

Town of Bon Accord
AGENDA
Regular Council Meeting
April 7, 2026 6:00 p.m. in Council Chambers
Live streamed on Bon Accord YouTube Channel

- 1. CALL TO ORDER AND LAND ACKNOWLEDGEMENT**
- 2. ADOPTION OF AGENDA**
- 3. PROCLAMATIONS**
 - 3.1. National Volunteer Appreciation Week (enclosure)
 - 3.2. National Day of Mourning (enclosure)
- 4. ADOPTION OF MINUTES**
 - 4.1. March 17, 2026; Regular Council Meeting (enclosure)
- 5. DELEGATION**
- 6. UNFINISHED BUSINESS**
- 7. NEW BUSINESS**
- 8. BYLAWS/POLICIES/AGREEMENTS**
 - 8.1. Town-Issued Electronic Device Policy (enclosure)
- 9. WORKSHOPS/MEETINGS/CONFERENCES**
- 10. CORRESPONDENCE**
 - ACTION REQUIRED**
 - 10.1. ISP Stampede Event (enclosure)
 - 10.2. Sturgeon County Mayor's Golf Tournament Sponsorship (enclosure)
 - GENERAL**
 - 10.3. Letter from Minister of Municipal Affairs – Assessment Model Review (enclosure)
- 11. NOTICE OF MOTION**
- 12. CLOSED SESSION**
- 13. ADJOURNMENT**

PROCLAMATION

VOLUNTEER APPRECIATION WEEK **April 19 – 25, 2026**

WHEREAS, National Volunteer Week is an opportunity to celebrate the vibrancy and impact of volunteerism in our communities and across the country and is the perfect time to recognize volunteers and celebrate the power of volunteerism in our community; and

WHEREAS, this year's theme is: "Ignite Volunteerism", which means inspiring Canadians to reconnect with their communities through acts of service, civic action, and mutual support; and

WHEREAS, the campaign responds to a decline in formal volunteering by inviting people from all backgrounds to "Find Your Thing" – discovering personal ways to contribute, whether through local events, grassroots initiatives, or ongoing volunteer commitments; and

WHEREAS, the Ignite Volunteerism campaign will serve as a celebration of Canada's volunteers while inspiring a new generation of participation—creating a stronger, more resilient, and inclusive Canada for everyone.

NOW THEREFORE, on behalf of Council, I, Mayor Brian Holden, do hereby proclaim April 19 – 25, 2026 as "National Volunteer Week" in the Town of Bon Accord and encourage all citizens to observe this week.



Mayor Brian Holden

MARCH 26, 2026
Date

PROCLAMATION

NATIONAL DAY OF MOURNING April 28, 2026

WHEREAS, April 28 is observed across Canada and in countries around the world as the National Day of Mourning for workers killed, injured, disabled or suffer disease as a result of work; and

WHEREAS, April 28 was proclaimed a “National Day of Mourning” by an Act of Parliament on February 1, 1991, as a day to remember, reflect and re-commit; and

WHEREAS, thanks to the commitment and dedication of those who fight for improved workplace health and safety every day, advances have been made that make Alberta a safer place to work; however, despite this progress, too many people continue to lose their lives, or suffer an injury or illness as a result of their job; and

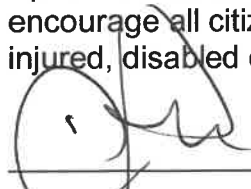
WHEREAS, every worker has the right to return home safe and sound at the end of each work day; and

WHEREAS, April 28 of each year is:

- A day to mourn and remember all workers who have been stricken with illness, injured or have lost their lives on the job;
- A day to remember children left without a parent and families facing hardships, including family and friends, who nurse or care for ill and injured workers;
- A day to renew approaches to governments for tougher occupational health and safety standards, and more effective compensation;
- A day to re-dedicate ourselves to the goal of making Canada’s workplaces safer; and

WHEREAS, by working together – with employers, workers and health and safety partners – we can prevent injuries and deaths to workers before they occur.

NOW THEREFORE, on behalf of Council, I, Mayor Brian Holden, do hereby proclaim April 28, 2026 as the “National Day of Mourning” in the Town of Bon Accord, and encourage all citizens to observe this day in recognition of workers who are killed, injured, disabled or suffer disease on the job.



