

May 25, 2023

RMA and Brownlee Guide to Special Liens is Now Available – Attend a Webinar to Learn More

The guide provides rural municipalities with an overview of how the special lien can help to recover unpaid taxes and where it fits with other tax recovery tools

In 2021, the Government of Alberta amended the *Municipal Government Act* to clarify that municipalities have a [special lien](#) on linear and machinery and equipment property used by oil and gas companies. While the special lien provides municipalities with another tool that may help in recovering unpaid oil and gas property taxes, many RMA members expressed confusion on how to utilize special liens to recover taxes and how a special lien aligns with other tax recovery tools.

In response to these concerns, the Government of Alberta provided the RMA with Alberta Community Partnership funding to support development of [a special liens guide for rural municipalities](#). The RMA partnered with Brownlee LLP to develop the guide, which is now available on the RMA's website. The guide, titled *The MGA Special Lien: What it is and how to use it*, includes an overview of the special lien and its purpose, other tools that can be used to enforce the payment of taxes secured by the special lien, limitations and challenges associated with the special lien, special lien case studies, and answers to common special lien-related questions.

To support members in utilizing the guide, the RMA and Brownlee will be hosting two identical webinars that will provide a walk-through of the guide and an opportunity for discussion and questions. To allow for open discussion, the webinars are only open to elected officials and staff of RMA member municipalities, and registration is required. Dates and times are below.

- ◆ Tuesday, June 13, 9:00 - 10:00 am
- ◆ Thursday, June 15, 2:00 - 3:00 pm

The registration links will be sent by email to all RMA mayors, Reeves, and CAOs on Monday, May 29. Please share the links with elected officials and relevant staff.

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