses this method.

The City currently uses a modified Revenue-Neutral approach around the time of General Assessments.

d) Base Services Approach

The base-services approach is built on the idea that everyone should pay a specific number of dollars to cover basic services that everyone has equal access to. This model is the clearest practical application of the "benefits received" principle of Tax Fairness or Equity directly linking it to Levels of Service. While this tax system has its supporters, it is not easy or simple to administer.

Moreover, this approach lacks the flexibility to adapt to changing community needs or to respond to new challenges that may arise.

e) Consumer Price Index (CPI) Approach

CPI is another method that is used by municipalities, albeit not a lot. For example, the City of Waterloo in Ontario uses a modified version of the CPI to provide what it believes is a more accurate version of the inflation that affects it. It does not rigidly peg its tax increases to this version of the CPI, but uses it as a guideline. Similarly, the entire Province of Nova Scotia uses the CPI to set its annual cap on municipal tax increases.

This model ties annual tax increases to the CPI, making tax adjustments predictable and broadly shared across all sectors of the tax base. This system strongly prioritizes financial responsibility above all others,

and is a powerful tool available to Council to manage taxpayers' expectations. However, this model will limit the amount of tax revenue growth that the City would be able to rely on within a fiscal year; and any additional funding requirement for municipal operations will necessitate either increase in user fees or finding alternative sources of funding.

CONSIDERATIONS:

Legislative:

The City has authority to establish tax rates under s.76 of the *Property Assessment and Taxation Act, RSNWT 1988, c P-10* as follows:

- i) 76. (1) Every calendar year the council of a municipal taxing authority shall, by bylaw, establish a municipal mill rate for each property class in the municipal taxation area, for the purpose of raising a property tax for municipal or local purposes.
- ii) 76. (2) A municipal mill rate established for a property class under subsection (1) must be applied uniformly in respect of the assessed property liable to taxation to which that property class has been assigned.

Further, in accordance with the City's Tax Administration By-law No. 4207, the City has established six property classes, for which Council must have a mill rate established every calendar year:

- i) Class 1: Residential - made up of parcels which are predominantly used for residential purposes. This class includes land and associated single family, condominium, mobile unit, duplex and triplex improvements. This class also includes vacant residential property and undevelopable land which lies adjacent to a residential parcel;
- ii) Class 2: Multi Residential - made up of parcels used for residential purposes not described as part of Class 1, and where four or more dwelling units exist on a single parcel;
- iii) Class 3: Commercial and Industrial - made up of all parcels which are predominantly used for commercial and industrial purposes, which includes but is not limited to the production, development, manufacture or provision of goods or services. This class includes vacant land zoned for non-residential purposes, works and transmission lines, and parcels which are predominantly used for parking, except those which are described in Class 5. This class does not include parcels predominantly used for mining and/or quarrying activities as described in Class 4;
- iv) Class 4: Mining and Quarrying - made up of parcels which are predominantly used for the extraction of sand, gravel, and ore; and facilities directly related to milling, smelting, refining, sorting and grading of precious metals, gems and minerals;
- v) Class 5: High-density Parking - made up of any parcel which is predominantly used for parking vehicles, on which an improvement exists which enables the parcel to accommodate at least two times the number of vehicles that could be placed on the parcel without an improvement;
- vi) Class 6: Agricultural - made up of parcels predominately used for the planting, growing and sale of trees, shrubs or sod; the raising or producing of crops, livestock, fish, pheasants, poultry or eggs; horse stables; the raising of animals for fur; beekeeping; or dairying.

Financial:

Property taxes are the primary source of revenue for the City and its reliance on property taxes has grown steadily over the years. This shift has been exacerbated by the decline in the sustainability of self-funded services and the need for the City to assume growing expectations from the public and aging infrastructure replacement.

Within Budget 2025, approximately thirty seven percent (37%) or forty million (\$40M) of the City's revenues comes from property taxes. Of the forty million (\$40M), roughly nine point four million (\$9.4M) are derived from government and crown corporations.

Limitations:

It is crucial to note that while the alternative models for a Mill Rate Policy referenced in this memorandum provide valuable frameworks, the direct application of policies from other provinces is limited due to significant variations in provincial and territorial legislation.

Similarly, considering policies of other municipalities is a tool for strategic positioning. The goal is not necessarily to be competitive, but to ensure the City's approach does not deviate excessively from established norms. In other words, it provides a defensible benchmark for policy decisions and helps manage perceptions of City policies relative to other jurisdictions.

Guiding Values and Council Priorities:

Ultimately, the Mill Rate Policy is a primary lever for advancing Council's broader strategic vision. Council must deliberately consider how the distribution of the tax burden will influence:

- i) The climate for business and investment in the municipality.
- ii) The encouragement of residential development.
- iii) The overall cost of living for residents.
- iv) The philosophical position on whether non-residential properties should bear a higher tax burden on the basis that they represent an adventure or concern in the nature of trade.
- v) Accountability: Prioritizing accountability means committing to a policy that can be easily explained and justified to taxpayers. This is not merely a communications exercise; it is fundamental to building and maintaining public trust and securing the political capital necessary to sustain the policy over time.
- vi) Other key values or initiatives central to Council's mandate.

Public Engagement:

Public engagement is crucial for more effective governance and stronger communities. It leads to better, more legitimate and sustainable decisions especially if the policy decision will have a wider community impact. On the question of introducing a Mill Rate Policy, there has been limited public engagement. The Yellowknife Chamber of Commerce have been the only notable stakeholder who have actively been engaged on this issue since it was first raised.

COUNCIL STRATEGIC DIRECTION/RESOLUTION/POLICY:**Strategic Direction #2: Service Excellence**Focus Area 2.1 Asset Management

Planning, implementing and maintaining assets to reliably, safely and cost effectively deliver services for current and future community needs.

Key Initiative 2.1.1 Advancing the asset management framework, including long term funding strategies.

Strategic Direction #3: Sustainable FutureFocus Area 3.1 Resilient Future

Enhancing Yellowknife as a great place to live, visit, work and play now and into the future.

Focus Area 3.2 Growth Readiness

Ensuring land development supports economic readiness and community priorities.

Key Initiative 3.2.2 Completing land development tools and strategies that support growth readiness.

Key Initiative 3.2.4 Sustaining infrastructure capacity for future growth.

Key Initiative 3.3 Robust Economy

Doing our part to stimulate and amplify economic development opportunities.

Motion #0204-19 That Council approve the revised Budget Policy as proposed by the Budget Policies Task Force.

Motion #0181-22 That Council direct Administration to draft a Mill Rate Policy.

APPLICABLE LEGISLATION, BY-LAWS, STUDIES, PLANS:

1. *Cities, Towns and Villages Act, SNWT 2003, c.22 ("CTV Act");*
2. *Property Assessment and Taxation Act, RSNWT 1988, c P-10 ("PATA");* and
3. Tax Administration By-law, No. 4207, as amended.

ALTERNATIVES TO RECOMMENDATION:

That Council does not direct Administration to:

1. Use the Tax Ratio Approach to develop a Mill Rate Policy; and
2. Keep the tax ratio in the Mill Rate Policy between the Residential class and Commercial & Industrial class at 1:2.

RATIONALE:

This memorandum has been prepared in direct response to Council's motion of December 12, 2022. By establishing a clear philosophical framework around how to share the burden of taxes among property classes, Council can ensure future tax decisions are consistent, defensible, and aligned with the community's long-term interests.

ATTACHMENTS:

None.

Prepared: September 08, 2025; MT

Reviewed: September 22, 2025; KP

October 09, 2025; KP

October 25, 2025; KP