

**TOWN OF MORINVILLE  
PROVINCE OF ALBERTA  
ELECTRONIC TRANSMISSION OF DOCUMENTS  
BYLAW 7/2024  
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A BYLAW OF THE TOWN OF MORINVILLE, IN THE PROVINCE OF ALBERTA, TO ESTABLISH A PROCESS FOR SENDING ASSESSMENT NOTICES, TAXATION NOTICES, AND OTHER DOCUMENTS AND INFORMATION BY ELECTRONIC MEANS.

**WHEREAS**, pursuant to s. 608.1 of the *Municipal Government Act, R.S.A. 2000, Chapter M-26*, and amendments thereto, provides that Council may pass a Bylaw to establish a process for sending assessment notices, tax notices, and other notices, documents and information under Parts 9, 10, and 11 of the *Municipal Government Act* and the corresponding regulations as well as notices relating to school support under the *Education Act* by electronic means;

**NOW THEREFORE**, the Council of the Town of Morinville, Alberta, duly assembled, hereby enacts as follows:

**1.0 BYLAW TITLE**

1.1 This Bylaw shall be cited as the "Electronic Transmission of Documents Bylaw".

**2.0 DEFINITIONS**

2.1 "Assessment and Taxation Communications" means assessment and tax communications sent out by the Town and may include, but is not limited to:

- a) Assessment Notices;
- b) Tax Notices;
- c) School Support Declarations;
- d) Notifications relating to outstanding tax bills; and
- e) Other notices, forms and information relating to tax and assessment matters;

2.2 "Assessment Notice" means an assessment notice as outlined in the MGA and may include an amended assessment notice and a supplementary assessment notice, but not include any assessment notice sent by the Provincial Assessor;

2.3 "CASL" means Canada's Anti-Spam Legislation 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;

2.4 "Council" means Council of Morinville;

2.5 "Electronic Format" means an electronic method of sending Assessment and Taxation Communications and may include emails, text messages or a web-based platform including Virtual City Hall;

2.6 "FOIP Act" means *Freedom of Information and Protection of Privacy Act*;

2.7 "MGA" means the *Municipal Government Act, R.S.A. 2000, c.M-26*, any regulations thereunder, and any amendments or successor legislation thereto;

2.8 "Municipal Assessor" means the designated officer appointed under section 284.2 of the *MGA*;

2.9 "School Support Declarations" means a notice sent under the *Education Act, R.S.A. 2012, Chapter E-0.3*;

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- 2.10 "Tax Notice" means a tax notice sent pursuant to Section 333 of the MGA and may include an amended tax notice or supplementary tax notice;
- 2.11 "Taxpayer" means a taxpayer as defined in Sections 1(1)(bb) and 331 of the MGA; and
- 2.12 "Virtual City Hall or VCH" means a secure, web-based portal that allows Taxpayers to opt in or opt out of, and to receive Assessment and Taxation Communications by way of Electronic Format.

**3.0 AGREEMENT TO COMMUNICATE BY AN ELECTRONIC FORMAT**

**OPTING IN**

- 3.1 A Taxpayer may opt-in to have Assessment and Taxation Communications sent by Electronic Format by creating an online account through Virtual City Hall and providing consent.
- 3.2 The Taxpayer must opt-in to receive Assessment and Taxation Communications by Electronic Format for each property or roll number for which they are a Taxpayer.
- 3.3 The Taxpayer is responsible to manage their VCH account profile information and/or to ensure the email address remains current, secure and is updated promptly upon any change in such email address.
- 3.4 Once a Taxpayer has opted to receive Assessment and Taxation Communications by Electronic Format, paper copies of the Assessment and Taxation Communications shall not be sent to the mailing address of the Taxpayer.

**OPTING OUT**

- 3.5 A Taxpayer may opt out of receiving Assessment and Taxation Communications by Electronic Format through VCH by changing their delivery method.
- 3.6 A Taxpayer shall be deemed to have opted out if the Town becomes aware that Assessment and Taxation Communications by Electronic Format are being returned as undeliverable, the Taxpayer deletes their Virtual City Hall account, or the Assessment and Taxation Communications are otherwise being rejected.
- 3.7 A Taxpayer shall be deemed to have opted out if the Town becomes aware that a property has transferred ownership.
- 3.8 Once a Taxpayer has opted out or has been deemed to have opted out, the Town will no longer send Assessment and Taxation Communications through Electronic Format and will send future Assessment and Taxation Communications regarding a property to the mailing address of the Taxpayer, as listed at Alberta Land Titles.

**4.0 PROTECTION OF TAXPAYER INFORMATION**

- 4.1 Any information collected from Taxpayers through Assessment and Taxation Communications using an Electronic Format shall only be used for purposes

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associated with the taxation and assessment functions of the Town in accordance with the requirements of the MGA.

- 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 CASL are met when a Taxpayer opts in or opts out to receive Assessment and Taxation Communications by Electronic Format.

**5.0 INTERPRETATION**

- 5.1 References to provisions of statutes, rules or regulations shall be deemed to include references to such provisions as amended, modified, or re-enacted from time to time.
- 5.2 Nothing in this Bylaw relieves any person from compliance with any other bylaw or applicable federal or provincial law, regulation, or enactment.

**6.0 SEVERABILITY**

- 6.1 If any Section or parts of this Bylaw are found in any court of law to be illegal or beyond the power of Council to enact, such Section or parts shall be deemed to be severable and all other Sections or parts of this Bylaw shall be deemed to be separate and independent therefrom and to be enacted as such.

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**COMING INTO FORCE**

This Bylaw shall come into full force and effect when it receives third reading and is duly signed.

READ a first time this 12<sup>th</sup> day of March, 2024.

READ a second time this 23<sup>rd</sup> day of April , 2024.

READ a third and finally passed the 23<sup>rd</sup> day of April, 2024.

**ORIGINAL SIGNED**

Simon Boersma  
Mayor

**ORIGINAL SIGNED**

Naleen Narayan  
Chief Administrative Officer