Mayor Brian Holden

MARCH 26, 2026

Date

**Town of Bon Accord
Regular Meeting of Council Minutes
March 17, 2026, 9:00 a.m.
Live streamed on Bon Accord YouTube Channel**

**COUNCIL
PRESENT**

Mayor Brian Holden
Deputy Mayor Lynn Bidney
Councillor Cindy Gallant
Councillor Timothy J. Larson
Councillor Tanya May – virtual attendance

ADMINISTRATION

Bill Rogers – Interim CAO
Falon Fayant – Corporate Services Manager
Kyle Miller – Planner and Development Officer
Terry Doerkson – Infrastructure Manager
Jessica Spaidal – Legislative Services and Communications Supervisor

CALL TO ORDER AND LAND ACKNOWLEDGEMENT

Mayor Holden called the meeting to order at 9:00 a.m.

ADOPTION OF AGENDA

There were no objections to adding item 4.1 James MacDonald 2025/2026 NLLS Update.
COUNCILLOR LARSON MOVED THAT Council adopt the March 17, 2026, agenda as amended.

CARRIED UNANIMOUSLY RESOLUTION 26-052

ADOPTION OF MINUTES

March 3, 2026; Regular Council Meeting

DEPUTY MAYOR BIDNEY MOVED THAT Council approves the March 3, 2026 Regular Council Meeting minutes as presented.

CARRIED UNANIMOUSLY RESOLUTION 26-053

Councillor May joined the meeting virtually at 9:05 a.m.

DELEGATION

James MacDonald 2025/2026 NLLS Update

COUNCILLOR GALLANT MOVED THAT Council accepts the report as information.

CARRIED UNANIMOUSLY RESOLUTION 26-054

DEPARTMENTS REPORT

March 2026

DEPUTY MAYOR BIDNEY MOVED THAT Council accepts the report as information.

CARRIED UNANIMOUSLY RESOLUTION 26-055

**Town of Bon Accord
Regular Meeting of Council Minutes
March 17, 2026, 9:00 a.m.
Live streamed on Bon Accord YouTube Channel**

NEW BUSINESS

Community Services Appreciation Award

COUNCILLOR LARSON MOVED THAT Council directs administration to purchase a recognition plaque for the Community Services Appreciation Award recipient, Sharon Blais, up to a maximum cost of \$200, to be placed in the arena mezzanine, and FURTHER THAT administration arrange a time for Mayor Holden to present the plaque, once received, to Sharon Blais.

CARRIED UNANIMOUSLY RESOLUTION 26-056

COUNCIL REPORTS

COUNCILLOR GALLANT MOVED THAT Council accepts the reports as information.

CARRIED UNANIMOUSLY RESOLUTION 26-057

CORRESPONDENCE

2026 Sturgeon County Mayor's Golf Tournament

DEPUTY MAYOR BIDNEY MOVED THAT Council direct administration to register Councillor Gallant and Councillor Larson for the Sturgeon County Mayor's Golf Tournament on June 25, 2026.

CARRIED UNANIMOUSLY RESOLUTION 26-058

ARROW Utilities Information Session

COUNCILLOR LARSON MOVED THAT Council accept the correspondence as information and direct administration to send out a poll to select a date for the ARROW Utilities Information Session.

CARRIED UNANIMOUSLY RESOLUTION 26-059

Redwater Mayor's Breakfast

COUNCILLOR LARSON MOVED THAT Council direct administration to register Mayor Holden and Councillor Larson for the Redwater Mayor's Breakfast on April 10, 2026.

1 Opposed

CARRIED RESOLUTION 26-060

ADJOURNMENT

DEPUTY MAYOR BIDNEY MOVED THAT the March 17, 2026, Regular Meeting of Council adjourn at 9:39 a.m.

CARRIED UNANIMOUSLY RESOLUTION 26-061

TOWN OF BON ACCORD
REQUEST FOR DIRECTION

Meeting:	Regular Council Meeting
Meeting Date:	April 7, 2026
Presented by:	Jessica Spaidal, Legislative Services and Communications Supervisor
Title:	Town-Issued Electronic Device Policy
Agenda Item No.	8.1

BACKGROUND/PROPOSAL

The Town has replaced staff and Council devices and there has been interest from Council in purchasing their old devices.

