Wetaskiwin
THE CITY WE SHARE.

BYLAW NO 2058-24

BEING A BYLAW OF THE CITY OF WETASKIWIN, IN THE PROVINCE OF ALBERTA, TO ESTABLISH A PROCESS FOR SENDING ASSESSMENT NOTICES, TAX NOTICES AND OTHER NOTICES, DOCUMENTS AND INFORMATION BY ELECTRONIC MEANS.

WHEREAS, pursuant to Section 608.1 of the *Municipal Government Act*, RSA 2000, c.M-26 and any amendments thereto, Council may pass a bylaw establishing a process for sending assessment notices, tax notices and other notices, documents and information under Part 9, 10, or 11 and the corresponding regulations by electronic means;

WHEREAS, under the authority and subject to the provisions of the *Municipal Government Act,* and any amendments thereto, Council may by bylaw establish a process for sending forms of notice relating to Sections 149(2) or (3) of the *Education Act*, Statutes of Alberta, 2012, Chapter E-0.3, and amendments thereto by electronic means;

WHEREAS, before making a bylaw under Section 608.1, Council must:

a. be satisfied that the proposed bylaw includes appropriate measures to ensure the security and confidentiality of the notices, documents and information being sent;
b. give notice of the proposed bylaw in a manner Council considers is likely to bring the proposed bylaw to the attention of substantially all persons that would be affected by it;

WHEREAS, a bylaw passed under Section 608.1 of the *Municipal Government Act* must provide for a method by which persons may opt to receive the notice, document or information by electronic means;

WHEREAS, the sending by electronic means of any notice, document or information under such a bylaw is valid only if the person to whom it is sent has opted under the bylaw to receive it by those means;

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the City of Wetaskiwin, in the Province of Alberta, enacts as follows:

1. TITLE

1.1 This Bylaw may be cited as the '*Electronic Assessment and Tax Communications Bylaw*'.

2. DEFINTIONS

2.1 In this bylaw:

a) ***"Act"*** means the *Municipal Government Act, RSA 2000, Chapter M-26, as amended;*

b) ***"Assessment Notice"*** means an assessment notice, as outlined in 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;

c) ***"Assessed Person"*** means a person who is named on an assessment roll in accordance with Section 304 of the Act;

d) ***"City"*** means the incorporated municipality of the City of Wetaskiwin;

e) ***"Communications"*** means tax and assessment communications sent by the City and may include, but is not limited to:

   i. Assessment notices

   ii. Tax Notices;

   iii. Other notices, forms and information relating to tax and assessment as authorized by Section 608.1 of the Act;

f) ***"Council"*** means the duly elected Mayor and Councillors of the City;

g) ***"Electronic Format"*** means an electronic method of sending Communications and can include emails, text messages or a web-based platform;

h) ***"FOIP Act"*** means the *Freedom of Information and Protection of Privacy Act*, RSA 2000, c F-25;

i) ***"Tax"*** and ***"Taxes"*** includes all property taxes, local improvement taxes, and all other taxes, charges, fees or amounts lawfully imposed against a property by the City pursuant to the Act or any other statute of the Province of Alberta;

j) ***"Tax Notice"*** means a tax notice sent pursuant to Section 333 of the Act and can include an amended tax notice or a supplementary tax notice;

k) ***"Taxpayer"*** is the person liable to pay taxes;

l) ***"Undeliverable"*** a notification received by the City indicating that the communication was not received.

3. INTERPRETATION AND APPLICATION

<u>Opting In</u>

3.1 A Taxpayer may opt to have Communications sent by Electronic Format by contacting the City and providing an email address by way of email or signed correspondence delivered to the City. The initial opt in requests will only be accepted by completing the authorization form.

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 to contact the City to update contact information and to ensure the email address they have provided is current and secure.

3.4 Once a Taxpayer has opted to receive Communications by Electronic Format, paper copies of the Communications will no longer be sent to the mailing address of the Taxpayer.

<u>Opting Out</u>

3.5 A Taxpayer can opt out of receiving Communications by Electronic Format by notifying the City by way of email or signed correspondence.

3.6 A Taxpayer shall be deemed to have opted out if the City becomes aware that Communications by Electronic Format are being returned as Undeliverable.

3.7 A Taxpayer shall be deemed to have opted out if the City becomes aware that the 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 the property to the mailing address of the Taxpayer, as listed at Alberta Land Titles, or last provided by the Taxpayer.

4. GENERAL

4.1 Any information collected from Taxpayers shall only be used for purposes associated with the taxation and assessment functions, in accordance with the requirements of the Act and its associated regulations.

4.2 Any information collected from a Taxpayer shall be protected in accordance with the provisions of the FOIP Act.

4.3 In the absence of evidence to the contrary, a Communication sent by Electronic Format is presumed to be received seven (7) days after the Communication was sent, unless otherwise stated in the Act and its associated regulations.

5. SEVERABILITY

5.1 If a court of competent jurisdiction should declare any section or subsection of this bylaw to be invalid, such section or subsection shall not be construed as having persuaded or influenced Council to pass the remainder of the bylaw, and it is hereby declared that the remainder of the bylaw shall be valid and remain in force.

6. TRANSITION

6.1 This bylaw shall come into full force and effect on third and final reading

READ a first time this 11th day of March, 2024

READ a second time this 11th day of March, 2024

READ a third time this 8th day of April, 2024

Original has been signed, sealed and filed with the City Clerk's Office

Tyler Gandam, Mayor

Sue Howard, City Manager