



Town of Bowden - Regular Council Meeting

AGENDA

A Regular Council Meeting of the Town of Bowden
to be held in Council Chambers, at 2101 – 20 Avenue, Bowden,
on **Monday, June 22, 2026, 7:00 pm**

1. CALL TO ORDER

1.a Land Acknowledgement

2. ADDITIONS / DELETIONS TO THE AGENDA & ADOPTION OF THE AGENDA

3. ADOPTION OF PREVIOUS MINUTES

3.a Regular Council Meeting (June 8, 2026)

4. PUBLIC HEARING

None scheduled.

5. DELEGATIONS

5.a President Lyle Stevenson from Stevenson Homes

CLOSED SESSION OF COUNCIL

Property Development (Confidential)

An exception to disclose under Division 2 of Part 1 of the Access to Information Act, Statutes of Alberta 2024, Chapter A-1.4 (as amended over time) therefore applies on the basis of: Section 30 "harm to economic or other interests of a public body."

6. BUSINESS ARISING FROM PREVIOUS MINUTES

6.a Council Resolutions Follow-Up Action

- Green bins

6.b Key Dates

7. BYLAWS & POLICIES

7.a ATIA Bylaw

7.b Council Procedural Bylaw

8. NEW BUSINESS

None submitted.

9. FINANCIAL

None submitted.

10. CORRESPONDENCE

10.a Sunny 94

- Advertising Opportunities for Bowden Daze

11. REPORTS

11.a CAO's Report (Verbal presentation).

11.b Council Committee Reports.

11.c Society & Other Reports.

12. MEETING ADJOURNMENT

Special Council Meeting: 2026-06-22	Agenda Item: 3.a
Prepared by: Julie Howlett	Approved By: Mayor
Report Type: RFD	Attachment(s): As per content

Content:**3.a**

Administration submits to Council the minutes of the previous Regular Council Meeting held on:

- Monday, June 8, 2026

3**Adoption of Minutes of Previous Minutes:**

Council is requested to pass a motion to adopt the minutes of the previous meetings (as attached).

Recommended Motion:**Motion 3.a**

Motion by Councillor _____ that Council adopts the minutes, as presented, for the Regular Council Meeting of June 8, 2026.



Town of Bowden - Regular Council Meeting

MINUTES (unapproved)

A Regular Council Meeting of the Town of Bowden
to be held in Council Chambers, at 2101 – 20 Avenue, Bowden,
on Monday, June 8, 2026, 7:00 pm

1. CALL TO ORDER

Mayor Laurie Miller called the meeting to order at 7:27 pm.

PRESENT	Mayor	Laurie Miller
	Councillor	Randy Brown
	Councillor	Ryan Howlett
	Councillor	Amanda Peffers
	Councillor	Carol Pion
	Councillor	Marietta Tuckwell (attended via Teams)
	A/CAO	Jacqui Molyneux (Recorder)

1.a Land Acknowledgement

We respectfully acknowledge that we are gathered on the traditional territories of the Treaty 7 First Nations — including the Blackfoot Confederacy (Siksika, Kainai, and Piikani First Nations), the Tsuut'ina Nation, and the Îyârhe Nakoda Nations — as well as the homeland of the Métis Nation of Alberta, Region 3.

We honour the Indigenous Peoples who have cared for this land, and we are grateful to live, learn, and build community on this land.

2. ADDITIONS / DELETIONS TO THE AGENDA & ADOPTION OF THE AGENDA

Motion 2

Motion by Councillor Randy Brown that Council adopt the agenda as presented.

MOTION CARRIED UNANIMOUSLY

3. ADOPTION OF PREVIOUS MINUTES

3.a Regular Council Meeting (May 25, 2026)

Motion 3.a

Motion by Councillor Carol Pion that Council adopts the minutes, as presented, for the Regular Council Meeting of May 25, 2026.

MOTION CARRIED UNANIMOUSLY

4. PUBLIC HEARING

None scheduled.

5. DELEGATIONS

None scheduled.

6. BUSINESS ARISING FROM PREVIOUS MINUTES

6.a Council Resolutions Follow-Up Action

- Green bins – pamphlets or survey to go out to residents to get numbers of people interested in using this service.

Motion 6. a

Motion by Councillor Carol Pion that Council accepts the Council Resolutions Follow Up Action Report as information.

MOTION CARRIED UNANIMOUSLY

6.b Key Dates

Motion 6.b

Motion by Councillor Ryan Howlett that Council accepts agenda item 6.b as amended.

MOTION CARRIED UNANIMOUSLY

7. BYLAWS & POLICIES

7.a ATIA Bylaw & Policy

Motion 7.a

Motion by Councillor Ryan Howlett that Council approve the Access to Information Policy 02/2026.

MOTION CARRIED UNANIMOUSLY

Motion 7.a.i

Motion by Councillor Randy Brown that Council gives first reading to Access to Information and Privacy Bylaw 07/2026.

MOTION CARRIED UNANIMOUSLY

7.b Council Procedural Bylaw

- Current amendment only addresses the requirements under ATIA and POPA.

Motion 7.b

Motion by Councillor Marietta Tuckwell that Council gives first reading to Council Procedural Bylaw 06/2026 with amendments.

MOTION CARRIED UNANIMOUSLY

7.c Document Retention Policy

Motion 7.c

Motion by Councillor Randy Brown that Council approve the Retention and Disposition Policy 01/2026.

MOTION CARRIED UNANIMOUSLY

8. NEW BUSINESS**8.a Community Beautification Challenge****Motion 8.a**

Motion by Councillor Randy Brown that Council take this idea to special events to committee to consider a fall event.

MOTION CARRIED UNANIMOUSLY

9. FINANCIAL

None submitted.

10. CORRESPONDENCE

None submitted.

11. REPORTS**11.a CAO's Report**

- Staff meeting to discuss Bowden Daze.
- Firehall renovations underway.
- Border paving finished by skatepark.
- Westview Drive need assessed.
- 17th and 19th next year following new water installations.
- Trailer replacement pending – have a loaner.
- Cemetery work underway.

Motion 11.a

Motion by Councillor Ryan Howlett that Council accepts the CAO report as information.

MOTION CARRIED UNANIMOUSLY

11.b Council Committee Reports.

None submitted.

11.c Society & Other Reports.

- i. Alberta Counsel
 - The News, Issue 248 May 2026
- ii. Central Alberta Economic Partnership (CAEP)
 - Councillor Report: AGM 2026-05-08
- iii. Bowden Grandview School Council
 - Councillor Report: 2026-05-26
- iv. Parkland Regional Library System
 - 2025 Return on Investment (ROI) report
- v. Chinook's Edge School Division
 - 2026-05-26 Board Highlights
 - Budget Media Release Link:
<https://www.cesd73.ca/about/news/post/chinook-s-edge-school-division-approves-151-million-budget-for-2026-2027>
- vi. Parkland Foundation – Housing for Seniors
 - 2026-05-07 Agenda/Notes

- vii. Bowden Agricultural Society
 - 2026-05-20 Councillor Report
- viii. Bowden Historical Society
 - 2026-05-26 Councillor Report
- ix. FCSS
 - 2026-06-02 Councillor Report
 - FCSS Community Navigator Report May 2026
- x. Expanding Horizons
 - 2026-04-13 Minutes
 - 2026-06-02 Mayor Report
- xi. Red Deer County Protective Services
 - 2026-06-01 Letter: May 2026 Enforcement Report

Motion 11.b / 11.c

Motion by Councillor Amanda Peffers that Council accepts the submitted reports as information.

MOTION CARRIED UNANIMOUSLY

A/CAO left meeting at 8:21 pm.

Mayor Laurie Miller called for a short recess at 8:22 pm.

Meeting reconvened at 8:28 pm.

12. CLOSED SESSION OF COUNCIL

Motion 12

Moved by Councillor Carol Pion at 8:29 pm that Council moves to an "in-camera" session.

MOTION CARRIED UNANIMOUSLY

12.a Local Public Body Confidences – MVRWSC Council Representative Report and Minutes

This is a closed meeting of Council as permitted by section 197 of the MGA.

An exception to disclose under Division 2 of the Access to Information Act. Chapter A-1.4 (as amended over time) therefore applies on the basis of: Section 28 "local public body confidences".

- Counsellor Randy Brown shared: going forward, this information will be redacted and publicly available immediately on the commission website. Work on logo underway. New website should be available soon.

12.b Local Public Body Confidences – Staffing

This is a closed meeting of Council as permitted by section 197 of the MGA.

An exception to disclose under Division 2 of the Access to Information Act. Chapter A-1.4 (as amended over time) therefore applies on the basis of: Section 20 "harmful to personal privacy".

- Counsel was updated on the recruitment process.

12.c Local Public Body Confidences – FCSS Council Representative Report

This is a closed meeting of Council as permitted by section 197 of the MGA.

An exception to disclose under Division 2 of the Access to Information Act. Chapter A-1.4 (as amended over time) therefore applies on the basis of: Section 28 "local public body confidences".

- Counsellor Ryan Howlett shared: info about the 2027-2029 FCSS Grant Application Process.

Motion 12.i

Moved by Councillor Ryan Howlett at 10:13 pm that Council return to an "open meeting" of Council.

MOTION CARRIED UNANIMOUSLY

No motions were made regarding these closed session items.

13. MEETING ADJOURNMENT

Motion 13

Motion by Councillor Ryan Howlett at 10:14 pm to adjourn the meeting.

MOTION CARRIED UNANIMOUSLY

Meeting adjourned.

Minutes signed by:

**Mayor
Laurie Miller**

**A/CAO
Jacqui Molyneux**



Delegations

Regular Council Meeting: 2026-06-22	Agenda Item: 5.a
Prepared by: Julie Howlett	Approved By: Mayor Laurie Miller
Report Type: RFD / Information	Attachment(s): None

CLOSED SESSION OF COUNCIL (“in camera”)

Motion 5.a

Moved by Councillor _____ at _____ am/pm that Council moves to an “in-camera” session.

Delegations

5.a President Lyle Stevenson from Stevenson Homes

CLOSED SESSION OF COUNCIL

Property Development (Confidential).

An exception to disclose under Division 2 of Part 1 of the Access to Information Act, Statutes of Alberta 2024, Chapter A-1.4 (as amended over time) therefore applies on the basis of: Section 30 “harm to economic or other interests of a public body.”

Motion 5.a.i

Moved by Councillor _____ at _____ am/pm that Council return to an “open meeting” of Council.

Motion 5.a.ii

Moved by Moved by Councillor _____ at _____ am/pm that Council

Regular Council Meeting: 2026-06-22	Agenda Item: 6.a
Prepared by: Julie Howlett	Approved by: Mayor
Report Type: Information	Attachment(s):

Matters arising from past minutes.

6.a Council Resolutions Requiring Follow Up Action Report

A summary of past Council resolutions that require follow-up action is attached.

Recommended Motions:

Motion 6.a

Motion by Councillor _____ that Council accepts the Council Resolutions Follow Up Action Report as information.



Town of Bowden
COUNCIL RESOLUTIONS & FOLLOW UP ACTION
 (updated comments in red - updated 2026-06-17)

Meeting Date	Resolution	Action By Whom	Date back to Council
24 Nov 25	Agenda item 8.a Administration to adopt a scent-free environment policy. OHS tasked to complete.	CAO	Progress
12 Jan 26	Agenda Item 12.a – Recruitment Motion 12.a Recruitment Committee work ongoing.	Cttee	Progress
26 Jan 26	Agenda Item 10.h – Brownlee – Emerging Trends in Municipal Law Follow-up for offering later in the year.	CAO	Pending
26 Jan 26	Agenda Item 12.a – Strategic Planning Administration to engage McCarroll Consulting to provide ½ day workshop to the council. Determine availability for either February 20 or 21. Tabled for review with LUB/MDP. 2026-06-15: Final document received from consultant. Will coordinate with CAO to incorporate graphics and photos.	CAO/Council	Pending
23 Feb 26	Agenda Item 11.a – ATCO Renewal To be reviewed at March 23 RCM. 2026-03-23: 1 st reading of by-law. Application submitted to ATCO 2026-06-17 Advertising in process, next step with ATCO on 2026-06-24.	CAO	Pending
23 Mar 26	Agenda Item 6.b – MDP – LUB April 20: drafts reviewed, waiting on second draft.	CAO	Pending
23 Mar 26	Agenda Item 11.a – Solar Energy Projects New CAO to investigate full cost/benefit report.	CAO	Pending
27 Apr 26	Agenda Item 8.a – CAEP Membership Table for February 2027.	CAO	Pending
11 May 26	Agenda Item 11.a – Green Bin Service CAO to investigate costs and logistics of possibly adding green bin service. Pamphlet or survey to go out to residents to get numbers on who would use the service. 2026-06-17 CAO waiting for response.	CAO	Pending



Business Arising (2)

Regular Council Meeting: 2026-06-22	Agenda Item: 6.b
Prepared by: Julie Howlett	Approved by: Mayor
Report Type: Information	Attachment(s):

6.b Key Dates *(for information)*

JUNE 2026

- June 22** **RCM 7:00 PM Council Chambers**
- June 23** **Expanding Horizons (Cancelled)**
- June 30** **Bowden Historical Society**

JULY 2026

- July 8** **MVRWSC**
- July 10-12** **Bowden Daze**
- July 13** **RCM 7:00 PM Council Chambers**
- July 27** **RCM 7:00 PM Council Chambers**

AUGUST 2026

- August 10** **RCM 7:00 PM Council Chambers**
- August 24** **RCM 7:00 PM Council Chambers**

SEPTEMBER 2026

- September 1** **Bowden Public Library Board 4:15 PM**
- September 7** **RCM 7:00 PM Council Chambers**
- September 8** **Expanding Horizons
FCSS**
- September 17** **Parkland Regional Library Board 10:00 AM**
- September 21** **RCM 7:00 PM Council Chambers**



Business Arising (2)

OCTOBER 2026

October 13 RCM 7:00 PM Council Chambers

**October 26 Organizational Meeting 6:30 PM Council Chambers
RCM 7:00 PM Council Chambers**

Recommended Motion:

Motion 6.b

Motion by Councillor _____ that Council accepts agenda item 6.b as information.

Regular Council Meeting: 2026-06-22	Agenda Item: 7.a
Prepared by: Jacqui Molyneux	Approved by: Mayor Laurie Miller
Report Type: RFD	Attachment(s): ATIA Bylaw 07/2026

1 Access to Information Bylaw 07/2026

7.a Background:

The Government of Alberta recently enacted comprehensive modernization reforms to provincial access to information and privacy legislation, introducing the Access to Information Act (ATIA) and the Protection of Personal Privacy Act (POPA) to replace the historical *Freedom of Information and Protection of Privacy (FOIP) Act*. Under this updated legislative framework, all Alberta municipalities are legally mandated to establish and operate a comprehensive Privacy Management Program (PMP). The statutory deadline for full provincial compliance and implementation is June 11, 2026.

To meet this provincial deadline, Administration has developed a phased implementation schedule designed to establish the necessary legal, governance, and policy foundations required by the new legislation.

ATTACHMENT(S)

Draft bylaw Access to Information and Privacy Bylaw 07/2026

7.a Recommended Action:

Recommended motions:

Motion by Councillor _____ that Council gives second reading to Access to Information and Privacy Bylaw 07/2026

Moved by Councillor _____ that Council unanimously considers a third reading of Access to Information and Privacy Bylaw 07/2026

Motion by Councillor _____ that Council gives third and final reading to Access to Information and Privacy Bylaw 07/2026 and is adopted accordingly and made effective once duly signed.



Town of Bowden
Box 338, 2101 20th Ave
Bowden, Alberta, T0M 0K0

Town of Bowden – Province of Alberta
ACCESS TO INFORMATION AND PRIVACY BYLAW
07 / 2026

Being a Bylaw of the Town of Bowden, in the Province of Alberta, the purpose of this Bylaw is to designate the Head and set fees and charges for the purpose of the Access to Information Act (ATIA) and Protection of Privacy Act (POPA).

Whereas Section 7 (a) of the Municipal Government Act, Revised Statutes of Alberta 2000, c M-26 amended, Council may pass bylaws for municipal purposes respecting the following matter of safety, health and welfare of people and the protection of people and property;

Whereas under the authority and subject of the provisions of the Access to Information Act, Statutes of Alberta, 2024 c A-1.4 and the Protection of Privacy Act, Statutes of Alberta, 2024 c P-28.5, Council is required to designate a person or group of persons as the Head of local public body pursuant to section 98(a) of the Access to Information Act for the purpose of those Acts;

And whereas pursuant to section 96 of the Access to Information Act, Statutes of Alberta, 2024, Chapter A-1.4, and subject to the Access to Information Act Regulation, Council may set any fees the local body requires to be paid, which must not exceed the fees provided for in the regulations;

Now therefore, the Municipal Council of the Town of Bowden in the Province of Alberta, duly assembled in Council, enacts as follows:

1 SHORT TITLE

This bylaw may be known as, and cited as, the "ATIA Bylaw."

2 PURPOSE

The purpose of this Bylaw is to establish fees and related administrative requirements for access to information requests made pursuant to the Access to Information Act and the Protection of Privacy Act.

3 DEFINITIONS

In this bylaw the following definitions apply:

Access to Information Act (ATIA)

Is the Alberta legislation that provides the public with a right of access to records in the custody or control of public bodies, subject to limited and specific exceptions.

Chief Administrative Officer (CAO)

Is the person appointed by the Council into the position of Chief Administrative Officer for the Town of Bowden in accordance with the MGA and is the administrative head of the Municipality (and includes any person given designated responsibilities by the CAO).

Head

Means the Head of the public body as designated under the Access to Information Act and the Protection of Privacy Act.

Municipal Government Act (MGA)

Means the Alberta legislation, Chapter M-26, RSA 2000, that governs the incorporation, governance, powers, and administration of municipalities and municipal authorities in Alberta.

Protection of Privacy Act (POPA)

Is legislation that governs how public bodies collect, use, disclose, and protect personal information.

Town of Bowden

Includes any board, committee or commission, panel, agency or corporation that is created or owned by the Town of Bowden and all members of which are appointed by the Town of Bowden.

Words (interpretation)

- i. "may" is to be interpreted as permissive (allowed but not obligatory, optional).
- ii. "must" is to be interpreted as imperative (obligatory, mandatory, required, unavoidable).
- iii. "shall" is to be interpreted as "must".
- iv. "should" is to be interpreted as a recommended (desirable, not required to conform).
- v. "including but not limited to" means when listing a number of items, does not limit the bylaw term to only those words or those items listed.

4 DESIGNATED HEAD**4.1**

For the purposes of the Access to Information Act and the Protection of Privacy Act, the Chief Administrative Officer is designated as the Head of the public body.

4.2

The Head of the public body is hereby authorized to delegate to any person any duty, power or function of the Head except the power to further delegate.

5 FEES**5.1**

Fees charged under this bylaw shall be assessed in accordance with section 96 of the Access to Information Act and the regulations made under that Act, as amended from time to time, or any successor legislation or regulations.

6 ENACTMENT**6.1**

This Bylaw comes into effect on the date of the final passing thereof.

Read a first time in open council this **8th day of June 2026.**

Read a second time in open council this **8th day of June 2026,**

and

Read a third time in open council this **8th day of June 2026.**

Laurie Miller, Mayor

Jacqui Molyneux, A/CAO

Regular Council Meeting: 2026-06-22	Agenda Item: 7.a
Prepared by: Jacqui Molyneux	Approved by: Mayor Laurie Miller
Report Type: RFD	Attachment(s): ATIA Bylaw 07/2026

1 Access to Information Bylaw 07/2026

7.a Background:

The Government of Alberta recently enacted comprehensive modernization reforms to provincial access to information and privacy legislation, introducing the Access to Information Act (ATIA) and the Protection of Personal Privacy Act (POPA) to replace the historical *Freedom of Information and Protection of Privacy (FOIP) Act*. Under this updated legislative framework, all Alberta municipalities are legally mandated to establish and operate a comprehensive Privacy Management Program (PMP). The statutory deadline for full provincial compliance and implementation is June 11, 2026.

To meet this provincial deadline, Administration has developed a phased implementation schedule designed to establish the necessary legal, governance, and policy foundations required by the new legislation.

ATTACHMENT(S)

Draft bylaw Access to Information and Privacy Bylaw 07/2026

7.a Recommended Action:

Recommended motions:

Motion by Councillor _____ that Council gives second reading to Access to Information and Privacy Bylaw 07/2026

Motion by Councillor _____ that Council gives third and final reading to Access to Information and Privacy Bylaw 07/2026 and is adopted accordingly and made effective once duly signed.



Town of Bowden
Box 338, 2101 20th Ave
Bowden, Alberta, T0M 0K0

Town of Bowden – Province of Alberta
ACCESS TO INFORMATION AND PRIVACY BYLAW
07 / 2026

Being a Bylaw of the Town of Bowden, in the Province of Alberta, the purpose of this Bylaw is to designate the Head and set fees and charges for the purpose of the Access to Information Act (ATIA) and Protection of Privacy Act (POPA).

Whereas Section 7 (a) of the Municipal Government Act, Revised Statutes of Alberta 2000, c M-26 amended, Council may pass bylaws for municipal purposes respecting the following matter of safety, health and welfare of people and the protection of people and property;

Whereas under the authority and subject of the provisions of the Access to Information Act, Statutes of Alberta, 2024 c A-1.4 and the Protection of Privacy Act, Statutes of Alberta, 2024 c P-28.5, Council is required to designate a person or group of persons as the Head of local public body pursuant to section 98(a) of the Access to Information Act for the purpose of those Acts;

And whereas pursuant to section 96 of the Access to Information Act, Statutes of Alberta, 2024, Chapter A-1.4, and subject to the Access to Information Act Regulation, Council may set any fees the local body requires to be paid, which must not exceed the fees provided for in the regulations;

Now therefore, the Municipal Council of the Town of Bowden in the Province of Alberta, duly assembled in Council, enacts as follows:

1 SHORT TITLE

This bylaw may be known as, and cited as, the "ATIA Bylaw."

2 PURPOSE

The purpose of this Bylaw is to establish fees and related administrative requirements for access to information requests made pursuant to the Access to Information Act and the Protection of Privacy Act.

3 DEFINITIONS

In this bylaw the following definitions apply:

Access to Information Act (ATIA)

Is the Alberta legislation that provides the public with a right of access to records in the custody or control of public bodies, subject to limited and specific exceptions.

Chief Administrative Officer (CAO)

Is the person appointed by the Council into the position of Chief Administrative Officer for the Town of Bowden in accordance with the MGA and is the administrative head of the Municipality (and includes any person given designated responsibilities by the CAO).

Head

Means the Head of the public body as designated under the Access to Information Act and the Protection of Privacy Act.

Municipal Government Act (MGA)

Means the Alberta legislation, Chapter M-26, RSA 2000, that governs the incorporation, governance, powers, and administration of municipalities and municipal authorities in Alberta.

Protection of Privacy Act (POPA)

Is legislation that governs how public bodies collect, use, disclose, and protect personal information.

Town of Bowden

Includes any board, committee or commission, panel, agency or corporation that is created or owned by the Town of Bowden and all members of which are appointed by the Town of Bowden.

Words (interpretation)

- i. "may" is to be interpreted as permissive (allowed but not obligatory, optional).
- ii. "must" is to be interpreted as imperative (obligatory, mandatory, required, unavoidable).
- iii. "shall" is to be interpreted as "must".
- iv. "should" is to be interpreted as a recommended (desirable, not required to conform).
- v. "including but not limited to" means when listing a number of items, does not limit the bylaw term to only those words or those items listed.

4 DESIGNATED HEAD**4.1**

For the purposes of the Access to Information Act and the Protection of Privacy Act, the Chief Administrative Officer is designated as the Head of the public body.

4.2

The Head of the public body is hereby authorized to delegate to any person any duty, power or function of the Head except the power to further delegate.

5 FEES**5.1**

Fees charged under this bylaw shall be assessed in accordance with section 96 of the Access to Information Act and the regulations made under that Act, as amended from time to time, or any successor legislation or regulations.

6 ENACTMENT**6.1**

This Bylaw comes into effect on the date of the final passing thereof.

Read a first time in open council this 8th day of June 2026.

Read a second time in open council this 22nd day of June 2026,

and

Read a third time in open council this 22nd day of June 2026.

Laurie Miller, Mayor

Jacqui Molyneux, A/CAO

Regular Council Meeting: 2026-06-22	Agenda Item: 7.b
Prepared by: Jacqui Molyneux	Approved by: Mayor Laurie Miller
Report Type: RFD	Attachment(s): 1. Council Procedural Bylaw 06/2026

Council Procedural Bylaw 06/2026

1 Background:

The attached draft Council Procedural bylaw is submitted to Council as a Request for Decision.

2 Justification

The existing Council Procedural Bylaw requires updating to reflect the new privacy act requirements. All changes have been highlighted in yellow text.

4 Request:

Administration requests that Council by resolution adopt the Council Procedural Bylaw 06/2026.

5 Recommended Action:

That Council:

- i. grants second reading to Council Procedural Bylaw 06/2026 as presented,
- ii. adopt Council Procedural Bylaw 06/ 2026.

Council Procedural Bylaw 06/ 2026

7 Suggested Motions:

Motion by Councillor _____ that Council gives second reading to Council Procedural Bylaw 06/2026.

Motion by Councillor _____ that Council gives third and final reading to Council Procedural Bylaw 06/2026 and is adopted accordingly and made effective once duly signed.



Town of Bowden
 Box 338, 2101 20th Ave
 Bowden, Alberta, T0M 0K0

Town of Bowden – Province of Alberta
COUNCIL PROCEDURAL BYLAW
06 / 2026

A Bylaw of the Town of Bowden, in the Province of Alberta, pursuant to provisions of the Municipal Government Act, being Chapter M-26 of the revised statutes of Alberta 2000 and amendments thereto, for the purpose of regulating the procedure of Council and Council Committee Meetings.

Whereas section 145 of the Municipal Government Act, RSA2000, Chapter M-26 states that a council may pass bylaws in relation to procedures to be followed by council, council committees and other bodies established by the council,

Now therefore, the Council of the Town of Bowden hereby enacts as follows:

1 SHORT TITLE

This bylaw may be known as, and cited as, the "Council Procedural Bylaw."

2 PURPOSE

To provide a standard format for conducting meetings and to provide members of Council, Council Committees, Town Administration and the public with an understanding of the process by which Council meetings are conducted and how decisions are made.

3 DEFINITIONS

In this bylaw the following definitions apply:

Adjournment

Means to set the time to which the meeting shall adjourn.

Agenda

Is a statement of the order of business for a meeting including any documents and reports that form part of the agenda.

Chair

For Council means the Mayor, or,

For a Council Committee, the individual appointed as Chair pursuant to the Town of Bowden Council Committee Bylaw, or,

Means the person presiding at a meeting who is responsible for making sure that each meeting is conducted according to any regulatory or policy requirements and for ensuring that meeting matters are dealt with in an orderly manner.

CAO (Chief Administrative Officer)

Is the person appointed by the Council into the position of Chief Administrative Officer for the Town of Bowden in accordance with the MGA and is the administrative head of the Municipality (and includes any person given designated responsibilities by the CAO).

Council

Means the duly elected Municipal Council of the Town of Bowden.

Councillor

Persons elected to represent the municipality and includes the chief elected official (the Mayor).

Council Committee

Means a committee, or other bodies established by bylaw under section 145 of the Municipal Government Act, to provide advice and make recommendations to Council.

Delegation

Means a person or group of persons that has permission of Council to appear before Council or a Council Committee to provide pertinent information or views on a specific matter or matter for discussion.

Division of Question

Is where a motion is used to separate a main motion or amendment into parts to be voted on individually.

Electronic Means

Means an electronic or telephonic communication method that enables all persons attending a meeting to hear and communicate with each other during the course of the meeting.

Enactment

Means an Act or a regulation or any portion of an Act or regulation

ATIA/POPA

Means Access to Information Act and Protection of Privacy Act.

Emergent Items

Are items that require immediate attention & discussion. They are added to the agenda on a motion of two-thirds of the Councillors present

Limit Debate

Means to reduce or increase the number and length of speech permitted or limit the length of debate on a specific question.

Member

Means either a Councillor or a "person at large" appointed by Council to a Council Committee.

Meetings

Means open public meetings of Council or Council Committee held in accordance with sections 192 to 200 of the Municipal Government Act, RSA2000, Chapter M-26.

MGA

Means the Municipal Government Act, RSA2000, Chapter M-26.

Minutes

Means to accurately record the decisions, actions, motions and recommendations of a meeting.

Motion

A motion is a formal request made by a Councillor (or member) for a matter to be discussed at a meeting and following debate for a decision to be made.

Municipality

Means the Town of Bowden, a municipal corporation within the Province of Alberta.

MGA

Means the Municipal Government Act, RSA2000, Chapter M-26, and any regulations made thereunder.

Notice of Motion

Is the presentation of a motion for consideration and debate of business at a meeting.

Person

Means any of the following:

- i. an individual
- ii. a legal entity or business entity, including a firm, developer, contractor, association, partnership, society, or corporation
- iii. a trustee, executor, administrator, agent, legal representative, or employee of either a) or b)

Point of Order

Is where the "Chair" enforces the rules of procedure.

Postpone the Matter to a Certain Time

Means to delay the consideration of a matter to either a definitive time (when further information is to be obtained) or indefinitely.

Public Hearing

Means an open hearing where members of the public must be invited in accordance with statutory legislation. A public hearing under Part 17 of the MGA must allow for electronic meetings to be held.

A public hearing is a Council Meeting (Regular or Special).