The Town Issued Electronic Device Policy is silent on whether or not staff or Council can purchase decommissioned devices. Therefore, Council may wish to determine a fair process for allowing these types of purchases.

At the February 17, 2026 Regular Council meeting, Council directed that the Town-Issued Electronic Device Policy be brought back to the next Committee of the Whole Meeting for further discussion.

Based on discussion at the February 17 Regular Council meeting, the Town-Issued Electronic Device policy was reviewed at the February 24, 2026 Committee of the Whole meeting.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

At present, the policy updates reflect only Council's decommissioned devices. The option for staff to purchase decommissioned devices may be brought forward to council at a later date.

The updated policy provides for the following:

- Town staff and Trinus will be unable to provide support for the device.
- The Town accepts no warranties or liabilities; the device is sold as is, where is.
- Council will be allowed to purchase their respective decommissioned device (current and outgoing Council members) within 5 years of the device's original purchase by the Town with first right of refusal within 30 calendar days of the date of replacement.
- The process of determining the cost of decommissioned devices will be determined by the Town in alignment with the Tangible Capital Assets Policy.

After decommissioning, the devices remain assets with residual value, therefore, administration recommends setting a cost at the time of replacement as opposed to \$0. The revenue would assist in offsetting any initial device costs and would have a small positive impact on the budget.

For the devices that were decommissioned in December 2025, Council can make a separate resolution to extend the 30-day period once the policy is approved.

STRATEGIC ALIGNMENT

Value Statement: Stewardship

- Administration and Council embody the responsible planning and management of our resources.

COSTS/SOURCES OF FUNDING

Please see below depreciated value for the decommissioned devices:

Tablets (each, purchased in 2021):

Original Purchase Value: \$3,181.71

Trade-in value today: \$328.00

RECOMMENDATION

THAT Council approves the Town-Issued Electronic Device Policy as presented.

TOWN ISSUED ELECTRONIC DEVICE POLICY

SECTION: Administration / Council

DEPARTMENT: Administration / Public Works / Finance / Community Services

COUNCIL APPROVAL DATE: October 1, 2024

LAST REVIEWED BY COUNCIL: [DATE AMENDED]

POLICY STATEMENT

Town-issued Electronic Devices are loaned to Employees, Council members and/or the Town Manager in the course of their duties to allow for ease of internal and external communications for Town business purposes.

PURPOSE

To establish guidelines for the issuance, usage, and decommissioning of Town-owned Electronic Devices to Designated Users to enhance safety, limit Town liability, and help manage telecommunications and data costs.

SCOPE

This policy applies to Council members, the Town Manager, and Employees who have or are responsible for any Electronic Device issued by the Town to conduct business on behalf of the Town.

DEFINITIONS

“Electronic Device” means a piece of equipment that can make or receive phone calls, can send and receive text messages, accesses the internet, or allows for the reading of and responding to email. This includes but is not limited to all cellular phones, tablets, and notebooks.

“Decommissioned Device” means an Electronic Device that has been replaced and factory reset.

“Designated User” means an individual who is loaned a Town-owned Electronic Device.

“Employee” means an individual employed by the Town.

“Town” means the Town of Bon Accord.

“Town Manager” means the Chief Administrative Officer of the Town of Bon Accord or designate.

I. Electronic Device Set Up

1. The Town Manager will be responsible for determining the best plan and equipment for Electronic Devices.
2. Phone numbers are pre-assigned to each Electronic Device based on role. Transfers of existing personal phone numbers to Town-issued Electronic Devices are not available.
3. All monthly costs associated with Town-issued Electronic Devices will be allocated to the appropriate department.
4. Monthly itemized bills will be received by the Town and circulated by Corporate Services for approval, as appropriate.
5. Designated Users who take their Town-issued Electronic Device outside of areas that are in regular plan limits for any reason are required to ensure that arrangements are made to amend their plan temporarily to avoid excessive roaming, long distance, or other charges. Designated Users may be asked to reimburse the Town for excessive charges.
6. Changes to the Electronic Device’s security configuration and content may be changed at any time as required by the Town’s third-party IT service provider.

