Alberta Energy Regulator

Bulletin 2026-46

www.aer.ca

November 20, 2026

Updated Requirements for Licensees and Unpaid Municipal Property Taxes

Effective November 3, 2026, in accordance with Ministerial Order 086/2026, licensees must prove they are in good standing with their property taxes before receiving any well, facility, or pipeline licences through the applicable energy resource enactments in connection with new applications under *Directive 056: Energy Development Applications and Schedules*, *Directive 089: Geothermal Resource Development*, or *Directive 090: Brine-Hosted Mineral Development* and before being granted licence transfers under the applicable energy resource enactments.

An applicant, transferor, or transferee is considered in good standing if they do not appear on the Ministry of Municipal Affairs' list of licensees not in good standing. Licensees listed as not in good standing must provide evidence from the relevant municipality or municipalities confirming that they are in good standing, notwithstanding that they are on the list. We will accept evidence in the form of a letter signed by the chief administrative officer of the municipality (on municipality letterhead) indicating that the applicant, transferor, or transferee is compliant with a tax repayment agreement with the relevant municipality or municipalities. It is the licensee's responsibility to gather and submit evidence when requested by the AER as part of the application process. If required evidence is not provided, we will return the application as incomplete, per section 3(4)(b) of the *Alberta Energy Regulator Rules of Practice* and Ministerial Order 086/2026.

This new order differs from the previous one in that an applicant, transferor, transferee, or licensee is in good standing if total property tax arrears across Alberta municipalities do not exceed $5000. Above that threshold, repayment agreements must cover all arrears, with compliance confirmed in writing by each municipality's chief administrative officer or designate. Arrears are taxes unpaid 120 days after the tax notice was sent for linear property or machinery and equipment, or after December 31 of the year imposed for other property.

The direction does not apply to an application for approval of the transfer of a well, facility, or pipeline licence if the transferee is in good standing and municipal taxes owed for the specific assets being transferred in the municipality in which the assets is or are located have been paid in full or otherwise

settled to the satisfaction of the municipality. Other exceptions carry over from the previous order as outlined in the new order.

For more information about AER actions and procedures in response to unpaid municipal property taxes, please visit our Application Processes webpage. If you have any questions, contact our Customer Contact Centre by phone at 1-855-297-8311 or by email at inquiries@aer.ca.