

BYLAW 3658/2021

Being a bylaw of the City of Red Deer, in the Province of Alberta, to establish a process for sending assessment and tax documents and information by electronic means.

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

AND WHEREAS, a bylaw passed under Section 608.1 requires Council be satisfied that the proposed bylaw includes measures to ensure the security and confidentiality of any of the information sent;

AND WHEREAS, a bylaw passed under Section 608.1 requires Council to 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;

AND WHEREAS, a bylaw under Section 608.1 provides a method by which persons may opt to receive the notice, document or information by electronic means;

NOW THEREFORE COUNCIL OF THE CITY OF RED DEER ENACTS AS FOLLOWS:

PART I – TITLE, PURPOSE AND DEFINITIONS

Short Title

1 This bylaw may be referred to as the “Electronic Transmission of Assessment and Tax Documents Bylaw”.

Purpose

2 The purpose of this bylaw is to establish a process for sending assessment and tax documents by electronic means.

Definitions

3 In this bylaw, unless the context otherwise requires, definitions in the Act shall apply.

4 In this bylaw:

- (a) “**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;
- (b) “**CASL Act**” means *an Act 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, an to amend the Canadian Radio-television and*

Telecommunications Commission Act, the Competition Act, the Personal Information Protection and Electronic Documents Act and the Telecommunication Act, SC 2010, c 23;

- (c) **“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. notifications relating to outstanding tax bills; and
 - iv. other notices, forms and information relating to tax and assessment under Part 9, 10 or 11, and the corresponding regulations;
- (d) **“Electronic Format”** means an electronic method of sending Communications and can include emails, text messages or a Web Portal;
- (e) **“FOIP Act”** means the *Freedom of Information and Protection of Privacy Act*, RSA 2000, c F-25;
- (f) **“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;
- (g) **“Taxpayer”** means a taxpayer as defined in Sections 1(1)(bb) and 331 of the Act; and
- (h) **“Web Portal”** means a secure website that will allow the City to send and receive Communications and otherwise share information relating to tax and assessment matters with Taxpayers.

PART II – AGREEMENT TO COMMUNICATE BY ELECTRONIC FORMAT

Opting In

- 5** A Taxpayer may opt to have Communications sent by Electronic Format by creating an online account and providing consent through the Web Portal.
- 6** A Taxpayer who opts in must provide all information required to receive Communications sent by Electronic Format.
- 7** The Taxpayer must opt in to receive Communications by Electronic Format for each property or roll number for which they are a Taxpayer.
- 8** The Taxpayer is responsible to manage their Web Portal account profile information and/or to ensure the email address they have provided is current and secure.
- 9** Communications by Electronic Format shall not commence until the Taxpayer consents.
- 10** Once a Taxpayer has opted to receive Communications by Electronic Format, paper copies of the Communications will not be sent to the mailing address of the Assessed Person.

Opting Out

- 11** A Taxpayer can opt out of receiving Communications by Electronic Format through the Web Portal by changing their delivery method.
- 12** A Taxpayer shall be deemed to have opted out if the City becomes aware that Communications by Electronic Format are being returned as undeliverable, the Taxpayer deletes their Web Portal account or the Communications are otherwise being rejected.
- 13** A Taxpayer shall be deemed to have opted out if the City becomes aware that a property has transferred ownership.
- 14** 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.

PART III – PROTECTION OF TAXPAYER INFORMATION

- 15** 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.
- 16** Any information collected from a Taxpayer shall be protected in accordance with the provisions of the FOIP Act.
- 17** The City shall ensure that the requirements of the CASL Act are met when a Taxpayer opts in, opts out or receives Communications by Electronic Format.
- 18** The City Assessor may exercise discretion to limit Communications by Electronic Format under this bylaw to certain properties, classes of properties or classes of Taxpayers if this will result in the better protection of Taxpayer information.
- 19** For greater clarity, nothing in this bylaw prohibits a municipality from allowing a Taxpayer to view and download copies of Communications on a Web Portal even if the Taxpayer has opted out of receiving Communications by Electronic Format.

PART IV – GENERAL

- 20** In the absence of evidence to the contrary, a Communication sent by Electronic Format is presumed to be received the same day as the Communication was sent.
- 21** This bylaw shall come into force on May 1, 2021.

READ A FIRST TIME IN OPEN COUNCIL this 16 day of February 2021.

READ A SECOND TIME IN OPEN COUNCIL this 15 day of March, 2021.

READ A THIRD TIME IN OPEN COUNCIL this 15 day of March, 2021.

AND SIGNED BY THE MAYOR AND CITY CLERK this 15 day of March, 2021.

'Mayor Tara Veer'

MAYOR

'Frieda McDougall'

CITY CLERK