PLEASE NOTE

This document, prepared by the ***Legislative Counsel Office***, is an office consolidation of this Act, current to December 2, 2015. It is intended for information and reference purposes only.

This document is ***not*** the official version of the Act. The Act and the amendments as printed under the authority of the Queen's Printer for the province should be consulted to determine the authoritative statement of the law.

For more information concerning the history of this Act, please see the ***Table of Public Acts*.**

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CHAPTER R-5

REAL PROPERTY TAX ACT

1. In this Act — Definitions

(a) "Act" means the *Real Property Tax Act* R.S.P.E.I. 1988, Cap. R-5; — Act

(a.1) "buffer zone" means a buffer zone required to be established and maintained under the Watercourse and Wetland Protection Regulations, made pursuant to the *Environmental Protection Act* R.S.P.E.I. 1988, Cap. E-9; — buffer zone

(b) "commercial realty" means commercial realty as defined in the *Real Property Assessment Act* R.S.P.E.I. 1988, Cap. R-4; — commercial realty

(b.1) "Commission" means the Island Regulatory and Appeals Commission established under section 2 of the *Island Regulatory and Appeals Commission Act* R.S.P.E.I. 1988, Cap. I-11; — Commission

(c) "Crown" means Her Majesty the Queen in right of the Province of Prince Edward Island; — Crown

(d) "farm assessment" means a farm assessment as defined in the *Real Property Assessment Act*; — farm assessment

(e) "farm property" means farm property as defined in section 4 of the *Real Property Assessment Act*; — farm property

(e.1) "farm use assessment" means a farm use assessment as defined in section 4 the *Real Property Assessment Act*; — farm use assessment

(e.2) "farm use property" means farm use property as defined in section 4 of the *Real Property Assessment Act*; — farm use property

(e.3) repealed by 2008,c.13,s.16; — forested riparian zone

(f) "levy" means to impose a liability for the payment of a provincial or municipal real property tax; — levy

(f.1) "licensed private school" means a school that — licensed private school
(i) offers an elementary or secondary school program, and
(ii) is licensed under section 133 of the *School Act*;

(g) "market value" means market value as defined in the *Real Property Assessment Act*; — market value

(h) "Minister" means the Minister of Finance of the province and includes anyone designated by the Minister to act on his behalf; — Minister

municipality

(i) "municipality" means an area incorporated as a city, town or community and includes an area of the province defined geographically by the Lieutenant Governor in Council and designated by the Lieutenant Governor in Council as a municipality for the purposes of this Act;

municipal real property tax

(j) "municipal real property tax" means a tax levied by a municipality pursuant to section 8;

non-commercial realty

(k) "non-commercial realty" means non-commercial realty as defined in the *Real Property Assessment Act*;

person

(l) "person" means a person as defined in the *Real Property Assessment Act*;

province

(m) "province" means the Province of Prince Edward Island;

provincial real property tax

(n) "provincial real property tax" means a tax levied by the Minister pursuant to section 4;

purification system

(o) "purification system" means a water or sewage purification system that is owned or operated by the Government or a municipality;

real property

(p) "real property" means real property as defined in the *Real Property Assessment Act*;

residential property

(p.1) "residential property" means residential property as defined in the *Real Property Assessment Act*;

regulations

(q) "regulations" means regulations approved by the Lieutenant Governor in Council;

supplementary educational program

(r) repealed by 2013,c.49,s.17(2);

tax arrears

(s) "tax arrears" means the balance unpaid on taxes payable under this Act for which payment is past due;

taxes

(t) "taxes" means taxes payable under this Act;

watercourse boundary

(u) "watercourse boundary" means a watercourse boundary as defined in the Watercourse and Wetland Protection Regulations, made pursuant to the *Environmental Protection Act*;

wetland boundary

(v) "wetland boundary" means a wetland boundary as defined in the Watercourse and Wetland Protection Regulations, made pursuant to the *Environmental Protection Act*. R.S.P.E.I. 1974, Cap. R-6, s.1; 1981,c.36,s.12; 1983,c.1,s.6; 1983,c.33,s.66; 1983,c.38,s.1; 1986,c.5,s.2; 1991,c.18,s.22; 1993,c.29,s.4; 2004,c.44,s.1; 2007,c.13,s.1; 2008,c.13,s.16; 2010,c.31,s.3; 2012,c.17,s.2; 2013,c.49,s.17(2); 2014,c.44,s.1; 2015,c.28,s.3.

