



2026 Combined Assessment and Tax Notices

Dear Foothills County Landowners,

Enclosed is your **2026 Combined Assessment and Tax Notice**.

Foothills County Council and Administration are aware that some ratepayers may be seeing higher property tax invoices this year.

These changes are primarily the result of external economic pressures — many of which residents are also facing — that are largely beyond our control. Ongoing global conflicts have continued to disrupt supply chains, and tariff-related impacts have contributed to inflationary pressures across the country. As a result, the County is facing significantly higher costs for essential items such as fuel, insurance, equipment, and contracted services; all of which are necessary to our ability to maintain infrastructure, deliver municipal programs, and participate in shared services with neighbouring municipalities. The Municipal portion of the County's Budget for an average residential taxpayer saw a 1.98% increase from 2025.

In addition to these rising operational expenses, mandated provincial requisitions have increased substantially. The Provincial Education Requisition alone has increased by 15% over last year, which means that over 42% of the taxes collected by Foothills County are collected on behalf of the province, and do not remain with the municipality. This is an increase from a total of 36% collected on behalf of the Province of Alberta only a few years ago.

Council continues to carefully review budgets, seek efficiencies wherever possible, and make thoughtful decisions to balance sound financial management with maintaining the essential services that support our community.

Residents with questions or concerns are encouraged to contact the County for additional information, including details about enrolment in the Tax Installment Payment Plan (TIPP) and discounts available through this monthly payment option.

Sincerely,

Foothills County Council

FOOTHILLS COUNTY

309 Macleod Trail, Box 5605, High River, Alberta T1V 1M7

Phone: 403-652-2341

Fax: 403-652-7880

www.FoothillsCountyAB.ca

For the various assessment categories, every \$100 of taxes generated in 2026 are allocated as follows:

	Residential	Farm	Non-Residential	Machinery & Equipment
Provincial Education Requisition	\$42.58	\$18.30	\$30.25	\$0.00
Seniors Housing Requisition	\$1.40	\$0.60	\$0.65	\$0.93
911 Dispatch	\$0.32	\$0.14	\$0.15	\$0.21
RCMP	\$3.47	\$1.49	\$1.61	\$2.30
Recreation	\$4.03	\$1.73	\$1.87	\$2.67
Fire	\$9.38	\$4.03	\$4.34	\$6.22
Library	\$1.15	\$0.49	\$0.53	\$0.76
Municipal	\$37.67	\$73.22	\$60.60	\$86.91
	\$100.00	\$100.00	\$100.00	\$100.00

The 2026 budget incorporated significant increases to Provincial Education requisitions and RCMP (Policing) requisitions. Inflationary pressures were also evident in the budgeted amounts. Market growth within the County helped offset the increased costs, thereby facilitating the mill rates below.

Total 2026 Mill Rates and % increase from 2025		
	Mill Rate	Mill Rate % Increase
Residential	6.285498	1.98%
Farm	14.622891	2.53%
Non-Residential	13.591377	8.09%
Machinery & Equipment	9.480415	-8.72%

Contact Foothills County
at 403-908-9608
if you have questions regarding
your assessment or taxes.
www.FoothillsCountyAB.ca

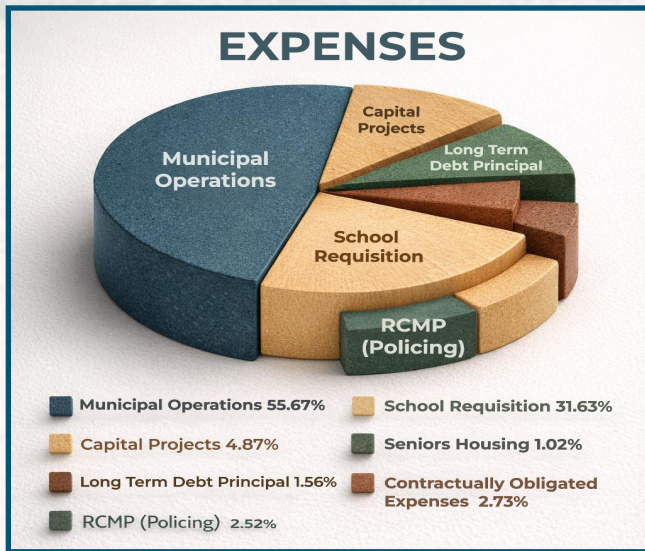


Calculate your property taxes
using the County's
Property Tax Estimator tool.

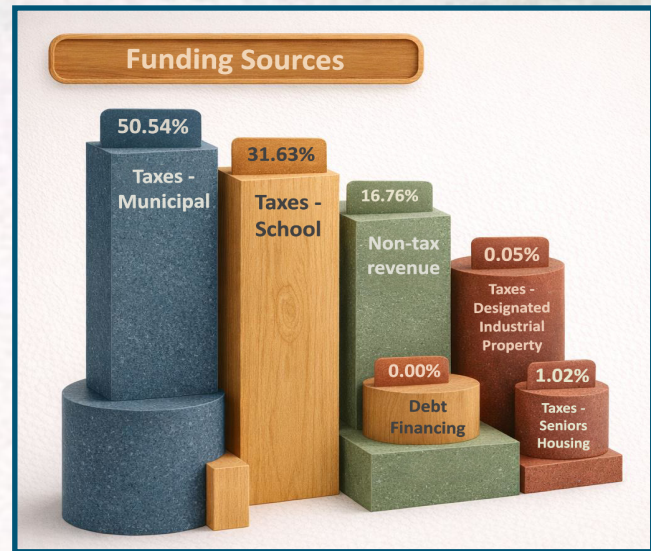
www.foothillscountyab.ca/services/taxes/property-tax-estimator



