

ASSESSMENT DEPARTMENT

ANNUAL REPORT

2024 Assessment Year

Prepared by Teresa Lemon AMAA

IMPORTANT DATES AND TIMES FRAMES

- DECEMBER 31 is the condition date. The condition date is the date on which the condition of the property is recorded for property assessment purposes.
- FEBRUARY 28 is the date the Assessment Roll must be completed by.
- JULY 01 date is a fixed point in time at which assessment values are based
- 60 DAYS FOR COMPLAINT- Complaints must be filed in writing on or before the deadline shown on the assessment notice.

2023 ASSESSMENT ROLL TAXED IN 2024 TAX YEAR

- Notices were mailed June 5, 2024
- Complaint period – 203 inquiries
- 18 Property complaints
 - 2 complaints were heard by the Local Assessment Review Board
 - 1 complaint heard to Composite Assessment Review Board

WORKLOAD

Tasks	2020	2021	2022	2023	2024
Re-inspections	1727	1576	1308	1149	773
Building Permits	259	385	390	348	272
New Parcels	50	61	106	101	98
Complaint Period Inquiries				109	203
Assessment Review Boards(s)	10	7	5	11	18
Development Permits	177	229	257	173	198
Callbacks for Progressive Development	537	496	563	306	366
Sales	420	547	616	685	370
Market Estimates (Cash-In-Lieu)	30	35	41	105	38
Total	3210	3336	3286	2987	2336

