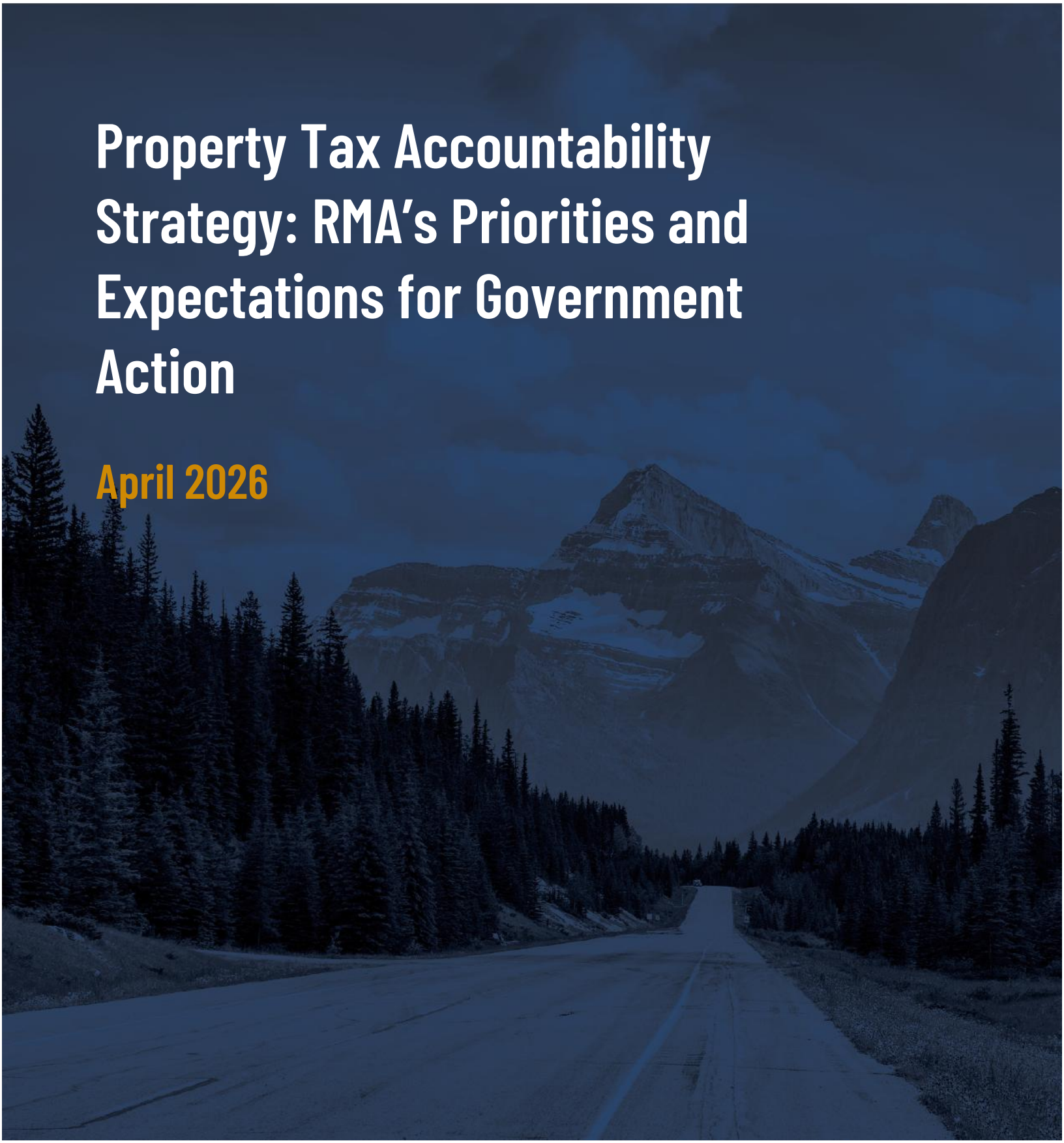




Property Tax Accountability Strategy: RMA's Priorities and Expectations for Government Action

April 2026



Overview

The [Property Tax Accountability Strategy \(PTAS\) Final Report](#), released in March 2026, represents a comprehensive and collaborative effort addressing the persistent issue of unpaid oil and gas property taxes in rural Alberta. Developed jointly by the Rural Municipalities of Alberta (RMA), the Government of Alberta (GoA), the Alberta Energy Regulator (AER), and municipal and industry representatives, the PTAS includes seventeen recommendations intended to strengthen operator accountability for payment of property taxes, integrate tax compliance into regulatory processes, mitigate municipal impacts, and prevent future arrears.

