



## COUNCIL MEETING AGENDA

Date: Tuesday, April 14, 2026  
Time: 9:00 AM  
Location: Council Chambers  
262075 Rocky View Point  
Rocky View County, AB T4A 0X2

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	<b>Pages</b>
<b>A. CALL MEETING TO ORDER</b>	
<b>B. UPDATES/APPROVAL OF AGENDA</b>	
<b>C. APPROVAL OF MINUTES</b>	
1. March 24, 2026 Council Meeting Minutes	2
<b>D. PUBLIC HEARINGS / APPOINTMENTS</b>	
<b>E. CLOSED SESSION</b>	
<b>F. GENERAL BUSINESS</b>	
1. All Divisions - 2026 Spring Budget Finalization	20
File: N/A	
<b>G. BYLAWS</b>	
1. All Divisions - Bylaw C-8735-2026 - 2026 Tax Rate Bylaw	41
File: 0785	
2. Division 7 - Bylaw C-8736-2026 - 2026 Langdon Recreation Special Tax Levy Bylaw	52
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<b>H. SUBDIVISION APPLICATIONS</b>	
<b>I. NOTICES OF MOTION</b>	
1. Divisions 1 & 2 - Notice of Motion - Councillor Kochan and Councillor Hanson - Memorandum of Understanding with Springbank Trail and Pathways Association	58
This notice of motion will be read into the record at the April 14, 2026 Council meeting and will be considered at the April 28, 2026 Council meeting.	
<b>J. ADJOURN THE MEETING</b>	



ROCKY VIEW  
COUNTY

**COUNCIL MEETING MINUTES**

Tuesday, March 24, 2026  
9:00 AM  
Council Chambers  
262075 Rocky View Point  
Rocky View County, AB T4A 0X2

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Present: Reeve S. Samra (participated electronically; left at 11:35 a.m. and did not return)  
Deputy Reeve S. Wright  
Councillor K. Ball  
Councillor G. Boehlke  
Councillor K. Hanson  
Councillor D. Kochan  
Councillor A. Whiting

Also Present: R. McCullough, Chief Administrative Officer  
B. Henderson, Chief Operating Officer, Infrastructure Services  
D. Kazmierczak, Executive Director, Community Services  
S. McMullen, Executive Director, Financial & Business Services  
B. Scott, Chief of Staff  
T. Andreasen, Manager, Legislative Services  
S. Hulsman, Manager, Asset Management  
A. Chell, Policy Planning Supervisor, Planning  
B. Mulrooney, Engineering Supervisor, Capital and Engineering Services  
J. Targett, A/Development Supervisor, Planning  
C. Berger, Senior Planner, Planning  
X. Deng, Senior Planner, Planning  
K. Hamilton, Municipal Engineer, Capital & Engineering Services  
M. Mitton, Legislative Officer, Legislative Services  
M. Nakonechny, Legislative Officer, Legislative Services  
C. Shelton, Planner, Planning  
J. Sotocinal, Planner, Planning

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**A Call Meeting to Order**

As Reeve Samra participated in the meeting electronically, Deputy Reeve Wright assumed the Chair in accordance with section 46(1) of the *Procedure Bylaw*.

The Chair called the meeting to order at 9:05 a.m.



**B Updates/Approval of Agenda**

MOVED by Councillor Whiting that the March 24, 2026 Council meeting agenda be amended as follows:

- Remove closed session item E-2 – Infrastructure Cost Recovery Agreement Extension
- Add emergent business item F-3 – 2025 Municipal Election: Post-Election Candidate Financial Disclosure Statements
- Add emergent business item F-4 – Appointment of Acting Vice-Chair for the March 24, 2026 Council Meeting

Carried

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Reeve Samra  
Councillor Ball

Opposed:

None

MOVED by Councillor Whiting that the March 24, 2026 Council meeting agenda be approved, as amended.

Carried

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Reeve Samra  
Councillor Ball

Opposed:

None

**C-1 March 10, 2026 Council Meeting Minutes**

MOVED by Councillor Whiting that the March 10, 2026 Council meeting minutes be approved as presented.

Carried

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Reeve Samra  
Councillor Ball

Opposed:

None



**F-4 Appointment of Acting Vice-Chair for the March 24, 2026 Council Meeting**  
**File: N/A**

Deputy Reeve Wright called for nominations for the Acting Vice-Chair for the purposes of the March 24, 2026 Council meeting:

- Councillor Whiting nominated Councillor Kochan. Councillor Kochan accepted the nomination.

There being no further nominations, the Chair ceased nominations. Councillor Kochan was appointed Acting Vice-Chair for the March 24, 2026 Council meeting by acclamation.

MOVED by Councillor Whiting that Council appoints Councillor Kochan as the Acting Vice-Chair for the purposes of the March 24, 2026 Council meeting.

Carried

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Reeve Samra  
Councillor Ball

Opposed:

None

**D-1 Division 1 - Bylaw C-8725-2026 & Bylaw C-8718-2026 - Local Plan & Redesignation**  
**Item: Residential**  
**File: PL20250055 / PL20250007 (03912016)**

MOVED by Councillor Hanson that the public hearing for item D-1 be opened at 9:10 a.m.

Carried

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Reeve Samra  
Councillor Ball

Opposed:

None

Person(s) who presented:

Nicholas Kuhl, O2 Planning & Design (Applicant)  
Chris Rowe, Rocky View Foundation (Owner)  
Paul Jacobs, Stormwater Solutions

Person(s) who presented in support:

None



Person(s) who submitted pre-recorded audio/video presentations in support:

Lori Young  
Janice Wattam on behalf of the Bragg Creek Foundation  
Amanda Patterson  
David Rupert on behalf of the Bragg Creek Snowbirds Fellowship  
Julie Handrahan  
Ryan Bennett  
Terri-Lynn Duque on behalf of the Bragg Creek Community Association

Person(s) who presented in opposition or with concerns:

Miya DeAmicis, on behalf of Diane Thompson  
Janet David, on behalf of Alan MacDonald and Waterloo Geological Services  
Bob Everett, on behalf of Gerry Remper and Tom Walker

MOVED by Councillor Hanson that Council approves a 3-minute time extension for the speaker in accordance with section 193 of the *Procedure Bylaw*.

Carried

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Reeve Samra  
Councillor Ball

Opposed:

Councillor Boehlke

Person(s) who presented in opposition or with concerns:

Bob Everett, on behalf of Gerry Remper and Tom Walker

Person(s) who submitted pre-recorded audio/video presentations in opposition or with concerns:

None

Persons(s) who presented rebuttal:

Nicholas Kuhl, O2 Planning & Design (Applicant)  
Chris Rowe, Rocky View Foundation (Owner)

The Chair called for a recess at 10:59 a.m. and called the meeting back to order at 11:05 a.m.



ROCKY VIEW  
COUNTY

MOVED by Councillor Hanson that the public hearing for item D-1 be closed at 11:32 a.m.

Carried

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Reeve Samra  
Councillor Boehlke  
Councillor Ball

Opposed:

None

MOVED by Councillor Hanson that Council amends Bylaw C-8725-2026 to add the new policies to the "Bragg Creek Affordable Independent Seniors Villa Master Site Development Plan", as set out within Attachment G.

Carried

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Reeve Samra  
Councillor Ball

Opposed:

None

MOVED by Councillor Hanson that Bylaw C-8725-2026 be given first reading, as amended.

Carried

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Reeve Samra  
Councillor Ball

Opposed:

None

MOVED by Councillor Hanson that Bylaw C-8725-2026 be given second reading, as amended.

Carried

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Reeve Samra  
Councillor Ball

Opposed:

None



ROCKY VIEW  
COUNTY

MOVED by Councillor Hanson that Bylaw C-8725-2026 be considered for third reading, as amended.

Carried

<u>In Favour:</u>	<u>Opposed:</u>
Councillor Hanson	None
Councillor Kochan	
Councillor Whiting	
Deputy Reeve Wright	
Councillor Boehlke	
Reeve Samra	
Councillor Ball	

MOVED by Councillor Hanson that Bylaw C-8725-2026 be given third and final reading, as amended.

Carried

<u>In Favour:</u>	<u>Opposed:</u>
Councillor Hanson	None
Councillor Kochan	
Councillor Whiting	
Deputy Reeve Wright	
Councillor Boehlke	
Reeve Samra	
Councillor Ball	

MOVED by Councillor Hanson that Bylaw C-8718-2026 be given first reading.

Carried

<u>In Favour:</u>	<u>Opposed:</u>
Councillor Hanson	None
Councillor Kochan	
Councillor Whiting	
Deputy Reeve Wright	
Councillor Boehlke	
Reeve Samra	
Councillor Ball	

MOVED by Councillor Hanson that Bylaw C-8718-2026 be given second reading.

Carried

<u>In Favour:</u>	<u>Opposed:</u>
Councillor Hanson	None
Councillor Kochan	
Councillor Whiting	
Deputy Reeve Wright	
Councillor Boehlke	
Reeve Samra	
Councillor Ball	



MOVED by Councillor Hanson that Bylaw C-8718-2026 be considered for third reading.

Carried

<u>In Favour:</u>	<u>Opposed:</u>
Councillor Hanson	None
Councillor Kochan	
Councillor Whiting	
Deputy Reeve Wright	
Councillor Boehlke	
Reeve Samra	
Councillor Ball	

MOVED by Councillor Hanson that Bylaw C-8718-2026 be given third and final reading.

Carried

<u>In Favour:</u>	<u>Opposed:</u>
Councillor Hanson	None
Councillor Kochan	
Councillor Whiting	
Deputy Reeve Wright	
Councillor Boehlke	
Reeve Samra	
Councillor Ball	

The Chair called for a recess at 11:35 a.m. and called the meeting back to order at 11:45 a.m.

Reeve Samra left the meeting during the recess and did not return to the meeting.

**D-2 Division 5 - Bylaw C-8730-2026 & Bylaw C-8731-2026 - Local Plan & Direct Control Bylaw Amendment Item: Business  
File: PL20240061 & PL20240063 (06403007)**

MOVED by Councillor Boehlke that the public hearing for item D-2 be opened at 11:45 a.m.

Carried

Absent: Reeve Samra

<u>In Favour:</u>	<u>Opposed:</u>
Councillor Hanson	None
Councillor Kochan	
Councillor Whiting	
Deputy Reeve Wright	
Councillor Boehlke	
Councillor Ball	

Person(s) who presented: Michelle Ouellette, Arcadis Professional Services (Canada) Inc. (Applicant)

Person(s) who presented in support: None

Person(s) who presented in opposition or with concerns: None



ROCKY VIEW  
COUNTY

Person(s) who submitted pre-recorded audio/video presentations in support: None

Person(s) who submitted pre-recorded audio/video presentations in opposition or with concerns: None

Persons(s) who presented rebuttal: None

MOVED by Councillor Boehlke that the public hearing for item D-2 be closed at 12:13 p.m.

Carried  
Absent: Reeve Samra

<u>In Favour:</u>	<u>Opposed:</u>
Councillor Hanson	None
Councillor Kochan	
Councillor Whiting	
Deputy Reeve Wright	
Councillor Boehlke	
Councillor Ball	

MOVED by Councillor Hanson receives the late public submission in accordance with section 95 of the *Procedure Bylaw*.

Carried  
Absent: Reeve Samra

<u>In Favour:</u>	<u>Opposed:</u>
Councillor Hanson	Councillor Boehlke
Councillor Kochan	Councillor Ball
Councillor Whiting	
Deputy Reeve Wright	

MOVED by Councillor Boehlke that Applications PL20240061 and PL20240063 be referred to Administration until Council has reviewed and approved the GB East Balzac Industrial Park Conceptual Scheme, to ensure the following matters are addressed:

- a. Access considerations;
- b. Servicing, including stormwater considerations;
- c. Lot Owner Association requirements;
- d. Architectural Controls that align with the County’s Commercial, Office and Industrial Design Guidelines and adjacent conceptual schemes.

Carried  
Absent: Reeve Samra

<u>In Favour:</u>	<u>Opposed:</u>
Councillor Hanson	None
Councillor Kochan	
Councillor Whiting	
Deputy Reeve Wright	
Councillor Boehlke	
Councillor Ball	



The Chair called for a recess at 12:15 p.m. and called the meeting back to order at 1:04 p.m.

Councillor Ball was not in attendance when the meeting was called back to order.

**D-3 Division 4 - Bylaw C-8726-2026 & Bylaw C-8727-2026 - Conceptual Scheme & Redesignation Item: Residential  
File: PL20240041 & PL20240042 (05632004)**

Deputy Reeve Wright vacated the Chair in accordance with section 16 of the *Procedure Bylaw* as the applications for item D-3 were located in her electoral division.

Councillor Kochan assumed the Chair.

