

Preliminary Analysis of Bill 28: Municipal Affairs & Housing Statutes Amendment Act, 2026



April 17, 2026

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Background

On April 2, 2026, the Government of Alberta released Bill 28, the [Municipal Affairs and Housing Statutes Amendment Act](#), which proposes amendments to the *Municipal Government Act* (MGA), the *Alberta Housing Act*, and the *Libraries Act*.

ABmunis' Perspective

Some of the proposed legislative changes reflect ongoing advocacy on items first presented in Bill 50, the *Municipal Affairs Statutes Amendment Act, 2025*. ABmunis submitted recommendations and [analysis](#) on Bill 50 to Municipal Affairs related to:

- The elimination of codes of conduct
- Use of natural persons powers
- Standard meeting procedures
- Councillor information requests

We appreciate that Municipal Affairs acknowledged concerns raised by municipalities, ABmunis, and the Rural Municipalities of Alberta (RMA). The Ministry has since introduced amendments through Bill 28 to mitigate those concerns.

Support of the New Councillor Accountability Framework

ABmunis supports the proposed introduction of a Councillor Accountability Framework, as well as the inclusion of third parties to investigate complaints under this framework. ABmunis, along with RMA and municipalities across Alberta, have expressed concerns with the elimination of codes of conduct since their repeal in Bill 50. In addition, under the previous code-of-conduct bylaws, ABmunis and RMA had advocated for an independent third-party integrity commissioner to investigate complaints. Although an independent office has not been established, we are pleased to see that Bill 28 introduces a third party to investigate complaints, ensuring a consistent and accountable investigation process.

Concerns with Further Erosion of Local Autonomy and Added Cost Pressures

Bill 28 continues to raise significant and persistent concerns related to municipal autonomy. The proposed legislation introduces several provisions that risk eroding the independence and self-governance of local councils, including items related to:

- Implementation of standard meeting procedures
- Results from viability review votes
- Implementation of community design codes
- Limitations on vacancy property tax
- Public utility governance
- Approval of aggregate pits

In addition, ABmunis identifies that several proposed provisions may lead to significant and potentially unsustainable cost pressures for municipalities across Alberta. ABmunis will continue to highlight mounting cost pressures and the cumulative impact that those pressures have on municipalities across Alberta through our [Property Taxes Reimagined](#) project.

The following analysis includes areas where ABmunis has identified risk to municipal autonomy, potential for increased financial strain, and areas where additional feedback from members is required to support future advocacy efforts.

Next Steps and Change Management

ABmunis remains committed to raising our questions and concerns with Municipal Affairs so the Ministry is fully informed about what these proposed changes would mean for municipalities. If passed, Bill 28 will require significant work by ABmunis, other municipal associations, the Government of Alberta, and municipalities to develop the regulations enabled through the proposed legislation. Regulations are proposed for:

- The Councillor Accountability Framework
- Automatic Yes for development permits
- Non-statutory studies related to development
- Community Design Codes
- Assessment of Designated Industrial Property
- Governance of Utilities

Regulations will be extensive and ABmunis will work collaboratively with Municipal Affairs and other municipal associations on the development of all future regulations. These regulations will further clarify the requirements that have been introduced in Bill 28 and may have additional impacts on municipalities.

Changes to the Municipal Government Act

Unless otherwise noted, the proposed changes to the *Municipal Government Act* will come into force upon Royal Assent.

Accountability – Councillor Accountability Framework

Proposed Change	ABmunis Analysis
<p>Councillor Accountability Framework Allows for the Minister to, by regulation, establish a universal councillor accountability framework for all municipalities across Alberta. (Division 1.01, s. 146.011)</p>	<p>Support in Principle Bill 50, the <i>Municipal Affairs Statutes Amendment Act, 2025</i>, repealed provisions relating to municipal codes of conduct (s. 145(10)), as well as prohibiting any future bylaw or resolution related to the behaviour or conduct of councillors or council committees (s. 145(9)).</p> <p>Since the repeal of codes of conduct, ABmunis, along with other municipal associations and municipalities, has advocated for these codes to be reinstated to strengthen ethical, respectful, and accountable conduct for elected officials.</p> <p>Bill 28 outlines that any future accountability framework may include:</p> <ul style="list-style-type: none"> • Rules respecting pecuniary interest (subject to s. 170, 172, 173, and 174(1)(g) to (i)) • Rules respecting the use of municipal assets and services • Rules respecting the confidentiality of information • Rules respecting egregious behaviour, threatening behaviour, or improper use of influence • Rules respecting the conduct and terms of investigators or appeals commissioners • Rules respecting processes for a complaint, an investigation, a preliminary review, a decision to apply sanctions, and appeals • An investigator’s power • Rules respecting the publication of information • Rules respecting the contents of a pecuniary interest report • Custody and retention of records related to preliminary reviews, investigations, reports, and appeals • Permitted sanctions • Timelines for making a complaint, appeals, making an order and releasing findings, and reasons provided by an appeals commissioner or Minister • Setting fees for complaints and appeals <p>ABmunis understands that significant details related to the framework will need to be drafted as part of the regulation. We look forward to the opportunity to fully collaborate with the Ministry on regulations. We recognise that member engagement will be crucial to this process.</p>

