

CITY OF ST. ALBERT

BYLAW 29/2024

ELECTRONIC TRANSMISSION OF ASSESSMENT AND TAXATION COMMUNICATION BYLAW

A Bylaw to establish a process for accessing assessment and taxation
information by electronic means.

WHEREAS, pursuant to section 608.1 of the *Municipal Government Act*, RSA 2000, c.M-26, 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 of the Act and the corresponding regulations by electronic means;

AND WHEREAS a bylaw passed under section 608.1 requires Council to be satisfied that the proposed bylaw includes appropriate measure to ensure the security and confidentiality of the notices, documents and information being 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 the City of St. Albert deems it desirable to permit the electronic transmission of property tax and assessment notices and other notices, documents and information to property owners who provide their consent and opt to receive the notice, document, or information by electronic means;

NOW THEREFORE, the Council of the City of St. Albert ENACTS AS FOLLOWS:

TITLE

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

DEFINITIONS

2. In this bylaw:
 - a. “Act” means the *Municipal Government Act*, R.S.A., 2000, c.M-26, regulations thereunder, and all amendments thereto;
 - b. “Assessed Person” means an assessed person as defined in subsection 284(1)(a) of the Act;

- c. "City" means the municipal corporation of the City of St. Albert, or where the context so requires, the area contained within the boundaries of the City of St. Albert;
- d. "City Assessor" means the municipal assessor appointed under subsection 284.2(1) of the Act, or their delegate;
- e. "Communications" means any assessment notices, tax notices, school support notifications, and other notices, documents or information relating to assessment and taxation under Parts 9, 10, or 11 of the Act and corresponding regulations;
- f. "Council" means the municipal Council of the City of St. Albert;
- g. "Electronic Format" means an electronic method of sending Communications and may include emails, text messages, or a Web Portal;
- h. "FOIP Act" means the *Freedom of Information and Protection of Privacy Act*, RSA 2000, c F-25;
- i. "Taxpayer" means a taxpayer as defined in subsection 1(1)(bb) and section 331 of the Act; and
- j. "Web Portal" means a secure website that will allow the City of St. Albert to send and receive Communications and otherwise share information relating to assessment and tax matters with Taxpayers.

SCOPE

3. The City may send Communications to an Assessed Person or Taxpayer by Electronic Format if the Assessed Person or Taxpayer has opted to receive the documents in accordance with the process set forth in this bylaw.

AGREEMENT TO COMMUNICATE BY ELECTRONIC FORMAT

Opting In

4. A Taxpayer or Assessed Person may opt to have Communications sent by Electronic Format by creating an online account and providing consent through the Web Portal.
5. A Taxpayer or Assessed Person who opts in must provide all information required to receive Communications sent by Electronic Format.

6. The Taxpayer or Assessed Person must opt in to receive Communications by Electronic Format for each property or roll number for which they are a Taxpayer or Assessed Person.
7. The Taxpayer or Assessed Person is responsible to manage their Web Portal account profile information and/or to ensure the email address they have provided is current and secure.
8. Communications by Electronic Format shall not commence until the Taxpayer or Assessed Person consents.
9. Once a Taxpayer or Assessed Person has opted to receive Communications by Electronic Format, paper copies of the Communications will not be sent to the person's mailing address.

Opting Out

10. A Taxpayer or Assessed Person can opt out of receiving Communications by Electronic Format through the Web Portal by changing their delivery method.
11. A Taxpayer or Assessed Person 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.
12. A Taxpayer or Assessed Person shall be deemed to have opted out if the City becomes aware that a property has transferred ownership.
13. Once a Taxpayer or Assessed Person 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 or Assessed Person, as listed at Alberta Land Titles.

TAXPAYER WEB PORTAL

14. The City may establish a secure Web Portal to share information and provide Communications to Taxpayers and Assessed Persons about properties.
15. A Taxpayer or Assessed Person may sign up through the Web Portal to access information about a property using a unique access code provided by the City.
16. The number of Taxpayers or Assessed Persons that can access information about a property through the unique access code shall be limited by the number of owners for a property.

PROTECTION OF TAXPAYER INFORMATION

- 17. Any information collected from Taxpayers or Assessed Persons shall only be used for purposes associated with the assessment and tax functions, in accordance with the requirements of the Act and its associated regulations.
- 18. Any information collected from a Taxpayer or Assessed Person shall be protected in accordance with the provisions of the FOIP Act.
- 19. 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 or Assessed Persons if this will result in the better protection of information.
- 20. For greater clarity, nothing in this bylaw prohibits the City from allowing a Taxpayer or Assessed Person to view and download copies of Communications on a Web Portal even if the Taxpayer or Assessed Person has opted out of receiving Communications by Electronic Format.

SEVERABILITY

- 21. Should any provision of this bylaw be invalid, then the invalid provision shall be severed, and the remainder of this bylaw shall be maintained.

READ a First time this ____ day of _____ 20____.

READ a Second time this ____ day of _____ 20____.

READ a Third time this ____ day of _____ 20____.

SIGNED AND PASSED this ____ day of _____ 20____.

MAYOR

CHIEF LEGISLATIVE OFFICER

