



TOWN OF COCHRANE

Bylaw 02/2025

A bylaw of the Town of Cochrane, in the Province of Alberta, to establish a process for sending property assessment notices and property tax notices by electronic means.

WHEREAS pursuant to section 608.1(1) of the *Municipal Government Act* R.S.A. 2000 Chapter M-26, states that a council may by bylaw establish a process for sending property assessment notices, property tax notices, and other notices, documents, and information under Part 9 and 10 of the Act and the corresponding regulations;

WHEREAS section 608.1(2) of the *Municipal Government Act* R.S.A. 2000 Chapter M-26, states that a council may by bylaw establish a process for sending forms of notice under section 149(2) or (3) of the *Education Act* by electronic means;

WHEREAS before making a bylaw under section 608.1(4), Council must be satisfied that the proposed bylaw includes appropriate measures to ensure the security and confidentiality of the documents and information being sent and 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;

WHEREAS a bylaw under section 608.1(5) must provide a method by which persons may opt to receive the notice, document, or information by electronic means;

WHEREAS the sending by electronics means of any notice, document or information referred to in subsection (1) or (2) is valid only if the person to whom it is sent has opted under the bylaw to receive it by those means.

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

1. Title

- 1.1 This Bylaw may be cited as the “Electronic Communications Bylaw”.

2. Definitions

- 2.1 In this Bylaw:

- (a) **“Act”** means the *Municipal Government Act*, Revised Statutes of Alberta, 2000, Chapter M-26, and amendments thereto;
- (b) **“Assessment and Taxation Communications”** means property assessment and property tax communications sent out by the Town and may include, but is not limited to:
 - i. Assessment Notices
 - ii. Tax Notices
 - iii. School Support Notifications
 - iv. Notifications relating to outstanding tax bills, and
 - v. Other notices, forms and information relating to assessment and tax matters;
- (c) **“Assessment Notice”** means an assessment notice as outlined in the Act and can include an amended assessment notice and a supplementary assessment notice, but does not include an assessment notice sent by the Provincial Assessor;
- (d) **“CASL Act”** means an Act to promote efficiency and adaptability of the Canadian economy by regulating certain activities and discourage reliance on electronic means of carrying out commercial activities, and to amend the *Canadian-Radio-Television and Telecommunications Act*, the *Competition Act*, the *Personal Information Protection and Electronic Documents Act* and the *Telecommunications Act*, S.C. 2010, Chapter 23 [often referred to as Canada’s Anti-Spam Legislation or CASL Act];
- (e) **“Electronic Means”** means an electronic method of sending and receiving communications and can include emails or a web-based platform including eServices;
- (f) **“FOIP Act”** means the *Freedom of Information and Protection of Privacy Act*, R.S.A 2000, Chapter F-25;

- (g) **"Provincial Assessor"** means the Assessor designated by the Province under the Act;
- (h) **"School Support Notifications"** means a notice sent under the *Education Act*, R.S.A. 2012, Chapter E-0.3;
- (i) **"Tax Notice"** means a tax notice sent pursuant to the Act and can include an amended tax notice or a supplementary tax notice; and
- (j) **"Taxpayer"** means a taxpayer as defined in the Act and includes an assessed person as defined in the Act as the context requires.

3. Scope

- 3.1 The Town may send Assessment and Taxation Communications to a Taxpayer by electronic means if the Taxpayer has opted in to receive communications, in accordance with the process set out in s. 4.

4. Opt-in/Opt-Out Process

- 4.1 A Taxpayer may opt in to receive Assessment and Taxation Communications by electronic means by completing the forms on the Town's website, which require the following information be provided:
 - (a) Name of Taxpayer;
 - (b) Phone number of Taxpayer;
 - (c) Email address of Taxpayer;
 - (d) Confirmation that the Taxpayer would like to receive Assessment and Taxation Communications by electronic means.
- 4.2 When opting in to receive Assessment and Taxation Communications by electronic means, a Taxpayer must ensure the email address they have provided for their account remains current and is updated promptly upon any change in email address.
- 4.3 Once a Taxpayer has opted to receive Assessment and Taxation Communications by electronic means, paper copies of the communications will not be sent to the mailing address of the Taxpayer.
- 4.4 A Taxpayer who opts in to receive Assessment and Taxation Communications by electronic means, opts in for all registered owners on title to the property with the same mailing address.
- 4.5 A Taxpayer who opts in to receive Assessment and Taxation Communications by electronic means, does so for all properties for which they are a Taxpayer.

- 4.6 If a Taxpayer is receiving Assessment and Taxation Communications by Electronic Means and wishes to withdraw their consent, they may do so by completing the form on the Town's website to opt out of receiving documents by electronic means. Any documents sent after the completion of the opt out form will be sent to the mailing address of the Taxpayer.
- 4.7 A Taxpayer shall be deemed to have opted out if the Town becomes aware that Assessment and Taxation Communications delivered by Electronic Means are being returned as undeliverable or otherwise being rejected.
- 4.8 A Taxpayer shall be deemed to have opted out if the Town becomes aware that a property has transferred ownership.

5. Protection of Assessed Person Information

- 5.1 Any information collected from Taxpayers through Assessment and Taxation Communications using an electronic format shall only be used for the purposes associated with the taxation and assessment of the Town in Accordance with the requirements of the Act, and its associated regulations.
- 5.2 Any information collected from a Taxpayer shall be protected in accordance with the provisions of the FOIP Act.
- 5.3 The Town shall ensure that the requirements of the CASL Act are met when a Taxpayer opts in, opts out, or receives Assessment and Taxation Communications by electronic means.
- 5.4 Communication through electronic means with a Taxpayer shall only take place through an email address as provided by the Taxpayer under sections 4.2.
- 5.5 Once a Taxpayer has opted out or has been deemed to have opted out under section 4.7, 4.8 or 4.9, the Town shall no longer send Communications by electronic means and shall send future Communications about a property to the last known mailing address of the Taxpayer, as listed in the Town property tax records.

6. Presumption of Receipt

- 6.1 A Taxpayer is presumed to have received the document at the time the Communications is sent by electronic means.

This Bylaw shall come into full force and effect upon the date of third and final reading.

Read a first time: January 27, 2025

Read a second time: February 10, 2025

Read a third time: February 10, 2025



Mayor



Director, Legislative &
Administrative Services