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	<p>Gap in Accountability for Public Members on Council Committees We note that Bill 28 does not apply to council committees, which we see as a significant gap. Changes in Bill 50 prohibited councils from passing bylaws or resolutions pertaining to the behaviour of councillors or other members of council committees who are not councillors. While council may govern and establish basic requirements for council committees, they still lack a mechanism to hold non-elected committee members accountable for their behaviour.</p> <p>Costs to Municipalities ABmunis continues to be concerned about the cumulative impact of costs on municipalities. We understand that under the new accountability framework, municipalities will be required to cover costs related to preliminary reviews and investigations while the Minister covers costs associated with appeals or Minister-initiated investigations. Regulations related to costs, including establishing fees for complaints, and standard fee structures for preliminary reviews and investigations, will be critical to ensure that the framework is not only accessible to municipalities, but also reduces unintended financial strain. For example, consideration could be given to establishing fees to file a complaint that could be reimbursed if the complaint is found to merit investigation but would be put towards covering costs if the preliminary review finds the complaint to be frivolous or vexatious. This is discussed in further detail in the section on “Preliminary Review.” Ongoing engagement with members will be required.</p>
<p>Complaints and Investigations If an accountability framework is established, the Minister must designate investigators for the purposes of investigating complaints received under the framework. (s. 146.02)</p> <p>A councillor is permitted to make a complaint against another councillor if they have reasonable grounds to believe there has been a contravention of the accountability framework. (s. 146.021)</p> <p>Upon receiving a complaint, a council will be required to appoint an investigator to conduct an investigation. (s. 146.03)</p>	<p>Support in Principle and Further Details Required</p> <p>Investigators ABmunis has advocated for an independent third-party ethics/integrity commissioner since the introduction of codes of conduct. Although Bill 28 does not formally establish an independent office, ABmunis supports the requirement for investigations to be completed by an independent third-party.</p> <p>ABmunis understands that the Minister must designate the individuals that the Minister considers qualified, “subject to any terms and conditions the Minister considers necessary.” Consequently, ABmunis looks forward to working with Municipal Affairs to establish the criteria related to investigator qualifications and finalize a roster of investigators available to municipalities.</p> <p>We understand some municipalities already have independent offices of integrity commissioners and in principle, those commissioners would be eligible to apply to be appointed as investigators of complaints.</p> <p>Complaints Bill 28 allows for a councillor to file a complaint if they have reasonable grounds to believe that another councillor on the same council has contravened the framework. Councillors can file a complaint on behalf of the public or administration. Bill 28 requires that a councillor filing a complaint does so in a form acceptable by council.</p>

ABmunis recommends that regulations establish a mechanism to file complaints that emerge as part of intermunicipal collaboration discussions.

Although we understand that the framework provides the authority for council to create a “form” for receiving complaints, ABmunis also recommends establishing a form in the regulation to provide consistency across the province, rather than every municipality creating their own format via council policy.

Further, the legislation doesn’t specify if a group of councillors could jointly file a complaint against another councillor to prevent multiple complaints on the same violation. Additional clarification is required and consideration should be given to the potential for a joint complaint.

ABmunis notes that there appears to be a gap between how complaints are received and how investigation reports are shared with council. Bill 28 is unclear on whether complaints are submitted in closed session to protect confidentiality. It also does not clearly state whether a councillor named in a complaint can see the complaint before it is formally submitted or reviewed by council.

Investigations

Upon receiving a complaint, councils must appoint an investigator to investigate the complaint, and the municipality is responsible for the costs of the investigation. The legislation is unclear as to whether accepting a complaint and passing a resolution to appoint an investigator must be done at the same meeting or within a time period specified in the regulation.

ABmunis understands that the province intends to establish regulations respecting fees associated with filing a complaint. We support development of a fee structure that balances attraction of qualified investigators with the need to control costs for municipalities.

An investigator has the power to:

- Make inquiries of any person they believe has or may have information relevant to the investigation
- Demand the production of records or documents
- Make copies of any documents or records
- Access any municipal land or facilities
- Do anything permitted in the accountability framework

However, the legislation does not set out the responsibilities of the municipality, its employees, the complainant, or the person subject to the complaint.

Prior to an investigative report being submitted, if either the person who made the complaint or the person subject to the complaint is no longer a member of council, the investigation must end immediately. The investigator must inform the council and the Minister that the investigation has ended, as well as the reasons for the conclusion. ABmunis believes that unintended consequences

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	<p>may result if an investigation ends because the complainant is no longer on council, but the councillor subject to the complaint remains. There are many reasons why a complainant may resign, and their resignation does not mean that the contravention was fully investigated with a resolution being identified, nor will it guarantee that a similar complaint will not arise in the future given the inability to formally conclude the investigation. There are also risks that a councillor subject to a complaint could resign to end an investigation and then run again for council at a later point. In addition, concluding an investigation without disclosure of findings does not provide transparency to the public or the remainder of council. At the same time, concluding an investigation with resignations does save the municipality from spending additional time and money on an investigation.</p> <p>The legislation also permits the Minister to appoint an investigator if they are of the opinion that a councillor may have contravened the accountability framework.</p> <p><i>Outstanding Questions on Complaints and Investigations</i></p> <ul style="list-style-type: none"> • Are municipalities required to establish a policy for the purposes of outlining the form in which a complaint is considered “acceptable by council”? If so, what is the timeline for councils to establish their policies after the implementation of any regulation? • Are municipalities permitted to establish a process for receiving complaints from the public that could then inform whether a councillor may wish to proceed with a complaint under the framework? • If a councillor resigns to end an investigation and then chooses to run in the by-election, is there a mechanism to ensure the investigation can continue or is a new complaint required if the person is re-elected to council? • Will the regulations include a mechanism to manage multiple complaints on the same issue or allow for multiple councillors to be named as complainants on the complaint? • Does council formally accept a complaint, if in the acceptable format, by resolution or is it submitted in closed session? Investigator reports are first submitted in closed session, but similar processes are unclear related to complaints. • Does the government intend to create a different mechanism for public or employee complaints that ensure accountability of elected officials? • Section 146.03 requires that council must appoint an investigator if it receives a complaint. What is the timeline for council to appoint an investigator after receiving the complaint?
<p>Preliminary Review An investigator is required to conduct a preliminary review prior to completing an investigation. (s. 146.05)</p>	<p>Support Prior to proceeding to an investigation, Bill 28 outlines that an investigator must complete a preliminary investigation to determine if a complaint is frivolous, vexatious, or outside of the scope of the accountability framework.</p> <p>ABmunis supports the concept of a preliminary review since municipalities will be responsible for the costs associated with an investigation. If it is determined a complaint is frivolous or vexatious or falls outside of the scope of the framework, municipalities will only be responsible for the costs of the preliminary review rather than the full investigation.</p>