Public Meeting

Means an open meeting where members of the public are invited to attend the meeting. The public can attend either in person or electronically at the discretion of Council.

All Council meetings and Council Committee Meeting are public meetings.

Question of Privilege

Means to bring an urgent request to the meeting relating to the comfort, dignity, safety, or rights of either the assembly or an individual up for immediate consideration.

Quorum

Means the majority of all the Councillors that comprise the Council.

Recess

Means a short interruption which does not close the meeting.

Resolution

Means a record of a decision or of the wishes of Council including passing bylaws, establishing policies, formulating strategies, planning and routine administrative matters.

Special Resolution

Means a resolution passed by two-thirds of all members present.

Table the Matter

Means a motion to delay consideration of a matter in order to deal with more pressing matters does not set a time to resume consideration of the matter.

Terms of Reference

Is a statement of the purpose and procedures of a Council Committee as defined in the Council Committee Bylaw.

Town

Means the municipal corporation of the Town of Bowden.

Words (interpretation)

- i. "may" is to be interpreted as permissive (allowed but not obligatory, optional).
- ii. "must" is to be interpreted as imperative (obligatory, mandatory, required, unavoidable).
- iii. "shall" is to be interpreted as "must".
- iv. "should" is to be interpreted as a recommended (desirable, not required to conform).
- v. "including but not limited to" means when listing a number of items, does not limit the bylaw term to only those words or those items listed.

4 STRUCTURE OF COUNCIL**4.1**

The Council of the Town of Bowden shall consist of seven elected officials.

4.2

Council will be elected by a vote of the electors within the Town of Bowden.

4.3

The chief elected official (the Mayor) shall be elected by a separate vote of the electorate.

4.4

The position of Deputy Mayor will be agreed upon by Council in the annual organizational meeting of Council or at any time upon resolution of Council.

5 STATUTORY NOTICES

Section 606 of the MGA sets out the requirements for the advertising of statutory notices.

Statutory notices must be advertised in accordance with the Town of Bowden Advertising Bylaw.

Statutory notices are, including but not limited to:

- bylaws,
- resolutions,
- meetings (Regular Council Meetings, Special Council Meetings, Organizational Meetings, Council Committee Meetings),
- changes and cancellation of meetings,
- public hearings,
- other matters as required by the MGA (including development & planning applications, hearings, and appeals),
- other matters as required by other enactments including, for example, the requirements of the Local Authorities Election Act:
 - LAEA section 26 Notice of Nomination Day.
 - LAEA section 35 Notice of Election.
 - LAEA section 53.01 Proof of elector eligibility.
 - LAEA section 74 Notice of Advance Vote.

6 MEETINGS

6.1 Regular Council Meetings

6.1.1

Regular Council meetings shall be held in accordance with section 193 of the MGA.

The date, time and location of Regular Council Meetings will be determined by Council during the annual Organizational Meeting of Council and will be posted on the Town of Bowden website.

Once published, notice of regularly scheduled Council meetings need not be given.

If, however, there is a change in the meeting date, time or location the CAO will deliver notice to all members of the Council and to the public at least 24 hours prior to the day of the rescheduled Regular Council Meeting.

Public notices will be advertised in accordance with the Town of Bowden Advertising Bylaw.

6.1.2

Any meeting that goes past three hours must obtain unanimous consent of Council.

Failure to achieve unanimous consent, the meeting shall resume at 7:00 pm the next evening unless Council through a majority decision consents to an alternate evening.

6.1.3

The Mayor shall preside over all Regular Council Meetings.

In the absence of the Mayor, the Deputy Mayor will be appointed chair.

In the absence of both the Mayor and the Deputy Mayor, the CAO must assume the chair and call for nominations of Council members in attendance to conduct a vote to elect a chair.

6.2 Special Council Meetings

6.2.1

Special Council meetings shall be held in accordance with section 194 of the MGA which states:

- i. Special Council meetings are held whenever the Mayor considers it appropriate to do so.*

- ii. *the Mayor must call a Special Council Meeting if a written request is received, stating its purpose, from the majority of the Councillors.*
- iii. *A Special Council Meeting must be held within 14 days of receipt of the written request.*
- iv. *At least 24 hours' notice shall be provided in writing to each Councillor and in writing to the public stating the purpose of the meeting and the date, time and location at which the Special Council Meeting shall be held.*
- v. *A Special Council Meeting may be held with less than 24 hours' notice to all Councillors and without notice to the public if at least $\frac{2}{3}$ of the whole Council agrees to this in writing before the beginning of the meeting.*
- vi. *No matter, other than that specifically stated as the purpose for holding the meeting, may be discussed at that meeting unless the whole Council is present at that meeting and Council agree by resolution to deal with the matter in question.*

Written notice of a Council Special Meeting will be advertised in accordance with the Town of Bowden Advertising Bylaw.

6.2.2

The Mayor shall be appointed as chair of Special Council Meetings.

In the absence of the Mayor, the Deputy Mayor shall be appointed chair.

In the absence of both Mayor and Deputy Mayor, the CAO shall assume the chair and call for nominations of Council members in attendance to conduct a vote to elect a chair.

6.3 Organizational Meetings

6.3.1

Organizational Meetings shall be held in accordance with section 192 of the MGA which states, "*that a Council must hold an Organizational Meeting, annually, not later than 14 days after the third Monday in October*".

6.3.2

In the case where a new Mayor has been elected immediately preceding the organizational meeting the CAO will call the meeting to order and will preside over the meeting until every member of Council has made the official oath of office as prescribed by the Oath of Office Act.

6.3.3

The Organizational Meeting will deal with matters of Council business as follows:

- i. Agenda and adoption of the agenda for the Organizational Meeting,
- ii. the administration of the oath and introduction of new members if the meeting immediately follows a municipal election,
- iii. date, time and location of Regular Council Meetings for the following 12-month period,
- iv. Council Per Diems & Expenses,
- v. appointment of Deputy Mayor, or Deputy Mayor List
- vi. Council Committee appointments,
- vii. banking services,
- viii. other matters,
- ix. adjournment (of meeting).

6.4 Council Committee Meetings

6.4.1

Council Committees are established by the Council Committee Bylaw under section 145 of the MGA.

6.4.2

Council Committee functions (terms of reference) are defined by the Town of Bowden Council Committee Bylaw.

6.4.3

Council may by bylaw delegate any of its powers, functions and duties to a Council Committee, the CAO or a designated officer unless the MGA or any other bylaw or enactment provides otherwise, (section 203(2) of the MGA provides exceptions to this).

6.4.4

A schedule of times for the meeting of Council Committees shall be defined within the terms of reference for each Council Committee.

6.4.5

Council Committees may consist, (section 146 of the MGA):

- i. *entirely of Councillors,*
- ii. *of a combination of Councillors and other persons,*
- iii. *of persons who are not Councillors.*

6.4.6

Council Committee meetings shall be held in accordance with section 195 of the MGA which states that *"the Municipality must give at least 24 hours' notice of a Council Committee Meeting (including date, time and location) to members of the Council Committee and to the public"*.

Written notice of a Council Committee Meeting will be advertised in accordance with the Town of Bowden Advertising Bylaw.

6.4.7

The Mayor is "ex officio" (by virtue of office), a member of all Council Committees.

6.4.8

If the Mayor is present at a Council Committee meeting (ex officio) the Mayor forms part of the quorum and when present is entitled to vote.

6.4.9

The Mayor has all of the rights and privileges of the other Council Committee members.

6.4.10

A Council Committee does not have the power to commit the Municipality to any action, or financial or legal liability, contract or agreement.

6.4.11

Council Committees may not pass resolutions in contravention of term 6.4.10, but may pass a resolution to report to, or make recommendations to, Council for debate at a regular or special meeting of Council.

Any action required following a recommendation made by Council Committee must be discussed as a separate business item (or Notice of Motion) at a Regular or Special Council Meeting and any decision made can only be passed by resolution of Council.

6.4.12

Written reports or minutes of Council Committee meetings shall be submitted as soon as reasonably possible to a regular meeting of Council
or
as defined within the terms of reference for each Council Committee.

These should be submitted to the CAO for inclusion in the agenda package prior to a meeting of Council.

Minutes that are unapproved should be marked as such.

6.4.13

Council Committee meetings are meetings which are open to the public. Where a meeting or part of the meeting is closed to the public members of the Council Committee may only deliberate and must not make any decisions.

6.4.14

A Council Committee meeting may at its discretion permit members of the public to address the Council Committee when it is deemed appropriate and in the context of the business of the Council Committee.

Members of the public do not have a right to speak at a Council Committee meeting unless the Council Committee wishes to hear from them. This request should be addressed through the meeting Chair.

6.4.15

A Councillor (except the Mayor) who is not appointed as a member of a Council Committee does not have any special right to attend or address that Council Committee. They may attend as an observer only and are not entitled to vote on any matter.

7 CANCELLATION OF MEETINGS

7.1

Regular Council meetings may be cancelled (and / or rescheduled):

- i. by a majority consent of Councillors at a previous meeting,
- ii. with consent of a majority of Councillors provided that 24 hours' notice was given to all Councillors and the public.

7.2

Special Council meetings may be cancelled (and / or rescheduled) by the Mayor provided that 24 hours' notice was given to all Councillors and the public

7.3

Council Committee meetings may be cancelled (and / or rescheduled) by the meeting chair provided that 24 hours' notice was given to all members and the public

7.4

Written notice of the cancellation of the meeting will be advertised in accordance with the Town of Bowden Advertising Bylaw.

8 HEARINGS

8.1 Public Hearings

Council will hold a public hearing whenever the MGA or another enactment or policy requires.

Public hearings must satisfy (including but not limited to) the requirements of:

- i. section 199 of the MGA (meetings by electronic means),
- ii. section 216(1) of the MGA (public participation policy),
- iii. section 216(4) of the MGA (when to hold a public hearing),
- iv. section 692(1) of the MGA (planning bylaws).

Where a public hearing is held on a proposed bylaw or resolution the MGA states that:

“when this or another enactment requires council to hold a public hearing on a proposed bylaw or resolution the public hearing must be held, unless another enactment specifies otherwise:

- (a) before second reading of the bylaw or*
- (b) before council votes on the resolution”*

8.2

Council by resolution will set a time, date and location of a public hearing.

8.3

A typical order of business for a public meeting or public hearing may be:

- i. Chair to declare meeting open,
- ii. Chair to provide background as to purpose of the meeting and of any bylaw or resolution proposed by Council (ie, the purpose of the public hearing),
- iii. Town Administration statement, (by the CAO),
- iv. Town representative statement, (by Red Deer County Development Officer),
- v. presentations by those in favour,
- vi. presentations by those opposed,
- vii. any person affected who wishes to be heard (who has complied with the procedures outlined by the Chair, or this bylaw),
- viii. any other person who wishes to be heard and whom Council agrees to hear.

If a public hearing is being held the meeting Chair will provide guidelines at the beginning of the meeting as to the meeting rules including procedures necessary in terms of disconnection or technical issues.

8.4

The Mayor (or meeting Chair) may allow questions after each presentation.

8.5

Persons speaking will be given the opportunity to speak only once, however the Mayor (or meeting Chair) may allow a concluding statement from those that have made a presentation.

8.6

After all presentations have been made the Mayor (or meeting Chair) will declare the hearing closed.

8.7

No verbal or written submissions may be received after the public hearing is closed unless otherwise agreed by resolution of Council.

8.8

Section 216(5) of the MGA states:

After the close of the public hearing Council may:

- i. pass a bylaw or resolution,*
- ii. further debate the bylaw or resolution and either:*
 - a. make any further amendment to the bylaw or resolution it considers necessary,*
 - b. proceed to pass the bylaw or resolution without further public hearing,*

iii. *defeat the bylaw or resolution,*

and in accordance with any requirement of the MGA or any other regulation or bylaw.

9 PUBLIC PRESENCE AT MEETINGS

9.1

Section 197 of the MGA applies which states:

- i. *All Council and Council Committee meetings must be held in public unless subsection (ii), (iii) or (iv) applies below.*
- ii. *Councils and Council Committees may close all or part of their meetings to the public ("in camera" sessions) if a matter to be discussed is within one of the exceptions to disclosure in Division 2 of the Access to Information Act, Chapter A-1.4.*
- iii. *A municipal planning commission, subdivision authority, development authority or subdivision and development appeal board established under part 17 (of the MGA) may deliberate and make its decisions in meetings closed to the public.*
- iv. *When a meeting is closed to the public, no resolution or bylaw may be passed at the meeting, except a resolution to revert to a meeting of a council or council committee held in public. Before closing all or any part of a meeting to the public, a council or council committee must by resolution approve*
 - (a) *the part of the meeting that is to be closed, and*
 - (b) *The basis on which, under an exception to the disclosure of Division 2 of the Access to Information Act, Chapter A-1.4.*

9.2

Everyone has a right to be present at Council and Council Committee meetings conducted in public, unless the person chairing the meeting expels a person for improper conduct (section 198 of the MGA).

9.3

A Council or Council Committee may require a person appearing before it or making any claim or submission to it, to do so under oath (section 200 of the MGA applies).

9.4

When a meeting is closed (in camera) to the public, the majority of members present may at their discretion invite any person or persons to attend that closed session.

The minutes of the meeting must show the names of the additional persons attending the closed session and the reason for that person(s) be present.

9.5

The media and the general public cannot attend a closed session but are permitted to return to the meeting following the closed session.

9.6

Where a Council Meeting (or part of a meeting) is closed to the public no resolution may be passed at that closed meeting or session, other than a resolution to revert back to an open meeting held in public.

If direction is given or a decision is reached (in a closed meeting) then a resolution must be made in the open meeting so that the Council's direction is subsequently recorded (prior to being acted on).

9.7

9.7.1

Closed session discussions will not be recorded, or any notes taken as these could form part of a future closed session of Council.

9.7.2

All members are required to keep matters discussed in a closed session in confidence until the matter is discussed at an open meeting or a meeting held in public.

9.7.3

The Access to Information Act and Protection of Privacy Act (ATIA/POPA) defines items that allows Council to conduct a closed meeting.

The basis under which part of a meeting is held under closed session must be given (as follows):

Exception to disclose under Division 2 of the Access to Information Act, Chapter A-1.4 (as amended over time) is stated as:

- 19 Disclosure harmful to business interests of a third party
- 20 Disclosure harmful to personal privacy
- 21 Disclosure harmful to individual or public safety
- 22 Confidential evaluations
- 23 Disclosure harmful to law enforcement
- 24 Workplace investigations
- 25 Disclosure and complaints
- 26 Disclosure harmful to intergovernmental relations
- 27 Cabinet and Treasury Board confidences
- 28 Local public body confidences
- 29 Advice from officials
- 30 Disclosure harmful to economic and other interests of a public body
- 31 Testing procedures, tests and audits
- 32 Privileged information
- 33 Disclosure harmful to conservation of heritage sites, etc.
- 34 Information that is or will be available to the public

Reference to the ATIA/POPA is necessary for the specific details of each of the sections listed above.

9.8

The use of digital, audio, and video recording devices by meeting members (including Town Administration staff, the press or members of the public) is prohibited at all Council meetings unless authorized by the Mayor, or the Chair of the meeting (with the exception of public hearings on planning and development matters).

10 MEETING THROUGH ELECTRONIC COMMUNICATION

10.1

Council may elect to hold a Council meeting by electronic means.

Section 199 of the MGA states that:

- i. A council may by bylaw provide for council meetings or council committee meetings to be conducted by electronic means.

10.2

Council must hold a public hearing by electronic means under Part 17 to be conducted by electronic means.

Part 17 of the MGA is specific to Planning and Development.

10.3

Electronic will be by means of a communications platform that allows users to connect with video, audio and chat. The chosen platform will either be Zoom Communications or MS Teams. This requires the user to have an internet connection and a supported device. This is the responsibility of the user.

10.3

Councillors must give prior notice of their intention to attend electronically.

Councillors must declare a conflict of interest or pecuniary interest at least 6 hours before attending a meeting electronically in order that the meeting Chair can establish procedures for efficient and consistent handling of the meeting.

10.4

Councillors participating in a meeting held by means of an electronic communication facility are deemed to be present at the meeting.

However, a Council meeting must have the required number of Councillors present in person in the meeting to meet the requirements of a Quorum.

10.5

Where a Councillor attends a meeting remotely and part of that meeting is held in closed session the Councillor must ensure that they are alone when communicating by electronic means.

A Councillor will be required to identify themselves (by video) at the time of joining a meeting or when a vote is cast or when joining a closed session.

10.6

A person wishing to attend a public hearing electronically must register for participation at least 24 hours prior to the meeting commencement time.

A request should be submitted to: communications@bowden.ca.

10.7

All persons attending a public hearing by electronic means must adhere to any guidelines issued by the meeting Chair.

10.8

Notice of a public hearing conducted by electronic means will be advertised in accordance with the Town of Bowden Advertising Bylaw.

11 QUORUM

11.1

Section 167 of the MGA applies which states that:

"The quorum of a council (for a Council Meeting or Special Council Meeting) is defined as the majority of all the Councillors that comprise the Council".

11.2

If a quorum is not present within fifteen minutes after the time fixed for a meeting, the meeting Chair will record the names of the members present and the meeting will stand adjourned until the next regular meeting date.

The only action that can be taken in the absence of quorum is to fix a time to which to adjourn, decision to recess (allow more time to achieve the quorum), or to take measures to obtain a quorum.

11.3

If a quorum is lost after the meeting has been called to order, the meeting will be suspended until quorum is obtained. If a quorum cannot be obtained, then the meeting must be adjourned.

11.4

The CAO must record (minute) attendance at Council meetings and record details whenever a meeting was either adjourned or recessed.

12 DELEGATIONS & REQUESTS TO COUNCIL

12.1

A person or a representative of any delegation or group of persons who wish to bring any matter to the attention of Council, or who wish to have any matter considered by Council must request a Delegation Request Form from Town Administration.

The form must clearly set out the matter at issue (or the request being made) and be completed in full outlining the subject to be discussed and any other specific request to Council.

12.2

The Delegation Request Form must be signed by the legal name of the person(s) completing the form and must include the full address of the person completing the form and the name of any organization they represent.

12.3

The Delegation Request Form must be received by the CAO by 1:00 pm on a business day at least five (5) calendar days immediately preceding the meeting, at which it is to be presented. If the person wishes to appear before Council on the matter, it must be stated on the form.

12.4

The Delegation Request Form must make reference to all any supporting documents that will be presented at the meeting.

12.5

All documents to be submitted at a public hearing must be submitted in accordance with section 12.3 of this bylaw.

This is to allow the documents to be included in the agenda package and made available for public scrutiny before the meeting commences.

12.6

Delegates shall be granted a maximum of fifteen (15) minutes to present the matter outlined in the Delegation Request Form. Where the meeting Chair determines that additional time shall be granted to a delegation the length of the extension shall be specified, and the meeting Chair may set a limit to this time.

12.7

A delegation request to Council may be refused if the subject involves current or pending litigation, insurance claims, matters beyond jurisdiction of Council or matters protected by protection of information statutes or regulation.

12.8

Delegations will conduct themselves in an orderly manner. Only delegates listed on the Delegation Request Form may address Council.

Only the meeting Chair may provide an exception to this.

13 AGENDA AND ORDER OF BUSINESS**13.1**

Prior to each Council meeting the CAO will prepare an agenda (statement of the order of business) of all matters to be brought before Council.

The agenda package will include reports from Council Committees, reports from Town Administration and any other relevant or supporting documentation.

A Request for Decision document should be prepared for Council by Administration on matters that require resolution.

Administration may prepare a suggested choice of the recommended / alternative resolution(s).

13.2

In order to enable the CAO to do so, all appropriate supporting documents, correspondence and delegation notices intended to be submitted to the Council should be received by the CAO no later than 1:00 pm on a business day at least five (5) calendar days before the meeting.

13.3

The CAO shall place at the disposal of each Council member a copy of the agenda and all supporting materials not later than 5:00pm three (3) calendar days before the meeting.

13.4

Only items listed in the agenda and documents submitted within the deadlines noted in sections 13.2 and 13.3 of this bylaw may be discussed at a meeting, unless a resolution to add an item to the agenda is passed by a majority of members present.

13.5

Generally, the order and content of the agenda will be:

- i. Call to Order,
- ii. Additions / Deletions to the Agenda (eg: urgent business & emergent items),
- iii. Adoption of the Agenda,
- iv. Adoption of Previous Minutes,
- v. Business Arising from the Minutes,
- vi. Public Hearings,
- vii. Delegations,
- viii. Bylaws & Policies,
- ix. New Business,
- x. Financial,

- xi. Correspondence,
- xii. Reports
 - a. CAO's Report,
 - b. Council Committee Reports,
 - c. Society & Other Reports.
- xiii. "In Camera" matters,
- xiv. Adjournment.

The Chair of the meeting must review and approve the order and content of the agenda prior to distribution and public release.

"In Camera" agenda items can appear on the agenda in any order as deemed appropriate or deemed practical to do so.

13.6

The general order of business of the agenda items will apply to all Council and Council Committee meetings unless as otherwise determined by a majority vote of the members present.

13.7

Any vote upon a matter of priority of business shall be decided without debate.

13.8

Submitted reports to Council may be presented in a "closed session" of Council if deemed necessary to protect the privacy of the information contained within.

All members are required to keep the content of all submitted private reports presented in a closed session in confidence until the report is made available at an open meeting or the report is placed in the public domain by the report's authors.

14 URGENT BUSINESS

14.1

A member may move to discuss a matter of urgent public importance without Notice of Motion during the Additions / Deletions to the Agenda period of the meeting.

14.2

A motion to bring a matter before Council as urgent business must satisfy the following conditions:

- i. the matter proposed for discussion is urgent requiring immediate attention,
- ii. the matter is not one which should have been dealt with by giving written notice of motion,
- iii. the matter does not require substantial review or reference to written documents, enactments, legal documents or be of a complex nature (eg, planning).

15 NOTICE OF MOTION

15.1 Notice of Motion Prior to Council Meeting

- i. a member who wishes to present a written notice of motion to Council must submit the motion to the CAO not later than 1:00 pm on a business day at least five (5) calendar days before the Council meeting,
- ii. the notice of motion must give sufficient detail so that the subject of the motion and any proposed action can be determine and evaluated,

- iii. the notice of motion must include sufficient detail about the motion's proposed action,
- iv. the notice of motion must be made without comment or debate by any other member but may include supporting documentation,
- v. the member who submitted the motion must be present during the reading of the motion,
- vi. if a notice of motion is given in accordance with this section, the motion will be added to the agenda for the Council or Standing Committee meeting on the date specified in the motion.

15.2 Notice of Motion during a Council Meeting

- i. a member who wishes to present a notice to Council during a meeting may do so only if Council (by majority) agrees to waive the requirements set out in section 15.1 of this Bylaw.
-

16 MINUTES

16.1

The minutes of Council Meetings and Council Committee Meetings form the legal record of the resolutions and actions made during the meeting.

The CAO must ensure that all minutes of Council Meetings and Council Committee Meetings are made in accordance with the requirements of the MGA.

16.2

A Council may act only by resolution or bylaw that is passed at a public meeting.
Council's direction to Town Administration (via the CAO) shall be enacted by Council resolution.

Where a resolution creates an action for Administration the resolution must provide clear direction in order that there is no ambiguity or need to conject or interpret the intent.

16.3

The legislative, recording and procedural requirements for recording the minutes of Council meetings are determined by the Town of Bowden, Minutes of Council Meetings Policy.

17 PROCEEDINGS AT MEETINGS

17.1

Duties of the meeting Chair include:

- i. the Chair will preside over the conduct of the meeting including the preservation of good order & decorum, ruling on points of order, replying to points of procedure, and deciding on all questions relating to the procedure of the meeting,
- ii. the Chair will make all reasonable effort, including the calling of a recess, to ensure all members in attendance at the meeting are present while a vote is being taken, unless a member is excused from voting under the MGA, or any other enactment.

17.2 Question of Privilege

- i. a meeting member who wishes to permanently leave a meeting prior to its adjournment will advise the chair, by means of a Question of Privilege. Their departure time must be recorded in the minutes of the meeting,

- ii. a member who desires to address the meeting upon a matter that they believe concerns the rights or privileges of the members collectively, or of themselves as members, will be permitted to raise a Question of Privilege,
- iii. a Question of Privilege will take place over all other matters. After the ruling of the Chair on the matter the meeting will resume immediately back to the pending matter or debate.

17.3 Appeal

- i. all decisions of the Chair will be final, subject to an immediate challenge (appeal),
- ii. the Chair will give reasons for the ruling and the members will decide the outcome that will be final and binding on the meeting,
- iii. if the decision is challenged, then the chair will put the appeal to the members present,
- iv. the decision will be decided by the majority vote of members present without debate.

17.4

Cell phones (or other electronic communication devices) may be referenced to during meetings provided they are set to mute and do not disturb or record the proceedings of the meeting and providing the meeting Chair has not ruled out their use.

18 RULES GOVERNING DEBATE

18.1

Each member or delegate shall address the Chair but shall not speak until recognized by the Chair.

18.2

All questions or debate will be directed through the meeting Chair.

Through the Chair a member may ask:

- i. questions of another member (or of administrative staff) on a "point of information" relevant to the business in hand, and,
- ii. a question to obtain information relating to the minutes presented to the meeting, or any clause contained therein.

18.3

The meeting Chair, with the approval by resolution of the members, may authorize a person in the public gallery to address members only on the topic being discussed at that time and within the time limits specified by this bylaw or by the Chair.

18.4

Supplementary questions, or a series of questions relating to the matter before the meeting may be raised by a member, but each question requires the consent of the Chair.

18.5

After any question is finally put to the Chair no member shall speak to the question, nor shall any other motion be made until after the result of the vote has been declared. The decision of the Chair as to whether the question has been finally put shall be conclusive.

18.6

A motion does not require a seconder.

18.7

A motion may be withdrawn at any time before voting subject to no objection being raised by any member.

18.8

The following are not debatable by members of a meeting:

- i. adjournment,
- ii. to take a recess,
- iii. a question of privilege,
- iv. point of order,
- v. to limit debate on a matter before members,
- vi. on division of a question,
- vii. postpone the matter to a certain time,
- viii. to table the matter,
- ix. quorum.

18.9

Where a question under consideration contains distinct propositions, the vote upon each proposition shall be taken separately when any member so requests or when the meeting Chair so directs.

18.10

Whenever the meeting Chair is of the opinion that a motion is contrary to the rules and privileges of Council, the Chair will inform the member immediately and will provide reasons applicable to the case without argument or comment, unless otherwise decided by a majority of members present who shall determine to uphold the ruling of the Chair or not as the case may be.

18.11

18.11.1

The meeting Chair has the authority to set a time limit that a member may speak on the same question or resolution, with regard to the importance of the matter.

18.11.2

The meeting Chair has the authority to determine the number of times that a matter may be brought to Council with regard to the importance of the matter or additional information received since the time of last debate.

19 VOTING

19.1

Unless otherwise stated in this bylaw or an enactment, Council may act by bylaw or motion passed by a majority vote (quorum)

A Council Committee may only act by motion passed by a majority vote (quorum)

19.2

Section 183 of the MGA applies which states that,

"every member attending a Council or Council Committee meeting shall vote on every matter, unless the member is required or permitted to abstain from voting under this or any enactment".

19.3

When the meeting chair ascertains that no further information is required or debate forthcoming on a motion, the meeting Chair will immediately submit the motion to a vote of the members present and no further discussion will take place until the vote has been completed.

19.4

All elected officials (Council) shall cast a vote on every voting matter unless they are excused by resolution from voting or unless disqualified from voting by reason of pecuniary interest / conflict of interest.

19.5

Voting shall be made by the raising of hands as directed by the meeting Chair and in such a clear manner that they may be easily counted by the chair.

19.6

An equality of votes (a tied vote) on any matter, resolution or bylaw shall be deemed to be decided as defeated.

19.7

The Chair is responsible for the recording of votes, if requested, as set out in section 185 of the MGA.

The minutes must show the names of the members voting for or against all motions and those who were absent or abstained from the vote. The minutes must specify for each voter whether they voted "for" or "against" the proposal or "abstained". The motion outcome will be recorded as "carried" or "defeated". A tied vote is a defeated vote.

19.8

Councillors must declare if they have a pecuniary interest in a matter and / or a conflict of interest in a matter.

A Councillor is deemed to have a conflict of interest in a matter if it could affect a private interest of the Councillor or an employer of the Councillor or the Councillor knows or should know that the matter could affect a private interest of the Councillors family.

If a Councillor believes they have a conflict of interest or a perceived conflict of interest they must disclose the general nature of that conflict prior to or during any discussion on that matter.

If the Councillor makes such a disclosure, they must abstain from voting on any question relating to the matter

The Councillor should leave the room in which the meeting is being held until the discussion is concluded.

19.9

The CAO (or recorder) shall record in the minutes each time a member of Council makes a disclosure by reason of "pecuniary interest" or conflict of interest.

The CAO (or recorder) shall record in the minutes each time a member of Council excuses themselves from a meeting by reason of "pecuniary interest" or conflict of interest.

The minutes of the meeting will indicate the declaration of disclosure, the time at which the member left the meeting and the time the member returned.

19.10

The behavior and conduct of Council members is covered by the Town of Bowden, Councillors Code of Conduct Bylaw.

The applicable procedures prescribed by the Councillors Code of Conduct Bylaw should apply equally to those members at a Council Committee meeting.

20 BYLAWS & POLICIES

20.1

The CAO must review and approve the final draft of every proposed bylaw or policy prior to its submission to Council.

20.2

All proposed bylaws must have a bylaw number and concise title assigned to it.

