

BYLAW NO. 463-22

A BYLAW IN THE TOWN OF PONOKA, IN THE PROVINCE OF ALBERTA TO ESTABLISH A PROCESS FOR SENDING ASSESSMENT NOTICES, TAX 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 (the “MGA”), 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 and the corresponding regulations by electronic means;

AND WHEREAS, under the authority and subject to the provisions of the MGA, 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, the Council of the Town of Ponoka, in the Province of Alberta, duly assembled enacts as follows:

TITLE

1. This bylaw shall be cited as the “*Electronic Assessment and Tax Communications Bylaw*”.

PURPOSE

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

DEFINITIONS

3. In this bylaw;

“*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;

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“*Assessed Person*” means a person who is named on an assessment roll in accordance with Section 304 of the MGA.

“*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, and 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;

“*Council*” shall mean municipal Council for the Town of Ponoka in the Province of Alberta, as duly elected.

“*Communications*” means tax and assessment communications sent by the Town and may include, but is not limited to:

- i. Assessment Notices;
- ii. Tax Notices;
- iii. Other notices, forms and information relating to tax and assessment as authorized by Section 608.1 of the MGA;

“*Electronic Format*” means an electronic method of sending Communications and can include emails, text messages or a web-based platform;

“*FOIP Act*” means the *Freedom of Information and Protection of Privacy Act*, RSA 2000, c F-25;

“*Tax*” and “*Taxes*” includes all property taxes, local improvement taxes, and all other taxes, charges, fees or amounts lawfully imposed against a property by the Town of Ponoka pursuant to the *Municipal Government Act* or any other statute of the Province of Alberta.

“*Tax Notice*” means a tax notice sent pursuant to Section 333 of the MGA and can include an amended tax notice or a supplementary tax notice;

“*Taxpayer*” is the person liable to pay taxes.

“*Town*” means the Town of Ponoka.

“*Undeliverable*” a notification received by the Town indicating that the communication was not received.

AGREEMENT TO COMMUNICATE BY ELECTRONIC FORMAT

Opting In

4. A Taxpayer may opt to have Communications sent by Electronic Format by contacting the Town and providing an email address by way of email or signed correspondence delivered to the Town. The initial opt in requests will only be accepted by completing the authorization form.
5. The Taxpayer must opt in to receive Communications by Electronic Format for each property or roll number for which they are a Taxpayer.

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6. The Taxpayer is responsible to contact the Town to update contact information and to ensure the email address they have provided is current and secure.
7. Communications by Electronic Format will not commence until authorization and consent in accordance with the CASL Act, has been received from the Taxpayer.
8. 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.

Opting Out

9. A Taxpayer can opt out of receiving Communications by Electronic Format by notifying the Town by way of email or signed correspondence.
10. A Taxpayer shall be deemed to have opted out if the Town becomes aware that Communications by Electronic Format are being returned as Undeliverable.
11. A Taxpayer shall be deemed to have opted out if the Town becomes aware that the property has transferred ownership.
12. Once a Taxpayer has opted out or has been deemed to have opted out, the Town will no longer send Communications through Electronic Format and will send future Communications regarding the property to the mailing address of the Taxpayer, as listed at Alberta Land Titles, or last provided by the Taxpayer.

PROTECTION OF TAXPAYER INFORMATION

13. 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 MGA and its associated regulations.
14. Any information collected from a Taxpayer shall be protected in accordance with the provisions of the FOIP Act.

GENERAL

15. In the absence of evidence to the contrary, a Communication sent by Electronic Format is presumed to be received seven (7) days after the Communication was sent, unless otherwise stated in the MGA and its associated regulations.
16. That this Bylaw shall take effect on the date of third and final reading.

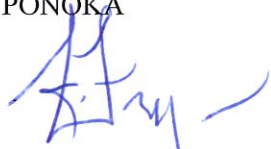
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First Reading: January 25, 2022

Second Reading: February 22, 2022

Third Reading: February 22, 2022

TOWN OF PONOKA



Mayor



Chief Administrative Officer