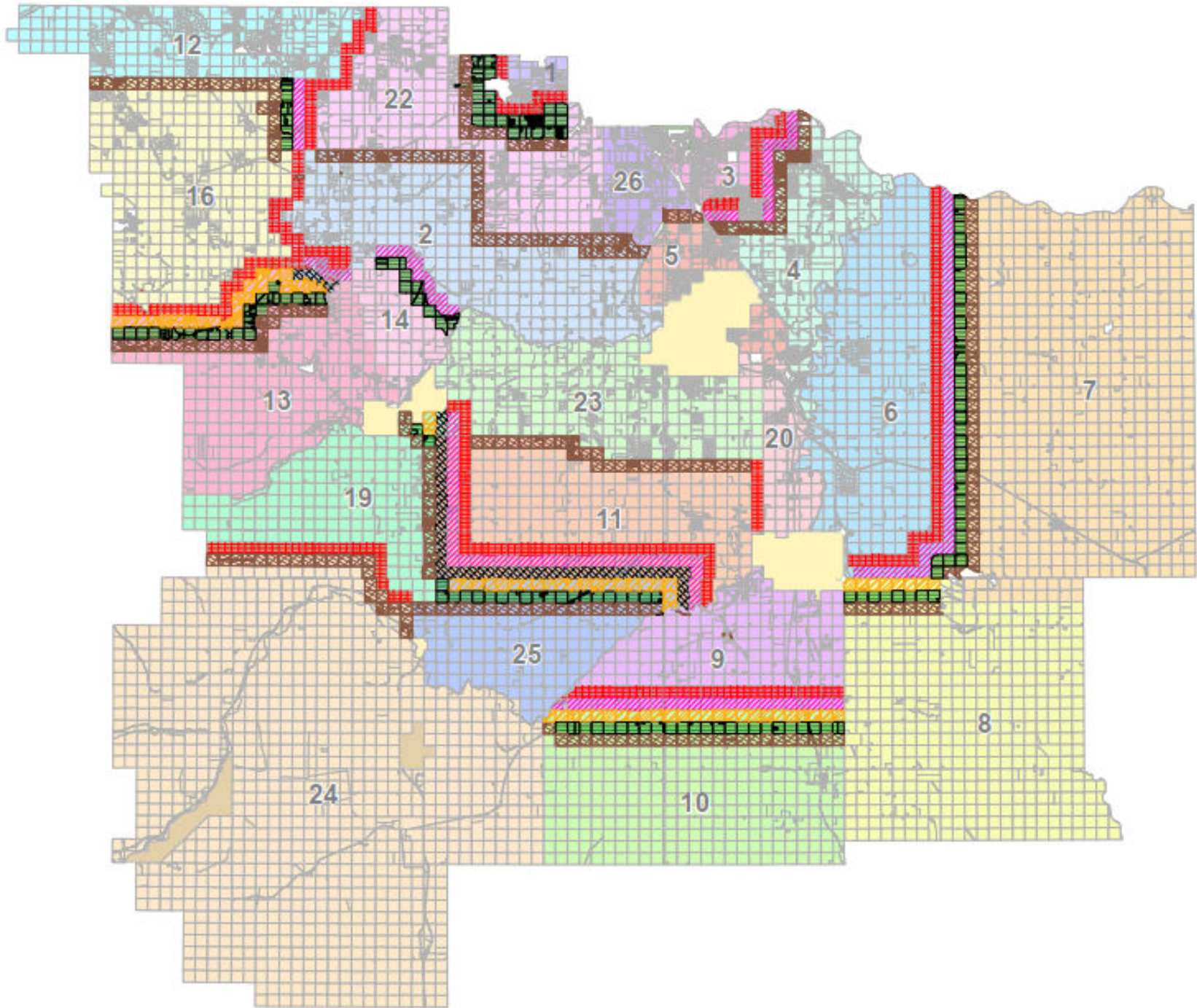
TAXABLE CHANGES IN ASSESSMENT YEARS

	2020	2021	2022	2023	2024
Taxable Growth	1.20%	1.70%	2.33%	2.38%	1.72%
Taxable Inflation	-2.91%	5.38%	6.10%	12.66%	6.98%
Linear	1.25%	1.65%	4.56%	8.01%	31.05%
Designated Industrial Property	43.00%	3.16%	5.1%	2.99%	6.9%
Machinery & Equipment	2.60%	0.12%	4.3%	0.73%	5.93%