20.3

Council shall vote on the motion for the first reading of a proposed bylaw without amendment or debate.

After a first reading Council may:

- i. debate the content of the proposed bylaw,
- ii. propose amendments to the proposed bylaw,
- iii. refer by motion that Administration provides further information prior to second reading.

20.4

Council may decide to submit a proposed bylaw for public participation engagement if deemed appropriate.

Reference to the procedures contained within the Town of Bowden Public Participation Policy should be made.

20.5

When all amendments (if any) have been accepted the motion for second reading of the bylaw as presented or amended shall be considered.

If there are any further amendments to a proposed bylaw all Councillors must be given an opportunity to review the full text of the amendments prior to the third reading.

20.6

All aspects of passage of a bylaw at second reading shall apply to the third reading of a bylaw.

20.7

Council may not give a proposed bylaw more than two readings at a meeting unless all Councillors present at the meeting unanimously vote on a motion in favour of allowing a third reading at that meeting.

20.8

The Mayor and CAO must sign the bylaw as soon as practicably possible after the third reading has passed and shall declare the bylaw adopted and enacted with immediate effect unless the bylaw itself provides otherwise.

20.9

A bylaw can only be amended or repealed by another bylaw made in the same way as the original bylaw.

20.10

Council may consolidate a bylaw by incorporating all amendments into a single revised bylaw.

20.11

Resolutions (motions passed) shall come into effect as soon as they are passed unless they contain a specific (deferred) implementation date.

20.12

A Council Policy after being presented for discussion can be passed by simple majority vote of Councillors and shall come into effect as soon as the policy is passed by motion unless the policy contains a deferred implementation date.

20.13

Upon being passed a Council Policy must be signed by the CAO and by the chair of the meeting at which it was passed.

20.14

A signed copy of all Town of Bowden bylaws and Council policies must be:

- i. kept in the Bylaws & Policies folders maintained by the CAO,
- ii. digitally filed in the Bylaws and Policies folder within the Towns data server,
- iii. posted on the Town's web site.

21 APPLICABILITY

21.1

This bylaw applies to all Council and Council Committee meetings.

This bylaw applies to all persons attending Council meetings and Council Committee meetings.

21.2

This bylaw sets the rules and regulations for the order and conduct of business in all meetings of Council, Council Committee meetings, public hearings and any other meetings directed by Council.

21.3

A procedural provision contained within this bylaw may be waived if approved by the majority of members in a meeting. Any waiver can only be made effective for that meeting in which the motion was passed.

Note: any enactment or statute contained within the Municipal Government Act cannot be waived.

21.4

The precedent of rules governing the procedure of meetings is:

- i. the Municipal Government Act of Alberta, RSA 2000 Chapter M-26 (as amended over time)
- ii. any other applicable legislation or enactment
- iii. this bylaw and the Councillor Code of Conduct Bylaw
- iv. Roberts Rules of Order (at the discretion of the chair).

21.5

Where a Council Committee contains members that are not appointed Councillors:

- i. the applicable procedures prescribed by this bylaw will apply equally to those members,
- ii. the applicable procedures prescribed by the Councillors Code of Conduct Bylaw will apply equally to those members.

21.6

Nothing in this bylaw (either by inclusion or omission) exempts or relieves any person from any statutory enactment, regulation, code, bylaw, policy, or Ministerial Order including, but not limited to the:

- i. Municipal Government Act, RSA2000 Chapter M-26,
- ii. * Access to Information Act and Protection of Privacy Act (ATIA/POPA),
- iii. Revision to Advertising Bylaw 06 / 2024,

- iv. Council Committee Bylaw 06 / 2023,
- v. Councillor Code of Conduct Bylaw 07 / 2022,
- vi. CAO Bylaw 08 / 2022,
- vii. Minutes of Council Meetings Policy 02 / 2020,
- viii. Public Participation Policy 1900 02.

21.7

All references in this bylaw to an act, statute, regulation, or other Town of Bowden bylaw refer to the current version of that enactment, as amended or replaced from time to time including all successor legislation.

22 SEVERABILITY

Every provision of this bylaw is independent of all other provisions. If any provision of this bylaw is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this bylaw shall remain valid and enforceable.

Nothing in this bylaw relieves a person from complying with the provision of any federal, provincial, or municipal law or regulation or any requirement of any lawful permit, order, or enactment.

The Municipal Government Act (as amended over time) prevails at all times.

23 SCHEDULES

Schedules attached to this bylaw:

Schedule A

Section 169 MGA	Definitions
Section 170 MGA	Pecuniary interest and conflict of interest
Section 171 MGA	Bylaw requiring statement of disclosure
Section 172(1) MGA	Disclosure of Pecuniary Interest
Section 172(1)1 MGA	Disclosure of conflict of interest or perceived conflict of interest
Section 172(2) MGA	No review of Councillors Decision
Section 173 MGA	Effect of pecuniary interest on agreements

24 BYLAW PRECEDENCE

This bylaw supersedes and takes precedence over all previously passed bylaws relating to the procedure of Council meetings.

Bylaw **08 / 2020** and all amendments thereto are hereby repealed.

This bylaw will come into effect on the final day of passing and signature thereof.

Read a first time in open council this 8th day of June 2026.

Read a second time in open council this ___ day of June 2026.

and

Read a third time in open council this ___ day of June 2026.

Laurie Miller, Mayor

Jacqui Molyneux, A/CAO

SCHEDULE A

Extracts from the Municipal Government Act (MGA) current as of January 1, 2025

Division 6 – Pecuniary Interest and Conflict of Interest of Councillors

Sections 169 to 173.

SCHEDULE A

Extracts from the Municipal Government Act (MGA) current as of January 1, 2025

Division 6 – Pecuniary Interest and Conflict of Interest of Councillors

Sections 169 to 173.

- (a) in accordance with the Minister's order under subsection (3)(a), or
- (b) for the purpose of complying with the results of a vote conducted under subsection (3)(b).

RSA 2000 cM-26 s168;2021 cR-5.7 s71;2024 c11 s2(3)

Division 6 Pecuniary Interest and Conflict of Interest of Councillors

Definitions

169 In this Division,

- (a) "corporation", "director", "distributing corporation", "officer", "shareholder", "voting rights" and "voting shares" have the meanings given to them in the *Business Corporations Act*;
- (b) "councillor's family" means the councillor's spouse or adult interdependent partner, the councillor's children, the parents of the councillor and the parents of the councillor's spouse or adult interdependent partner;
- (b.1) "private interest" does not include the following:
 - (i) an interest in a matter that
 - (A) is of general application,
 - (B) affects a councillor as one of a broad class of the public, or
 - (C) concerns the remuneration and benefits of a councillor;
 - (ii) an interest that is trivial;
- (c) "spouse" means the spouse of a married person but does not include a spouse who is living separate and apart from the person if the person and spouse have separated pursuant to a written separation agreement or if their support obligations and family property have been dealt with by a court order.

RSA 2000 cM-26 s169;2002 cA-4.5 s60;2014 c8 s17;2024 c11 s2(5)

Pecuniary Interest and conflict of Interest

170(1) Subject to subsection (3), a councillor has

- (a) a pecuniary interest in a matter if

- (i) the matter could monetarily affect the councillor or an employer of the councillor, or
 - (ii) the councillor knows or should know that the matter could monetarily affect the councillor's family,
- and
- (b) a conflict of interest in a matter if
 - (i) the matter could affect a private interest of the councillor or an employer of the councillor, or
 - (ii) the councillor knows or should know that the matter could affect a private interest of the councillor's family.
- (2) For the purposes of
- (a) subsection (1)(a), a person is monetarily affected by a matter if the matter monetarily affects
 - (i) the person directly,
 - (ii) a corporation, other than a distributing corporation, in which the person is a shareholder, director or officer,
 - (iii) a distributing corporation in which the person beneficially owns voting shares carrying at least 10% of the voting rights attached to the voting shares of the corporation or of which the person is a director or officer, or
 - (iv) a partnership or firm of which the person is a member,
- and
- (b) subsection (1)(b), a person's private interest is affected by a matter if the matter affects
 - (i) the person directly,
 - (ii) a corporation, other than a distributing corporation, in which the person is a shareholder, director or officer,
 - (iii) a distributing corporation in which the person beneficially owns voting shares carrying at least 10% of the voting rights attached to the voting shares of the corporation or of which the person is a director or officer, or

- (iv) a partnership or firm of which the person is a member.
- (3) A councillor does not have a pecuniary interest or a conflict of interest by reason only of any interest
- (a) that the councillor, an employer of the councillor or a member of the councillor's family may have as an elector, taxpayer or utility customer of the municipality,
 - (b) that the councillor or a member of the councillor's family may have by reason of being appointed by the council as a director of a company incorporated for the purpose of carrying on business for and on behalf of the municipality or by reason of being appointed as the representative of the council on another body,
 - (c) that the councillor or member of the councillor's family may have with respect to any allowance, honorarium, remuneration or benefit to which the councillor or member of the councillor's family may be entitled by being appointed by the council to a position described in clause (b),
 - (d) that the councillor may have with respect to any allowance, honorarium, remuneration or benefit to which the councillor may be entitled by being a councillor,
 - (e) that the councillor or a member of the councillor's family may have by being employed by the Government of Canada, the Government of Alberta or a federal or provincial Crown corporation or agency, except with respect to a matter directly affecting the department, corporation or agency of which the councillor or family member is an employee,
 - (f) that a member of the councillor's family may have by having an employer, other than the municipality, that is monetarily affected or whose private interest is affected, as the case may be, by a decision of the municipality,
 - (g) that the councillor or a member of the councillor's family may have by being a member or director of a non-profit organization as defined in section 241(f) or a service club,
 - (h) that the councillor or member of the councillor's family may have
 - (i) by being appointed as the volunteer chief or other volunteer officer of a fire or ambulance service or

emergency measures organization or other volunteer organization or service, or

- (ii) by reason of remuneration received as a volunteer member of any of those voluntary organizations or services,
- (i) of the councillor, an employer of the councillor or a member of the councillor's family that is held in common with the majority of electors of the municipality or, if the matter affects only part of the municipality, with the majority of electors in that part,
- (j) that is so remote or insignificant that it cannot reasonably be regarded as likely to influence the councillor, or
- (k) that a councillor may have by discussing or voting on a bylaw that applies to businesses or business activities when the councillor, an employer of the councillor or a member of the councillor's family has an interest in a business, unless the only business affected by the bylaw is the business of the councillor, employer of the councillor or the councillor's family.

(4) Subsection (3)(g) and (h) do not apply to a councillor who is an employee of an organization, club or service referred to in those clauses.

RSA 2000 cM-26 s170;2024 c11 s2(6)

Bylaw requiring statement of disclosure

171 A council may by bylaw

- (a) require that each councillor file with a designated officer a statement of the name or names of
 - (i) the councillor's family,
 - (ii) the employers of the councillor,
 - (iii) each corporation, other than a distributing corporation, in which the councillor is a shareholder, director or officer,
 - (iv) each distributing corporation in which the councillor beneficially owns voting shares carrying at least 10% of the voting rights attached to the voting shares of the corporation or of which the councillor is a director or officer, and

- (v) each partnership or firm of which the councillor is a member,

and

- (b) require the designated officer to compile a list of all the names reported on the statements filed with the officer and give a copy of the list to the employees of the municipality indicated in the bylaw.

1994 cM-26.1 s171;1996 c30 s10

Disclosure of pecuniary interest

172(1) When a councillor has a pecuniary interest in a matter before the council, a council committee or any other body to which the councillor is appointed as a representative of the council, the councillor must, if present,

- (a) disclose the general nature of the pecuniary interest prior to any discussion of the matter,
- (b) abstain from voting on any question relating to the matter,
- (c) subject to subsection (3), abstain from any discussion of the matter, and
- (d) subject to subsections (2) and (3), leave the room in which the meeting is being held until discussion and voting on the matter are concluded.

(2) If the matter with respect to which the councillor has a pecuniary interest is the payment of an account for which funds have previously been committed, it is not necessary for the councillor to leave the room.

(3) If the matter with respect to which the councillor has a pecuniary interest is a question on which, under this Act or another enactment, the councillor as a taxpayer, an elector or an owner has a right to be heard by the council,

- (a) it is not necessary for the councillor to leave the room, and
- (b) the councillor may exercise a right to be heard in the same manner as a person who is not a councillor.

(4) If a councillor is temporarily absent from a meeting when a matter in which the councillor has a pecuniary interest arises, the councillor must immediately on returning to the meeting, or as soon as the councillor becomes aware that the matter has been considered, disclose the general nature of the councillor's interest in the matter.

(5) The abstention of a councillor under subsection (1) and the disclosure of a councillor's interest under subsection (1) or (4) must be recorded in the minutes of the meeting.

(6) If a councillor has disclosed a pecuniary interest at a council committee meeting and council considers a report of the committee in respect of which the councillor disclosed a pecuniary interest, the councillor must disclose the pecuniary interest at the council meeting and subsection (1) applies to the councillor.

1994 cM-26.1 s172

Disclosure of conflict of interest or perceived conflict of interest

172.1(1) When a councillor believes the councillor may have a conflict of interest or perceived conflict of interest in a matter before the council, a council committee or any other body to which the councillor is appointed as a representative of the council, the councillor may disclose the general nature of the conflict of interest or perceived conflict of interest prior to or during any discussion of the matter.

(2) If a councillor discloses a conflict of interest or perceived conflict of interest under subsection (1), the councillor may, if present, do any one or more of the following:

- (a) abstain from voting on any question relating to the matter;
- (b) abstain from any discussion of the matter;
- (c) leave the room in which the meeting is being held until discussion and voting on the matter are concluded.

(3) The disclosure of a councillor's conflict of interest or perceived conflict of interest under subsection (1) and the abstention of a councillor under subsection (2) must be recorded in the minutes of the meeting.

2024 c11 s2(7)

No review of councillor's decision

172.2 If a councillor decides to take or not to take any or all of the actions in section 172.1(2), that decision is not to be considered during

- (a) any hearing respecting the potential disqualification of the councillor, or
- (b) the process established by bylaw pursuant to section 146.1 to determine the validity of a complaint alleging a breach of the code of conduct by the councillor.

2024 c11 s2(7)

Effect of pecuniary interest on agreements

173 No agreement with a municipality under which a councillor of the municipality has a pecuniary interest is binding on the municipality unless

- (a) the agreement is for work in an emergency,
- (b) the agreement is
 - (i) for the sale of goods, or
 - (ii) for the provision of services to the municipality or to persons contracting with the municipality

at competitive prices by a dealer in those goods or services that is incidental to or in the ordinary course of the business,
- (c) the proposed agreement is approved by council before the agreement is signed by the municipality, or
- (d) the agreement was entered into before the term of the councillor started.

1994 cM-26.1 s173;1996 c30 s11

Division 7 Disqualification of Councillors

Reasons for disqualification

174(1) A councillor is disqualified from council if

- (a) when the councillor was nominated, the councillor was not eligible for nomination as a candidate under the *Local Authorities Election Act*;
 - (b) the councillor ceases to be eligible for nomination as a candidate under the *Local Authorities Election Act*;
- (b.1) the councillor
- (i) fails to file a disclosure statement as required under section 147.4 of the *Local Authorities Election Act* before the end of the time period referred to in section 147.7 of the *Local Authorities Election Act*, and
 - (ii) has not been relieved from the obligation to file a disclosure statement by a court order under section 147.8 of the *Local Authorities Election Act*;

Regular Council Meeting: 2026-06-22	Agenda Item: 10
Prepared by: Julie Howlett	Approved by: Mayor
Report Type: Information	Attachment(s): As per content listing

Agenda item 10

Content:

- 10.a** Sunny 94
 - Advertising Opportunities for Bowden Daze

Suggested Motion(s)

Motion 10.a

Motion by Councillor _____ that Council accepts agenda items 10.a as information.

OR

Motion 10.a

Motion by Councillor _____ that Council _____
_____.

Personal Assistant

From: Avery Wlasichuk <avery.wlasichuk@goldenwest.ca>
Sent: June 3, 2026 3:11 PM
To: Mayor
Subject: Sunny 94 - Advertising Opportunities for Bowden Daze

 [Summer Directory Promotion - 2026.pptx](#)

Hello,

My name is Avery, I am an Account Manager for Sunny 94 and Central Alberta Online. Jen from the Town of Bowden office passed along your contact information and mentioned that you are involved with the pancake breakfast and other Bowden Daze activities. I wanted to reach out because I think Bowden Daze would be a great fit for one of our upcoming summer promotions through Sunny 94 and Central Alberta Online.

Our Summer Directory feature is designed to highlight local events, activities, and destinations throughout Central Alberta. The week of Bowden Daze has already been booked, as the remaining dates are filling up quickly, but the June 29 to July 5 feature is still available. Running the promotion in the week leading up to Bowden Daze could help build awareness and encourage people to make plans to attend the breakfast and other community events, I've attached a link with more details around this promotion!

Another option is our Optimum Effective Schedule package, which is designed for events that would benefit from a concentrated advertising push. The package includes:

- 42 thirty-second commercials
- Six commercials per day for seven consecutive days
- An additional 14 pre-emptible commercials at no extra charge
- Scheduling between 6:00 a.m. and midnight
- The ability to select the seven days when the campaign would be most effective

The total investment is \$630 plus GST.

Sunny 94 and Central Alberta Online reach audiences throughout Central Alberta, so either option could help bring additional visitors into Bowden and create more awareness around the community events happening during Bowden Daze.

I would be happy to provide more information or discuss which option may be the best fit. Please let me know if you would be open to a quick conversation or if you'd like to meet to discuss some options!

Best,

Avery Wlasichuk

Avery Wlasichuk | Account Manager | Golden West Broadcasting
Sunny 94 FM | Central Alberta Online | Homefield
C: 403.550.2012 | avery.wlasichuk@goldenwest.ca



Central Alberta
Online



HOMEFIELD

Regular Council Meeting: 2026-06-22	Agenda Item: 11.a
Prepared by: Jacqui Molyneux	Approved by: Mayor
Report Type: Information	Attachment(s):

CAO's Report

The following is information on the Circular Materials program that will be starting October 1, 2026

The following was copied from the town of Carstairs website who have already implemented the program and their website has information for residents to contact the contractor that picks up the recycling for missed or questions residence may have.

The Town of Carstairs' recycling program is now managed by Circular Materials, a national not-for-profit organization that is committed to building an efficient and effective recycling system in Alberta.

Exciting news: An enhanced recycling system is coming to Alberta

A more convenient and enhanced recycling system is starting on October 1, 2026. Following a successful Phase 1 launch of the Extended Producer Responsibility (EPR) program in Alberta in April 2025, Circular Materials is excited to expand and enhance Alberta's recycling program on October 1, 2026. Albertans will be able to recycle even more materials than ever before and recycle the same materials no matter where they live across the province. This will make recycling easier for residents, improve recovery rates and help advance a circular economy in Alberta.

Starting October 1, 2026, Alberta's recycling program for packaging and paper products (PPP) will be managed by Circular Materials, a not-for-profit Producer Responsibility Organization (PRO) overseeing the province's shift to Extended Producer Responsibility (EPR). This means Circular Materials will be responsible for Alberta's PPP recycling programs, either by working with the community or with a service provider to run curbside and depot services.

In 2022, Alberta introduced regulations creating an EPR framework for recycling PPP. This program is 100% funded by producers – the companies that supply packaging and paper products to consumers, including the familiar brands and retailers Albertans interact with every day. This means municipalities and taxpayers no longer pay for recycling services as this cost is now paid by producers.

EPR is recognized as one of the most effective mechanisms for improving recycling rates. It enables innovation, operational efficiencies, increased standard levels and access to materials.

Our Circular Materials Contract in place and was signed January 29, 2025

The following is a website that can be found and all the information for the program is available here

<https://www.circularmaterials.ca/resident-provinces/alberta/>

Recommended Motion:

Motion by Councillor _____ that Council accepts the submitted CAO report as information.

Regular Council Meeting: 2026-06-22	Agenda Item: 11.b / 11.c
Prepared by: Julie Howlett	Approved by: Mayor Laurie Miller
Report Type: Information	Attachment(s): As per content

Content:
Agenda Item 11.b Council Committee Reports

- i. Special Events Committee
 - 06-16-2026 Minutes

Agenda Item 11.c Other Bodies and Organizations

- ii. Alberta Counsel
 - The News, Issue 249 June 2026
- iii. CBC Eyeopener
 - 2026-05-29 Mayor: Link to interview: <https://www.cbc.ca/listen/live-radio/1-5-calgary-eyeopener/clip/16217584-talk-town-bowden-property-taxes>
- iv. Bowden Agricultural Society
 - 05-20-2026 Minutes
- v. Expanding Horizons
 - 2026-06-02 Minutes
- vi. Provincial Education Requisition Credit (PERC) Program Extension
 - 2026-06-05: Email re: PERC and DIRC programs
 - 2026-05-26: Letter: Municipal Affairs, Minister Dan Williams
 - Property Tax Accountability Strategy (PTAS) Final Report
 - Key Points Summary PTAS Report (AI Summary)

Note:

All meeting minutes where submitted should be assumed to be "unapproved".

Motion 11.b / 11.c
Recommended Motion:

Motion by Councillor _____ that Council accepts the submitted reports as information.



Town of Bowden – Special Events Committee Meeting

Tuesday, June 16, 2026 at 6:30 pm

Purpose

Bowden Daze Planning (July 10 -12)

MINUTES

PRESENT	Mayor	Laurie Miller (Recorder)
	Councillor	Carol Pion
	Councillor	Amanda Peffers
	Councillor	Marietta Tuckwell
	Councillor	Ryan Howlett
	Councillor	Randy Brown
	Lions Club	Annette Glazer Volunteer Alexis Masse

ACTIVITIES PLANNING HISTORY AND NOTES:

Note: *current meeting comments/directions/tasks are in this font.*
Town tasks are in this font.

NOTE: Mayor was invited to attend meeting with Staff on June 8 and all tasks were reviewed and confirmed. Notes included below.

Budget: \$3,000 (Last year \$2515.48)

- Candy (popular in the 50s, 60s: Double Bubble, Jolly Rancher & Tootsie Rolls. Candy arrived April 27) *(Admin will mix the varieties – everyone to bring a bag or container for distributing during the parade.)*
- Dignitary bags *(Town Swag – make up from registrations)*
- Food supplies *(Final list was coordinated with Lions Club and will be available for reference next year, together with coffee amounts donated by Tims.) Switched menu to sausage rounds.*
- Participant ribbons (Inquire with Jade regarding history on judging and awards) – *Participant ribbons distributed by Jade. Admin to order 1st, 2nd & 3rd place ribbons. Past judging was done by council or independent member of community. Check with Warren to see if he would care to judge 1st, 2nd & 3rd place overall.*

Pancake Breakfast (July 11 - 8 to 10am) Lions Club host and fundraiser

- Purchase supplies (pre-cooked sausage rounds) (Town; usually Council members- Carol, Amanda & designated Lions members)
- Atco BBQ (pick up on Friday before 4) or Igloo kitchen grill? BBQ booking confirmed, staff to pick up and return. *(Annette advised the Lions was getting a grill from the Innisfail Fire Department and noted they don't supply the propane. Check to see if ATCO supplies.)*
- AHS registration – training (We have enough members with training, Amanda to submit registration) **Completed – Amanda will bring a print copy to the arena.**

- Tim Horton's: **Ryan advised that Quinn Jacobs, owner/operator of local Tim's will be on site to help serve.**
- Tables/Chairs (Bowden Friendship Club- Museum) (Staff) **(Breakfast volunteers need to set up kitchen on Friday, coordinate with staff for table set up times.) *Set up around noon.***
- Breakfast volunteers to arrive at 6:00 am **(Must confirm that volunteers have access on time.) *Town confirms access throughout the week at the times needed.***
- Town staff presented a summary of their discussions about planning. They suggested that with the timelines for breakfast completion and the start of parade staging, that Council partner and assist at the Fortis lunch, rather than the breakfast. That would allow Council to be at the staging area to greet participants and decrease the rush between the two events. The committee discussed this and felt that we could split up between events to cover all. We felt that we could have Administration reach out through FCSS and other groups (i.e. school) for extra volunteers. ***No further volunteers identified, other than those that Amanda gathered from the library board. She will forward names and ages to Annette.***

Parade (11 am)

- **Theme**
 - Committee members reviewed previously suggested theme ideas Community Spirit (Celebrating business); Celebrating Youth (with a youth parade marshall selected by the school) A Retro or ol' School theme was suggested by Bowden Ag to include old time competitions during the rodeo (i.e. greasy pig race). During discussions; committee arrived at the theme: Salute to the 50's & 60's) Communications refined the theme to "The Fabulous 50s & 60s" **Posters were distributed and more are available. Ongoing social media posts.**
 - Ideas: car clubs (Laurie to reach out to her contacts), bike decorating contest (FCSS/Boys & Girls Club contact); school band programs (Innisfail/Penhold – initiate contact through Grandview School Council), local musicians/buskers and retro events at the rodeo. **Carol to work with BGS council for contacting groups – *No commitment from this group – there are liability issues.*** Laurie reached out to contact and was referred to Mountain View Pistons out of Olds, info provided to Anaya for follow-up. No response from Olds car club at this time. ***Note: Jade had commented on their car show announcement that they should pop in. Their show has now been rescheduled to July 11 due to weather. Steve is attending Wednesday Cruise nights at Innisfail Legion and will take posters/registration forms.***
- Parade Marshall/Organizer Town staff suggested, senior member of Bowden Ag. It was noted that Bowden Ag marshalled a few years ago. There has been contact with Kurt Browning and waiting on response. Consider other options next meeting. Kurt Browning unavailable. Keith suggested a legacy family/Red Deer County Council rep and was asked to contact the family. **Brewster family is confirmed to be honorary marshalls. *Julie is checking to see how many family members wish to participate and will be back in touch. Jade is confirmed to Marshall.***
- Staging (9:30 start)
- Route (unchanged)
- Invitations (CAO/Mayor to review list and send. List updated, invitations sent April 27)
 - Dignitaries (MP, MLA, Mayors, County)
 - Bowden Penitentiary Honour Guard (hand delivered)
 - Business - promote participation; as per above – invitations will be sent to all with licences in town

- RCMP
 - Double T
 - Christmas Carolling Truck
 - Radio/News Media
 - Local groups (hockey, 4H, BFC, Expanding Horizons, etc.)
 - Cultural groups listing from Marietta (added to invitation list)
 - Committee suggested adding: Red Deer Polytechnic, Olds College, Dog Training Centre, dance troupes/school bands
 - *Ryan suggested an invite to Fish & Wildlife as they frequent our community.*
 - CAO and staff to update the invitation letter and parade registration form to align with the theme. There is a master Christmas card listing that contains all or most of the businesses and dignitaries as of last December. Would only need to update that for any 2026 businesses. Communications presented letters and registration form. Less formal letter chosen by council with a few amendments. Invite sent by Admin on April 27.
 - Note: need to encourage participants to generate noise and excitement
- FLOAT
- Theme has been chosen: The Fabulous 50's & 60's. Decorations and planning for this theme. *Carol and Amanada to design. Float requires painting, Amanda is donating the paint, Laurie to have PW pick up the paint and see if they can paint it. Also would need some items (ie. Staple guns). Additional decorations would cost in the area of \$200. Float will carry 4 to 6 people. Decorating to be done on July 7 together with a meeting.*
- Band/Piper
- Laurie and Alexis were unable to source with their contacts. Alexis was given one other referral to check. **Alexis to confirm booking the Airdrie Scots booking and registration confirmed. Alexis to confirm that payment at the parade will be made.**
- Dignitary vehicles for council or Olds Chamber – people mover (Owned by Olds Regional Exhibition at a cost of \$375, didn't get confirmation that it could be towed here.)

Smokies at Igloo (1 pm)

- Fortis *Fortis is confirmed – need volunteers for 10:30.*

Liaison

- Bowden Golf Club (carts) *Carts are confirmed, they will also have a float in the parade.*
- FORTIS (BBQ lunch) **confirmed**
- ATCO (BBQ) Booked
- Bowden Ag Society (Rodeo events): Invite to next meeting
- Bowden Grandview School (use of staging area – washroom access) **Carol spoke to them: There will be access to the front entrance (close to washrooms). Janitorial staff will provide access.**
- Fire Department (Administration to contact re parade*) **Would they want to volunteer at breakfast? They have registered for the parade; Mayor to follow-up.**
- Purchase food supplies at new grocery – will likely try to source some of the supplies there (i.e. sausages) *They have been unavailable to confirm supply.*

Duties checklist

- Invites – Admin/Mayor
- Parade Registration forms – communications
- BBQ pick-up – return – staff
- Pick up/set up tables & chairs/return – staff
- Traffic control/barricade - staff
- Float vehicle driver *Steven is confirmed to drive the float.*
- Parking – staff
- Cleaning
 - Areen Kitchen – Lions
 - Atco BBQ – staff
 - Arena floors/washrooms - staff
- Leftover food – staff *(To FCSS)*
- Pick up/return golf carts - staff
- Dignitary swag bags - staff

NEW ITEMS/IDEAS:

Scavenger Hunt

- Joe Furman forwarded an idea to have a scavenger hunt involving a search for gnomes throughout town.
 - Check to see if Historical Society is interested in coordinating this event out of their facility from 1-3pm on July 11. (Ryan)
 - Prize structure: 1st three to complete
 - Need puzzle writers and map
 - Contact Joe for input.
 - **Alexis spoke to Joe and he is unavailable this time of year to assist. Would be interested in a winter event.**

National Indigenous History Month

- Plan an event around the Camp Crow site in the park
 - Refer to Historical Society for more information on Camp Crow. **The Historical Society has been unable to verify information on Camp Crow. At this time, we won't plan anything for this to coincide with Bowden Daze.**

Escape Room

- Anaya brought up the idea of having an escape room event for 5 hours each day on Saturday and Sunday for groups of 4 to 6. She will investigate and report back.
 - Anaya and Alexis have developed and designed two theme rooms. One for adults using a prison theme and one for kids (age 5-12) themed around 50s/60s cartoons
 - Decoration of rooms to be done as cost effectively as possible. I.e. borrow from thrift store. Keith to check with Heritage Park for items to decorate. List of items needed to be sent to committee.
 - Suggest holding 6 slots/day x 2 days for each room with a possible sneak peak on Thursday night. Fee of \$100 for adult room (max. 6) and \$50 for kids room. Pre-registration and payment required. Admin to advise of logistics. Rates & fees bylaw to be amended.

