

MGA and Calgary Charter Provisions for Electronic Communications

City of Calgary Charter, 2018 Regulation

4(29) The following is added after section 608 of the Act:

Bylaws for sending certain documents electronically

- 608.1** (1) Despite section 608, the 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 or the regulations under Part 9, 10 or 11 by electronic means.
- (2) The council may by bylaw establish a process for sending forms of notice under section 156(8) of the *School Act* by electronic means.
- (3) Before making a bylaw under this section, the council must be satisfied that the proposed bylaw includes appropriate measures to ensure the security and confidentiality of the documents and information being sent.
- (4) Before making a bylaw under this section, the 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.
- (5) A bylaw under subsection (1) or (2) must provide for a method by which persons may opt to receive the notice, document or information by electronic means.
- (6) The sending by electronic means of any notice, document or information referred to in subsection (1) or (2) is valid only if the person has opted under the bylaw to receive it by those means.

Municipal Government Act

Sending documents

- 608** (1) Where this Act or a regulation or bylaw made under this Act requires a document to be sent to a person, the document may be sent by electronic means if
- (a) the recipient has consented to receive documents from the sender by those electronic means and has provided an e-mail address, website or other electronic address to the sender for that purpose, and
 - (b) it is possible to make a copy of the document from the electronic transmission.

(2) In the absence of evidence to the contrary, a document sent by electronic means in accordance with subsection (1) is presumed to have been received 7 days after it was sent unless the regulations under subsection (4) provide otherwise.

(3) For greater certainty, a reference in this Act to a mailing address is to be interpreted as including an electronic address referred to in subsection (1)(a) if the requirements of subsection (1) are met.

(4) The Minister may make regulations respecting the circumstances in which the presumption in subsection (2) does not apply.

1. MGA Part 9 provisions on Assessment Notices

Assessment notices

308 (1) Each municipality must annually

(a) prepare assessment notices for all assessed property, other than designated industrial property, shown on the assessment roll referred to in section 302(1), and

(b) send the assessment notices to the assessed persons in accordance with the regulations.

(2) The provincial assessor must annually

(a) prepare assessment notices for all assessed designated industrial property shown on the provincial assessment roll,

(b) send the assessment notices to the assessed persons in accordance with the regulations, and

(c) send the municipality copies of the assessment notices.

(3) Repealed 2016 c24 s39.

(4) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.

(5) Repealed 2016 c24 s39.

Notice of assessment date

308.1 (1) An assessor must annually set a notice of assessment date, which must be no earlier than January 1 and no later than July 1.

- (2) An assessor must set additional notice of assessment dates for amended and supplementary assessment notices, but none of those notice of assessment dates may be later than the date that tax notices are required to be sent under Part 10.

Contents of assessment notice

- 309** (1) An assessment notice or an amended assessment notice must show the following:
- (a) the same information that is required to be shown on the assessment roll;
 - (b) the notice of assessment date;
 - (c) a statement that the assessed person may file a complaint not later than the complaint deadline;
 - (d) information respecting filing a complaint in accordance with the regulations.
- (2) An assessment notice may be in respect of a number of assessed properties if the same person is the assessed person for all of them.

Sending assessment notices

- 310** (1) Subject to subsections (1.1) and (3), assessment notices must be sent no later than July 1 of each year.
- (1.1) An amended assessment notice must be sent no later than the date the tax notices are required to be sent under Part 10.
- (2) If the mailing address of an assessed person is unknown
- (a) a copy of the assessment notice must be sent to the mailing address of the assessed property, and
 - (b) if the mailing address of the property is also unknown, the assessment notice must be retained by the municipality or the provincial assessor, as the case may be, and is deemed to have been sent to the assessed person.
- (3) An assessment notice must be sent at least 7 days prior to the notice of assessment date.
- (4) A designated officer must certify the date on which the assessment notice is sent.
- (5) The certification of the date referred to in subsection (4) is evidence that the assessment notice has been sent

2. MGA Part 11 provisions on ARB Notices of Hearing and Evidence Disclosure

Notice of assessment review board hearing

- 462** (1) If a complaint is to be heard by a local assessment review board, the clerk must
- (a) within 30 days after receiving the complaint, provide the municipality with a copy of the complaint, and
 - (b) within the time prescribed by the regulations, notify the municipality, the complainant and any assessed person other than the complainant who is directly affected by the complaint of the date, time and location of the hearing.
- (2) If a complaint is to be heard by a composite assessment review board, the clerk must
- (a) within 30 days after receiving the complaint, provide the municipality with a copy of the complaint, and
 - (b) within the time prescribed by the regulations, notify the Minister, the municipality, the complainant and any assessed person other than the complainant who is directly affected by the complaint of the date, time and location of the hearing.

