



REGULAR MEETING OF COUNCIL

Council Chambers, Irricana Centennial Centre, 222 2 Street

Date: February 2, 2026 **Time:** 7:00PM

A. ATTENDANCE

B. CALL TO ORDER

C. AGENDA

D. PRESENTATIONS

Item D1: Community Futures Wild Rose (Chantale Sangster)

Item D2: Boomers Haven Animal Rescue Society (Marc Heethius-Dubois)

E. MINUTES

Item E1: Minutes from January 19, 2026 Regular Meeting

F. CORRESPONDENCE FROM PREVIOUS MEETING

G. COMMITTEE REPORTS

Item G1: Rocky View Seniors Foundation (Mayor MacLeod)

H. OLD BUSINESS

I. NEW BUSINESS

Item I1: ABMunis 'Property Taxes Reimagined' Education Initiative

J. COMMUNICATION / INFORMATION

K. COUNCILLOR UPDATE

L. CLOSED SESSION

Item L1: Strategic Scoping Discussion – Social & Recreation Needs Assessment,
Closed per Sections 29(1) of the Access to Information Act

M. ADJOURN

Item D1

Community Futures Wild Rose (Chantale Sangster)

Item D2

Boomers Haven Animal Rescue Society (Marc Heethius-Dubois)



Box 697
Irricana, Alberta, T0M 1B0
info@bhars.org
www.bhars.org
403-462-2665

Dear Mayor and Members of Council,

On behalf of **Boomer's Haven - Animal Rescue & Sanctuary (BHARS)**, I respectfully submit this request for municipal funding support to assist with our ongoing animal welfare operations serving the Town of Irricana and surrounding communities.

BHARS is a community-based, non-profit animal rescue dedicated to the protection, rehabilitation, and rehoming of vulnerable animals. Our organization works closely with local residents, veterinarians, foster families, and volunteers to ensure animals in need receive timely care while reducing the burden on municipal resources.

Community Impact & Municipal Benefit

Over the past 3 years, our rescue has:

- Responded to more than 500 animal welfare cases within the province of Alberta. We have responded to nearly 400 cases in the Irricana area alone
- Provided emergency medical treatment, foster care, and adoption services
- Reduced stray and abandoned animal populations through an effective TNVR program and responsible placement of adoptable animals
- Supported public safety by assisting in animal-related emergencies
- Educated the public on responsible pet ownership

By performing these services, our organization helps minimize costs and resource demands that would otherwise fall to municipal animal control and bylaw enforcement.



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Funding Request

We are respectfully requesting funding for 2026 to support the following essential areas:

- Veterinary and emergency medical care
- Food, supplies, and foster support
- Transportation and rescue operations
- Spay/neuter and preventative care initiatives
- Community outreach and education

Our initial ask for funding is based on a per animal model, whereby the municipality is responsible for offsetting expenses for animals in the community who are brought into our care through the bylaw structure currently in place. \$100 per animal transferred to BHARS on a monthly schedule invoiced by BHARS. We also request an operations budget of \$1000 per month for physical operations. The intention is to grow the relationship with surrounding communities in a collaborative way to support sustained operations. This funding will supplement our fundraising efforts to allow us to continue providing critical services while maintaining transparency, accountability, and measurable outcomes. Our operating expenses for the year ending 2025 are included for your review.

Accountability & Reporting

Should funding be approved, BHARS commits to:

- Providing a summary report outlining the use of funds
- Demonstrating measurable outcomes and community impact
- Maintaining compliance with all applicable provincial and federal regulations



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Conclusion

The support of the Town of Irricana would directly contribute to improved animal welfare, enhanced public safety, and a stronger, more compassionate community. We appreciate the opportunity to present this request in person or answer any questions Council may have.

Thank you for your time, consideration, and continued commitment to the well-being of our community.

Respectfully submitted,

Marc Heethuis-Dubois
Co-Founder & Executive Director
Boomer's Haven - Animal Rescue & Sanctuary



Boomer's
HAVEN
Animal Rescue & Sanctuary

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BHARS Financial Projection (Based on 2025)

The following figures are a reflection of BHARS expenses in our current fiscal year. (2025)

Estimated operating expenses per month excluding staffing:

• Veterinary care	\$4800
• Motor vehicle expenses	\$1400
• Supplies & Maintenance	\$850
• Insurance	\$400
• Website & IT services	\$160
• Utilities	\$800
Total w/o wages	\$8410 / month

Item E1

Minutes from January 19, 2026 Regular Meeting of Council



MEETING MINUTES

REGULAR MEETING OF COUNCIL

Council Chambers, Irricana Centennial Centre, 222 2 Street

Date: January 19, 2026 Time: 7:00PM

A. ATTENDANCE

Mayor: Colleen MacLeod
Deputy Mayor: Julie Sim
Councillors: Nathaniel Fleming, Megan Hoefnagels, Dawna Polson
CAO: Doug Hafichuk
Staff: Patty Malthouse

B. CALL TO ORDER

The meeting was called to order by Mayor MacLeod at 7:00 pm.

C. AGENDA

(i) Item C1: Adopt Agenda

CAO added that Peace Officer Thomas will not be attending the meeting and the attached Letter will stand in his place.

011:26 Moved by Councillor Fleming to adopt the Agenda, as presented.

CARRIED

D. PRESENTATIONS

(i) Item D1: Irricana Library Board (Annual Update)
Presentation by Dawn Mosondz and Bob Anderson from 7:02 pm to 7:20 pm.
D. Mosondz and B. Anderson left the meeting at 7:21 pm

E. MINUTES

(i) Item E1: Minutes of the Regular Meeting of Council for January 5, 2026

012:26 Moved by Deputy Mayor Sim to accept the Minutes from the Regular Meeting of Council for January 5, 2026, as presented.
CARRIED

F. CORRESPONDENCE FROM PREVIOUS MEETING

(i) None

G. COMMITTEE REPORTS

(i) Item G1: Irricana Library Board (Councillor Hoefnagels)

H. OLD BUSINESS

(i) None

I. NEW BUSINESS

(i) Item I1: Irricana Library Board Appointment

013:26 Moved by Councillor Fleming that Council appoint Lisa McAree to the Irricana & Rural Municipal Library Board as a Member at Large for a one-year term, expiring November 13, 2026.

CARRIED

(ii) Item I2: Marigold Library System – Update to Agreement

014:26 Moved by Councillor Hoefnagels that Council approve the updated agreement between the Town of Irricana and the Marigold Library System.

CARRIED

(iii) Item I3: Enforcement Services Annual Update

015:26 Moved by Deputy Mayor Sim that Council receive Administration's report, for information.

CARRIED

(iv) Item I4: Chief Administrative Officer Update

016:26 Moved by Deputy Mayor Sim that the Chief Administrative Officer Report be received for information.

CARRIED

Mayor MacLeod called for a short recess at 8:09 pm
Mayor MacLeod reconvened the meeting at 8:15 pm

(v) Item I5: Social & Rec Needs Assessment – Delivery & Governance Discussion

017:26 Moved by Mayor MacLeod that Council receives this report for information and direct Administration to proceed with the Social and Recreation Needs Assessment as a consultant-led exercise with the establishment of a formal advisory working group, providing that a group can be recruited by the end of February 2026.

CARRIED

J. COMMUNICATION / INFORMATION

(i) None

K. COUNCILLOR UPDATE

(i) Roundtable Discussion

L. CLOSED SESSION

(i) None

M. ADJOURN

(i) Adjournment

018:26 Moved by Councillor Fleming to adjourn the meeting at 9:12 pm.

CARRIED

Colleen MacLeod
Mayor

Doug Hafichuk
Chief Administrative Officer

Item G1

Rocky View Seniors Foundation (Mayor MacLeod)

ROCKY VIEW FOUNDATION COMMUNITY IMPACT REPORT 2025



LETTER FROM THE CAO

Dear Friends and Supporters,

It is my honour to present this message on behalf of Rocky View Foundation as we reflect on another year of growth, impact, and meaningful connection within our community.

Over the past year, we have continued to grow and adapt, guided by our mission to enhance the quality of life for individuals and families through safe, affordable housing and inclusive programs. While seniors remain a vital part of our focus, our reach continues to expand, supporting a diverse range of community members with compassion, dignity, and respect.

Through the Rental Assistance Benefit (RAB) program, we continued to extend support to individuals and families in need of affordable housing. This year, over 150 recipients received monthly rent subsidies, a testament to our commitment to meeting the growing needs of our community with compassion and integrity.

Our lodges and manors remain welcoming and vibrant spaces where residents can enjoy comfort, connection, and care. Whether through social events, wellness programming, or outings that foster community engagement, we continue to create environments where our residents can feel at home.

We are proud of the work we've done — and even more inspired by what lies ahead. With a continued focus on sustainability, innovation, and inclusive service delivery, we are well-positioned to meet the evolving needs of our growing and diverse community.

Thank you to our dedicated staff, volunteers, board members, donors and community partners. Your belief in our mission and your continued support are the driving force behind everything we do.

With gratitude,

CHRIS ROWE

90%

Resident Satisfaction Rate

91%

Employee Satisfaction Rate

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HIGHLIGHTS

This year marked several significant achievements in infrastructure, program expansion, economic development, and community recognition.

Opening and Completion of Abrio Place – Airdrie

2024 marked the official grand opening and completion of Abrio Place, a modern, 93-unit supportive living lodge located in the heart of Airdrie. This innovative facility offers a safe, vibrant, and inclusive environment for seniors, combining accessible housing with mental, physical, and social wellness programming.

Expansion of the Rental Assistance Benefit (RAB) Program

The Rental Assistance Benefit (RAB) program saw a significant increase in participants in 2024. This growth reflects the rising demand for rental support across Rocky View County and the effectiveness of RVF's outreach efforts.

Economic Impact – Job Creation and Local Investment

With more residents moving into our Lodges, the need for support staff, services, and local partnerships grew. The expansion of housing operations in 2024 directly contributed to job creation throughout the county, including roles in food services, maintenance, programming, and administration. Our developments have had a ripple effect on the local economy, strengthening communities and supporting families across the region.

Recognition – Airdrie Regional Business Awards

Rocky View Foundation was nominated for the Airdrie Regional Business Awards, a testament to our commitment to innovation, community service, and sustainable growth. This recognition highlights the Foundation's role not only as a housing provider but also as a community leader driving positive social impact.

Strategic Funding – AHPP and CMHC Support

To support our expansion and ensure long-term sustainability:

- We secured funding through the Affordable Housing Partnership Program (AHPP), enabling capital investments into new housing projects and critical infrastructure upgrades.
- We also received CMHC Seed Funding and Mortgage Financing, which have been instrumental in advancing our strategic plan for affordable housing development across the region.

These financial supports allow us to plan confidently for future projects, further reinforcing our commitment to addressing the growing demand for affordable housing throughout Rocky View County.