MOVED by Deputy Reeve Wright that the public hearing for item D-3 be opened at 1:05 p.m.

Carried  
Absent: Reeve Samra  
Councillor Ball

In Favour:  
Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke

Opposed:  
None

Councillor Ball returned to the meeting at 1:05 p.m.

Person(s) who presented: Van Ridout, Western Water Resources Inc.  
(Applicant)

Person(s) who presented in support: Sam Amini (Owner)

Person(s) who presented in opposition or with concerns: None

Person(s) who submitted pre-recorded audio/video presentations in support: None

Person(s) who submitted pre-recorded audio/video presentations in opposition or with concerns: None

Persons(s) who presented rebuttal: None



ROCKY VIEW  
COUNTY

MOVED by Deputy Reeve Wright that the public hearing for item D-3 be closed at 1:29 p.m.

Carried  
Absent: Reeve Samra

<u>In Favour:</u>	<u>Opposed:</u>
Councillor Hanson	None
Councillor Kochan	
Councillor Whiting	
Deputy Reeve Wright	
Councillor Boehlke	
Councillor Ball	

MOVED by Deputy Reeve Wright that Bylaw C-8726-2026 be amended as shown in Attachment H.

Carried  
Absent: Reeve Samra

<u>In Favour:</u>	<u>Opposed:</u>
Councillor Hanson	None
Councillor Kochan	
Councillor Whiting	
Deputy Reeve Wright	
Councillor Boehlke	
Councillor Ball	

MOVED by Deputy Reeve Wright that Bylaw C-8726-2026 be given first reading, as amended.

Carried  
Absent: Reeve Samra

<u>In Favour:</u>	<u>Opposed:</u>
Councillor Hanson	None
Councillor Kochan	
Councillor Whiting	
Deputy Reeve Wright	
Councillor Boehlke	
Councillor Ball	

MOVED by Deputy Reeve Wright that Bylaw C-8726-2026 be given second reading, as amended.

Carried  
Absent: Reeve Samra

<u>In Favour:</u>	<u>Opposed:</u>
Councillor Hanson	None
Councillor Kochan	
Councillor Whiting	
Deputy Reeve Wright	
Councillor Boehlke	
Councillor Ball	



ROCKY VIEW  
COUNTY

MOVED by Deputy Reeve Wright that Bylaw C-8726-2026 be considered for third reading, as amended.

Carried  
Absent: Reeve Samra

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Councillor Ball

Opposed:

None

MOVED by Deputy Reeve Wright that Bylaw C-8726-2026 be given third and final reading, as amended.

Carried  
Absent: Reeve Samra

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Councillor Ball

Opposed:

None

MOVED by Deputy Reeve Wright that Bylaw C-8727-2026 be given first reading.

Carried  
Absent: Reeve Samra

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Councillor Ball

Opposed:

None



ROCKY VIEW  
COUNTY

MOVED by Deputy Reeve Wright that Bylaw C-8727-2026 be given second reading.

Carried  
Absent: Reeve Samra

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Councillor Ball

Opposed:

None

MOVED by Deputy Reeve Wright that Bylaw C-8727-2026 be considered for third reading.

Carried  
Absent: Reeve Samra

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Councillor Ball

Opposed:

None

MOVED by Deputy Reeve Wright that Bylaw C-8727-2026 be given third and final reading.

Carried  
Absent: Reeve Samra

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Councillor Ball

Opposed:

None



MOVED by Deputy Reeve Wright that Council directs Administration to review and prepare amendments to Council Policy C-325 (Service Delivery Policy for Redesignation and Subdivision Applications), to address the following:

1. Determine criteria for and set a limit on the number of application revisions permitted once an application has been submitted, prior to the application being presented to Council.
2. Guidance around timelines for both Administration and Applicants respecting application deficiency notices and addressing deficiencies.
3. Requirements to adhere to County conceptual scheme templates and standard policies.
4. Master Rates Bylaw amendments establishing:
  - a. Administrative fee structure related to the preparation of amendments required to achieve satisfactory policy guidance for instances where the limit of submissions has been reached and deficiencies still exist.
  - b. Refund rates more closely reflecting current workflows.

Carried  
Absent: Reeve Samra

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Councillor Ball

Opposed:

None

Councillor Kochan vacated the Chair and Deputy Reeve Wright assumed the Chair.

The Chair called for a recess at 1:42 p.m. and called the meeting back to order at 1:50 p.m.



**F-2 Division 1 - Development Permit: Condition Expiry Time Extension Agreement Request**  
**File: PRDP20224566 (03913077)**

MOVED by Councillor Hanson that Council permits the Applicant to speak to item F-2 for 5 minutes in accordance with section 95 of the *Procedure Bylaw*.

Carried  
Absent: Reeve Samra

In Favour:  
Councillor Hanson  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Ball

Opposed:  
Councillor Kochan  
Councillor Boehlke

Presenters: Connie DeSousa, on behalf of the Applicants

MOVED by Councillor Hanson that Council approves the time extension request for Development Permit application PRDP20224566 to February 7, 2027.

Carried  
Absent: Reeve Samra

In Favour:  
Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Councillor Ball

Opposed:  
None

**F-1 Divisions 6 & 7 – Langdon Servicing – Technical Review Committee Project Update**  
**File: 1013-685**

Presenters: Alan Boucher, Chair – Technical Review Committee

MOVED by Councillor Ball that Council approves the revised Terms of Reference (TOR) for the Langdon Servicing Technical Review Committee, as set out in Attachment A.

Carried  
Absent: Reeve Samra

In Favour:  
Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Councillor Ball

Opposed:  
None

The Chair called for a recess at 2:22 p.m. and called the meeting back to order at 2:33 p.m.



**F-3 All Divisions - 2025 Municipal Election: Post-Election Candidate Financial Disclosure Statements**  
**File: N/A**

MOVED by Councillor Hanson that Council receives the 2025 Municipal Election: Post-Election Candidate Financial Disclosure Statements report for information.

Carried  
Absent: Reeve Samra

<u>In Favour:</u>	<u>Opposed:</u>
Councillor Hanson	None
Councillor Kochan	
Councillor Whiting	
Deputy Reeve Wright	
Councillor Boehlke	
Councillor Ball	

**G-1 All Divisions - Bylaw C-8733-2026 – Minor Revisions and General Repeals Bylaw**  
**File: N/A**

MOVED by Councillor Hanson that Bylaw C-8733-2026 be given first reading.

Carried  
Absent: Reeve Samra

<u>In Favour:</u>	<u>Opposed:</u>
Councillor Hanson	None
Councillor Kochan	
Councillor Whiting	
Deputy Reeve Wright	
Councillor Boehlke	
Councillor Ball	

MOVED by Councillor Hanson that Bylaw C-8733-2026 be given second reading.

Carried  
Absent: Reeve Samra

<u>In Favour:</u>	<u>Opposed:</u>
Councillor Hanson	None
Councillor Kochan	
Councillor Whiting	
Deputy Reeve Wright	
Councillor Boehlke	
Councillor Ball	



ROCKY VIEW  
COUNTY

MOVED by Councillor Hanson that Bylaw C-8733-2026 be considered for third reading.

Carried  
Absent: Reeve Samra

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Councillor Ball

Opposed:

None

MOVED by Councillor Hanson that Bylaw C-8733-2026 be given third and final reading.

Carried  
Absent: Reeve Samra

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Councillor Ball

Opposed:

None

**E-1 Closed Session Item – Chief Administrative Officer Update**  
**File: RVC2026-17**

MOVED by Councillor Whiting that Council move into closed session at 2:55 p.m. to consider the confidential item "Chief Administrative Officer Update" in accordance with the following sections of the *Access to Information Act*:

- Section 29 – Advice from Officials

Carried  
Absent: Reeve Samra

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Councillor Ball

Opposed:

None



ROCKY VIEW  
COUNTY

Council held closed session item E-1 with the following additional people in attendance:

Rocky View County:

- R. McCullough, Chief Administrative Officer
- B. Henderson, Chief Operating Officer, Infrastructure Services
- D. Kazmierczak, Executive Director, Community Services
- S. McMullen, Executive Director, Financial & Business Services
- B. Scott, Chief of Staff
- T. Andreasen, Manager, Legislative Services
- S. Hulsman, Manager, Asset Management

MOVED by Councillor Kochan that Council move into open session at 4:11 p.m.

Carried  
Absent: Reeve Samra

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Councillor Ball

Opposed:

None

MOVED by Councillor Kochan that Council directs Administration to proceed with Mandate #1 as outlined in confidential report RVC2026-17, and if a formal application for the purchase of the subject lands accompanied by a signed License of Occupation is not received by April 30, 2026, then Administration is further directed to proceed with Mandate #2 remediation and report to Council on campground feasibility by Q4 2026.

Carried  
Absent: Reeve Samra

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke

Opposed:

Councillor Ball



**J Adjourn the Meeting**

MOVED by Councillor Hanson that the March 24, 2026 Council meeting be adjourned at 4:12 p.m.

Carried

Absent: Reeve Samra

In Favour:

Councillor Hanson  
Councillor Kochan  
Councillor Whiting  
Deputy Reeve Wright  
Councillor Boehlke  
Councillor Ball

Opposed:

None

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Reeve or Deputy Reeve

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Chief Administrative Officer or designate



2026 Spring Budget Finalization

Electoral Division: All

File: N/A

Date:	April 14, 2026
Presenter:	Sheryl McMullen, Executive Director, Financial & Business Services
Department:	Finance Services

REPORT SUMMARY

The Spring Budget Finalization process enables Council to consider budget adjustments prior to finalizing property tax rates for the fiscal year. Spring budget adjustments have historically been brought to Council for updated property tax revenue projections resulting from finalized assessment values, urgent requests for operating expenditures and/or capital project funding, and the receipt of final external property tax requisitions.

Also included this year is the discussion of property tax rates, which has been deferred to spring budget finalization due to several ongoing initiatives under review that may lead to substantial future investments. Council-directed initiatives under review include various Fire Services items, recreation amenities, utility infrastructure, and Prairie Economic Gateway, with further information being brought forward to Council for consideration at various points throughout 2026.

As a result of the ongoing review of Council-directed initiatives, coupled with increased uncertainty for economic growth and other inflationary impacts within the County, the final one-year 2026 Operating and Capital Budgets will be presented for approval. The one-year budget will be supplemented by three-year operating and four-year capital plans. Delivery of future-focused budget plans is a strong step towards achieving multi-year budgets for the County.

Administration has also compiled a comprehensive listing of all capital projects approved for 2026 and prior years that remain in progress in 2026. The draft capital project listing is an interim step intended to improve transparency and oversight of the County’s capital infrastructure program to enable future regular reporting of progress and budget verses actual results.

ADMINISTRATION’S RECOMMENDATION

THAT Council approve the operating and capital budget adjustments, as presented in Attachment A-2.

THAT Council approve a 4.14% property tax revenue increase to finalize a balanced 2026 budget.

THAT Council direct that \$2,597,500 be transferred to the Tax Stabilization Reserve to support lifecycle maintenance funding and designate that \$902,500 transferred to the Tax Stabilization Reserve on December 6, 2025 also be designated for lifecycle maintenance funding for a total of \$3,500,000.

THAT Council approve the budget adjustment for external requisitions, as presented in Attachment A-3.

BACKGROUND

In early 2025, work commenced to develop the framework for a Fiscal Management Strategy with an overall goal of enhancing the County’s financial management practices and implementing multi-year

## 2026 Spring Budget Finalization

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budgeting to align with *Municipal Government Act* requirements. To date, several financial policy updates have been approved by Council, and the process to move to multi-year budgeting has commenced.

While the County has experienced continued growth in residential assessments – both the number of properties, as well as increasing values – growth in new non-residential properties has slowed considerably in comparison to previous years. The impacts from reduced non-residential assessment growth impedes the availability of additional financial resources to deliver growing requirements for County services and infrastructure investments.

As Administration looked to forecast financial requirements beyond the 2026 budget year, uncertainty increased due to several external factors as well as pending decisions for initiatives under review that could have significant budget impacts for future years. Significant socioeconomic impacts arising from international political shifts, including economic uncertainty from tariffs and other trade barriers, and diminishing population growth expectations resulting from Federal immigration policy changes, affect the County's ability to accurately forecast growth potential and rising inflationary pressures.

In addition to economic uncertainty, Council must also consider the financial impacts of various initiatives under review that could significantly influence the County's future operating and capital budgets. Work is underway to develop a Fire Master Plan, assess recreation service delivery options including potential facility investments, review utility service delivery, and reconfirm the impacts of the Prairie Economic Gateway project on County finances. The results of this work must be integrated into the overall Fiscal Management Strategy with the County's financial capacity carefully considered as investments are selected for inclusion in the County's future operating and capital budgets.