II. Device Operation

1. Town-issued Electronic Devices must be used appropriately, responsibly and ethically. Designated Users must ensure the following are observed:
 - a. All Town-issued Electronic Devices must be locked by requiring a password,

- fingerprint ID, facial recognition or another similar security mechanism.
- b. Town-issued Electronic Devices are the property of the Town and must be treated, used, and safeguarded as such. If a Designated User damages or loses a Town-issued Electronic Device, the Town Manager must be informed immediately to minimize losses or expenses that could occur.
 - c. All Town-issued Electronic Devices are to remain solely in the Designated User's possession and control. All other individuals, including but not limited to family members and friends, are prohibited access.
 - d. All Town-related content, including but not limited to email, calendars, notes, and messages, are to be considered and treated as confidential.
 - e. Designated Users are prohibited from using a Town-issued Electronic Device for the purpose of illegal transactions, criminal conduct, harassment, or obscene behavior.
 - f. Designated Users are prohibited from using a Town-issued Electronic Device's camera or microphone to record confidential information without the consent of the person(s) being recorded.
 - g. Designated Users will ensure that the technology related to finding a lost Electronic Device is activated and accessible, if available.
 - h. A case and screen protector must be installed on Town-issued cellular phones and tablets.
 - i. Any issues with the Electronic Device's hardware or software must be brought to the attention of the Town Manager as soon as possible. Any required service will be performed or arranged by the Town.
 - j. If Designated Users have any reason to suspect that a Town-issued Electronic Device, account, or password has been compromised, or if any malware or virus is suspected, please immediately notify the Incident Manager as per the **Cyber Security Incident Response and Disaster Recovery Plan Policy**.

III. Use of Electronic Devices While Operating a Motor Vehicle

1. Use of a Town-issued Electronic Device while driving is prohibited, except for when

- used with a hands-free device. See the Town **Employment Policy** for details.
2. Designated Users are solely responsible for any fines and/or charges laid by traffic authorities for illegal use of Town-issued Electronic Devices while operating a vehicle. Individuals who violate the policy will face disciplinary measures up to termination, or face personal legal responsibility if, in the course and scope of their duties, they are involved in a car accident and there is evidence that they were using their Town-issued Electronic Device while driving and the Town is sued.

IV. Travelling Outside Canada

1. When travelling outside of Canada, it is recommended to leave Town-issued Electronic Devices at the Town office or in a secure location at home prior to leaving the country to ensure all measures are taken to avoid unnecessary charges and the risk of a security breach.
2. All Town-issued Electronic Devices should be placed in 'Airplane Mode' if no cellular access is necessary.

V. Use of Town-Issued Electronic Devices

1. In accordance with the Town's **Employment Policy**, Town-issued Electronic Devices may be subject to monitoring and searches. To protect individual privacy, the Town does not permit Town-issued Electronic Devices to be used for personal communications. This includes, but is not limited to messages, contacts, calendars, photographs, videos, and music.
2. Town-issued Electronic Devices have a limited amount of data available each month. To help mitigate data-related overcharges, Designated Users should:
 - a. Ensure their Town-issued Electronic Device is properly connected to their home-based and/or other frequented venues' internet Wi-Fi connection.
 - b. Refrain from using their Town-issued Electronic Device as an access point or 'Personal Hotspot', where possible.
3. Employees must have permission from the Town Manager to bring Town-issued laptops to conferences, training, or similar events to ensure the confidentiality of

information, security of the Device, and allow for full participation in the event.

VI. Device Decommissioning

1. Each Employee will promptly return the Town-issued Electronic Device and all Town-issued accessories to their manager. Council members will return these items to the Town Manager.
2. The Town Manager will initiate a full reset which erases all data and returns the device to its original factory condition and to be repurposed as required.
3. **Conditions of Retaining Decommissioned Devices**
 - a) This section of the policy applies to Decommissioned Devices up to 5 years old at the date of replacement that are no longer required by the Town for operational purposes.
 - b) Devices are to be sold as is, where is, with no Town liability, warranties, or support.
 - c) Current and outgoing Council members will have first right of refusal for a period of 30 calendar days following the date their respective device was replaced, during which time they must notify the Town Manager if they wish to obtain their respective device and section VI, 2 will apply. If, after 30 calendar days, there is no interest in retaining the Decommissioned Device, other current and outgoing Council members will become eligible to submit their interest to the Town Manager.
 - d) Costs for the sale of Decommissioned Devices will be determined by the Town in alignment with the Tangible Capital Assets Policy, device trade-in value, and depreciated value at the time of replacement.