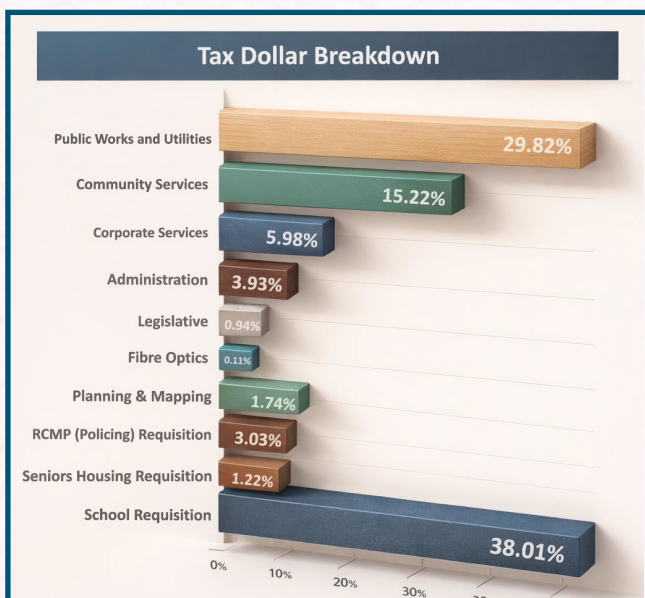
2026 Budget and Tax Information



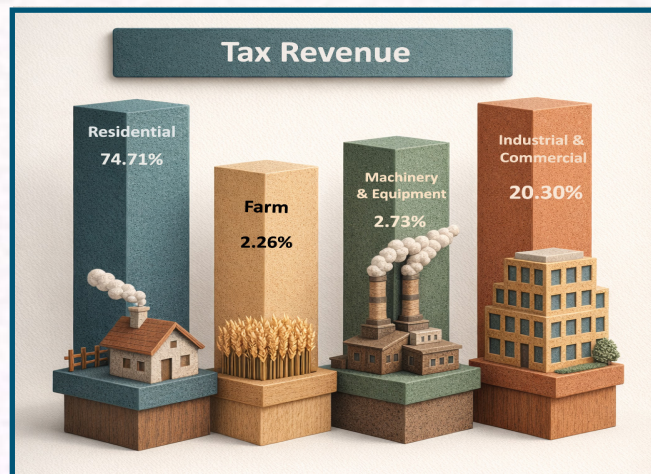
The 2026 operating and capital budgets for Foothills County total \$106.78 million, including \$62.3 million for Municipal Operations, \$5.2 million for Capital Projects, \$1.7 million for Debt Repayment, \$31.63 million for School Requisition, \$1.02 million for Seniors Housing Requisition, and \$2.7 million for RCMP (policing) Requisition.




To finance its budget, the municipality will use a combination of taxes, user fees, government grants, debt and reserves.



Foothills County collects taxes for its own operations, but is also required to collect taxes on behalf of third parties including the Province for Schools and RCMP, Westwinds Communities for seniors housing, and the Provincial Designated Industrial Property levy. The taxes collected for third parties amounts to 42.26% of all taxes collected.



Foothills County has four assessment classes, each with its own mill rate. Residential properties comprise the majority of the County's assessment base and, as a result, generate most of the County's tax revenue. Property taxes are calculated by applying the mill rate to the assessed value.



Calculate your property taxes using the County's Property Tax Estimator tool.

www.foothillscountyab.ca/services/taxes/property-tax-estimator



Assessment and Tax Information

Take a moment to carefully review your property assessment provided. Each assessment reflects:

- the market value of your property on July 1, 2025
- the characteristics and physical condition of the property on December 31, 2025.

The value of your property is determined by sales of properties with similar characteristics that sold within Foothills County.

The Province of Alberta regulates annual property assessments.

For more information on your property contact Assessment Services at 403-908-9608 or visit: www.foothillscountyab.ca/services/property-assessment

ASSESSMENT

COMPLAINT PERIOD

This period is an opportunity for you to review your assessment details with Assessment Services. If you still disagree, you can file a formal complaint with the Assessment Review Board.

A formal complaint must be **accompanied** by established fees, follow defined procedures, and comply with required timelines and rules.

Contact the Assessment Review Board Clerk for assistance:

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

Email: appeals@foothillscountyab.ca

www.foothillscounty.ca/services/property-assessment/assessment-complaints

Note: Complaints can only be filed against assessments, there is no right to file a complaint against property taxes.

Understanding the Impacts

On average, residential property assessment values experienced an increase of 10%; however, some areas may experience lower or higher than average change.

Even if your share of the total tax collected stays the same, your tax bill can still go up or down if:

- There's a tax share shift between residential and non-residential properties.
- The province or County changes the total amount of money they need from property tax.



REMEMBER: property tax increases are determined by the annual municipal budget process, seniors foundation requisition and provincial education funding requirements.

Virtual County Hall

The assessed value of individual properties in Foothills County can be viewed on Virtual County Hall.

Click on the Virtual County Hall button on the top corner of the County's home page, then select *Property Search – Property Information – Assessment*

The 2025 Assessment Roll can be found at:

www.foothillscountyab.ca/services/property-assessment

Calculating Property Taxes

The assessment of your property is used to calculate your annual property taxes. It provides an open and accountable basis to ensure each property pays its fair share of the municipal and provincial education taxes.

Use your assessment values and categories to review your taxes portion for budgeted services and programs:

www.foothillscountyab.ca/services/taxes/property-tax-estimator

Properties are classified into 4 categories:

- Residential
- Non-Residential
- Farmland
- Machinery & Equipment

Properties may have more than one classification. Each category may have a separate mill rate to determine the entire property tax amount.

Calculating Property Tax



Assessed Value — Tax Rate — Property Taxes