The PTAS Working Group's mandate extended beyond identifying issues: it required the development of actionable solutions, improved data practices, strategies to reduce municipal risk, and recommendations for legislative and regulatory change. While the Final Report does not prescribe a full implementation strategy or monitoring framework, it outlines the key elements, practical steps, and coordination requirements. It highlights the need for clear roles, timelines, communication protocols, and ensuring recommendations work together effectively, as well as the importance of structured monitoring to assess progress and outcomes. With this foundational work complete, effective implementation will require the Government of Alberta to develop and action a coordinated plan and monitoring framework in collaboration with the AER and municipal partners.

When the PTAS process was announced, Government of Alberta leaders including Premier Smith, Municipal Affairs Minister Dan Williams, and Energy and Minerals Minister Brian Jean, publicly acknowledged the seriousness of the unpaid tax issue and affirmed their commitment to working with municipalities, the regulator, and industry to address it. The GoA's participation in the PTAS Working Group reflected a recognition that the issue was significant in terms of scope and impact, that existing tools were insufficient, and that a coordinated response was required. With the recommendations now finalized, the emphasis must shift from problem identification and solution development to timely and effective implementation.

As of late April 2026, no implementation plan, timeline, or formal government response has been communicated to RMA, municipalities, or the public. Given the continued fiscal and operational impacts of unpaid property taxes on rural municipalities, and the broad consensus achieved through the PTAS process, timely action is essential. The purpose of this briefing is to reiterate RMA's commitment to the PTAS recommendations and outline expectations of the GOA for next steps on the implementation of those recommendations.

Moving from Recommendations to Action

The PTAS process clarified the scope and significance of the issue and established a shared understanding that existing tools and government action to date have been ineffective in meaningfully addressing the problem. The release of the Strategy set the stage by defining the problem and outlining a practical suite of solutions informed by municipal, provincial, regulatory, and industry perspectives. It provides a clear direction for how accountability can be strengthened, regulatory responses can be more timely and effective, data collection and usage can be improved, and municipal risk can be reduced. However, these improvements will only materialize through coordinated implementation, which is the phase where the PTAS recommendations translate into real, measurable change.

Municipalities have done what they can within the limits of their authority and capacity, and further progress depends on clear provincial leadership and a structured approach to implementation. The next sections of this document outline RMA's expectations of government regarding the implementation and monitoring of the PTAS recommendations, as well as outlines RMA's priority action areas.

Implementation & Monitoring: RMA Expectations

The PTAS Final Report provides clear direction on the elements required for successful implementation, but it does not prescribe how government should operationalize each individual recommendation. To ensure the Strategy delivers the outcomes envisioned by the Working Group, the GoA must now translate the recommendations into a coordinated, transparent, and time-bound implementation strategy and monitoring framework. The following subsections outline RMA's expectations for how this work should proceed.

Implementation Strategy

Government-Led Plan

The PTAS emphasizes that implementation must be coordinated across multiple ministries and agencies. RMA expects the GoA to lead the development of a strategy that outlines how each recommendation will be implemented, how interdependencies will be managed (as some recommendations rely on others being implemented first or concurrently), how the parties responsible for each action will be coordinated, and how progress will be measured and communicated to municipalities and the public.

Defined Responsibilities

Each recommendation requires a designated lead ministry or entity responsible for advancing the work, coordinating with partners, and reporting on progress. Clear ownership is essential to avoid duplication and maintain accountability.

Implementation Timeline

The PTAS identifies recommendations that can be implemented immediately, those requiring legislative or regulatory change, and those dependent on system or administrative updates. RMA expects the implementation plan to include timelines that reflect this sequencing, with early action on items that can proceed with minimal or no formal changes required.

Legislative and Regulatory Commitments

Several recommendations require amendments to the legislation, AER directives, or related regulations and policies. RMA expects the GoA to identify required changes, commit to timelines for drafting and consultation, and ensure alignment with the intent of the PTAS.