REFERENCES

- Cyber Security Incident Response and Disaster Recovery Plan Policy
- Employment Policy



Join us at Cowboy Hat Connections

**You're invited to an exclusive event hosted by
Integrated Strategic Partners**

Kick off the Calgary Stampede with Andre, Hal, Doug, Jeff,

Monica, Alyson, Marc, and others from the ISP team. Building on the success of last year, we're excited to bring together a dynamic group of leaders, change makers, and valued partners for an exclusive VIP event.

Saturday, July 4, 2026

12:00 p.m. – 5:00 p.m.

Cold Garden Beverage Company

1100 11 St. SE, Calgary

Experience western hospitality with curated food and drinks, live music and relaxed yet purposeful conversation. We invite you to this high-trust setting designed to foster powerful relationships among decision-makers.

Space is limited, so be sure to RSVP by June 20 to confirm your spot.

RSVP Now



Mayor's Golf Tournament

Thursday, June 25, 2026

Sturgeon Valley Golf & Country Club



WHERE HORSEPOWER MEETS THE FAIRWAY!

This year's event blends the energy and momentum of the Fire Horse with a premium golf experience designed to foster connection, engagement, and community impact. From interactive on-course activations to meaningful networking opportunities, the tournament offers a unique platform to connect with community leaders, local businesses, and decision-makers in an engaging, experience-driven setting.

This year, we are proud to support three local organizations making a meaningful impact:

Out of Africa Animal Sanctuary – Supporting vulnerable animals through sanctuary, rehabilitation, and community education

Oak Hill Ranch – Providing therapeutic programs for youth facing trauma

Changing Lives Through Horses Foundation – Empowering individuals through equine-assisted programs

THANK YOU TO OUR GENEROUS 2025 PARTNERS

NWR — Pembina Pipeline Corp.

Brownlee LLP — Bison Low Carbon Ventures — Edmonton International Airport

Nutrien — Sameng Inc. — Wolf Midstream — Fortis Alberta Inc.

Cando Rail & Terminals Ltd. — Life in the Heartland — Kortech Calcium Services

Select Engineering Consultants — Alberta's Industrial Heartland Association — Lafarge Canada Inc.

Apex Utilities Inc. — Cunningham Transport — Town of Legal — Davidson Powerline

Town of Morinville — North Central Co-Op — SIL Industrial Minerals — Whitson Contracting — Bunge

North Parkland Power Co-Op — Paradox Access Solutions — Town of Bon Accord

Town of Redwater — St. Albert Community Foundation

Partnership Opportunities

Per Tier

PLATINUM - \$10,000 (2 available)

Patio Party | Tee Gift

OPPORTUNITY - \$7,500 (2 available)

Dinner | Tee Markers

AMBITION - \$5,500 (2 available)

Golf Ball (Logo on ball) | Live Scoring

INNOVATION - \$3,500 (4 available)

Breakfast | Golf Cart | Photobooth | Bag Valet

STURGEON PROUD - \$2,500 (5 available)

Coffee | Party Cart | Smoothie | Hydration | Rest & Respite

HEARTLAND - \$2,000 (4 available)

Sunshine (Morning Baileys) | Registration

Dessert | Team Prize

PASSPORT - \$1,000 (1 available; logo on passport)

TEE PARTY - \$750 (16 available; hole sponsorship)

All levels receive the following perks:

- Event signage recognition (on-course and/or walkway to clubhouse)
- Digital and print recognition
- Opportunity to market on-course

