

Law, Legislative Services & Security Report to
Executive Committee
2025 September 08

ISC: UNRESTRICTED
EC2025-0796

Bylaw Update for Electronic Notices for Assessment Taxation and the Assessment Review Board

PURPOSE

This report recommends the revision and repeal of City of Calgary Charter Bylaw 2H2018, the *Electronic Transmission of Assessment, Taxation and Assessment Review Board Notices Charter Bylaw*, and its replacement with a new *Municipal Government Act* (the "MGA") bylaw that contains the same provisions of the Charter bylaw under the current legislative authority.

PREVIOUS COUNCIL DIRECTION

Council passed Charter [Bylaw 2H2018](#) under the authority of section 608.1 of the MGA as modified by the City of *Calgary Charter, 2018 Regulation*, during the 2018 July 23 Combined Meeting of Council ([PFC2018-0753](#)). Subsequent legislative changes reassigned the authority previously found in the City of Calgary Charter to section 608.1 of the MGA, prompting the need for a new bylaw under the current MGA authority.

RECOMMENDATION(S):

That Executive Committee recommend that Council:

1. Give three readings to the proposed Bylaw (Attachment 2), pursuant to section 608.1 of the *Municipal Government Act*, to authorize electronic delivery of property assessment and Assessment Review Board notices and documents; and
2. Give three readings to the proposed Bylaw (Attachment 3), a revising bylaw to repeal City of Calgary Charter Bylaw 2H2018 pursuant to the revising authority under section 63 of the *Municipal Government Act*.

CHIEF ADMINISTRATIVE OFFICER/GENERAL MANAGER COMMENTS

Acting Chief Financial Officer, Aaron Brown, agrees with the recommendation in this report. Acting Chief Administrative Officer, Stuart Dalglish, certifies that the proposed revising bylaw has been prepared in accordance with section 63 of the MGA. Acting City Solicitor and General Counsel, Lynne Davies Agrees with the recommendations in this report.

HIGHLIGHTS

- Administration is recommending the revision and repeal of Bylaw 2H2018 to address a change in legislation whereby section 4(29) of the City of Calgary Charter, 2018 Regulation, AR 40/2018 was repealed, and the MGA was amended to add section 608.1.
- The new proposed bylaw pursuant to section 608.1 of the MGA is consistent with the provisions of Bylaw 2H2018.
- This change has no impact on current practices or associated risks, while the repeal of outdated bylaws enhances transparency by eliminating potentially misleading documents.

Bylaw Update for Electronic Notices for Assessment Taxation and the Assessment Review Board

DISCUSSION

Since coming into force on 2018 July 23 ([PFC2018-0753](#)), City of Calgary Charter Bylaw 2H2018 has authorized the Assessment & Tax business unit, and the Assessment Review Board (ARB) to electronically transmit notices, documents, information, and evidence to parties who have opted to receive materials electronically. The ability to provide a paperless option for registered property owners and complainants to ARB hearings represents a flexible modernization to improve administrative efficiency, save costs, and reduce the environmental impact of traditional printing and mailing.

Administration has identified legislative changes that render Bylaw 2H2018 obsolete. Through the *Red Tape Reduction Act*, the Government of Alberta amended the legislation so that the enabling provision for electronic transmission of assessment, tax, and related notices is now referenced under section 608.1 of the *MGA*, rather than under the City of Calgary Charter. While the authority itself remains unchanged, a new *MGA* bylaw is required to align with the current statutory reference.

Law is recommending that the best approach to allow for the continued use of electronic transmission of property assessment notices, as well as notices, documents, information, and evidence related to the Assessment Review Board is to bring forward two bylaws to Council. The first proposed bylaw (attachment 2) will be introduced under section 608.1 of the *MGA*, carrying forward the same provisions as those in City of Calgary Charter Bylaw 2H2018. The second proposed bylaw (attachment 3) will utilize the authority under section 63 of the *MGA* to repeal Bylaw 2H2018 through a revising bylaw. The revision and repeal of Bylaw 2H2018 is strictly administrative in nature and will have no operational or legal impact. The recommended changes introduce no new risks, and the ARB has been advised of the proposed updates.

EXTERNAL ENGAGEMENT AND COMMUNICATION

- | | |
|--|---|
| <input type="checkbox"/> Public engagement was undertaken | <input type="checkbox"/> Dialogue with interested parties was undertaken |
| <input type="checkbox"/> Public/interested parties were informed | <input checked="" type="checkbox"/> Public communication or engagement was not required |

IMPLICATIONS

Social

Not applicable.

Environmental

Not applicable.

Economic

Not applicable.

Law, Legislative Services & Security Report to
Executive Committee
2025 September 08

ISC: UNRESTRICTED
EC2025-0796

**Bylaw Update for Electronic Notices for Assessment Taxation and the
Assessment Review Board**

Service and Financial Implications

No anticipated financial impact

RISK

No risks have been identified and there will be no change to current business practices.

ATTACHMENT(S)

1. Background and Previous Direction
2. Proposed eNotice Bylaw
3. Revise and Repeal Bylaw
4. Presentation

Department Circulation

General Manager/Director	Department	Approve/Consult/Inform
Eddie Lee, Director & City Assessor	Assessment & Tax	Approve
Aaron Brown, Acting CFO & GM CPFS	Finance	Approve
Lynne Davies, Acting City Solicitor & General Counsel	Law, Legislative Services & Security	Approve
Stuart Dalglish, Acting Chief Administrative Officer		Approve

Author: Law, Legislative Services and Security, Assessment and Tax