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

BYLAW NO. C9-22

WHEREAS, the Council of the City of Fort Saskatchewan wishes to pass a bylaw to establish a process for sending assessment notices, tax notices, and other notices, documents and information under Parts 9, 10, and 11 of the *Municipal Government Act* and the corresponding regulations as well as notices relating to school support under the *Education Act* by electronic means;

NOW THEREFORE, the Council of the City of Fort Saskatchewan in the Province of Alberta, duly assembled, hereby enacts:

1. **TITLE**

1.1 This Bylaw may be cited as the Electronic Transmission of Documents Bylaw.

2. **DEFINITIONS**

2.1 "**Assessment and Taxation Communications**" means assessment and tax communications sent out by the City and may include, but is not limited to:

i. Assessment Notices;
ii. Tax Notices;
iii. School Support Declarations
iv. Notifications relating to outstanding tax bills; and
v. Other notices, forms and information relating to assessment and tax matters;

2.2 "**Assessment Notice**" means an assessment notice as outlined in the MGA and may include an amended assessment notice and a supplementary assessment notice, but not include any assessment notice sent by the Provincial Assessor;

2.3 "**CASL**" means Canada's Anti-Spam Legislation to promote the efficiency and adaptability of the Canadian economy by regulating certain activities that discourage reliance on electronic means of carrying out commercial activities;

2.4 "**City**" means the municipal corporation of the City of Fort Saskatchewan;

2.5 "**City Assessor**" means the municipal assessor duly appointed under the MGA, or their delegate;

2.6 "**Council**" means the municipal Council for the City, and may include the Mayor, individual Councilors, or Council as a whole;

2.7 "**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;

2.8 "**FOIP Act**" means Freedom of Information and Protection of Privacy Act, RSA 2000, cF-25, as amended;

2.9 "**MGA**" means the *Municipal Government Act,* RSA 2000, C. M-26, and associated regulations, as amended;

2.10 "**School Support Declarations**" means a notice sent under the *Education Act*, R.S.A. 2012, Chapter E-0.3;

2.11 "**Tax Notice**" means a tax notice sent pursuant to Section 333 of the MGA and may include an amended tax notice or supplementary tax notice;

2.12 "**Taxpayer**" means a taxpayer as defined in Sections I(I)(bb) and 331 of the MGA; and

2.13 "**Virtual City Hall or VCH**" means a secure, web-based portal that allows Taxpayers to opt in or opt out of, and to receive Assessment and Taxation Communications by way of Electronic Format.

3. AGREEMENT TO COMMUNICATE BY ELECTRONIC FORMAT

OPTING IN

3.1 A Taxpayer may opt to have Assessment and Taxation Communications by Electronic Format by creating an online account through Virtual City Hall and providing consent.

3.2 The Taxpayer must opt in to receive Assessment and Taxation Communications by Electronic Format for each property or roll number for which they are a Taxpayer.

3.3 The City Assessor may allow Taxpayers to opt in to receive Assessment and Taxation Communications in an Electronic Format on some or all of the properties for which they are a Taxpayer.

3.4 The Taxpayer is responsible to manage 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.

3.5 Once a Taxpayer has opted to receive Assessment and Taxation Communications by Electronic Format, paper copies of the Assessment and Taxation Communications shall not be sent to the mailing address of the Taxpayer.

OPTING OUT

3.6 A Taxpayer may opt out of receiving Assessment and Taxation Communications by Electronic Format through VCH by changing their delivery method.

3.7 A Taxpayer shall be deemed to have opted out if the City becomes aware that Assessment and Taxation Communications by Electronic Format are being returned as undeliverable, the Taxpayer deletes their Virtual City Hall account or the Assessment and Taxation Communications are otherwise being rejected.

3.8 A Taxpayer shall be deemed to have opted out if the City becomes aware that a property has transferred ownership.

3.9 Once a Taxpayer has opted out or has been deemed to have opted out, the City will no longer send Assessment and Taxation Communications through Electronic Format and will send future Assessment and Taxation Communications regarding a property to the mailing address of the Taxpayer, as listed at Alberta Land Titles.

4. PROTECTION OF TAXPAYER INFORMATION

4.1 Any information collected from Taxpayers through Assessment and Taxation Communications using an Electronic Format shall only be used for purposes associated with the taxation and assessment functions of the City in accordance with the requirements of the MGA.

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

4.3 The City shall ensure that the requirements of CASL are met when a Taxpayer opts in or opts out to receive Assessment and Taxation Communications by Electronic Format.

5. 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.

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.

6. SEVERABILITY

6.1 If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion shall be severed and the remainder of the Bylaw is deemed valid.

7. EFFECTIVE DATE

7.1 This Bylaw comes into force and effect upon third and final reading.

READ a first time this	25th	day of	January	2022.
READ a second time this	25th	day of	January	2022.
READ a third time this	8th	day of	February	2022.

MAYOR

DIRECTOR, LEGISLATIVE SERVICES

Date Signed: February 8, 2022