ROOTED IN COMMUNITY

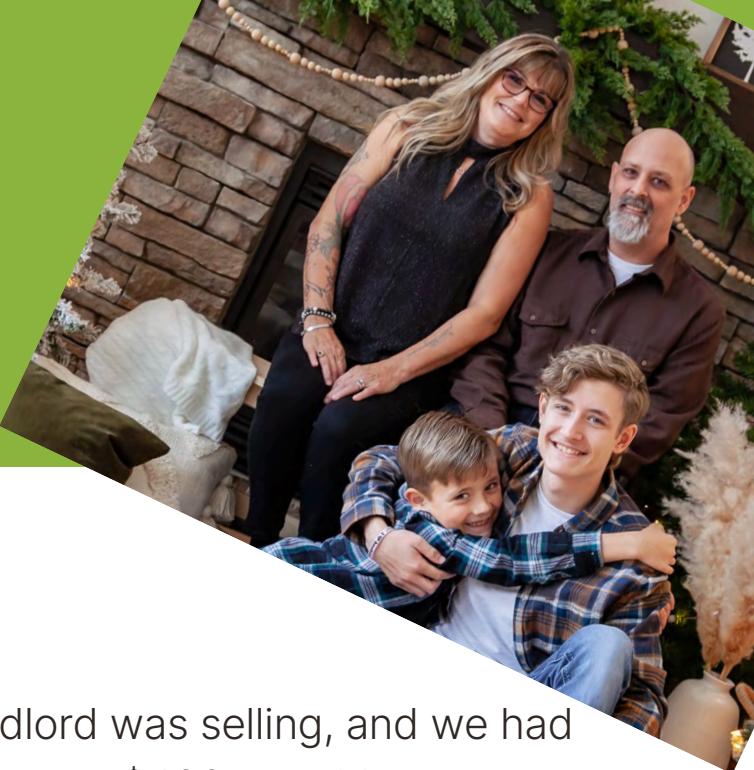
Stories that Connect Us

Meet Cindy

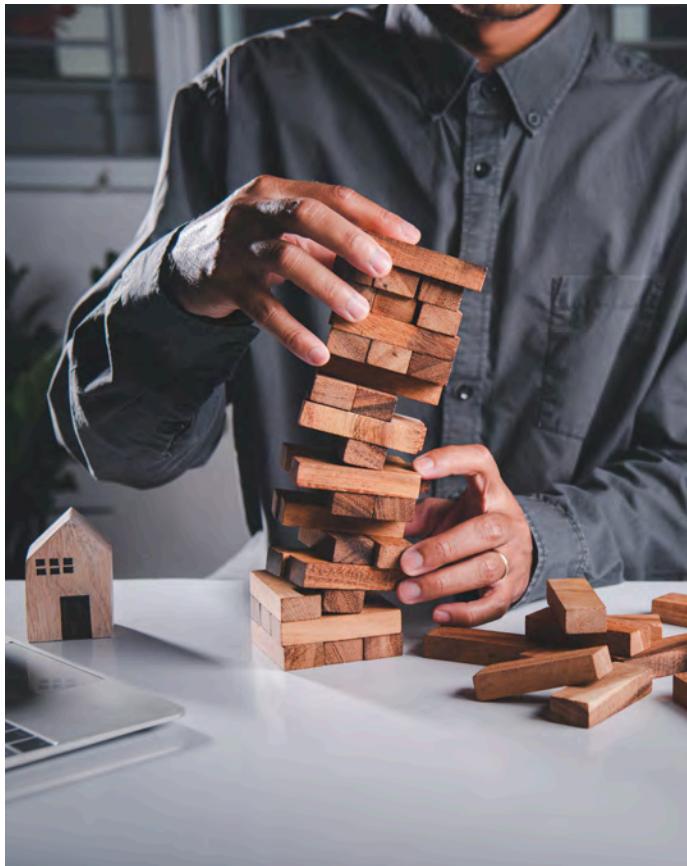
Three years ago, we were told our landlord was selling, and we had to find a new home. With that move came a \$400 monthly rent increase, but we managed at the time. Then, my husband Pat was diagnosed with colon cancer. After six months of chemotherapy, he was deemed palliative and could no longer work, causing our income to drop by thousands each month.

When our finances became critical, we applied for the Rental Assistance Benefit (RAB) program. We were approved, and that support was the only reason we could stay in our home that first year. On August 7, 2024, Pat passed away, and I lost his small CPP-D income, leaving me terrified about how I would cover rent, with 79% of my income going toward it. Rocky View Foundation (RVF) guided me through the renewal process and let me know I was approved for increased assistance, allowing my kids and me to stay in our home.

I am beyond grateful to RVF. After all we've been through, knowing we had a roof over our heads lifted a massive weight off my shoulders. This program didn't just help us—it saved us. Thanks to RVF and the RAB program, I can put food on the table, get clothes for my kids, pay our electricity bill, and find a little peace during an incredibly difficult time.



CHALLENGES



Population



Raising Housing Costs



New Project Funding Challenges

Population:

- Alberta's population growth, driven by both natural increases and migration, is outpacing the growth of affordable housing units.
- Alberta's senior population, particularly those aged 80 and over, is growing rapidly. Most housing is inadequately equipped for older adults to age in place.

Rising Housing Costs

- Income levels have not kept pace with the rising cost of housing. Many Albertans, including those working full-time, are finding it increasingly difficult to afford suitable housing, leading to increased financial strain and potential homelessness.

New Project Funding Challenges

- Federal and provincial housing funds are oversubscribed—more qualified projects apply than can be funded, and often run out of funds quickly.
- Shovel-ready requirement: Many funds require projects to be construction-ready, which demands significant upfront investment before any funding is secured.
- Urban vs. rural imbalance: Larger cities often have more resources to develop competitive applications, while rural communities may struggle to even apply, widening the gap in funding success rates.



STRATEGIC OBJECTIVE

By fulfilling our mission and advancing our four strategic objectives, RVF remains dedicated to providing affordable housing solutions that meet the diverse needs of our community. Through compassionate, respectful, and efficient service, we strive to ensure that everyone has a place to call home.

Excellence in Housing Operations

We are committed to maintaining high standards in housing operations by ensuring safe, well-managed, and high-quality living environments for our residents.

Financial Stability and Growth

We focus on responsible financial management and sustainable growth to enhance our ability to serve the community now and in the future.

Strategic Growth and Expansion

We pursue opportunities to expand our housing solutions through innovative development, collaboration, and long-term planning.

Community Partnership and Advocacy

We actively engage with stakeholders, advocate for affordable housing initiatives, and foster partnerships that strengthen our community.

ROOTED IN COMMUNITY

Stories that Connect Us

Meet Grace

In the fall of 2022, Grace made a decision that would quietly yet profoundly change her life. On October 22nd, she moved into Big Hill Lodge—and from that moment on, she never looked back.

Grace left the home where she had built a lifetime of memories, hoping apartment living would bring freedom and ease. Instead, she found silence. The days were long and lonely, and when the pandemic hit, that isolation only deepened. As her memory began to slip, Grace and her family realized she needed more and more support, more connection, and a place filled with life. Then came the visit that changed everything.

“My daughter brought me up to Big Hill Lodge,” Grace remembers. “And the moment I stepped inside, I just knew. This was where I needed to be.” There was laughter in the halls. People gathered over coffee. Friendly faces everywhere. It wasn’t just a building, it was a home, filled with warmth, companionship, and a comforting rhythm of daily life.

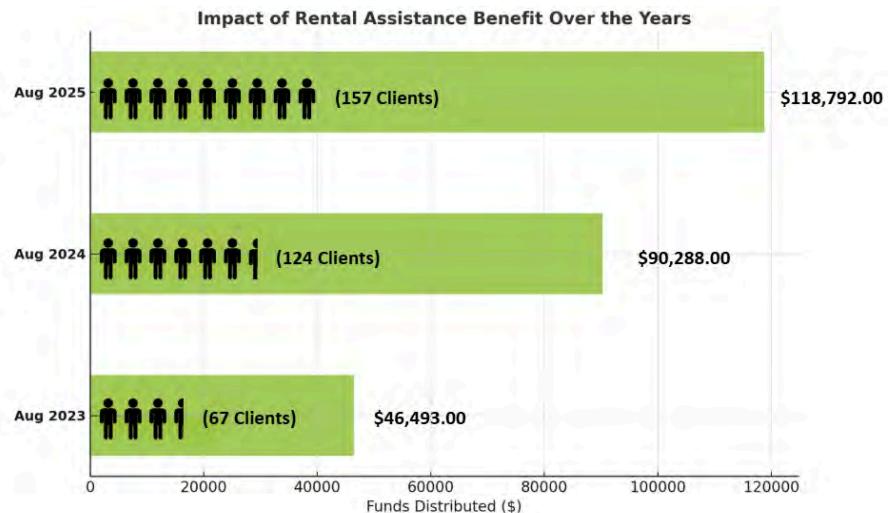
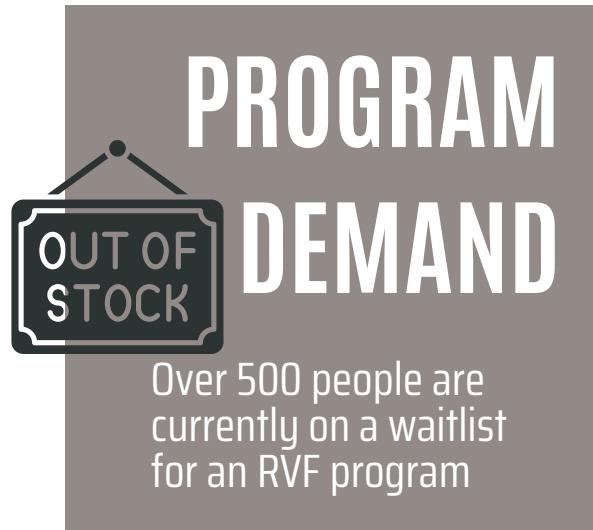
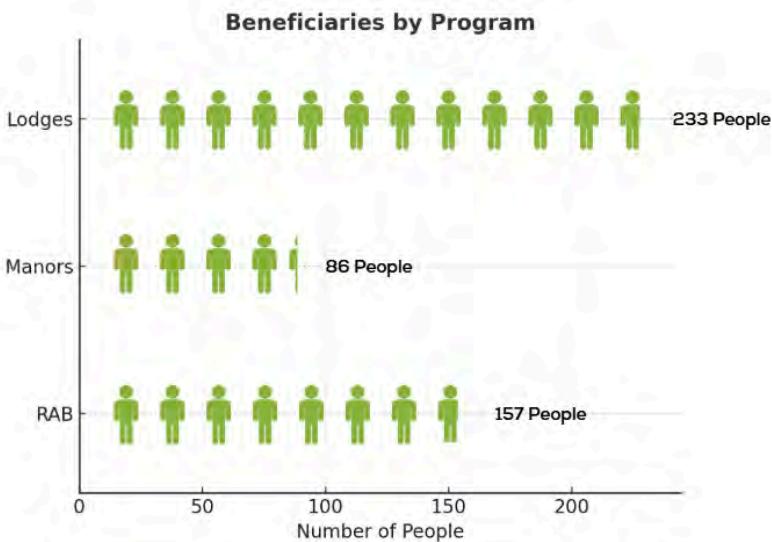
“The rooms aren’t huge,” Grace says with a smile, “but they’re cozy, and that’s what I love most. It feels like home.”

Now, her days are full of crafts and coffee chats, of bus trips and new friendships. Grace throws herself into every activity, always the first to sign up, always surrounded by others who feel like family.

“Living here has brought so much peace and happiness to my life—and to my family’s. I feel safe. I feel cared for. I haven’t regretted moving in for one minute. Honestly, my only regret is not doing it sooner.” At Big Hill Lodge, she isn’t just living—she’s thriving.



BY THE NUMBERS

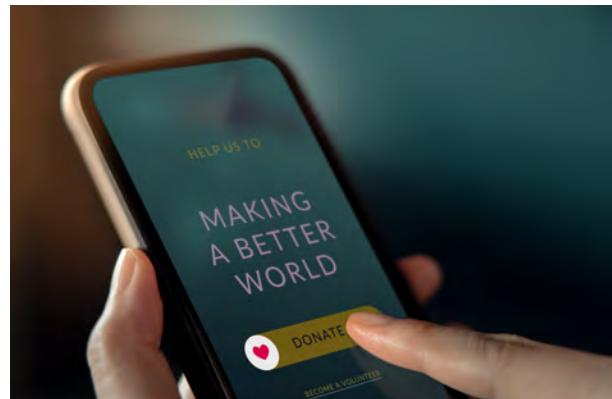


Generous Community Support

Thank you to our partners, sponsors & donors for your support in 2024!

With your help, we received over \$100,000.00 to support our initiatives.

Your generosity helps improve housing, expand programs, and accelerate the creation of new projects across the Rocky View region. Every donation—big or small—contributes to building a stronger, more supportive community.



ROOTED IN COMMUNITY

Stories that Connect Us

Meet Phil

There was a time not long ago when I didn't know how I was going to make it. My rent had gone up again, and no matter how carefully I counted every dollar, it wasn't enough. After covering the bills, there was barely anything left for food. I skipped meals more than I care to admit. The thought that I might lose my home was no longer just a fear—it was becoming my reality. At my age, I never thought I'd be facing homelessness. I had always been independent. I worked hard my entire life, paid my way, and managed just fine on my own. But suddenly, that independence felt like it was slipping away, and I didn't know where to turn.

That's when I discovered Rocky View Foundation's Independent Manors. At first, I was hesitant. I didn't want to lose the freedom I had fought so hard to maintain. But from the moment I stepped inside the manor, it was warm, welcoming, and full of life. It felt like somewhere I could belong. Now, I live in a bright, comfortable one-bedroom apartment where everything I need is right at my fingertips.

But what's made the biggest difference is what happens beyond my front door.