	\$10,000	\$7,500	\$5,500	\$3,500	\$2,500	\$2,000	\$1,000	\$750
Golf spots	8	4	4	2	2	1	0	0
Speaking opportunity	✓	✓						
Ad in cart program	✓	✓	✓					
Program message in dinner program	✓	✓	✓					
Naming recognition (level specific)	✓	✓	✓	✓	✓	✓		
Podium recognition	✓	✓	✓	✓	✓	✓		
Logo visibility/branding	✓	✓	✓	✓	✓	✓	✓	
Right of first refusal for 2025	✓	✓	✓	✓	✓	✓	✓	
Event signage recognition	✓	✓	✓	✓	✓	✓	✓	✓
Digital & print recognition	✓	✓	✓	✓	✓	✓	✓	✓
Opportunity to market on-course	✓	✓	✓	✓	✓	✓	✓	✓

STANDARD REFUND POLICY

Due to the advance bookings necessary for this type of event, we cannot offer refunds. If you are unable to attend, please let us know if someone may be able to take your place or your contribution will be converted to a donation to the named charity. Thank you for your understanding and your donation to our worthy charity.

FIRST RIGHT OF REFUSAL

All previous partners have the first right of refusal at their previous level. Partners wishing to renew and hold their partnership at that level must respond by **April 24, 2026**, to secure their spot.

All other requests will be considered in the order they are received. Remaining partnerships will be available, while they last, until May 29, 2026.

QUESTIONS? Contact Samantha at SK Events: sam@skevents.ca
Visit sturgeoncounty.ca/mayorsgolf to secure your partnership today.



ALBERTA

MUNICIPAL AFFAIRS

Office of the Minister

MLA, Peace River

AR121809

April 1, 2026

Dear Chief Elected Officials:

Municipal Affairs has been working collaboratively in recent years with industry representatives, professional assessors, and municipal partners to modernize Alberta's regulated property assessment framework through the Assessment Model Review (AMR). One important phase of this work has now been completed, and I am pleased to share policy updates that aim to simplify rules, reduce uncertainty, and improve consistency, transparency, and fairness across the system.

Most regulated property assessment models covering wells, pipelines, telecommunications systems, electric power systems, machinery and equipment, and railways, were last updated in 2005. As you may be aware, the last time the assessment models were reviewed in 2020, government opted not to proceed with proposed changes.

Based on a renewed engagement process designed by stakeholders, the AMR process re-launched in March 2024 with a review of the foundational policies that guide Alberta's regulated assessment system. These policy updates are a major milestone and set the stage for the next phase.

Key decisions include:

- standardizing assessment rates, where feasible, to make assessments more predictable;
- updating assessment models on a regular schedule to reflect changes in technology and construction practices;
- setting more consistent rules by clarifying when construction is considered finished for purposes of assessment, making sure actual construction costs are included with tightly-defined exclusions, and creating a provincial benchmark to fairly adjust labour-related construction costs in remote areas; and,
- introducing penalties for owners who do not provide required assessment information on time.

The rules will be effective for the 2027 tax year, and will apply to facilities built or expanded after that date. These rules will also be applied in the development of updated assessment models for each individual regulated property type as they are reviewed. Accordingly, we do not expect there to be significant assessment changes in 2027 and 2028 resulting from these policy changes.

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Looking ahead, through the next phase of the AMR, we will continue to work with stakeholders to update the assessment models – the rules, rates and procedures for determining valuation – for individual regulated property types. These reviews will be followed by broad and direct engagement with municipalities and industry to consider the impacts of the new assessment models on revenue.

Your municipality will be directly engaged on the overall results of the AMR and the potential impacts of updated assessments. This is an upcoming phase of the AMR process; engagement will focus on implementation of these policy changes. The final decision by government on any changes to assessment models is expected to occur in late 2028.

Attached is a fact sheet summarizing the policy changes, and a frequently asked question document for your use. I look forward to continuing to work with you and your municipal associations on this important initiative.

Sincerely,

A handwritten signature in black ink, appearing to be 'Dan Williams', written over a horizontal line.

Dan Williams, ECA
Minister of Municipal Affairs

Attachment:

1. Fact sheet
2. Frequently Asked Questions

cc: Chief Administrative Officers

Assessment Model Review

Policy Updates – March 2026

Overview

Municipal Affairs is updating the policies that govern regulated property assessments in Alberta as part of the ongoing Assessment Model Review. The changes aim to simplify rules, reduce ambiguity, and improve consistency and fairness of assessments. These updated policies reflect the input of municipalities, industry, and professional assessors.

