

Education Property Tax

Fact Sheet

Highlights of the 2026-27 provincial education property tax

Budget 2026 will see an increase to education property tax rates to account for growing education operating costs. The higher rates, along with rising property values and increased development, are expected to raise the education property tax requisition to \$3.6 billion in 2026-27.

The share of education operating costs funded by the education property tax will increase to 33.4 per cent in 2026-27. This will enhance Alberta's ability to fund school operations, leading to better educational outcomes as student enrolment continues to grow.

Education property taxes provide a stable source of revenue and equitable funding that supports K-12 education, including teachers' salaries, textbooks and classroom resources. They are not used to fund government operations, school capital costs or teachers' pensions.

Under the provincial funding model, all education property taxes are pooled by Alberta Education and Childcare through the Alberta School Foundation Fund and distributed to public and separate school boards on an equal per-student basis.

How education property tax is calculated for municipalities

All municipalities collect an equitable share of the provincial education property tax in proportion to their total taxable property assessments, which are equalized across the province. The equalization process ensures owners of properties of similar value and type across the province pay similar amounts of education property taxes. For more details on this process, refer to the [Guide to Equalized Assessment](#) on the Alberta website.

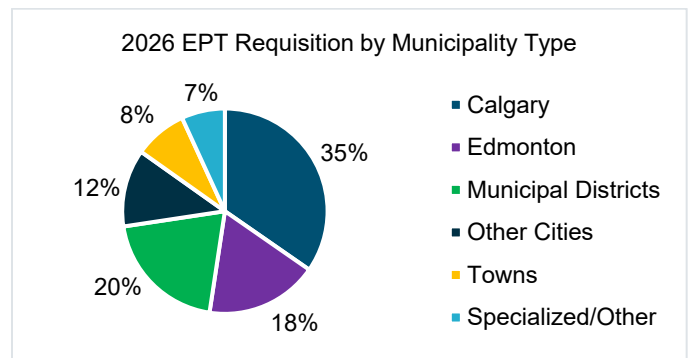
The provincial equalized assessment base used to determine education property taxes this year reflects 2024 property values.

In 2026, the education property tax will be calculated at a rate of \$2.84 per \$1,000 of the total residential/farmland

equalized assessment value. The non-residential rate will be set at \$4.17 per \$1,000 of equalized assessment value. Most property owners will see a change to their education tax bill due to increasing mill rates and assessment values.

Individual properties are taxed based on the local education property tax rate set by the municipality.

All municipalities contribute



Declaration of faith

The Canadian Constitution guarantees Roman Catholic citizens' minority rights to a separate education system. In communities with separate school jurisdictions, property owners can declare they are of the Roman Catholic faith, so their education property tax dollars can be directed to those separate school jurisdictions.

Education system benefits everyone

Alberta's education system plays a crucial role in shaping a skilled workforce, driving economic growth and fostering the social well-being of individuals and the province as a whole. It serves as a cornerstone for personal and collective prosperity, benefiting all Albertans—regardless of age, marital status or parental responsibilities.

Questions about financial assistance for seniors or the Seniors Property Tax Deferral program can be directed to the Alberta Supports Contact Centre at 1-877-644-9992 (in Edmonton - 780-644-9992).