



CITY OF EDMONTON

REVISED CHARTER BYLAW

18548

**TAX AND ASSESSMENT ELECTRONIC COMMUNICATION AND
WEB PORTAL BYLAW**

(CONSOLIDATED ON MARCH 17, 2026)

THE CITY OF EDMONTON

**REVISED CHARTER BYLAW 18548,
TAX AND ASSESSMENT ELECTRONIC COMMUNICATION AND WEB PORTAL
BYLAW**

(S.13(a), Bylaw 21424, March 17, 2026)

Whereas pursuant to Section 608.1 of the *Municipal Government Act*, as amended by the Edmonton City Charter, 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 Edmonton City Council wishes to do so;

And Whereas a bylaw passed under Section 608.1 requires Edmonton City 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 Edmonton City 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;

And Whereas Edmonton City Council wishes to authorize the use of a web portal so Taxpayers may receive notices by electronic means and to communicate with the City of Edmonton on tax and assessment matters;

And Whereas Edmonton City Council wishes to establish a process for sending School Support Notifications under section 156(8) of the *School Act* by electronic means;

Edmonton City Council enacts:

PART I - PURPOSE, DEFINITIONS AND INTERPRETATION

PURPOSE

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The purposes of this bylaw are to:

- (a) Establish a process for sending forms of notices under the *School Act* by electronic means;
- (b) Provide a method for Taxpayers to opt in and opt out of receiving Communications by an Electronic Format;
- (c) Establish a secure Web Portal that allows Taxpayers to receive Communications;

- (d) Ensure that the confidentiality of Taxpayer information is preserved and protected when communicating through an Electronic Format.

DEFINITIONS

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In this bylaw:

- (a) “Act” means the *Municipal Government Act*, RSA 2000, c M-26, as amended by the Edmonton City Charter;
- (b) “Agreement” means an agreement between the City and a Taxpayer to receive Communications by Electronic Format;
- (c) “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;
- (d) “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;
- (e) “City” means the City of Edmonton;
- (f) “City Assessor” means the municipal assessor appointed under Section 284.2(1) of the Act, or their delegate;
- (g) “Communications” means tax and assessment communications sent out by the City 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 tax and assessment;

- (h) “Edmonton City Charter” means the *City of Edmonton Charter, 2018 Regulation AR 39-2018*;
- (i) “Electronic Format” means an electronic method of sending Communications and can include emails, text messages or a Web Portal;
- (j) **DELETED**
(S.13(b), Bylaw 21424, March 17, 2026)
- (k) “Provincial Assessor” means the assessor designated by the Province under Section 284.1 of the Act;
- (l) “School Support Notifications” means a notice sent under Section 156 of the *School Act*, RSA 2000, c S-3;
- (m) “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
- (n) “Taxpayer” means a taxpayer as defined in Section 1(1)(bb) of the Act;
- (o) “Web Portal” means a secure website that will allow the City of Edmonton to send and receive Communications and otherwise share information relating to tax and assessment matters with Taxpayers.

PART II - AGREEMENTS TO COMMUNICATE BY AN ELECTRONIC FORMAT

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| OPTING IN | 3 | <ul style="list-style-type: none"> (1) A Taxpayer may opt in to have Communications sent by Electronic Format by entering into an Agreement that is acceptable to the City Assessor, and providing all the information required by the City Assessor. (2) An Agreement under this section may be done by electronic means. (3) When opting in, a Taxpayer must provide a secure email address that the City may use to communicate with the Taxpayer. |
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OPTING OUT

4

- (4) Communication by an Electronic Format shall not commence until an Agreement has been entered into by a Taxpayer.
- (1) A Taxpayer can opt out by notifying the City Assessor that they no longer wish to receive Communications by an Electronic Format.
- (2) A Taxpayer shall be deemed to have opted out if the City becomes aware that the Communications by an Electronic Format are being returned as undeliverable, or are otherwise being rejected.
- (3) A Taxpayer shall be deemed to have opted out if the City becomes aware that a property has transferred ownership.

PART III - TAXPAYER WEB PORTAL

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- (1) The City may establish a secure Web Portal to share information and provide Communications to Taxpayers about properties.
- (2) A Taxpayer may sign up through the Web Portal to access information about a property using a unique access code provided by the City.
- (3) An Agreement under Section 3(1) may be an agreement to receive Communications by an Electronic Format through a Web Portal.
- (4) The City Assessor may allow Taxpayers to opt-in to receive Communications in an Electronic Format on some or all of the properties for which they are a Taxpayer.
- (5) The number of Taxpayers that can access information about a property through the unique access code shall be limited by the number of owners for a property.
- (6) A Taxpayer that accesses information about a property through the Web Portal using a unique access code is not required to opt in to receive Communications by

Electronic Format.

PART IV - PROTECTION OF TAXPAYER INFORMATION

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- (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 City in accordance with the requirements of the Act, and its associated regulations.
 - (2) An email address provided by a Taxpayer under section 3(3) shall only be used by the City for purposes associated with the Web Portal, receiving Communication through an Electronic Format, or other tax and assessment functions.
 - (3) Any information collected from a Taxpayer shall be protected in accordance with the provisions of the *Protection of Privacy Act*, SA 2024, c P-28.5. (S.13(c), Bylaw 21424, March 17, 2026)
 - (4) The City 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.
 - (5) Communication through an Electronic Format with a Taxpayer shall only take place through an email address as provided by the Taxpayer under section 3(3) or through a Web Portal.
 - (6) Once a taxpayer has opted out or has been deemed to have opted out under section 4(1) or 4(2), the City 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 City assessment records.
 - (7) The City Assessor may exercise discretion to limit Agreements under this Bylaw to certain properties, classes of properties, or classes of Taxpayers, if in the opinion of the City Assessor this will result in the better protection of Taxpayer information.

For greater clarity, nothin in this bylaw prohibits a municipality from allowing a Taxpayer to view and download redacted versions of Communications on a Webportal even if the Taxpayer has opted out of receiving Communications through an Electronic Format.

PART V - GENERAL

COMING INTO FORCE

This bylaw comes into force when it is passed.

(NOTE: Consolidation made under Section 69 of the *Municipal Government Act*, R.S.A. 2000, c.M-26 and Bylaw 16620 Section 16, and printed under the City Manager's authority)

Bylaw 18548 passed by Council January 21, 2019:

Amendments:

Bylaw 21424, March 17, 2026