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	<p>We also support requiring the investigator to file a report of the findings with council, as it ensures transparency.</p> <p>ABmunis recommends that related regulations establish a clear definition of “frivolous” and “vexatious” to ensure that the same standard is applied by all investigators. This also ensures clarity for all elected officials who may use the accountability framework in the future.</p> <p>As mentioned in a previous section, ABmunis also recommends establishing a fee payable to the municipality for filing a complaint. The municipality would hold the fee until the preliminary review has concluded. If the review finds that the complaint was frivolous or vexatious or falls outside of the scope of the accountability framework, the municipality would retain the fee. If the review determines the complaint falls within the framework, the fee is refunded to the complainant. The intention is not to deter complaints but rather to recognize the costs that municipalities will be responsible for when a complaint is received and ensuring there is accountability for the person filing the complaint. To reflect differences among municipalities in Alberta, a minimum and maximum fee could be set, while allowing each municipality to choose a fee that fits its needs, as long as the fee does not exceed the maximum.</p>
<p>Decisions and Sanctions An investigator must prepare a report for council that summarizes the investigation, recommendations, and reasons for the recommendations. (s. 146.07)</p> <p>After receiving an investigation report, council must determine if the councillor has contravened the framework. (s. 146.08)</p>	<p>Support in Principle and Further Details Required An investigator must submit an investigation report that includes:</p> <ul style="list-style-type: none"> • A summary of the investigation • Recommendations on whether council should find that the councillor has contravened the framework • Reasons for the recommendations • Recommended sanctions, if any <p>This report ensures transparency and accountability of the framework and the investigative process. The report must be submitted to council via closed session and be made publicly available in accordance with the framework.</p> <p>After receiving a report, council must pass a resolution determining if the councillor has contravened the framework. If council determines that a contravention has occurred, the council must apply the sanctions recommended in the report; apply one or more different sanctions; or apply no sanctions. A councillor who is the subject of a complaint is not permitted to participate in discussions related to the report nor any resolution. They cannot vote on any resolution related to the report and must leave the room until the discussion and voting has finished.</p> <p>Sanctions will be determined through regulation, and it remains unclear what type of sanctions will be available to investigators and councils. ABmunis looks forward to future engagement during the development of the regulations.</p>

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	<p>There continues to be a gap related to Occupational Health and Safety (OHS), specifically complaints filed against a councillor by reason of unsafe work environments. Although a complaint may be filed by administration due to action or behaviour of a councillor under OHS, the councillor cannot be individually sanctioned at the conclusion of an investigation. The municipality is responsible for any necessary remedies or sanctions. This approach continues to lack the necessary accountability when complaints related to OHS have been filed against elected officials.</p> <p>Outstanding Questions</p> <ul style="list-style-type: none"> • The investigation report must be submitted in a closed session and made publicly available in accordance with the regulations. However, council is required to make a resolution after receiving the report. Is the intention that the investigation report and council resolution be dealt with at separate meetings to ensure the report is publicly available to support transparency? • Further, requiring the councillor subject to the complaint to leave the meeting room implies that they cannot be present in closed session where the investigation report is submitted. Does this mean that the councillor subject to the complaint will not have access to the report until it has been made public? • Although there is a requirement for the councillor subject to the complaint to leave the room when discussion regarding the report or a resolution takes place, the same requirement doesn't exist for the person who has filed a complaint. Is the intention that the complainant is still permitted to participate in discussion even though a bias may exist, but the person subject to complaint must leave the room due to perceived bias? ABmunis supports requiring the councillor subject to the complaint to abstain from discussion and voting, but in the spirit of transparency, any person who is the subject of a complaint should be afforded the ability to hear discussion related to the complaint.
<p>Pecuniary Interest Report Requires an investigator to immediately stop an investigation and report to council if there are reasonable grounds to believe a councillor may be disqualified due to a pecuniary interest. (s. 146.06)</p>	<p>Support in Principle and Further Details Required</p> <p>ABmunis understands that the intention of including pecuniary interest in the accountability framework is to enable an independent investigator to verify whether or not pecuniary interest rules have been violated prior to filing a court application. This initial check-and-balance is helpful to council and ensures as much information is gathered and provided to council prior to incurring the costs of a court application.</p> <p>If a pecuniary interest has been found by the investigator, council will be required to file a court application for disqualification if the councillor chooses not to resign. In all other instances of disqualification, council may still choose to file an application with the courts. Filing court applications for disqualification can have serious financial implications for municipalities.</p> <p>Outstanding Questions</p> <ul style="list-style-type: none"> • Section 174 of the <i>Municipal Government Act</i> includes several additional violations outside of pecuniary interest that are subject to disqualification: most notably, instances where a councillor may have been ineligible or has ceased to be eligible for council under the <i>Local Authorities Election Act</i>. Why are investigations related to pecuniary interest the only instances