2. The Minister shall administer this Act. R.S.P.E.I. 1974, Cap. R-6, s.2.

Administration

PROPERTY LIABLE TO REAL PROPERTY TAXATION

Property liable to taxation

3. (1) All real property in the province that has been assessed pursuant to the *Real Property Assessment Act* is liable to taxation by the Minister, subject to the following exemptions from taxation:

(a) every church and place of worship and the land used in connection therewith, and every church yard and every church hall used for religious or congregational purposes exclusively save only for occasions specially authorized by church authorities and for which no net revenue in excess of $500 per year is received;

(b) real property owned by any person and used as a non-profit cemetery or burying ground, but where the cemetery or burying ground is not immediately required for the interment of the dead, it shall not be exempt from taxation hereunder until such time as the real property has been actually and required in good faith, and at least in part used, for the interment of the dead;

(c) real property designated and used by a municipality or the province as a public square or a public park, except such part thereof which is occupied by a tenant, lessee or licensee;

(d) real property owned by the Crown, including Crown corporations and agencies, except that

(i) real property that is held under lease from the Crown is liable to both provincial and municipal real property taxes.

(ii) real property located within the boundaries of a municipality is, subject to subsection (1.1), liable to municipal real property tax;

(d.1) docks, wharves, piers, dolphins, floats, breakwaters, retaining walls, and jetties owned or leased and operated by a harbour authority recognized by the Minister;

(d.2) aircraft runways owned or leased and operated by an airport authority recognized by the Minister;

(e) buildings, or structures, being part of a purification system, including machinery installations and equipment, located either above ground or below ground, affixed to such buildings or structures and contributing to the utility of the purification system, and this exemption does not include the land on which such buildings or structures are situated;

(f) real property owned by the University of Prince Edward Island, and real property owned by Holland College, that is necessary for or is incidental to the purposes of learning and education at the University of Prince Edward Island or Holland College;

(f.1) repealed by 2005,c.39,s.15;

(g) the exemption from taxation referred to in clause (f) does not apply to

(i) real property owned by the University of Prince Edward Island, or Holland College, that is not in use for educational purposes, including farm property, or

(ii) real property owned by the University of Prince Edward Island, or Holland College, that is leased, rented or in any way made available to any person by the University of Prince Edward Island, or Holland College, for any non-educational objects, and for any length of time, when such real property is primarily in use by the University of Prince Edward Island or Holland College, for such profit or gain;

(h) real property owned or used by the province or a municipality for the purpose of a public institution of learning and education;

(i) real property owned or used by the Maritime Christian College for the purpose of a public institution of religious learning and religious education;

(i.1) subject to subsection (1.2), real property owned or leased by a licensed private school;

(j) real property owned by Her Majesty in right of Canada except that such real property held under lease is liable to provincial and municipal real property taxes;

(k) real property designated as a natural area under the *Natural Areas Protection Act* R.S.P.E.I. 1988, Cap. N-2;

(l) real property designated as a wildlife management area under the *Wildlife Conservation Act* R.S.P.E.I. 1988, Cap. W-4.1.

Hospitals, exemption

(1.1) Real property that is owned by the Crown and that is necessary for or incidental to the purpose of care and treatment of patients at the Queen Elizabeth Hospital, Western Hospital, Community Hospital, Stewart Memorial Hospital, Kings County Memorial Hospital, Souris Hospital and the Prince County Hospital is not liable to provincial and municipal real property taxes.