Over the coming months, Administration will continue to provide analysis and potential scenarios for Council's consideration as we further define the Fiscal Management Strategy, strengthen the County's financial policies, and implement fiscally responsible financial practices.

### **2026 Budget Finalization Approvals Required**

As a result of the ongoing work of Administration, coupled with increased uncertainty for future economic growth and inflationary impacts within the County, it is prudent to put forth for approval the 2026 Operating and Capital Budgets, and supplement those budgets with three-year operating and four-year capital plans. It is a strong step towards achieving multi-year budgets for the County.

Administration has since completed spring budget review and identified updates required to finalize the 2026 Budget. These updates are detailed in the 2026 Budget Update (Attachment A-1) and the Operating and Capital Budget Adjustment (Attachment A-2).

The proposed changes reflect updated cost estimates, project timing, service delivery requirements, revenue projections, and adjustments to external funding or requisition requirements (Attachment A-3). These adjustments ensure the budget reflects the most current information available.

As part of this process, Administration updated the property assessment growth and its impact on tax revenue. These changes include increases/decreases in property assessments due to new construction or changes in the market value of existing properties. The approved 2026 Budget included an initial estimated \$3,000,000 in additional tax revenue from assessment growth. Based on the finalized 2026 assessment roll, the updated estimate is \$5,558,500, representing an increase of \$2,558,500.

## 2026 Spring Budget Finalization

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Historically there has been an adjustment to reduce property tax revenues resulting from assessment appeals. As such, an allowance of \$1,000,000 will be provided against the total projected property tax revenues. This allowance will improve the predictability of property tax revenues by reducing the amount by the historical metric of successful appeals.

### ANALYSIS

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A 4.14% increase in property tax revenue generates approximately \$4.56M in additional tax revenue. The increase combined with \$9.8M in total assessment growth revenues, provides sufficient funds for all budget obligations and directs \$3.5M in total for 2026 to the Tax Stabilization Reserve for lifecycle maintenance. The allocation towards lifecycle maintenance is the minimum contribution needed to begin addressing the County's infrastructure maintenance gap.

Council approved the preliminary 2026 Operating and Capital Base Budget on December 5, 2025, which included a budget increase of \$7.3M over the 2025 budget. Final decisions on capital projects and tax rate increases were deferred to spring budget finalization as several initiatives remained under review as of December 2026.

As tax rates were not considered in December, incremental tax revenues of \$8.2M generated from assessment growth were used to fund the budget increases, and the residual amount of \$902,500 was allocated to the tax stabilization reserve. An interim balanced budget was achieved, and the allocation of assessment growth revenues and property tax increases to fund cost of services and additional investments were earmarked for consideration at Spring Budget Finalization.

Administration has completed further budget review and identified finalized revenues and expenditures reflecting updated grant revenues, revised cost estimates, service requirements, and external requisitions. The budget review has resulted in additional revenue of \$2,558,500 generated from updated assessment growth information and additional expenses of \$3,516,500. Based upon the County's estimated infrastructure replacement obligations and current reserves balances, Administration recommends a minimum annual lifecycle contribution of \$3.5M to be held in the Tax Stabilization Reserve.

Attachment B summarizes the net operating and capital budget requests along with incremental tax revenues from growth, options for the amount of funds to be dedicated for lifecycle maintenance needs, and resulting potential tax increases to achieve a balanced budget.

To fill the budget gap, Administration is recommending Scenario 1 as outlined in Attachment B which implements a 4.14% tax revenue increase to achieve the required \$4,555,100 in property tax revenues for 2026.

The County has also received final external requisitions detailed in Attachment A-1 from the following entities:

- \$91,177,900 for the Provincial Education Requisition – a 17% increase from 2025;
- \$1,714,900 for the Rocky View Foundation – a 4% increase from 2025; and
- \$163,577 for Designated Industrial Property – a 5% increase from 2025.

## 2026 Spring Budget Finalization

### COMMUNICATIONS / ENGAGEMENT

Upon Council’s approval of the 2026 Operating and Capital Budget, including any property tax adjustment, Administration will prepare a news release for distribution and publication on the County website. An updated 2026 budget document will also be published on the County’s Budget and Finance webpage.

Additionally, an information brochure insert will accompany the 2026 property tax notices issued in May. The insert will provide residents with an overview of municipal revenue allocation and provincial tax requirements.

### IMPLICATIONS

#### Financial

Finalizing the County’s 2026 budget, aligns the budget with updated assessment growth and requisition amounts, and supports future financial sustainability through additional reserve funding.

### STRATEGIC ALIGNMENT

Passing an annual budget is a statutory obligation for all provincial municipalities under section 242 of the *Municipal Government Act*.

Key Performance Indicators		Strategic Alignment
Financial Prosperity	FP2: Ensuring the County remains financially sustainable for future generations	The proposed budget adjustments support financial prosperity while maintaining current service levels, ensuring the County remains financially sustainable for future generations.

### ALTERNATE DIRECTION

Administration does not have an alternate direction for Council’s consideration.

### ATTACHMENTS

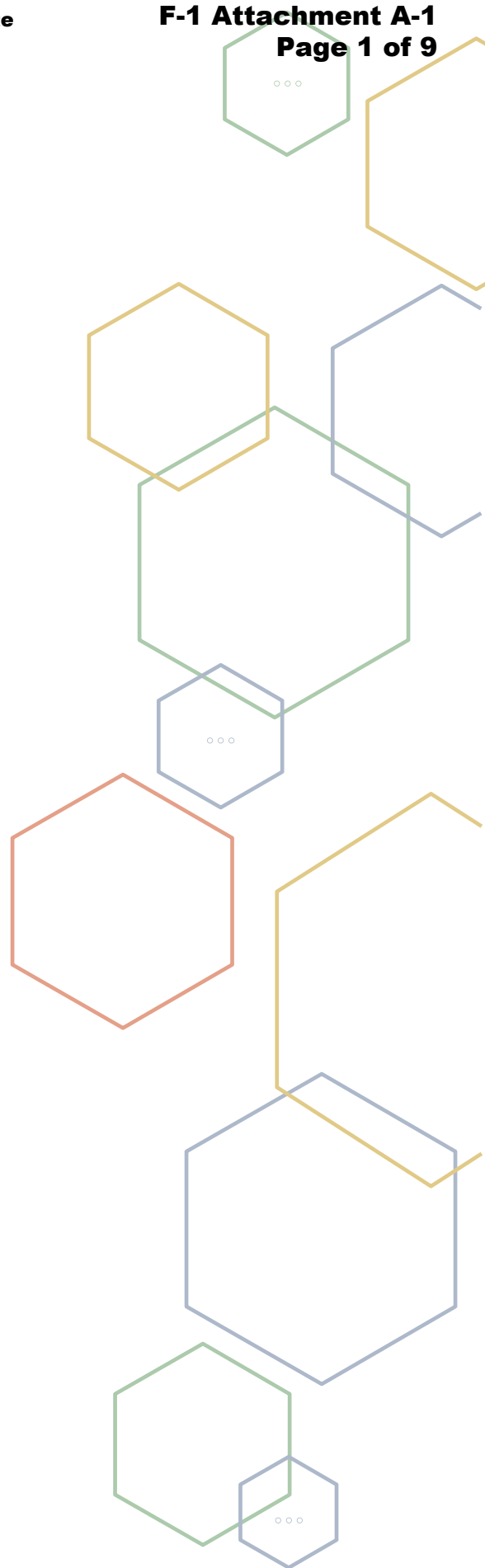
- Attachment A-1: 2026 Budget Update
- Attachment A-2: Operating and Capital Budget Adjustment
- Attachment A-3: External Requisitions Budget Adjustment
- Attachment B: 2026 Tax Rate Scenarios with Lifecycle Contributions
- Attachment C-1: Supplemental Draft Capital Project Listing Summary
- Attachment C-2: Supplemental Draft Capital Project Listing
- Attachment D: Forecasted Reserve Balances and Funding Sources

### APPROVALS

Manager:	Isedua Agbonkhese, Manager, Finance Services
Executive Director/Director:	Sheryl McMullen, Executive Director, Financial & Business Services
Chief Administrative Officer:	Reegan McCullough, Chief Administrative Officer

# 2026

## Budget Update



## Capital Budget Adjustments

The table below presents the budget adjustments required to finalize the 2026 Capital Budget, along with their respective funding sources.

CAPITAL			
Adjustments Requested by Administration		Financial Impact	Tax Support
<b>Item 1</b>   Infrastructure Services Division   <b>Capital &amp; Engineering Services - Township Road 250 Realignment</b>			
<p>The \$3,060,000 budget adjustment is due to cost increases to complete Phase 1 of the <u>Township Road 250 Realignment</u>. The increase is based upon tender results and other updated cost estimates from CN Rail and ATCO Pipelines. Recommended funding sources are \$2,448,000 from the Tax Stabilization Reserve and \$612,000 from the Community Aggregate Payment Reserve. No additional tax support is required.</p>	Reserves (funding)	3,060,000	-
	Capital Cost	3,060,000	-
	Net	-	-
<b>Item 2</b>   Infrastructure Services Division   <b>Utility Services - Forcemain Repair</b>			
<p>The <u>Balzac East Wastewater Utility System Forcemain</u> requires lifecycle renewal repairs to maintain current service levels as it is currently operating with a temporary solution. Recommended funding sources are \$375,000 from the Tax Stabilization Reserve and \$80,000 from the East Rocky View Utility Wastewater Reserve. No additional tax support is required.</p>	Reserves (funding)	455,000	-
	Capital Costs	455,000	-
	Net	-	-
<b>Item 3</b>   Infrastructure Services Division   <b>Fire Services - Fire Prevention Vehicle Replacement</b>			
<p>Replacement of the <u>Fire Investigation Vehicle</u> is requested as an emergent lifecycle renewal due to the poor condition of the existing 17-year-old unit with over 225,000 kms. The replacement will improve field investigation, inspection, and equipment separation capabilities. Recommended funding source is \$180,000 from the Tax Stabilization Reserve. No additional tax support is required.</p>	Reserves (funding)	180,000	-
	Capital Costs	180,000	-
	Net	-	-



## Operating Budget Adjustments

The table below presents the budget adjustments required to finalize the 2026 Operating Budget, along with their respective tax impacts.

OPERATING			
Adjustments Requested by Administration		Financial Impact	Tax Support
<b>Item 1   County-Wide Adjustment   Asset Management – Cochrane Gravel Sales Proceeds</b>			
On November 26, 2024, Council approved the sale of the <u>Cochrane Gravel Pit</u> to the Town of Cochrane. Proceeds of \$5,000,000 from the sale were received and are recommended for transfer to the Tax Stabilization Reserve for future use.	Revenue	5,000,000	-
	Transfer to Reserve	5,000,000	-
	Net	-	-
<b>Item 2   County-Wide Adjustment   Finance Services – Assessment Growth</b>			
On December 5, 2025, Council approved the 2026 base budget, with an estimated \$3,000,000 in <u>assessment growth</u> . Administration recommends transferring the additional \$2,558,500 to the Tax Stabilization Reserve for future lifecycle reserve funding.	Revenue	2,558,500	-
	Transfer to Reserve	2,558,500	-
	Net	-	-
<b>Item 3   County-Wide Adjustment   Finance Services – Benefit Load Adjustment</b>			
Benefit rates are finalized at year-end (employer’s share of statutory benefits (e.g.; CPP and EI), the Local Authorities Pension Plan (LAPP), and employee health benefits. 2026 benefit costs increased primarily due to: <ul style="list-style-type: none"> <li>• Increase in WCB rates</li> <li>• Increased health benefit costs</li> </ul> These increases were partially offset by a reduction in employer LAPP contributions.	Revenue	-	-
	Expense	227,000	-
	Net	(227,000)	(227,000)
<b>Item 4   CAO Division   Prairie Gateway Cost Recovery</b>			
This adjustment includes the <u>City of Calgary portion of cost-shared projects</u> , where Rocky View County has completed contracting, and both municipalities share the associated costs on a 50-50 basis.	Revenue	560,000	-
	Expense	560,000	-
	Net	-	-

OPERATING			
Adjustments Requested by Administration		Financial Impact	Tax Support

**Item 5** | CAO Division | **Prairie Gateway Initiatives**

On December 5, 2025, Council approved \$435,000 in the 2026 operating base budget for Prairie Gateway strategic initiatives. The original four-year plan, however, identified a \$710,000 budget involving various consulting engagements. Prior to executing multi-year contracts, the project team must confirm full funding. This adjustment advances the required tax funding into the 2026 budget and carries it forward to align with planned expenditures.

Revenue	-	-
Expense	275,000	-
Net	(275,000)	(275,000)

**Item 6** | CAO Division | **Intergovernmental & Regional Services – Intermunicipal Collaboration Project**

The County received \$200,000 from the Alberta Community Partnership (ACP) grant in February 2026 for intermunicipal collaboration projects with the City of Calgary, including a new Intermunicipal Collaboration Framework (ICF) and an updated Intermunicipal Development Plan (IDP). This adjustment reflects grant approval and a \$65,000 cost recovery for Calgary’s share of municipal contributions.