- **Sponsorship:** The Bowden Event Centre has agreed to sponsor and could be the beneficiary of a donation. The school could also benefit if they were to provide student volunteers to assist with the rooms. CAO/CFO to comment on the logistics*.
- **Communications:**
 - -Social media blitz –draft a poster and submit
 - - Laurie to speak to Albertan *Email sent*
 - - Submit to community pages on Olds Radio (on-line submission)
 - Announcements during rodeo events.
- **Arena –** need access for set up prior to the weekend and sneak peak. Have been advised by arena staff that items can start to be stored there beginning June 1. *Arena set up will take place in the week before the events. Please advise if you are available to assist.*
- **Items for set-up:** Alexis to send a list of items required to the group. *Updated list to be distributed with the minutes. Clues and Emergency Exit sign to be laminated by Amanda.*
- **Requirements:**
 - **Booking system.** Alexis to set up bookings through Eventbrite. Require bank account information to finalize. CAO/CFO
 - **Waiver:** Alexis to find a generic waiver to submit for CAO/CFO to review in comparison to the waiver used for summer events at the arena. Admin to determine if there are any insurance concerns.
- **Purchases:** what is the best method for the volunteers to purchase any items required for the escape room? CAO/CFO
- *Volunteers required for the entire event to refresh the rooms, take bookings, monitor belongings. In particular, volunteers are needed for Sunday but would require prior familiarization.*

Ball Hockey Tournament

- Cam suggested holding a tournament with Saturday and Sunday. Noted that the arena would be unavailable Saturday until after the Fortis lunch. Ryan to consult Dean Turnquist about the logistics. Suggestion for a trophy to be awarded (approx. value of \$100).
 - Due to the full itinerary and usage of the arena facility, this will be tabled for next year or look to scheduling full-weekend events at other times of the year.

ROUND TABLE:

No items raised during round table.

Minutes to be communicated to CAO for necessary action and staff engagement.

Next Meeting: Tuesday, July 7, 2026 at 6:30 pm; Arena for decorating float.



ALBERTA COUNSEL

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The News from Alberta Counsel is Alberta's premier review of provincial politics and government vitality. As an original source of political news and commentary, The News will provide a fresh look at legislation, policy, committee debates, the civil service, along with party updates and events.

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We work with organizations to navigate their way through the confusing network that is associated with government. We help our clients connect with those who are important in shaping public policy and ensure your messaging is effectively communicated to decision makers.

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TOP FIVE STORIES FROM THE 2026 SPRING LEGISLATIVE SESSION

Mackenzie Blyth

1. Separatism

Of course, separatism had to take the top spot. No issue attracted more political attention this session, not only in Alberta, but across the country.

For Premier Danielle Smith, the issue has required the most delicate balancing act of her premiership. On one side sits a vocal segment of her base demanding greater autonomy, and in many cases outright independence. On the other sits a broader electorate firmly committed to remaining in Canada, even while expressing frustration with Ottawa.

The result has been a political tightrope unlike any seen in modern Alberta (Canadian?) politics.

Ironically, Smith has become the first federalist premier in Canadian history to initiate a province-wide vote on separation — or more accurately, a referendum on whether Alberta should begin the process of pursuing a referendum on separation. While critics have accused her of legitimizing the movement, Smith has argued that suppressing the debate would only intensify it. "Alberta's future will be decided by Albertans, not the courts," she declared in her address to the province.

At the same time, she has become increasingly forceful in outlining the realities of independence. This week saw Smith make her most aggressive case yet against separation, pointing to estimates that an independent Alberta could face nearly \$400 billion in start-up costs, along with the challenge of assuming portions of the national debt, establishing military and border infrastructure, and recreating federal programs from scratch. "People need to understand what it would be to set up a fully functional national government from scratch," Smith said.

Smith has begun invoking Brexit as a cautionary tale, arguing that political divorces are rarely as simple as their advocates suggest. Interestingly, while many separatists point to Brexit as proof their movement can succeed, they are less inclined to reference the far more comparable Scottish independence referendum, where voters ultimately chose to remain within the United Kingdom.

With a referendum now scheduled for October, the debate has moved well beyond the political fringe. Whether separatism is a political force to be reckoned with, and whether Smith can hold together a divided coalition, remains to be seen.

2. Pipeline MOU

While separatism continues dominating headlines, the Alberta-Ottawa Memorandum of Understanding (MOU) may ultimately prove to be the most consequential policy development of the session.

For years, Alberta conservatives argued that federal policy under former Prime Minister Justin Trudeau had made major infrastructure projects impossible to build. Under Prime Minister Mark Carney, Ottawa is taking a markedly different approach. The MOU signed with Alberta commits Ottawa to supporting a new Indigenous co-owned West Coast pipeline, abandoning the federal emissions cap, shelving the Clean Electricity Regulation in Alberta, and reducing the trajectory of the federal carbon tax.

In many respects, it represents the Carney government's clearest departure from the Trudeau-era climate agenda.

Smith called the agreement proof that "Canada and Alberta are serious about expanding market access, building major infrastructure and creating the conditions for long-term investment in our province's energy sector." Carney framed the deal as evidence that "one project means one review" and that governments can work together to advance major projects.

The politics behind the MOU are impossible to ignore. With separatist sentiment rising, Ottawa has every incentive to demonstrate that Alberta's concerns are being heard. Smith herself has suggested the MOU will help win back Albertans who have become disillusioned with Confederation.

Not everyone is convinced. British Columbia NDP Premier David Eby accused Ottawa of "rewarding bad behavior" and questioned why a pipeline without a route or proponent was receiving federal attention. His criticism may resonate in Victoria, but it creates an awkward dynamic for Alberta's NDP. While Naheed Nenshi has criticized aspects of the UCP's approach, attacks from Eby risk reinforcing the UCP's longstanding argument that the NDP is one environmental monolith opposed to Alberta's economic interests.



MACKENZIE BLYTH

Associate

Mackenzie Blyth is an Associate, External Relations at Alberta Counsel, where he supports clients through strategic communications, stakeholder engagement, and government relations initiatives. Mackenzie brings extensive experience working within Alberta politics, having worked in communications roles with the United Conservative Government Caucus and as Press Secretary in multiple ministries.

Prior to joining Alberta Counsel, Mackenzie worked as Manager of Strategic Communications for the UCP Government Caucus, overseeing media monitoring, message development, and communications coordination with elected officials. His background includes drafting speeches and communications products, staffing cabinet ministers at events and announcements, and collaborating closely with policy advisors and department staff to deliver accurate messaging on complex and time-sensitive issues.

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Whether the MOU ultimately results in a pipeline remains an open question. But politically, this plan for a plan marks a real shift in federal-provincial relations. Alberta and Ottawa are finally talking about how to build energy infrastructure together, rather than fighting over whether it should be built at all.

3. Immigration and Constitutional Reform (the other referendum)

While the separatist question has understandably attracted the most national attention, the UCP's broader October referendum may still prove politically useful.

The ballot will include nine questions focused on immigration and constitutional reform, including whether Alberta should take greater control over immigration, restrict access to some provincially funded services for non-permanent residents, require proof of citizenship to vote, and pursue constitutional changes around judicial appointments, Senate abolition, opt-outs from federal programs, and provincial authority in areas of shared jurisdiction.

Politically, the immigration questions are where the UCP is on the strongest ground. Public frustration is no longer confined to the UCP base. It has moved into the broader electorate, particularly as voters connect population growth to pressure on housing, schools, emergency rooms, and social services. One CBC-commissioned poll found 57 per cent of Albertans support the province taking more control over immigration.

Smith has framed the referendum as giving Albertans "a direct say on immigration and constitutional questions that affect our economy, our public services and our province's future." Justice Minister Mickey Amery similarly argued the vote is about "prioritizing the needs of citizens and making Alberta stronger."

The political logic is clear. If voters reject a future separatist referendum but support the immigration and constitutional reform questions, the UCP may gain something close to an ideal outcome: a way for its base to vent frustration with Ottawa while giving the broader electorate a less destabilizing alternative to independence.

4. Electoral Boundaries

For decades, Alberta has relied on an Independent Electoral Boundaries Commission to redraw riding boundaries after public consultation. This year, however, the government declined to simply accept the commission's majority report and instead created a special legislative committee to oversee a new review process. That decision is unprecedented and has immediately triggered accusations that the UCP is attempting to politically shape future electoral maps.

Opposition members have repeatedly described the process as illegitimate. During the committee's first meeting, NDP MLA Kathleen Ganley argued that the government had overridden "the normal process" and inserted politicians into a task that should remain independent, saying that "politicians should not be picking their voters."

The controversy deepened when Alberta's Acting Chief Justice declined a committee request to help recruit judges for the new advisory panel, describing the process as an "irregularity" and noting that the usual conventions surrounding electoral boundaries commissions had not been followed.

Compounding concerns is evidence that the competing minority report would have produced substantially different political outcomes. A CBC analysis found that, had the 2023 election been conducted under the minority report's proposed boundaries, the UCP could have won as many as 56 seats rather than 49, while several closely contested urban and suburban ridings would have shifted in the party's favour.

The government rejects allegations of political interference, arguing that its goal is to ensure "effective representation" while expanding the Legislature from 89 to 91 seats. UCP MLA and Committee Chair Brandon Lundy said the new process is intended to "ensure effective representation as guaranteed by the Canadian Charter of Rights and Freedoms."

Still, the politics of the issue are unlikely to fade. If the eventual map closely resembles the minority report or otherwise produces boundaries that appear unusually favourable to the governing party, accusations of gerrymandering will intensify. The debate has already been coloured by procedural controversies.

5. Dual Practice Health Care

If there's one issue that has defined provincial politics across Canada, it is health care. That is why Alberta's move toward a dual-practice health care model may ultimately prove to be one of the most politically consequential decisions by Premier Smith.

The policy would allow physicians to participate in both the public and private systems, providing publicly insured services while also offering private-pay care under a regulated framework. The government argues the model will increase capacity, reduce wait times, and help attract and retain health professionals in a highly competitive labour market. Premier Danielle Smith has described dual practice as a "practical, proven tool" that will allow surgeons to do more procedures while shortening wait lists.

For years, health care privatization has been treated as a third rail in Canadian politics. Governments have often flirted with private delivery or market-based reforms but have generally avoided openly embracing them. Smith has taken a different approach. Rather than sidestepping the debate, she is deliberately challenging long-standing assumptions about how health care should be delivered.

It is a significant political gamble. The government is betting that Albertans care more about getting timely access to care

THE NEWS

from ALBERTA COUNSEL



ALEXANDRA BALLOS

Associate

Alexandra Ballos is a public affairs professional, researcher, facilitator, and communicator with a strong understanding of Alberta's political landscape. Born and raised in Alberta, she is deeply passionate about provincial politics and brings particular knowledge of rural Alberta, municipal issues, and the complex narratives that shape public policy and decision-making across the province. She helps clients navigate government, understand stakeholder dynamics, and approach complex issues with clarity, strategy, and strong relationship-building.

Her background spans public and government affairs, political research, stakeholder engagement, and strategic communications. She has worked on municipal campaigns and worked with provincial elected officials outside the election period, giving her firsthand experience navigating both campaign and non-campaign political environments. She approaches challenges with a multi-partisan perspective, focused on finding common ground across perspectives.

In addition to her professional work, Alexandra is the Founder and Executive Director of the Gravel Road Civics Project and a co-founder of Municipal YYC, reflecting her strong commitment to civic participation and community leadership. She holds a First-Class Honours BA in Political Science from the University of Alberta, where she worked on the Common Ground Initiative research team, and is completing a Master of Arts in Political Science at the University of Calgary.

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than they do about preserving traditional distinctions between public and private delivery. If wait times fall and more physicians choose Alberta because of the added flexibility, the government will point to the model as evidence that reform works. If public system pressures worsen, critics will argue the province has accelerated a drift toward a two-tier system.

That debate is already underway. Health advocacy groups have argued the legislation risks undermining the principles of the Canada Health Act, while physician groups have called for extensive safeguards to ensure the private system does not draw doctors and staff away from public care.

As implementation of the dual-practice model moves forward, Albertans can expect a growing debate over whether the government is modernizing the system or privatizing it. Regardless of where voters land on that question, it is almost certain to become a major point of discussion heading into the 2027 election campaign. Voters should expect to hear strong opinions from voters at the doors.



HINES HEALTH SERVICES: PROTECTING WORKFORCE HEALTH IN COMPLEX ENVIRONMENTS

Hines Health Services (HHS) has established itself as a trusted provider of emergency medical services, occupational health solutions, and medical staffing support for industrial, government, and remote work environments across Canada and the United States. Founded in Fort McMurray in 2012, HHS delivers integrated healthcare solutions designed to support workforce safety, operational continuity, and rapid emergency response in high-risk and logistically complex sectors.

HHS specializes in 24/7 emergency medical coverage, mobile response units, remote clinic operations, occupational health programming, and professional medical recruitment. Its multidisciplinary teams support clients across energy, construction, infrastructure, and public-sector environments, providing services ranging from on-site EMS and fit-for-duty testing to workforce wellness programs and large-scale staffing deployments.

The company has built a strong reputation for its ability to scale quickly and operate effectively under pressure. During the COVID-19 pandemic, HHS expanded to more than 250 staff, operated 19 pop-up clinics, and deployed a fleet of 50 vehicles to support emergency response and healthcare delivery efforts. Today, the organization continues to provide occupational health and EMS support across Alberta and the United States, with operations in Colorado, Wyoming, and Texas.

Alongside its emergency response and occupational health capabilities, HHS has become a growing leader in medical recruitment and staffing. Through its proprietary Hines Automated Recruitment Platform (HARP), the company maintains a network of more than 2,100 credentialed healthcare professionals, enabling rapid deployment of nurses, paramedics, occupational health professionals, physicians, and allied health staff to clients in both temporary and long-term roles.

By combining frontline medical expertise with staffing solutions and digital innovation, Hines Health Services continues to position itself as a key partner for organizations seeking reliable healthcare support in demanding operational environments.



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-  Ad Reporting/Website Analytics



POLITICAL EVENTS

A Conversation with Naheed Nenshi, Leader of the Official Opposition

Mon, June 15 – 8–10am

Location: Hyatt Regency Calgary

- The Calgary Chamber will host Official Opposition Leader Naheed Nenshi for a discussion on Alberta's economic future and policy priorities.
- The event will feature remarks from Nenshi followed by a fireside chat focused on economic development, business competitiveness, and opportunities and challenges facing Alberta communities and industries.

A Conversation with Hon. Jason Nixon, Minister of Finance

Wed, June 17 – 11:30am–1:30pm

Location: Fairmont Palliser, Calgary

- The Calgary Chamber will host Alberta Finance Minister Jason Nixon for a discussion on the province's fiscal outlook and economic priorities.
- The event will feature remarks from Nixon followed by a fireside chat focused on Alberta's evolving economic position, fiscal planning, and key issues affecting businesses and investment.

Calgary Stampede LPC Breakfast Event

Sun, July 5 – 9–11am

Location: Calgary

- Calgary MP Corey Hogan will join federal ministers and community leaders for a Calgary Stampede breakfast hosted by the Liberal Party of Canada.
- The event will provide an opportunity for supporters and stakeholders to connect with Liberal representatives and discuss federal priorities in an informal setting.

Breakfast with the Chiefs

Sat, June 13 – 7:30–9:30am

Location: Hyatt Regency Calgary

- The Alberta NDP Indigenous People's Caucus will host a fundraising breakfast featuring Chiefs Sheldon Sunshine, Desmond Bull, and Troy Knowlton.
- The panel will discuss Treaty rights and responsibilities, Indigenous-Crown relations, Alberta separation proposals, and opportunities for allyship and engagement in the current political environment.

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STEPHEN BLANCHETTE
Associate

Stephen Blanchette brings a results-driven background in real estate, public policy, and strategic communications to his role as an Associate Lobbyist with AB Counsel. He spent five years in the real estate sector as a valuation and property tax consultant, progressing from appraisal work to senior consulting roles. In 2025, Stephen transitioned into politics full-time, first managing a federal election campaign and later supporting an Indigenous self-government in the Northwest Territories, where he contributed to executive operations and communications strategy.

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Source: LinkedIn

KEY INFLUENCER PROFILE

ZOE ADDINGTON

CHIEF OF STAFF TO THE MAYOR OF CALGARY

Mackenzie Blyth

Zoe Addington has served as Chief of Staff to Calgary Mayor Jeromy Farkas since January 2026. Hired shortly after the 2025 municipal election, Addington is responsible for overseeing the Mayor's Office, coordinating strategic priorities, managing stakeholder and intergovernmental relationships, and supporting the advancement of the mayor's policy agenda. Mayor Farkas described her as a "steady, experienced leader" capable of moving complex priorities forward while keeping

Calgarians at the centre of decision-making.

Addington brings more than two decades of experience spanning government, business, public policy, and stakeholder relations. Prior to joining the City of Calgary, she served as Assistant Deputy Minister of Energy Transition in Alberta's Ministry of Energy and Minerals, where she led a newly established division focused on navigating the province's evolving energy landscape. Earlier, she held senior leadership roles within Executive Council, including Associate Deputy Minister of the Policy Coordination Office and Assistant Deputy Minister of Economic Policy, placing her at the centre of provincial policy development and government decision-making.

Her career also includes experience in Alberta's business community. From 2017 to 2019, Addington served as Director of Policy, Research and Government Relations for the Calgary Chamber of Commerce, where she became a prominent voice on issues affecting employers, economic competitiveness, labour policy, and municipal-provincial relations. Prior to that, she worked as a Senior Policy Analyst with Cenovus Energy, providing her with direct exposure to Alberta's energy sector and regulatory environment.

Addington's political experience predates her senior public service career. She served as Deputy Chief of Staff and Director of Policy in Premier Jim Prentice's office and previously held federal staff roles under former federal cabinet minister Jim Prentice. During Alberta's conservative reunification discussions in 2017, she was viewed as a respected policy voice within Progressive Conservative circles, though she ultimately declined involvement in the formal merger discussions between the Progressive Conservatives and Wildrose Party.

A graduate of the University of Calgary with both a Bachelor of Arts in Political Science and Communications and an MBA from the Haskayne School of Business, Addington's career reflects a blend of political, bureaucratic, and private-sector experience. As Calgary navigates challenges related to economic growth, housing, infrastructure, and its relationship with the provincial government, Addington's extensive network and policy expertise position her as one of the most influential figures shaping the strategic direction of the Mayor's Office.



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THE NEWS

Alberta's Premier Review of
Politics and Government Vitality

from ALBERTA COUNSEL

AT A GLANCE



PASCAL RYFFEL
Senior Vice President

After completing his MA in Media and International Development, Pascal spent four years with the Alberta NDP Caucus. Pascal has been directly involved in Alberta politics for almost two decades, including as a candidate in 2008, and has a deep and current knowledge of Alberta politics. Pascal has been with Alberta Counsel since 2015.

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ALBERTA COUNSEL

In the Media

Western Premiers' Conference Concludes

The annual Western Premiers' Conference concluded this week in Kananaskis, where discussions on trade, economic growth and energy security were largely overshadowed by Alberta's decision to include a separation question on October's referendum ballot.

Premier Danielle Smith called for a "spirit of collaboration" among western leaders, but several premiers pushed back against the timing and message of the referendum. Manitoba Premier Wab Kinew urged Alberta to pause the debate, arguing that western provinces should instead focus on advancing major projects. The tension highlighted a broader divide between Alberta's push to assert greater autonomy and other provinces' desire to maintain a united front on shared economic priorities.

Jason Stephan Resigns Parliamentary Secretary Role

UCP MLA Jason Stephan quietly resigned in April from his role as Premier Danielle Smith's parliamentary secretary for constitutional affairs after publicly supporting a separatist petition campaign. Stephan drew criticism in March after writing an opinion piece encouraging Albertans to sign the Stay Free Alberta petition seeking a referendum on provincial independence.

His comments intensified accusations from the Opposition NDP that Smith's government was tolerating separatist sentiment within its ranks. Smith previously defended Stephan's views as part of caucus diversity, while continuing to state her government supports a sovereign Alberta within Canada. Stephan did not provide reasons for stepping down.

New Funding to Address Organized Crime

Alberta's government is investing nearly \$8 million in one-time funding to strengthen the province's response to organized crime, gang activity and extortion. The funding will support the Edmonton Police Service, Calgary Police Service, Alberta RCMP and Alberta Law Enforcement Response Teams (ALERT) with advanced investigative tools, including surveillance, intelligence and digital forensic equipment.

Minister of Public Safety and Emergency Services, Mike Ellis, stated: "This targeted investment gives law enforcement the tools and resources they need to take down criminal networks. Organized crime doesn't stop at city limits, and neither does our work. This funding ensures police forces across Alberta can stay ahead of evolving threats and respond quickly and decisively to keep families and communities safe."

CASA House Construction Underway in Calgary

Construction has begun on a new CASA House in Calgary, a specialized mental health treatment facility for children and youth in grades 7 to 12 experiencing complex mental health challenges. Developed through a partnership between Alberta's government and CASA Mental Health, the 20-bed facility will provide live-in and day treatment programs focused on therapy, skills-building, on-site schooling and family involvement. The facility is expected to open in late 2027.

Minister of Mental Health and Addiction, Rick Wilson, commented: "Every young person deserves the opportunity to live their best life. With this important milestone, we're starting to see the Calgary CASA House come to life. We are committed to ensuring Albertans have access the right care, in the right place, at the right time."



JWANE IZZETPANAH

Associate

Jwane Izzetpanah is a Senior Associate at Alberta Counsel, with experience spanning federal politics, public affairs, and stakeholder engagement.

She began her political career in the Senate of Canada, working with Independent Senators on national policy initiatives, including Arctic and Northern Affairs and National Finance. She later worked with the Leader of the Official Opposition, where she managed stakeholder relations within the Opposition Leader's Office and in the federal war room, supporting engagement and coordination across key policy areas including energy, infrastructure, Indigenous relations, and economic development. In this role, she supported the alignment of policy, communications, and issues management.

Jwane also brings private-sector experience across technology, architecture, and real estate, where she has supported business growth, operations, and brand development. In 2022, she was a candidate in Ottawa's municipal election, further strengthening her understanding of grassroots engagement and public sentiment.

She is known for her ability to navigate complex political and policy environments, and works with clients to anticipate challenges, shape effective engagement strategies, and advance their objectives with clarity and confidence.

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ALBERTA'S OPENING IN CANADA'S NEW DEFENCE ECONOMY

Jwane Izzetpanah

Canada's defence debate is no longer only about what we need to buy; it is about what we can still build, and where that capacity will take root.

For years, federal defence debates were too often about delay, process and managing scarcity. That is changing. The question is no longer whether Ottawa will spend more. The question is where that investment will land, who will be ready to capture it, and which provinces will turn national security spending into jobs, technology and long term economic strength.

At CANSEC this past week, the federal government sent a clear signal. Defence is no longer only about buying equipment. It is about domestic production, allied supply chains, sovereign industrial capacity and whether Canada can build enough of what it needs to defend itself.

The most visible example is Ottawa's decision to enter discussions with Saab as the preferred supplier for Canada's future Airborne Early Warning and Control capability. Saab's GlobalEye platform, built around Bombardier's Canadian made Global 6500, is intended to strengthen long range surveillance, support NORAD and improve operations across remote regions, including the Arctic.

But the larger story is the machinery being built around procurement: a Defence Investment Agency, a Defence Industrial Strategy, faster Industrial and Technological Benefits approvals, strategic partnerships and more direct support for Canadian firms.

That is where this province needs to be sharp about its own story.

Too often, the national defence economy is imagined as shipyards, fighter jets and Ottawa contracting rooms. But modern defence is energy, sensors, drones, artificial intelligence, manufacturing, communications, maintenance, logistics and the ability to operate across difficult geography. Much of that is already familiar terrain to Albertans.

De Havilland Field in Wheatland County is moving from ambition to construction, with a 1,500 acre aerospace campus that will include aircraft assembly, parts manufacturing, distribution, maintenance and repair. The project is expected to create 3,000 permanent operational jobs. The University of Alberta's DEFENDS initiative has secured \$21 million in provincial support to connect researchers, companies and defence users. The province is backing LIFT to help local firms compete for national and international defence contracts. Ottawa has invested more than \$9.3 million in local defence innovation and manufacturing, including companies working in drones, Arctic monitoring, defence electronics and deployable command environments. Foremost already offers one of Canada's most important drone testing environments.

These should not be treated as isolated announcements. They are the early pieces of a serious defence economy.

Alberta's case to Ottawa should be practical: this is a place where Canada can build, test, power, maintain and scale capability. It has industrial land, reliable energy, aviation assets, skilled trades, research capacity, transportation corridors, Indigenous and regional partnerships, and a private sector that deeply understands execution.

The Arctic is part of this opportunity, but not as a slogan. Northern security depends on infrastructure, communications, surveillance, energy security and the ability to move people and equipment across vast distances. This province is not the Arctic, but it can be one of the most practical platforms for supporting and defending it.

Canada is rearming. Allies are rebuilding. Investment will flow to places that offer certainty and deliver results. Alberta has the ingredients. Now it needs the ambition to become central to Canada's defence future.

Bowden Ag Society Meeting

Bowden Rodeo Grounds

May 20, 2026

Attendees: Ian Marshall, Rob Stuart, Ky Marshall, Blake Willert, Garnet Marshall, Ryan Howlett, Brad Dallas, Keith Bailey, Julie Brewster, Jesse Miller, Ab Brewster, Len Anderson, Dani Marshall

1: Meeting called to order at 6:58pm

Ian approved last meetings minutes, Blake seconds

2: \$84423.00 in General Account, \$797.00 Casino Account.

\$6100.00 in sponsorship has been received and put into account. Buckles have been paid for; promo items will need to be paid for – Len put them on his personal credit card. \$5000.00

CPRA Sanction fee is in and will need paid, breakdown of bill has been emailed to Ian and Keith. Total is \$4824.00. Includes judges, GST, Kenton Randle fee, Saddle Bronc series fee, PRCA approval, Timed event barrier fee etc.

Ky approves financial statement, Blake seconds

3: a) hired worker for the summer, name Allie McDonald. Conducted 3 interviews. Hired the more experience this time around. They interviewed 14-year-old town resident. Told him that they potentially would use him throughout the summer when there are major events happening. Would be nice to have more than one employee those weekends, ie Big Bang and rodeo weekend. Worker to start this Friday May 22, 2026. Run down all the jobs that day and then Monday will be full-time start.

b) Toilets, Len has been taking care of the issue. Had contacted the plumber, for the toilets we are wanting – which will cause no backups or clogs etc., they are about \$1500.00 per toilet. Only looking at replacing the ones in the women's bathroom this year. When cleaning out the kitchen, noticed the hot water tanks are leaking and need to be replaced, Len is going to handle getting a quote on all items and let the committee know.

Ab mentioned maybe looking into on demand hot water tanks to lessen the water sitting in the tanks all the time. Len is going to look at prices on them as well.

There is a grant that can be applied for next year, that will, Len will investigate applying for it next year as the grant will cover part of the toilets. Julie made a motion to go ahead with the toilets and will apply for the grant next year as no one wants to continuously deal with the women's toilets. Left at getting a quote and letting the committee know.

c) Big Bang was approved to come to Bowden again. August 4-9 \$1200.00 per day. Have been asked if we would like to have a band or beer gardens throughout the weekend that they are there. Aj Neish is heading the planning; there is a tradeshow in the beer gardens. Decided it is too full in there for a band but consider opening the bar to bring in more income for the Ag Society.

Ky- brought up parking on the north side of the entrance, will have to mow the grass to allow for this.

Len would like the concession to be open all weekend as then we will make 10% of sales off of it, there will be food trucks present though.

Garnet- open the beer gardens to pay for the new toilets and a potential of 7000-10000 could be made throughout the event.

Julie - open concessions, beer gardens and think about having a special drinking night for one of the evenings.

Keith- had to meet with Lammles about the tradeshow, he then proceeded to inquire about sponsorship for our rodeo, this year will not work for Lammles but next year they will potentially want to get an arena sign.

d) Big alley way for Big Bag and the rest of the barrel racings held there. Will be a permanent change, requires 2 panels and 4 gates to be purchased. Will need pipe and welding done.

Julie makes a motion to purchase the 2 panels and 4 gates that will change the runback alley, Garnet seconds all in favor.

4: a) all sponsorship letters have been sent out. \$6100.00 in bank already for funds collected.

Bullseye is out this year so URSA Ag is going to take their place on the beer gardens, they were very happy with exposure from last year and willing to bring tractors etc back.

Bowden Redi Mart is obviously out but they may be changing to the farm name. Keith contacting to see if that is the case.

