



BYLAW 2023-17

BEING A BYLAW OF THE TOWN OF DIAMOND VALLEY IN THE PROVINCE OF ALBERTA, TO ESTABLISH A PROCESS FOR SENDING ASSESSMENT AND TAXATION NOTICES AND OTHER DOCUMENTS AND INFORMATION BY AN ELECTRONIC FORMAT

WHEREAS pursuant to the *Municipal Government Act (MGA)*, RSA 2000, Chapter M-26 as amended, Council may by bylaw establish 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;

WHEREAS pursuant to the *Education Act*, RSA 2012, Chapter E-0.3, Council may by bylaw establish a process for sending forms of notice by electronic means;

WHEREAS pursuant to the MGA, Council must be satisfied that the proposed bylaw includes appropriate measures to ensure the security and confidentiality of the documents and information being sent;

WHEREAS pursuant to the MGA, Council must 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 pursuant to the MGA, the proposed bylaw must provide a method by which persons may opt to receive the notice, document or information by electronic means;

THEREFORE, BE IT RESOLVED THAT the Council of the Town of Diamond Valley, duly assembled in Council Chambers in Diamond Valley, Alberta, enacts as follows:

1.0 TITLE AND PURPOSE

1.1 This bylaw may be cited as the **eServices Bylaw**.

1.2 The purpose of this bylaws is to:

- 1.2.a. establish a process for sending forms of notices under the *Municipal Government Act* and the *Education Act* by electronic means;
- 1.2.b. provide a method for Taxpayers to opt in and opt out of receiving communications by an electronic format;
- 1.2.c. to allow the Town to establish a secure web portal that allows Taxpayers to receive communications;
- 1.2.d. ensure that the confidentiality of Taxpayer information is preserved and protected when communicating through an electronic format.

2.0 INTERPRETATION AND DEFINITIONS

2.1 In this bylaw and any schedules to this bylaw, the following terms, phrases, words and their derivations shall have the following meanings:

- 2.1.a. **Agreement** means an agreement between the Town and a Taxpayer to receive communications by an electronic format;
- 2.1.b. **Assessed Person** means a person who is named on an assessment roll in accordance with Section 304 of the MGA;

2.1.c. **Assessment Notice** means an assessment notice, as outlined in Section 309 of the MGA, and can include an amended assessment notice and a supplementary assessment notice but does not include any assessment notice sent by the provincial assessor;

2.1.d. **CAO** means the Chief Administrative Officer of the Town of Diamond Valley;

2.1.e. **CASL Act** (Canada's anti spam legislation) 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, and to amend the Canadian Radio-television and Telecommunications Commission Act, the Competition Act, the Personal Information Protection and Electronic Documents Act and the Telecommunications Act*, SC 2010, c 23;

2.1.f. **Council** means the duly elected Council of the Town of Diamond Valley;

2.1.g. **Communications** means tax and assessment communications sent by the Town to a Taxpayer and may include, but is not limited to:

- i. Assessment Notices;
- ii. Tax Notices;
- iii. Tax Arrears Notices;
- iv. All documentation relating to the Assessment Review Board;
- v. Any and all documentation relating to the recovery of Taxes;
- vi. Any and all letters or documentation pertaining to the Tax Installment Payment Program (TIPPs);
- vii. School support notifications; and
- viii. Other notices, forms and information relating to tax and assessment under Part 9, 10 or 11 of the Act and the corresponding regulations;

2.1.h. **Electronic Format** means an electronic method of sending Communications and can include emails, text messages or communications provided through a Web Portal;

2.1.i. **eServices** means the electronic communications program established by the Town;

2.1.j. **FOIP Act** means the *Freedom of Information and Protection of Privacy Act*, RSA 000, Chapter F-25, as amended;

2.1.k. **MGA** means the *Municipal Government Act*, RSA 2000, Chapter M-26, as amended;

2.1.l. **Taxes** includes property taxes, local improvement taxes, school support notification and all other taxes which, in the event of non-payment, are deemed at law to be taxes or are recoverable as, or in the same manner as, taxes and any penalties on such taxes of amounts and charges lawfully imposed pursuant to the MGA or any other statute of the Province of Alberta;

2.1.m. **Tax Notice** means a tax notice sent pursuant to the MGA and may include an amended tax notice;

2.1.n. **Taxpayer** means a Person liable to pay a tax;

2.1.o. **Tax Installment Payment Program (TIPPs)** means the Taxpayer's authorization to the Town of Diamond Valley to issue pre-authorized debits (as defined in Rule H1 of the Rules of the Canadian Payments Association) drawn on the Taxpayer's Account for the purpose of payment of Property Taxes;

2.1.p. **Town** means the municipality of the Town of Diamond Valley in the Province of Alberta, or where the context so requires, its municipal boundaries;

2.1.q. **Town Assessor** means the municipal assessor appointed pursuant to the MGA;

2.1.r. **Web Portal** means a secure website that will allow the Town to send and receive communications and otherwise share information relating to tax and assessment matters with Taxpayers.