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	<p>of disqualification included in the accountability framework? We believe there would be cost savings for municipalities for all instances of potential disqualification to be investigated, given the financial impact of court applications.</p> <ul style="list-style-type: none"> Given council will be compelled to file a court application if a councillor chooses not to resign, will the regulation outline a timeframe for council to act?
<p>Appeals If an accountability framework is established, the Minister must designate commissioners for the purpose of hearing appeals. (s. 146.09)</p>	<p>Support and Further Details Required This amendment supports independent investigations and principles of procedural fairness by ensuring that a person who has made a complaint, or the person subject to a complaint, may appeal the council’s determination that there was or was not a violation of the accountability framework and/or the council’s decision to apply or not to apply a sanction. We expect the associated regulation to specify the timelines for appeals and the fees for filing an appeal.</p> <p>ABmunis understands that this appeal process does not prevent a complainant or person subject to a complaint from filing a further appeal to the Court of King’s Bench.</p> <p>Although ABmunis supports the appeal process, the drafted process requires the commissioner to recommend to the Minister whether to accept, reject, or vary the council’s determination and the sanctions (or lack thereof). The Minister must then determine if there has been a contravention and may choose to apply one or more sanctions. ABmunis appreciates that this provision may have been included in legislation given Municipal Affairs’ experience with select dysfunctional councils. At the same time, it limits municipal autonomy.</p> <p>ABmunis recommends that the Appeals Commissioner be required to file their report with both the Minister and the council for transparency.</p>
<p>Standard Meeting Procedures Intention to create standard meeting procedures through regulation that municipalities will be required to follow at minimum (not included in Bill 28).</p>	<p>Further Details Required Based on authority granted in Bill 50 (2025), ABmunis understands that the Minister of Municipal Affairs still intends to create a regulation or ministerial order outlining meeting procedures that set a minimum standard for all municipalities. We further understand that municipalities will be able to pass procedural bylaws that build on the standard procedures set by regulation. We also understand that the procedures are not expected to significantly impact municipalities.</p> <p>We will continue to engage with the Ministry on these procedures and look forward to future engagement on the regulation as it is developed.</p>

Governance of Viability Reviews

Proposed Change	ABmunis Analysis
Public Vote on Viability	Oppose

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The public vote from a viability review will be non-binding and the Minister will have discretion on what recommendation to make to Cabinet when considering whether a municipality should dissolve.
(s. 130.1(2) and 130.1(3))

Currently, when a viability review is complete and residents vote on whether the municipality should be dissolved, the Minister is bound by the results of the vote. For example, if residents vote to dissolve, the Minister must recommend to Cabinet that the municipality be dissolved.

The proposed amendment will make the public vote non-binding, giving the Minister discretion on what recommendation to make to Cabinet. While residents of municipalities retain the ability to express their views on the future of their communities, this proposed amendment fundamentally weakens both the power and credibility of their democratic voice.

ABmunis' members have raised questions about whether the current viability review process adequately informs residents prior to a vote on viability. There are examples of communities that have gone through viability review processes and voted to remain, only to run into challenges soon thereafter that results in a review that ends in dissolution. One of ABmunis' strategic initiatives for the year is to develop recommendations to enhance Municipal Measurement Indicators and the Viability Review process to better inform councils and residents of the factors impacting the municipalities finance and governance. We will engage members as we develop these recommendations. Currently, ABmunis does not have direction from members on whether the public vote should remain binding or if there is support for the Minister to have more authority based on their access to broader information.

Outstanding Questions:

- Under what circumstances would the Minister consider recommending Cabinet disregard the results of the public vote?

Municipal Transparency

Proposed Change	ABmunis Analysis
<p>Public Disclosure of Municipal Official Salaries Beginning in 2027, municipalities will be required to disclose the total compensation and severance for each employee who exceeds the threshold outlined in the <i>Public Sector Compensation Transparency Act</i>. (Part 6.1, s. 215.1-215.7)</p>	<p>Further details Required This proposed change was expected, as the Premier’s 2025 mandate letter directed the Minister of Municipal Affairs to “conduct a review of compensation and benefits for municipal officials to ensure taxpayer dollars are being respected and compensation levels are commensurate with time commitment and responsibility, including through the establishment of a salary disclosure”.</p> <p>Threshold for Reporting The proposed changes align with public disclosure in the Alberta public service, including the threshold established in the <i>Public Sector Compensation Transparency Act</i>. As of 2025, the threshold is \$133,813.</p> <p>Bill 23, the <i>Justice Statutes Amendment Act</i>, is currently being considered by the legislative assembly and proposes a base salary and severance threshold of \$130,000 for employees of the Government of Alberta, as well as employees of a public sector body, education body, or municipal authority. Bill 23 has not yet been passed by the assembly.</p> <p>Reporting Requirements and Audits While municipalities already report the compensation of the Chief Administrative Officer through the annual financial statements, this amendment proposes to require municipalities to publish a listing on the municipality’s website of all employees whose compensation exceeds the specified threshold. If no employee exceeds the threshold, the municipality must still publish that information and notify the Minister.</p> <p>The Minister has the authority to issue an order requiring an internal audit to ensure compliance, as well as requiring the results of the audit to be made public. If the Minister has ordered an audit, the municipality will be responsible for the costs that the Minister has incurred for the audit and publishing the results.</p> <p>Potential Impacts ABmunis is uncertain of the problem the proposed amendment is trying to solve, as well as its overall purpose. While some members have highlighted that the proposed amendment increases public transparency in relation to municipal finances and increases accountability, other members have identified that salaries in the municipal sector vary based on the size and location of communities, as well as the responsibility of the position, making it difficult for direct comparisons. There may be several unintended consequences of the amendment, including:</p> <ul style="list-style-type: none"> • Increased costs for municipalities due to salary disclosure being used as a bargaining tool by candidates and existing employees for increased compensation.

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Proposed Change	ABmunis Analysis
	<ul style="list-style-type: none"> • Misaligning employers’ existing responsibilities to assess and mitigate psychosocial hazards due to obligations under Occupational Health and Safety, specifically in small and mid-size communities where identifiable disclosure introduces new and avoidable psychosocial risk. <ul style="list-style-type: none"> ○ Senior employees in small and mid-sized communities are more likely to have personal relationships within the community because of their regular interactions with residents or through presentations at public council meetings. ○ Disclosing compensation may open employees up to harassment and abuse both online and in-person through their daily activities including outside of work hours through their personal dealings in the community. ○ There is much less risk of that for provincial staff because they rarely present in public meetings and are less known in the broader public. • Public misperceptions based on how much someone earns versus the complexity of their role or performance. • Difficulty in recruitment and retention of staff that may disproportionately affect smaller and mid-sized municipalities, leading to further strain on those municipalities. • Potential negative impact on the culture and productivity of teams when employees learn what their colleagues earn, particularly if compensation levels differ significantly. <p>Unlike other orders of government, municipalities are already required to set their budgets, which include administration costs, in public. We will continue to gather feedback from members to inform our advocacy efforts on this topic.</p> <p>Members have identified that an option for disclosure that would maintain municipalities’ obligations to the health and safety of staff is to use position-based disclosure with compensation ranges rather than named individuals. In addition, it is imperative that clear criteria are adopted that recognize safety risks associated with community size. This approach balances greater transparency while also ensuring the safety of staff, specifically in small and mid-size municipalities.</p> <p>Members have also recommended establishing a single Government of Alberta platform to disclose compensation for all applicable public bodies, eliminating the requirement for individual municipal postings. This recommendation would promote the transparency of salary disclosure, while at the same time, ensuring that all disclosure is centralized to make it as easy as possible for Albertans to find information they are looking for rather than the information being captured in different formats on individual municipal websites.</p>
<p>Transparency of Policing Costs Allows municipalities to show the portion of the tax rates that are required to raise revenue to pay amounts owing under the <i>Police Act</i>. (s. 334(4)).</p>	<p>Support ABmunis supports this change to enable municipalities to proactively show the costs of policing under the <i>Police Act</i> on the tax notice. Municipalities are already empowered to show the total requisition required to be paid into the Alberta School Foundation Fund (education property taxes) under the <i>Education Act</i>.</p>

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Proposed Change	ABmunis Analysis
	<p>This change enhances transparency and clarity for the taxpayers in municipalities who are facing increased policing costs under the <i>Police Act</i>. Addressing policing costs will continue to be a priority for ABmunis for the foreseeable future.</p>
<p>Clarification of Reporting the Use of Natural Persons Powers Clarifies when notice must be provided to council as it relates the use of municipality's natural person powers. (s. 208)</p>	<p>Support in Principle Bill 50, the <i>Municipal Affairs Statutes Amendment Act, 2025</i>, introduced the requirement for the CAO to notify council in writing when exercising the use of natural persons powers. ABmunis noted at the time that this provision would add significant burden to municipal administrations.</p> <p>Bill 28 clarifies that reporting is not required when the use of natural persons powers is related to:</p> <ul style="list-style-type: none"> • A matter that has been approved by bylaw or resolution of council • A personnel matter • A routine operational matter • An emergency response • Seeking a legal opinion on behalf of the municipality. <p>Although the CAO will still be required to report the use of natural persons powers within 14 days of their use, the additional clarity of when reporting is not required will significantly reduce reporting and the strain on administration.</p> <p>While we are pleased that Bill 28 brings greater clarity to provisions introduced in Bill 50, we still question the need for this provision in the first place.</p>
<p>Clarification of Councillor Access to Information Clarifies when the CAO must fulfill information requests and enables municipalities to pass a bylaw defining “substantial information.” (s. 208.1)</p>	<p>Support in Principle ABmunis is pleased to see that Bill 28 includes clarification related to councillor information requests, given the concerns we raised following the introduction of Bill 50.</p> <p>The proposed amendment clarifies that when information has been provided to a councillor in response to an information request, and the information is publicly available, the CAO may provide the information to all other councillors but is not required to. Further, a council may pass a bylaw outlining “substantial information requests” and may identify when a resolution is required before the CAO complies with the request, as well as any reporting requirements by the CAO in the case of substantial information requests.</p> <p>The provisions in Bill 28 recognize that requests for substantial information can mean different things for different municipalities based on their size and administrative capacity. Enabling bylaw-making authority recognizes municipal autonomy and ensures that the decision relating to information requests rests with individual municipalities, rather than a one-size-fits-all approach.</p>
<p>Modernizing Business Improvement Area (BIA) Governance Creates greater flexibility related to BIA governance. (s. 53)</p>	<p>Support ABmunis participated in consultations on this topic throughout 2025. Consensus was not reached during the engagement on significant changes to BIAs. The proposed changes are minor and consistent with ABmunis’ recommendations to the province.</p>

Enabling Growth and Housing

Proposed Change	ABmunis Analysis
<p>Automatic Yes and Automated Technology Clarifies that a municipality may authorize the use of an automated system for making decisions on applications for development permits and issuing development permits. (s.640.2(c.1) and s.694)</p>	<p>Support and Further details required Use of automated technology for the purpose of making decisions on applications for development permits is consistent with current practices in some large municipalities.</p> <p>ABmunis understands that the province intends to establish regulations outlining requirements for automatic approvals of certain development permits. Initial conversations indicate the intention is to focus on low-risk permits, such as fences and decks. If this is what emerges from the regulatory development process, it will be consistent with feedback heard during the Enabling Growth and Housing Affordability Consultations held in 2025.</p>
<p>Development Permit Statistics Municipalities greater than 15,000 will be required to publicly report development permit activity and timelines. (s 683.2)</p>	<p>Further Details Required ABmunis broadly supports efforts to enhance transparency and notes that many municipalities are already proactively reporting some of the newly required statistics. Municipalities greater than 15,000 will be required to report no later than March 31 of every year:</p> <ul style="list-style-type: none"> • The total number of applications for development permits that were received • The total number of development permits issued • The average and median number of days from when the application for a development permit was received to when the application is complete or refused • The average and median number of days from when an application was complete to when the development permit was issued or refused • A comparison between the averages to the required timelines in the MGA <p>While transparency is important, this legal requirement is a new layer of red tape which will add to the total of cost increases imposed upon municipalities.</p>
<p>Off-Site Levies (OSLs) Clarifies costs that may be included in off-site levy charges and expands exemptions for charter and independent schools. (s. 648(a) 1.2 and s. 648(b) 2.11)</p>	<p>Oppose Presently, the MGA itemizes what an OSL may be used for. The amendments seek to also itemize items that are explicitly exempt from OSLs, including:</p> <ul style="list-style-type: none"> • Operational costs • Capital costs relating to commercial retail facilities included in the design of a facility referred to in s. 648(2) and (2.1) that are not related to the delivery of core services • Anything not permanently affixed to a facility (such as vehicles and furniture) • Capital costs incurred to build to a standard higher than the standard required under building codes