ASSESSMENT ROLL 2024 FOR TAXATION IN 2025

Asmt Code	Property Description	Mill Code	Tax Status	GrandTotal Previous	GrandTotal New	GrandTotal Growth	GrandTotal Inflation	Grand Total Growth % Change	Grand Total Inflation % Change	Total % Change
1	Farmland	Farm	T	130,816,590	130,742,260	-74,330	-	-0.1%	0.0%	-0.06%
2	Farmland-Grazing Lease	Farm	T	6,088,120	6,083,820	-4,300	-	-0.1%	0.0%	-0.07%
Total Farmland				136,904,710	136,826,080	-78,630	-	-0.06%	0.00%	-0.06%
11	Residential Improved	Res	T	8,752,222,910	9,573,435,590	154,751,830	666,460,850	1.8%	7.6%	9.38%
12	Residential Improved	Res	T	26,159,340	26,122,170	-37,170	534,130	-2.2%	2.0%	-0.14%
13	Residential Vacant	Res	T	103,948,830	108,363,880	4,415,050	7,299,290	2.8%	7.0%	4.25%
Total Residential				8,882,331,080	9,707,921,640	151,296,290	674,294,270	1.70%	7.59%	9.29%
21	NonResidential Recreation	Non Res	T	101,064,040	104,831,820	3,767,780	778,000	4.5%	-0.8%	3.73%
22	NonResidential Commercial	Non Res	T	155,152,450	168,923,730	13,771,280	382,570	8.6%	0.2%	8.88%
24	NonResidential Vacant	Non Res	T	12,507,930	12,707,780	199,850	195,860	0.0%	1.6%	1.60%
31	NonResidential Industrial	Non Res	T	376,979,230	375,108,550	-1,870,680	703,340	-0.7%	0.2%	-0.50%
58	NonResidential Oilfield	N/A	T	2,011,090	1,918,040	-93,050	39,540	-6.6%	2.0%	-4.63%
Total NonResidential				647,714,740	663,489,920	15,725,180	543,310	2.35%	0.08%	2.44%
Total Taxable				9,666,950,530	10,508,237,640	166,449,530	674,837,580	1.72%	6.98%	8.70%
56	Machinery & Equipment	M&E	T	90,758,970	96,141,340	5,382,370	9,468,650	-4.50%	10.43%	5.93%
61	Federal-Residential-Grant in Lieu	Res	G	463,200	482,480	19,280	19,280	0.0%	4.2%	
62	Federal-Farm-Grant in Lieu	Farm	G	60,510	60,510	-	-	0.0%	0.0%	
63	Federal-Non Residential-Grant in Lieu	Non Res	G	3,481,770	3,398,650	-83,120	83,120	0.0%	-2.4%	
67	Provincial-Farm-Grant in Lieu	Farm	G	70,640	70,640	-	-	0.0%	0.0%	
Total Grant				4,076,120	4,012,280	-63,840	-63,840	0.00%	-1.57%	
17	Inactive Farm Buildings-Exempt	N/A	E	340,700,950	327,239,400	-13,461,550	6,225,280	-2.1%	-1.8%	
72	Cemeteries-Exempt	N/A	E	228,140	228,100	-40	40	0.0%	0.0%	
73	Regional Airport-Exempt	N/A	E	1,703,300	1,743,400	40,100	40,100	0.0%	2.4%	
75	Ducks Unlimited-Exempt	N/A	E	6,731,460	6,731,460	-	-	0.0%	0.0%	
76	Rural Assessment Policy-Exempt	N/A	E	64,920,600	65,572,390	651,790	34,770	1.0%	0.1%	
77	Schools-Exempt	N/A	E	94,741,440	93,955,550	-785,890	810,790	0.0%	-0.9%	
78	University-Exempt	N/A	E	1,782,050	1,822,950	40,900	40,900	0.0%	2.3%	
79	Other Municipality-Exempt	N/A	E	91,465,760	93,286,000	1,820,240	546,110	1.4%	0.6%	
81	Federal Gov't Other-Exempt	N/A	E	517,230	562,610	45,380	48,000	-0.5%	9.3%	
83	Provincial Gov't Transportation-Exempt	N/A	E	4,409,120	4,291,890	-117,230	59,750	-4.0%	1.4%	
84	Provincial Gov't Parks-Exempt	N/A	E	6,853,210	7,324,190	470,980	470,980	0.0%	6.9%	
85	Provincial Gravel Pits-Exempt	N/A	E	7,189,380	7,085,700	-103,680	360	-1.4%	0.0%	
86	Provincial Gov't Other-Exempt	N/A	E	15,176,840	17,356,470	2,179,630	1,544,720	4.2%	10.2%	
87	Provincial Gov't Farm-Exempt	N/A	E	800	3,320	2,520	-	315.0%	0.0%	
88	Tax Recover-Exempt	N/A	E	2,232,950	2,115,680	-117,270	55,950	-7.8%	2.5%	
90	Municipal Reserve-Exempt	Non Res	E	68,275,110	74,326,020	6,050,910	4,987,060	1.6%	7.3%	
91	Farmland -MuniReserveExempt	N/A	E	9,820	9,820	-	-	0.0%	0.0%	
92	Municipal Gravel Pit-Exempt	N/A	E	7,636,660	7,272,160	-364,500	-	-4.8%	0.0%	
93	Municipal Gov't Parks-Exempt	N/A	E	6,147,410	6,419,050	271,640	220,180	0.8%	3.6%	
94	Municipal Landfill-Exempt	N/A	E	4,275,350	4,490,910	215,560	215,560	0.0%	5.0%	
95	Public Utility Lots-Exempt	N/A	E	3,688,550	3,645,630	-42,920	9,070	-0.9%	-0.2%	
96	Environmental Reserve-Exempt	N/A	E	10,139,740	10,319,830	180,090	43,940	1.3%	0.4%	
97	Churches-Exempt	N/A	E	20,618,050	20,482,820	-135,230	673,900	2.6%	-3.3%	
98	Non-Profit-Exempt	N/A	E	38,390,230	38,755,000	364,770	406,030	-0.1%	1.1%	
Total Exempt				797,834,150	795,040,350	-2,793,800	994,610	-0.47%	0.12%	

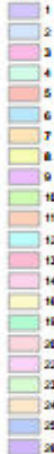
2024 Market and Transition Zone Map
(2024 Assessment for 2025 Tax Year)



Market Transition Zone



Market Zone



Area Specific:
Hamlets, Subdivisions,
Golf Courses, etc.

