

## PIERS ISLAND IMPROVEMENT DISTRICT

### ELECTRONIC TAX NOTICE POLICY 2023 BYLAW, NO. 139

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A bylaw authorizing registered property owners to request and to agree to electronic delivery of annual or official tax notices in electronic format from Piers Island Improvement District.

Whereas the Piers Island Improvement District is empowered by the Local Government Act to levy and collect taxes for Improvement District objects and obligations;

Whereas the levying and collection of taxes for Piers Island Improvement District objects and obligations is an essential and necessary function of the Piers Island Improvement District;

Whereas the Piers Island Improvement District is obligated to send tax notices to every affected registered owner of assessed land once the tax bylaw assessing taxes comes into force;

Whereas delivery of tax notices to property owners relates directly to and is a necessary component of the Piers Island Improvement District's levying, collection, and enforcement of tax obligations;

Whereas the time, material, and cost burdens of preparing and delivering paper tax notices via regular mail are avoidable through the use of electronic resources;

Whereas electronic resources, including pdfs and email, are convenient, secure, stable, capable of being permanently stored and retrieved, and are widely accepted and in use throughout British Columbia;

Whereas the Local Government Act does not expressly require tax notices to be mailed to property owners, but contemplates alternative methods of delivery;

Whereas property owners may prefer to receive tax notices in electronic format and by email

Whereas the Piers Island Improvement District wishes to establish and operate a voluntary program enabling individual registered property owners to opt in to the program and consent to participation in it:

1. to request that the Piers Island Improvement District prepare a tax notice in electronic format,
2. to request that the Piers Island Improvement District send the electronic tax notice to the property owner via email,
3. for the property owner to provide an email address to PIID for this program and related uses,
4. for the property owner to agree to electronic delivery of the electronic tax notice;
5. all for the preference of the property owner and to voluntarily relieve the Piers Island Improvement District of the burden of preparation and delivery via mail of a paper notice to that property owner,
6. for so long as that property owner continues to participate in the program

The Trustees of the Piers Island Improvement District ENACT AS FOLLOWS:

## PIERS ISLAND IMPROVEMENT DISTRICT

1. Property owners can request to receive and agree to electronic delivery of annual or other official tax notices in electronic format by completing and submitting an opt in request and agreement form. The form will be available on the Piers Island website and may be updated as needed. The form may not be used by a property owner for any other purpose.
2. For any property owner that completes and submits the opt in request and agreement form, the Piers Island Improvement District may create an electronic tax notice for electronic delivery to the affected property owner.
3. Any electronic tax notices to be delivered electronically will be sent by email to the email address provided by the property owner on the property owner's most recent opt in request and agreement form. At any time:
  - a. Property owners may update their email address for delivery of tax notices by completing and submitting a new opt in request and agreement form, or
  - b. Property owners may cancel their opt in request and agreement form by delivering notice in writing to the Piers Island Improvement District as stated on the opt in request and agreement form.
4. Piers Island Improvement District may, but is not required to, electronically deliver tax notices to a property owner who has completed the opt in request and agreement form; Piers Island Improvement District may choose to mail or accomplish other methods delivery of any tax notice.
5. Each opt in request and agreement form, and each electronic tax notices will be retained in an electronic format, indefinitely, for a minimum of 30 years.
6. This bylaw may be cited as the Electronic Tax Notice Policy 2023 Bylaw No. #139.

INTRODUCED and given first reading by the Trustees on the 28<sup>th</sup> of November 2023.

RECONSIDERED and finally passed by the Trustees on the 28<sup>th</sup> of November 2023.



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Chair of the Trustees

I hereby certify under the seal of Piers Island Improvement District that this is a true copy of Bylaw No. 131.



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Officer