Clearer rules and standardized assessment practices will improve transparency and predictability, while helping reduce disputes and assessment appeals. The updated system balances the needs of municipalities and industry by applying consistent approaches across regulated property types.

Assessment Models

Clarifying the foundational policies governing the assessment system allows the Assessment Model Review to move to its next phase: updating assessment models to better align with current practices, infrastructure, and technology.

Assessment models are the rules and procedures that determine how each type of regulated property is valued for property taxation purposes. The models for most types of regulated property, including wells, pipelines, telecommunications systems, electric power systems, machinery and equipment, and railways, were last updated in 2005.

Key Changes

Standardization

Standardized rates will be prepared and used wherever feasible and these rates will be developed for new property types where they do not currently exist, such as solar installations, and for existing properties where there are typical configurations of multiple components, such as wellsites. If it is unfeasible to calculate a standardized rate, site-specific reported costs will continue to be used.

The modernization and expansion of standardized rates will improve the consistency and efficiency of assessments, while providing municipalities and property owners with greater predictability.

Assessment Rules for Construction Costs

Regulated assessment is based on construction costs, and these policy updates have clarified which construction costs are assessable.

Construction will be considered complete when physical construction ends, and the assessment will not include pre-construction expenditures or post-build commissioning costs.

Most actual construction costs will be included in the assessment, reflecting the owner's capital investment in the asset. Exclusions will be tightly defined, focusing on costs due to extraordinary events and mandatory safety requirements, for example.

A provincial benchmark will be created to fairly adjust labour-related construction costs in remote areas.

These changes reduce ambiguity and align assessments with actual costs. They clarify rules for stakeholders, reduce complaints, limit subjective claims, and improve comparability and equity across properties, including those in remote areas.

Depreciation

When updated assessment models are developed, they will continue to include both a ceiling and floor limit for depreciation of machinery and equipment under Schedule C of the assessment formula.

This incentivises up-front capital investment by industry and supports long-term revenue in later years for municipalities. It provides scope clarity for assessment model development, reducing stakeholder uncertainty.

Specific assessment models for mature oil and gas assets will be developed as part of the next phase of the model review. Depreciation curves and other factors will be updated to better reflect the characteristics of these assets.

Reporting Consequences

Assessed persons may receive an administrative penalty (fine) when mandatory reporting is not provided to an assessor within 60 days of a formal request.

In these cases, the property owner will also lose the ability to appeal the assessment to the Land and Property Rights Tribunal.

This will improve assessment accuracy and fairness, boost reporting and legislative compliance, and encourage proactive property owner disclosure.

Review Schedule

Following the current Assessment Model Review, models will be updated on a regular, predetermined schedule (e.g., one to two property types a year) with each property type reviewed on a five-year cycle.

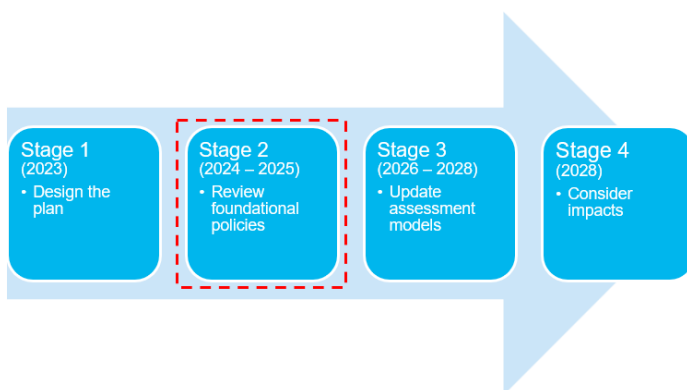
This change keeps assessment models current, captures modern technologies and construction practices, and reduces system shock resulting from delayed updates or overly broad changes.

Transition Rules

These policy changes will take effect on January 1, 2027, and will apply to new facilities assessed on a reported cost basis; assessments for existing major facilities will remain unchanged. The new rules will be applied to assessment models, including standardized rates, as they are updated in the next phase of the Assessment Model Review.

AMR Timeline

These changes mark the end of the policy review stage and move the Assessment Model Review forward into the next phase, which focuses on individual model reviews.