Revenue	265,000	-
Expense	265,000	-
Net	-	-

**Item 7** | CAO Division | **Recreation & Community Support – Langdon Recreation Grant**

The Langdon Recreation grant was originally budgeted at \$181,100, consistent with the 2025 amount. On February 11, 2026, the Recreation Governance Committee approved the Langdon Recreation Grant for 2026 at \$178,400. This adjustment reflects the reduction and is funded through the Langdon Special Tax.

Revenue	(2,700)	-
Expense	(2,700)	-
Net	-	-

**Item 8** | Community Services Division | **Enforcement Services – RCMP Contract**

The County’s portion of Provincial RCMP costs have increased due to changes in the police funding model and projected annual growth in frontline policing expenses. This adjustment is tax-funded.

Revenue	-	-
Expense	465,100	-
Net	(465,100)	(465,100)

OPERATING			
Adjustments Requested by Administration		Financial Impact	Tax Support

**Item 9** | Community Services Division | Planning - Revenue Adjustments

On December 5, 2025, Council approved the 2026 Master Rates Bylaw, including a \$15,000 increase in site monitoring and review revenue with no associated expense. A subsequent review identified a \$5,000 reduction in expected revenue due to lower-than-anticipated activity and previously omitted related expenses. Council also approved the Master Rates Bylaw excluding a \$10,000 increase in natural resource extraction revenue and the related service costs. This adjustment reflects both the changes to revenues and expenses.

Revenue	5,000	-
Expense	20,000	-
Net	(15,000)	(15,000)

**Item 10** | Corporate Services Division | Information Technology - eCompliance Software

On December 5, 2025, Council approved the 2026 operating and capital base budget, including the eCompliance Software Capital Project. However, the 2026 operating licensing costs were not included in the 2026 Operating Base Budget. This adjustment addresses that omission. This adjustment is tax-funded.

Revenue	-	-
Expense	141,700	-
Net	(141,700)	(141,700)

**Item 11** | Corporate Services Division | People & Culture - Human Resource Advisor

This increase funds a full-time HR Advisor to address workforce growth and increasing service demands. The requested amount of \$102,000 is 67% of the total cost of \$153,000, to reflect the anticipated start date of May 1, 2026 for the position. This adjustment is tax-funded.

Revenue	-	-
Expense	102,000	-
Net	(102,000)	(102,000)

**Item 12** | Corporate Services Division | Legal Services - Privacy Officer

This increase funds a full-time Privacy Officer to address new legislative requirements under the *Protection of Privacy Act* (POPA) and an increase in access to information requests. The requested amount of \$88,500 is 67% of the total cost of \$132,090, to reflect the anticipated start date of May 1, 2026 for the position. This adjustment is tax-funded.

Revenue	-	-
Expense	88,500	-
Net	(88,500)	(88,500)

OPERATING			
Adjustments Requested by Administration	Financial Impact	Tax Support	
<b>Item 13</b>   Corporate Services Division   <b>People &amp; Culture – Salaries &amp; Wages Compensation Review</b>			
A compensation review was completed, and a <u>market increase for eight positions</u> is required to align with market rates. The requested amount of \$60,100 is 67% of the total adjustment of \$89,700, reflecting an anticipated adjustment date of May 10, 2026 and is tax funded.	Revenue	-	-
	Expense	60,100	-
	Net	(60,100)	(60,100)
<b>Item 14</b>   Corporate Services Division   <b>People &amp; Culture – Recognition Fund</b>			
This request increases the <u>employee recognition budget</u> to reflect the new policy allocating \$75 per employee that was inadvertently omitted from the 2026 base budget deliberations. This adjustment is tax-funded.	Revenue	-	-
	Expense	26,800	-
	Net	(26,800)	(26,800)
<b>Item 15</b>   Corporate Services Division   <b>People &amp; Culture – Engagement Survey Reserve</b>			
This request is to include the <u>employee engagement survey</u> budget net increase, which is conducted every two years. This adjustment is tax-funded.	Revenue	-	-
	Expense	20,000	-
	Net	(20,000)	(20,000)
<b>Item 16</b>   Financial & Business Services Division   <b>Finance Services – Housekeeping Adjustments</b>			
Various <u>minor corrections</u> are required to finalize the 2026 budget. The net result of the items below is a \$101,000 reduction to the net tax requirement: <ul style="list-style-type: none"> <li>• Water debenture calculations were overstated, as such this adjustment reduces the net tax funded requirement by \$103,600.</li> <li>• Fleet interdepartmental charges were corrected, resulting in a \$9,600 increase in net tax requirements.</li> <li>• Reduction to temporary employee COLA from 2.5% to 2.1% based on Alberta Consumer Price Index, reducing the net tax requirement by \$7,000.</li> </ul>	Revenue	-	-
	Expense	(101,000)	-
	Net	101,000	101,000
<b>Item 17</b>   Infrastructure Services Division   <b>Fire Services – IAFF Deal Agreement – Annual Increase</b>			
This adjustment is a <u>requirement under the IAFF collective agreement</u> ratified by Council on January 6, 2026, which results in an annual wage budget increase of \$1,905,500 beginning in 2026, as well as an ongoing clothing budget of \$24,000. This adjustment is tax-funded.	Revenue	-	-
	Expense	1,929,500	-
	Net	(1,929,500)	(1,929,500)

OPERATING			
Adjustments Requested by Administration		Financial Impact	Tax Support
<b>Item 18</b>   Infrastructure Services Division   Fire Services – IAFF Deal Agreement – Retro Pay			
This adjustment is a <u>requirement under the IAFF collective agreement</u> ratified by Council on January 6, 2026, covering January 1, 2024, to December 31, 2025. This adjustment is paid in 2026 and covers retroactive pay of \$490,900 for 2024 and \$1,041,300 for 2025, as well as a one-time purchase of footwear and a uniform and clothing top-up of \$157,000. This adjustment was funded through the Tax Stabilization Reserve.	Revenue	1,689,200	-
	Expense	1,689,200	-
	Net	-	-
<b>Item 19</b>   Infrastructure Services Division   Fire Services – Fire Fighting Foam Remediation			
This request is to fund the <u>replacement and disposal of existing firefighting foam products</u> to comply with Environment and Climate Change Canada regulations by the end of Q2 2026. The recommended funding source is the Tax Stabilization Reserve.	Revenue	138,600	-
	Expense	138,600	-
	Net	-	-
<b>Item 20</b>   Infrastructure Services Division   Fire Services – FRIAA Grant			
The County received \$50,300 from <u>Forest Resource Improvement Association of Alberta (FRIAA) grant</u> in Q1 of 2026 for FireSmart programs in the Hamlet of Bragg Creek.	Revenue	50,300	-
	Expense	50,300	-
	Net	-	-
<b>Item 21</b>   Infrastructure Services Division   Fire Services – Lockbox Program Access Provider Change			
Rocky View County Fire Services participates in the <u>regional lockbox system</u> used for emergency access and mutual aid responses. The County must transition to a new system to maintain compatibility with the Calgary Fire Department and regional partners. This adjustment reflects a one-time cost of \$48,200, funded from the Tax Stabilization Reserve, and an annual license cost of \$1,800, funded by taxes.	Revenue	48,200	-
	Expense	50,000	-
	Net	(1,800)	(1,800)
<b>Item 22</b>   Infrastructure Services Division   Capital & Engineering Services – Highway 1 & Range Road 33 Interchange Improvement			
A budget adjustment is required to include \$2,400,000 in <u>carry-forward provincial funding</u> for the Highway 1 and Range Road 33 Interchange Improvement. This adjustment is required as a correction to properly record the existing provincial funding and is fully funded by the Province.	Revenue	2,400,000	-
	Expense	2,400,000	-
	Net	-	-

OPERATING			
Adjustments Requested by Administration		Financial Impact	Tax Support
<b>Item 23</b>   Infrastructure Services Division   Capital & Engineering Services - Stormwater Drainage Projects			
On February 24, 2026, Council approved an increase in funding for <u>Policy A-459 Stormwater Drainage Projects</u> from \$400,000 to \$680,000 to support the rising volume and complexity of site-specific drainage projects. This adjustment is tax-funded.	Revenue	-	-
	Expense	280,000	-
	Net	(280,000)	(280,000)
<b>Item 24</b>   Infrastructure Services Division   Operational Services - Fuel Cost			
This one-time adjustment of \$380,000 to the operations materials budget is due to <u>significant fuel price increases</u> since the start of the fiscal year. It is unclear how long inflated fuel prices will continue. The recommended funding source is the Tax Stabilization Reserve.	Revenue	380,000	-
	Expense	380,000	-
	Net	-	-
<b>Item 25</b>   Infrastructure Services Division   Utility Services - Used Oil Materials Support Grant			
This request includes <u>grant funding from the Alberta Recycling Management Authority</u> of up to \$15,000 for the purchase of a 20-foot modified sea can and a 4,500 L used oil tank.	Revenue	15,000	-
	Expense	-	-
	Net	15,000	15,000
<b>TOTAL SURPLUS (deficit)</b>		<b>3,516,500</b>	



## External Requisitions

External requisitions are amounts that Rocky View County collects on behalf of other entities through the property tax system and forwards to requisitioning bodies such as the Provincial government (education and designated industrial properties) and the Rocky View Foundation (affordable seniors housing).

Administration has received final external requisitions for the 2026 budget year. The amounts are highlighted below along with comparative numbers from 2025.

EXTERNAL REQUISITIONS				
Requisition	2026 Amount	2025 Amount	Increase (\$)	Increase (%)
<b>Provincial Education Requisition</b>				
Collected on behalf of the Alberta School Foundation Fund (ASFF) and the Calgary Catholic School District (CCSD) to fund education costs throughout the Province.				
	91,177,900	77,674,300	13,503,600	17%
<b>Rocky View Foundation</b>				
Funding affordable housing for low-income individuals and families, senior lodges, and essential senior services in the area.				
	1,714,900	1,650,900	64,000	4%
<b>Designated Industrial Property</b>				
Applies to all designated industrial linear and non-linear properties (pipelines, energy facilities, plants, etc.)				
	163,577	156,100	7,477	5%



**ROCKY VIEW COUNTY**  
**BUDGET ADJUSTMENT REQUEST FORM**  
**BUDGET YEAR: 2026**

Description	Budget Adjustment
<b>EXPENDITURES:</b>	
Infrastructure Services Division   Capital & Engineering Services – Township Road 250	3,060,000
Infrastructure Services Division   Fire Services – Vehicle Replacement	180,000
Infrastructure Services Division   Utilities Services – Forcemain Repair	455,000
All Division All Departments – Transfer Assessment Growth to Tax Stabilization Reserve	2,558,500
All Division All Departments – Transfer Additional Surplus to the Tax Stabilization Reserve	1,038,600
CAO Division   Prairie Gateway Initiatives	275,000
CAO Division   Prairie Gateway Cost Recovery	560,000
CAO Division   Intergovernmental & Regional Services– Intermunicipal Collaboration Project - Calgary	265,000
CAO Division   Recreation & Community Support – Langdon Recreation Grant	(2,700)
Community Services Division   Planning and Development– Site Monitoring and Review Fee	10,000
Community Services Division   Planning and Development– Natural Resource Extraction Fee	10,000
Community Services Division   Enforcement Services– RCMP Contract	465,100
Corporate Services Division   People and Culture Services– Human Resource Advisor	102,000
Corporate Services Division   Information Technology Services– E-Compliance Software	141,700
Corporate Services Division   Legal Services– Privacy Officer	88,500
Corporate Services Division   People and Culture – Salaries & Wages Compensation Review	60,100
Corporate Services Division   People and Culture – Recognition Fund	26,800
Corporate Services Division   People and Culture – Engagement Survey Reserve	20,000
Financial & Business Services Division   Asset Management – Cochrane Gravel Sales Proceeds	5,000,000
Financial & Business Services Division   Finance Services – Benefit Load Adjustment	227,000
Financial & Business Services Division   Finance Services – Water Debenture Calculation	(116,100)
Financial & Business Services Division   Temporary staff COLA	(7,000)
Financial & Business Services Division   Finance Services – Internal Fleet Calculation	2,700
Infrastructure Services Division   Fire Services – IAFF Deal Agreement - Annual Increase	1,929,500
Infrastructure Services Division   Fire Services – IAFF Deal Agreement - Retro Pay	1,689,200
Infrastructure Services Division   Fire Services – Fire Fighting Foam Remediation	138,600
Infrastructure Services Division   Fire Services – FRIAA Grant	50,300
Infrastructure Services Division   Fire Services – Lock Box Program Access Provider Change	50,000
Infrastructure Services Division   Capital & Engineering Services – Highway 1 & Range Road 33 Interchange Improvement	2,400,000
Infrastructure Services Division   Capital & Engineering Services – Stormwater Drainage Projects	280,000
Infrastructure Services Division   Operational Services – Fuel Costs	380,000
<b>TOTAL EXPENSE:</b>	<b>21,337,800</b>

