

**FOOTHILLS COUNTY
COUNCIL ADDITIONS TO THE AGENDA**




Wednesday, April 22, 2026, 9:00 a.m.
Foothills County Administration Office
309 Macleod Trail South – High River

Pages

B. MISCELLANEOUS MUNICIPAL ITEMS

*B.11 Mill Rate Bylaw - Bylaw 18/2026 (2nd & 3rd Reading)
Presented by: Director of Corporate Services Reginald Hammond

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DEPARTMENT: Corporate Services	
	TOPIC: MILL RATE BYLAW
REPORT PRESENTED BY: Director of Corporate Services, Reginald Hammond	

PURPOSE OF REQUEST

To authorize the rates of taxation for the year 2026.

BACKGROUND

The purpose of this report is to present the property tax bylaw required to support municipal operations and approved service levels. In accordance with the Municipal Government Act, the property tax bylaw establishes the tax rates necessary to generate the required revenue to fund municipal programs, services, and infrastructure for the 2026 fiscal year.

REQUEST OF COUNCIL

Proposed Motions:

- #1- That Council grant second reading to a bylaw to authorize the rates of taxation for the year 2026.
- #2- That Council grant third reading to a bylaw to authorize the rates of taxation for the year 2026.

APPENDICES

Appendix A: Mill Rate and Property Tax Bylaw

BYLAW NO 18/2026

**A BYLAW OF THE FOOTHILLS COUNTY
TO AUTHORIZE THE RATES OF TAXATION FOR THE YEAR 2026**

WHEREAS the Foothills County has prepared and adopted detailed estimates of the municipal revenue and expenditures as required; and

WHEREAS the estimated municipal expenditures and transfers set out in the budget for the Foothills County for the calendar year **2026** total one hundred and six million, seven hundred and seventy-six thousand, eight hundred and fifty-five dollars (\$106,776,855); and

WHEREAS the estimated municipal revenues and transfers from all sources other than taxation is estimated at seventeen million eight hundred and ninety-nine thousand two hundred and thirty-five dollars (\$17,899,235), and the balance of eighty-eight million eight hundred and seventy-seven thousand six hundred and twenty dollars (\$88,877,620) is to be raised by general municipal taxation; and

WHEREAS the requisitions are:

Alberta School Foundations Fund (ASFF)		
	Residential and Farmland	\$25,960,439
	Non-residential	\$4,850,984
	Machinery and equipment	\$0
Christ the Redeemer Separate School Division		
	Residential and Farmland	\$2,835,132
	Non-residential	\$126,065
	Machinery and equipment	\$0
Senior's Foundation		\$1,083,886
Designated Industrial Property Tax Requisition		\$55,945

WHEREAS taxes to fund other expenditures and transfers are:

911 Call Center	\$247,500
Recreation	\$3,129,157
Fire Protection	\$7,279,159
RCMP	\$2,694,324
Library	\$892,000
General Municipal	\$39,687,689

WHEREAS the Council of the Foothills County is required each year to levy on the assessed value of all property tax rates sufficient to meet the estimated expenditures and the requisitions; and

WHEREAS, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, Chapter M26, Revised Statutes of Alberta, 2000, and amendments thereto; and

WHEREAS the assessed value of all property in the Foothills County as shown on the assessment roll is:

Residential	\$10,621,213,490
Non-residential	\$1,327,188,390
Farmland	\$137,041,400
Machinery and equipment	<u>\$256,138,790</u>
	<u>\$12,341,582,070</u>

NOW THEREFORE, under the authority of the Municipal Government Act, the Council of the Foothills County, in the Province of Alberta, duly assembled, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Foothills County:

	Tax Levy	Assessment	Tax Rate Mills
General Municipal			
Residential	\$22,942,420	\$10,621,213,490	2.367056
Farmland	1,545,066	\$137,041,400	10.704447
Non-residential	12,885,029	\$1,327,188,390	8.238593
Machinery and equipment	2,315,174	\$256,138,790	8.238593
TOTAL General Municipal	<u>\$39,687,689</u>	<u>\$12,341,582,070</u>	
Other			
Senior's Foundation	\$1,083,886	\$12,341,511,430	0.087824
Ambulance and 911	\$247,500	\$12,341,582,070	0.020054
Recreation	\$3,129,157	\$12,341,582,070	0.253546
Fire Protection	\$7,279,159	\$12,341,582,070	0.589808
RCMP	\$2,694,324	\$12,341,511,430	0.218314
Library	\$892,000	\$12,341,582,070	0.072276
Designated Industrial Property	\$55,945	\$768,488,730	0.072799
TOTAL Other	<u>\$15,381,971</u>		
ASFF			
Residential and Farmland	\$25,960,439	\$9,698,963,127	2.676620
Non-residential	\$4,850,984	\$1,180,011,872	4.110962
Machinery and equipment	\$0	\$255,978,040	0
TOTAL ASFF	<u>\$30,811,423</u>	<u>\$1,134,953,039</u>	
Christ the Redeemer Separate School Division			
Residential and Farmland	\$2,835,132	\$1,059,221,123	2.676620
Non-residential	\$126,065	\$30,665,588	4.110962
Machinery and equipment	\$0	\$160,750	0
TOTAL Separate School	<u>\$2,961,197</u>	<u>\$1,090,047,461</u>	

2. Notwithstanding the foregoing, the minimum tax on any parcel will be Forty-Eight Dollars (\$48.00).
3. Administration has signed enrollment agreements with Assessed Persons who have opted to receive the Combined Assessment and Tax Notice electronically. The Notice(s) will be provided to the Assessed Person as a PDF attachment via the email address supplied by the Assessed Person. The electronic versions have the same value as paper versions and should be treated as such. It is the responsibility of the Assessed Person to provide the correct email address and to inform the County of any changes to their email address. Non-receipt is not justification for late payment and penalties will apply.
4. This Amended Bylaw shall have effect on the date of its third reading.

First Reading April 15, 2026

Reeve

Chief Administrative Officer

Second Reading: April 22, 2026

Reeve

Chief Administrative Officer

Third Reading: April 22, 2026

Reeve

Chief Administrative Officer

PASSED IN OPEN COUNCIL assembled at the Town of High River,
in the Province of Alberta this 22th day of April 2026