Monitoring Framework

Collaborative Development

The PTAS identifies monitoring as a shared responsibility across the GoA, AER, and municipalities. RMA expects the monitoring framework to be developed collaboratively to ensure it reflects operational realities, supports municipal decision-making, and aligns with the outcomes identified in the Strategy.

Indicators

A monitoring framework should include indicators that track both implementation progress and corresponding outcomes. These indicators should measure whether tools are being developed on schedule, whether compliance is improving, whether arrears are decreasing, and if municipal impacts are being mitigated. Indicators must be meaningful, measurable, and tied to PTAS outcomes.

Public Reporting

The PTAS emphasizes the importance of transparency. RMA expects the monitoring framework to include regular public reporting so municipalities, industry, and the public can track progress and understand how implementation is advancing. Public reporting should be clear, accessible, and aligned with the indicators and intended outcomes as established in the Strategy.

Defining Success

PTAS Intended Outcomes

The PTAS Final Report includes eight intended outcomes that provide the foundation for evaluating progress and indicate successful implementation. The outcomes are:

- ◆ Improved Tax Payment Behaviour
- ◆ Increased Recovery of Still-Outstanding Arrears
- ◆ Integration of Tax Compliance into Regulatory Oversight
- ◆ Meaningful and Timely Regulatory Action
- ◆ Reduced Fiscal and Administrative Pressure on Municipalities
- ◆ Enhanced System Transparency and Communication
- ◆ Clearer and More Predictable Rules for Industry
- ◆ Strengthened Public Confidence in the System

Together, these outcomes define what successful implementation looks like and provide a basis for measuring progress across the system.

Recognizing that implementation is iterative, RMA expects the GoA to adjust direction, tools, or approaches if monitoring shows that current efforts are not achieving the intended outcomes. Flexibility is essential to ensure the Strategy remains effective and responsive to changing circumstances.

Benchmarks for Progress

To meaningfully assess whether the Strategy is working, benchmarks must be established for each outcome. These benchmarks should identify expected short-term improvements, long-term system changes, and the indicators that will be used to measure progress over time.

RMA Priority Action Areas

The PTAS Final Report outlines the elements required for successful implementation, but progress now depends on the GoA taking steps to clarify process, confirm commitment, and begin coordinating the work ahead. RMA expects government to advance several foundational actions that set the stage for effective implementation and monitoring.

RMA's priority areas for immediate government action include:

- ◆ Providing a clear timeline for when Cabinet will review and formally respond to the PTAS Final Report, including expected decision points and next steps.

- ◆ Committing to the development of a coordinated implementation strategy, including how recommendations will be sequenced and how responsibilities will be assigned.
- ◆ Initiating work on a monitoring framework that identifies indicators and reporting expectations aligned with the intended outcomes in the PTAS.
- ◆ Beginning internal planning on how the GoA will realize the outcomes and measures of success identified in the Strategy, including how progress will be assessed and how adjustments will be made over time.
- ◆ Outlining when and how the GoA will engage affected stakeholders, including municipalities, the AER, and industry, in the development of the implementation strategy, monitoring framework, and outcome realization.
- ◆ Clarifying timelines for implementing early administrative or operational improvements that do not require legislative, regulatory, or directive changes, including process, policy, or communication updates that can be advanced immediately.

These priority areas reflect the actions required to move from PTAS recommendations to timely and effective implementation. RMA expects the GoA to advance this work promptly and to communicate timelines and progress clearly to RMA, municipalities, and the public.

RMA's Commitment to Collaboration

The PTAS Final Report provides a clear path toward resolving the ongoing issue of unpaid oil and gas property taxes. With the recommendations now complete, the next step requires timely, coordinated action from the GoA to move the Strategy into implementation.

RMA remains committed to working with the GoA, the AER, municipalities, and industry as the implementation strategy and monitoring framework are developed, along with the approach for advancing the intended outcomes.

The impacts of unpaid taxes continue to grow, and timely action is essential to protect municipal sustainability and reinforce public confidence. RMA will monitor progress closely and continue advocating for transparent, accountable implementation that delivers the outcomes identified in the PTAS.