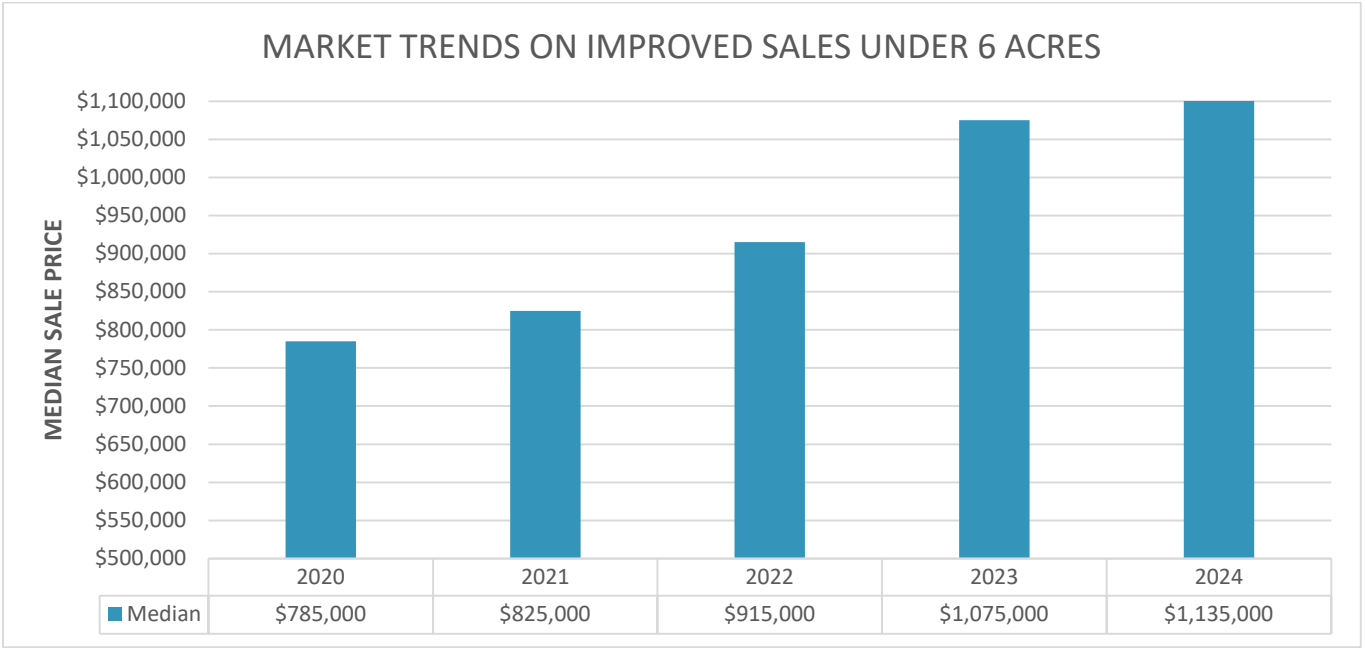
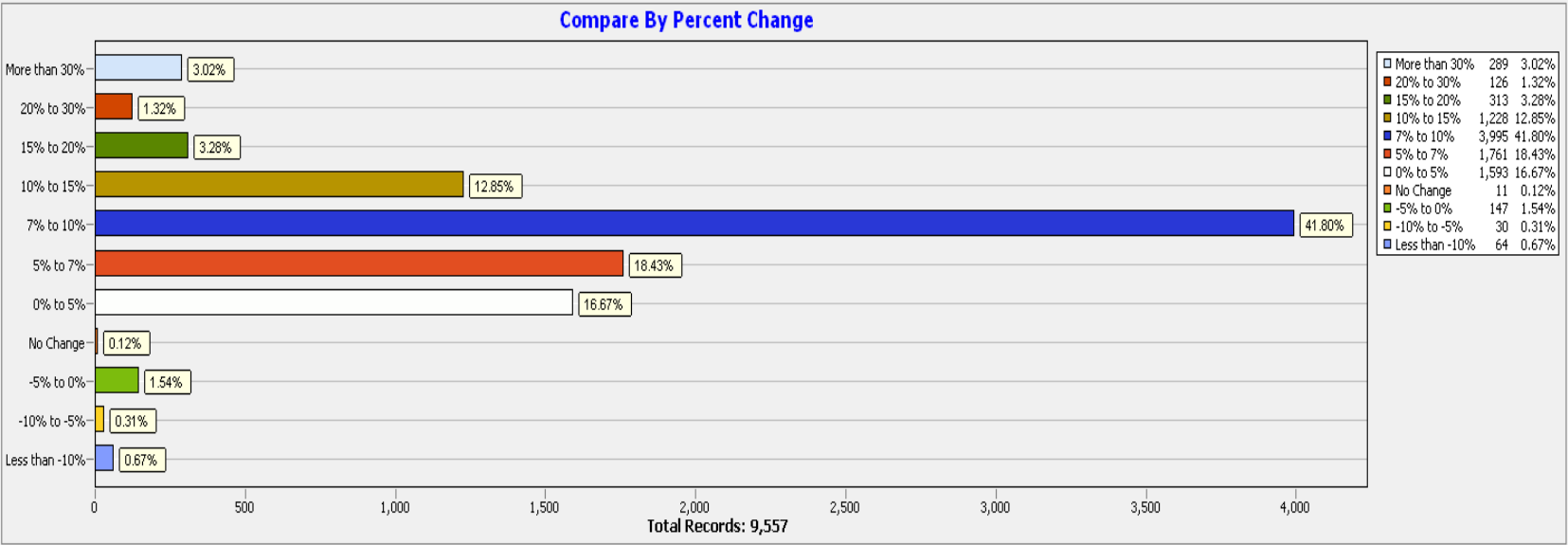
The 2024 Market and Transition Zone Map
is compiled by the Foothills County.
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without express permission from the Foothills County.
Data Sources include Municipal Records and Aerials.
This map is for graphic representation purposes only.