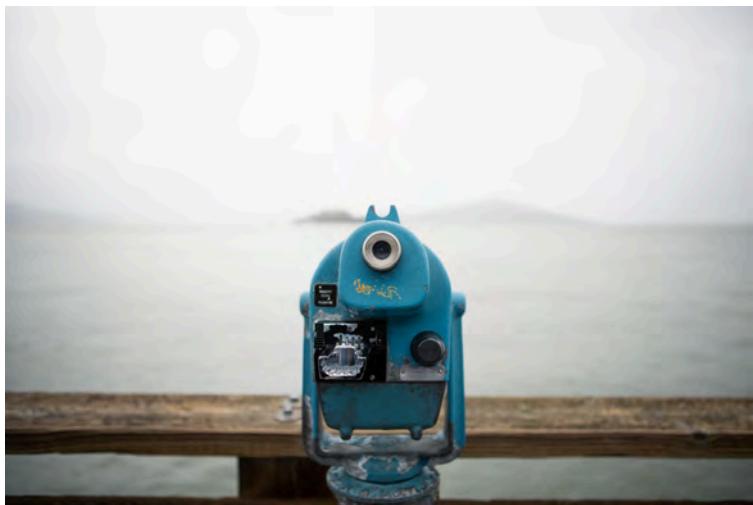
Every morning, I can head down to the common area for coffee and conversation. It's never long before someone invites me to join a card game or a walk around the block. We laugh a lot here, about the little things, about life, and we look out for each other. On holidays, when I used to sit alone in a quiet room, I'm now surrounded by friendly faces, shared meals, and memories in the making.

The manor didn't just give me a roof over my head. It gave me back my dignity. My security. My joy. It reminded me that I still matter and that it's never too late to find where you belong.

I came here broken and scared. I found more than a place to live, I found home.



FUTURE OUTLOOK



IN THE WORKS

Alongside maintaining our current housing portfolio, we are actively pursuing new opportunities to expand housing options across the region. In Bragg Creek, we are exploring the development of an independent living project that will provide more choice and flexibility for seniors wishing to remain connected to their community. In Cochrane, planning is underway for a new seniors lodge, designed to meet both the current and future needs of an aging population while enhancing quality of life through modern, supportive housing.

In addition, we are reviewing other potential projects in Airdrie and Rocky View County, ensuring that growth and investment continue to be spread across the communities we serve. These projects reflect our commitment to advancing innovative solutions and ensuring that every corner of our region has access to sustainable, affordable, and appropriate housing.

MOVING FORWARD

We remain committed to addressing the growing demand for affordable housing by planning for the future through the construction, expansion, and rehabilitation of housing units that directly respond to the needs of our county including current projects in Bragg Creek and Cochrane, as well as potential developments in areas like Irricana.

We aim to strengthen our position by leveraging matching contributions to attract additional provincial, federal, and private funding opportunities. At the same time, we will prioritize financial stability by proactively mitigating risks associated with unexpected capital costs and market fluctuations, ensuring we remain resilient and responsive in the years to come.





Rocky View
Foundation

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To: Mayor and Council

From: Chief Administrative Officer

Date: February 2, 2026

Purpose: **Provided For Information**

Subject: ABMunis 'Property Taxes Reimagined' Education Initiative

Summary:

This report introduces Alberta Municipalities' *Property Taxes Reimagined* initiative, which provides clear, evidence-based information on how municipalities are funded, how property taxes function, and how responsibilities are distributed across orders of government. It also outlines how the Town of Irricana intends to use the associated toolkit as part of a more proactive, education-focused approach to communicating with residents on complex municipal finance and governance issue.

Background and Discussion:

Municipal governments across Alberta are experiencing sustained financial pressure driven by long-term changes in provincial funding, rising operating and infrastructure costs, and a tax system that is often misunderstood by the public. These pressures are not unique to any one community and have been developing over more than a decade.

Alberta Municipalities (ABMunis) has undertaken a multi-year initiative – *Property Taxes Reimagined* – to better explain how municipalities are funded, how property taxes function, and how responsibilities and costs are distributed across orders of government. The Town of Irricana has directly participated in the development of this work through representation on the ABMunis Infrastructure Committee in 2024 and 2025.

This report is intended as an educational primer for Council. It provides high-level context on the issues addressed through the ABMunis initiative, outlines why these matters are increasingly visible to residents, and explains how the Town intends to use the associated communications toolkit to support clearer, more proactive public education.

Context: Municipal Funding Pressures in Alberta

Municipalities are responsible for delivering and maintaining a wide range of essential local services, including roads, water and wastewater systems, fire protection, parks and recreation facilities, bylaw services, and community supports. Much of this infrastructure is underground or not immediately visible, but it is critical to public health, safety, and quality of life.

Over time, the funding framework that supports these responsibilities has shifted. Provincial funding to municipalities has declined significantly on a per-capita, inflation-adjusted basis, even as population growth, regulatory requirements, and service expectations have increased.

ABMunis' analysis shows that *provincial funding to municipalities declined from approximately \$635 per person in 2009 to approximately \$327 per person by 2023, representing a reduction of nearly 50 per cent in real terms*. These figures include both operating and capital funding and are presented in the attached background materials.

The most pronounced impact of this decline has been on capital infrastructure funding. Provincial capital programs that historically supported roads, water systems, and community facilities have been reduced substantially on a per-capita basis. As a result, municipalities across Alberta have deferred infrastructure renewal, adjusted project scopes, or extended asset life cycles to manage within available resources.

Property Taxes: Structure and Public Understanding

Property taxes are often perceived as a single municipal tax, but in practice they are a shared tax tool used by more than one order of government. Municipalities are required to collect property taxes on behalf of the Province of Alberta, including education property taxes and provincial property taxes, and then remit those amounts to the province. Only the municipal portion of the tax bill is retained locally to fund municipal services.

Across Alberta, ABMunis' analysis shows that *approximately 30 per cent of the average residential property tax bill is provincial*, with the remaining 70 per cent used to fund municipal services, though the exact split varies by municipality and property type. While municipalities are responsible for administering and collecting the full tax bill, they have no authority over provincial property tax rates or requisitions.

To illustrate how this structure affects residents, it can be helpful to consider a simple example. If approximately 30 per cent of the average property tax bill is provincial, then a 10 per cent increase to the provincial portion alone would result in an overall

property tax increase of roughly 3 per cent – even if municipal spending and the municipal tax rate remained unchanged.

In such a scenario, the only way for a municipality to hold the total tax bill flat would be to reduce local spending to offset the provincial increase. In practice, this is rarely feasible, as municipalities continue to face inflationary pressures and rising costs simply to maintain existing service levels.

This structure can understandably create frustration for residents when total property tax bills increase. Improving public understanding of who controls which portions of the tax bill – and how changes at different orders of government affect the total amount paid – is a central focus of the *Property Taxes Reimagined* initiative

Cost Pressures and “Downloading”

In addition to changes in direct funding, municipalities have experienced what is commonly referred to as “downloading” of costs. In practical terms, this refers to situations where *responsibilities or expenses are shifted to municipalities without corresponding increases in stable, long-term funding*.

Examples outlined in the attached materials include increased policing costs, changes to ticket revenue sharing, and growing pressure on municipally delivered programs such as Family and Community Support Services (FCSS).

While provincial funding for some programs has seen modest increases in recent years, those increases have not kept pace with inflation, population growth, or rising service demand. As a result, municipalities across Alberta continue to invest additional local resources simply to maintain existing service levels, even before considering service expansion.

Municipal inflation also differs from household inflation. Local governments purchase heavy equipment, fire trucks, road materials, pipes, fuel, and energy – items that have seen significant cost increases in recent years. Unlike provincial or federal governments, municipalities *are required by legislation to balance their budgets annually and cannot run operating deficits to absorb these pressures over time*.

Local Context and Communications Approach

The conditions described above are province-wide and affect municipalities of all sizes, including the Town of Irricana. While the Town continues to manage its finances carefully and plan responsibly for infrastructure and service delivery, these broader structural pressures form the backdrop against which local decisions are made.

Administration is *therefore placing increased emphasis on proactive, education-based communication* to help residents better understand how municipal finances and governance frameworks operate.

This shift is intentional and supported through organizational and budgetary decisions, including the creation of a Communications Coordinator position as part of the Town's 2026 base budget. The role is intended to support clearer, more consistent, and more accessible communication on complex issues that span multiple orders of government.

As part of this approach, the Town intends to make use of the Property Taxes Reimagined communications toolkit developed by Alberta Municipalities. The toolkit includes social media content, print materials, and short explanatory videos designed to communicate complex fiscal concepts in plain language. The underlying analysis draws on province-wide and national data and reflects a level of research and synthesis that would be difficult for individual municipalities to produce independently.

Additional background on the initiative and supporting materials are available through Alberta Municipalities at:

<https://www.abmunis.ca/advocacy-priorities/spotlight/property-taxes-reimagined>

Closing Perspective

This report is not a request for advocacy direction, nor is it tied to any immediate tax or budget decision. It is intended as an education-focused primer, providing Council with shared context to support informed discussion about the environment in which municipalities are operating.

The issues explored are not partisan in nature and reflect long-term trends that have developed over many years through successive provincial and federal governments of different political perspectives.

Property Taxes Reimagined highlights that many of the pressures currently facing local governments have been building over an extended period and are shaped by system-level factors. Understanding those factors is critical for thoughtful governance, long-term planning, and constructive, informed dialogue with residents.

Financial Implication(s):

There are no financial implications associated with this report.

Recommendation:

Administration recommends that Council receive this report for information and discussion, acknowledging the intent to utilize the Alberta Municipalities *Property Taxes Reimagined* materials as part of future education-focused communications with residents.

Recommendation Motion(s):

Option #1:

Motion #1: **THAT** Council receive the report for information and discussion, in alignment with Administration's recommendation.

Option #2:

As determined by Council.

Respectfully submitted,

"Doug Hafichuk"

Chief Administrative Officer

ATTACHMENTS:

Attachment 'A' – ABMunis Op-Ed on Municipal Funding & Infrastructure
Attachment 'B' – Property Taxes Reimagined Toolkit Excerpts

Item I1

Attachment 'A' – ABMunis Op-Ed on Municipal Funding & Infrastructure

✉️ Opinion: Protect local water systems by turning on provincial funding tap



By Dylan Bressey



Published Jan 28, 2026 Last updated 1 week ago 2 minute read

Join the conversation



If there's one lesson Albertans can take from Calgary's recent water-main crisis, it's that our municipal water and wastewater infrastructure is far more fragile than most of us realize.

Article content

For the past several weeks, we watched as Calgary raced to repair a major break in its Bearspaw South feeder main. This disruption made national headlines because 1.6 million Albertans rely on Calgary's system, but the unsettling truth is this: Calgary is not unique.

Across Alberta, communities large and small face similar vulnerabilities. Beiseker, Cochrane, Edmonton, Lethbridge and Three Hills have all experienced major water or wastewater system emergencies in the past three years. While these incidents didn't draw national attention, they imposed real costs — financial, social and environmental — on those who call these communities home.

In conversations with mayors across the province, Alberta Municipalities' board of directors has heard that the biggest issue facing Alberta's municipal governments today is the urgent need for more water and wastewater infrastructure. They simply can't support and sustain their communities' growth without it.

Alberta's unanticipated population growth has not been matched by proportionate provincial or federal investment. Municipalities are being stretched thin as they attempt to replace failing pipes, increase capacity for new development and keep basic services running without burdening residents with steep tax increases.

The result? Deferred maintenance: a short-term necessity that creates long-term risk.

Every year that essential repairs are postponed, small leaks multiply, systems deteriorate faster and costs grow. Calgary's water woes underscore how a single failure can cascade into widespread economic and social disruption.

If it can happen in Alberta's largest city, what does it mean for hundreds of smaller communities operating with fewer staff and smaller budgets?

This is not a hypothetical concern. Municipal leaders tell us they are already forced to make difficult trade-offs, delaying water projects to fund road work or other needs. Critical infrastructure should never be pitted against other critical infrastructure.

Municipalities across Alberta are already playing their part. They plan carefully, manage assets responsibly and spend their allocated funds wisely to keep water safe and flowing. But they can't do it without receiving additional support and funding from the provincial and federal governments.

Without this ongoing funding, more communities will face more frequent disruptions, higher long-term costs and greater barriers to growth.

Municipalities need a renewed, long-term commitment to the infrastructure that keeps our communities functioning. They require predictable, stable and sufficient provincial funding for municipal infrastructure in recognition of the scale and urgency of the problems our communities face.

And it needs to happen now, before the next water emergency hits. It's far less expensive to invest in advance than it is to respond to an emergency.

As outlined in ABmunis' Property Taxes Reimagined information project, the existing revenue streams available to local governments have changed. They are no longer sufficient to cover costs and local infrastructure deficits.

Without increased provincial and federal funding, the future of Alberta's water and wastewater systems will look a lot like Calgary's water-main break: visible, disruptive and, in hindsight, largely preventable.

ABmunis is hopeful that the three levels of government can work together to address this issue with the urgency and optimism expressed by Calgary Mayor Jeremy Farkas last week to build a better and more resilient future for all Albertans.

Dylan Bressey is president of Alberta Municipalities (ABmunis).

