

# Education Property Tax

## Fact Sheet

### Highlights of the 2023/24 provincial education property tax

Alberta's education property tax will be frozen at about \$2.5 billion in 2023/24, the same amount as for 2022/23. Given the growth in 2023 equalized assessment, this results in reduced provincial uniform tax rates. Provincial uniform tax rates will return to rates from 2021/22.

Education property taxes provide a stable source of revenue and equitable funding that supports K-12 education. This year, education property tax will fund about 28 per cent of the consolidated education operating cost, including teachers' salaries, textbooks and classroom resources. It is 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 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 2021 property values.

In 2023, the education property tax will be calculated at a rate of \$2.56 per \$1,000 of the total residential/farmland equalized assessment value. The non-residential rate will be set at \$3.76 per \$1,000 of equalized assessment value.

Property owners may see a change to their education tax bill if their assessments change more or less than the average change within their municipality. Individual properties are taxed based on the local education property tax rate set by the municipality.

### How much Calgary and Edmonton contribute to education property tax

Based on this formula, Calgary taxpayers will contribute \$786.2 million in education property tax in 2023. Edmonton taxpayers will contribute \$497.2 million in education property tax in 2023. Funding for Calgary and Edmonton School boards will be based on the published profiles expected to be released by the end of March 2023.

### 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 supports the development of a skilled workforce, contributes to economic growth, and supports the social well-being of individuals and the province as a whole. These benefits reach all Albertans, regardless of their age, marital status or whether they have children.

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).