

**BYLAW 22-014
OF
LAC LA BICHE COUNTY**

A BYLAW OF LAC LA BICHE COUNTY IN THE PROVINCE OF ALBERTA TO ESTABLISH A PROCESS FOR SENDING TAX AND ASSESSMENT 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, Council may pass a bylaw establishing a process for sending tax and assessment notices and other notices, documents, and information under Part 9, 10, or 11 and the corresponding regulations by electronic means;

AND WHEREAS under the authority and subject to the provisions of the *Municipal Government Act*, 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;

AND 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;

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

AND 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 and subject to the provisions of the *Municipal Government Act*, and by virtue of all other powers enabling it, the Council of Lac La Biche County, duly assembled, enacts as follows:

Title

- 1 This bylaw is called the Electronic Assessment and Tax Communications bylaw.

Definitions

- 2 In this bylaw,
 - (a) "Act" means the Municipal Government Act, Chapter M 26, R.S.A. 2000 as amended;

- (b) "Assessment Notice" means an assessment notice, as outlined in Section 309 of the Act, and can include an amended assessment notice but does not include any assessment notice sent by the provincial assessor;
- (c) "Assessed Person" means an assessed person as defined in the Act or a person acting on behalf of the assessed person.
- (d) Complainant means an assessed person who has filed a complaint to the Assessment Review Board in accordance with section 460 of the Act, or the agent of such a person.
- (e) "Communications" means tax and assessment communications sent by the County and may include, but is not limited to:
 - i. Tax & Assessment Notices
 - ii. Tax Statements
 - iii. Other notices, forms and information relating to tax and assessment as authorized by Section 608.1 of the Act including forms of notice under section of under 142(2) of the Education Act;
- (f) "Council" means Lac La Biche County Council;
- (g) "Electronic Means" means an electronic method of sending Communications and can include emails 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" is as defined in the Act;
- (j) "Tax Notice" means a tax notice sent pursuant to Section 333 of the Act and can include an amended tax notice;
- (k) "Undeliverable" a notification received by the County indicating that the communication was not received;

Scope

The County may send property assessment and tax notices pursuant to Parts 9 and 10 of the Act to an assessed person by electronic means.

The County may send Assessment Review Board notices, documents, and information pursuant to Part 11 of the Act to a Complainant by electronic means.

Agreement to Communicate by Electronic Format

3 Opting In

- 3.1 An Assessed Person or Complainant may opt to have Communications sent by Electronic Means by contacting the County and providing an email address by way of email or signed correspondence delivered to the County. The initial opt in request(s) will only be accepted by completing the authorization form. This service will be offered on our website.
- 3.2 The Assessed Person or Complainant must opt in to receive Communications by Electronic Means for each property or roll number for which they are a Taxpayer.
- 3.3 The Assessed Person or Complainant is responsible to contact the County to update contact information and to ensure the email address they have provided is current and secure.
- 3.4 Communications by Electronic Means will not commence until authorization and consent by way of filling out the Electronic Means authorization form has been received from the Assessed Person or Complainant.
- 3.5 Once an Assessed Person or Complainant has opted to receive Communications by Electronic Format, paper copies of the Communications will no longer be sent to the mailing address of the Assessed Person or Complainant.

4 Opting Out

- 4.1 An Assessed Person or Complainant can opt out of receiving Communication by Electronic Means by notifying the County by way of email or signed correspondence.
- 4.2 An Assessed Person or Complainant shall be deemed to have opted out if the County becomes aware that Communications by Electronic Means are being returned as Undeliverable.
- 4.3 An Assessed Person or Complainant shall be deemed to have opted out if the County becomes aware that the property has transferred ownership.
- 4.4 Once an Assessed Person or Complainant has opted out or has been deemed to have opted out, the County will no longer send Communications through Electronic Means and will send future Communications regarding the property to the mailing address of the Assessed Person or Complainant, as listed at Alberta Land Titles, and last provided by the Assessed Person or Complainant.

5 Protection of Assessed Person or Complainant Information

- 5.1 Any information collected from Assessed Person or Complainant 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.

5.2 Any information collected from an Assessed Person or Complainant shall be protected in accordance with the provisions of the FOIP Act.

6 General

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

Severability

7 Each provision of this Bylaw is independent of all other provisions. If any such provision is declared invalid by a court of competent jurisdiction, all other provisions of this Bylaw will remain valid and enforceable.

Effective Date

8 This Bylaw shall come into force and effect upon third reading.

THAT BYLAW 22-014 IS GIVEN FIRST READING THIS 06 DAY OF DECEMBER 2022.

THAT BYLAW 22-014 BE GIVEN SECOND READING THIS 14 DAY OF FEBRUARY 2023.

THAT BYLAW 22-014 BE GIVEN THIRD READING THIS 14 DAY OF FEBRUARY 2023.

"Original Signed"

Mayor

"Original Signed"

Chief Administrative Officer