Item I1

Attachment 'B' – Property Taxes Reimagined Toolkit Excerpts

Doug Hafichuk

From: Dylan Bressey [REDACTED]
Sent: January 26, 2026 11:42 AM
To: Doug Hafichuk
Subject: Op-ed highlights that investment in water infrastructure is needed across Alberta
Attachments: ABmunis Property Taxes Reimagined - Resources for Municipalities - Nov 2025.pdf

Dear Mayors, Councillors, and CAOs,

Earlier this month, about 1.6 million Albertans who live in and around Calgary experienced a massive water-main break that required immediate repairs and attracted national media attention. In that moment, Calgary's staff and elected leaders stepped up to communicate and address the challenge. And while Calgary hit the news, they aren't the only municipality that has experienced these types of emergencies. I am so proud of Alberta's municipal staff and elected leaders who are there for our residents in times of crisis.

As a municipal leader, you know that your community could experience similar emergencies at any time depending on the age and condition of your water and wastewater systems. Numerous communities in Alberta have experienced major water main breaks or boil water advisories in recent years, but it's not always picked up by media.

To draw attention to the water infrastructure challenges facing all municipalities, [Alberta Municipalities wrote an op-ed](#) that was published by *The Calgary Heard* on January 23 and seven other Postmedia newspapers over the weekend.

If you wish to engage with local reporters on this issue, here are some suggested key messages for your use:

- A safe water system is critical to the daily life of our residents and local businesses.
- Underground water and wastewater infrastructure is difficult to inspect and costly to repair.
- We hope the Governments of Alberta and Canada will take a good look at the amount of funding provided to communities for water and wastewater infrastructure.
- We are particularly concerned about the lack of funding in the most recent federal budget which includes the requirement to reduce development charges which is not helpful in Alberta.
- There is incredible pressure on municipal governments to keep municipal property taxes low but Alberta Municipalities' [Property Taxes Reimagined](#) website is shining a light on how the cost of this infrastructure is rising but municipal governments are getting less help.
- Talk about a major project your community is facing or recently overcame.

If you haven't already done so, we encourage you to help promote our [Property Taxes Reimagined](#) information through your municipality's website and social media. The attachment offers sample wording and other key messages that we previously shared with you in November 2025.

If you want to engage with provincial leaders about water challenges, infrastructure needs, or other issues, we encourage you to join us in Edmonton on March 26 and 27 for our [Spring 2026 Municipal Leaders Caucus](#).

Thank you,

Dylan Bressey | President

E: president@abmunis.ca

300-8616 51 Ave Edmonton, AB T6E 6E6

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6644 | www.abmunis.ca



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We respectfully acknowledge that we live, work, and play on the traditional and ancestral territories of many Indigenous, First Nations, Métis, and Inuit peoples.

We acknowledge that what we call Alberta is the traditional and ancestral territory of many peoples, presently subject to Treaties 4, 6, 7, 8 and 10 and Six Regions of the Métis Nation of Alberta.

This is part of an informational series on the realities facing municipal government councils and the need to reimagine property taxes in Alberta.



Stacking up the Bills: The Snowballing Burden on Property Taxes

Why are Alberta's property taxes increasing?

First, we need to remember that your property tax bill has two main taxes, and each is controlled by a different level of government.



One tax is set by your municipal (local) government to fund services provided by your municipal government.



The second tax is set by the Government of Alberta to help fund kindergarten to grade 12 schools.

This can be confusing since both taxes are sent on one bill from your municipal government. The Alberta government requires your municipality to collect the provincial property tax and then send the money to them.

If you live in Alberta, you may have noticed that your property taxes are rising but the reasons might surprise you. The reality is there are many reasons:

1. **The provincial property tax is going up** to help pay for schools.
2. **The Alberta government is giving less money** to municipal governments, so councils have to raise municipal property taxes to make up for it.
3. **New rules and costs from the Alberta government** mean municipal governments have to hire more staff and do more work.
4. **People are asking councils to spend money on services** that are historically handled by the Alberta government.
5. **Prices are rising** (inflation) so municipal governments have to spend more money to buy the things they need.

Alberta's municipalities are also experiencing:

- More frequent and severe flooding, drought, and wildfire
- Infrastructure damage and rising insurance costs
- Growing pressure on emergency services and local budgets

On top of that, municipal governments are required to balance their budget. That means they can't spend more money than they bring in. Because of this, councils have to make some tough decisions. They might choose to raise municipal property taxes or cut back on services people use in the community, either next year or for many years to come.

Property Taxes Reimagined: Fair Funding for Strong Communities

This is part of an informational series on the realities facing municipal government councils and the need to reimagine property taxes in Alberta.

1

Property taxes are going up because the Alberta government is increasing its property tax

One of the taxes on your property tax bill is levied by the Alberta government to help pay for schools. **In 2025, the Government of Alberta increased its tax on homes and property by 14 per cent.** Another 10 per cent increase in provincial property tax is planned for 2026. Between 2025 and 2027, the Government of Alberta plans to increase provincial property taxes by almost \$1 billion, bringing the total provincial tax on property owners to \$3.6 billion.¹ Your municipal government has no control over this tax, but it has to collect it for the province.

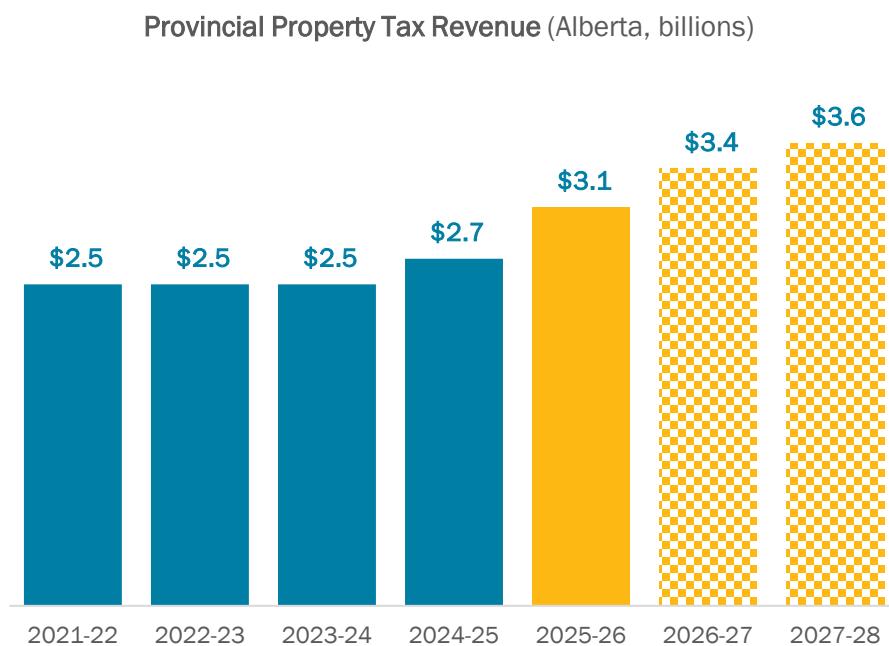


Figure 1: 2021-2024 are actual amounts sourced from Alberta's annual Government Estimates reports and 2025-2027 are estimated amounts in the Government of Alberta's 2025 Fiscal Plan.

¹ Government of Alberta's 2025-28 Fiscal Plan, Schedule 4, page 145.

Property Taxes Reimagined: Fair Funding for Strong Communities

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**Property taxes
are the main way
municipalities
get money.**

**So, if a council
needs more money,
they often have to
raise municipal
property taxes.**

2

Less provincial funding is making property taxes go up

Over the last 15 years, the Alberta government has cut the money it gives to municipal governments by half. When we adjust for inflation, in 2009, municipalities got about \$635 per person from the Alberta government. By 2023, that amount went down to \$327 per person.

When a municipality gets less money from the provincial or federal government, it has two choices:

1. Cut back on services like fixing roads or running programs, or
2. Find money somewhere else, usually by raising municipal property taxes.

Because of the cut in funding, municipal governments have to increase municipal property taxes to make up the difference, or wait longer to fix roads and sidewalks, or cut back on programs. Many councils choose a combination of all options.

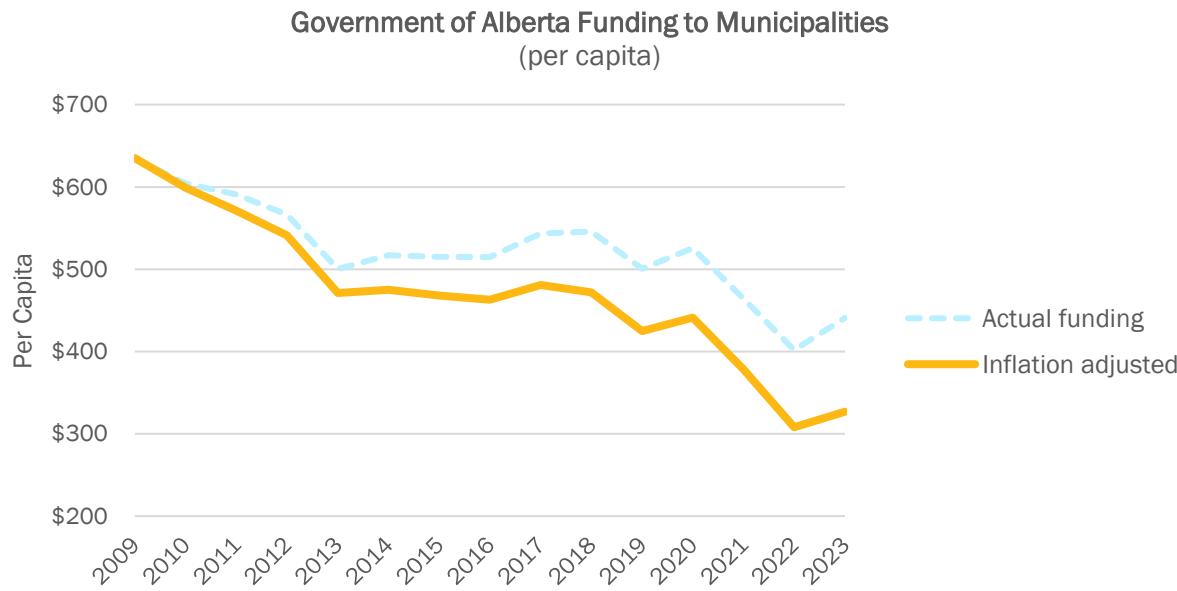


Figure 2: Includes capital and operating funding. Calculated using Alberta Municipal Affairs, Financial Information Returns, Schedules D and E(2). Inflation adjusted figures are based on 2009 constant dollars using Alberta's Consumer Price Index, Statistics Canada Table 18-10-0005-01 Consumer Price Index, annual average, not seasonally adjusted. Population sourced from the Government of Alberta Regional Dashboard.

Property Taxes Reimagined: Fair Funding for Strong Communities

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3

New laws and decisions are making property taxes go up

Decisions by the provincial and federal governments have increased costs for municipal governments.

Here are some examples:

- **RCMP Costs:** RCMP wages went up by 24 per cent between 2017 and 2022.² Cities and towns over 5,000 population that use RCMP had to start paying the higher wages plus cover backpay going back to 2017. Also, in 2020, Alberta government started charging municipal districts and counties, plus towns and villages under 5,000 in population, for part of RCMP policing costs. As of 2025, that cost is \$60 million a year and is expected to go up.
- **Traffic Fines:** Before 2020, municipal governments received 73 per cent of traffic fine revenue. Now they get only 60 per cent, which means they lose about \$40 million a year.³
- **Photo Radar:** In 2025, the province made new rules that municipal governments can only use photo radar in certain playgrounds, school zones, and construction sites. Before, money from photo radar tickets on dangerous roads helped pay for police and traffic safety improvements. Now, municipal governments will have to use property taxes to cover those costs instead.
- **Election Costs:** In 2024, a new provincial law⁴ made local elections more expensive. Alberta's municipal governments can no longer use machines to count paper voting ballots. They now need to hire more staff to count votes at elections. For example, the City of Edmonton projected it would need to hire 1,230 more election workers for the 2025 election.⁵
- **Non-Profit Support:** When non-profit groups lose provincial funding, they often ask their municipal government for money. If council wants to keep those services in their community, they may use municipal property taxes to support those non-profit groups.

In all these cases, municipalities had no choice but to raise municipal property taxes to cover the new costs. Most councils have tried to keep municipal property taxes as low as possible, but that has come at the cost of cutting other programs or waiting to fix roads, sidewalks, and public amenities.



