

PROPOSED

PFC2018-0753
ATTACHMENT 3

BYLAW NUMBER 2H2018

**BEING A CHARTER BYLAW OF THE CITY OF CALGARY
TO ESTABLISH A PROCESS
TO SEND ASSESSMENT, TAXATION
AND ASSESSMENT REVIEW BOARD NOTICES
AND OTHER DOCUMENTS BY ELECTRONIC MEANS

WHEREAS the section 4 of the City of Calgary Charter, 2018 Regulation, AR 40/2018 (the “Charter”) modifies the Municipal Government Act, R.S.A. 2000, c. M-26, (the “Act”) as it is to be read for the purposes of being applied to the City of Calgary;

AND WHEREAS section 4(29) of the Charter adds section 608.1 to the Act;

AND WHEREAS section 608.1 states that 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* or the regulations under Part 9, 10 or 11 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 documents and information being sent; and
- (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 under section 608.1 must provide a method by which persons may opt in to receive the notice, document or information by electronic means;

AND WHEREAS pursuant to section 9(1) of the Charter, Council must, before giving second reading to a proposed bylaw under the authority provided by section 4 of the Charter, hold a public hearing in respect of the proposed bylaw in accordance with section 230 of the Act, after giving notice of it in accordance with section 606 of the Act.

AND WHEREAS this Bylaw has been advertised in accordance with section 606 and a public hearing has been held in accordance with section 230:

NOW, THEREFORE, THE COUNCIL OF THE CITY OF CALGARY ENACTS AS FOLLOWS:

Short Title

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

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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.

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- (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*.

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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 or 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.

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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.

READ A FIRST TIME ON _____

READ A SECOND TIME ON _____

READ A THIRD TIME ON _____

MAYOR

SIGNED ON _____

CITY CLERK

SIGNED ON _____

PUBLISHED ON THE CITY'S WEBSITE THIS _____ DAY OF _____, 2018.