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Proposed Change	ABmunis Analysis
	<p>The proposed changes limit municipal autonomy and the ability for municipalities to cover certain costs through OSLs under the principle of “growth paying for growth”. Any limits to the ability of municipalities to raise revenue to cover costs is concerning, especially during a time of increasing pressure on the property tax base. For example, as outlined in our Property Taxes Reimagined project, the cost of purchasing a new fire truck to reach newly developed areas has increased by about 70 per cent over the last five years. We also note that “core services” is not clearly defined.</p> <p>In addition, the provision excluding OSLs from covering capital costs beyond building codes limits the ability of municipalities to respond to local circumstances, e.g. ensuring infrastructure is resilient to extreme weather risks.</p> <p>Bill 28 also expands exemptions from schools owned by or leased to a school board to now include Charter and Independent schools. ABmunis notes that exempting privately operated schools from OSLs shifts the costs of development onto other residential and commercial development and could be complex to implement where there are multiple uses of one site.</p>
<p>Non-Statutory Studies Intention to create future regulations to streamline development approvals (not included in Bill 28).</p>	<p>Concerns - Further Details Required The legislation related to non-statutory studies is vague and lacks clarity, limiting ABmunis analysis. The Bill 28 Information Guide released by Municipal Affairs commits to a future regulation that will build on the amendments proposed for offsite levies by examining the role of non-statutory studies in the development process to further streamline approvals. More details are required to understand how the province intends to limit the use of non-statutory studies. Municipalities can already adjust study requirements if information is not needed or relevant to applications. It is important to know that these studies often serve as essential risk-management tools for municipalities. By removing these tools, it limits municipalities’ in making informed decisions and mitigating risks. Over time, these limitations can lead to higher infrastructure costs, public safety concerns, and increased municipal liability.</p> <p>ABmunis will remain engaged with Municipal Affairs to better understand the intention of a future regulation. We expect to participate in future engagements on this topic.</p>
<p>Reserve Land for Charter Schools Charter schools accredited by the Ministry of Education and Childcare would be allowed to access municipal and school reserve land. (s.616 (a) and 648(a) 1.2)</p>	<p>Concerns - Further Details Required Bill 28 proposes to amend the MGA to expand the types of schools that can access reserve land. ABmunis understands that while this change makes reserve lands available to Charter and Independent schools, it does not change the land allocation process. We understand the intention is to treat Charter and Independent schools the same as public schools. Members have also identified challenges with the process and costs associated with siting and servicing of new schools in addition to school site ownership. Members have questions about concerns about how the proposed changes will impact Joint Use Planning Agreements (JUPAs) and may further exacerbate existing challenges coordinating and covering the costs of school site development, including whether the existing 10 per cent municipal reserve land dedication will be adequate to support public and charter schools. ABmunis remains committed to working with the Ministries of Municipal Affairs, Education, and Infrastructure to bring forward member concerns and seek solutions.</p>

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<p>Community Design Codes Intends to establish Minister’s authority to create design codes via regulation. (s.640.3)</p>	<p>Concerns - Further Details Required The proposed introduction of provincially-established Community Design Codes represents a significant shift of land use planning authority from municipalities to the province. While ABmunis appreciates the province’s desire to help communities remain attractive, competitive, and reflective of a unique sense of place, the ability of this code to override municipal statutory plans and land use bylaws, along with Ministerial authority to require municipalities to adopt design codes, raises concerns about municipal autonomy, local context, and community-driven planning outcomes. Many communities already struggle to attract development, and adding another provincial layer of requirements could further deter investment or slow projects in areas that can least afford additional barriers. Further details are required on how the design codes would be developed, applied, and tailored to reflect diverse municipal needs before the impacts on local planning authority, economic development, and governance can be fully assessed.</p> <p>ABmunis understands there are no current plans for the Minister to impose a community design code on municipalities, but notes an inconsistency between the stated intention and what has been drafted in Bill 28. Clarity is required to fully understand the future of the regulation, including any voluntary acceptance by municipalities. ABmunis is committed to remaining fully engaged with the Municipal Affairs during the future development of the design code regulation.</p>

Assessment & Property Taxation

Proposed Change	ABmunis Analysis
<p>Vacancy Property Tax If a council creates a residential assessment sub-class for property that is not a primary residence, that sub-class may not be assigned to a residential property that is wholly or partially owned by one or more individuals that reside in Alberta. (s. 297(2.01))</p>	<p>Oppose This proposed change was expected as the Premier’s 2025 mandate letter directed the Minister of Municipal Affairs to “protect Albertans from specialized municipal taxes directed at homes that are not a primary residence”. The amendment only applies to situations where municipalities create a sub-class(es) under the Class 1 Residential assessment class. Therefore, if your municipality does not have sub-classes for residential property, there is no impact on your municipality.</p> <p>This amendment, if passed, is deemed to have come into force on January 1, 2026.</p> <p>Application for Personally Owned Residences The amendment still enables a municipality to charge a different property tax rate on vacation or rental homes, but it may only be applied to properties that are wholly owned by persons who live outside Alberta. If there are multiple owners of a property and at least one of the owners resides in Alberta, then the municipality is prohibited from assigning it a residential sub-class that is specific to not being a primary residence.</p>

Application for Residential Property Owned by a Corporation

The amendment only applies to properties owned by individuals. Therefore, if a corporation owns a vacation or rental home, the municipality is permitted to assign it a separate assessment class and levy a different tax rate.

Call to Action if Using Residential Sub-Classes

Municipalities who currently use assessment sub-classes for different types of residential property should ensure that their tax rate bylaw clearly defines what types of property are subject to that sub-class(es). Without sufficient definitions in your tax rate bylaw, your municipality may unintentionally be subject to the new requirements of section 297(2.01) related to residential property that is not a primary residence. Common examples may be where municipalities have sub-classes for vacant residential land or multi-family residential property.