BREAKDOWN OF GROWTH AND INFLATION BY MARKET AREAS														
Location	Total Previous	Total New	Grand Total Inflation	Grand Total Growth	2024 Total Growth%	2024 Total Inflation	2023 Total Growth	2023 Total Inflation	2022 Total Growth	2022 Total Inflation	2021 Total Growth	2021 Total Inflation	2020 Total Growth	2020 Total Inflation
Mrkt Zone 1	248972570.	277181280.	16521050.	11687660.	4.69%	6.64%	4.69%	6.64%	2.78%	7.81%	0.46%	2.33%	1.5%	-3.0%
Mrkt Zone 2	657,695,420	717,287,750	51,859,400	7,732,930	1.18%	7.89%	1.18%	7.89%	2.16%	6.07%	1.52%	7.16%	1.0%	-2.9%
Mrkt Zone 3	587,354,910	632,651,400	36,422,080	8,874,410	1.51%	6.20%	1.51%	6.20%	3.37%	5.57%	1.95%	7.44%	1.3%	-4.6%
Mrkt Zone 4	569,568,990	618,661,650	38,949,580	10,143,080	1.78%	6.84%	1.78%	6.84%	2.53%	6.08%	3.06%	6.27%	1.0%	-3.3%
Mrkt Zone 5	403,043,170	449,202,870	32,338,330	13,821,370	3.43%	8.02%	3.43%	8.02%	2.43%	4.50%	3.96%	6.26%	1.0%	-2.9%
Mrkt Zone 6	217,580,970	235,331,000	14,385,560	3,364,470	1.55%	6.61%	1.55%	6.61%	1.56%	7.75%	-0.73%	4.06%	1.2%	-2.9%
Mrkt Zone 7	138,016,680	145,875,130	6,330,950	1,527,500	1.11%	4.59%	1.11%	4.59%	2.64%	5.31%	1.81%	2.92%	0.9%	-3.4%
Mrkt Zone 8	76,452,410	81,700,600	3,706,950	1,541,240	2.02%	4.85%	2.02%	4.85%	1.75%	5.67%	0.86%	2.07%	0.5%	-2.9%
Mrkt Zone 9	154,424,090	162,636,050	10,179,890	-1,967,930	-1.27%	6.59%	-1.27%	6.59%	1.76%	5.43%	3.47%	3.00%	1.9%	-2.2%
Mrkt Zone 10	87,857,220	93,593,310	4,245,600	1,490,490	1.70%	4.83%	1.70%	4.83%	2.85%	6.76%	6.43%	3.48%	1.7%	-2.5%
Mrkt Zone 11	223,142,850	241,985,570	15,557,800	3,284,920	1.47%	6.97%	1.47%	6.97%	1.82%	5.54%	1.45%	4.10%	0.4%	-2.7%
Mrkt Zone 12	523,864,820	576,094,980	43,870,680	8,359,480	1.60%	8.37%	1.60%	8.37%	2.34%	5.61%	2.29%	4.87%	2.1%	-3.1%
Mrkt Zone 13	244,563,150	275,765,840	27,558,540	3,644,150	1.49%	11.27%	1.49%	11.27%	1.63%	5.73%	2.36%	7.53%	3.6%	-3.0%
Mrkt Zone 14	45,843,200	54,035,930	6,041,470	2,151,260	4.69%	13.18%	4.69%	13.18%	2.52%	5.01%	2.31%	3.69%	3.1%	-2.1%
Mrkt Zone 16	467,868,970	514,531,830	35,247,070	11,415,790	2.44%	7.53%	2.44%	7.53%	2.14%	9.45%	2.10%	6.96%	1.5%	-2.7%
Mrkt Zone 19	66,774,430	71,916,980	3,459,080	1,683,470	2.52%	5.18%	2.52%	5.18%	1.08%	4.95%	0.94%	4.88%	-1.1%	-2.5%
Mrkt Zone 20	40,898,310	43,825,200	2,632,470	294,420	0.72%	6.44%	0.72%	6.44%	1.65%	5.47%	0.24%	3.86%	0.0%	-2.3%
Mrkt Zone 22	731,979,840	805,754,890	62,365,870	11,409,180	1.56%	8.52%	1.56%	8.52%	1.80%	5.35%	1.69%	4.19%	1.6%	-2.8%
Mrkt Zone 23	661,439,460	725,598,390	54,087,100	10,071,830	1.52%	8.18%	1.52%	8.18%	2.54%	7.94%	2.44%	5.15%	1.8%	-3.1%
Mrkt Zone 24	54,811,110	58,516,010	3,447,270	257,630	0.47%	6.29%	0.47%	6.29%	0.21%	5.19%	0.53%	1.53%	0.4%	-2.3%
Mrkt Zone 25	68,860,590	72,767,510	3,042,340	864,580	1.26%	4.42%	1.26%	4.42%	1.72%	4.05%	4.53%	2.92%	2.0%	-2.2%
Mrkt Zone 26	414,129,870	437,386,900	20,776,910	2,480,120	0.60%	5.02%	0.60%	5.02%	1.88%	6.18%	1.21%	6.28%	1.9%	-3.7%