RCMP Wages

▲ 24%



Traffic Fines

▼ \$40M
annually



Photo Radar

is no longer
supporting
municipal costs



Elections

are becoming
more expensive



Non-Profits

are asking for
municipal
support

² In 2021, the Government of Canada finalized a collective bargaining agreement with the RCMP union (National Police Federation), which represents RCMP regular members and reservists. The agreement included five years of retroactive salary increases, meaning the salary of a First-Class Constable increased by 24% over a six-year period.

³ The Government of Alberta's 2019 Fiscal Plan estimated the loss of revenue at \$37 million for 2020.

⁴ Bill 20, Municipal Affairs Statutes Act, 2024

⁵ Edmonton's 2025 civic election will cost an extra \$4.8M under Bill 20 changes, city says | CBC News

Property Taxes Reimagined: Fair Funding for Strong Communities

This is part of an informational series on the realities facing municipal government councils and the need to reimagine property taxes in Alberta.

4

Your property taxes are increasing to supplement provincial services

It's challenging and expensive for the Government of Alberta to meet the needs of every community across Alberta. Sometimes, people in a community want better services than what the province provides.

Because councils are closer to the people in their own community than higher levels of government, council will hear these concerns. This can push council to help maintain or improve life in their community, by spending local money, raised through municipal property taxes, on services that are usually the province's job.

The Government of Alberta is in charge of many services that affect the quality of your life, like:

- Ambulances
- Doctors and health care
- Social services
- Affordable housing and homelessness
- Childcare



Ambulances

If people are worried about how long it takes for an ambulance to arrive, your local council may fund the local fire department to respond to medical calls.



Doctors

If a community does not have enough doctors, the local council may try to attract more by offering special deals or improve local services to make the area more attractive.



Social Services

If people don't have enough supports or they must travel to a city to get them, the local council might step in and help by funding things like food, health, or homelessness programs.



Affordable Housing

If people are struggling with money or have to move away to find seniors housing or affordable housing, your local council might decide to help by building low-cost housing.

Many provincial services are run by local non-profit organizations. If the Alberta government cuts its funding to one of your local organizations, they will often ask their council for money who will feel the pressure to step in to keep that service in their community.

This is part of an informational series on the realities facing municipal government councils and the need to reimagine property taxes in Alberta.

5

Inflation is making property taxes go up

Just like you, your municipal government has to pay for things and prices go up over time.

For example, your municipal government needs to:

- Buy equipment, trucks, pipes, concrete, and road materials.
- Pay for energy to heat and cool buildings, and light streets.
- Pay local contractors, workers, and employees.

Some of these costs have skyrocketed for municipalities in recent years. For example:

- A fire truck now costs over \$1 million more than it did in 2020, that's a 73 per cent increase.
- A garbage truck costs more than double what it did in 2019.
- Building a recreation centre or community building has become so expensive that many municipal governments have had to delay or change their plans for their community.

Should the Alberta government keep shifting the tax bill onto property owners and renters?

There is also a shift happening in how Albertans pay taxes. Alberta has the lowest provincial taxes in Canada¹. But to help make that happen, municipal governments are paying more of the costs and that means you are paying more through property taxes.

When the Alberta government:

- raises its property tax,
- gives less money to municipal governments,
- and passes more costs to municipal governments...

...it changes how Albertans are taxed. Instead of paying tax based on how much money you earn, you are paying more tax based on how much your home is worth.

Is this a good thing? It depends on who you ask. Property taxes are like a wealth tax. The more your home is worth, the more property tax you pay. But this can be hard for people with low or fixed income, who may not have extra money to cover the extra cost when property taxes go up.

What if councils stop raising municipal property taxes?

If your council decided that municipal property taxes are too high, they might have to cut local services.

Would you be okay with:

- Waiting for an ambulance instead of getting medical help from your local fire department?
- Your garbage getting picked up less often?
- Shorter hours at your local rink or pool?
- Longer wait times to fix roads or sidewalks?
- Paved roads changed to gravel roads?
- Your water getting randomly shut off because pipes aren't fixed?

If not, your council has no other choice than to increase municipal property taxes.

Property Taxes Reimagined: Fair Funding for Strong Communities

This is part of an informational series on the realities facing municipal government councils and the need to reimagine property taxes in Alberta.

Should the current approach to property taxes be reimaged?

Your property taxes have likely been going up for years and they will likely keep going up. Why? Because of all the reasons we've talked about, like:

- rising provincial property tax
- less money from the Alberta government
- new responsibilities for municipal governments, and
- inflation driving up costs

If you rent your home, you might not see the property tax bill, but you are still paying property tax through your monthly rent payment. If the property tax goes up, your landlord may feel the need to raise your rent.



As you think about your money and the future of your community, Albertans may want to ask:

- Should the Alberta government keep shifting more taxes onto property owners and renters?
- Should councils still be the ones collecting the province's property tax?
- If things stay the same, what will your community look like in 10 to 20 years? Will your life be better or worse?

If you have ideas, contact your local MLA or your local council and share your thoughts on how we can reimagine property taxes to strengthen the future of Alberta's communities.

Property Taxes Reimagined: Fair Funding for Strong Communities

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Are property taxes a local municipal government tax or a provincial tax in Alberta?

The answer is **both**. It might seem like property tax is only a local tax because your municipal government sends you the bill, but part of your property tax bill is a tax by the Alberta government.

Does my local council have any control over the provincial property tax?

No. Your municipal government and council has no control over the provincial property tax.

Each year, the Alberta government decides how much provincial property tax needs to be collected from homes and businesses in your community. Your municipal government is required to collect the money and send it to the Alberta government.

Provincial Property Taxes: The Misunderstood Tax

How much do I pay in provincial property taxes?

On average, almost one-third of property taxes on homes in Alberta is a tax by the Alberta government. The other two-thirds is the municipal property tax that is set by your local council to pay for services in your community, like roads, recreation, fire, and policing.¹

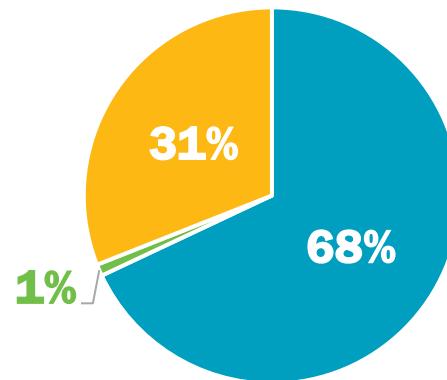
This is the average across Alberta so the amount of property tax you pay to each government might be different depending on:

- The value of homes in your area compared to other parts of Alberta
- How your municipal property taxes compare to other communities

The best way to know is to check your property tax bill. On your bill, the provincial property tax might be called “Alberta School Foundation Fund”, “ASFF”, “education tax”, or another name.

Average property tax bill on Alberta home (2023)

- Funds your municipal government
- Other local agencies
- Funds the Alberta government



¹ Alberta Municipalities' calculations using Alberta's 2023 [Municipal Financial Information Returns](#). Figures are solely based on residential property taxes. When residential and non-residential property taxes are combined, 76% of property taxes go to municipal governments, 23% to the Alberta government, and 1% to other local agencies such as seniors housing.

Property Taxes Reimagined: Fair Funding for Strong Communities

This is part of an informational series on the realities facing municipal government councils and the need to reimagine property taxes in Alberta.

Are provincial property taxes increasing?

Yes. In 2025, the Alberta government increased its tax on homes and property by 14 per cent. Another 10 per cent increase is planned in 2026. The increase is part of the Alberta government's new plan for provincial property taxes to cover one-third of the cost to run Alberta's K-12 schools.

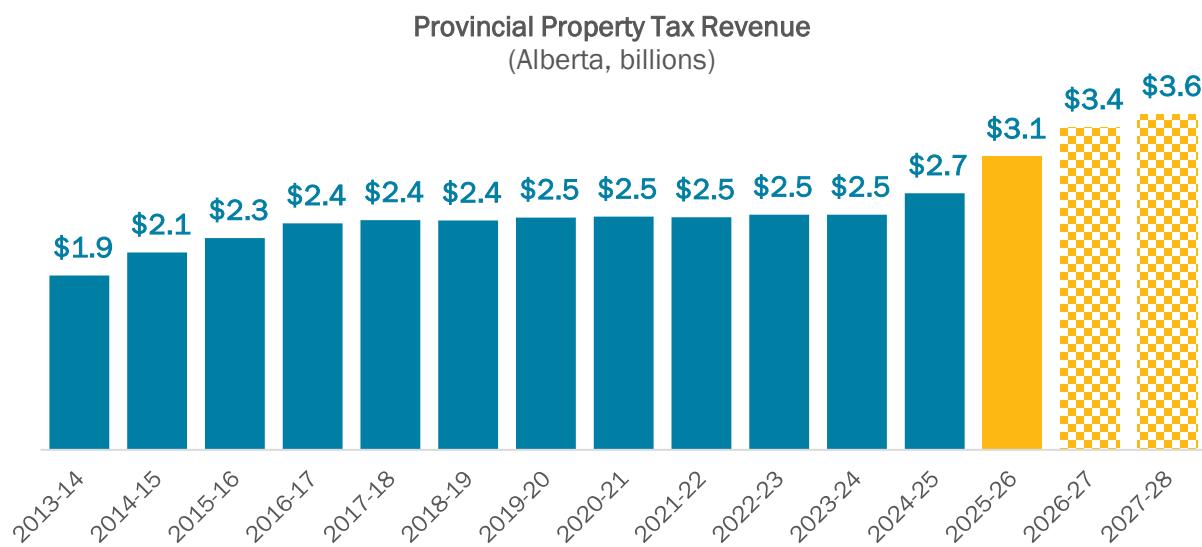


Figure 1: Sourced from the Alberta government's annual Government Estimates reports for 2018-2024 and Alberta's 2025 Fiscal Plan.

While the total provincial property tax went up by 14 per cent in 2025, the change in your provincial property tax might be higher or lower depending on how home prices in your community changed compared to other places in Alberta.

What does the provincial property tax pay for?

It helps cover some of the Alberta government's costs to run K-12 schools. In 2024-25, provincial property taxes paid for 30 per cent of school costs. The rest of the money comes from other sources, like provincial income taxes. At any time, the Alberta government can decide what tax they want to use to pay for schools.

Provincial property taxes do not pay for building new schools. The tax is only used to cover part of the day-to-day costs like teacher salaries, books, and classroom supplies.

Do other provinces collect property taxes?

Yes, 10 out of 13 provinces and territories in Canada use property taxes to pay for provincial government services.² Each government collects different amounts.

² British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, and New Brunswick.

Property Taxes Reimagined: Fair Funding for Strong Communities

This is part of an informational series on the realities facing municipal government councils and the need to reimagine property taxes in Alberta.

Does Alberta's current system work well?

It depends on how you look at it.

For taxpayers, the system is simple. You only have to pay your property taxes to your municipal government. The Alberta government also saves time and money because it doesn't have to send out tax bills or collect the money itself.

But many municipal leaders think the system is unfair because:

- Councils don't control the provincial property tax, but they have to put it on the municipality's property tax bill and collect the tax
- **When the province raises its property tax, people blame their local council**
- When provincial property taxes go up, councils will feel pressure to delay local construction or cut spending on local services to reduce the total property tax increase on residents

Over time, this lowers the quality of service for residents.



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Let's say your council needs to raise municipal property taxes by 7 per cent next year to provide the services wanted by your community. Then council finds out the Alberta government is raising the provincial property tax by 14 per cent that same year.

Now your council might feel pressure to cut their own budget to reduce the overall tax hike on residents. If this happens year after year, your municipal government might not be taxing enough to take care of things like roads, sidewalks, or buildings, which could lead to bigger problems and even higher municipal property taxes later on.

No matter how much the Alberta government increases its provincial property tax, your council faces this decision every spring when it sets the municipal tax rate.

Should the current approach to provincial property taxes be reimaged?

When you think about the future of Alberta and your taxes...

- Should both levels of government charge a property tax?
- Should municipal governments still be the ones collecting the provincial property tax?
- What tax should be used to help pay for K-12 schools?

If you have questions about your provincial property tax, contact your provincial Member of the Legislative Assembly (MLA). If you have questions about your municipal property tax, contact your local government office or council.

