



Clean Energy Improvement Taxes

What is a Clean Energy Improvement Tax?

- A Clean Energy Improvement Tax is a special lien that a municipality can place onto a property – similar to property taxes or local improvement taxes.
- A Clean Energy Improvement Tax is only placed onto the property if the owner voluntarily participates in the Clean Energy Improvement Program (CEIP) and enters into a Clean Energy Improvement Agreement with The City of Calgary.
- The Clean Energy Improvement Program allows homeowners to access flexible financing through The City to pay for eligible upgrades and repay through their property tax bill.
- The Clean Energy Improvement Tax is a property owner's repayment of financing received through CEIP.

How will I know if there is a Clean Energy Improvement Tax on my home or property?

- Once the Clean Energy Improvement Tax is placed on the property's tax bill it will show up on a Tax Certificate for the property. A Tax Certificate is a summary of all tax-related charges applied to a specific property. You will also see the Clean Energy Improvement Tax as a separate line item on your annual property tax bill.
- When purchasing a property with a Clean Energy Improvement Tax, you should receive a copy of the Clean Energy Improvement Agreement appended to the contract of sale. This agreement provides the details of the improvements made to the property.
- If you have questions related to a Clean Energy Improvement Tax for your property or a property you are purchasing, please email ceip@calgary.ca.

What happens if I don't pay the Clean Energy Improvement Tax?

- The Clean Energy Improvement Tax is treated in the same way as regular property tax and local improvement taxes. If there is a Clean Energy Improvement Tax on your property, it will be incorporated into the total property tax bill for your property.
- Unpaid property tax bills will result in penalties. If unpaid property taxes and penalties accrue from the previous year you will enter tax arrears. More information on property tax penalties can be found [here](#).
- If your property has tax arrears of more than one year you will receive a [warning notice](#) from The City of Calgary – payment of the full tax arrears will prevent your property from being sold at public auction.
- Properties with more than three years of outstanding tax arrears are [offered for sale](#) by The City of Calgary in accordance with the *Municipal Government Act*.



What if I pay my property taxes through TIPP or through my mortgage provider?

- You do not have to make any changes to how you pay your property taxes. You can continue paying through your tax instalment payment plan (TIPP) or your mortgage provider, and the Clean Energy Improvement Tax will be covered through these payments.

Are there any impacts to having a Clean Energy Improvement Tax on my home?

- As the Clean Energy Improvement Tax is registered on the property, it may affect your ability to be approved for additional credit that is tied to your property (e.g., home equity line of credit or an additional mortgage).
- You must disclose the existence of the Clean Energy Improvement Tax to any prospective buyers and your realtor if you decide to sell or transfer the property. Negotiations on sale conditions for the property may be impacted by the Clean Energy Improvement Tax.