BREAKDOWN OF GROWTH AND INFLATION BY MARKET AREAS

Location	Total Previous	Total New	Grand Total Inflation	Grand Total Growth	2024 Total Growth%	2024 Total Inflation	2023 Total Growth	2023 Total Inflation	2022 Total Growth	2022 Total Inflation	2021 Total Growth	2021 Total Inflation	2020 Total Growth	2020 Total Inflation
Heritage Pointe	161,589,920	176,076,830	14,331,440	155,470	0.10%	8.87%	0.13%	13.71%	0.18%	5.30%	0.27%	4.69%	0.6%	-2.8%
Ravencrest	71,013,360	77,685,810	5,715,550	956,900	1.35%	8.05%	1.79%	13.76%	1.53%	5.55%	0.45%	7.12%	0.8%	-1.8%
Silver Tip	52,138,390	58,263,540	7,514,790	-1,389,640	-2.67%	14.41%	0.65%	17.97%	0.29%	5.54%	0.38%	2.85%	0.7%	-2.9%
Heritage Lake	571,393,480	612,863,310	40,172,090	1,297,740	0.23%	7.03%	0.23%	12.21%	0.39%	5.62%	0.28%	9.61%	0.5%	-4.4%
The Ranche	47,239,930	51,055,340	3,507,210	308,200	0.65%	7.42%	0.07%	8.93%	0.00%	5.67%	-0.26%	-6.98%	0.1%	-5.6%
Artesia	324,132,050	354,885,810	21,634,350	9,119,410	2.81%	6.67%	7.60%	22.29%	13.02%	1.23%	8.24%	2.35%	4.6%	-4.8%
Square Butte	37,794,060	42,870,760	3,882,280	1,194,420	3.16%	10.27%	2.01%	11.78%	8.93%	4.96%	4.22%	8.05%	0.0%	-3.6%
Priddis Greens	78,995,070	92,554,080	13,354,220	204,790	0.26%	16.91%	0.95%	16.82%	-1.24%	3.93%	1.06%	3.84%	0.6%	-4.4%
Hawks Landing	144,860,710	160,508,110	15,247,700	399,700	0.28%	10.53%	-1.92%	12.86%	4.85%	1.86%	1.86%	4.85%	0.2%	-3.0%
Cottonwood	16,327,870	17,686,060	1,338,190	0	0.00%	8.20%	0.14%	19.75%	0.53%	5.38%	0.06%	10.55%	0.5%	-1.9%
Pinehurst	41,863,980	54,121,280	4,115,550	8,141,750	19.45%	9.83%	0.44%	11.41%	1.10%	5.71%	0.25%	1.36%	1.2%	-2.5%
Norris Coulee/Deer Creek	258,018,270	287,435,940	22,241,340	7,176,330	2.78%	8.62%	3.65%	12.89%	3.26%	6.82%	3.01%	4.50%	1.7%	-5.8%
Millarville Landing	11,317,850	12,173,160	855,310	0	0.00%	7.56%	-7.38%	9.43%	0.21%	5.64%	0.03%	2.75%	-0.1%	-2.8%
Country Lane RV Park	22,918,760	25,421,490	1,935,340	567,390	2.48%	8.44%	3.02%	9.96%	-0.17%	-2.28%	3.39%	14.41%	2.9%	-2.9%
Green Haven Estates	73,858,570	90,775,280	8,793,450	8,123,260	11.00%	11.91%	19.19%	15.41%	17.26%	6.07%	14.25%	4.56%	2.9%	-0.3%
Aldersyde	10,061,750	11,556,510	803,340	691,420	6.87%	7.98%	2.88%	14.35%	0.61%	5.63%	0.62%	6.26%	7.1%	-3.0%
Naphtha	4,218,820	4,720,110	241,840	259,450	6.15%	5.73%	0.34%	11.99%	0.00%	4.96%	2.32%	6.63%	2.0%	-2.4%
Hartell	408,740	419,880	11,140	0	0.00%	2.73%	0.00%	10.70%	0.00%	7.32%	0.06%	5.03%	3.2%	-2.1%
Priddis	30,941,010	31,845,360	807,040	97,310	0.31%	2.61%	3.37%	10.47%	1.94%	5.36%	-6.21%	17.03%	-0.1%	-2.6%