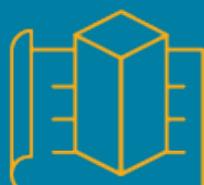
Property Taxes Reimagined: Fair Funding for Strong Communities

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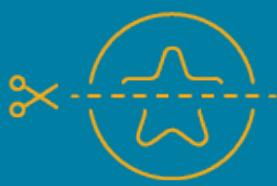
Provincial funding cuts have caused local governments to:



Raise property taxes and fees



Delay or change building projects



Cut back on services to save money

Handing the Bill to Local Governments

Just like other provinces in Canada, Alberta's government gives money to municipal (local) governments to help pay for local services. This money helps grow the local economy, improve local services, and helps share the cost of big projects. For example, the Alberta government helps pay for:



Preventative social programs that support people before problems get worse



Police and fire departments



Roads, water systems, and places like recreation centres

But over the past 15 years, the Alberta government has been giving less money to municipal governments, while also asking them to do more. In 2009, municipalities got about \$635 per person from the Alberta government. By 2023, that dropped to \$327 per person, after inflation. This means your municipal government now gets about half as much money from the province to help run services in your community.

Government of Alberta Funding to Municipalities (per capita)

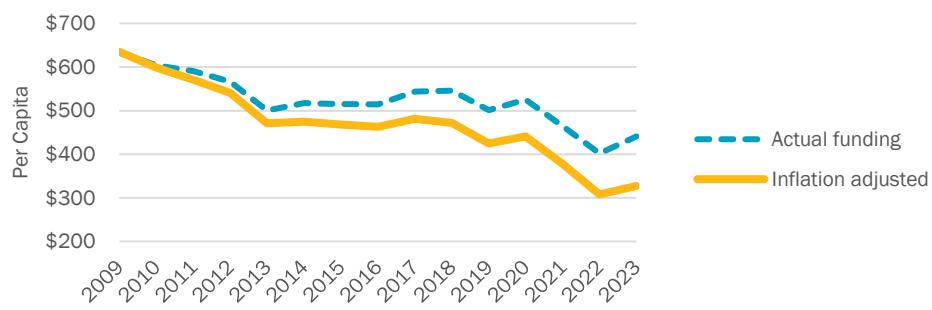


Figure 1: Includes capital and operating funding. Calculated using Alberta Municipal Affairs, Financial Information Returns, Schedules D and E(2). Inflation adjusted figures are based on 2009 constant dollars using Alberta's Consumer Price Index, Statistics Canada Table 18-10-0005-01 Consumer Price Index, annual average, not seasonally adjusted. Population sourced from the Government of Alberta Regional Dashboard.

Property Taxes Reimagined: Fair Funding for Strong Communities

This is part of an informational series on the realities facing municipal government councils and the need to reimagine property taxes in Alberta.

Cuts in funding for community infrastructure

Over the past 15 years, most of the money the Alberta government gave to municipalities for building things came from a program called the Municipal Sustainability Initiative (MSI) Capital program. This money helped local governments build or fix important things like roads, water and sewer systems, fire trucks, and recreation centres.

The amount of money municipalities got from this program dropped a lot from 2011 to 2023. In 2011, they got \$302 per person, but by 2023, that went down to just \$79 per person, after inflation.

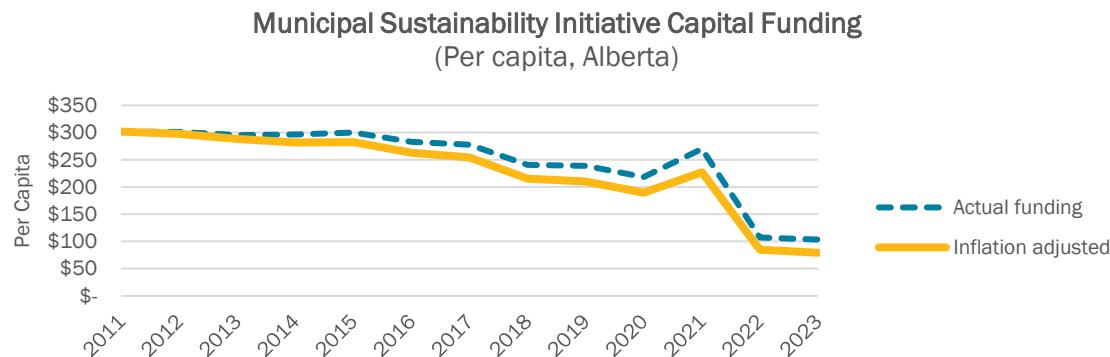


Figure 2: Data sourced from Alberta Municipal Affairs' annual allocation tables for MSI Capital, Statistics Canada, Table 18-10-0005-01 Consumer Price Index, annual average, not seasonally adjusted, Alberta region, and Statistics Canada Table 17-10-0005-01 Population estimates on July 1.

During this time, the province provided two funding programs that municipalities could use towards building or fixing roads and other local amenities. One was a small annual grant, and the other was MSI Capital.¹ So, when the province gave less money through MSI Capital, municipal government spending on roads and streets started going down in 2015. This is one of the reasons why some of the roads in your community may not be in great shape today.

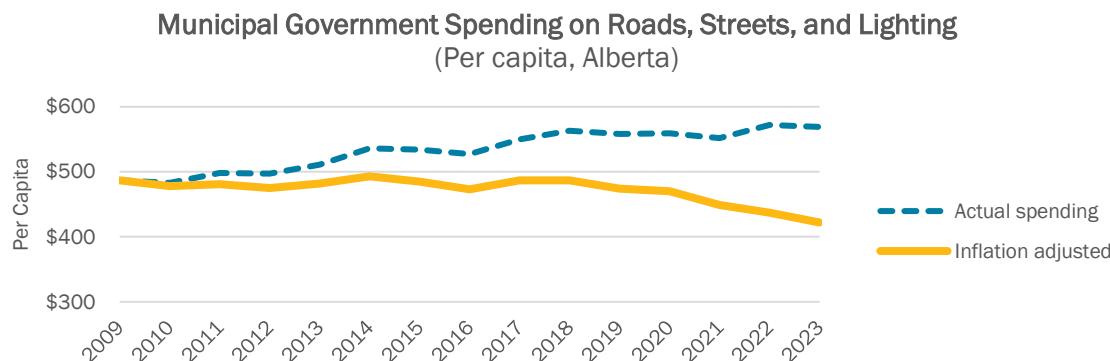


Figure 3: Data is sourced from Alberta Municipal Affairs, Municipal Financial Information Returns, Schedule C, as of January 2025. Total expenditures for all Alberta municipal governments including amortization of tangible capital assets. Inflation is based on Statistics Canada, Table 18-10-0005-01 Consumer Price Index, annual average, not seasonally adjusted, Alberta region. Population is based on the Government of Alberta's Regional Dashboard for municipalities that reported spending in each year.

¹ The small annual grant is the Strategic Transportation Infrastructure Program (STIP). From 2011-2023, STIP was inconsistent, but provided an annual average of \$9 per capita to municipalities (adjusted for inflation).

Property Taxes Reimagined: Fair Funding for Strong Communities

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Cuts to everyday operating costs

The Alberta government also gives money to municipalities to help pay for the day-to-day costs of preventative social programs, policing, firefighter training, and regional collaboration but this funding hasn't kept up with Alberta's rising costs or growing population.

Here are some examples:

- The province cut the amount of money that municipalities get from each **traffic fine ticket** in 2020, which meant municipal property taxes had to go up to keep paying for police services.²
- **Grants to train local firefighters** haven't changed in over 10 years and there was no funding at all in 2020 and 2021.³
- **Police grants** have gone up as the population grows, but they haven't been adjusted for inflation so municipal governments have to cover the extra costs themselves.⁴
- The province's budget for **Family and Community Support Services** (FCSS) has only increased once in the last 10 years, but municipal governments have continued to increase their spending on FCSS because of their growing population and needs.

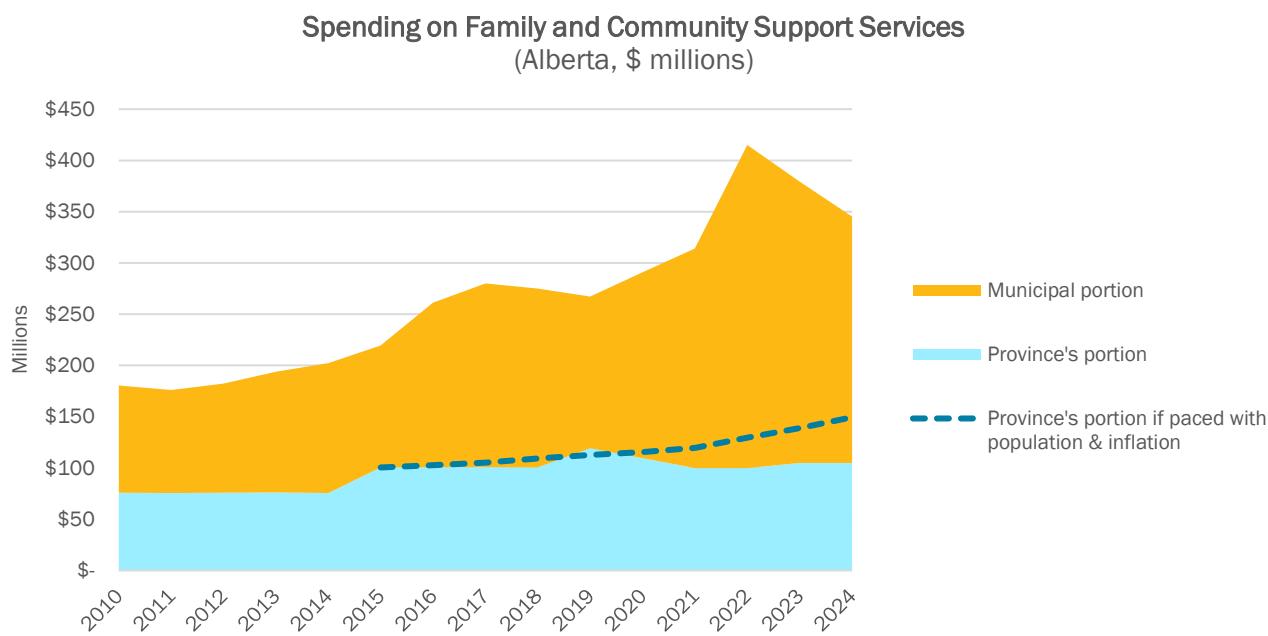


Figure 4: Municipal spending is sourced from Alberta Municipal Affairs, Municipal Financial Information Returns, Schedule C, column 01400 as of January 2025. The province's spending on FCSS is based on the Government of Alberta's annual Government Estimates reports. Total municipal spending has been adjusted to reflect the portion of spending funded by the province.

² Municipal governments used to receive 73% of the fine revenue for violations made under Alberta's Traffic Safety Act but in 2020, the Alberta government reduced the municipality's portion to 60%. Per the Government of Alberta's 2019 Fiscal Plan, this was estimated to reduce funding to municipalities by \$37 million annually.

³ Fire Services Training Grant.

⁴ Policing Support Grant, formerly called the Municipal Policing Assistance Grant and Police Officer Grant.

Property Taxes Reimagined: Fair Funding for Strong Communities

This is part of an informational series on the realities facing municipal government councils and the need to reimagine property taxes in Alberta.

- Since 2016, the Alberta government has been giving less money to help municipal governments work together. For example, in 2025, the province stopped providing funding for municipal governments around Calgary and Edmonton regions to plan for growth, such as how land should be used and how transportation is coordinated.⁵
- From 2020 to 2024, the province paid only half of what it would normally owe in property taxes for government-owned buildings.⁶
- Many local organizations depend on money from the Alberta government to run programs that help people in their communities. **When the province gives less money to these non-profit groups, they often ask their municipal government to help cover the loss in funding.** This puts pressure on council to raise municipal property taxes to keep these services going in their community. For example:
 - Alberta's **Community Facility Enhancement Program** helps fix community buildings that are owned by charities and non-profit organizations. In 2010, the province gave about \$11 per person to this program. By 2024, that dropped to \$7 per person, and between 2019 and 2021, it averaged \$4 per person, after adjusting for inflation.
 - Alberta's **Community Initiatives Program** also supports charities and non-profit organizations to deliver local services. In 2010, the province gave \$6 per person, but by 2024, it was down to just \$2 per person, after inflation.⁷

These are just some of the biggest examples where provincial funding has been cut or hasn't kept up with Alberta's growth. In addition to needing more funding for local infrastructure and FCSS, there are other areas where municipalities want the province to invest more, like affordable housing and homelessness.

Has the province increased funding in any areas?

Yes. In 2023, the Alberta government doubled its general operating grant for all municipalities outside Calgary and Edmonton.⁸ Then in 2024, the province started increasing infrastructure funding again by investing in a new program called the Local Government Fiscal Framework Capital program, plus they made investments in important road, transit, and downtown projects in Calgary and Edmonton.

But even with these increases, **the Alberta government is still giving hundreds of millions of dollars less to municipalities than it did 15 years ago.** In that time, Alberta's population grew by 1.3 million people and is still growing, which means there's more pressure on things like roads, water systems, and recreation and social support programs.

