



PRINCE EDWARD ISLAND
ÎLE-DU-PRINCE-ÉDOUARD

REAL PROPERTY ASSESSMENT ACT REGULATIONS

PLEASE NOTE

This document, prepared by the *Legislative Counsel Office*, is an office consolidation of this regulation, current to August 31, 2019. It is intended for information and reference purposes only.

This document is *not* the official version of these regulations. The regulations and the amendments printed in the *Royal Gazette* should be consulted on the Prince Edward Island Government web site to determine the authoritative text of these regulations.

For more information concerning the history of these regulations, please see the *Table of Regulations* on the Prince Edward Island Government web site (www.princeedwardisland.ca).

If you find any errors or omissions in this consolidation, please contact:

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REAL PROPERTY ASSESSMENT ACT

Chapter R-4

REGULATIONS

Made by the Lieutenant Governor in Council under the *Real Property Assessment Act* R.S.P.E.I. 1988, Cap. R-4.

1. Definitions

(1) In these regulations

- (a) “**Act**” means the *Real Property Assessment Act* R.S.P.E.I. 1988, Cap. R-4;
- (b) “**assessment roll**” means a list or an electronic file which shall contain
 - (i) the taxation year for which the assessments are made,
 - (ii) the parcel numbers assigned to the property,
 - (iii) the acreage, location and civic address for the real property assessed,
 - (iv) the name and mailing address in whose name the real property is assessed,
 - (v) the amount of commercial, non-commercial, market, residential, farm assessment, and farm use assessment, as the case may be,
 - (vi) the mobile home identifier (MHI) number,
 - (vii) the tax exemption code,
 - (viii) the township lot number,
 - (ix) the farm qualification code,
 - (x) the municipal code number,
 - (xi) the percentage of the property located within the municipality,
 - (xii) the date which the current assessment is effective,
 - (xiii) the date of ownership of the property, and
 - (xiv) the original parcel number of the property;
- (c) “**assessment list**” means a list of all properties in a municipality and such assessment list shall contain all of the information described in clause (b) in relation to those properties and the number of the municipality;
- (d) “**notice of assessment**” means a notice of assessment given pursuant to section 18 of the Act;
- (e) “**parcel number**” means a number applied to real property by the Minister, and also known as the property account number.

Farm assessment and farm use assessment values

- (2) Pursuant to section 5 of the Act, the values for farm assessments and farm use assessments are set out in Schedule B. (EC490/72; 131/75; 1000/77; 450/00; 218/04; 751/06)

2. Demand for information

A notice or demand for information authorized under section 14 of the Act shall be in Form 5 of Schedule A and the Minister may attach to the notice a questionnaire in such form as he may determine. (EC490/72; 1115/80; 218/04)

3. Revision of assessment

In each year, between January 1 and December 31, the Minister shall revise the assessment of all real property and the revised assessment shall be the assessment for the following year. (EC490/72)

4. Correction of errors and omissions

- (1) For the purposes of subsection 19(1) of the Act, a correction of an error or omission in the assessment roll of a taxation year shall be made effective January 1 of the taxation year in which the error or omission is discovered and, where the correction would result in the property being assessed at an amount that is less than the amount at which it was assessed for either or both of the two taxation years immediately preceding the taxation year in which the error or omission was discovered, the correction shall also be made to the assessment roll for one or both of those taxation years, as applicable, effective January 1 of the taxation year. (EC490/72; 481/99; 425/16)

5. Powers of Minister's designate

Unless otherwise specified in the designation a person designated by the Minister under the Act to act on his behalf may exercise on behalf of the Minister all such powers and duties vested in and imposed upon the Minister in matters pertaining to the assessment of real property including referrals and appeals to the Island Regulatory and Appeals Commission. (EC490/72; 131/75; 639/93)

6. Form 1

- (1) The affidavit required to be filed under subsection 15(1) of the Act shall be in Form 1 of Schedule A.

Access to records

- (2) Persons employed in the administration of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 may be informed of, inspect, and have access to the filed affidavit and any other written statement or record maintained under the Act. (EC490/72; 186/91; 218/04)

7. Improvements

Improvements effected to real property as referred to in clause 18(4)(a) of the Act must exceed \$2,500 in value before a special real property assessment will be required. (EC490/72; 501/86)



8. Inspection of assessment roll

- (1) The assessment roll is open to public inspection during regular office hours at the offices of the Real Property Assessment Office of the Department of Finance in Charlottetown.

Inspection of assessment lists for municipalities

- (2) Assessment lists for each municipality shall be made available to the office of the Clerk of the Municipality and in the event that the municipality does not make available such assessment lists the assessment lists shall be made available at the nearest provincial government office.

Inspection of assessment lists for non-municipal areas

- (3) Assessment lists for non-municipal areas shall be available at the nearest provincial government office in O'Leary, Montague, and Souris, and at the Real Property Assessment Offices in Summerside and Charlottetown, for a minimum period of forty-five days after the notices of assessment have been mailed to property owners. *(EC490/72; 118/84; 639/93; 218/04; 425/16)*

9. Notice of assessment

On or before the fifth business day in May of each year the Minister shall mail a notice of assessment for the current taxation year to every person in whose name a property is assessed pursuant to the Act. *(EC490/72; 203/92; 218/04; 295/08; 425/16)*

10. Notice of appeal

Revoked by EC639/93.

11. Remuneration, Appeals Board

Revoked by EC639/93.