**ROCKY VIEW COUNTY**  
**BUDGET ADJUSTMENT REQUEST FORM**  
**BUDGET YEAR: 2026**

Description	Budget Adjustment
<b>REVENUES:</b>	
Infrastructure Services Division   Capital & Engineering Services – Township Road 250 (Community Aggregate Levy & Tax Stabilization Reserve)	(3,060,000)
Infrastructure Services Division   Fire Services – Vehicle Replacement (Tax Stabilization Reserve)	(180,000)
Infrastructure Services Division   Utilities Services – Forcemain Repair (Tax Stabilization & East Rocky View Utility Wastewater Reserve)	(455,000)
All Division   All Departments – 4.14% Increase Property Tax Revenue	(4,555,100)
All Division   All Departments – Assessment Growth	(2,558,500)
CAO Division   Prairie Gateway Cost Recovery (Recoverable from City of Calgary)	(560,000)
CAO Division   Intergovernmental & Regional Services– Intermunicipal Collaboration Project - Calgary (ACP, Recoverable from City of Calgary)	(265,000)
CAO Division   Recreation & Community Support – Langdon Recreation Grant (Langdon Special Tax)	2,700
Community Services Division  Planning and Development– Site Monitoring and Review Fee	5,000
Community Services Division  Planning and Development– Natural Resource Extraction Fee	(10,000)
Financial & Business Services Division  Asset Management – Cochrane Gravel Sales Proceeds	(5,000,000)
Financial & Business Services Division  Finance Services – Water Debenture Calculation (Local Improvement Tax)	12,500
Financial & Business Services Division  Finance Services – Internal Fleet Calculation (Internal Revenue)	6,900
Infrastructure Services Division  Fire Services – IAFF Deal Agreement - Retro Pay (Tax Stabilization Reserve)	(1,689,200)
Infrastructure Services Division  Fire Services – Fire Fighting Foam Remediation (Tax Stabilization Reserve)	(138,600)
Infrastructure Services Division  Fire Services – FRIAA Grant	(50,300)
Infrastructure Services Division  Fire Services – Lock Box Program Access Provider Change (Tax Stabilization Reserve)	(48,200)
Infrastructure Services Division  Capital & Engineering Services – Highway 1 & Range Road 33 Interchange Improvement (Alberta Transportation)	(2,400,000)
Infrastructure Services Division  Operational Services – Fuel Costs (Tax Stabilization Reserve)	(380,000)
Infrastructure Services Division  Utility Services – Used Oil Materials Support Grant	(15,000)
<b>TOTAL REVENUE:</b>	<b>(21,337,800)</b>
<b>NET BUDGET REVISION:</b>	<b>-</b>
<b>REASON FOR BUDGET REVISION:</b>	
2026 Spring Finalization - Operating and Capital Budget Adjustments (4.14% Tax Increase)	

Budget AJE No: \_\_\_\_\_

Posting Date: \_\_\_\_\_

**ROCKY VIEW COUNTY**  
**BUDGET ADJUSTMENT REQUEST FORM**  
**BUDGET YEAR: 2026**

Description	Budget Adjustment
<b>EXPENDITURES:</b>	
<b>External Requisitions:</b>	
Alberta School Foundation Fund	13,029,100
Calgary Catholic School District	474,500
Rocky View Seniors Foundation	64,000
Designated Industrial Property Tax	7,500
<b>TOTAL EXPENSE:</b>	<b>13,575,100</b>
<b>REVENUES:</b>	
<b>External Requisitions:</b>	
Property Tax Revenue	(13,575,100)
<b>TOTAL REVENUE:</b>	<b>(13,575,100)</b>
<b>NET BUDGET REVISION:</b>	<b>-</b>
<b>REASON FOR BUDGET REVISION:</b>	
2026 Spring Finalization - External Requisition Budget Adjustments	

Budget AJE No: \_\_\_\_\_

Posting Date: \_\_\_\_\_



**2026 Tax Rate Scenarios with Lifecycle Contributions**

	<b>Scenario 1</b>	<b>Scenario 2</b>
	<b>\$3.5 M growth to lifecycle</b>	<b>\$5.5 M growth to lifecycle</b>
<b>December 2026 Budget Requests</b>		
Total operating budget requests	4,474,600	4,474,600
Total capital budget requests	2,864,000	2,864,000
	<u>7,338,600</u>	<u>7,338,600</u>
<b>Spring Finalization Budget Requests</b>		
Total operating budget requests	3,516,500	3,516,500
Total capital budget requests		
	<u>3,516,500</u>	<u>3,516,500</u>
<b>Total 2026 Budget Requests</b>	10,855,100	10,855,100
<b>Assessment growth revenues allocated to future Lifecycle Maintenance</b>	3,500,000	5,500,000
<b>Total 2026 Budget Request Requiring Funding</b>	<b>14,355,100</b>	<b>16,355,100</b>
<b>Funding Sources from Property taxes</b>		
2025 Assessment Growth	5,241,500	5,241,500
Estimated 2026 Assessment Growth - Dec 2025	3,000,000	3,000,000
Updated incremental 2026 Assessment Growth - Apr 2026	2,558,500	2,558,500
Less: allowance for assessment appeals	(1,000,000)	(1,000,000)
	<u>9,800,000</u>	<u>9,800,000</u>
<b>2026 Increased property tax dollars required</b>	<b>4,555,100</b>	<b>6,555,100</b>
	<b>4.14%</b>	<b>5.95%</b>
<b>Total 2026 Budget Funding Sources</b>	<b>14,355,100</b>	<b>16,355,100</b>
<b>Balanced Budget</b>	<b>-</b>	<b>-</b>

**Note 1** – In December 2025, Council approved an interim allocation of \$902,500 to the Tax Stabilization Reserve. Scenarios 1 and 2 include this interim allocation as part of the total allocation to the Tax Stabilization Reserve for lifecycle.



**Rocky View County – Draft Summary Capital Project Listing**  
**All Projects In-Progress and Approved up to and including 2026**

*(historical and forecasted budget numbers are draft and subject to further review and confirmation)*

Program	Approved: 2026 Available Capital Budget	2026 Forecast (Spend)	ADDITIONAL CAPITAL BUDGET APPROVALS REQUIRED			
			2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Fire	13,473,000	6,197,500	6,490,000	600,000	-	2,670,400
Fleet & Equipment	3,145,000	3,145,000	-	-	-	2,000,000
IT	2,442,300	2,442,300	-	-	-	-
Prairie Gateway	12,649,900	12,649,900	45,863,000	75,689,600	23,995,000	47,200,000
Recreation	17,878,900	2,989,400	14,888,600	-	-	250,000
Road & Bridges	28,389,400	25,831,300	21,046,900	33,900,000	10,900,000	45,610,000
Utilities & Storm	30,761,100	24,670,100	13,626,700	18,000,000	2,000,000	28,982,500
<b>Total</b>	<b>108,739,600</b>	<b>77,925,500</b>	<b>101,915,200</b>	<b>128,189,600</b>	<b>36,895,000</b>	<b>126,712,900</b>

**Note 1** – The forecast includes 2026 available budget of \$108,739,600, plus anticipated budget requests such as Prairie Economic Gateway (\$192.7M), Bridge and Road Replacement (\$67.2M), Raw Water Reservoir – Graham (\$27.0M), Range Road 285 (Hwy 560 to Peigan Trail) (\$28.0M), and CSMI Partnership and Municipal Stormwater Drainage (\$26.6M).

Funding Sources	Approved: Total Capital Budget	2026 Forecast Spend	ADDITIONAL CAPITAL BUDGET APPROVALS REQUIRED			
			2027 Forecast Spend	2028 Forecast Spend	2029 Forecast Spend	2030 Forecast Spend
Debt	21,828,100	14,949,900	51,763,000	76,289,600	23,995,000	47,200,000
Federal Grant	3,991,700	3,604,800	1,966,000	1,579,100	1,579,100	1,579,100
Levy	13,648,500	13,648,500	4,000,000	18,400,000	-	35,512,500
Other	2,760,400	2,287,200	362,800	-	-	-
Provincial Grant	21,480,400	18,072,500	10,327,900	6,920,900	6,920,900	6,920,900
Reserve	40,710,500	21,042,600	31,095,500	22,600,000	2,000,000	33,100,400
Tax	4,320,000	4,320,000	2,400,000	2,400,000	2,400,000	2,400,000
<b>Total</b>	<b>108,739,600</b>	<b>77,925,500</b>	<b>101,915,200</b>	<b>128,189,600</b>	<b>36,895,000</b>	<b>126,712,900</b>



## Rocky View County – Draft Capital Project Listing

## All Projects In Progress and Approved up to and including 2026

(Historical and forecasted budget numbers are draft and subject to further review and confirmation)

PROGRAM	PROJECT	Approved: 2026 Available Capital Budget	2026 ESTIMATED APPROVED BUDGET	CAPITAL PROJECT FORECASTS (subject to confirmation and potential Council approval)				
			2026	2027	2028	2029	2030	
Road & Bridges	10272401 - Springbank Road (RR 33 to Horizon View Rd)	50,000	50,000	-	-	-	-	-
Road & Bridges	10372303 - Range Road 43 & Cochrane Lake Road West	912,400	10,000	-	-	-	-	-
Road & Bridges	10372504 - Campbell Drive Improvements	5,000	5,000	-	-	-	-	-
Road & Bridges	10472501 - Burma Road - engineering & land acquisition	1,258,000	1,258,000	-	-	-	-	-
Road & Bridges	10672304 - Township Road 250 Realignment - Prelim Engineering	8,736,900	8,350,000	4,046,900	-	-	-	-
Fire	2024-Fire-01 - Bush Buggy Replacement #5669	18,700	18,700	-	-	-	-	-
Fire	2026-Base-01 - Fire Engine 211 (5495)	1,680,000	840,000	840,000	-	-	-	-
Fire	2026-Base-02 - Fire Engine 107 Replacement #5649	1,680,000	840,000	840,000	-	-	-	-
Fire	2026-Base-03 - Fire Engine Replacement #7096	1,680,000	840,000	840,000	-	-	-	-
Fire	2026-Base-04 - Fire Engine 111 (7095)	1,680,000	840,000	840,000	-	-	-	-
Fire	2026-Base-05 - Bush Buggy Maintenance Program	33,800	33,800	-	-	-	-	-
Fleet & Equipment	2026-Base-06 - Vehicle Replacements	1,600,000	1,600,000	-	-	-	-	1,000,000
Fleet & Equipment	2026-Base-07 - Equipment Replacement	1,545,000	1,545,000	-	-	-	-	1,000,000
Road & Bridges	2026-Base-08 - Lifecycle Mgmt of Bridges and Bridge Culverts (>1.5m)	5,206,300	5,206,300	5,500,000	5,500,000	5,500,000	5,500,000	11,900,000
Fire	2026-Base-10 - In Building Radio Coverage	200,000	200,000	-	-	-	-	-
IT	2026-Base-11 - Development E-Compliance Software	288,000	288,000	-	-	-	-	-
Recreation	2026-Base-13 - Conrich Recreational Amenities	800,000	800,000	-	-	-	-	-
Road & Bridges	2026-Base-14 - Range Road 285 (Hwy 560 to Peigan Trail)	500,000	500,000	5,000,000	23,000,000	-	-	-
Road & Bridges	2026-Base-15 - Burma Road and roundabout at Bearspaw Rd	6,100,000	5,052,000	1,100,000	-	-	-	-
Utilities & Storm	2026-Base-16 - CSMI Partnership and Municipal Stormwater Drainage	2,330,400	2,330,400	-	-	-	-	26,632,500
Utilities & Storm	2026-Base-17 - Raw Water Reservoir - Graham	3,000,000	3,000,000	7,000,000	18,000,000	2,000,000	-	-
Prairie Gateway	2026-Base-18 - Prairie Economic Gateway Initiatives	12,649,900	12,649,900	45,863,000	75,689,600	23,995,000	23,995,000	47,200,000
IT	A202401 - Information Management Program	115,700	115,700	-	-	-	-	-
IT	A202402 - IoT & AVL Solution	49,500	49,500	-	-	-	-	-
IT	A202502 - ERP Program (Phase I)	1,704,100	1,704,100	-	-	-	-	-
Fire	A202503 - Fuel station 111 (Langdon)	37,500	37,500	-	-	-	-	-
Fire	A202504 - Fuel station 103 (Bearspaw)	37,500	37,500	-	-	-	-	-
IT	A202601 - Replacement of End of Life IT Equipment	285,000	285,000	-	-	-	-	-
Utilities & Storm	CP611 - Bragg Creek Erosion Project - Phase 3	39,700	39,700	-	-	-	-	-
Recreation	CP615 - Regional Pathway - Balsam Ave and WBC Trail	378,900	343,000	35,000	-	-	-	-
Recreation	CP616 - Langdon Park Improvement Plan	164,700	164,700	-	-	-	-	-
Recreation	CP618 - Regional Pathway - RR 33 (From schools to SPFAS)	1,550,000	1,400,000	150,000	-	-	-	-
Road & Bridges	R32 - SUBDIVISION REPAVING	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	22,610,000
Recreation	RVC09 - Langdon Recreation Centre - Design,	1,038,100	-	1,038,100	-	-	-	-
Recreation	RVC10 - South Springbank Community Facility-Site Design	879,000	-	879,000	-	-	-	-



