

**TOWN OF LEGAL  
BYLAW #09-2025**

**A BYLAW OF THE TOWN OF LEGAL, IN THE PROVINCE OF ALBERTA, TO ESTABLISH A PROCESS TO SEND ASSESSMENT, TAXATION AND ASSESSMENT REVIEW BOARD NOTICES AND OTHER DOCUMENTS BY ELECTRONIC MEANS.**

**WHEREAS** Section 608.1(1) of the **Municipal Government Act**, RSA 2000, C. M-26 and amendments thereto provides that a Municipal 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**, the Municipal Council of the Town of Legal desires to implement an efficient method of document transmission for its taxpayers;

**AND WHEREAS**, before making a bylaw under subsection 608.1(3) and (4), 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 subsection 608.1(5) must provide a method by which persons may opt to receive the notice, document or information by electronic means;

**AND WHEREAS**, this Bylaw has been advertised in accordance with section 606.

**NOW THEREFORE** the Municipal Council of the Town of Legal, Alberta hereby enacts as follows:

**1. TITLE**

- 1.1 This Bylaw may be cited as the "Electronic Transmission of Documents Bylaw"

**2. DEFINITIONS**

2.1 In this Bylaw:

- a) "Act" means the Municipal Government Act, RSA 2000, c M-26;
- b) "Administration" means any employee or representative of the staff of the Town of Legal. May also be referred to as Administrative Staff. Elected Officials are not considered employees;
- c) "assessed person" means an assessed person as defined in section 284(1)(a) of the Act, a taxpayer as defined in section 1(1)(bb) of the Act, and a person acting on behalf of an assessed person or a taxpayer;
- d) "Town" means the municipal corporation of the Town of Legal;
- e) "communication" means any correspondence or notification relating to outstanding tax bills and other notices, forms and information relating to tax and assessment.
- f) "electronic means" means electronic mail (email);

**3. APPLICATION**

3.1 This Bylaw allows the Town of Legal to send the following property assessment and taxation 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;
- c) Tax notices pursuant to section 333 of the Act; and
- d) Amended assessment notices, amended supplementary assessment and amended assessment notices pursuant to section 312 of the Act.

3.2 Further, this Bylaw allows the Town to send other taxation communication to an assessed person by electronic means.

**4. CONSENT**

4.1 A notice or communication set out in sections 3.1 and 3.2 may be sent by electronic means if

the assessed person:

- a) has provided a personal email address for the notices and communication to be sent to;
- b) has opted to receive notices by electronic means by completing the prescribed form (Schedule "A"); and
- c) the prescribed form (Schedule "A") has been signed by the assessed person.

4.2 A person who has opted to receive notices by electronic means may revoke consent at any time by contacting administration and providing, whether received by electronic means or otherwise, written notification detailing the request to revoke consent

## 5. PRESUMPTION OF RECEIPT

5.1 In the absence of evidence to the contrary, an assessed person is presumed to have received the notice, or other documents, 7 days after it was sent.

## 6. SEVERABILITY

6.1 If any Section or parts of this Bylaw are determined by a court of competent jurisdiction to be illegal, unenforceable or beyond the power of Council to enact, such Section or parts shall be deemed to be severable, and the remainder of this Bylaw shall be deemed to be separate and independent there from and valid and enforceable.

## 7. GENERAL

7.1 In this Bylaw:

- a) Nothing in this Bylaw prevents a person from complying with any provision of any federal or provincial law or regulation, other bylaw or any requirement of any lawful permit, order or license.
- b) Where this Bylaw refers to another Act, bylaw, regulation or agency, it includes reference to any Act, bylaw, regulation or agency that may be substituted therefore.
- c) All schedules attached to this Bylaw shall form part of this Bylaw.
- d) This Bylaw is gender-neutral and, therefore, any reference to one gender includes the other.
- e) This Bylaw shall come into full force and effect on the day of third and final reading.

Read a first time this 2 day of June, 2025

Read a second time this 2 day of June, 2025

Read a third and final time this 2 day of June, 2025

Mayor

Chief Administrative Officer

Schedule "A"

Assessment and Taxation Electronic Communication Authorization Form

The Town of Legal is now authorized to send Property Assessment & Taxation communications by electronic means as per the electronic transmission of documents bylaw. To receive your Property Tax and Assessment Notices electronically through email, kindly review and complete the following form.

Please note, this authorization must be signed by the primary taxpayer whose name appears on the tax notice. Once enrolled in the program, you will no longer receive your notice by mail. A separate form is required for every tax roll that wishes to be enrolled in the program.

Taxpayer Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

Property Address: \_\_\_\_\_

Taxpayer E-Mail Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone Number: Home \_\_\_\_\_ Cell \_\_\_\_\_ Work \_\_\_\_\_

Terms and Conditions: Please initial beside each statement below

	I understand/consent that the notices/bills will be provided by email, as a PDF attachment, to the email address list ed above and I/we will no longer receive a paper copy of Assessment and Taxation Notices. The authorization may be cancelled at any time upon written notice
	I understand that it is the taxpayers' responsibility to provide the correct email address and to inform the Town of Legal in writing of any changes to this email address

Signature: \_\_\_\_\_ Signature (if Joint) \_\_\_\_\_

*The personal information on this form is being collected to provide paperless statements for property tax accounts and is authorized under section 33(c) of the Freedom of Information and Protection of Privacy Act. The personal information will be managed in compliance with the Freedom of Information and Protection of Privacy Act. If you have any questions concerning the collection of this personal information, please contact the FOIP Coordinator at 5021 50 Street, Legal, AB T0G 1L0 or call 780-961-3773*