Co-op has not gotten back to Keith – but they are always delayed.

Olds College is potentially out due to not replying.

Keith is going to follow up with some sponsors. Potentially ask bullseye if they would like to become an arena sponsor for \$1000.00 instead of beer gardens sponsor. We already have their sign.

Ryan asked for sponsor letters to take to some more businesses he knows that will maybe consider sponsoring.

RD dodge asked for sponsorship letter as well.

b) Promo items were brought to meeting and distributed to members that were there. Hoodies and hats are available for members and large sponsors. Located in rodeo office.

c) explanation of work bs for new members. Ball dug outs need fixed – tin on the roof is awful will be replaced.

Ball diamonds have a wash out and badger holes, Keith brought in dirt and fixed then, will need poison to alleviate the badgers and gopher issues. Len to take care of that.

Work bs start next Wednesday 630-700pmish.

Need plywood to board up old announcers stand as the windows have been smashed, picnic table repairs as well.

Tactor and mower need full service as well, will be done immediately.

5: Keith – bands are booked again, same as last and same price for both. Same security booked-determined they are alright nothing special, but they do their job and have been here before. Online ticket sales are live, Jesse is going to do social media posting stating they are available to purchase already. Posters are to be made for advertising. Tractor needs fuel – Len taking the summer employee to show her how to do it, use the credit card.

Len- new teeth for groomers have been ordered 2 sets this year as there are multiple events booked for arena use. Radio advertising discussed RD is expensive but worth it.

Len motioned to use \$5000.00 on advertising this year with Keith running it, Ian second all in favor.

Jesse- no

Ian – Beer Gardens, Bowden Liquor has already been in contact about remaining on as the supplier, agreed to use them again. Pop from local store was determined to be used as it keeps supporting the local business. Van and ice have already been ordered.

Brad- no

Garnet – jr rodeo budget - \$3500-\$4000.00 same as last year was the opinion of most.

Has been noted that there is an incentive through ATB to sponsor Jr events, investigate more for next year, good idea to have major sponsor for that. Will discuss final budget at the next meeting, expecting 80-100 kids again.

Ky – no

Blake – no

Julie – Special events permit from county should be considered and they are asking one for the reason of people parking on the road, received with a no, as all entities on permit are already notified of what is taking place through the liquor permit – as Keith has to send it to RCMP, hospitals and fire department.

Len – Casino July 4-5 start filling in positions, also noted he changed the power to a located in 2-year contract to save money per month.

Ryan – Special Events meeting was held at the town, friendship center is to be used as an escape room during rodeo weekend, asked to announce it at the rodeo. 2 themes Prison Break and cartoon, they will not be open during the rodeo times. But you must book slots to use them. About 30 minutes long.

Dani- Insurance waiver is there a digital copy that can be sent to organizers of events as it lessens the papers used. One and done for the whole year per contestant. Youth and adult waivers.

Meeting adjourned at 8:06pm

Per: _____

President Keith Bailey

Expanding Horizons: Bowden Cultural Enhancement Society Regular Meeting, June 2, 2026

Call to Order: President Brad Dallas called the meeting to order at 7:00 pm. Members present were: Debbie Bailey, Sheila Church, Brad Dallas, Kathy Dallas, Karen Fagan, Laurie Miller, Tara Rankin, Rob Wilcox, Sandy Wilcox, and Sena Urichuk.

Agenda: Additions to the agenda were 1) schedule of meetings, and 2) report re Bowden Daze. Sheila Church moved the agenda be adopted as amended, seconded by Tara Rankin. Carried.

Minutes of the April 3 Meeting: Sena Urichuk outlined the highlights of the last meeting, and then moved the minutes be adopted as presented, seconded by Rob Wilcox. Carried.

Business Arising from the Minutes:

- 1) Supplier of liquor for event: As previously discussed, purchase will be alternated between the two businesses in Bowden.
- 2) Theme for the raffle at next year's Dinner Theatre: The raffle was financially successful so the consensus was to continue with a raffle rather than returning to the silent auction.

It was suggested that the third prize be raised to \$500.00, that the second prize of a cooler of alcohol be repeated, and that patio furniture be purchased for the first prize. Kathy Dallas volunteered to shop for patio furniture. No motion.

The possibility of West Jet donating tickets was also discussed with questions of whether or not West Jet is continuing this program in the face of increased fuel costs, and how long the tickets remain valid, determining when they could be raffled. No one volunteered to research these questions.

- 3) Rubber Coating for the entrance: Brad Dallas said he would check with Dan Imler for an installation date, and that the entry would need to be blocked for about two days after installation. Brad will get a written estimate so that the association can vote on the expenditure, before work begins.
- 4) The stained tiles over the stage have been replaced.
- 5) The new pricing is on the Website:
 - Daily rate Monday to Thursday - \$600.00
 - Single day Friday, Saturday, or Sunday - \$1500.00
 - Weekend (Friday to Sunday) - \$3000.00

New Business:

- 1) Christmas Market – November 28. Sena Urichuk and Tara Rankin will meet with Hall Manager Tanisha Street to determine whether or not she is prepared to coordinate the Market.
- 2) Christmas Party – December 5. Sena and Tara will discuss the same issue with Tanisha.

Considerable discussions also took place about whether or not the dates should be changed because the Christmas Party is too close to the Ag Society event.

Decisions re Items 1 and 2 will be made at the next meeting after the consultations with Tanisha, and further thoughts by members.

- 3) Loose soffit on the west side of building. Rob Wilcox said that there is probably nothing wrong, but that he will check it.
- 4) New Ladder – Brad Dallas will buy a 10' ladder and Kathy Dallas said she will etch the Hall name on it
- 5) Rob Wilcox and Brad Dallas will check the attic for leaks after the meeting.
- 6) Meeting Schedule – Sandy Wilcox presented a schedule for the remainder of the year, with the proviso that other meetings could be added if needed. Debbie Bailey moved that we adopt the schedule, seconded by Tara Rankin. Carried. See Schedule at end of minutes.
- 7) Laurie Miller reported on the plans for Bowden Daze. The Theme is the Fabulous 50' and 60's. As well as the usual breakfast, parade, lunch, rodeo etc, there will be two Escape Rooms at the arena. Laurie is asking for help from anyone available, especially the breakfast. She pointed out that all the organizations in town seem to be working with the same small number of volunteers so cooperation among groups is beneficial. For example, the Ag Society is partnering with the Town for an outdoor movie in the fall, and perhaps other groups would like to join that project.

Manager's Report:

- 1) Two markets a year will now be operated by 2 Sisters Markets. They will pay \$1250.00 for access Friday and Saturday with cleaning included. They will also donate a portion of the profit to the Hall in return for a donation receipt.
- 2) We are getting calls for bookings for this year and next.
- 3) Elections Canada is booking for four days in October this year.
- 4) The garbage bin will be locked, and have a new lid.
- 5) I have asked the town about an ad in the newsletter, but have received no reply. Mayor Miller said to contact administration.

Financials: Sena Urickuk presented the financials to the end of May, and then moved that they be adopted as presented. Seconded by Debbie Bailey. Carried

Next Meeting: Tuesday, June 23, 7:00 pm.

Adjournment: 8:30 pm

Schedule of Meeting:

Tues. June 2	7:00 pm	Tues. January 12	7:00 pm
Tues. September 8.	7:00 pm	Tues. February 9	7:00 pm
Tues. October. 13	7:00 pm	Tues. March 9	7:00 pm
Tues. November 20	7:00 pm	Tues. April 13	6:30 pm AGM
Tues. December 1	7:00 pm	Tues. April 13	7:00 pm

Personal Assistant

From: TaxProgramDelivery@gov.ab.ca
Sent: June 5, 2026 1:08 PM
To: Mayor
Subject: Provincial Education Requisition Credit (PERC) Program Extension
Attachments: PERC Extension.pdf

Dear Chief Elected Officials,

Please see the attached letter from the Minister regarding the extension of the Provincial Education Requisition Credit (PERC) and Designated Industrial Requisition Credit (DIRC) programs.

Thank you,

Municipal Affairs



ALBERTA
MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Peace River*

AR122263

May 26, 2026

Dear Chief Elected Officials:

While most oil and gas companies pay their property taxes promptly, the Government of Alberta recognizes the ongoing challenges unpaid oil and gas property taxes pose for municipalities, particularly in rural areas.

In response, the Government of Alberta recently partnered with the Rural Municipalities of Alberta and municipal and industry stakeholders through the Property Tax Accountability Strategy (PTAS) Working Group to develop recommendations to address this issue. The final report was released on March 16, 2026, and is available at <https://open.alberta.ca/publications/property-tax-accountability-strategy-final-report>.

Alberta is taking the report's recommendations under consideration with the intent of responding with an actionable set of regulatory, administrative, and system-level improvements to promote oil and gas industry property tax compliance and municipal tax recovery.

As part of these considerations, I am pleased to announce the Provincial Education Requisition Credit (PERC) and the Designated Industrial Requisition Credit (DIRC) programs are approved for a three-year extension through 2028. This extension aligns with recommendation 12 of the PTAS report and will provide continued support to municipalities, while PTAS recommendations are examined.

Key details of the program extension include:

- continued eligibility of uncollectable education property taxes and designated industrial requisition amounts retroactive to the 2015 tax year, with credits to be considered up to and including the 2028 tax year; and
- an increase in the annual PERC program cap to \$7 million, reflecting the growing level of claims in recent years.

Our government is committed to a practical and balanced approach and will continue to work collaboratively with municipalities, industry, and partners to identify opportunities to streamline the PERC/DIRC programs, strengthen tax recovery tools, and improve program delivery.

.../2

Thank you for your continued collaboration and partnership as we work together to address the challenges created by uncollectable property taxes.

Sincerely,

A handwritten signature in black ink, consisting of a large, stylized 'D' followed by a 'W' and a horizontal line extending to the right.

Dan Williams, ECA
Minister

cc: Chief Administrative Officers



Alberta

Property Tax Accountability Strategy (PTAS) Final Report

Prepared by the Rural Municipalities of Alberta
and the Government of Alberta, with support from
the Property Tax Accountability Strategy Working Group

MARCH 2026

Property Tax Accountability Working Group | Final Report and Recommendations

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The findings, analysis and recommendations in this publication do not necessarily reflect the views of individual Property Tax Strategy Accountability Working Group members or participants.

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Executive Summary

Rural municipalities, the Government of Alberta, the Alberta Energy Regulator, and the oil and gas industry have a long history of collaboration and partnership in growing the industry, supporting rural development, and making Alberta a world leader in oil and gas development. In recent years, some oil and gas companies have continued to operate in rural municipalities while failing to meet their property tax obligations. The problem is widespread and impactful enough that further policy action is warranted.

In March 2025, the RMA requested that Alberta Municipal Affairs and Alberta Energy and Minerals commit to forming a joint working group to develop a "Property Tax Accountability Strategy" (PTAS). Recognizing the seriousness of the issue and the need for a collaborative approach to meaningfully address it, each Minister expressed support and committed senior and technical staff to participate in the working group. The working group was intended to develop a common understanding of the scope of the issue, the impacts on municipalities, and develop policy recommendations designed to allow for enhanced enforcement of property tax non-payment.

The working group was co-chaired by representatives from RMA and Municipal Affairs, and also involved participation from Energy and Minerals, the Alberta Energy Regulator, industry associations, and rural municipalities. Through research, analysis and discussion during eight meetings between July 2025 and February 2026, the working group identified the following findings:

- Most property taxes assessed to oil and gas properties each year do not become arrears.
- Most existing arrears are not recoverable, as the companies owing are insolvent. While some existing arrears may be recovered from still-operating companies if the recommendations are implemented in a timely fashion, they will be most impactful in enabling proactive identification and enforcement so tax arrears do not continue to accrue.
- Due to legally established creditor prioritization standards in federal insolvency proceedings, recovery of municipal taxes from companies in some form of insolvency or bankruptcy proceedings is costly to pursue and has a low likelihood of success.
- Municipal tax recovery tools are often ineffective owing to the unique nature of oil and gas industry property.
- Early intervention is critical because tax arrears are often an early warning sign of financial distress.
- Some companies continue to operate and generate revenues for multiple years, even with widespread tax arrears.
- The AER's existing regulatory authority is not intended to address property tax arrears and therefore the effectiveness of existing regulatory tools intended to enforce payment is limited.
- The AER lacks clear authority to take compliance action based solely on property tax arrears.
- Municipalities do not find the AER to be transparent or consistent in its current use of unpaid tax information to inform enforcement action and risk assessments, both at a broad scale and in relation to specific companies.
- The portion of tax arrears attributable to insolvent or non-operational companies is increasing.
- Delinquent oil and gas companies are continuing to accrue a significant amount of new tax arrears.
- Differences in how municipalities, the GoA, and the AER collect, use, and report property tax arrears data could be addressed to better support enforcement of unpaid municipal property taxes.
- Municipal impacts are significant, widespread, ongoing, and unevenly distributed.
- Opportunities exist to improve communication between municipalities, the GoA, and the AER in relation to unpaid tax enforcement and monitoring.

Based on the findings, the working group developed 17 recommendations, organized into five themes, as follows:

Theme 1: Integrating Property Tax Arrears into the Alberta Energy Regulator's Mandate

- 1) Make property tax payment a condition of holding or maintaining an AER licence.
- 2) Empower the AER to initiate compliance action based solely on a licensee's tax arrears, enabling earlier intervention.
- 3) Establish a definition of "good standing in property tax payments" to inform AER compliance and enforcement action, with a licensee considered in good standing if it has no outstanding property tax arrears or if any arrears are fully covered by – and compliant with – a municipal tax repayment agreement.
- 4) Require the AER to prohibit licence transfers and the acquisition of new licences when a company is not in "good standing in property tax payments," as per PTAS recommendation 3.
- 5) Authorize the AER to use a licensee's history of property tax arrears as a basis for enhanced financial or compliance reporting requirements.

Theme 2: Property Tax Payment as a Key Measure of Industry and Regulatory Performance

- 6) Revise how property tax arrears information is used when determining a company's Licensee Capability Assessment (LCA) by doing the following:
 - a. Determine and implement a consistent and impactful weighting for tax arrears within the broader LCA formula.
 - b. Provide public-facing information on how tax arrears inform the LCA determination process.
 - c. Provide municipalities with detailed information on how tax arrears are factored and weighted within LCA formula on a regular basis, including when the weighting changes.
 - d. Periodically evaluate the weighting to ensure it is effective in compelling payment of property taxes.
- 7) Treat property tax arrears as a formal compliance metric for industry-wide performance.
- 8) Include municipal tax payment indicators in AER performance dashboards and risk tools.
- 9) Require the AER to improve transparency and accountability by publishing how its risk-weighting methodology informs regulatory decisions and disclosing how property tax arrears influence risk assessments.

Theme 3: Enhancing Municipal Capacity to Enforce Oil and Gas Tax Accountability

- 10) Municipalities utilize enhanced access to relevant regulatory and financial-risk information for companies with assessed assets in their jurisdiction to support earlier identification of potential non-payment risks and enable timely enforcement or mitigation actions. This should include developing, through RMA, a municipal working group to continually review, evaluate, and share best practices related to company risk-monitoring and the use of local compliance and enforcement tools.

Theme 4: Mitigating Municipal Impacts of Property Tax Arrears

- 11) Implement mechanisms to remove insolvent companies' assets from the assessment roll more expeditiously.
- 12) Renew and streamline the Provincial Education Requisition Credit (PERC) program, ensuring it is adequately funded to meet municipal needs until unpaid oil and gas taxes no longer present a material impact on rural municipalities.
- 13) Explore creating a financial support program to assist municipalities disproportionately affected by unpaid oil and gas property taxes.

Theme 5: Strengthening Collaboration and Communication Between Municipalities, the Government of Alberta, and the Alberta Energy Regulator on Property Tax Payment

- 14) Enhance municipalities' collection and reporting of property tax arrears through the following actions:
 - a. Undertake consistent and fulsome reporting of tax arrears in accordance with new mandatory provincial reporting requirements.
 - b. Develop a uniform mechanism for tracking and reporting on repayment agreements.
- 15) Enhance Government's collection and reporting of provincewide oil and gas property tax arrears data through the following:
 - a. Establish mandatory municipal tax arrears reporting periods, including related to repayment agreements.
 - b. Broaden current data collection to include unpaid municipal and education property taxes, penalties, and interest.
 - c. Update processes for verification and sharing of municipal data.
 - d. Publish periodic public reports summarizing the status of unpaid municipal oil and gas property taxes across Alberta, including any relevant trends or analysis.
- 16) Enhance the AER's collection and reporting of company-specific property tax arrears through the following:
 - a. Develop and implement a system to directly notify a municipality when a company operating within the municipality is in non-compliance with a regulatory requirement.
 - b. In conjunction with municipalities, develop a municipal collaboration system to ensure that all municipalities have timely and direct access to the AER for questions, concerns, or sharing of information.
 - c. Regularly gather tax agreement information from municipalities, including a mechanism to allow for immediate municipal reporting of non-payment.
 - d. Publish periodic public reports summarizing how unpaid taxes informed compliance and enforcement action, as well as trends, analysis and linkages between non-payment of taxes and other regulatory non-compliance issues.
 - e. Establish a mandatory enforcement reporting system that publishes detailed investigation summaries, enforcement outcomes, timelines from non-compliance to resolution, and data on repeat non-compliance and operator behaviour change.
- 17) Establish a formal quarterly working group with participation from the AER, RMA, and rural municipal representatives to monitor trends and issues related to property tax payment, coordinate cross-jurisdictional concerns, and ensure municipalities receive timely notification of relevant AER compliance and enforcement actions.

The working group's recommendations provide a practical set of legislative, regulatory, administrative, and system-level improvements to reduce non-payment of property taxes by some oil and gas companies. The success of the recommendations should be based on demonstration of several observable outcomes, outlined in detail in the "Moving Forward" section of the report.

Introduction

Rural municipalities, the Government of Alberta (GoA), the Alberta Energy Regulator (AER), and the oil and gas industry have a long history of collaboration and partnership in growing the industry, supporting rural development, and making Alberta a world leader in oil and gas development. In fact, Alberta's rural municipalities manage most of Alberta's roads and bridges, many of which exist primarily or exclusively for oil and gas industry use to access well sites and other industrial properties. The oil and gas industry, along with other rural property owners, contributes to the cost of building and maintaining this network, as well as providing other municipal infrastructure and services that benefit both industry and rural residents, through payment of property taxes.

In recent years, some oil and gas companies have continued to operate in rural municipalities while failing to meet their property tax obligations. While most oil and gas companies continue to operate in a responsible, accountable, and community-minded manner, the problem is sufficiently widespread, both in terms of the number of non-compliant companies and the fiscal impacts on rural municipalities, that policy action is warranted.

Rural Municipalities of Alberta (RMA) is a non-profit organization that represents Alberta's 69 municipal districts, counties, specialized municipalities, and the Special Areas Board. In early 2025, RMA released the results of their seventh annual unpaid oil and gas property tax member survey, which showed that although the GoA introduced some legislative and regulatory changes in recent years, unpaid taxes are continuing to accrue at concerning levels, with significant fiscal and operational implications for some rural municipalities. As part of the release of the survey results in March 2025, RMA requested that Municipal Affairs and Energy and Minerals to commit to forming a joint working group to form a "Property Tax Accountability Strategy" (PTAS). Recognizing the seriousness of the issue and the need for a collaborative approach to meaningfully address it, each Minister expressed support and committed senior and technical staff to participate in the working group.

While rural municipalities will most directly benefit from the recommendations in this report, the participation and buy-in from the municipal, government, and industry sectors underscores the benefits that solving this issue will provide to all three. For rural municipalities, strengthened policy responses will lead to a more stable revenue base, more confident long-term planning, reduced administrative costs associated with pursuing unpaid taxes, and equitable treatment of all property types in terms of enforcement of tax payment. For government, strengthened policy will improve municipal sustainability in rural Alberta, clarify legislative and regulatory requirements for industry, and provide additional metrics for monitoring industry performance and company risk. For industry, improved policy options will lead to a level playing field among operators in terms of property tax obligations, enhance industry's reputation as accountable and responsible, and contribute to strengthening existing partnerships with rural municipalities.

The PTAS Working Group first met in July 2025 and held a total of eight meetings between July 2025 and February 2026. This report and recommendations are the culmination of significant research, discussion, analysis, constructive debate, and a common commitment to solving the issue of oil and gas property unpaid taxes.

PTAS Working Group Mandate and Objectives

The PTAS Working Group Terms of Reference includes the following mandate:

- The Property Tax Accountability Strategy Working Group will develop actionable solutions to the ongoing issue of unpaid oil and gas property taxes owed to rural municipalities in Alberta. The solutions will take the form of public recommendations and an implementation report.

To support this mandate, the Terms of Reference included the following objectives:

- **Tax Recovery:** Develop effective strategies for recovering as much as possible of the \$253.9 million in unpaid oil and gas property taxes, including the identification of viable tax recovery methods and enforcement mechanisms for the oil and gas industry.
- **Common Understanding of Data:** Identify and gather municipal data and input for the following purposes:
 - Inform initial recommendation development;
 - Support effective ongoing monitoring of issue and effectiveness of recommended solutions; and
 - Develop a common methodology for consistent reporting of unpaid tax data by municipalities, and consistent use by government.
- **Understanding and Mitigation of Municipal Impacts:** Understand and develop strategies to mitigate current operational and viability risks that some municipalities face as a direct result of unpaid taxes.
- **Legislative and Regulatory Recommendations:** Identify existing gaps in legislation and regulations and recommend amendments to require industry accountability for payment of property taxes, with the goal of preventing future non-payment, as well as to reduce municipal administrative burden related to assessment of non-recoverable taxes.
- **Public Accountability:** Publish a transparent, publicly accessible report containing clear recommendations and an implementation strategy, as well as establish a monitoring framework to ensure accountability and periodic review of the implementation process.

Working Group Members and Roles

The PTAS Working Group was a collaboration between the RMA, GoA, and municipal and industry stakeholders to develop actionable solutions to the ongoing issue of oil and gas industry property tax arrears in rural Alberta.

The PTAS Working Group was supported by a sub-committee, led by staff from RMA and Alberta Municipal Affairs (MA), with contributions from Alberta Energy and Minerals (E&M) and the AER. The sub-committee undertook significant work to conduct research and analysis between Working Group meetings, including development of Working Group agenda packages, organization of delegations, and drafting of the final recommendations and report.

Both the PTAS Working Group and Sub-Committee were overseen by co-chairs: one each from RMA and MA. The co-chairs were responsible for planning meetings, facilitating discussions, and "steering" the overall Working Group process from information-gathering to analysis to recommendation development to the review and finalization of this report.

The following organizations participated on the Working Group:

- **RMA** – Board members and staff, including one of the two PTAS Working Group Committee co-chairs.
- **Government of Alberta** – Representatives from Municipal Affairs and Energy and Minerals, including a representative from Municipal Affairs serving as one of two PTAS Working Group Committee co-chairs.

- **Alberta Energy Regulator** – Representation from AER on an ongoing basis, as well as periodic participation from technical experts.
- **Rural municipalities** – Administrative representation from rural municipalities across Alberta chosen by the RMA and with direct experience dealing with the impacts of unpaid oil and gas property taxes. Participating municipalities included Big Lakes County, Flagstaff County, County of Newell, Parkland County, and the County of St. Paul.
- **Municipal administrative associations** – One representative each from the Alberta Rural Municipal Administrators' Association (ARMAA) and the Local Government Administration Association (LGAA) – as represented by the municipal representatives from Parkland County and the County of St. Paul respectively.
- **Industry representatives** – Two oil and gas industry representatives were jointly chosen by the RMA and GoA. These representatives participated in an observer capacity, with no input into final decision making or recommendation development but provided industry perspectives and subject matter expertise where needed. Participating organizations include the Canadian Association of Petroleum Producers (CAPP) and the Explorers and Producers Association of Canada (EPAC).
- **Subject matter experts** (e.g., legal professionals) – Were invited to present to and advise the PTAS Working Group as needed.

While the GoA was a key participant in the PTAS Working Group and co-chaired the process with the RMA, the recommendations in this report are still under provincial review. Additional analysis, consultation, and evaluation are required to understand the implications, feasibility, and fiscal impacts of each option. The GoA will assess the report's recommendations independently as part of its ongoing consideration of approaches to support rural municipal financial stability and industry accountability.

RMA appreciated the opportunity to work with the GoA on development of the PTAS. The GoA's willingness to collaborate on this undertaking reflects their commitment to supporting municipalities in accessing the property tax revenues they require to operate. While RMA was represented on the PTAS Working Group by one board member and staff, the full RMA Board of Directors has endorsed the final report and recommendations. While implementing the recommendations primarily falls on various GoA ministries and arms-length agencies, RMA will advocate for timely, transparent and collaborative implementation of each recommendation and ongoing monitoring of their effectiveness as per the PTAS objectives.

Stakeholder Roles and Context

Although municipalities are the most directly affected by unpaid oil and gas property taxes, addressing the issue requires alignment across multiple stakeholders – including the GoA, AER, industry, and the broader taxbase. Each plays a distinct role within the system, and gaps or constraints within those roles have contributed to the persistence of the problem. Improved alignment across the system has the potential to generate meaningful benefits for all parties involved, from enhanced fiscal stability for municipalities to greater regulatory clarity for industry and more predictable outcomes for government. The “impacts of report recommendations” described for each stakeholder reflects the working group's view of what an effectively aligned system would require.

Municipalities

Current role and impact: Municipalities are the most directly affected by unpaid oil and gas property taxes, facing significant fiscal pressures, administrative challenges, and limitations in the tools available to recover unpaid taxes. These pressures have contributed to frustration and strained relationships with both the GoA and industry, particularly when municipalities feel they are carrying disproportionate responsibility for an issue shaped by policy and regulatory gaps beyond their control.

Impact of report recommendations: Widespread non-payment of oil and gas property taxes is no longer an issue; municipalities have increased fiscal sustainability, certainty in long-term planning, and a renewed collaborative relationship with the oil and gas industry.

Government of Alberta

Current role and impact: The GoA is responsible for establishing the legislative and policy framework that governs property taxation, regulatory authority, and industry oversight, while balancing municipal sustainability, regulatory integrity, and economic competitiveness. Government has worked to understand the scope, root causes, and impacts of unpaid oil and gas property taxes, though the complexity of the issue has meant that initial policy measures have not fully addressed it.

Impact of report recommendations: Legislative and regulatory tools, information-gathering, and issue monitoring are harmonized across ministries and with the AER and municipalities to ensure that Alberta is viewed both internally and externally as a jurisdiction that supports industry while holding individual companies accountable for meeting their legislative and regulatory obligations.

Alberta Energy Regulator

Current role and impact: The AER's role and responsibilities are defined by its statutory mandate, which focuses on ensuring the safe, orderly, and environmentally responsible development of energy resources. Municipal tax enforcement does not fall within this mandate, and the regulator does not have authority to take action solely on the basis of unpaid municipal property taxes. As a result, the AER's ability to influence tax compliance is limited, contributing to a misalignment between municipal expectations and the regulator's capacity.

Impact of report recommendations: The AER has clear authority, reliable information, and consistent processes to ensure that property tax compliance is embedded as a meaningful and consistent factor in relation to their regulatory decision-making.

Rural Property Taxpayers and Broader Community

Current impact: Unpaid oil and gas property taxes place increasing pressure on the wider municipal tax base. When taxes on oil & gas industry properties go uncollected, the resulting shortfall is often absorbed by other taxpayers through higher municipal tax rates or reduced service levels. This affects households, farms, other businesses, and community organizations. Landowners, lease holders, vendors, and contractors experience these impacts directly – not only through delayed payments or uncertainty tied to operator financial distress, but also as local taxpayers who shoulder a disproportionate share of municipal costs when industry obligations go unmet.

Impact of report recommendations: A stable and predictable property tax system ensures that other taxpayers are not required to subsidize unpaid taxes on oil and gas properties. Clear expectations around property tax compliance strengthen fairness across the tax base and support more consistent enforcement in related areas, such as surface lease payments and vendor obligations.

Oil and Gas Industry

Current impact: While most oil and gas companies meet their property tax obligations, a portion do not. This results in a competitive imbalance by giving non-compliant companies an unfair cost advantage over those that pay their taxes in full. It also contributes to broader reputational harm, undermining industry credibility with municipalities, the provincial government, and the public.

Impact of report recommendations: All companies face the same expectations and enforcement provisions related to non-payment of taxes. Industry's reputation as accountable to the communities in which it operates is restored.

These roles and dynamics demonstrate that unpaid oil and gas property taxes are not a challenge faced by any single stakeholder in isolation. The issue arises from the interaction of municipal authority, provincial legislation, regulatory mandates, industry practices, and community impacts. Coordinated action, clear expectations, and consistent processes across stakeholders will be essential in developing practical, system-wide solutions, which will benefit a broad range of stakeholders in multiple ways.

The remainder of this report will provide more details on the history and evolution of unpaid oil and gas property taxes, along with the key findings and themes identified by the PTAS Working Group. It also outlines seventeen recommendations that, if implemented and adhered to, are likely to meet the objectives outlined in the PTAS Terms of Reference, leading to beneficial outcomes for municipalities, the GoA, the AER, and industry.

Understanding the Issue

Property Taxes: What are they and why do they matter?

Property taxes serve as the financial backbone of municipal operations, supporting essential services, critical infrastructure, and the long-term viability of local communities. When municipal property taxes go unpaid, the impacts are immediate and tangible – services are strained, infrastructure investment is deferred, and in some cases, the fiscal stability of municipalities, particularly in rural Alberta, is put at risk. Recognizing these impacts is key to understanding why non-payment has real consequences for municipalities and all rural property owners.

