

BYLAW NO. 09-2023

BYLAW OF THE CITY OF LLOYDMINSTER IN THE PROVINCES OF ALBERTA AND SASKATCHEWAN TO ESTABLISH A PROCESS FOR SENDING ASSESSMENT NOTICES, TAX NOTICES, ASSESSMENT REVIEW BOARD NOTICES, AND OTHER NOTICES, DOCUMENTS AND INFORMATION BY ELECTRONIC MEANS

WHEREAS the Council of the City of Lloydminster deems it necessary to establish a Bylaw to deal with the peace, order and good government of the City.

AND WHEREAS *The Lloydminster Charter* provides authority to City Council to pass bylaws for municipal purposes;

AND WHEREAS pursuant to Section 551.1 of *The Lloydminster Charter*, Council may pass a bylaw to 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 those Parts, by electronic means;

NOW THEREFORE the Council of the City of Lloydminster deems it necessary to establish a Bylaw authorize the sending of assessment notices, tax notices and other notices, documents and information under Part 9, 10 or 11, or the regulations under those Parts, by electronic means; and

NOW THEREFORE, the Council of the City of Lloydminster, pursuant to the authority granted in Section 15 of *The Lloydminster Charter*, enacts as follows:

1. SHORT TITLE

1.1. This Bylaw shall be cited as the Electronic Communications Bylaw.

2. DEFINITIONS

2.1. The definitions listed in Schedule "A" attached to this Bylaw shall apply, unless context otherwise requires.

3. APPOINTMENT, AUTHORITY AND DUTIES OF THE CITY MANAGER

3.1. Except where specific authority is reserved to Council, in the Bylaw the administration and enforcement of this Bylaw is hereby delegated to the City Manager.

3.2. Without restricting any other power, duty or function granted by this Bylaw, the City Manager may carry out anything required for the administration of this Bylaw, including but not limited to the following:

3.2.1. delegate any powers, duties or functions under this Bylaw to an employee of the City;

3.2.2. carry out any inspections that are reasonably required to determine compliance with this Bylaw;

3.2.3. establish any forms required for the administration of this Bylaw.



BYLAW NO. 09-2023

4. COMMUNICATING BY ELECTRONIC FORMAT

4.1. Opting In

- 4.1.1. A Taxpayer may opt in to receive Assessment and Taxation Communications by Electronic Format by filling out an Assessment and Taxation Electronic Notice Request and selecting the checkbox to indicate consent to receive Assessment and Taxation Communications by Electronic Format.
- 4.1.2. When opting in to receive Assessment and Taxation Communications by Electronic Format, a Taxpayer must ensure the email address they have provided remains current and is updated promptly upon any change in such email address.
- 4.1.3. A Taxpayer who opts in to receive Assessment and Taxation Communications by Electronic Format opts in for all registered owners on title to the property with the same mailing address.
- 4.1.4. Taxpayers that opt in to receive Assessment and Taxation Communications in an Electronic Format shall, as a condition of opting in, be deemed to opt in for all properties for which they are a Taxpayer effective immediately, and will no longer receive Assessment and Taxation Communications for any properties for which they are a Taxpayer by mail.
- 4.1.5. A Taxpayer may opt in to receive Assessment Review Board Communications for the purposes of one or more assessment complaints by providing written consent and a valid email address to receive Assessment Review Board Communications by Electronic Format, either by way of email or signed correspondence delivered by hand or mail to the City. The Taxpayer must ensure the email address they have provided remains current and is updated promptly upon any change in such email address.

4.2. Opting Out

- 4.2.1. If a Taxpayer is receiving Assessment and Taxation Communications or Assessment Review Board Communications by Electronic Format and wishes to withdraw their consent, they may do so by way of email or signed correspondence delivered by hand or mail to the City. Withdrawal of consent shall be effective no more than 10 business days after it is received.
- 4.2.2. A Taxpayer shall be deemed to have opted out if the City becomes aware that Assessment and Taxation Communications or Assessment Review Board Communications delivered by Electronic Format are being returned as undeliverable or are otherwise being rejected.