- 2.2 The headings in this bylaw do not form part of this bylaw and shall not affect its interpretation.
- 2.3 Any references in this bylaw to any Statutes are to the *Province of Alberta Statutes* as amended or replaced from time to time and any amendments thereto.

3.0 OPTING IN TO THE eSERVICES PROGRAM

- 3.1 A Taxpayer may opt to receive Communications by Electronic Format by providing an email address by way of completing a signed eServices agreement, as prescribed by the CAO, to indicate consent to receive Communications by Electronic Format.
- 3.2 Communication by an Electronic Format shall not commence until authorization and consent, in the form of an Agreement and in accordance with the CASL Act, has been entered into by a Taxpayer.
- 3.3 An eServices Agreement under this section:
 - may be submitted by Electronic Format; and
 - must include each separate property, for which they are a Taxpayer, and for which they wish to receive Communications by Electronic Format; and
- 3.4 When opting in to receive Communications in an Electronic Format, it is the Taxpayer's responsibility to ensure the email address they have provided in the Agreement remains current and the Town is updated promptly upon any change in such email address.
- 3.5 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.

4.0 OPTING OUT

- 4.1 Should a Taxpayer no longer wish to receive Communications by Electronic Format they are required to notify the Town by providing a signed written notice, or an email from the Taxpayer's authorized email account, outlining their wish to withdraw their consent to receive Communications through Electronic Format.
- 4.2 A Taxpayer shall be deemed to have opted out if the Town becomes aware that the Communications by an Electronic Format are being returned as "*undeliverable*" or are otherwise rejected.
- 4.3 A Taxpayer shall be deemed to have opted out of the program if the Town becomes aware that a property has transferred ownership.
- 4.4 Once a Taxpayer has opted out or has been deemed to have opted out of the program, the Town shall no longer send Communications through an Electronic Format and shall send rejected and future Communications about a property to the last known mailing address of the Taxpayer, as listed in the Town's assessment records.

5.0 PRESUMPTION OF RECEIPT

5.1 Subject to section 608(2) of the MGA, in the absence of evidence to the contrary, a Taxpayer who has opted to receive Communications by an Electronic Format is presumed to have received the Communications SEVEN (7) DAYS after the Communication was sent.

6.0 WEB PORTAL

6.1 The Town may establish a secure Web Portal to share information and provide Communications to Taxpayers about properties.

6.2 A Taxpayer may sign up through the Web Portal to access information about a property using a unique account password.

6.3 An Agreement under Section 3.0 may be an Agreement to receive Communications by an Electronic Format through a Web Portal.

6.4 The Town may allow Taxpayers to opt-in to receive Communications in an Electronic Format on some or all of the properties for which they are a Taxpayer.

6.5 The number of Taxpayers that can access information about a property through the Web Portal shall be limited to the number of owners for a property.

6.6 A Taxpayer that accesses information about a property through the Web Portal is not required to opt in to receive Communications by Electronic Format.

7.0 PROTECTION OF TAXPAYER INFORMATION

7.1 Any information collected from a Taxpayer in connection with this bylaw shall be used only for the purposes associated with processes and communications described herein, and in accordance with the requirements of the MGA, FOIP and any other applicable law.

7.2 Communication through an Electronic Format with a Taxpayer shall only take place through an email address as provided by the Taxpayer under section 3.0 or through a Web Portal.

7.3 The Town may exercise discretion to limit Agreements under this bylaw to certain properties, classes of properties, or classes of Taxpayers, if in the opinion of the Town this will result in the better protection of Taxpayer information.

7.4 For greater clarity, nothing in the bylaw prohibits the Town from allowing a Taxpayer to view and download redacted versions of Communications on a Web Portal even if the Taxpayer has opted out of receiving Communications through an Electronic Format.

8.0 GENERAL PROVISIONS AND COMING INTO FORCE

8.1 Without restricting any other power, duty or function granted by this bylaw or otherwise, the CAO may:

- 8.1.a. establish the form and method of notification for the purposes of this bylaw;
- 8.1.b. establish the application form for enrolling in the eServices program;
- 8.1.c. establish the terms and conditions of the eServices program, and
- 8.1.d. delegate any of their powers, duties or functions under this Bylaw.

8.2 If any term, clause or condition of this bylaw or the application thereof is found to be invalid or unenforceable, the remainder of this bylaw or application of such term, clause or condition shall not be affected and shall remain in force and effect.

8.3 Nothing in this bylaw relieves any person from compliance with any other bylaw or any applicable federal or provincial law, regulation or enactment.

8.4 In the event of a conflict between this bylaw and any other bylaw or any applicable federal or provincial law, regulation or enactment respecting public health and safety, the other bylaw, law, regulation or enactment shall prevail to the extent of the conflict.

8.5 This bylaw shall come into force and effect on the date of third and final reading.

READ A FIRST TIME on the 6th day of September, 2023

READ A SECOND TIME on the 18th day of October, 2023

READ A THIRD AND FINAL TIME on the 18th day of October, 2023



Mayor

Chief Administrative Officer

