

**PROPOSED TEXT FOR A CHARTER BYLAW TO ESTABLISH A PROCESS TO SEND  
ASSESSMENT, TAXATION AND ASSESSMENT REVIEW BOARD NOTICES AND  
OTHER DOCUMENTS BY ELECTRONIC MEANS**

**Short Title**

1. This Bylaw may be cited as the “Electronic Transmission of Assessment, Taxation and Assessment Review Board Notices Charter Bylaw”.

**Definitions**

2. In this Bylaw:
  - (a) “*Act*” means the *Municipal Government Act*, R.S.A. 2000, c. M-26;
  - (b) “*assessed person*” means an assessed person as defined in section 284(1)(a) of the *Act* or a person acting on behalf of an assessed person;
  - (c) “*Assessment Review Board*” means the Local Assessment Review Board and the Composite Assessment Review Board established pursuant to Bylaw 15M2018;
  - (d) “*City*” means the municipal corporation of The City of Calgary;
  - (e) “*Clerk*” means clerk of the Assessment Review Board pursuant to Bylaw 15M2018;
  - (f) “*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;
  - (g) “*electronic means*” means:
    - (i) electronic mail (email);
    - (ii) another electronic form of communication which can be addressed to:
      - (a) a person, or
      - (b) an electronic account to which a person has access and to which notices, documents and other information may be uploaded and downloaded;
  - (h) “*Municipal Assessor*” means the person designated as the Municipal Assessor pursuant to Bylaw 49M2007;
  - (i) “*Regulation*” means the Matters Relating to Assessment Complaints Regulation, 2018, AR 201/2017.

### Scope of Bylaw

3. (1) Only the following may be sent by *electronic means* pursuant to this Bylaw:
  - (a) notices as set out in section 4;
  - (b) notices, documents and information as set out in section 7;
  - (c) evidence for use in an *Assessment Review Board* hearing as set out in sections 11 and 12.
- (2) Notices, documents and other information not specified in this Bylaw may be sent by electronic means in accordance with section 608 of the *Act*.

### Part 9 Notices

4. The *City* may send the following property assessment notices pursuant to Part 9 of the *Act* to an *assessed person* by *electronic means*:
  - (a) assessment notices pursuant to section 308(1) of the *Act*;
  - (b) supplementary assessment notices pursuant to section 316(1) of the *Act*; and
  - (c) amended assessment notices and amended supplementary assessment notices pursuant to section 312 of the *Act*.
5. A notice set out in section 4 may be sent by *electronic means* if the *assessed person*:
  - (a) has set up a password-protected user account on an encrypted and secure *City* website;
  - (b) has linked a property to his or her user account using the unique access code assigned to that property; and
  - (c) has opted to receive notices by *electronic means* by indicating his or her consent through his or her user account.
6. (1) An *assessed person* who has opted to receive notices by *electronic means* in accordance with section 5 will be sent an email whenever a notice set out in section 4 is issued by the *City*. The email will notify the *assessed person* that the notice has been issued and is available for review and download through his or her user account on the *City* website.
  - (2) An *assessed person* is presumed to have received the notice referred to in the email at the time the email is sent.

### Part 11 Notices, Documents and Information

7. The *Clerk* may send the following notices, documents and information pursuant to Part 11 and the associated regulations by *electronic means*:

- (a) notices of hearing pursuant to section 462 of the *Act* and sections 4(c), 8(d), 36 and 42 of the *Regulation*;
  - (b) procedural rulings of the *Assessment Review Board* made prior to a hearing; and
  - (c) any other documents or communication relating to a hearing of the *Assessment Review Board*.
8. The *Clerk* may send the notices, documents and information set out in section 7 to the *Municipal Assessor* by *electronic means*.
9. The *Clerk* may send the notices, documents and information set out in section 7 to a *complainant* by *electronic means* if the *complainant*:
- (a) has set up a password-protected user account on an encrypted and secure *Assessment Review Board* website; and
  - (b) has opted to receive notices, documents and information relating to his or her complaint by *electronic means* by:
    - (i) indicating consent through his or her account on an *Assessment Review Board* website; or
    - (ii) indicating his or her consent in writing to the *Clerk*.
10. A *complainant* who has opted to receive notices, documents and information relating to his or her complaint in accordance with section 9 will be sent the notices, documents and information set out in section 7 by *electronic means*.

#### **Disclosure of Evidence**

11. A *complainant* may disclose evidence for use in an *Assessment Review Board* hearing to the *Municipal Assessor* pursuant to sections 5 or 9 of the *Regulation* by *electronic means*.
12. The *Municipal Assessor* may disclose evidence for use in an *Assessment Review Board* hearing to a *complainant* pursuant to sections 5 and 9 of the *Regulation* by *electronic means* if the *complainant*:
- (a) has:
    - (i) opted to receive notices, documents and information from the *Clerk* by *electronic means* through his or her account on an *Assessment Review Board* website in accordance with section 9; and
    - (ii) has disclosed evidence to the *Municipal Assessor* by *electronic means* pursuant to section 11; or
  - (b) has otherwise expressed his or her consent to the *Municipal Assessor* in writing.

**Presumption of Receipt**

13. In the absence of evidence to the contrary, a notice, document or information sent by *electronic means* pursuant to this Bylaw is presumed to be received the same day as it was sent.

**Revocation of Consent**

14. A person who has opted to receive notices from the *Municipal Assessor* by *electronic means* pursuant to section 5 may opt out by revoking his or her consent through the *City's* website, or by contacting the *Municipal Assessor*.
15. A *complainant* who has opted to receive notices, documents and information from the *Clerk* by *electronic means* pursuant to section 9 may opt out by revoking his or her consent through the *Assessment Review Board's* website, or in writing to the *Clerk*.

**Coming into force**

16. This Bylaw comes into force upon being published on the *City's* website in accordance with section 10 of the City of Calgary Charter, 2018 Regulation, AR 40/2018.

Text for Discussion