Property taxes are the primary and most stable revenue source available to Alberta municipalities. The *Municipal Government Act (MGA)* requires municipalities to levy property taxes on their taxable assessment base – property that is liable for assessment and taxation. Municipalities are also obligated to collect provincial property tax requisitions on the GoA's behalf, including the education property tax (EPT). Property taxes play a significant role in funding the services and infrastructure required to support residents, businesses, and industry. Unlike provincial and federal governments, municipalities have limited revenue tools and are unable to run operating deficits, relying primarily on property taxes and provincial or federal grants to maintain balanced budgets. As a result, the stability, predictability, and collectability of property taxes is essential to municipal sustainability.

Rural municipalities have faced persistent challenges collecting property taxes from a significant number of oil and gas companies. Tax arrears include both property taxes that remain unpaid at the end of a tax year and accumulated penalties for non-payment – a balance that continues to grow as unpaid amounts remain outstanding.

Some municipal tax arrears have been outstanding for more than five years, and municipalities are hesitant to write these amounts off in the hopes of still being able to lay claim to them as insolvent companies go through receivership.

Unpaid property taxes have a major impact on municipal operations beyond the additional efforts related to tax recovery. Reduced property tax revenue for municipal operations and infrastructure development that results from unpaid oil and gas municipal property taxes creates financial pressures that compound over time and may continue for years without practical regulatory or legal consequences. Non-payment impacts the ability of municipalities to maintain infrastructure and provide services that benefit all property owners, and municipalities are often forced to adapt by reducing service levels or raising tax rates, which negatively impacts both the municipality and other residential and industrial taxpayers.

History of the Issue

The issue of unpaid oil and gas property taxes has developed in the wider context of economic cycles, the evolution of Alberta's energy sector, and the broader legal and regulatory environment in which industry operates. Unpaid property taxes can result from a range of factors, including financial pressures, corporate decisions, and other circumstances that affect a company's ability or willingness to meet its obligations. While municipalities have a range of tools to enforce tax payment on all property types, these have proven to have minimal effectiveness on oil and gas properties, for reasons explained later in this section.

As a result of limited enforceability of non-payment, municipalities began to observe increasing non-payment of oil and gas property taxes in approximately 2018, in conjunction with broader industry downturn and decline in commodity prices. In 2019, the issue became widespread and impactful enough that it spurred endorsement of member resolutions calling for the RMA to advocate to the GoA for changes to both municipal tax enforcement

powers and provincial regulation of the industry as a means to increase company accountability for meeting tax payment obligations.

Over the subsequent six years, the issue persisted even as the GoA introduced various legislative and regulatory changes to address the issue, and various Court rulings related to how assets are distributed in the insolvency process have further complicated the ability of municipalities to recover taxes.

While the circumstances vary for individual companies that incur tax arrears, the increase in the frequency and scale of arrears since 2019 corresponds with broader industry trends related to declining natural gas prices and reduced production associated with assets as they mature. Despite the regional concentration of age-related declines in productivity, municipalities in every corner of the province have faced significant non-payment of taxes, as companies in distress may have assets located throughout Alberta.

Also, since 2019, the Government of Alberta has implemented several policy decisions to reduce costs for the oil and gas industry through a reduction in municipal property taxation. This includes eliminating the Well Drilling Equipment Tax, implementing a three-year property tax holiday for new wells and pipeline between 2022 and 2024, and reducing the assessment value of shallow gas wells by 35%, a reduction that is still in place until related assessment models are updated.

Since 2019, RMA has conducted an annual member survey that has tracked trends in unpaid oil and gas property taxes. The survey results showed that cumulative unpaid property tax amounts increased significantly from 2018 to 2020, and since then have grown more gradually.

Municipal Impacts

Unpaid oil and gas property taxes pose a major challenge for Alberta's rural municipalities. While the specific impacts vary by municipalities based on the amount of arrears and local fiscal conditions, nearly every rural municipality in the province is facing some level of unpaid taxes. This has practical impacts for municipalities, as the structure of oil and gas property ownership and the recovery tools available to municipalities create a situation where tax enforcement operates differently than it does for most other residential and non-residential properties.

Data collected separately by the GoA and RMA show that cumulative unpaid property taxes now total around \$250 million. While exact values vary due to differences in methodology and scope of data collection, the impacts of lost tax revenue are both significant and apparent.

As the primary and most stable way for municipalities to raise revenue, property taxes are an essential tool to fund municipal infrastructure and services. This is particularly the case for rural municipalities with small populations spread across large areas and high levels of industrial development. Here oil and gas assets can represent a significant portion of the assessment base, making rural municipalities particularly vulnerable when one or more companies do not meet their property tax obligations. If even a few companies fall into arrears, then the revenue losses can be difficult to absorb and result in serious impacts and difficult decisions. These impacts include:

Significant Revenue Shortfalls

Rural municipalities rely on property taxes from the oil and gas industry to fund essential services and maintain core infrastructure. When companies stop paying property taxes, municipalities face immediate funding gaps that force difficult adjustments to service levels, capital plans, or tax rates. In many cases, rural municipalities must increase tax rates or reduce service levels to adapt. This approach is unsustainable over the long term, as it reduces financial flexibility and increases the risk of future fiscal instability. To maintain basic operations, many municipalities are left with little choice but to shift the financial burden onto residents and businesses – an

inequitable outcome that places additional pressure on local economies already operating with limited fiscal capacity.

Operational and Administrative Strain

Unpaid taxes result in significant operational and administrative pressures – municipal staff dedicate significant time and resources managing unpaid tax accounts, issuing notices, negotiating repayment agreements, and navigating complex legal and regulatory processes, all of which divert attention from core responsibilities. The persistence of unpaid taxes means these tasks recur year after year, adding to workload pressures and limiting the capacity of small administrations to focus on strategic priorities and service delivery.

Reduced Infrastructure and Service Capacity

Unpaid taxes reduce the revenue available to maintain and upgrade local roads, bridges, water and wastewater systems, and other essential infrastructure. When expected revenue falls short, municipalities are forced to delay maintenance, scale back capital projects, or cancel planned improvements. These deferrals contribute to faster infrastructure deterioration and higher long-term repair and replacement costs, making future projects more expensive and more difficult to manage.

Increased Burden on Local Taxpayers

Because the *MGA* does not allow municipalities to run operating deficits, revenue loss as a result of unpaid property taxes must be off-set by increasing taxes on residents and local businesses or reducing delivery of public programs, services, and capital projects, shifting tax burdens onto other non-residential and residential taxpayers.

Constraints on Inter-Municipal Collaboration

Rural municipalities often work closely with neighbouring municipalities – through a range of formal and informal collaborative arrangements to coordinate shared services and regional initiatives. Unpaid oil and gas property taxes jeopardize rural municipalities' ability to contribute to these efforts and can have spillover effects in communities not directly impacted (e.g., through reduced contributions towards wider regional planning and economic development initiatives, shared social and recreational programs, regional or shared infrastructure, etc.).

Strain on Municipal-Industry Relations

Unpaid taxes have created frustration among rural municipalities and other taxpayers, eroding trust in the oil and gas industry. Municipal leaders note that most taxpayers – residential, commercial, and industrial – face clear and enforceable consequences for non-payment of municipal property taxes, while the oil and gas industry's unpaid taxes often remain unresolved for years. This inconsistency undermines trust in the fairness of the system and contributes to a broader skepticism about industry's long-term commitment to the communities in which it operates. As unpaid taxes continue to accumulate, municipalities have reported a weakening of the cooperative relationships needed to sustain long-term community and economic stability. Addressing the unpaid tax issue presents a unique opportunity to enhance the reputation of the oil and gas industry both locally and provincially, and to rebuild the long-time partnership between rural municipalities and the industry.

Actions to Date

As stated above, existing municipal tax recovery tools have limited effectiveness when applied to oil and gas properties. Despite this, municipalities regularly attempt to use the powers available to them to compel payment, though this is often not successful, especially when oil and gas companies are in the process or on the brink of insolvency, receivership, or bankruptcy. At the provincial level, legislative and regulatory changes have been

made in recent years with the goal of bolstering both municipalities' and the AER's ability to take enforcement action. While these changes have been helpful in specific situations, they have not resulted in meaningful changes in non-payment trends.

Given the limitations of their legislated enforcement powers related to oil and gas properties, municipalities have pursued a variety of operational and financial strategies, including negotiating repayment agreements, adjusting municipal budgets, and increasing taxes on other property owners to make up for lost revenue. They have also taken steps to encourage compliance to the extent possible within their authority, including increasing engagement with companies and seeking legal advice when appropriate. Some municipalities have attempted to increase financial reserves and/or adopt policies to better manage the risks associated with possible future tax arrears.

The GoA has also introduced several measures intended to broaden municipal and provincial enforcement powers or reduce the local fiscal impacts of non-payment, including:

- Creating the Provincial Education Requisition Credit (PERC) program, which provides municipalities with an education property tax credit equal to the uncollectable education property taxes on delinquent oil and gas properties for the 2015 through 2025 tax years.
- Amending the *MGA* in 2021 to restore a special priority lien for taxes owed on linear property (e.g., wells and pipelines) and machinery and equipment (M&E). The lien is applicable to all a debtor's assessable property within the municipality and gives municipalities priority over other creditors (apart from the Crown and regulatory obligations). It should be noted that the GoA provided financial support to the RMA to develop training materials to support municipalities in its use.
- Amending the AER's liability management framework to include the consideration of property tax arrears as a factor to consider in monitoring company risk.
- Issuance of ministerial orders to the AER from the Minister of E&M to the AER, including Ministerial Order 043/2023 (effective May 1, 2023) preventing the approval of a new well licence or licence transfer if a company owes tax arrears above a threshold. This was later updated by Ministerial Order 96/2024 (effective September 15, 2024) allowing well licences to be transferred from court approved insolvencies or under Orphan Well Association control to companies without tax arrears above the threshold.

While these measures have assisted with both recovery and impact mitigation in specific instances, they have not fully addressed the growth of arrears or municipal challenges, underscoring the need for a collaborative provincial-municipal approach to meaningfully address the issue.

Trends in Oil and Gas Property Tax Payment

Agreement among stakeholders on the scale and scope of unpaid taxes from the oil and gas industry has been complicated by varying data sources and reporting practices. These discrepancies have contributed to uncertainty as to the scope of the issue and level of impact on rural municipalities. Clarifying the data is more than a technical exercise – a common understanding of the data is essential to establishing a shared factual foundation, improving certainty and trust among stakeholders, and ensuring policy decisions are grounded in accurate information and a common understanding of the risks of allowing non-payment to continue.

RMA and Municipal Affairs undertook a collaborative review of their respective existing data to examine methodological differences in its collection and reporting. While the information was collected for different purposes, the collected data was broadly consistent and pointed towards the same trend – that unpaid oil and gas municipal property taxes are a persistent and impactful problem.

Rural Municipalities of Alberta Data

RMA's data collection is rooted in its mandate to advocate on behalf of its 69 member rural municipalities. Since 2019, RMA has conducted an annual member survey to determine the scope of tax arrears. The resulting data has been used to highlight the significance of unpaid taxes, track year-to-year trends, and call on government to develop solutions to the issue. Data collected by RMA includes outstanding arrears, historical tax write-offs, emerging issues, and provides updated annual information on total arrears, new arrears incurred in the most recent fiscal year, and multi-year trends. In RMA's 2025 survey – the dataset used for this report – RMA also collected company-specific information.

Municipal Affairs Data

Municipal Affairs has collected quarterly municipal tax arrears data since the spring of 2023 to support the AER's enforcement of Ministerial Orders that require companies to be compliant with property taxes before receiving new well licences or licence transfers. This dataset includes only arrears relevant for enforcement and excludes amounts under repayment agreements and taxes written off by municipalities. As a result, it provides a narrower and more targeted measure than RMA's broader dataset.

MA first surveyed rural municipalities in the summer of 2022 to better understand the scope of oil and gas industry property tax arrears, seeking detailed information on tax arrears, write-offs, operational impacts, and the companies involved. This was undertaken to inform government's initial policy work seeking to address the underlying issues – including the eventual development of a Ministerial Order making property tax compliance a necessary precondition for the AER's approval of applications for new well licenses and well license transfers.

To support the AER in its enforcement of the Ministerial Order, MA then began to collect quarterly municipal tax arrears data in the spring of 2023, focusing specifically on tax arrears relevant for enforcement purposes. This excludes arrears under valid tax repayment agreements and any amounts previously written off by municipalities, producing a more targeted and narrower measure than the GoA's earlier survey and of the broader data collected through RMA's annual survey.

RMA and MA have collected data for different purposes, and these purposes informed their respective methodologies. The different resulting methodologies created differing total amounts in their respective historical datasets. Despite this, the data can be broadly reconciled after accounting for differences in the treatment of amounts subject to repayment agreements or previously written off as uncollectible: RMA included these amounts while MA excluded them.

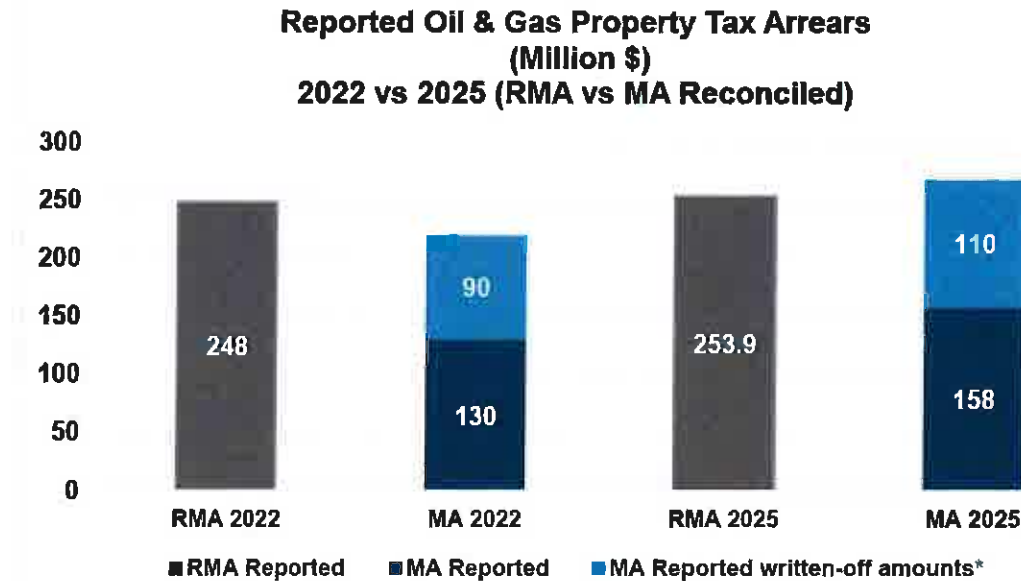
Based on their reconciliation of datasets, RMA and MA agreed that the oil and gas industry's property tax arrears continue to present a persistent and impactful challenge. Both datasets show that new amounts increased the annual outstanding balances – both at individual company levels and in aggregate – faster than municipalities can affect recovery.

Several consistent trends have emerged from the organizations' datasets, which reflect voluntarily reported tax arrears owed by oil and gas companies as of December 31, 2024.

First, total arrears (including amounts subject to repayment agreements and/or previously written off) are now firmly in the \$240–\$260 million range and continue to grow:

- RMA's 2025 survey, which collected tax arrears information as of December 31, 2024, identifies a total burden of \$253.9 million, inclusive of both outstanding arrears and historical write-offs.
- MA's 2025 data, which also reflects reported arrears as of December 31, 2024, identifies \$158 million in outstanding arrears; when combined with the \$90 million in written-off taxes reported in MA's 2022 survey – conservatively estimated at approximately \$110 million today – totals approximately \$248 million, an amount

closely aligning with RMA's findings. These figures also do not include arrears below the \$20,000 threshold established for AER enforcement action under Ministerial Order 043/2023 (as later replaced by Ministerial Order 096/2024), indicating that the true total is likely higher.

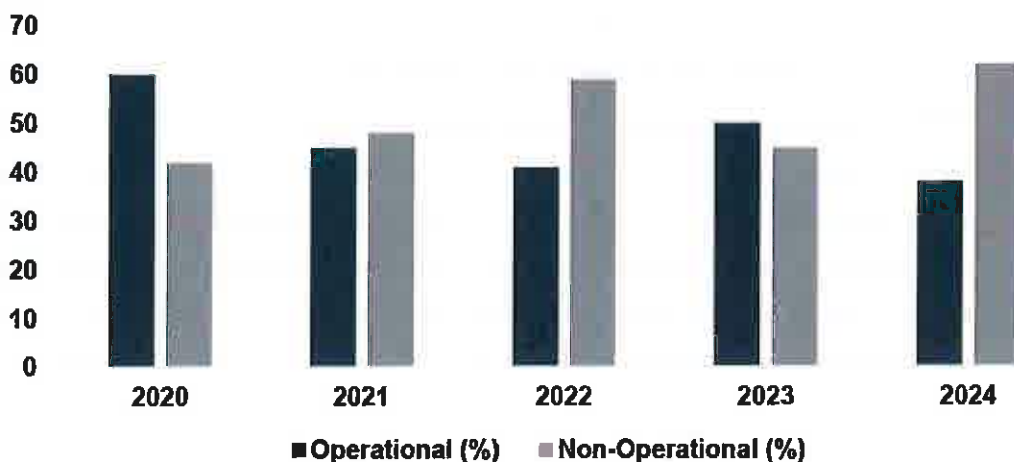


**MA 2025 written-off amounts extrapolated from 2022 data.*

Second, both datasets include more than 200 companies currently in arrears, demonstrating that the issue is systemic rather than isolated. RMA's data identifies 201 companies, while MA's identifies 300 (147 owing more than the AER's \$20,000 threshold for enforcing the Ministerial Orders related to well licenses, and 153 owing less than \$20,000).

Third, the proportion of arrears owed by non-operational companies has increased in each organization's most recent annual data, complicating tax recovery and heightening long-term fiscal risk for municipalities. RMA reported in their 2022 survey (2021 tax year) that 52% of arrears were owed by non-operational companies, rising to approximately 60% in their 2025 survey (2024 tax year). MA data showed a similar trend, with the comparable figures rising from 42% non-operational in 2022 reporting, to approximately 60% by mid-2025. This indicates that an increasing share of arrears is tied to companies that are unlikely to resume operations or regain solvency, reducing the likelihood of recovery, and increasing the probability that outstanding balances will ultimately have to be written off, with municipalities, and by extension the broader property tax base, absorbing the associated costs.

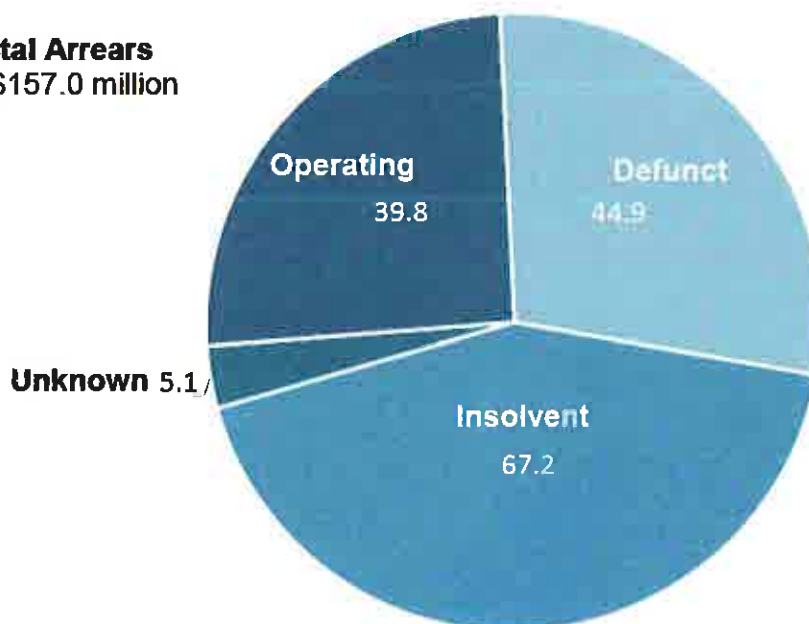
March 2025 - Percentage of Arrears Owed by Operational and Non-Operational Companies Reported by RMA 2020 to 2024 Tax Years



Note: Calculated as a proportion of companies.

May 2025 – Composition of Arrears Reported by Municipal Affairs (\$ millions)

Total Arrears
= \$157.0 million



Note: Calculated as a proportion of tax arrears.

Nature of Companies in Arrears

While there is no single profile for a company in arrears, according to the AER, both insolvent and operational companies tend to have an asset mix that favours natural gas and often includes assets with lower production

and older assets with challenging reclamation obligations. RMA and MA data includes a wide range of companies varying in size, operational status, and history of regulatory compliance.

RMA's 2025 survey identified 201 companies with outstanding tax arrears, including 97 companies owing more than \$20,000 and 104 owing less than \$20,000.

MA's 2025 reporting identified 300 companies with outstanding tax arrears, including 147 companies owing more than \$20,000, 42 companies owing between \$10,000 and \$20,000, and 111 companies owing less than \$10,000.

In both datasets, more than a dozen companies were found to owe over \$1 million across multiple municipalities; several exceeded \$10 million; and the worst offenders owed more than \$30 million across multiple municipalities.

The data sets also illustrate the likely result of continued tax arrears. Both the RMA and MA data indicated a growing proportion of arrears is owed by companies that are no longer considered operational, either because they are in severe financial distress, insolvent, or defunct. This reinforces the need to address tax arrears as early as possible.

Once companies become insolvent, the likelihood of municipal tax recovery declines significantly. Under the federal *Bankruptcy and Insolvency Act (BIA)* and following the Supreme Court of Canada's decision in *Redwater*, regulatory obligations – such as reclamation and other environmental liabilities – are not treated as creditor claims in bankruptcy and therefore must be satisfied before any distribution to creditors, including municipalities. While municipal claims to the proceeds of an insolvent company's liquidation may otherwise rank ahead of unsecured creditors, *Redwater* confirms that these statutory priorities do not displace the requirement that a bankrupt estate first meet its outstanding regulatory obligations, which take precedence over municipal property tax recovery. This significantly decreases the likelihood of sufficient residual value to satisfy outstanding arrears. Addressing tax arrears before companies become insolvent is essential to ensuring municipalities have the greatest possible likelihood of recovering unpaid taxes.

The total costs associated with the tax arrears problem extend beyond the confines of municipal accounting. Oil and gas operational regulatory responsibilities – such as reclamation of land, remediation of property, environmental and safety concerns, etc. – are the responsibility of operational companies. When a company becomes insolvent, defunct, or cannot meet its obligations to close its site safely and responsibly, the AER may designate the well site as an orphan. The industry funded Orphan Well Association then becomes responsible for fulfilling the regulatory obligations for closure.

The company-specific impacts of earlier and stronger enforcement of non-payment of property taxes will vary based on the characteristics of various companies. Some companies may intentionally avoid paying property taxes and, if the consequences of non-payment are adequate, will meet their obligations and continue to operate. Others are facing broader operational and production challenges that are likely to lead to insolvency; compelling property tax payment is likely to hasten an already inevitable decline. In either case, earlier intervention will increase the likelihood of municipalities receiving at least a portion of what they are owed, and in the case of already-struggling companies, may lead to insolvency more quickly, and before additional environmental and other liabilities can be accrued, and while some assets are still productive and profitable. In this way, enforcing payment of taxes may not only benefit municipalities, but also the broader industry by increasing the likelihood that productive assets are transferred to fiscally stable companies.

The prevalence and number of companies in arrears – including the increasing share of non-operational entities – demonstrates the need for policy changes to address what has become a longstanding and province-wide problem. The association between arrears and company status illustrates the need for a preventative and comprehensive approach to addressing the underlying issues that address both operational and non-operational companies.

Municipal Authority and Limitations

Legislative Framework

The *MGA* requires municipalities to maintain balanced budgets. Property taxes serve as a municipality's primary source of revenue to achieve that balance. This revenue directly supports municipal operations, local services, programs, and infrastructure maintenance and development.

The *MGA* and associated regulations establish the legislative framework that guides property assessment and taxation in Alberta.

This framework sets the rules for assessing different property types including residential, non-residential, farmland, and machinery and equipment. It also assigns responsibility to the provincial assessor for assessing designated industrial property (DIP), which includes most oil and gas-related assets. DIP includes land and improvement on land where a leasehold interest is held for industrial purposes. DIP is assessed on a cost-recovery basis, the cost being recovered through a requisition tax rate set by MA.

The *MGA* sets out responsibility for paying property taxes and establishes the manner for preparing assessments, setting tax rates, issuing tax notices, and administering complaints and appeals. The *MGA* also outlines the recovery tools available to municipalities when taxes remain unpaid and become tax arrears. While this includes the public auction and sale of titled land and improvements, these tools are ineffective for most oil and gas industry property, which is typically untitled and impractical to seize and sell owing to their regulated nature. Instead, municipalities must attempt recovery through more limited and oftentimes less effective tools, including the application of a special lien, seizure and sale of goods, and pursuing court action.

In addition to municipal property taxes, the *MGA* also authorizes provincial requisitions to fund public education through the EPT, cover the provincial cost of assessing DIP, and support housing management bodies operating seniors' lodges. Municipalities are responsible for collecting and remitting these requisitions on the GoA's behalf and, as a result, municipalities serve as the single administrator and collector of both municipal and provincial property taxes.

Taxation and Assessment-Related Timelines

Property is reassessed annually. Because assessments are done before year-end, a given assessment year immediately precedes the tax year in which the assessed values are used to determine tax liabilities. For example, the 2024 tax assessment determines each property owner's share of the 2025 tax liabilities. Municipalities set annual tax rates by bylaw, mailing tax notices in the spring. Taxes are legally imposed on January 1, even if the notice arrives later.

Taxes become arrears when the payment deadline passes. For linear property and machinery and equipment, taxes become arrears if they are not paid 120 days after the notice is sent. Penalties for late payment may be added for tax arrears.

If taxes on titled land and improvements remain unpaid after December 31 of the tax year in which they are imposed, the property is added to the tax arrears list on March 31 of the following year, and a Tax Recovery Notification is registered on title. The list of registered tax arrears is shared with the property owner and interest holders, and posted publicly, with the municipality able to direct any tenants to pay rent directly to the municipality until taxes are paid. If taxes are still unpaid the following year, the municipality must advertise and auction the property. The municipality and the taxpayer may enter into a tax-repayment agreement at any time before the end of the year, delaying the auction by up to three years. Auction proceeds pay the arrears and accumulated penalties with the former owner able to claim any residual amounts. If the property does not sell, the municipality may take title and later sell or lease it.

Unique Nature of Oil and Gas Assets

The MGA's tax recovery tools for titled land and improvements do not work particularly well for most oil and gas property, significantly complicating rural municipalities' capacity to recover related tax arrears. This is because most oil and gas assets have no title, are highly regulated, and are either moveable (such as M&E at well sites) or underground or remote (linear property such as pipelines, wells, and electric power systems).

Significant environmental, safety, and regulatory obligations also arise from the care and custody of oil and gas property. These liabilities carry legal and financial risks that make seizing and selling them impractical if not detrimental for municipalities. As a result, municipalities are limited to other tax recovery tools, each with its own limitations in application and effectiveness:

Recovery Tool (and authority)	Application/Effectiveness
<p>Tax Repayment Agreement (MGA s.418(4))</p> <p>The municipality may enter into a tax repayment agreement with the debtor, allowing for the structured repayment of outstanding taxes—along with any expected future taxes and penalties—for a term of up to three years.</p>	<p>Only effective when companies voluntarily enter - and follow - the terms of a repayment agreement. There are no legislated enforcement mechanisms available to address breach of repayment agreements; municipalities are left to seek remedy through court processes. Due to limited enforceability, some companies use these agreements to delay property tax payment while avoiding other regulatory or recovery enforcement actions under the current regulatory framework.</p>
<p>Special Priority Lien (MGA 348.1)</p> <p>Arises from tax arrears on linear property (e.g., wells and pipelines) and M&E. The lien places municipalities at a higher priority for repayment than every creditor except the Crown and regulatory obligations.</p>	<p>Applies to the assessable property of both the owners and assessed persons (operators) of the linear property or M&E in arrears, who are jointly and severally liable. The lien turns the municipality into a special secured creditor and remains valid through insolvency.</p> <p>The lien's effectiveness depends on the availability of assets within the municipality, and the amount of regulatory financial obligations tied to the bankrupt company.</p> <p>Additionally, special lien does not apply to personal property. Municipalities will rank behind any secured creditor of the seized goods for claim to the proceeds.</p>
<p>Distress Warrant (MGA ss.437 - 452)</p> <p>Authorizes the seizure and sale of the debtor's goods to satisfy the unpaid taxes.</p>	<p>While less expensive than civil litigation, there are costs associated with affecting seizure of goods. Use of a distress warrant also requires the presence of goods of sufficient value within the municipality's boundaries. Seizure of certain oil and gas equipment may face added regulatory hurdles associated with upkeep and sale, making them impractical for the municipality to seize.</p>

<p>Collection of Rents (MGA s.416)</p> <p>Allows a municipality to serve notice to tenants/lessees of the debtor's property requiring that rents be paid directly to the municipality to satisfy the unpaid taxes.</p>	<p>Only applies to taxes related to land and rarely applicable to oil and gas companies, as they do not typically lease or rent their assets to third parties in a way that would generate traditional rent.</p> <p>No effective or comparable mechanism to redirect revenue streams from oil and gas production.</p>
<p>Civil Litigation</p> <p>Municipalities may sue or otherwise commence with civil litigation to enforce their legal rights. If successful, a municipality may obtain a court order or writ of enforcement which permits the municipality to use other tools to recover assets, potentially reducing tax arrears.</p>	<p>Court orders and writs of enforcement rank below secured creditors in bankruptcy proceedings and only applies to the identified and registered assets in the order.</p> <p>Civil proceedings are expensive and time-consuming, potentially increasing costs to municipalities with no guarantee of recovery. Additionally, once bankruptcy proceedings are commenced under the BIA, it is common practice for the debtor to receive a stay of court proceedings which effectively block ongoing civil litigation until the resolution of the bankruptcy proceedings.</p>
<p>Receivership [Bankruptcy and Insolvency Act (CA) s. 217-243]</p> <p>Secured and unsecured creditors – including municipalities – may file with the courts to have their debts recognized through the receivership or bankruptcy process. As a secured creditor, and before the bankruptcy process commences, municipalities may also apply for receivership of goods. Where a receiver is appointed by the court, the court may make any order respecting payment of fees and disbursements that the receiver considers proper.</p>	<p>Municipalities' rank in receiving the proceeds of a debtor's liquidation are subordinate to the Crown and regulatory obligations. Proceeds after meeting abandonment and reclamation obligations are typically insufficient to cover tax arrears debt.</p> <p>The process also takes time, potentially years, and can be costly for municipalities (legal costs and receivership funding). This option may be practical if the debtor's assets can be liquidated and bought by other companies that adopt the liabilities associated with remediation and pay tax arrears.</p> <p>It is more likely that available assets will be exhausted by Crown and regulatory financial obligations before allocation of funds for the purpose of paying tax arrears.</p>

Because of the unique nature of oil and gas assets, municipalities are left with recovery tools that are expensive to implement, take an exceptional amount of time to affect recovery, and are likely to result in minimal or no recovery. These problems compound if a company is entering into receivership or bankruptcy.