⁵ Funding through the Alberta Community Partnership was \$40 million in 2016 and is now down to \$13.4 million for the 2025-26 fiscal year.

⁶ The province provides a Grants in Place of Taxes program to compensate municipal governments for the property taxes that would normally be owed if a property wasn't owned by the Alberta government (e.g. provincial building, courthouse) because the municipality still provides services to those properties.

⁷ Figures are sourced from the Government of Alberta's annual Government Estimates reports and ABmunis has adjusted for population growth using Statistics Canada Table 17-10-0005-01 and adjusted to constant 2010 dollars using Alberta's Consumer Price Index, Statistics Canada Table 18-10-0005-01.

⁸ In 2023-24, MSI Operating funding increased from \$30 million to \$60 million and has continued at that level under its replacement program, the Local Government Fiscal Framework Operating.

Property Taxes Reimagined: Fair Funding for Strong Communities

This is part of an informational series on the realities facing municipal government councils and the need to reimagine property taxes in Alberta.

How do these cuts in funding affect you?

When your municipality gets less money from the provincial government, it has two choices:

1. Cut back on services like fixing roads or offer fewer programs in your community, or
2. Raise municipal property taxes to make up for the lost money.

The funding cuts are creating a shift in how Albertans pay taxes. Provincial income tax rates have gone down, but you are now paying higher municipal property taxes.

Municipal governments got 20 per cent of their money from the Alberta government in 2009.

*By 2023, that dropped to just **10 per cent**. So now, municipal governments have to rely more on municipal property taxes to pay for the services your community needs.*

Despite the increase in municipal property taxes, municipalities have still not made up for the loss in provincial funding. This means municipalities must do more with less.

Source of Municipal Government Revenues in Alberta

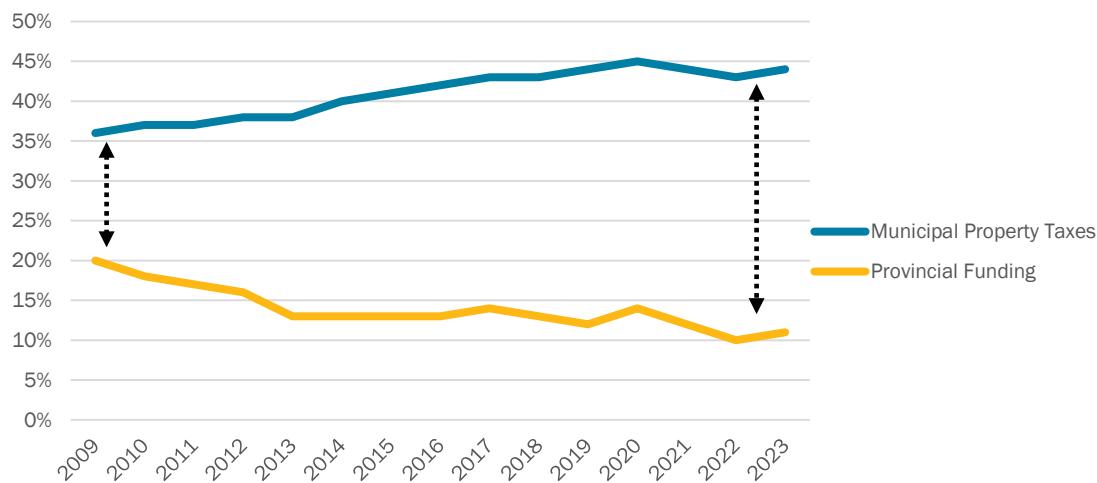


Figure 5: Calculated using Alberta Municipal Affairs' Financial Information Returns, Schedule D. Between 2009 and 2023, other revenues collected by municipalities have remained consistent at about 45 per cent of total municipal revenues.

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Should the current approach to provincial property taxes be reimaged?

Most people don't like paying taxes, whether it's a tax to the provincial government or your local municipal government. Life can get harder for people with low or fixed incomes, especially if their income isn't growing, when governments start relying more on property taxes.

Unless the Alberta government starts investing more money in municipalities, your municipal property taxes will likely keep going up. Here's why:

1. During the last decade of funding cuts, municipal governments have delayed important infrastructure projects, like repaving certain roads, replacing old water and sewer pipes, or fixing up arenas and pools.
2. If your community is growing, your municipality likely needs to add lanes to certain roads or add a new fire hall, police station, library, or recreation centre.
3. Costs keep rising, and **provincial law requires your municipal government to balance their budget**. So, if provincial funding doesn't keep up with inflation and population growth, your council will need to keep increasing municipal property taxes or the quality of your local services is going to decline.



What do you think?

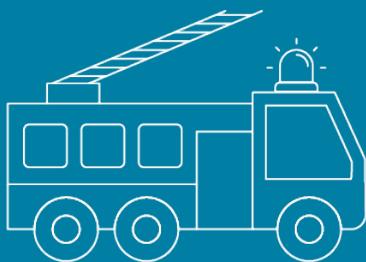
- Should the Alberta government keep shifting more taxes onto property owners and renters?
- Should Alberta change how local services are funded?
- If things stay the same, will life in your community be better or worse?

If you have ideas, contact your local MLA or your municipal council and share your thoughts. It's a chance to help reimagine property taxes to strengthen the future of Alberta's communities.

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Municipalities are buying things that most households don't have to buy. For example, the cost of a fire truck has gone up over 70% since 2020.



Inflation: The Hidden Cost that is Driving Up Your Municipal Property Taxes

While Albertans have seen their costs to buy a house, car, and groceries go up in recent years, municipal governments have also seen their costs go up, but in different ways. Instead of buying groceries, your municipal government needs to:

- Buy things like equipment, trucks, pipes, concrete, and road materials
- Cover energy costs to heat and cool buildings and keep streetlights on
- Pay local contractors, workers, and employees

Some of these costs have skyrocketed for municipalities in recent years. For example:

- A fire truck now costs over \$1 million more than it did in 2020, that's a 73 per cent increase
- A garbage truck costs more than double what it did in 2019
- Building a recreation centre or community building has become so expensive that many municipal governments have had to delay or change their plans for their community

Just like you, municipal governments also need to buy gasoline and diesel to run equipment and trucks for staff to work on roads, parks, and other amenities.

How does inflation on municipal governments affect me?

Alberta has a law that your municipal government must balance its budget every year.¹ That means your council can't plan to spend more money than it will raise in taxes and other revenue.

When inflation increases the cost of items your municipality needs to buy, then your council has two choices:

Raise more money, usually by raising municipal property taxes or fees; or

Spend less money, which might mean cutting services for your community

This is the hard choice that your local council faces every year when setting the budget and property tax rates.

If council decides it needs to raise more money, it could mean that you will pay:

- Higher municipal property taxes
- Higher fees for water, sewer, or garbage services
- Higher fees to use the arena or swimming pool

¹ Municipal Government Act section 243(3)

Property Taxes Reimagined: Fair Funding for Strong Communities

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What services are municipal governments spending more on?



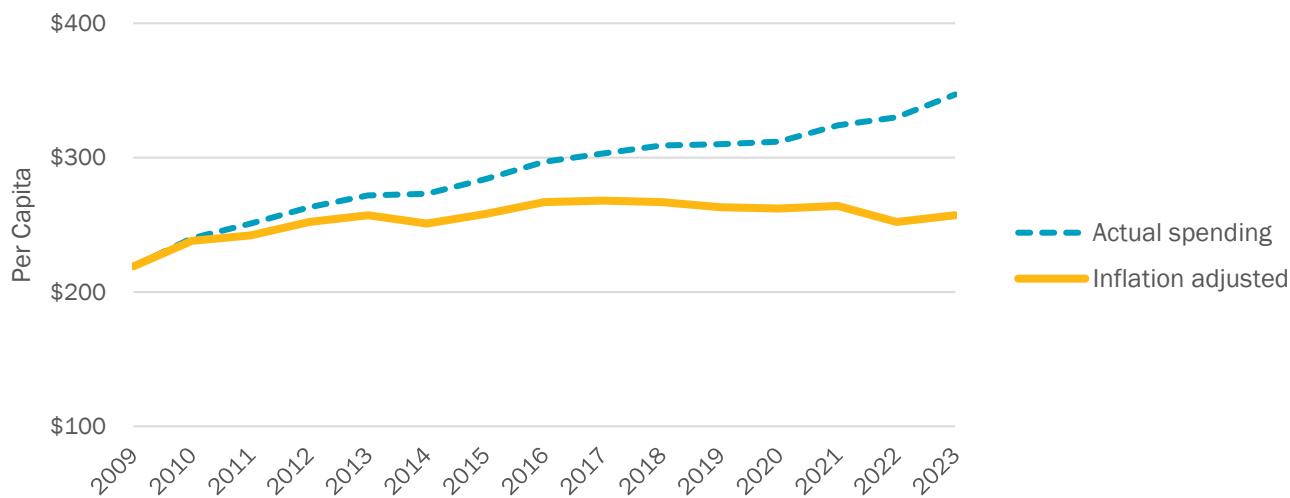
Policing

Policing costs for Alberta's municipal governments have gone up faster than inflation and population growth.

Here's why:²

- **RCMP wages went up by 24 per cent between 2017 and 2022.¹** Cities and towns with over 5,000 people that use the RCMP had to start paying those higher wages plus cover backpay going back to 2017. Municipalities that run their own police force have faced similar cost pressures to attract and keep police officers.
- In 2020, the **Alberta government started charging smaller communities for part of the RCMP costs** (like counties, villages, and towns under 5,000 people). Before that, those communities didn't have to pay for RCMP services.
- Some municipalities will also pay for support staff to help RCMP officers with paperwork and other tasks, so officers can spend more time on actual policing.

Municipal Government Spending on Policing
(Per capita, Alberta)



² Data is sourced from Alberta Municipal Affairs, Municipal Financial Information Returns, Schedule C, as of January 2025. Total expenditures for all Alberta municipal governments including amortization of tangible capital assets. Inflation is based on Statistics Canada, Table 18-10-0005-01 Consumer Price Index, annual average, not seasonally adjusted, Alberta region. Population is based on the Government of Alberta's Regional Dashboard for municipalities that reported spending in each year.

³ In 2021, the Government of Canada finalized a collective bargaining agreement with the RCMP union (National Police Federation), which represents RCMP regular members and reservists. The agreement included five years of retroactive salary increases, meaning the salary of a First-Class Constable increased by 24% over a six-year period.

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Family and Community Support Services

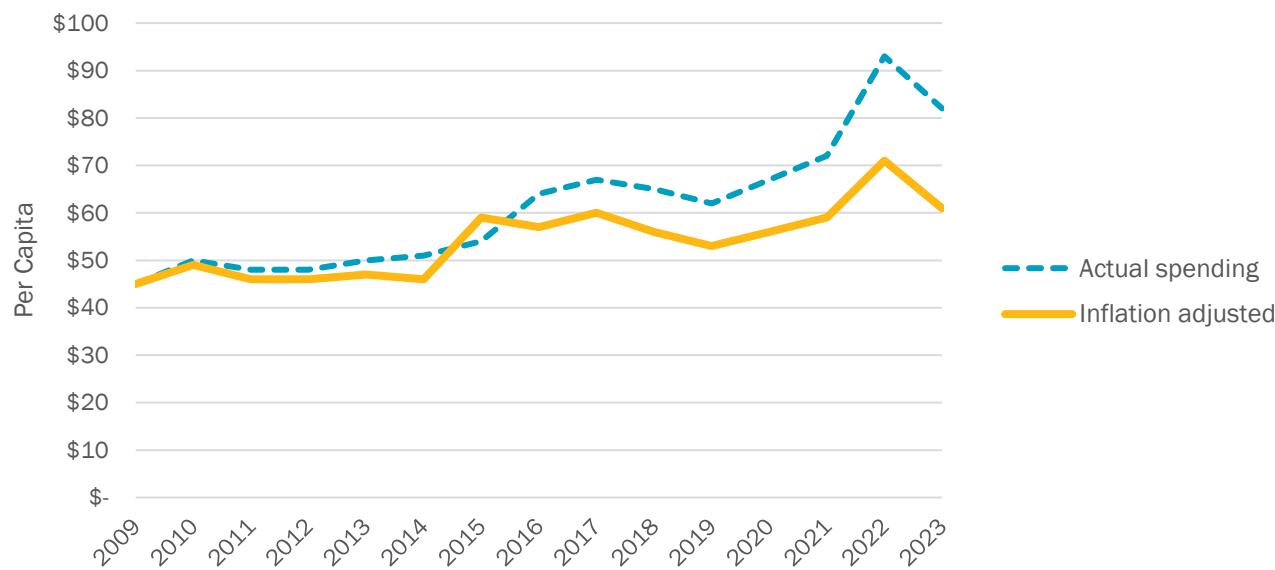


Municipal government spending on Family and Community Support Services (FCSS) has also risen faster than inflation and population growth for many years.