DeWinton	9,273,520	9,686,550	413,030	0	0.00%	4.45%	0.57%	11.48%	0.48%	6.34%	1.51%	2.91%	0.6%	-2.6%
Millarville	6,401,900	7,042,990	470,570	170,520	2.66%	7.35%	0.00%	12.38%	-1.27%	5.26%	0.99%	4.27%	0.0%	-2.6%
Cayley	54,089,060	61,037,150	3,925,220	3,022,870	5.59%	7.26%	4.58%	13.09%	2.57%	9.46%	1.57%	7.18%	0.6%	-3.3%
Blackie	37,631,530	39,877,890	2,123,870	122,490	0.33%	5.64%	0.12%	12.07%	1.17%	5.72%	0.78%	6.67%	1.4%	-5.6%

Improved Residential Assessment Value Changes





2024 PROPERTY ASSESSMENTS FOR 2025 TAXES

Enclosed you will find the combined Assessment and Tax notice for each property that you own in Foothills County. Please take time to review each notice carefully. Concerns regarding your assessment (not taxes) can be addressed by contacting the Assessment Department:

Email: assessment@foothillscountyab.ca

After discussion with a property assessor a complaint may be filed if you still disagree with the assessment. A complaint must be filed by the Final Date for Complaint with the Assessment Review Board Clerk. Complaint matters and forms can be found at www.foothillscountyab.ca

For further assistance contact the Assessment Review Board Clerk at:

Email: appeals@foothillscountyab.ca

Foothills County Phone: 403-652-2341 or 403-931-1905

The market value assessment used to calculate your 2025 taxes is based on a July 1, 2024 valuation date. On average, residential property assessment values experienced an increase of 8%; however some areas may experience something different.

Property owners can find information on our website including answers to many assessment-related questions. Those who feel their property assessment does not reflect market value as of the valuation date, or see incorrect information on their notice, should contact the Assessment Department as soon as possible.

An assessed person is entitled to see or receive information about the person's property in accordance with section 299 of the Municipal Government Act or a summary of an assessment in accordance with section 300 of the Act, or both.



Chart represents year over year market change of sale price trends between July 1 valuation dates to the current valuation date of July 1, 2024.

MEMBERS OF THE ASSESSMENT DEPARTMENT

Appointed Assessor – Teresa Lemon, AMAA

Assessor-Julie Keen, AMAA

Assessor-Devyn Murray, AMAA

Assessor – Michael Brennan

Assessor – Magdalena Irzyk, AMAA

Technician- Courtney Russell