Provincial Authority and Limitations

Oil and Gas Regulatory Environment - Background and Context

The *Responsible Energy Development Act (REDA)* establishes the AER with a mandate to provide for the efficient, safe, orderly and environmentally responsible development of energy and mineral resources in Alberta. In respect of energy resource activities, regulations under *REDA* provide jurisdiction to the AER to allocate and conserve water resources, manage public lands, and protect the environment.

Statutory Regime, Directives, and Enforcement Capacity

REDA enabled the formation of the AER as a full-lifecycle regulator, creating a single regulator in 2013. The AER assumed all the energy regulatory functions of the Energy Resources Conservation Board (ERCB), as well as those previously held by Alberta Environment and Sustainable Resource Development (now Alberta Environment and Parks) related to public lands, water, and the environment.

REDA sets out the AER's structure, powers, duties, and functions. The AER exercises regulatory and adjudicative functions under *REDA*, as well as under several statutes and regulations, including energy enactments and specified enactments. Energy resource enactments are the acts, regulations, and rules governing energy resource development in Alberta that the AER administers. Specified enactments are the acts and regulations that the AER administers with respect to energy resource activities; Alberta government departments administer these acts and regulations in relation to other kinds of activities. This legislation provides the policy framework for the AER, such as enforcing and overseeing end-of-life requirements (e.g., abandonment, reclamation, and remediation) for energy assets. The GoA provides policy direction to the AER through legislation, regulations, orders, and other formal instruments. The AER, in turn, implements this policy direction by establishing its specific requirements, procedures, and operational systems, such as its current Liability Management Framework introduced in 2020.

The AER is responsible for ensuring that regulatory requirements under its jurisdiction are implemented and that compliance is enforced through the compliance actions it is authorized to use. Changes to directives in recent years introduced consideration of unpaid property taxes into the risk assessment of an oil and gas company, and Ministerial Orders granted the AER limited authority to prevent the acquisition of new well licences or the transfer of a well licence when municipal tax arrears are present. These changes are listed below:

- **Directive 067** – Outlines the eligibility requirements for acquiring, holding, and maintaining energy licences and approvals in Alberta. Updates in 2021 added unpaid municipal property taxes as one of several factors that the AER may consider in assessing an applicant's overall risk. Under Directive 067, the AER reviews several factors related to current and historical financial performance, regulatory compliance history, corporate structure and ownership, and other areas to determine whether they pose an 'unreasonable' risk, including risks of default, insolvency, or leaving liabilities to the Orphan Well Association (OWA). The review of such information is not consistent or prescriptive, as Directive 067 empowers the AER to review any combination of the various factors (including tax payment performance) as they see fit for each applicant.
- **Directive 088** – Introduced a life-cycle approach to assessing and managing energy companies and came into effect in 2021. It establishes the Holistic Licensee Assessment, which evaluates the "unreasonable risk" factors under Directive 067 and uses information from the Licensee Capability Assessment (LCA) system. The LCA system provides information on the overall risk and performance of licensees, focusing on their financial health and liability, reserves, closure activity, and key elements of their compliance history. It also creates the Licensee Management Program to guide how licensees are monitored and managed over time,

and the Inventory Reduction Program, which sets closure quotas and allows for closure nominations. The directive also includes requirements for license transfer applications.

Directive 067 and Directive 088 include the identification of non-payment of municipal property taxes as an "unreasonable risk" factor, and it is integrated into the holistic licensee assessment.

- **Ministerial Orders (MO 043/2023, updated by MO 096/2024)** – Issued by the Minister of Energy and Minerals under *REDA* to the AER, these Ministerial Orders set prohibitions on the acquisition or transfer of well licences when companies involved have property tax arrears. Effective April 2023, applicants, transferors, or transferees with outstanding tax arrears exceeding a threshold set by the Ministries of Energy & Minerals and Municipal Affairs (currently \$20,000) must demonstrate that these amounts have been addressed before their licensing applications can be approved. Under these Ministerial Orders, the AER's enforcement actions are limited to new well licence application and transfer decisions.

While these changes represent positive policy direction on this issue and have compelled payment of arrears in some cases, they have not fully addressed the significant and persistent issue of unpaid taxes. Despite these efforts, further policy action will be important to address the problem more effectively.

Key Findings

The PTAS Working Group's analysis of existing municipal authority and tax recovery tools, provincial regulatory frameworks, industry behaviour, and tax arrears data revealed several key themes and observations related to the persistence of oil and gas industry property tax arrears and the ineffectiveness of current regulatory tools and practices in addressing the issue. These findings inform the recommendations that follow in section "E" of the report.

Most property taxes assessed to oil and gas properties each year do not become arrears.

Based on data from recent years, the oil and gas sector contributes approximately \$1.66 billion annually in municipal property taxes, plus approximately \$260 million in education property taxes – of this approximately \$50 million goes unpaid. This indicates that most oil and gas companies pay property taxes, and while this issue reflects poorly on industry as a whole, many of the impacts are the responsibility of a sub-set of companies.

It is important to consider that although the total amount unpaid is relatively small on a provincewide basis, the impacts are not evenly distributed, with some municipalities incurring very high amounts in a given year that may be linked to a single operator with a large local asset base. It is equally important to consider that the impacts of a given amount of arrears will not be experienced evenly among all municipalities. For example, a \$1 million shortfall may be inconsequential in some large municipalities with a large and diversified industrial base; it could be catastrophic for smaller municipalities with less fiscal resiliency.

Because most of industry already meets their property tax obligations, the recommendations in this report are unlikely to have a significant industry-wide impact. They will enhance accountability on the sub-set of industry that regularly incurs arrears, and ultimately contribute to a stronger overall reputation for industry.

Most existing arrears are not recoverable, as the companies owing are insolvent. While some existing arrears may be recovered from still-operating companies if the recommendations are implemented in a timely fashion, they will be most impactful in enabling proactive identification and enforcement, so tax arrears do not continue to accrue.

The majority of existing tax arrears are attributable to companies that are now insolvent, with that portion increasing each year. Once a company enters into some form of insolvency, receivership, or bankruptcy proceedings, the likelihood of recovering tax arrears from limited claims diminishes. Prioritizing timely implementation of the recommendations, along with a general regulatory approach that focuses on early detection and intervention when operating companies begin to forgo tax payments will give municipalities a greater likelihood of recovering unpaid taxes, both immediately and in the future.

Due to the nature of insolvency processes, which are governed by federal legislation, recovery of municipal taxes from companies in any

form of insolvency or bankruptcy proceedings is costly to pursue and has a low likelihood of success.

Municipalities have the option to pursue recovery of unpaid taxes from companies in insolvency or bankruptcy proceedings. While recent legal decisions (*Redwater*) and changes to provincial legislation (clarification of municipal special lien in relation to oil and gas assets) have helped to clarify how municipalities fit within prioritization for distribution of assets during insolvency proceedings, the process remains lengthy, not susceptible to provincial control, and unlikely to result in significant disbursement to creditors. Municipalities will often incur significant legal costs participating in bankruptcy or insolvency proceedings, with a low likelihood of recovering arrears because in most cases, insolvent companies have significant outstanding regulatory or environmental obligations that take priority over municipal taxes.

Municipal tax recovery tools are often ineffective owing to the unique nature of oil and gas industry property.

While municipalities have the ability to utilize their legislated powers to recover some or a portion of tax arrears by selling the land and improvements through the tax recovery process for most property types, oil and gas assets are typically not titled land, are not easily transferable due to regulatory, environmental, and safety liabilities, often have little or no market value as standalone assets, and often are attached to significant liabilities and risks that would be borne by the municipality if they were to assume ownership. This removes the single most effective recovery mechanism available for other property types and significantly complicates municipal tax recovery efforts.

Other municipal tax enforcement and recovery mechanisms such as tax repayment agreements, special priority liens, distress warrants, and civil litigation are limited in scope and effectiveness as well. These tools have a slight chance of being effective when the debtor still has viable assets, cash flow, and active operations. Even in such cases, these tools are extremely limited, as many lack actual enforceability in practice (companies simply refuse to adhere to or unilaterally amend the terms to tax repayment agreements) serve more as “warnings” to companies rather than actual penalties or consequences (special liens), or require municipalities to absorb significant legal costs, unpredictable timelines, and no assurance of actual recovery (civil litigation).

Early intervention is critical because tax arrears are often an early warning sign of financial distress.

Arrears often arise months or years before a company becomes insolvent – and, once this happens, and a company’s financial position has deteriorated to the point of bankruptcy, municipalities become involuntary creditors with very limited recourse for recovery. Ensuring timely and effective enforcement action takes place immediately after arrears are identified, and before a company is no longer operational, is essential to improving recovery outcomes and mitigating risk.

Some companies continue to operate and generate revenues for multiple years, even with widespread tax arrears.

Although non-payment of taxes is commonly assumed to be linked to companies at risk of imminent insolvency, many remain operational for years. For example, MA’s 2025 tax arrears data shows that at least 40% of the companies in property tax arrears, representing \$40 million of the \$157 million in arrears reported to the AER in mid-2025, are operational yet fail to pay property taxes in full and on time. Analysis has not yet occurred to

determine what, if any, correlation exists between non-payment of taxes, insolvency, other regulatory compliance issues, and overall company fiscal performance and production. It does not appear that enforcement of taxes alone results in a company becoming insolvent.

The AER's existing regulatory authority is not intended to address property tax arrears and therefore the effectiveness of existing regulatory tools to enforce payment is limited.

MO 096/2024 (replacing MO 043/2023) is limited to requiring AER to restrict approval of new or transferred well licence applications when a company has tax arrears above a \$20,000 threshold. The directive has no effect on companies in arrears seeking to acquire or transfer pipeline and facility licences. At present, there are no mechanisms authorizing the AER to require payment of tax arrears as a condition of maintaining a licence.

Municipalities do not find the AER to be transparent or consistent in its current use of unpaid tax information to inform enforcement action and risk assessments, both at a broad scale and in relation to specific companies.

During the PTAS Working Group process, the AER indicated that while they lack the authority to undertake enforcement solely on the basis of unpaid taxes, they have the ability to use tax payment performance to contribute to enforcement decisions and risk assessment practices. However, through the working group process, the AER was unable to provide clarity as to how often they utilized unpaid tax data for these purposes, how it was weighted in relation to other factors, and also indicated that unpaid tax data was considered on a case-by-case basis as to if and how it was integrated into enforcement- and risk-related decision-making. This lack of transparency and consistency in how the AER currently uses unpaid tax data weakens the deterrent effect of regulatory tools because companies cannot clearly anticipate how non-payment will influence regulatory decisions. It also undermines municipal confidence in the regulator, as municipalities have limited visibility into whether and how unpaid taxes factor into enforcement actions.

The portion of tax arrears attributable to insolvent or non-operational companies is increasing.

A review of tax arrears data collected by the RMA and GoA indicates that an increasing portion of cumulative property tax arrears are attributed to companies that are insolvent and no longer operational. This suggests that as widespread non-payment persists for multiple years without adequate intervention, companies that initially began to incur arrears several years ago and continued to operate are now entering into insolvency on a larger scale. This reinforces the need for proactive enforcement measures that compel payment of arrears before companies become insolvent.

Delinquent oil and gas companies are continuing to accrue a significant amount of new tax arrears.

Data collected from the 2024 property tax year by both RMA and the GoA indicates that operating companies also continue to accrue tax arrears at a significant level. This reality underscores both the urgency of proactive

enforcement action on a go-forward basis, as well as possibility that a meaningful portion of existing unpaid taxes could be recovered if stronger and more proactive enforcement measures are implemented as soon as possible.

Differences in how municipalities, the GoA, and the AER collect, use, and report property tax arrears data could be addressed to better support enforcement of unpaid municipal property taxes.

Despite differences in data collection purpose and methodological approach, RMA and the GoA were able to collaborate to confirm that each organization's existing data demonstrated a similar amount of total arrears and comparable trends in terms of arrears owed by operational and non-operational companies, portion of written off taxes, and the number of individual companies with taxes in arrears. While values were not identical, the similarities were striking, especially given methodological differences.

While confirmation of similarity in data and the scope of the issue was crucial to advancing the work of the PTAS, the process highlighted that the existing method and scope of data collection could be improved to support enhanced regulatory action. As municipalities, the GoA, and the AER collectively shift from using data to understand the scope and extent of the issue towards driving compliance monitoring and enforcement, the way in which data is collected, shared, verified, and reported on by all three entities will require change as well.

A more proactive approach to enforcing unpaid taxes will only be effective if the data used to drive regulatory monitoring and compliance action is accurate, consistent, verifiable, and relevant for monitoring and enforcement purposes. To ensure data collected meets these newly-relevant purposes, strong partnerships and communication between municipalities, the GoA, and the AER is needed to define what data is required, how it is gathered by municipalities, how often it is submitted to government or the regulator, how it is verified, and how it is used to inform regulatory decision-making.

Municipal impacts are significant, widespread, ongoing, and unevenly distributed.

Unpaid property taxes create:

- Revenue shortfalls affecting municipalities' ability to fund essential services,
- Delayed infrastructure maintenance and renewal,
- Increased tax burdens on compliant property owners, and
- Strained intermunicipal collaboration and relationships between industry and the communities it operates in.

A small number of municipalities bear disproportionately large impacts, often tied to non-payment of taxes from one or more companies with an especially large presence in the municipality. Additionally, municipalities with comparable amounts of tax arrears may be impacted very differently from each other depending on their broader tax base, fiscal capacity, level of economic diversification, and other factors.

Opportunities exist to improve communication between municipalities, the GoA, and the AER in relation to unpaid tax enforcement and monitoring.

While municipalities currently submit unpaid tax data to the GoA, which subsequently distributes the data to the AER, the narrow purpose of data collection creates limitations and missed opportunities in how it is used by all

three entities to support collaboration in monitoring and acting on unpaid taxes. Municipal submission of unpaid tax data is currently voluntary and focused on specific information relevant to enforcement of MO 096/2024. This leads to inconsistent collection, an incomplete data set, and limits the ability of government and the regulator to adequately monitor broader unpaid tax trends. It has also contributed to a lack of verification or auditing of the data submitted by municipalities or its interpretation and use by the AER. Implementing mandatory municipal reporting would increase the likelihood of consistent data collection and support the development of a more comprehensive data set.

A more coordinated, data-driven approach across municipalities, the GoA, and the AER is essential, but improved data alone will not resolve the systemic issues identified. The findings show that arrears continue to grow largely because existing regulatory tools are not designed to address property tax non-payment, the AER lacks clear authority to act on arrears, and enforcement often occurs too late – after companies have become insolvent and recovery is unlikely or no longer possible.

Strengthening each entity's role in collecting, sharing, analyzing, and using property tax information must therefore be paired with clearer regulatory authority, earlier intervention, and more consistent enforcement expectations. Together, these changes would enable more timely action against delinquent companies, reduce the accumulation of unrecoverable arrears, support more transparent and consistent regulatory decision-making, and mitigate the significant and impacts currently borne by municipalities. The following recommendations outline the actions intended to achieve these outcomes.

Recommendations

Based on its analysis of the underlying issues and key findings noted above, the PTAS Working Group has developed 17 recommendations that, if implemented and adhered to, are intended to eliminate or significantly reduce continued accumulation of oil and gas property tax arrears and strengthen long-term accountability across the sector. These recommendations reflect the Working Group's assessment of current legislative and regulatory gaps, the need for a transparent, predictable framework that ensures all operators meet their statutory obligations, and the importance of mitigating the financial and operational impacts that unpaid oil and gas taxes impose on municipalities. While several recommendations are administrative or process-oriented and could be implemented in the short-term, others may require legislative or policy changes, including amendments to relevant provincial statutes, regulations, or AER directives with implementation approaches to be determined by the GoA and AER where applicable. The timing of potential implementation for such measures is therefore expected to be in the medium to long-term (i.e., mid-2026 and later).

Theme 1: Integrating Property Tax Arrears into the Alberta Energy Regulator's Mandate

1) Make property tax payment a condition of holding or maintaining an AER licence.

Under the current regulatory framework, property tax payment is not treated as a core condition of holding or maintaining an AER licence. While the AER can take certain actions in response to non-payment under specific circumstances, municipal tax obligations are not formally embedded within the licensing regime itself. As a result, licensees may continue to operate or hold assets while carrying persistent or material tax arrears, limiting the effectiveness of municipal enforcement tools and contributing to the accumulation of unpaid taxes.

This recommendation would establish municipal property tax payment as an explicit condition of holding and maintaining an AER licence. Licensees would be required to remain current on property taxes or be in good standing on a property tax repayment agreement as a prerequisite for continued licensing and operation. If a company does not pay their property taxes on time or in full or does not remain in good standing under a property tax agreement negotiated with a municipality, it would ultimately lose its ability to hold or maintain an AER licence anywhere in the province.

Embedding tax payment directly into the licensing framework would create a clear, enforceable regulatory obligation. Failure to meet this obligation could result in licence conditions, restrictions, or, where necessary, suspension or revocation. By making tax compliance a fundamental requirement of responsible resource development, this approach seeks to strengthen both prevention and recovery of tax arrears

Rationale: Making property tax payment a condition of holding an AER licence supports the treatment of municipal tax obligations as a core regulatory requirement. Embedding tax payment into the licensing framework creates a powerful incentive for timely compliance. Licensees would be required to remain current on taxes – or adhere to a repayment agreement – to retain the privilege of holding and operating energy licences in Alberta. This approach supports early intervention by preventing arrears from accumulating and ensures that non-payment cannot persist without regulatory consequence.

2) Empower the AER to initiate compliance action based solely on a licensee's tax arrears, enabling earlier intervention.

Under the current framework, the AER's ability to initiate compliance action for municipal tax non-payment is constrained. Ministerial Order 096/2024 applies only once specified financial thresholds are met and is limited to certain licence and asset transfers. Directive 067 generally requires multiple indicators of non-compliance or elevated risk before enforcement measures are triggered.

As a result, tax arrears alone are not currently sufficient to warrant compliance action, even where arrears are persistent or material. This limits the AER's ability to intervene early and effectively when a licensee demonstrates a pattern of non-payment.

The AER should be granted explicit authority – through an expansion or reinterpretation of its mandate, a stand-alone directive, or regulation – to initiate compliance action based solely on non-payment of property taxes. This authority should apply to both direct tax arrears and a company's failure to comply with the terms of a municipal tax repayment agreement.

Enforcement tools should include regulatory measures analogous to other compliance requirements, such as licence conditions, restrictions, suspensions, or other administrative actions.

To mitigate the risk of overly emphasizing a single risk parameter, any compliance response should be proportionate to the circumstances of the operator and applied when arrears are material, persistent, or otherwise indicative of non-compliance. Safeguards would be required to ensure that compliant operators are not penalized, including provisions for sufficient notice and opportunities to remedy arrears. Accurate and timely data on municipal tax payment status will also be essential to support fair, proportionate, and evidence-based regulatory action, ensuring that compliance measures are not taken without adequate verification.

Rationale: Unlike municipalities, the AER has an existing suite of compliance tools, such as licence restrictions, conditions, or mandatory actions that are utilized for other instances of industry non-compliance without reliance on court proceedings or prolonged negotiations.

Granting the AER authority to take enforcement action based on unpaid municipal property taxes would increase the likelihood of compliance, support earlier intervention, and reduce the accumulation of arrears.

This approach strengthens both prevention and recovery by ensuring that property tax obligations are treated as a core regulatory responsibility tied to the privilege of holding and operating energy licences in Alberta.

3) Establish a definition of “good standing in property tax payments” to inform AER compliance and enforcement action, with a licensee considered in good standing if it has no outstanding property tax arrears or if any arrears are fully covered by – and compliant with – a municipal tax repayment agreement.

Government should develop and implement a definition of “good standing in property tax payments” to ensure that property tax payment status is assessed and applied consistently for the purposes of AER compliance and enforcement. Under this definition, a licensee would be considered in good standing if it has no outstanding property tax arrears or if any arrears are fully covered by – and compliant with – a municipal tax repayment agreement.

Under current provincial legislation, taxes for linear property and machinery and equipment become tax arrears 120 days after a tax notice is issued. This 120-day period should be adopted for the purposes of determining good standing, as it aligns with existing legislative timelines and provides operators with sufficient time to address outstanding taxes before they are formally reported as arrears and potentially subject to regulatory action. In the 120-day period following the issuance of a tax notice, coordinated communication between the AER, municipalities, and the operator should occur to ensure that outstanding amounts are clearly identified and that operators have an opportunity to resolve issues. This coordination could include formal notification protocols, standardized information-sharing processes, and clear expectations regarding repayment.

Accurate and timely data on municipal tax payment will be essential to support informed regulatory actions. The intent is to ensure that regulatory actions are grounded in verified information and applied only after operators have had reasonable notice and an opportunity to address outstanding obligations.

Rationale: A common definition of “good standing in property tax payments” will ensure consistent use of tax payment status across AER departments and regulatory functions and will support consistent and clear data collection processes.

The inclusion of tax repayment agreement adherence as a condition of good standing is warranted as some companies currently use tax repayment agreements as a strategy to delay property tax payments while avoiding consequences under MO 096/2024. There have been instances in which companies have delayed enforcement action by entering into tax repayment agreements without subsequently fulfilling the accompanying obligations.

At the same time, there are instances where tax repayment agreements have been complied with and have enabled municipalities to recover some or all of the taxes owed.

Specifying that compliance with repayment agreements is a condition of “good standing” will prevent misuse or manipulation of repayment agreements by allowing the AER to take enforcement action when they are breached.

4) Require the AER to prohibit licence transfers and the acquisition of new licences when a company is not in “good standing in property tax payments,” as per PTAS recommendation 3.

Ministerial Order 096/2024 currently restricts well licence acquisition or transfers when a licensee has more than \$20,000 in tax arrears. This threshold allows licensees with lower but persistent arrears to continue transferring licences or acquiring new ones and does not fully address situations where individuals accumulate unpaid taxes across multiple companies.

This recommendation would amend the existing MO to replace the \$20,000 threshold with a requirement that companies must be in “good standing in property tax payments” to acquire new licenses or transfer licenses.

By eliminating the threshold and utilizing this definition, outlined in recommendation 3, this approach would prevent companies or owners with property tax arrears from expanding or restructuring until arrears are resolved, strengthening both prevention and recovery of unpaid taxes. Adopting the 120-day period before taxes are formally considered arrears ensures that inadvertent non-payment due to administrative error, or data inconsistencies can be addressed before regulatory action is taken. This provides operators with reasonable time to address outstanding amounts and allows municipalities, the AER, and licensees to coordinate communication and verification before any transfer restrictions apply, avoiding unnecessary administrative burdens while still ensuring that material arrears are addressed.

Rationale: Implementing a prohibition on licence transfers when a licensee does not meet the proposed definition of "good standing in property tax payments" would prevent companies from transferring assets while leaving associated tax arrears unresolved without the knowledge or consent of municipalities or the AER. Proper implementation of this recommendation would ensure that licences cannot be transferred until outstanding taxes are paid, or a repayment arrangement is in place, reinforcing accountability by keeping financial obligations with the originating licensee.

Equally important, applying the same prohibition to the acquisition of new licences would prevent companies or owners with existing arrears from expanding their operations while municipal taxes remain outstanding. This would prevent scenarios in which companies with a history of non-payment acquire additional assets and continue to accumulate arrears. Ensuring that only licensees in good standing can acquire new assets strengthens the AER's ability to prevent the continuation of arrears through distressed or non-compliant operators.

5) Authorize the AER to use a licensee's history of property tax arrears as a basis for enhanced financial or compliance reporting requirements.

The AER should be granted legislative, regulatory, or policy authority to use existing or historical municipal tax arrears as a basis for enhanced financial or compliance reporting.

While the AER currently has the ability under Directive 067 to request financial information from licensees, that authority is not currently tied to a company's record of municipal property tax arrears. The intent of this recommendation is to ensure that the AER has the ability to use non-payment of taxes to inform enhanced company-specific compliance monitoring.

This approach aligns with the AER's current risk-based model, which already incorporates financial, operational, and compliance-related indicators. Adding municipal tax arrears as an explicit factor would strengthen the regulator's ability to identify companies that may be experiencing financial stress or approaching noncompliance, without fundamentally altering the existing regulatory structure.

Rationale: Tax arrears can signal deteriorating financial health or a higher risk of regulatory noncompliance in other areas. While each situation differs, requiring enhanced financial and compliance reporting enables the AER to assess the company's position more accurately and enhance monitoring of a recurrence of arrears or other regulatory non-compliance. Combined with improved public reporting, this information also allows municipalities to anticipate and mitigate potential financial impacts arising from continued tax arrears, company insolvency, or increased costs related to regulatory compliance, environmental harm, or deteriorating property values.

Theme 2: Property Tax Payment as a Key Measure of Industry and Regulatory Performance

6) Revise how property tax arrears information is used when determining a company's Licensee Capability Assessment (LCA) by doing the following:

- a. **Determine and implement a consistent and impactful weighting for tax arrears within the broader LCA formula.**
- b. **Provide public-facing information on how tax arrears inform the LCA determination process.**
- c. **Provide municipalities with detailed information on how tax arrears are factored and weighted within LCA formula on a regular basis, including when the weighting changes.**
- d. **Periodically evaluate the weighting to ensure it is effective in compelling payment of property taxes.**

The AER uses the LCA to evaluate a company's ability to meet its regulatory and liability obligations. Tax arrears are not currently incorporated into the LCA through a defined or weighted metric, and non-payment does not automatically trigger regulatory consequences.

This recommendation would require the AER to formally integrate tax arrears into the LCA by establishing a consistent and meaningful weighting for non-payment. Weighting should be publicly disclosed and periodically reviewed to ensure it remains effective and properly balanced with other LCA factors.

Incorporating tax arrears directly into the LCA would ensure that the presence of tax arrears triggers enhanced monitoring, compliance measures, and/or security requirements, strengthening the link between municipal obligations and regulatory risk.

Rationale: A company with unresolved tax arrears demonstrates elevated financial risk and a higher likelihood of broader regulatory non-compliance. Because unpaid taxes have direct impacts on municipalities and the public interest, this factor should be incorporated into the LCA through consistent and transparent weighting. Applying this weighting uniformly across all companies would ensure that tax non-payment is treated as a material indicator of regulatory and financial risk and that it appropriately influences licensing decisions.

7) Treat property tax arrears as a formal compliance metric for industry-wide performance.

The intent of this recommendation is to formally recognize municipal property tax arrears as a standardized, sector-wide compliance metric that reflects overall industry performance. Unlike the LCA, which evaluates individual companies for licensing purposes, this metric would operate at a system-wide level and provide a consistent way to track trends in tax payment behaviour across the sector.

Through municipally provided tax payment status information, the AER would be tasked with identifying and reporting on industrywide patterns and risk signals. This would create a transparent measure that highlights how the sector is meeting its obligations to municipalities. Establishing tax arrears as a formal performance indicator signals that municipal obligations are a core component of responsible operating and aligns with both the government and regulator's emphasis on accountability and risk-based oversight, while providing a transparent way to monitor trends, identify emerging risks, and assess the overall health of the sector.

Rationale: A formal, sector-wide compliance metric for municipal property tax payment would provide early insight into emerging financial stress within the industry and help identify trends before they escalate into significant arrears. It would also signal to companies that comply with tax and other regulatory requirements, as well as industry associations, that enhanced accountability may be required within industry to identify and correct non-compliant behaviour from some companies. Because unpaid taxes often signal broader financial challenges, tracking this information at an aggregate level strengthens the AER's ability to monitor systemic risk and understand the overall fiscal health of the sector.

By elevating tax arrears to a recognized performance indicator, the recommendation reinforces the expectation that meeting municipal obligations is a basic component of responsible operatorship. This approach supports prevention by highlighting sector-level patterns and supports transparency by providing a clear, consistent view of industry behaviour over time.

