




Subject: **2025 Property Tax Payment Plan Request from Pine Cliff Energy**
Meeting Date: Tuesday, July 22, 2025
Prepared By: Rajeana Nyman, Property Tax Administrator
Presented By: Rajeana Nyman, Property Tax Administrator

STRATEGIC PLAN ALIGNMENT: (Check all that apply)

	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
High Quality Infrastructure		Economic Resilience		Quality of Life		Effective Leadership		Level of Service	

RELEVANT LEGISLATION:

Provincial (cite)- N/A

Cancellation, reduction, refund or deferral of taxes

347(1) If a council considers it equitable to do so, it may, generally or with respect to a particular taxable property or business or a class of taxable property or business, do one or more of the following, with or without conditions:

- (a) cancel or reduce tax arrears;
- (b) cancel or refund all or part of a tax;
- (c) defer the collection of a tax.

Council Bylaw/Policy (cite)- N/A

BACKGROUND/PROPOSAL:

Pine Cliff Energy is a natural gas-producing company that operates within our borders.

Pine Cliff Energy Ltd. presented to Council in 2024, requesting that the County defer the collection of their taxes into six payments, starting in October 2024, with the final payment due in March 2025. Council agreed to this plan, and the company is requesting a similar agreement for the 2025 taxes.

The company is in good standing with the County and has previously paid its municipal tax obligations. We have entered into agreements with Pine Cliff Energy Ltd for 2019, 2020, 2021 and 2024 taxes and all previous agreement obligations have been honored.

This agreement covers a 6-month period, and no penalties will be applied while the payment agreement is being adhered to.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES/OTHER CONSIDERATIONS:

Deferral payment plans temporarily relieve companies that need to manage their cash flow.



FINANCIAL & STAFFING IMPLICATIONS:

Administration does not anticipate the deferral of these taxes affecting our current ability to maintain service levels. The deferral of payment beyond the tax due date does affect County cash flows; however, Administration can plan for defined payment terms more accurately than for arrears taxes without payment plans. Payments made in 2025 will cover the requisition portions we are obligated to make.

RECOMMENDED ENGAGEMENT:

Directive Decision (Information Sharing, One-Way Communication)

Tools:	Individual Notification	Other:	
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ATTACHMENTS:

Tax Deferral Agreement

COUNCIL OPTIONS:

1. Accept the requested Tax Deferral Agreement.
2. Deny the request for a Tax Deferral Agreement
3. Request further Information.

RECOMMENDED MOTION:

That Council agrees to enter into a Tax Deferral Payment Agreement with Pine Cliff Energy Ltd. to pay 2025 taxes over a 6-month payment plan from October 2025 to March 2026.

FOLLOW-UP ACTIONS:

Communicate with the company the decision of Council, and, if approved, enter into the related agreement for the payment of 2025 property taxes.

APPROVAL(S):

Mike Haugen, Chief Administrative Officer

Approved- ☒

