



COUNCIL REPORT

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).

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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
Residential	33,655,864	29,668,238	3,987,626	13.0%
Non-Residential	56,348,142	53,235,169	3,112,973	6.0%
Total	90,004,006	82,903,407	7,100,599	

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

TOTAL MUNICIPAL TAX RATES		
	2026	2025
Residential	2.1346	2.1062
Farm	5.3365	5.2656
Non-Residential	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
Alberta School Foundation Fund Calgary Catholic School District	95,381,300	78,288,700	17,092,600	22.0%
Rocky View Foundation	1,714,900	1,650,900	64,000	4.0%
Designated Industrial Property	163,600	156,100	7,500	5.0%

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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
Total	6,260.67	5,699.19	562.47	46.87

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
Total	39,447.82	35,409.46	4,038.36	336.53

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.

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ATTACHMENTS

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

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