12. Delegation of powers

Pursuant to subsection 21(3) of the Act the Minister may designate a person to act on his behalf in making entries in the referral register and other documents relating thereto. *(EC490/72)*

13. Procedure of Appeals Board

Revoked by EC639/93.

14. Communication of information - selling prices

- (1) Persons employed in the Assessment Services Section of the Department of Finance shall have access to individual selling prices obtained from affidavits, and this information may be communicated to any person, including
- (a) any Minister of the Crown in right of Canada or the provinces;
 - (b) the chairman and vice-chairman of the Island Regulatory and Appeals Commission;
 - (c) the Office of the Auditor General; and
 - (d) any appellant or agent of an appellant involved in an assessment appeal.

Other property assessment data

- (2) All other data on property assessment may pass freely within the Department of Finance and may be made available to
- (a) municipalities;
 - (b) the Island Regulatory and Appeals Commission;
 - (c) the Canada Revenue Agency; and
 - (d) Statistics Canada. *(EC490/72; 1000/77; 222/99; 681/06; 593/19)*



SCHEDULE A

FORM 1

REAL PROPERTY ASSESSMENT ACT

AFFIDAVIT OF PURCHASER



**Provincial
Treasury**
Taxation and
Property Records

Affidavit of Purchaser
In the matter of the Real Property Assessment Act, R.S.P.E.I. 1988, Cap. R-5

Freedom of Information and Protection of Privacy
The personal information requested on this form is collected under the authority of Section 21(2) of the Freedom of Information and Protection of Privacy Act (R.S.P.E.I. 1988), and is used for administering the Real Property Assessment Act. Questions on the collection and use of this information can be directed to Manager, Tax Administration and Client Services at: (902) 560-9137.

For Office Use Only: (To be completed by Registrar)	
Country _____	Parcel No. _____
Document No. _____	Registry Date _____

The Parcel Number applied to the real property is _____
(or the real property is part of Parcel Number _____).

I, _____, of _____
in the county of _____, in the province (state) of _____.

Make oath and say as follows:

- That I am the purchaser (or the agent of the purchaser) of the real property hereinafter described.
- (a) Purchaser's Name(s) _____
Street Address (PO Box, RR etc.) _____
Municipality _____
Province/State _____ Postal Code _____
(b) To whom is the Notice of Assessment and Notice of Property Charges to be sent?
(If different from # 2(a))
Name _____
Street Address (PO Box, RR etc.) _____
Municipality _____
Province/State _____ Postal Code _____
- That the full name of the vendor of the real property is: _____
- That the real property purchased or to be purchased is located at: (Civic Address)
Street Number and Name _____
Community _____
County _____
- That the true consideration paid for the purchase of the real property including mobile homes (excluding consideration paid for personal property or chattels) is _____

Sworn to before me at _____)
In _____ County, in the province)
(state) of _____)
this _____ day of _____)
AD 20____)

A notary public or a commissioner for taking affidavits in the) Purchaser (or agent)
Supreme Court or a notary public in and for the province)
(state) of _____)

98PT15-10187

(EC600/83; 121/05)

FORM 2

ASSESSMENT NOTICE

PURSUANT TO THE REAL PROPERTY ASSESSMENT ACT

Revoked by EC218/04



FORM 3

NOTICE OF APPEAL

REAL PROPERTY ASSESSMENT ACT

PROPERTY NUMBER(S)
PROPERTY OWNER(S)

TAKE NOTICE that I hereby appeal from the assessment of \$
made on the above property for the following reasons:

.....
.....

Dated the day of, 20

.....

Signature of Appellant

Mailing Address:
.....

Telephone:

COPIES SHALL BE FORWARDED BY REGISTERED MAIL TO:

WHITE COPY	YELLOW COPY
The Island Regulatory and Appeals Commission	
Department of the Provincial Treasury	
National Bank Tower	Real Property Records
134 Kent Street	P.O. Box 2000
P.O. Box 577	Charlottetown, P.E.I.
Charlottetown, P.E.I.	C1A 7N8
C1A 7L1	

PINK COPY to be retained by appellant.



FORM 5

DEMAND OR NOTICE FOR INFORMATION

(SECTION 14 OF THE REAL PROPERTY ASSESSMENT ACT)

Date.....

- 1. Parcel Number(s)
- 2. Property Location(s)
- 3. Owner/Occupier/
Tenant Name(s)
-
- 4. Owner/Occupier/
Tenant Address
-

We understand you are the present owner, occupier, or tenant of the above described property. Herewith we send you the undermentioned forms of questionnaire which, pursuant to section 14 of the *Real Property Assessment Act* and Regulations thereunder, you are required to complete and file with the undersigned within 14 days after the date of delivery or mailing of this notice. We respectfully request that you give prompt attention to this matter and thereby avoid subjecting yourself to the penalty for non-compliance that the statute imposes.

Forms of Questionnaire enclosed herewith

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.....

.....
Director of Assessment

Form 45-06-17



SCHEDULE B**FARM ASSESSMENT VALUES**

CLASS	CLEAR	WOODED
Class 2 Land	\$150 per acre	\$ 75 per acre
Class 3 Land	\$100 per acre	\$ 50 per acre
Class 4 Land	\$ 70 per acre	\$ 35 per acre
Class 7 Land (Swamp or Wasteland)	\$ 30 per acre	N / A

Farm Use Assessment Values

CLASS	CLEAR
Class 2 Land	\$500 per acre
Class 3 Land	\$330 per acre
Class 4 Land	\$230 per acre

(EC450/00)