Next Steps

Updates to legislation and regulation to reflect these policy decisions are expected in spring 2026.

Municipal Affairs will work with industry, municipal and assessment stakeholders to begin reviews of the assessment models for individual regulated property types in 2026.

Resources

Stakeholders can follow the progress of the AMR on the at [Assessment Model Review engagement | Alberta.ca](https://www.alberta.ca/assessment-model-review-engagement)

Contact us

For inquiries during the AMR process, please contact the AMR Team toll-free by first dialing 310-0000, then 780-422-1377, or at ma.amr@gov.ab.ca.

Frequently asked questions

Assessment Model Review – Policy Changes

Municipal Affairs is updating the rules that govern regulated property assessments in Alberta as part of the Assessment Model Review. These amendments reflect the input of municipalities, industry, and professional assessors, and aim to simplify rules, reduce ambiguity in interpretation and improve consistency, transparency, and fairness.

Why do assessment models need to be updated now?

Many regulated property types have changed substantially since the last major updates in 2005.

Construction methods, materials, and costs have evolved significantly, and models must reflect current industry practices.

New technologies in several sectors are not recognized or costed in existing models.

Modernizing the models improves fairness, consistency, and transparency in how industrial property is valued.

Updated models ensure clearer rules and valuations that better reflect how today's industrial assets are built and operated.

Which properties are expected to be impacted by the policy changes?

The policy changes are expected to impact regulated property, which includes telecommunications and cable, railways, electric power systems wells, pipelines, and machinery and equipment.

Can you outline the policy changes being implemented and what they are meant to address?

These changes are intended to modernize and reduce ambiguity by clarifying definitions, improving transparency, and aligning assessment rules with current practices.

Clarified rules will allow new assessment models to be developed for each regulated property type. Key policy changes that are being implemented include:

- standardizing assessment rates, where feasible, to make assessments more predictable.
- updating assessment models on a regular schedule to reflect changes in technology and construction practices.
- setting more consistent rules by clarifying when construction is considered finished for purposes of assessment, making sure actual construction costs are included, and creating a

provincial benchmark to fairly adjust labour related construction costs in remote areas; and

- introducing penalties for owners who do not provide required assessment information on time.

Who was consulted and how were they engaged before these policy changes were implemented?

Since 2022, Municipal Affairs has worked collaboratively with a Steering Committee of industry representatives, professional assessors, and municipal partners including Rural Municipalities of Alberta (RMA) and Alberta Municipalities, to modernize Alberta's regulated property assessment framework through the Assessment Model Review.

The recent policy updates reflect their contributions and aim to simplify rules, reduce uncertainty, and improve consistency, transparency, and fairness across the system.

How will these changes affect the tax burden for industry and municipalities?

The first stage of the Assessment Model Review was focused on modernizing the system's principles and foundational policies while providing directions to stakeholders on how the assessment system will function ahead of the next stage.

The updated rules will be effective for the 2027 tax year and will apply to facilities built or expanded after that date, as well as to the assessment models for individual regulated property types as they are developed.

Municipal Affairs does not expect significant assessment changes in the 2027 and 2028 tax years resulting from these policy changes.

How will the transition to new rules work?

The updated rules will be effective for the 2027 tax year and will apply to facilities built or expanded after that date, as well as to the assessment models for individual regulated property types as they are developed.

This avoids retroactive changes and provides a predictable transition for property owners.

What are the next steps following these policy changes?

Over the next few years, Municipal Affairs will continue to work with stakeholders to update the assessment models – the rules and procedures for determining the valuation – for individual regulated property types.

These reviews will be followed by broad and direct engagement with municipalities and industry to consider the impacts of the new assessment models on revenue.

The final decision by government on implementation of any changes to assessment models is expected to occur in late 2028.

Why does Alberta use a regulated assessment standard based on construction costs instead of market value standard like residential assessments?

Alberta uses a regulated assessment standard to ensure uniformity and equity across municipalities, especially for complex industrial properties where comparable market data is limited or unreliable.

The cost-based approach avoids market fluctuations and provides a stable valuation for municipalities and property owners and reduces the risk of sudden shifts in property values.