

Bylaw 1165-2023

Assessment and Taxation Electronic Communications Bylaw

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A BYLAW OF THE CITY OF LEDUC IN THE PROVINCE OF ALBERTA, TO ESTABLISH A PROCESS FOR SENDING OF ASSESSMENT AND TAX NOTICES BY ELECTRONIC MEANS

WHEREAS:

- i. pursuant to Section 608.1 of the *Municipal Government Act*, council may pass a bylaw establishing a process for sending, by electronic means, assessment notices, tax notices, and other notices, documents, and information under Part 9, 10, 11 and the corresponding regulations;
- ii. and whereas a bylaw passed under Section 608.1 requires Leduc City Council to be satisfied that the bylaw includes measures to ensure the security and confidentiality of the notices, documents and information being sent;
- iii. and whereas a bylaw passed under Section 608.1 requires Leduc City Council to give notice of the proposed bylaw in a manner the council considers is likely to bring the proposed bylaw to the attention of substantially all persons that would be affected by it;
- iv. and whereas a bylaw passed under Section 608.1 must provide a method by which persons may opt in or out to receive the notice, document, or information by electronic means.

NOW THEREFORE, the Council of the City of Leduc in the Province of Alberta duly assembled, hereby enacts as follows:

PART I: BYLAW TITLE

1. This Bylaw shall be known as the "Assessment and Taxation Electronic Communications" Bylaw.

PART II: DEFINITIONS

2. The following definitions apply under this Bylaw:
 - i. "Act" means the *Municipal Government Act*, RSA 2000, c M-26, as amended;
 - ii. "Agreement" means an agreement or authorization between the City and a Taxpayer to receive Communications by Electronic Format;
 - iii. "Assessment Notice" means an assessment notice as outlined within Section 309 of the Act and can include an amended assessment notice and a supplementary assessment notice, but does not include any assessment notice sent by the Provincial Assessor;
 - iv. "City" means the Municipal Corporation of the City of Leduc;
 - v. "City Administration" means the staff of the City;

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- vi. "Communications" means tax and assessment communications sent out by the City and may include, but is not limited to:
 - a. Assessment Notices;
 - b. Tax Notices;
 - c. School Support Notifications;
 - d. Notifications relating to outstanding tax bills; and
 - e. Other notices, forms and information relating to tax and assessment;
- vii. "Council" means the municipal Council for the City, and may include the Mayor, individual Councilors, or Council as a whole;
- viii. "Electronic Format" means an electronic method of sending Assessment and Taxation Communications and may include emails, text messages or a web-based platform including Virtual City Hall;
- ix. "FOIP Act" means Freedom off Information and Protection of Privacy Act, RSA 2000, cF-25, as amended;
- x. "Provincial Assessor" means the assessor designated by the Province under Section 284.1 of the Act;
- xi. "School Support Notifications" means a notice sent under Section 156 of the *School Act*, RSA 2000, c S-3'
- xii. "Tax Notice" means a tax notice set pursuant to Section 333 of the Act and can include an amended tax notice or a supplementary tax notice;
- xiii. "Taxpayer" means a taxpayer as defined in Section 1(1)(bb) of the Act;
- xiv. "Virtual City Hall" or "VCH" means a secure, web-based portal that allows Taxpayers to opt in or out of, and to receive Communications by way of Electronic Format.

PART III: AGREEMENT TO COMMUNICATE BY AN ELECTRONIC FORMAT

OPTING IN:

- 3.1 A Taxpayer may opt in to have Communications by Electronic Format by completing an Agreement form and creating an online account through Virtual City Hall. Communication by an Electronic Format shall not commence until an Agreement has been entered into by a Taxpayer.

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- 3.2 The Taxpayer must opt in to receive Communications by Electronic Format for each property or roll number for which they are a Taxpayer.
- 3.3 The Taxpayer is responsible for managing their VCH account profile information and/or to ensure the email address remains current, secure and is updated promptly upon any change in such email address.
- 3.4 Once a Taxpayer has opted to receive Communications by Electronic Format, paper copies of the Communications shall not be sent to the mailing address of the Taxpayer.

OPTING OUT:

- 3.5 A Taxpayer can opt out by notifying City Administration in writing, that they no longer wish to receive Communications by an Electronic Format.
- 3.6 A Taxpayer shall be deemed to have opted out if the City becomes aware that Communications by an Electronic format are being returned as undeliverable, or are otherwise being rejected.
- 3.7 A Taxpayer shall be deemed to have opted out if the City becomes aware that a property has transferred ownership.
- 3.8 Once a Taxpayer has opted out or has been deemed to have opted out, the City will no longer send Communications through Electronic Format and will send future Communications regarding a property to the mailing address of the Taxpayer, as listed at Alberta Land Titles, or last provided in writing by the Taxpayer.

PART IV: ADMINISTRATION OF TAXPAYER INFORMATION

- 4.1 Subject to provisions of the FOIP Act, information collected from a Taxpayer pursuant to an Agreement shall be used only for purposes associated with the City's assessment and taxation functions and shall be protected from unauthorized disclosure.
- 4.2 City Administration may exercise discretion to limit Agreements under this Bylaw to certain properties, classes of properties, or classes of Taxpayers, if in the opinion of City Administration this will result in the better protection of Taxpayer information.

PART V: INTERPRETATION

- 5.1 References to provisions of statutes, rules or regulations shall be deemed to include references to such provisions as amended, modified, or re-enacted from time to time.
- 5.2 Nothing in this Bylaw relieves any person from compliance with any other bylaw or applicable federal or provincial law, regulation, or enactment.

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5.3 All references in this Bylaw shall be read with such changes in number and gender as may be appropriate, and references shall be read as a corporation or partnership, and pronouns shall be deemed not to be gender specific.

PART VI: SEVERABILITY

6.1 If any clause in this Bylaw is found to be invalid, it shall be deemed severed from the remainder of this Bylaw and shall not invalidate the remainder.

READ A FIRST TIME IN COUNCIL THIS 30TH DAY OF OCTOBER, 2023.

READ A SECOND TIME IN COUNCIL THIS 20TH DAY OF NOVEMBER, 2023.

READ A THIRD TIME IN COUNCIL THIS 20TH DAY OF NOVEMBER, 2023.

“Original Signed”

MAYOR

November 20, 2023

“Original Signed”

Date Signed

CITY CLERK