It is important to note that this recommendation is not suggesting that payment of property taxes be the only industry-wide performance metric. Metrics beyond unpaid taxes may already be in place or could be added at the discretion of the AER or GoA.

8) Include municipal tax payment indicators in AER performance dashboards and risk tools.

This recommendation would require the AER to integrate municipal property tax payment indicators into its existing performance dashboards and internal risk-assessment tools. Using the aggregate, sector-wide compliance metric established under Recommendation 7, the AER would incorporate tax-payment trends into its regular monitoring of industry conditions, alongside other indicators such as liability management, production trends, and compliance history.

Embedding municipal tax payment indicators into AER dashboards would allow the AER to visualize emerging patterns, identify areas of concern, and incorporate fiscal responsibility into its broader understanding of sector health. Integrating this information into internal risk tools would support more informed planning, resource allocation, and early-warning analysis.

Rationale: Integrating municipal tax payment indicators into AER dashboards and risk tools would strengthen the regulator's ability to monitor sector-wide financial health and identify emerging risks earlier. Municipal tax arrears often signal broader financial stress and incorporating this information alongside other indicators such as liability trends, production patterns, and compliance history, would provide a more complete picture of industry conditions.

By integrating these indicators into established monitoring systems, the AER can better anticipate pressures that may affect regulatory performance, municipal revenues, or long-term liability management.

9) Require the AER to improve transparency and accountability by publishing how its risk-weighting methodology informs regulatory decisions and disclosing how property tax arrears influence risk assessments.

The AER should be required to publish how its risk-weighting methodology informs decisions related to licence transfers, LCA, and other asset- or licence-related approvals. This should include explicit disclosure of how tax arrears are factored into risk assessments, and how this factor interacts with other risk indicators.

Publishing how the methodology informs decision-making would provide a transparent explanation of how municipal tax information and other factors influences regulatory decisions, ensuring that municipalities, industry, and the public better understand how this factor is considered within the broader risk-based framework.

Rationale: As a statutorily-created regulatory body, the AER is accountable to the public for its decisions – clear disclosure of its risk-weighting methodology supports that accountability.

Greater transparency also provides industry participants with a clear understanding of expectations regarding licence transfers, acquisitions, and other approvals. This helps ensure consistent compliance and informed decision-making.

For municipalities, disclosure of how tax arrears are weighted within the AER's risk framework reinforces the importance of municipal obligations and provides insight into how local fiscal risks are reflected in provincial regulatory processes. More broadly, publishing how the methodology informs decisions enhances public confidence in the regulatory system by demonstrating that decisions are grounded in a clear, consistent, and transparent approach to risk.

Theme 3: Enhancing Municipal Capacity to Enforce Oil and Gas Tax Accountability

10) Municipalities utilize enhanced access to relevant regulatory and financial-risk information for companies with assessed assets in their jurisdiction to support earlier identification of potential non-payment risks and enable timely enforcement or mitigation actions. This should include developing, through RMA, a municipal working group to continually review, evaluate, and share best practices related to company risk-monitoring and the use of local compliance and enforcement tools.

Municipalities should receive enhanced access to regulatory and financial-risk information for companies with assessed assets in their jurisdiction. Earlier access to this information enables municipalities to identify potential non-payment risks before arrears accumulate. By detecting early signs of financial distress, regulatory non-compliance, or emerging payment issues, municipalities can intervene sooner and take enforcement or mitigation actions earlier than they currently can.

Earlier intervention not only helps prevent non-payment but also supports more timely tax-recovery efforts when arrears do arise. This reduces the continued accumulation of unpaid taxes on distressed or non-compliant assets and may limit losses in the event of insolvency. Strengthening both prevention and early intervention improves municipalities' ability to manage property tax risks and reduces the likelihood of significant arrears accumulating on inactive or at-risk oil and gas assets.

It is crucial that if municipalities receive enhanced access to company-specific data, that this is used locally to enhance decision-making related to the use of tools such as payment agreements. While this recommendation would not mandate specific use of data by municipalities, it does create an expectation that municipalities, with support of RMA, develop and utilize best practices for using the information to enhance the local role in monitoring and addressing non-payment.

Rationale: Earlier access to regulatory and financial-risk information enables municipalities to identify potential non-payment risks before arrears accumulate. By detecting early signs of financial distress, regulatory non-compliance, or emerging payment issues, municipalities can intervene sooner and take steps that help prevent non-payment.

Improved access to this information also supports earlier tax-recovery efforts when arrears do arise, helping to limit the continued accumulation of unpaid taxes on distressed or non-compliant assets and potentially reducing losses in the event of insolvency. Strengthening both prevention and early intervention reduces the likelihood of significant unpaid taxes accumulating on inactive or at-risk oil and gas assets and enhances municipalities' overall ability to manage property tax risk.

Theme 4: Mitigating Municipal Impacts of Property Tax Arrears

11) Implement mechanisms to remove insolvent companies' assets from the assessment roll more expeditiously.

Various factors impact the timing of when the property associated with a well site is no longer considered in use and therefore neither assessable nor taxable, with unpaid taxes typically relating to three property classes:

- Linear property (the well itself and any associated pipeline);
- Machinery and Equipment (typically above-ground assets that remain relatively mobile); and
- Other non-residential property (typically buildings and structures).

Even if a company is insolvent, its assets are no longer operating, and there is no chance of tax obligations being fulfilled, its property continues to be assessed and taxed for a significant period of time. Linear property is no longer assessed when there is no associated production for 12 months and the operator is insolvent.

This change would expand the policy by discontinuing assessment for machinery and equipment and related buildings and structures where the operator is insolvent and the associated assets have no production for 12 months. If production resumes, the asset would be returned to the assessment roll.

Rationale: Prevents the ongoing assessment and taxation of assets belonging to insolvent and defunct companies with little to no chance of being able to pay.

Addresses concerns routinely raised by rural administrative officials, as they would no longer be obligated to either send a tax notice or cancel taxes for property where there is no ability to pay, reducing administrative burdens and associated costs.

12) Renew and streamline the Provincial Education Requisition Credit (PERC) program, ensuring it is adequately funded to meet municipal needs until unpaid oil and gas taxes no longer present a material impact on rural municipalities.

The PERC program provides municipalities with an education property tax credit equal to the uncollectable education property taxes on delinquent oil and gas properties for the 2015 through 2025 tax years.

Government should commit to long-term PERC funding (minimum of three years) or until such time as the issue of unpaid property taxes is resolved and municipalities no longer require support. The Government would also work with municipalities to identify opportunities to streamline and simplify access to the program (perhaps in combination with mandatory reporting requirements recommended under theme 5).

This recommendation would also apply to the Designated Industrial Requisition Credit program, which is delivered with PERC via a single application.

Rationale: Consistent access to PERC funding will reduce municipal fiscal impacts associated with unpaid education property taxes in the short-term, especially if other recommendations are not adopted by government or prove ineffective in eliminating the issue.

PERC funding should not be viewed as a substitute for unpaid municipal tax arrears. It covers only a fraction of outstanding taxes and ultimately represents a public payment to municipalities in place of industry meeting its obligations. PERC should not be expanded beyond its current role of offsetting education requisition costs for municipalities.

13) Explore creating a financial support program to assist municipalities disproportionately affected by unpaid oil and gas property taxes.

The intent of a financial support program would be to support municipalities that experience major, unexpected impacts to their property tax base due to non-payment of taxes by one or more oil and gas companies.

Such financial support would not necessarily fully compensate municipalities for tax arrears, nor would it diminish a company's obligation to pay taxes or a municipality's responsibility to pursue all reasonable tax recovery efforts. Instead, the program would provide temporary, targeted relief to stabilize municipal finances when revenue losses are both material and unavoidable.

The intended outcome is to protect municipal fiscal stability from losses that arise through no fault of the municipality, while maintaining incentives for diligent tax collection and enforcement.

Rationale: The impacts of property tax non-payment on an individual municipality can abruptly switch from relatively minor to extreme in the event that one or more companies with a large presence in the municipality forgo tax payments. While implementation of other recommendations in this report should render such situations rare, in recent years some municipalities have unexpectedly lost access to a large portion of their budgeted tax revenue due to non-payment by one or a small number of companies.

Though the province supports municipalities in meeting their obligations related to remitting funds to the education property tax through the PERC program, municipalities bear a disproportionate financial burden and have little to no capacity to influence industry viability or insolvency outcomes.

A financial support program would help stabilize municipal finances in situations where revenue losses linked to non-payment of taxes pose a disproportionate or extreme impact on municipal operations and viability. By providing targeted relief in these exceptional circumstances, the program would reduce fiscal volatility, protect essential services, and ensure that municipalities are not disproportionately burdened by tax arrears.

Theme 5: Strengthening Collaboration and Communication Between Municipalities, the Government of Alberta, and the Alberta Energy Regulator on Property Tax Payment

14) Enhance municipalities' collection and reporting of property tax arrears through the following actions:

- a. Undertake consistent and fulsome reporting of tax arrears in accordance with new mandatory provincial reporting requirements.
- b. Develop a uniform mechanism for tracking and reporting on repayment agreements.

The recommendation requires full collective action on the part of rural municipalities to participate in reporting to government and AER, including greater consistency in repayment-agreement reporting.

These undertakings are directly related to new or expanded mandatory municipal requirements recommended elsewhere in the report. There is also a focus on strengthening voluntary collaboration among municipalities to improve consistency, transparency, and shared understanding of arrears and repayment-agreement practices across municipal boundaries.

Rationale: Municipal powers to directly prevent tax arrears and take enforcement action when arrears are incurred are limited. However, there are opportunities for increased consistency in local data collection and reporting methods that may support enhanced regulatory monitoring and enforcement at the AER level.

Municipalities may also be more likely to utilize existing enforcement tools where it is known that a company is non-compliant in multiple municipalities.

15) Enhance Government's collection and reporting of provincewide oil and gas property tax arrears data through the following:

- a. Establish mandatory municipal tax arrears reporting periods, including related to repayment agreements.
- b. Broaden current data collection to include unpaid municipal and education property taxes, penalties, and interest.
- c. Update processes for verification and sharing of municipal data.
- d. Publish periodic public reports summarizing the status of unpaid municipal oil and gas property taxes across Alberta, including any relevant trends or analysis.

Mandatory municipal reporting of arrears can be implemented in multiple ways, including in relation to timing, data requirements, and penalties for non-reporting.

Regular and detailed reporting of tax arrears data and information is provided to the AER to inform compliance, monitoring activities, and other regulatory concerns. This information and data should also be reported to the public and municipal stakeholders, especially on broader trends that relate to the issue of municipal property tax arrears. This will provide transparency, allowing for effective evaluation of the regulatory scheme.

Rationale: Consistent collection, analysis, and verification of tax arrears data is crucial to properly understanding the broad trends in the unpaid tax issues, evaluating the effectiveness of current related tools and powers, and

ensuring the regulator has access to up-to-date, accurate, and relevant data to properly exercise their monitoring and enforcement capacity.

16) Enhance the AER's collection and reporting of company-specific property tax arrears through the following:

- a. **Develop and implement a system to directly notify a municipality when a company operating within the municipality is in non-compliance with a regulatory requirement.**
- b. **In conjunction with municipalities, develop a municipal collaboration system to ensure that all municipalities have timely and direct access to the AER for questions, concerns, or sharing of information**
- c. **Regularly gather tax agreement information from municipalities, including a mechanism to allow for immediate municipal reporting of non-payment.**
- d. **Publish periodic public reports summarizing how unpaid taxes informed compliance and enforcement action, as well as trends, analysis and linkages between non-payment of taxes and other regulatory non-compliance issues.**
- e. **Establish a mandatory enforcement reporting system that publishes detailed investigation summaries, enforcement outcomes, timelines from non-compliance to resolution, and data on repeat non-compliance and operator behaviour change.**

It remains unclear if, how, or to what extent the AER incorporates municipal tax arrears data into its compliance monitoring and enforcement activities beyond using it as a determinant in licensing decisions under MO 096/2024. While other recommendations encourage more consistent and meaningful use of this data by the AER, this recommendation focuses on strengthening information-sharing between municipalities and the regulator to ensure that data flowing in both directions is accurate, timely, and relevant.

This recommendation is intended to enhance AER transparency in relation to the role of unpaid taxes in its regulatory undertakings, as well as to develop direct communication processes with municipalities as a distinct level of government with clear taxation authority over the properties regulated by the AER.

Rationale: Many of the recommendations in this report are related to providing the AER with the tools and mandate to embed payment of taxes into their existing regulatory processes. Effective regulatory actions require relevant, timely, and consistent data, that is reflective of a clear mandate encouraging full and meaningful integration of the data into existing processes. This recommendation requires the effective embedment of the payment of municipal property taxes into regulatory processes; this necessitates specific processes.

17) Establish a formal quarterly working group with participation from the AER, RMA, and rural municipal representatives to monitor trends and issues related to property tax payment, coordinate cross-jurisdictional concerns, and ensure municipalities receive timely notification of relevant AER compliance and enforcement actions.

Rural municipalities and the AER each hold important information about licensee behaviour, compliance status, emerging financial risks, and other non-public indicators such as pending licence transfers, compliance history, and internal financial-risk assessments that are not currently available through public AER dashboards. This information has not historically been shared – with the public or government officials – in a structured or timely

way, limiting the ability to identify trends early, coordinate responses, and anticipate potential impacts on municipal property tax collection.

Establishing a formal quarterly working group between municipalities (through RMA) and the AER would create a consistent mechanism for information exchange, joint monitoring, and discussion of questions, concerns, and emerging issues. This structure would strengthen the legislatively grounded relationship between municipalities and the regulator and support the implementation of PTAS recommendations as well as longer-term collaboration related to unpaid taxes and other common issues.

Rationale: For the AER to meaningfully integrate municipal property tax payment into its regulatory processes, it requires timely, accurate, and consistent data from municipalities, along with a clear mandate to use that information in compliance monitoring, risk assessment, and enforcement. This recommendation establishes the processes needed to embed property tax payment into regulatory decision-making, including mechanisms for regular information exchange, joint monitoring, and improved transparency. By strengthening the flow of relevant data between municipalities and the AER, the recommendation supports more proactive oversight of licensee behaviour, enhances the effectiveness of related PTAS reforms, and forms the basis for strengthened overall collaboration between municipalities and the AER, both in relation to unpaid taxes and other issues and emerging trends.

Moving Forward

Implementation Strategy

The PTAS Working Group's recommendations provide a practical set of legislative, regulatory, administrative, and system-level improvements to reduce non-payment of property taxes by some oil and gas companies. Implementing these changes will require coordinated action by all stakeholders, including the GoA, AER, municipalities, RMA, and industry. Successful implementation depends on clarity around roles, timelines, responsibilities, and communication protocols, ensuring that each party understands its contribution to the broader accountability framework. This includes establishing clear expectations for how information will be shared, how decisions will be coordinated, and how emerging issues will be addressed as the strategy evolves.

Implementation will require a phased and structured approach. Some recommendations may require legislative or regulatory amendments, while others involve changes to policy, administrative processes, AER policy frameworks, data collection and reporting, inter-agency coordination, and municipal practices. Implementation will require careful consideration of the phased and sequential actions necessary to effect change, practical timelines for bringing these changes about, and ongoing communication and engagement between stakeholders. Many recommendations are interconnected and cannot function effectively in isolation. For example, improvements to data reporting will only achieve their intended impact if the regulator is equipped with the authority and processes required to act on that information. Similarly, enhanced municipal recovery tools will be most effective when supported by clearer provincial policy direction and consistent regulatory enforcement. A coordinated approach, supported by clear communication and defined responsibilities, will help ensure that progress is deliberate, transparent, and aligned across stakeholders.

Monitoring Framework

Ongoing transparency relating to the implementation of recommendations and their effectiveness in meeting PTAS objectives is crucial. A structured monitoring and reporting framework will be essential to track both implementation and outcomes alignment. Monitoring should provide clear, shared insight into what is working, what requires adjustment, and where further action may be necessary. A carefully considered and evidence-based framework will establish whether recommendations are being implemented as intended, whether they are achieving measurable improvements in tax recovery and compliance, and whether adjustments or refinements are necessary, including where new issues or unintended consequences emerge.

Defining Success

The ultimate success of the PTAS Working Group's recommendations should be based on demonstration of the following observable outcomes (note that government and municipal stakeholders should work together to develop specific thresholds and benchmarks for some or all the outcomes below as part of the monitoring framework development process):

A. Improved Tax Payment Behaviour

- More companies paying property taxes in full and on time.
- A sustained reduction in new arrears among active operators.

B. Increased Recovery of Still-Outstanding Arrears

- Increased recovery of unpaid taxes from active, inactive, insolvent, and defunct operators where viable pathways exist.
- Earlier and more effective use of municipal and provincial recovery tools to recovery of currently existing arrears from operational companies, supported by clearer information and regulatory alignment.

C. Integration of Tax Compliance into Regulatory Oversight

- Tax compliance treated as a core element of responsible energy development, rather than a separate municipal concern.
- Regulatory processes including licensing, transfers, and compliance reviews, are consistently informed by accurate and timely municipal tax information.
- A more integrated oversight model where tax compliance and regulatory compliance are interconnected processes

D. Meaningful and Timely Regulatory Action

- The AER consistently incorporating municipal tax information into licensing, compliance, and enforcement decisions.
- Clear, transparent communication from the regulator regarding how unpaid taxes factor into regulatory outcomes.
- Earlier regulatory intervention when non-payment is identified.

E. Reduced Fiscal and Administrative Pressure on Municipalities

- Fewer municipalities experiencing revenue losses due to unpaid taxes.
- Reduced administrative burden associated with monitoring arrears, managing recovery processes, and navigating complex regulatory or legal pathways.
- Stronger municipal-provincial-regulator alignment on managing at-risk companies and monitoring broader trends in industry performance and risk.

F. Enhanced System Transparency and Communication

- Routine, standardized provincial and municipal reporting on arrears.
- Improved data quality, access, and reliability across all parties.
- Clearer communication channels between municipalities, the AER, and GoA.

G. Clearer and More Predictable Rules for Industry

- More consistent and transparent expectations for tax compliance across the province.
- Fewer disputes or misunderstandings between municipalities and operators regarding obligations and enforcement processes.

H. Strengthened Public Confidence in the System

- Rural ratepayers observing clear evidence that municipal tax obligations are enforced fairly and consistently.
- Industry operators seeing that compliance expectations are applied transparently and that persistent non-payment results in consistent regulatory response.
- Municipalities regaining trust that the regulatory and fiscal framework supports long-term sustainability.

With these outcomes as the measure of success, the PTAS Working Group's recommendations are intended to provide a practical and collaborative path forward by strengthening municipal enforcement capacity and creating a clearer regulatory and reporting environment. This will require coordinated action, sustained monitoring, and a shared commitment to continuous improvement. With these elements in place, Alberta's rural municipalities will be better positioned to prevent future arrears, support responsible industry operators, and maintain the health and sustainability of their communities.

While this report does not include a detailed implementation roadmap, the PTAS working group expects that relevant government ministries, the AER, and RMA will work together in the coming months to respond to the report with a defined plan for implementation, including timelines and leads for each recommendation.

Glossary

Alberta Energy Regulator (AER): An independent provincial regulator responsible for overseeing the safe, efficient, and environmentally responsible development of Alberta's energy and mineral resources. Created under the *Responsible Energy Development Act (REDA)*, it regulates every stage of an energy project's life cycle—from application and exploration to operation, closure, and reclamation.

Assessed Person: The assessed person is the individual or entity to whom a property is assessed and is issued the assessment notice and property tax notice. This is typically the owner of the land and any improvements. For land leased, licensed, or permitted from the Crown or a municipality, the lease, licence, or permit holder is the assessed person. For properties used in resource extraction or processing, the holder of the lease, licence, or permit is recorded as the assessed person. For linear property, the assessed person is the operator (usually the licensee), and for machinery and equipment used in coal or oil sands excavation or transportation, the assessed person is the equipment owner.

Debtor: In the context of tax arrears liability, a debtor is a person or entity that owes taxes to a municipality, including property taxes, local improvement taxes, or other levies. For tax arrears on oil and gas linear property or machinery and equipment, the *Municipal Government Act (MGA)* makes both the assessed person and the owner jointly and severally liable. In these cases, a special priority lien applies to all the debtor's assessable property within the municipality for tax recovery purposes.

Designated Industrial Property (DIP): A category of property defined under the *MGA* and assessed centrally by the Provincial Assessor. It includes major energy-related, utility, and large industrial assets that the province, not municipalities, is responsible for assessing, including:

- Facilities regulated by:
 - the Alberta Energy Regulator (AER),
 - the Alberta Utilities Commission (AUC), or
 - the Canada Energy Regulator (formerly the National Energy Board)
- Linear property, including:
 - pipelines,
 - wells,
 - electric power systems,
 - telecommunications lines, and
 - railways
- Major plants designated by regulation (typically large industrial facilities assessed using provincial Machinery & Equipment Guidelines).
- Land and improvements on parcels containing any of the above facilities.

Education Property Tax (EPT): A provincial property tax levy collected annually by municipalities on behalf of the Government of Alberta and used to help fund the K-12 public education system. The EPT is levied on municipalities according to their proportion of the total provincial assessment base, as determined using the Equalized Assessment – to ensure uniform taxation for properties of similar value province-wide.

Energy and Minerals (E&M): The Government of Alberta ministry responsible for policy, resource management, and fiscal oversight of the province's energy and mineral sectors, including oil, natural gas, oil sands, coal, and minerals. The ministry develops sector policies, administers royalties and other resource revenues, manages exploration rights, and promotes investment to support responsible and competitive resource development. Agencies under E&M include the Alberta Energy Regulator (AER), Alberta Utilities Commission (AUC), and Alberta Petroleum Marketing Commission (APMC), which provide regulatory and market oversight.

Equalized Assessment: The adjustment of each municipality's assessment base to a common valuation that can be compared uniformly across the province, creating a single, province-wide assessment base for determining each municipality's contribution toward the provincial education property tax (EPT) levy.

Licensee Capability Assessment (LCA): The AER's centralized, multi-factor evaluation system used to assess an energy company's financial, operational, and liability management capacity throughout the full life cycle of oil and gas development. Introduced under Directive 088: Licensee Life-Cycle Management, the LCA is a key part of the AER's broader framework for assessing licensee assessment used to evaluate companies.

Linear Property: A category of property under the *MGA* that includes infrastructure built or distributed in a linear pattern—such as pipelines, wells and well-site equipment, electric power systems, and telecommunications systems. These properties are assessed by the Provincial Assessor using regulated rates, rather than by municipalities. Operators are typically identified as the assessed persons responsible for the associated property taxes. Linear property is distinct from residential, farmland, and machinery and equipment, and forms an important part of the tax base for many rural municipalities, especially those with significant oil, gas, or utility infrastructure.

Machinery and Equipment (M&E): A property category under the *MGA* that includes industrial equipment used in manufacturing, processing, and resource operations. This includes equipment commonly found at well sites—such as tanks, separators, compressors, pumps, and metering systems. M&E is typically movable, which can limit the effectiveness of traditional tax recovery tools. Most M&E is assessed by the municipal assessor using regulated rates, except when it forms part of designated industrial property, in which case it is assessed provincially.

Municipal Affairs (MA): The Government of Alberta ministry responsible for supporting viable, well-governed, and financially sustainable municipalities. MA works with municipalities to ensure effective local governance, alignment with provincial legislation, and support for community development. Key responsibilities include municipal governance and accountability, land-use planning and development, and oversight of municipal financial sustainability and property taxation.

Municipal Government Act (MGA): The primary provincial legislation establishing the legal framework for how all forms of municipality (including cities, towns, villages, summer villages, municipal districts, and specialized municipalities) are governed, outlining municipal powers, responsibilities, governance structures, planning authorities, and taxation/assessment rules.

Orphan Well Association (OWA): A non-profit, industry-funded organization operating AER-delegated authority to decommission and reclaim orphaned (i.e., abandoned) oil and gas wells, pipelines, and related facilities and associated sites where no legally or financially responsible party exists to carry out these obligations.

Person liable to pay property taxes: Under the *MGA*, the person liable to pay a property tax is the assessed person at the time the assessment was prepared, as well as any person that subsequently becomes the assessed person. If a tax on linear property or on machinery and equipment remains unpaid after the due date shown on the tax notice, the owner of the linear property or machinery and equipment becomes jointly and severally liable with the assessed person to pay the tax debt.

Provincial Assessor: A designated role within the Assessment Services Branch (ASB) of Municipal Affairs responsible for assessing DIP (including major industrial facilities, linear property, and related M&E) according to regulated rates and provincial standards. Most other property types (e.g. residential, farmland, non-DIP non-residential, etc.) are assessed by municipal assessors (employed or contracted by local municipalities), with the Provincial Assessor focusing specially on the centralized, provincially regulated property to ensure consistency across municipalities.

Responsible Energy Development Act (REDA): Provincial legislation establishing the Alberta Energy Regulator (AER) as the single, centralized authority responsible for regulating the full life cycle of upstream oil, gas, oil sands, and coal development—from initial application through to reclamation.

Rural Municipalities of Alberta (RMA): An independent, province-wide association representing and supporting Alberta's 69 counties, municipal districts, specialized municipalities, and the Special Areas Board. With roots going back to 1909, the RMA advocates on behalf of rural municipalities and provides services that help strengthen local government, including policy advocacy, cooperative procurement programs, and insurance services. To learn more, visit rmalberta.com.

Tax Arrears: For property taxes not related to land and its improvements, unpaid amounts become arrears after they have remained outstanding beyond after the period for payment. In respect of linear property and M&E, the period for payment is 120 days after the tax notice is issued. For all other untitled but assessable property, the period for payment is 14 days if the assessed person is a resident of the municipality, otherwise, 30 days. In respect to land and its improvements, taxes arrears are taxes that remain unpaid after December 31 of the year in which they are imposed.

Key Points Summary: Property Tax Accountability Strategy (PTAS) Final Report

Adobe AI Assistant

This report addresses the persistent issue of unpaid property taxes by oil and gas companies in Alberta's rural municipalities, analyzes the causes and impacts, and provides actionable recommendations for improved enforcement and management.

Background and Context

1. Problem Overview

- Some oil and gas companies continue to operate in rural Alberta while failing to pay property taxes, causing significant fiscal and operational challenges for municipalities.
- Unpaid taxes have grown to approximately \$250 million, with a rising share owed by insolvent or non-operational companies.
- Existing municipal recovery tools are largely ineffective for oil and gas assets due to their unique nature and regulatory environment.

2. Stakeholder Roles

- **Municipalities:** Directly impacted, facing revenue shortfalls, administrative strain, and increased tax burdens on residents.
- **Government of Alberta (GoA):** Sets legislative and regulatory frameworks but faces challenges in harmonizing enforcement and data collection.
- **Alberta Energy Regulator (AER):** Lacks clear authority to enforce property tax payment as part of its mandate.
- **Oil and Gas Industry:** Most companies pay taxes, but non-compliance by some creates competitive imbalances and reputational harm.

Key Findings

1. **Most property taxes are paid, but arrears are concentrated among a subset of companies.**
2. **Most existing arrears are not recoverable due to insolvency.**
3. **Municipal tax recovery tools are often ineffective for oil and gas properties.**
4. **Early intervention is critical, as arrears signal financial distress.**
5. **Some companies continue to operate for years while accruing arrears.**
6. **AER's current authority is insufficient to address tax arrears.**
7. **Data collection and reporting inconsistencies hinder effective enforcement.**
8. **Municipal impacts are significant, widespread, and unevenly distributed.**
9. **Improved communication and collaboration among stakeholders is needed.**

Recommendations (17 Total, Grouped by Theme)

1. Integrating Property Tax Arrears into AER's Mandate

- Make property tax payment a condition for holding/maintaining an AER licence.
- Empower AER to take compliance action based solely on tax arrears.
- Define "good standing" for property tax payments.
- Prohibit licence transfers/acquisitions for companies not in good standing.
- Use tax arrears history for enhanced reporting requirements.

2. Property Tax Payment as a Regulatory Performance Measure

- Integrate tax arrears into the Licensee Capability Assessment (LCA) with transparent weighting.
- Treat tax arrears as a formal compliance metric for industry-wide performance.
- Include tax payment indicators in AER dashboards and risk tools.
- Improve transparency on how tax arrears influence regulatory decisions.

3. Enhancing Municipal Enforcement Capacity

- Provide municipalities with better access to regulatory and financial-risk information.
- Establish a municipal working group to share best practices on risk monitoring and enforcement.

4. Mitigating Municipal Impacts

- Expedite removal of insolvent companies' assets from assessment rolls.
- Renew and streamline the Provincial Education Requisition Credit (PERC) program.
- Explore financial support for municipalities disproportionately affected by unpaid taxes.

5. Strengthening Collaboration and Communication

- Standardize and mandate municipal reporting of tax arrears and repayment agreements.
- Enhance government and AER data collection, verification, and public reporting.
- Establish direct notification and collaboration systems between AER and municipalities.
- Create a formal quarterly working group for ongoing monitoring and coordination.

Implementation and Success Metrics

- Implementation requires legislative, regulatory, and administrative changes, with phased and coordinated action among all stakeholders.
- Success will be measured by improved tax payment behavior, increased recovery of arrears, integration of tax compliance into regulatory oversight, reduced municipal fiscal pressure, enhanced transparency, and strengthened public confidence.

This strategy aims to create a fair, transparent, and enforceable system that ensures oil and gas companies meet their property tax obligations, supporting the sustainability of Alberta's rural municipalities.