

Provincial and Local Taxation of Energy-Related Linear Property in Canada

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WHAT IS ENERGY-RELATED LINEAR PROPERTY?



Extraction

- Oil & Gas Wells
- 1.5M drilled since 1955



Generation

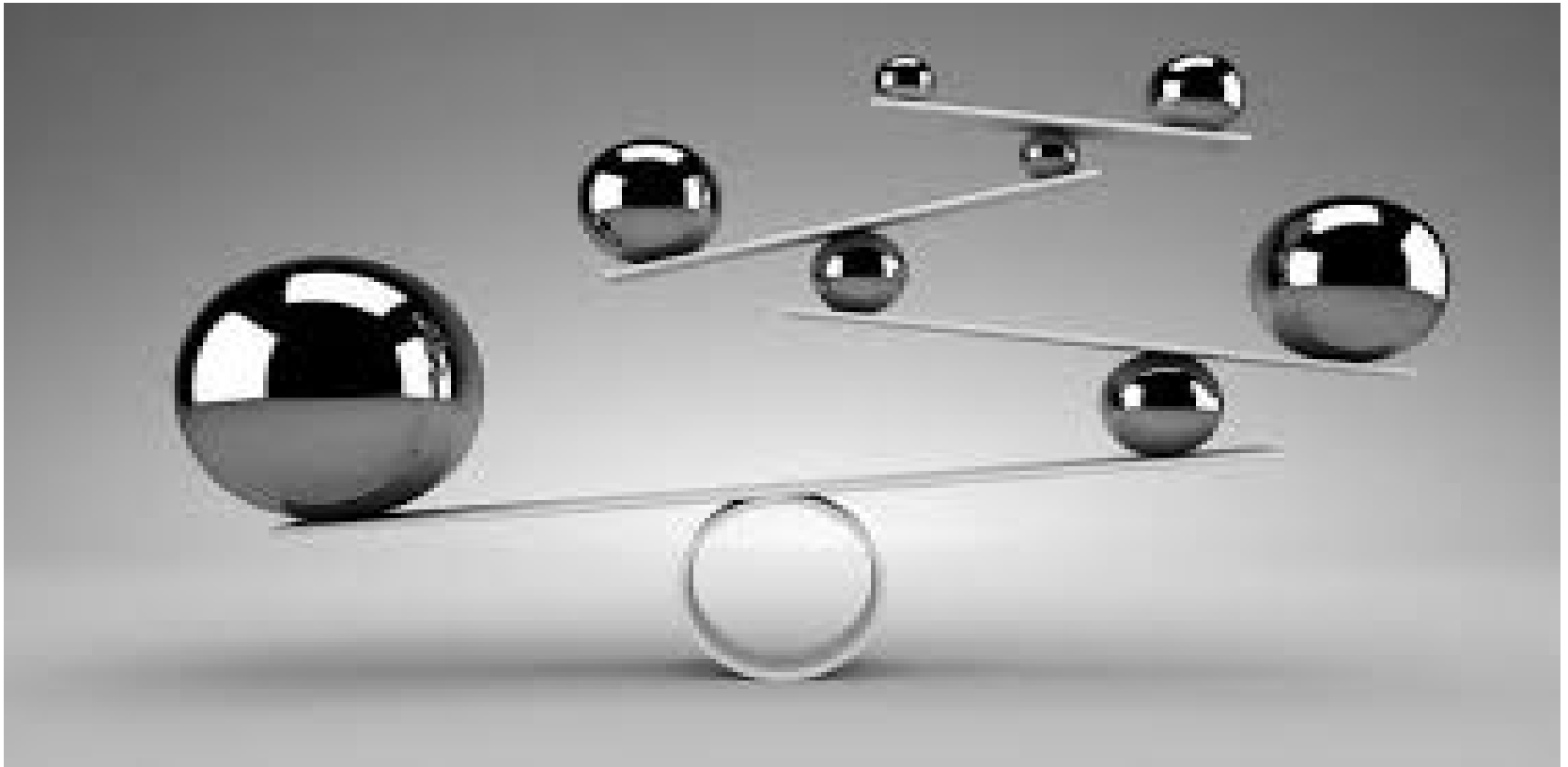
- Generating stations
- >800 renewable and nonrenewable



Transmission, Transportation, & Distribution

- Pipelines (825K km)
- Power lines (804K km)

COSTS AND BENEFITS OF ERLP



OTHER (LESSER KNOWN) POTENTIAL COSTS



UNCOMPENSATED COSTS

- Setbacks



UNCOMPENSATED COSTS

- Property Tax Revenues



UNCOMPENSATED COSTS

- Emergency Response Planning



UNCOMPENSATED COSTS

- Infrastructure maintenance



UNCOMPENSATED COSTS

- Pressure on municipal services



TOOLS TO RECOUP COSTS

- Constitutional Framework
- Expand authorities?
- Intergovernmental transfers?
- Own-source revenues?
 - Property Taxes
 - Regulatory Charges

PROPERTY TAXES

- Framework
- Assessment
 - Who
 - How
- Rates
 - Considerations
 - Ratio
 - Classes
 - Ownership
- Risks

REGULATORY CHARGES

- Regulating local rights-of-way access



Protecting Our Public Rights of Way

In April, our Waterways and Environment team attended a Westminster Briefing event in support of our Historic Rights of Way project. The event was aimed at demonstrating how the recent Deregulation Act will be implemented, especially with respect to the 2026 cut-off date for protecting historic routes.

The event was attended by Margaret Reed, Head of Commons, Access and Inland Waterways at DEFRA, along with speakers from the DfA, legal experts involved in Rights of Way, and the Open Access Society (OAS).

Through this event we were able to describe our project to

and discussers of both common and unregistered Rights of Way. This could have an impact on any waterwise routes, which pass through sensitive farmland, gardens, businesses or other 'prescribed locations'. There will also be a need for a greater weight of evidence before an unregistered route can be accepted, influencing the research that will need to be completed for many unregistered

It was a benefit from the day was having the chance to listen to and introduce ourselves to Kate Ashbrook, General Secretary of the OAS and the Ramblers. Kate is a passionate access campaigner, having won many Rights of Recognition of footpaths, village greens and other public spaces. We'll be following up with both the Ramblers and OAS to share experience in the 2026 cut-off date approach.

Not all unregistered waterwise Rights of Way. Specifically we were able to confirm, as suspected, that the 2026 cut-off date for recording rights will apply to footpaths and bridleways.

WRAP UP

Thank You