PROGRAM	PROJECT	Approved: 2026 Available Capital Budget	2026 ESTIMATED APPROVED BUDGET	CAPITAL PROJECT FORECASTS <i>(subject to confirmation and potential Council approval)</i>				
			2026	2027	2028	2029	2030	
Fire	RVC11 - Madden Fire Station #105 (Replacement)	6,408,200	2,300,000	3,130,000	600,000	-	-	
Recreation	RVC12 - Indus Recreation Centre Rink Expansion	11,838,200		11,838,200	-	-	-	
Fire	RVC13 - Balzac Fire Station Storage Garage	17,300	30,000	-	-	-	-	
Recreation	RVC14 - Springbank Indoor Turf Field Complex	948,300	-	948,300	-	-	-	
Utilities & Storm	UC59 - Dalroy Drainage Solution	920,200	970,000	-	-	-	-	
Road & Bridges	UC64 - Lower Springbank Rd and 101 St SW	220,800	-	-	-	-	-	
Utilities & Storm	UC68 - Janet Industrial Drainage	1,053,100	1,053,100	-	-	-	-	
Utilities & Storm	UC70 - Langdon Drainage - Glenmore Trail Diversion	1,671,200	1,671,200	-	-	-	-	
Utilities & Storm	UC71 - Bragg Creek WWTP Drum Screen Upgrade and Install	7,800	-	-	-	-	-	
Utilities & Storm	UC74 - Langdon WTP - EQ Tank	4,223,200	3,776,697	446,503	-	-	-	
Utilities & Storm	UC76 - Meadow Drive Drainage Improvements Phases II & III	331,800	340,000	-	-	-	-	
Utilities & Storm	UC77 - Springbank Sub-Catchment Plan (Phase 1) Implementation	70,900	70,000	-	-	-	-	
Utilities & Storm	UC81 - East Rocky View Water - Automation	655,500	491,625	163,875	-	-	-	
Utilities & Storm	UC82 - East Rocky View WW - Automation	693,900	520,425	173,522	-	-	-	
Utilities & Storm	UC83 - Blazer Raw water intake planning options	6,040,600	1,072,000	5,000,000	-	-	-	
Utilities & Storm	UC84 - Cochrane Lake Improvement Plan	4,962,800	4,600,000	362,800	-	-	-	
Utilities & Storm	UC85 - Old East Lift Station	4,760,000	4,280,000	480,000	-	-	-	
Recreation	Cambridge Parking Lot - Pavement Project	281,700	281,700	-	-	-	-	
Fire	Fire Prevention Vehicle Replacement	-	180,000	-	-	-	-	
Utilities & Storm	Forcemain Repair	-	455,000	-	-	-	-	
Fire	Fire Fleet Replacement	Future budget approval required	-	-	-	-	2,464,400	
Fire	Station 102 Roof Replacement	Future budget approval required	-	-	-	-	206,000	
Recreation	Playground Replacement Program	Future budget approval required	-	-	-	-	250,000	
Road & Bridges	Lower Springbank Road	Future budget approval required	-	-	-	-	11,100,000	
Utilities & Storm	Bragg Creek Reservoir (m <sup>3</sup> )	Future budget approval required	-	-	-	-	1,000,000	
Utilities & Storm	Langdon Drainage - Internal Improvements (piped)	Future budget approval required	-	-	-	-	750,000	
Utilities & Storm	Langdon WWTP	Future budget approval required	-	-	-	-	600,000	
<b>Grand Total</b>		<b>108,739,600</b>	<b>77,925,547</b>	<b>101,915,200</b>	<b>128,189,600</b>	<b>36,895,000</b>	<b>126,712,900</b>	



Rocky View County – Forecasted Reserve Balances and Funding Sources

	Reserve			Grant			Other			
	Tax Stabilization Reserve	Public Reserve	<sup>1</sup> Other Reserves	Alberta Community Partnership	Forest Resource Improvement Association of Alberta Grant	Used Oil Materials Support Grant	Tax	Langdon Special Tax	Cost Recovery	Master Rate
<b>2026 March 31 Reserve Balances</b>	<b>62,909,632</b>	<b>12,370,946</b>	<b>46,902,317</b>							
<b>2026 Spring Finalization Capital Adjustments:</b>										
Roads & Bridges	3,060,000	2,448,000	612,000	-	-	-	-	-	-	-
Fire - Vehicles & equipment	180,000	180,000	-	-	-	-	-	-	-	-
Utilities & Storm	455,000	375,000	80,000	-	-	-	-	-	-	-
<b>Total 2026 Capital Transfers</b>	<b>3,695,000</b>	<b>3,003,000</b>	<b>692,000</b>							
<b>2026 Spring Finalization Operating Adjustments:</b>										
Transfer - Assessment Growth to Tax Stabilization Reserve <sup>2</sup>	(2,558,500)	(2,558,500)	-	-	-	-	-	-	-	-
Transfer - Additional Surplus to Tax Stabilization Reserve <sup>2</sup>	(1,038,600)	(1,038,600)	-	-	-	-	-	-	-	-
Transfer - Cochrane Gravel Sales Proceeds to Tax Stabilization Reserve <sup>2</sup>	(5,000,000)	(5,000,000)	-	-	-	-	-	-	-	-
Highway 1 & Range Road 33 Interchange Improvement	2,400,000	-	-	-	-	-	-	-	2,400,000	-
IAFF Deal Agreement - Retro Pay	1,689,200	1,689,200	-	-	-	-	-	-	-	-
Prairie Gateway Cost Recovery	560,000	-	-	-	-	-	-	-	560,000	-
Fleet Fuel Cost	380,000	380,000	-	-	-	-	-	-	-	-
Intermunicipal Collaboration Project	265,000	-	-	200,000	-	-	-	-	65,000	-
Fire Fighting Foam Remediation	138,600	138,600	-	-	-	-	-	-	-	-
FRIAA Grant	50,300	-	-	-	50,300	-	-	-	-	-
Lock Box Program Access Provider Change	50,000	48,200	-	-	-	-	1,800	-	-	-
Used Oil Materials Support Grant	15,000	-	-	-	-	15,000	-	-	-	-
Site Monitoring & Natural Resource Extraction Fee	20,000	-	-	-	-	-	15,000	-	-	5,000
Langdon Recreation Grant	(2,700)	-	-	-	-	-	-	(2,700)	-	-
All other Adjustments fully funded by Tax: ref. attachment A-1	3,499,700	-	-	-	-	-	3,499,700	-	-	-
<b>Total 2025 Operating Transfers <sup>2</sup></b>	<b>468,000</b>	<b>(6,341,100)</b>	<b>-</b>	<b>200,000</b>	<b>50,300</b>	<b>15,000</b>	<b>3,516,500</b>	<b>(2,700)</b>	<b>3,025,000</b>	<b>5,000</b>
<b>2026 Final Reserve Balance</b>	<b>66,247,732</b>	<b>12,370,946</b>	<b>46,210,317</b>							

Notes

<sup>1</sup> Other reserves include Community Aggregate Program Reserve, East Balzac Water Reserve, East Rocky View Utilities Reserve, Fire Services Reserve; RVC Road program reserve; Public Works Equipment Reserve.

<sup>2</sup> Increases to reserve balances are shown in brackets; decreases are shown as positive amounts



2026 Tax Rate Bylaw C-8735-2026

Electoral Division: All

File: 0785

Date:	April 14, 2026
Presenter:	Adrienne Wilson, Supervisor, Taxation & Receivables
Department:	Finance Services

REPORT SUMMARY

Section 353(1) of the Municipal Government Act (MGA) states that Council must pass a property tax bylaw annually. The property tax bylaw authorizes Council to impose a tax on property in the County to raise revenue for the delivery of County services and payment of external requisitions.

Council and Administration set and approve an operating and capital budget annually. Property taxes are raised to fund the difference between the County's total expenditures and revenues such as user fees and government transfers.

Proposed Tax Rate Bylaw C-8735-2026 authorizes Rocky View County to tax properties to fund and balance the approved operating budget. This proposed bylaw represents a 4.14% tax increase required to balance the budget.

ADMINISTRATION'S RECOMMENDATION

THAT Bylaw C-8735-2026 be given first reading.

THAT Bylaw C-8735-2026 be given second reading.

THAT Bylaw C-8735-2026 be considered for third reading.

THAT Bylaw C-8735-2026 be given third and final reading

BACKGROUND

Municipal funds raised from taxes support the general municipal services and emergency services delivered by Rocky View County to its residents.

On April 14, 2026, Council approved the 2025 Spring Budget Finalization, which included a 4.14% municipal property tax increase. The final property assessments set the County's tax rates, as shown in Attachment A.

Under section 359(1) of the Municipal Government Act, Rocky View County collects external requisitions through the property tax system on behalf of external organizations and forwards the amounts to the requisitioning bodies. Requisitions include Alberta Education property tax, Rocky View Foundation, and Designated Industrial Property. Random property samples have been included for reference to demonstrate the impact of both the municipal and provincial requisition on sample property tax bills (Attachment C).

2026 Tax Rate Bylaw C-8735-2026

**ANALYSIS**

**Municipal Property Tax**

The table below outlines the total municipal and emergency services property taxes to be collected in 2026 and are compared to those collected in 2025. It is important to note that a significant amount of the increase in total property taxes is a result of growth in overall assessments (number of properties) as well as an increase in value of those properties. The municipal tax increase is 4.14% of the total increase. The Emergency Services taxes increased due to cost-of-service increases resulting from overall growth in the County.

MUNICIPAL TAXES				
	2026	2025	Difference	% Increase
<b>Residential</b>	33,655,864	29,668,238	3,987,626	13.0%
<b>Non-Residential</b>	56,348,142	53,235,169	3,112,973	6.0%
<b>Total</b>	<b>90,004,006</b>	<b>82,903,407</b>	<b>7,100,599</b>	

EMERGENCY SERVICES TAXES				
	2026	2025	Difference	% Increase
<b>Residential</b>	11,375,288	9,725,808	1,649,480	17.0%
<b>Non-Residential</b>	19,045,012	17,451,492	1,593,520	9.0%
<b>Total</b>	<b>30,420,300</b>	<b>27,177,300</b>	<b>3,243,000</b>	

TOTAL MUNICIPAL TAX RATES		
	2026	2025
<b>Residential</b>	2.1346	2.1062
<b>Farm</b>	5.3365	5.2656
<b>Non-Residential</b>	7.4711	7.3718

**External Requisitions**

Tax Rate Bylaw C-8735-2026 includes the external requisition amounts that Rocky View County collects through the property tax system to be forwarded to requisitioning bodies such as the Provincial Government (education and designated industrial properties) and the Rocky View Foundation (affordable seniors housing):

External Requisitions				
	2026	2025	Increase/Decrease	% Increase/Decrease year-over-year
<b>Alberta School Foundation Fund Calgary Catholic School District</b>	95,381,300	78,288,700	17,092,600	22.0%
<b>Rocky View Foundation</b>	1,714,900	1,650,900	64,000	4.0%
<b>Designated Industrial Property</b>	163,600	156,100	7,500	5.0%

## 2026 Tax Rate Bylaw C-8735-2026

### Average Property Assessment Values

Below is a breakdown of total property taxes that are based upon the average property assessment values in Rocky View County between 2026 and 2025.