Absence from hearing

- 463** If any person who is given notice of the hearing does not attend, the assessment review board must proceed to deal with the complaint if
- (a) all persons required to be notified were given notice of the hearing, and
 - (b) no request for a postponement or an adjournment was received by the board or, if a request was received, no postponement or adjournment was granted by the board.

Hearings open to public

- 464.1** (1) Subject to subsections (2) and (3), all hearings by an assessment review board are open to the public.
- (2) If an assessment review board considers it necessary to prevent the disclosure of intimate personal, financial or commercial matters or other matters because, in the circumstances, the need to protect the confidentiality of those matters outweighs the desirability of an open hearing, the assessment review board may conduct all or part of the hearing in private.
- (3) If all or any part of a hearing is to be held in private, no party may attend the hearing unless the party files an undertaking stating that the party will hold in confidence any evidence heard in private.

- (4) Subject to subsection (5), all documents filed in respect of a matter before an assessment review board must be placed on the public record.
- (5) An assessment review board may exclude a document from the public record
 - (a) if the assessment review board is of the opinion that disclosure of the document could reasonably be expected to disclose intimate personal, financial or commercial matters or other matters, and
 - (b) the assessment review board considers that a person's interest in confidentiality outweighs the public interest in the disclosure of the document.
- (6) Nothing in this section limits the operation of any statutory provision that protects the confidentiality of information or documents.

Notice of decision

- 469** The clerk must, within 7 days after an assessment review board renders a decision, send the board's written decision and reasons, including any dissenting reasons, to the persons notified of the hearing under section 462(1)(b) or (2)(b), as the case may be

Matters Related to Assessment Complaints Regulation, 2018

Hearing before Local Assessment Review Board Panel

Scheduling and notice of hearing

- 4** If a complaint is to be heard by a local assessment review board panel, the clerk must
- (a) provide, no later than the date the notice of hearing is provided to the complainant, written acknowledgement to the complainant that the complaint has been received,
 - (b) schedule a hearing date, and
 - (c) after a copy of the complaint form has been provided to the municipality in accordance with section 462(1) of the Act, notify the municipality, the complainant and any assessed person or taxpayer other than the complainant who is affected by the complaint of the date, time and location of the hearing and the requirements and timelines for disclosure of evidence not less than 35 days before the hearing date.

Disclosure of evidence

- 5**
- (1) In this section, "complainant" includes an assessed person or taxpayer who is affected by a complaint who wishes to be heard at the hearing.
 - (2) If a complaint is to be heard by a local assessment review board panel, the following rules apply with respect to the disclosure of evidence:

- (a)** the complainant must, at least 21 days before the hearing date,
 - (i)** disclose to the respondent and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and
 - (ii)** provide to the respondent and the local assessment review board an estimate of the amount of time necessary to present the complainant's evidence;
- (b)** the respondent must, at least 7 days before the hearing date,
 - (i)** disclose to the complainant and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and
 - (ii)** provide to the complainant and the local assessment review board an estimate of the amount of time necessary to present the respondent's evidence;
- (c)** the complainant must, at least 3 days before the hearing date, disclose to the respondent and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the complainant intends to present at the hearing in rebuttal to the disclosure made under clause (b) in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing.

Hearing before Composite Assessment Review Board Panel

Scheduling and notice of hearing

- 8** If a complaint is to be heard by a composite assessment review board panel, the clerk must
- (a)** provide, no later than the date the notice of hearing is provided to the complainant, written acknowledgement to the complainant that the complaint has been received,
 - (b)** provide the Minister with a copy of the complaint form at the same time that the municipality is provided with a copy,
 - (c)** schedule a hearing date, and
 - (d)** after a copy of the complaint form has been provided to the municipality in accordance with section 462(2) of the Act and to the Minister in accordance with clause (b), notify the municipality, the complainant and any assessed person other than the complainant who is affected by the complaint of the date, time and location of the hearing and the requirements and timelines for disclosure of evidence not less than 70 days before the hearing date.

Disclosure of evidence

- 9** **(1)** In this section, “complainant” includes an assessed person who is affected by a complaint who wishes to be heard at the hearing.
- (2)** If a complaint is to be heard by a composite assessment review board panel, the following rules apply with respect to the disclosure of evidence:
- (a)** the complainant must, at least 42 days before the hearing date,
 - (i)** disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and
 - (ii)** provide to the respondent and the composite assessment review board an estimate of the amount of time necessary to present the complainant’s evidence;
 - (b)** the respondent must, at least 14 days before the hearing date,
 - (i)** disclose to the complainant and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and
 - (ii)** provide to the complainant and the composite assessment review board an estimate of the amount of time necessary to present the respondent’s evidence;
 - (c)** the complainant must, at least 7 days before the hearing date, disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in rebuttal to the disclosure made under clause (b) in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing.