
**TOWN OF SEDGEWICK
BYLAW NO. 569/20
TOWN OF SEDGEWICK TAX AND ASSESSMENT ELECTRONIC MEANS BYLAW**

**A BYLAW OF THE TOWN OF SEDGEWICK, IN THE PROVINCE OF ALBERTA, TO ALLOW
FOR TAX AND ASSESSMENT NOTICES AND RELATED INFORMATION TO BE SENT
THROUGH ELECTRONIC MEANS.**

WHEREAS, pursuant to Section 608.1 of the *Municipal Government Act*, Council may pass a bylaw establishing a process for sending assessment notices, tax notices, and other notices, documents and information under Part 9, 10, 11 and the corresponding regulations by electronic means, and the Town of Sedgewick wishes to do so;

AND WHEREAS, a bylaw passed under Section 608.1 requires Council to be satisfied that the proposed bylaw includes measures to ensure the security and confidentiality of any of the information sent;

AND WHEREAS, a bylaw passed under Section 608.1 requires Council to 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;

NOW THEREFORE the Council of the Town of Sedgewick in the Province of Alberta, duly assembled, enacts as follows:

1. Citation

- 1.1. This bylaw may be cited as the "TAX AND ASSESSMENT ELECTRONIC MEANS BYLAW"

2. Definitions

- 2.1. "Act" means the *Municipal Government Act*, RSA 2000, c M-26.
- 2.2. "Agreement" means an agreement between the Town and a Taxpayer to receive Communications by Electronic Format;
- 2.3. "Assessment Notice" means an assessment notice as outlined within Section 309 of the Act and can include an amended assessment notice and a supplementary assessment notice, but does not include any assessment notice sent by the Provincial Assessor;
- 2.4. "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 Telecommunications Act, SC 2010, c 23;
- 2.5. "CAO" means the Chief Administrative Officer for the Town;
- 2.6. "Town" means Town of Sedgewick;
- 2.7. "Communications" means tax and assessment communications sent out by the Town and may include, but is not limited to:
 - (i) Assessment Notices;
 - (ii) Tax Notices;
 - (iii) Notifications relating to outstanding tax bills; and
 - (iv) Other notices, forms and information relating to tax and assessment;
- 2.8. "Electronic Format" means an electronic method of sending Communications by email;
- 2.9. "FOIP Act" means the Freedom of Information and Protection of Privacy Act, RSA 2000, c F-25;
- 2.10. "Provincial Assessor" means the assessor designated by the Province under Section 284.1 of the Act;
- 2.11. "Tax Notice" means a tax notice sent pursuant to Section 333 of the Act and can include an amended tax notice or a supplementary tax notice;
- 2.12. "Taxpayer" means a taxpayer as defined in Section 1(l)(bb) of the Act.

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3. Agreement to Communicate Through Electronic Format

- 3.1. A Taxpayer may opt in to have Communications sent by Electronic Format by entering into an Agreement that is acceptable to the CAO and providing all the information required by the CAO.
- 3.2. When opting in, a Taxpayer must provide a secure email address that the Town may use to communicate with the Taxpayer.
- 3.3. Communication by an Electronic Format shall not commence until an Agreement has been entered into by a Taxpayer.
- 3.4. A Taxpayer can opt out by notifying the CAO that they no longer wish to receive Communications by an Electronic Format.
- 3.5. A Taxpayer shall be deemed to have opted out if the Town becomes aware that Communications by an Electronic Format are being returned as undeliverable or are otherwise being rejected.
- 3.6. A Taxpayer shall be deemed to have opted out if the Town becomes aware that a property has transferred ownership.

4. Protection of Taxpayer Information

- 4.1. Any information collected from Taxpayers through an Agreement or through Communications using an Electronic Format shall only be used for purposes associated with the tax and assessment function of the Town in accordance with the requirements of the Act. and its associated regulations.
- 4.2. Any information collected from a Taxpayer shall be protected in accordance with the provisions of the FOIP Act.
- 4.3. The Town shall ensure that the requirements of the CASL Act are met when a Taxpayer opts in, opts out, or receives Communication in an Electronic Format.
- 4.4. Communication through an Electronic Format with a Taxpayer shall only take place through an email address as provided by the Taxpayer under section 3(2).
- 4.5. Once a Taxpayer has opted out or has been deemed to have opted out under section 3(4), 3(5) or 3(6), the Town shall no longer send Communications through an Electronic Format and shall send future Communications about a property to the last known mailing address of the Taxpayer, as listed in Town assessment records.

4. Severability

- 4.1. If any term of this Bylaw is found to be invalid, illegal, or unenforceable by a court or tribunal having the jurisdiction to do so, that term is to be considered to have been severed from the rest of this bylaw, and the rest of the bylaw remains in force unaffected by that finding or by the severance of that term.

5. Enactment

- 5.1. This Bylaw shall take effect at the date of final passing thereof.

First Reading passed in open Council duly assembled in the Town of Sedgewick, in the province of Alberta this 20th day of February, 2020.

Second Reading passed in open Council duly assembled in the Town of Sedgewick, in the province of Alberta this 12th day of March, 2020.

Third Reading passed in open Council duly assembled in the Town of Sedgewick, in the province of Alberta this 12th day of March, 2020.

TOWN OF SEDGEWICK



 MAYOR



 CHIEF ADMINISTRATIVE OFFICER