Average Residential Property				
Average Assessment Value	1,303,000	1,206,000		
	2026	2025	Annual Difference	Monthly Difference
Municipal	2,781.38	2,540.12	241.26	20.10
External Requisition	3,479.28	3,159.07	321.21	26.77
<b>Total</b>	<b>6,260.67</b>	<b>5,699.19</b>	<b>562.47</b>	<b>46.87</b>

Average Non-Residential Property				
Average Assessment Value	3,400,000	3,231,000		
	2026	2025	Annual Difference	Monthly Difference
Municipal	25,401.70	23,818.37	1,583.33	131.94
External Requisition	14,046.12	11,591.09	2,455.03	204.59
<b>Total</b>	<b>39,447.82</b>	<b>35,409.46</b>	<b>4,038.36</b>	<b>336.53</b>

### COMMUNICATIONS / ENGAGEMENT

Should Council approve *Tax Rate Bylaw C-8735-2026*, tax notices for the County, including taxes imposed by *Langdon Recreation Special Tax Rate Bylaw C-8736-2026*, will be mailed to residents on May 15, 2026. *Tax Rate Bylaw C-8735-2026* will also be published on the County website for public access.

### IMPLICATIONS

#### Financial

There is no financial impact.

### STRATEGIC ALIGNMENT

Section 353(1) of the *Municipal Government Act* states that Council must pass a property tax bylaw annually.

### ALTERNATE DIRECTION

Administration does not have an alternate direction for Council's consideration.

2026 Tax Rate Bylaw C-8735-2026

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**ATTACHMENTS**

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- Attachment A: Final 2026 Property Assessments
- Attachment B: Proposed Tax Rate Bylaw C-8735-2026
- Attachment C: 2026 Tax Impacts – Property Samples

**APPROVALS**

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Manager:	Isedua Agbonkhese, Manager, Finance Services
Executive Director/Director:	Sheryl McMullen, Executive Director, Financial & Business Services
Chief Administrative Officer:	Reegan McCullough, Chief Administrative Officer



<b>Final Assessment Roll for 2026 Tax Rates</b>		
Property Class	2025	
	\$	%
Residential	21,095,857,600	67.5%
Farmland	150,174,520	0.5%
Non-Residential	7,664,684,980	24.5%
Machinery & Equipment	763,901,690	2.4%
**LINEAR	1,555,466,200	5.0%
<b>Totals</b>	<b>31,230,084,990</b>	<b>100%</b>



## BYLAW C-8735-2026

A bylaw of Rocky View County, in the Province of Alberta, to authorize the rates of taxation to be levied against assessable and taxable property within Rocky View County for the 2026 taxation year in accordance with the *Municipal Government Act*.

**WHEREAS** section 353 of the *Municipal Government Act* requires Council to pass a property tax bylaw annually to be imposed in respect of property within Rocky View County;

**AND WHEREAS** section 297 of the *Municipal Government Act* requires Rocky View County's assessor to assign each property within the County one or more of the following assessment classes: residential, non-residential, farmland, or machinery and equipment;

**AND WHEREAS** section 354 of the *Municipal Government Act* allows Council to establish different rates of taxation for each assessment class;

**AND WHEREAS** the assessed value of all taxable property within Rocky View County for 2026 is:

	<u>Assessments</u>
Residential	21,095,857,600
Farmland	150,174,520
Non-Residential	7,664,684,980
Machinery and Equipment	763,901,690
Linear	1,555,466,200
	<u>31,230,84,990</u>

**AND WHEREAS** section 353(2) of the *Municipal Government Act* authorizes Council to impose a tax on property within Rocky View County to use towards the payment of expenditures and transfers as set out in the County's budget;

**AND WHEREAS** Rocky View County's estimated expenditures, transfers, and revenues other than from property taxation for 2026 are:

- (1) the estimated municipal expenditures and transfers set out in the County's budget for 2026 total \$513,810,000;
- (2) the estimated municipal revenues and transfers from all sources other than taxation are estimated at \$296,125,948; and
- (3) the balance of \$217,684,052 is to be raised by general taxation;

**AND WHEREAS** section 353(2) of the *Municipal Government Act* also authorizes Council to impose a tax on property within Rocky View County to use towards the payment of external requisitions, as outlined in section 326(1)(a) of the *Municipal Government Act*;

**AND WHEREAS** Rocky View County’s external requisitions for 2026 are:

<b><u>Alberta School Foundation Fund (ASFF)</u></b>	
Residential	\$ 51,238,161
Non-Residential	<u>34,077,073</u>
	<u>\$ 85,315,235</u>
<b><u>Opted Out School Boards</u></b>	
Residential	\$4,323,704
Non-Residential	<u>2,628,471</u>
	<u>\$ 6,952,175</u>
<b><u>Rocky View Seniors Foundation</u></b>	\$ 1,714,867
<b><u>Designated Industrial Property</u></b>	\$ 163,577

**AND WHEREAS** section 357(1) of the *Municipal Government Act* authorizes Council to specify a minimum amount payable as property tax;

**NOW THEREFORE** the Council of Rocky View County enacts as follows:

**Purpose and Title**

- 1 The purpose of this bylaw is authorize a tax and the rate of taxation to be levied against assessable and taxable property within Rocky View County for the 2026 taxation year in accordance with the *Municipal Government Act*.
- 2 This bylaw may be cited as the *2026 Tax Rate Bylaw*.

**Definitions**

- 3 Words in this bylaw have the same meaning as set out in the *Municipal Government Act* except for the definitions provided in Schedule ‘A’ of this bylaw.

## 2026 Property Tax Rates

- 4 The Chief Administrative Officer is authorized to impose a tax at the the following taxation rates on the assessed value of all taxable property as shown on Rocky View County's 2026 assessment roll:

<u>Tax</u>	<u>Tax Levy</u>	<u>Assessment</u>	<u>Rate</u>
<b><u>Municipal-General</u></b>			
Residential	\$ 33,655,864	21,095,857,600	1.5954
Farmland	598,963	150,174,520	3.9884
Non-Residential	42,798,240	7,664,684,980	5.5838
Machinery and Equipment	4,265,491	763,901,690	5.5838
Linear	<u>8,685,447</u>	<u>1,555,466,200</u>	5.5838
	<u>\$ 90,004,006</u>	<u>31,230,084,990</u>	
<b><u>Municipal-Emergency Services</u></b>			
Residential	\$ 11,375,288	21,095,857,600	0.5392
Farmland	202,442	150,174,520	1.3480
Non-Residential	14,465,304	7,664,684,980	1.8873
Machinery and Equipment	1,441,686	763,901,690	1.8873
Linear	<u>2,935,579</u>	<u>1,555,466,200</u>	1.8873
	<u>\$ 30,420,300</u>	<u>31,230,084,990</u>	
<b><u>Alberta School Foundation Fund (ASFF)</u></b>			
Residential/Farmland	\$ 51,238,161	19,591,695,544	2.6153
Non-Residential	<u>34,077,073</u>	<u>8,359,805,040</u>	4.0763
	<u>\$ 85,315,235</u>	<u>27,951,500,584</u>	
<b><u>Opted Out School Boards (Calgary)</u></b>			
Residential/Farmland	\$ 4,323,704	1,653,234,386	2.6153
Non-Residential	<u>2,628,471</u>	<u>644,817,950</u>	4.0763
	<u>\$ 6,951,175</u>	<u>2,298,052,336</u>	
<b><u>Rocky View Seniors Foundation</u></b>			
	\$ 1,714,867	31,230,084,990	0.0549
<b><u>Designated Industrial Property</u></b>			
	\$ 163,577	2,246,938,170	0.0728
<b>TOTAL TAXES</b>	<b>\$214,569,160</b>		

- 5 The minimum amount payable as property tax in Rocky View County is \$20.00 in accordance with section 357(1) of the *Municipal Government Act*.

**Effective Date**

6 Bylaw C-8735-2026 is passed and comes into full force and effect when it receives third reading and is signed in accordance with the *Municipal Government Act*.

READ A FIRST TIME this \_\_\_\_\_ day of \_\_\_\_\_, 2026

READ A SECOND TIME this \_\_\_\_\_ day of \_\_\_\_\_, 2026

UNANIMOUS PERMISSION FOR THIRD READING this \_\_\_\_\_ day of \_\_\_\_\_, 2026

READ A THIRD AND FINAL TIME this \_\_\_\_\_ day of \_\_\_\_\_, 2026

\_\_\_\_\_  
Reeve

\_\_\_\_\_  
Chief Administrative Officer or Designate

\_\_\_\_\_  
Date Bylaw Signed

## Bylaw C-8735-2026

## Schedule 'A' – Definitions

- 1     **“Chief Administrative Officer”** means the person appointed as Rocky View County’s Chief Administrative Officer, or their authorized delegate, pursuant to the *Municipal Government Act*.
- 2     **“Council”** means the duly elected Council of Rocky View County.
- 3     **“County”** means Rocky View County.
- 4     **“Designated industrial”** has the same meaning as in section 284(1)(f.01) of the *Municipal Government Act*.
- 5     **“Farm land”** means land used for farming operations as defined in the regulations passed under the *Municipal Government Act*.
- 6     **“Machinery and equipment”** has the same meaning as in sections 284(1)(l) and 297(4)(a.1) of the *Municipal Government Act*.
- 7     **“Municipal Government Act”** means the *Municipal Government Act*, RSA 2000, c M-26, as amended or replaced from time to time.
- 8     **“Non-residential”** has the same meaning as in section 297(4)(b) of the *Municipal Government Act*.
- 9     **“Parcel of land”** has the same meaning as in section 1(1)(v) of the *Municipal Government Act*.
- 10    **“Property”** has the same meaning as in section 284(1)(r) of the *Municipal Government Act*.
- 11    **“Requisition”** has the same meaning as in section 326(1)(a) of the *Municipal Government Act*.
- 12    **“Residential”** has the same meaning as in Section 297(4)(c) of the *Municipal Government Act*.
- 13    **“Rocky View County”** means Rocky View County as a municipal corporation and the geographical area within its jurisdictional boundaries, as the context requires.

Rocky View County  
2026 Tax Impacts  
Property Samples

	2025 Assmt	2025 Mun.Portion	2025 External Req's	2025 Total Tax	2026 Assmt	2026 Mun.Portion	2026 External Req's	2026 Total Tax
Example #1: Gravel Pit with improvements	\$5,978,840	\$44,074.81	\$12,585.50	\$56,660.32	\$6,384,140	\$47,696.55	\$15,818.99	\$63,515.54
Example #2: Highway Commercial	\$2,567,000	\$20,463.61	\$9,209.11	\$29,672.72	\$2,739,000	\$20,463.34	\$11,315.36	\$31,778.70
Example #3: Golf Course West of Calgary	\$7,155,100	\$52,745.97	\$25,668.92	\$78,414.89	\$7,366,500	\$55,035.86	\$30,432.48	\$85,468.34
Example #4: Shopping Centre	\$1,200,300	\$7,812.94	\$4,115.73	\$11,928.67	\$1,516,500	\$7,588.98	\$5,240.79	\$12,829.77
Example #5: Wrangler office/shop	\$12,416,300	\$91,530.48	\$44,543.48	\$136,073.96	\$12,776,200	\$95,452.27	\$52,781.04	\$148,233.31
Example #6: Bottrel area acreage 19.37 ac.	\$1,064,900	\$2,242.89	\$2,789.51	\$5,032.40	\$1,190,900	\$2,542.10	\$3,179.94	\$5,722.04
Example #7: Res.in Conrich area - 2.00 ac.	\$1,612,700	\$3,396.67	\$4,224.47	\$7,621.14	\$1,763,900	\$3,765.22	\$4,709.97	\$8,475.19
Example #8: Res. In Escarpment - 2.00 ac.	\$2,650,200	\$5,581.85	\$6,942.20	\$12,524.05	\$2,895,900	\$6,181.59	\$7,732.63	\$13,914.22
Example #9: Res. in Bears paw - 2.00 ac.	\$1,340,700	\$2,823.78	\$3,511.96	\$6,335.75	\$1,425,600	\$3,043.09	\$3,806.64	\$6,849.72
Example #10: Res. in Harmony - 0.15 ac.	\$1,044,000	\$2,198.87	\$2,734.76	\$4,933.63	\$1,104,600	\$2,357.88	\$2,949.50	\$5,307.38
Example #11: Res. in Indus area - 3.72 ac.	\$807,100	\$1,699.91	\$2,114.20	\$3,814.11	\$838,100	\$1,789.01	\$2,237.89	\$4,026.90



Langdon Recreation Special Tax Levy Bylaw C-8736-2026

Electoral Division: 7

File: 0785

Date:	April 14, 2026
Presenter:	Adrienne Wilson, Supervisor, Taxation & Receivable
Department:	Financial Services

REPORT SUMMARY

Section 383(1) of the Municipal Government Act states that a special tax bylaw authorizes Council to impose a tax on property in any area of the County that will benefit from a specific service or purpose stated in the bylaw.

Bylaw C-8736-2026 authorizes a special tax for recreation services in the Hamlet of Langdon to fund non-profit organizations that provide recreation programs, amenities, or events exclusive to Langdon. On February 11, 2026, the Recreation Governance Committee approved additional grants in the amount of \$178,400 for the 2026 recreation special tax amounts. This will assist the County with the quality and delivery of recreation services in the hamlet of Langdon and will also support other non-profit organizations that provide recreation programs, amenities, or events in Langdon. All taxable properties within the hamlet of Langdon are subject to this special tax, as shown in the area map (Attachment B).