BYLAW NO. 09-2023

4.2.3. A Taxpayer shall be deemed to have opted out if the City becomes aware that a property has transferred ownership.

4.3. Presumption of Receipt

4.3.1. In the absence of evidence to the contrary, a Taxpayer who has opted to receive Assessment and Taxation Communications or Assessment Review Board Communications by Electronic Format is presumed to have received a communication sent by Electronic Format on the same day as the communication was sent.

5. SECURITY AND CONFIDENTIALITY OF TAXPAYER INFORMATION

5.1. Any information collected from Taxpayers through Assessment and Taxation Communications or Assessment Review Board Communications using Electronic Format shall only be used for the purposes associated with the taxation, assessment and Assessment Review Board functions of the City in accordance with the requirements of The Lloydminster Charter, and its enacted regulations.

5.2. Any information collected from a Taxpayer shall be protected in accordance with the provisions of the LAFOIP Act.

5.3. Communications through an Electronic Format with a Taxpayer shall only take place through an email address provided by the Taxpayer under section 4.1.2. or 4.1.5.

5.4. Once a Taxpayer has opted out or deemed to have opted out under section 4.2.1., 4.2.2. or 4.2.3., the City shall no longer send Assessment and Taxation Communications or Assessment Review board 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 the City assessment records.

6. NUMBER AND GENDER REFERENCES

6.1. All references in this Bylaw will be read with such changes in number and gender as may be appropriate according to whether the reference is to a male or female Person, or a corporation or partnership.

7. SEVERABILITY

7.1. Every provision of this Bylaw is independent of all other provisions and if any provision of this Bylaw is declared invalid for any reason by a court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

This Bylaw shall come into force and effect upon the final passing thereof.



INTRODUCED AND READ a first time this 27 day of March, 2023, A.D.

READ a second time this 3rd day of April, 2023, A.D.


READ a third time this 3rd day of April, 2023, A.D.


April 3, 2023


Date Signed

April 3, 2023

Date Signed


MAYOR


CITY CLERK



BYLAW NO. 09-2023

SCHEDULE "A"

Definitions

Assessment and Taxation Communications	Assessment, taxation and Assessment Review Board communications sent by the City of Lloydminster and may include, but is not limited to: i. Assessment Notices; ii. Taxation Notices; iii. School Support Declarations; iv. Notifications relating to outstanding property taxes; and v. Other notices, forms and information relating to assessment and taxation matters.
Assessment and Taxation Electronic Notice Request	Online form requesting to receive Assessment and Taxation Communications by Electronic Format.
Assessment Notice	Assessment notice as defined in the MGA and can include an amended assessment notice and a supplementary assessment notice but does not include any assessment notice sent by the Provincial Assessor.
Assessment Review Board	Local or composite assessment review board established by Council under the MGA.
Assessment Review Board Communications	Assessment Review Board communications sent out by the City with respect to one or more assessment complaints and may include, but is not limited to: i. Notices with respect to Assessment Review Board hearings and decisions; and ii. Other notices, forms and information relating to Assessment Review Board matters.
Charter	Refers to <i>The Lloydminster Charter</i> .
City	The City of Lloydminster and the area contained within the corporate boundaries of the City.
City Manager	The Commissioner of the City of Lloydminster as appointed by Council or designate.
Council	The Municipal Council of the City of Lloydminster.
Electronic Format	Electronic method of sending or receiving communications and can include emails, text messages or a web-based platform.
LAFOIP Act	<i>Local Authority Freedom of Information and Protection of Privacy Act</i> .
MGA	The <i>Municipal Government Act, R.S.A 2000, Chapter M-26</i> , as amended.



BYLAW NO. 09-2023

Person	Any individual, a group of individuals, a corporation, firm, partnership, proprietorship, association, society or co-operative organization
Provincial Assessor	Assessor designated by the Province under the MGA.
School Support Declaration	Notice sent under the <i>Education Act, R.S.A. 2012, Chapter E-0.3.</i>
Taxation Notice	Tax notice sent pursuant to the MGA and can include an amended tax notice or a supplementary tax notice.
Taxpayer	Taxpayer as defined in the MGA and includes an assessed Person as defined in the MGA, as the context requires.