FCSS provides preventative programs in most Alberta communities. These programs help people deal with stressful or tough situations through counselling or parenting classes, so things don't get worse for them. Families get the services they need like a local foodbank, help for seniors to apply for benefits, and even help people prepare to find work. FCSS programs can help avoid emergency room visits, run ins with police or calls to 911.

As of 2025, the Alberta government provides \$105 million to FCSS programs. Municipalities need to pay at least 20 per cent of the cost for eligible programs. **Since 2016, the Alberta government has spent the same amount on FCSS every year except for a 5 per cent increase in 2023.** Despite this, municipal governments are increasing their investments in FCSS programs, even going beyond the additional impact of inflation and population growth.²

**Municipal Government Spending on Family & Community Support Services
(Per capita, Alberta)**



This shows that local councils believe these programs are important and that their communities need more support. In 2024, Alberta Municipalities' members called for the Alberta government to increase its FCSS funding to \$161 million to keep pace with Alberta's inflation and population growth.

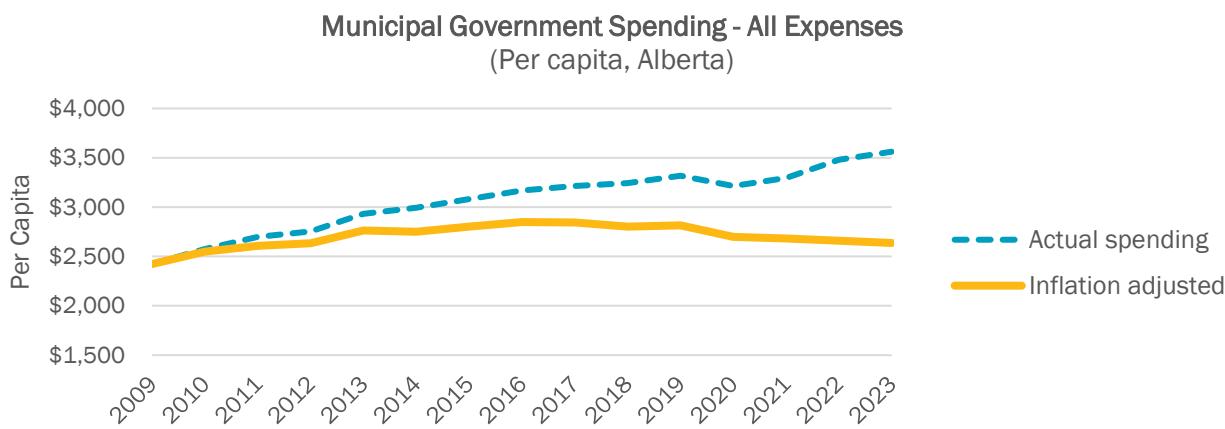
Property Taxes Reimagined: Fair Funding for Strong Communities

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What is the overall trend in municipal spending?

While spending on policing and FCSS has grown, spending on some services has declined over the last decade. **Overall, municipal spending in Alberta has increased, but the biggest reason is inflation.**

Between 2009 and 2023, total municipal spending increased from \$2,424 to \$3,562 per person. That's a 46 per cent increase over 15 years. But when you adjust for inflation, the increase is only 9 per cent, to \$2,637 per person.⁴



This means that municipal spending per capita grew more than inflation and there are many reasons why. For example:

- New laws from the federal or provincial governments can increase costs for municipal governments, like:
 - New requirements when upgrading a water plant
 - New rules for the treatment of wastewater
 - Worker safety standards
 - New rules for how local elections must be run
- People want better services in their community. Many municipal governments are spending money on things usually handled by the Alberta government such as social services, recruiting doctors to their community, or adding affordable housing
- Policing costs are rising and that can be a big part of a municipality's budget

Municipal governments also buy special equipment and materials like:

- Graders
- Fire trucks
- Street sweepers and garbage trucks
- Zambonis
- Concrete, asphalt, and gravel
- Culverts, garbage bins, and other items

These items can have big price swings which drive up costs for municipal governments.

⁴ Data is sourced from Alberta Municipal Affairs, Municipal Financial Information Returns, Schedule C, as of January 2025. Total expenditures for all Alberta municipal governments including amortization of tangible capital assets. Inflation is based on Statistics Canada, Table 18-10-0005-01 Consumer Price Index, annual average, not seasonally adjusted, Alberta region. Population is based on the Government of Alberta's Regional Dashboard for municipalities that reported spending in each year

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What does this mean for Albertans?

The cost of taking care of your community is likely to keep rising.
Since your council must balance their budget every year,
they'll continue to have to make tough choices:

Raise property taxes;
or

Find savings by cutting or changing services
in your community



So, when you get your next property tax bill, ask yourself:

- Was it the provincial property tax or municipal property tax that changed?
- Is the change in property tax because of inflation?
- Is the change in property tax because services will get better or worse in my community?
- Or is it a mix of both?

Then consider talking with your family, neighbours, or local leaders about whether Alberta should reimagine how it funds local services, and if there might be better options.

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Did you know?

Alberta has a law that your municipal government (local government) must balance its budget every year.¹ That means they can't plan to spend more money than they will raise in taxes and other revenue. This simple law has a big impact on how municipal governments are run.



To Cut or Tax: The Fight to Balance the Budget

How does this impact me?

Just like you, your municipality government has to pay for things and prices go up over time. For example, your municipal government needs to:

- Buy equipment, trucks, pipes, concrete, and road materials.
- Pay for energy to heat and cool buildings, and light streets.
- Pay local contractors, workers, and employees

When these things cost more, your council has two choices:

1

Raise more money,
usually by raising municipal
property taxes or fees

2

Spend less money, which
might mean cutting services
for your community

For example, to save money, your municipal government might:

- Push snow to the side of the road instead of hauling it away.
- Wait longer to fix or replace things in a recreation centre.
- Close a social support program.

What happens if more money is needed?

If your council needs more money to balance the budget, they will usually increase municipal property taxes. Most Albertans don't like paying more taxes, but it's sometimes needed to keep services running.

Costs rise over time and municipal governments must approve a budget to show they have a plan to collect enough money to cover all their costs for the next year. That budget also sets the amount of municipal property taxes to be collected from property owners that year.

How is this different from the provincial or federal governments?

The provincial and federal governments get most of their tax revenue from income taxes. That means when people or businesses earn more money, those governments automatically collect more taxes. Also, those governments don't have to balance their budget every year. They can plan to run a deficit and borrow money to cover their day-to-day costs if they think it will help in the long term.

But your municipal government can't do that.

Your council must figure out how much money they need each year and set their municipal property taxes to match. If your municipality's costs are going to rise, then your municipal property taxes will likely need to rise too.

¹ Municipal Government Act section 243(3)

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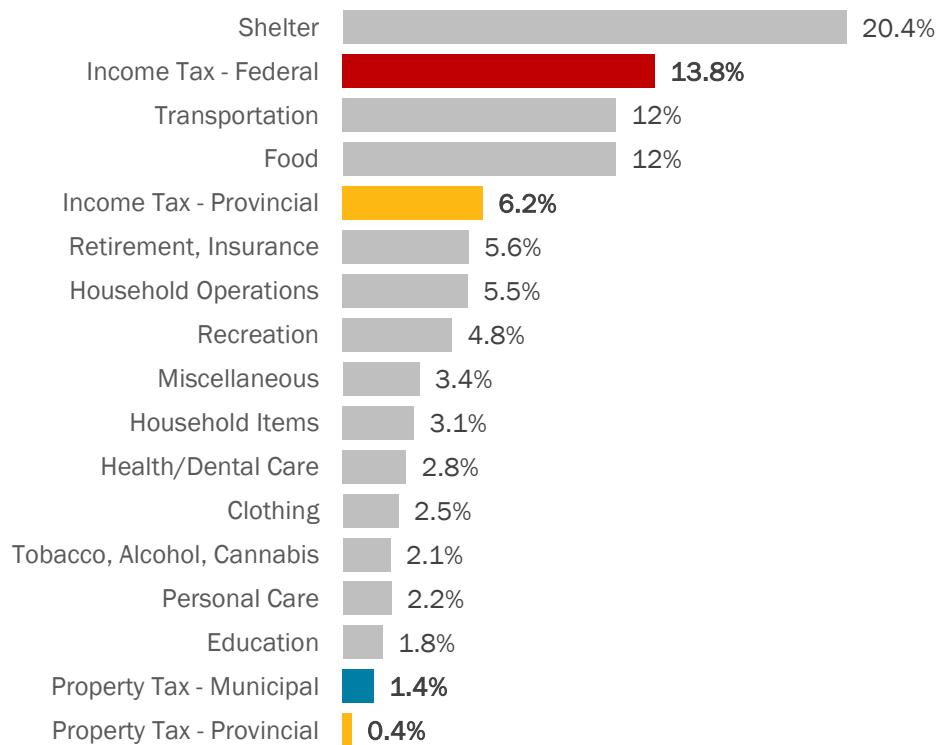
For the average Alberta household, municipal property taxes represent about 1.4 per cent of their total household spending.

When the province's income tax and provincial property tax are added together, it represents about 6.6 per cent of household spending and federal income tax is about 13.8 per cent of spending.



Where you pay your taxes

Average Monthly Household Spending, Figure 1
(Alberta, 2023)



The taxes by level of government (red, yellow, and blue bars) only includes the main taxes that Albertans pay. Because of how the data is reported, some taxes and fees are included in other categories.

For example:

- The federal GST is included across all spending categories.
- Fuel taxes by the federal and provincial governments are included under transportation.
- Taxes on tobacco, cannabis, and alcohol are included in that specific category.
- Municipal fees for water usage are included under shelter.

Figure 1: Source is Statistics Canada's 2023 Survey of Household Spending for Alberta, Statistics Canada Table 11-10-0222-01 and Table 36-10-0450-01 with some grouping of select categories. The separation of income taxes between the federal and provincial government is estimated based on Statistics Canada data that 69% of total household income taxes collected in Alberta in 2023 went to the federal government. Property taxes are based on 'property and school taxes for owned living quarters' and ABmunis has estimated the provincial and municipal portions based on the proportion of total residential property taxes in Alberta using Alberta Municipal Affairs Municipal Financial Information Returns, Schedule K(3) (2023) and the Alberta government's education property tax requisition listing (2023).

Property Taxes Reimagined: Fair Funding for Strong Communities

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What services are provided by each government?

Each level of government is responsible for different types of public services but in some cases, there is some overlap in responsibility. For example, the provincial and federal governments provide transfers to help municipal governments pay for high cost roads, water lines, and other local infrastructure. There are also services where the provincial and municipal governments share responsibilities in paying for policing in small communities, social support programs, and libraries.

Municipal Government	Provincial Government	Federal Government
 Roads, sidewalks, transit	 Highways	 Airports
 Water, sewer, wastewater	 Hospitals, ambulances	 Foreign affairs
 Waste collection	 Schools	 Immigration
 Parks, trails, playgrounds	 Universities and colleges	 Borders and passports
 Recreation facilities	 Courts, prisons, justice	 Criminal law
 Local policing	 Sheriffs & provincial police	 Military and national RCMP
 Fire services	 Homelessness	 Banking
 Bylaw enforcement	 Social services, childcare	 Child benefits
 Land, building permits	 Affordable housing	 Employment insurance
Local policing in smaller communities		 Postal service
Social support services		 Telecommunications
Libraries		

Property Taxes Reimagined: Fair Funding for Strong Communities

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What tax tools are used by each government?

Each level of government has various ways to collect money to pay for the services they provide. Some taxation tools are used by more than one government, like personal income tax is charged by the provincial and federal governments and property taxes are charged by both municipalities and the Alberta government.

Municipal Government	Provincial Government	Federal Government
Municipal property tax	Income tax	Income tax
User fees – water/garbage	Provincial property tax	GST
User fees – recreation/culture	User fees – tuition/vehicles	Customs import duties
Development fees/levies	Oil & gas royalties	Oil & gas royalties (offshore)
Franchise fees	Fuel tax	Fuel tax
Fines	Fines	Fines
Local improvement tax	Alcohol tax	Alcohol tax
Transfers (grants)	Tobacco/vaping/cannabis tax	Tobacco/vaping/cannabis tax
	Insurance tax	Tax on investments
	Tourism levy	Employment insurance
	Pollution tax	Pollution tax
	Transfers (grants)	

Note: This is a summary of the main revenue tools used by each level of government but does not include all sources of revenue.