If your municipality has an assessment sub-class that triggers the proposed section 297(2.01), you will have 45 days after Bill 28 comes into force to either amend your bylaw or correct the assessment roll and reissue assessment notices for those properties for the 2026 taxation year. This is detailed in the proposed section 297.1 in Bill 28.

ABmunis opposes limits to municipal autonomy to develop solutions tailored to local contexts. Municipalities across Alberta have unique challenges, including with affordable housing, that require flexible solutions. Given constraints on both municipal and provincial finances, we have questions as to how the province will work with municipalities to ensure much needed affordable housing will be built.

ABmunis' Recommended Amendments

Assuming the legislative assembly is committed to passing this provision, ABmunis is recommending two amendments:

- Strike the words “current or ” from section 297(2.02)(a) in referring to the current year because it is not possible for a municipality to determine if a person has lived in Alberta for 183 days in the current year when the assessment roll must be produced by February 28 and it would be too administratively burdensome to be updating the assessment roll and reissuing tax notices for properties that sell during the year,
- Strike section 297(2.02)(b) “Does not have an intention of taking up residence outside Alberta” because it would be difficult for a municipality to verify a person’s intention of primary residence for the upcoming year when producing the assessment roll.

While details are limited, ABmunis assumes that these provisions were included to provide flexibility to change the assessment sub-class and tax rate for properties that sell during the year where the new owner has a different residency status from the previous owner. However, ABmunis recommends that the assessment classification be determined only on the residency status of the owner in the previous calendar year and if the property sells in the current calendar year, the change in property tax may be a condition of the negotiated purchase agreement between the buyer and seller.

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<p>Equity in Assessment of Industrial Property New clause clarifies that the assessment of a designated industrial property or machinery and equipment property is deemed equitable if the assessor has applied the standards and procedures set out in the regulations. (s. 293(1.1))</p>	<p>Support in Principle Some industrial property owners have appealed their assessments on the basis that one property’s valuation differs from industrial properties that they consider comparable. The proposed clause is intended to clarify that comparable properties do not have to have similar assessment valuations as long as the regulations have been followed consistently. The differentiation in valuations of comparable industrial properties is a product of Alberta’s regulated assessment approach for industrial property, which is different from the market value approach used for residential and commercial property.</p> <p>ABmunis supports the amendment to provide clarity in Alberta’s assessment system and ideally reduce assessment appeal costs for municipalities.</p>
<p>Regulations for Designated Industrial Property New provisions added to enable the Minister to make regulations related to designated industrial property and machinery and equipment. (s. 322(1))</p>	<p>Support in Principle and Concerns - Further Details Required This amendment relates to Municipal Affairs’ current multi-year review of how industrial property is assessed. Historically, the Minister published a Construction Cost Reporting Guide that defines how some Designated Industrial Property and machinery and equipment are assessed. These amendments will enable the Minister to set these rules through standard regulations instead of a guide.</p> <p>ABmunis’ supports the province’s intent to bring clarity to the assessment system through new regulations, as the existing system has not been updated since 2005. The current lack of clarity has led to significant legal costs for municipalities when managing costly appeals related to the assessment of Designated Industrial Property and machinery and equipment.</p> <p>However, ABmunis has concerns with some of the broader policy changes that will be formalized through these new regulations. The policy changes were announced by the Minister of Municipal Affairs via letter to municipalities on April 1, 2026. ABmunis concerns will be shared with members through our The Weekly newsletter.</p>
<p>Penalty for Non-Reporting Enables the Minister to charge a penalty if a property owner does not provide the information requested by the provincial assessor within 60 days of the request. (s. 295(1.1))</p>	<p>Support Under the regulated assessment system for designated industrial property, the provincial assessor requires annual reporting of information by property owners, but some property owners fail to report or do not report on time, which prevents assessors from developing accurate assessments. The regulations are expected to prescribe penalties of up to \$10,000 for non-reporting. ABmunis supports the amendment to increase accountability in the regulated assessment system.</p>
<p>Dismissal of Complaint Due to Non-Reporting Adds a requirement for the Land and Property Rights Tribunal to dismiss an assessment complaint if the property owner did not provide the information requested by the assessor within 60 days of the request. (s. 499(2) and 295(4))</p>	<p>Support This amendment is intended to strengthen accountability by property owners to report information to the assessor when requested so that assessors have increased clarity when determining an assessment. The Land and Property Rights Tribunal hears all assessment complaints on Designated Industrial Property, which often require annual reporting by the property owner. This amendment will therefore incentivise owners to report on time so that they maintain the option to lodge an appeal.</p>

Public Institutions & Utilities

Proposed Change	ABmunis Analysis
<p>Governance of Utilities Enable Cabinet to transfer ownership of a municipal public utility to a public utility entity (e.g. a controlled corporation or regional commission). Details will be subject to the development of regulations. (s. 44.1).</p>	<p>Oppose The intent of this amendment is not clear, but ABmunis assumes that the province wants legal authority to take action to change the governance of a public utility (water and wastewater services) in situations where a municipality is not managing the utility to what the province deems a reasonable standard. Our preliminary concern is the potential override of local autonomy. We have concerns about using legislation to address isolated issues.</p> <p>Outstanding Questions</p> <ul style="list-style-type: none"> • What situations will necessitate the province exercising this authority? • Will the regulations define a framework of criteria that must be triggered before the province transfers ownership of a public utility?