ADMINISTRATION'S RECOMMENDATION

- THAT Bylaw C-8736-2026 be given first reading.
- THAT Bylaw C-8736-2026 be given second reading.
- THAT Bylaw C-8736-2026 be considered for third reading.
- THAT Bylaw C-8736-2026 be given third and final reading.

BACKGROUND

The Langdon Recreational Special tax was first approved by the Council in 2002. It was intended to provide funding for an increased service-delivery model to support the development of community programs, amenities, and events exclusively for community organizations that operate and support projects within the hamlet of Langdon, as approved by the County.

ANALYSIS

The Recreation Governance Committee approves the Langdon Recreational Special Tax based on requests from non-profit organizations within the Hamlet of Langdon.

Based on the request for \$178,400 to be applied to an assessment total of \$1,562,125,660 for the Langdon area, a special recreational tax levy of 0.1142 would be applied to all taxable properties within the Langdon Hamlet.

Langdon Recreation Special Tax Levy Bylaw C-8736-2026

COMMUNICATIONS / ENGAGEMENT

Should Council approve *Langdon Recreation Special Tax Levy Bylaw C-8736-2026*, tax notices for the County, including taxes imposed by *Tax Rate Bylaw C-8735-2026*, will be mailed to residents on May 15, 2026. *Langdon Recreation Special Tax Rate Bylaw C-8736-2026* will also be published on the County website for public access.

IMPLICATIONS

Financial

The Langdon Recreational Special Tax amount of \$178,400 is included in the proposed 2026 Operating and Capital budget.

STRATEGIC ALIGNMENT

Key Performance Indicators		Strategic Alignment
Financial Prosperity	FP2: Ensuring County remains financially sustainable for future generations	The proposed bylaw supports financial prosperity and provides a service-delivery funding model to support recreation projects within the hamlet of Langdon.

ALTERNATE DIRECTION

Administration does not have an alternate direction for Council's consideration.

ATTACHMENTS

- Attachment A: Langdon Recreation Special Tax Levy Bylaw C-8736-2026
- Attachment B: Langdon Area Map

APPROVALS

Manager:	Isedua Agbonkhese, Manager, Financial Services
Executive Director/Director:	Sheryl McMullen, Executive Director, Financial & Business Services
Chief Administrative Officer:	Reegan McCullough, Chief Administrative Officer



# BYLAW C-8736-2026

A bylaw of Rocky View County, in the Province of Alberta, to authorize a special tax for recreational services to be levied against assessable and taxable property within the hamlet of Langdon for the 2026 taxation year in accordance with the *Municipal Government Act*.

**WHEREAS** section 382(1) of the *Municipal Government Act* allows Council to pass a special tax bylaw to raise revenue to pay for recreational services for the municipality;

**AND WHEREAS** section 383(1) of the *Municipal Government Act* allows Council to impose a special tax on properties within a specific area of the municipality that will benefit from the special tax;

**AND WHEREAS** the assessed value of all taxable property within the hamlet of Langdon for 2026 is:

	<u>Assessments</u>
Residential/Farmland	1,498,906,250
Non-Residential	<u>63,219,410</u>
	<u>1,562,125,660</u>

**AND WHEREAS** Rocky View County's estimated expenditures and transfers as set out in the County's budget for 2026 for recreational services in the hamlet of Langdon total \$178,400;

**AND WHEREAS** it is the desire of Council to impose a special tax on properties within the hamlet of Langdon for the purpose of providing recreational services within the hamlet of Langdon;

**NOW THEREFORE** the Council of Rocky View County enacts as follows:

### Purpose and Title

- 1 The purpose of this bylaw is to authorize a special tax for recreational services to be levied against assessable and taxable property within the hamlet of Langdon for the 2026 taxation year in accordance with the *Municipal Government Act*.
- 2 This bylaw may be cited as the *2026 Langdon Recreation Special Tax Rate Bylaw*.

### Definitions

- 3 Words in this bylaw have the same meaning as set out in the *Municipal Government Act* except for the definitions provided in Schedule 'A' of this bylaw.

**2026 Langdon Recreation Special Tax Rate**

4 The Chief Administrative Officer is authorized to impose a special tax for recreational services within the hamlet of Langdon at the following taxation rate on the assessed value of all taxable property within the hamlet of Langdon as shown on Rocky View County's 2026 assessment roll:

<u>Tax</u>	<u>Tax Levy</u>	<u>Assessment</u>	<u>Rate</u>
<u>Recreational Services</u>	\$ 178,400	1,562,125,660	0.1142

**Effective Date**

5 Bylaw C-8736-2026 is passed and comes into full force and effect when it receives a third reading and is signed in accordance with the *Municipal Government Act*.

READ A FIRST TIME this \_\_\_\_\_ day of \_\_\_\_\_, 2026

READ A SECOND TIME this \_\_\_\_\_ day of \_\_\_\_\_, 2026

UNANIMOUS PERMISSION FOR THIRD READING this \_\_\_\_\_ day of \_\_\_\_\_, 2026

READ A THIRD AND FINAL TIME this \_\_\_\_\_ day of \_\_\_\_\_, 2026

\_\_\_\_\_  
Reeve

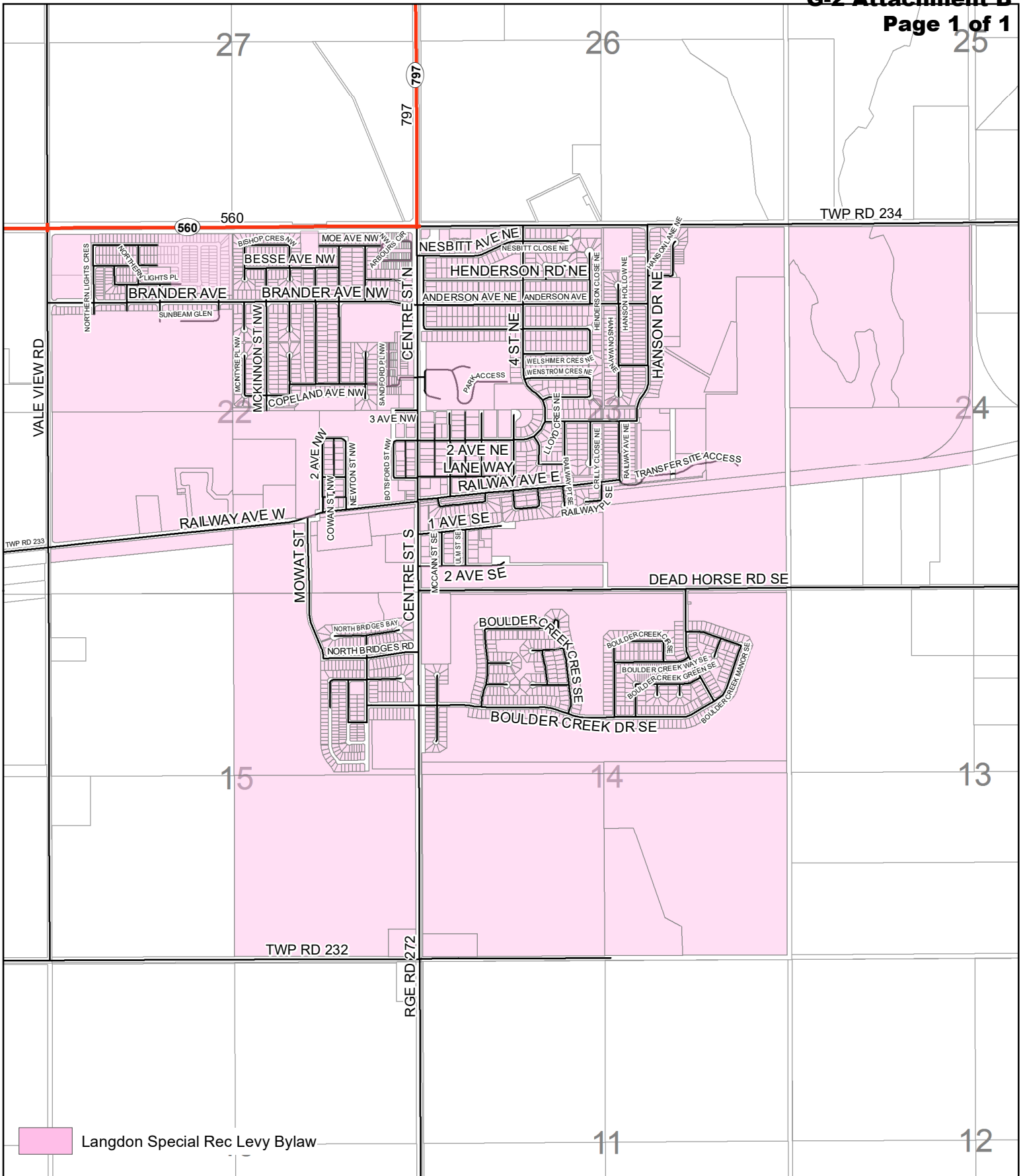
\_\_\_\_\_  
Chief Administrative Officer or Designate


\_\_\_\_\_  
Date Bylaw Signed

Bylaw C-8736-2026

Schedule 'A' – Definitions

- 1     **“Chief Administrative Officer”** means the person appointed as Rocky View County’s Chief Administrative Officer, or their authorized delegate, pursuant to the *Municipal Government Act*.
- 2     **“Council”** means the duly elected Council of Rocky View County.
- 3     **“County”** means Rocky View County.
- 4     **“Designated industrial”** has the same meaning as in section 284(1)(f.01) of the *Municipal Government Act*.
- 5     **“Farm land”** means land used for farming operations as defined in the regulations passed under the *Municipal Government Act*.
- 6     **“Machinery and equipment”** has the same meaning as in section 284(1)(l) and 297(4)(a.1) of the *Municipal Government Act*.
- 7     **“Municipal Government Act”** means the *Municipal Government Act*, RSA 2000, c M-26, as amended or replaced from time to time.
- 8     **“Non-residential”** has the same meaning as in section 297(4)(b) of the *Municipal Government Act*.
- 9     **“Parcel of land”** has the same meaning as in section 1(1)(v) of the *Municipal Government Act*.
- 10    **“Property”** has the same meaning as in section 284(1)(r) of the *Municipal Government Act*.
- 11    **“Recreation services”** means providing funding for an increased service delivery model for the development of community programs, amenities, and events exclusively for community organizations that operate and support projects within the Hamlet of Langdon, as approved by the County.
- 12    **“Requisition”** has the same meaning as in section 326(1)(a) of the *Municipal Government Act*.
- 13    **“Residential”** has the same meaning as in section 297(4)(c) of the *Municipal Government Act*.
- 14    **“Rocky View County”** means Rocky View County as a municipal corporation and the geographical area within its jurisdictional boundaries, as the context requires.



 Langdon Special Rec Levy Bylaw



**ROCKY VIEW COUNTY**

Information as depicted is subject to change, therefore Rocky View County assumes no responsibility for discrepancies after date of printing.

Hamlet of Langdon





# NOTICE OF MOTION

Submitted in accordance with Procedure Bylaw C-8555-2024

**Presented By:** Councillor Kochan , Division 2  
**Seconded By:** Councillor Hanson, Division 1

This notice of motion is read into the Council record on **April 14, 2026**. The motion as read into the record will be debated on **April 28, 2026**.

**TITLE:** **Memorandum of Understanding with Springbank Trail and Pathways Association**

**WHEREAS** Rocky View County (the County) recognizes the value of establishing clear roles, expectations, and areas of cooperation through a Memorandum of Understanding (MOU) with the Springbank Trail and Pathways Association (STAPA);

**AND WHEREAS** the County supports STAPA by providing information required to study the feasibility of a pathway connection between Cochrane and Bragg Creek;

**AND WHEREAS** the County may provide letters of support for STAPA grant applications related to feasibility studies for a pathway between Cochrane and Bragg Creek;

**AND WHEREAS** no County funding is committed, and the County is not committing to the design, construction, operation, or maintenance of a pathway unless otherwise directed by future Council decision;

**AND WHEREAS** the County supports collaboration and coordination with the Government of Alberta, Town of Cochrane, the development industry, and other interested parties;

**AND WHEREAS** STAPA will provide the County with information, results, and data collected through its study work;

**AND WHEREAS** a potential pathway connection between Cochrane and Bragg Creek may be considered as part of county-wide strategic planning for pathways, including future master planning initiatives;

**THEREFORE BE IT RESOLVED THAT** Council direct Administration to develop a Memorandum of Understanding with the Springbank Trail and Pathways Association outlining roles, expectations, and areas of cooperation, and to return to Council with the proposed MOU for consideration.