Aggregate Pits (Environment and Protected Areas)

Proposed Change	ABmunis Analysis
<p>Aggregate Pits Clarifies how municipal land-use decisions interact with provincially approved aggregate pit registrations under the <i>Environmental Protection and Enhancement Act</i> and requires municipalities to approve a development permit where the registration has been approved by the province. (s. 619.1)</p>	<p>Oppose The proposed changes will give aggregate pit registrations under the <i>Environmental Protection and Enhancement Act</i> precedence over municipal statutory plans, land use bylaws, subdivision decisions, and development approvals. Municipalities will be obligated to approve a pit application when it aligns with the registration filed under the <i>Environment Protection and Enhancement Act</i> within prescribed timelines, with limited ability to impose local conditions or hold hearings.</p> <p>While ABmunis understands the intent to provide regulatory clarity and certainty for aggregate resource development, these changes raise concerns about the erosion of municipal land use authority, reduced local decision making, and restricted opportunities for community input. Additional details are needed to understand how municipal planning objectives, infrastructure impacts, and community considerations will be incorporated into the provincial registration process.</p> <p>Proposed amendments would come into effect upon proclamation.</p>

Changes to the Alberta Housing Act

The proposed changes to the *Alberta Housing Act* will come into force on January 1, 2027.

Seniors Lodge Program (Assisted Living & Social Services)

Proposed Change	ABmunis Analysis
<p>Seniors Lodge Program</p> <p>The <i>Alberta Housing Act</i> will be amended to address the long-term sustainability of seniors' lodge housing. These changes would establish requirements for capital maintenance reserve funds for lodge assets; allow capital reserve contributions to be requisitioned from municipalities where appropriate; and strengthen governance practices for Housing Management Body boards.</p> <p>(<i>Alberta Housing Act</i> s. 1, 4, 5, 7, 8, 33, and 34; Schedule 1)</p>	<p>Concerns - Further details required</p> <p>Requisitioning for Capital Reserves</p> <p>This amendment clarifies that housing management bodies may requisition funds for capital reserves that support new or replacement lodge accommodations, with the agreement of member municipalities.</p> <p>ABmunis understands that some municipalities already allow this through local agreements. Keeping this authority voluntary allows municipalities to assess, case by case, whether this approach fits their local circumstances. Further, the legislation appears to respect municipalities' ability to pay by outlining that requisitions be shared based upon equalized assessment. This appears to resolve any conflicts about requisition amounts amongst member municipalities, as well as smaller municipalities who might have limited funds to contribute.</p> <p>Mandatory Capital Maintenance Reserve Funds</p> <p>The requirement for mandatory capital maintenance reserve funds reflects a recommendation of the Seniors Lodge Review Panel, which included municipal representation. However, concerns remain about the financial impact on property taxes. Housing management bodies can already requisition municipalities to cover operating deficits and to establish or maintain reserve funds. Making reserve funds mandatory could increase and accelerate financial pressure on municipal budgets. While this change supports better maintenance of lodge assets, it adds to the cumulative strain on the property tax base, particularly given the Panel's related recommendation that the province retain responsibility for major capital projects and new lodge development unless otherwise agreed. ABmunis will seek further details from the Ministry as to the potential impact on municipalities where there are no existing or low reserve funds.</p> <p>Ongoing changes to housing management body governance through ministerial order have limited the number of council-appointed members of the management body, effectively limiting the municipal voice at the same time as these mandatory reserve fund changes are increasing financial demands on the property tax base. Bill 28 does not reflect the broader recommendation of the Seniors Lodge Review panel report to revisit the funding model between the province and municipalities.</p> <p>Ministerial Authority over Reserve Fund Types</p> <p>Clarifying the types of reserve funds the Minister may regulate appears to formalize the reserve fund categories that already exist in practice. However, additional information is needed on the intent and scope of these amendments. ABmunis will engage with the province as the regulations are developed.</p>

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Proposed Change	ABmunis Analysis
	<p>Lodge Rate Regulation</p> <p>Moving the lodge rate from legislation to regulation does not, on its own, raise concerns. However, understanding the intent behind this change will be essential to advising municipalities on potential impacts to municipal finances and to vulnerable residents.</p>

Changes to the Libraries Act

The proposed changes to the *Libraries Act* will come into force upon Royal Assent.

ABmunis is aware that the Coalition of Alberta Public Libraries (CAP Libraries) issued a [statement](#) on April 9, 2026, related to the proposed changes in Bill 28. The CAP Libraries represent all 324 public library service points across Alberta, serving 99 per cent of Albertans. The CAP Libraries have outlined the following broad themes of concern with Bill 28:

- Privacy and access
- Local decision-making
- Costs and practicality
- Scope and proportionality

Proposed Change	ABmunis Analysis
<p>Inspections Enables the Minister to appoint inspectors to conduct inspections for any matter relating to the management, administration, or operation of the public library, and to determine if a board is complying with the Act and Regulations. (s. 39)</p>	<p>Oppose The proposed change expands provisions related to inspections to include the ability to conduct an inspection into any matter relating to the management, administration, or operation of a public library. Inspections may also be used to determine if a board is complying with the <i>Libraries Act</i> and its regulations.</p> <p>Inspectors are permitted to:</p> <ul style="list-style-type: none"> • Inspect the public library property • Inspect the provisions of the services • Examine and make copies of records • Require an employee of the library board to reply to a question or provide any information requested by the inspector <p>Following an inspection, the inspector is required to make a report to the Minister and provide a copy of the report to the board. The Minister is provided with the flexibility to make any order they consider appropriate upon receiving the inspectors' report. Inspections are already permitted under the <i>Libraries Act</i>. However, the amendments expand the authority of inspections and provide further detail on the process, as well as the Minister's authority following an inspection.</p>
<p>Regulations Adds regulation-making authority respecting the access to and the use and borrowing of public library property by members of the public. (s. 40)</p>	<p>Oppose Bill 28 proposes allowing the Minister to make regulations regarding the access to and the use and borrowing of public library property by members of the public, including regulations restricting access, use, and borrowing based on age.</p> <p>The Minister also has authority to issue guidelines respecting a regulation as noted above. If guidelines are issued, the Minister is required to make them publicly available in a manner they consider appropriate.</p>

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Proposed Change	ABmunis Analysis
	<p>ABmunis does not have full details regarding potential regulations. However, many libraries are funded by their local municipalities. The additional regulatory authority of the Minister may lead to further financial implications for municipalities if renovations, retrofitting, and/or additional staffing is required to align with the regulations.</p>



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