Licensed private school, limitation on exemption

(1.2) The exemption from taxation of real property owned or leased by a licensed private school under clause (1)(i.1) does not apply to any such real property that the licensed private school

(a) is not using for educational purposes; or

(b) leases, rents or in any other way makes available to any other person.

Buildings upon natural area or wildlife management area to be separately assessed

(2) The exemption of real property designated as a natural area or a wildlife management area pursuant to clause (1)(k) or (l) does not extend to any portion of the real property upon which a building or structure has

been erected, and for the purposes of assessment and taxation each such portion shall be

(a) deemed to be one acre in area; and

(b) treated as real property subject to a separate assessment.

Subdivision of natural area or wildlife management area

(3) Where final approval is given by the Minister responsible for the *Planning Act* R.S.P.E.I. 1988, Cap. P-8 in respect of the subdivision of real property designated as a natural area or a wildlife management area, the portion of the designated area that is subdivided from the designated area for development purposes ceases to be exempt from taxation pursuant to clause (1)(k) or (l). R.S.P.E.I. 1974, Cap. R-6, s.3; 1980,c.45,s.1; 1988,c.57,s.1; 1990,c.51,s.1; 1994,c.53,s.1; 1997,c.70,s.1; 1999,c.43,s.1; 2000,c.21,s.1; 2002,c.29,s.22; 2005,c.17,s.1; 2005,c.39,s.15; 2007,c.13,s.2; 2009,c.16,s.1; 2014,c.44,s.2.

PROVINCIAL REAL PROPERTY TAX

Rate of tax

4. (1) The Minister shall levy a rate of tax on all taxable real property in the province at the following rates:

(a) on commercial realty, $1.50 per $100 of assessment;

(b) on non-commercial realty, $1.50 per $100 of assessment.

Calculation of tax

(2) The tax shall be calculated on the market value of the real property except that

(a) in the case of a farm property, it shall be calculated on the farm assessment value of the property;

(b) in the case of a farm use property, it shall be calculated on the farm use assessment value of the property; and

(c) in the case of an owner-occupied residential property, it shall be calculated on the owner-occupied residential property assessment value of the property.

Annual payment

(3) The tax is payable in respect of the real property in each calendar year. R.S.P.E.I. 1974, Cap. R-6, s.4; 1987,c.61,s.1; 1991,c.33,s.1; 2000,c.11,s.2; 2007,c.13,s.3.

Tax credit on non-commercial realty

5. Subject to the regulations, a person in whose name non-commercial realty is assessed pursuant to the *Real Property Assessment Act* who is a resident person or a resident corporation, except a person or corporation holding in trust such realty owned by a non-resident person or non-resident corporation, is eligible to receive a tax credit at the rate of $0.50 per $100.00 of assessment. 1993,c.18,s.1; 1995,c.36,s.1; 2008,c.2,s.1.

Tax credit for owner occupied residential property

5.1 (1) For the calendar year beginning January 1, 2003 and for every calendar year thereafter, a person in whose name residential property is assessed pursuant to the *Real Property Assessment Act* on January 1 of

that calendar year is eligible to receive a tax credit, in an amount determined in accordance with the regulations, in respect of the residential property if the person

(a) occupied the residential property for all or part of the calendar year;

(b) did not lease or rent any part of the residential property during all or part of the calendar year; and

(c) owned the residential property continuously since December 30, 2007.

Buildings with multiple individual unit accommodations

(2) For greater certainty, where a residential property in respect of which a person is assessed under the *Real Property Assessment Act* comprises more than one dwelling accommodation unit, the eligibility of the person for a tax credit under this section and the amount of the credit shall be determined only in respect of the dwelling accommodation unit that was occupied on a permanent or seasonal basis by the person during the calendar year.

"residential property", defined

(3) Repealed by 2007,c.13,s.4. 2003,c.17,s.1; 2007,c.13,s.4; 2008,c.28,s.1; 2009,c.16,s.2.

Tax credit, land subject to crop rotation or sloped land planting restrictions

5.2 (1) For the calendar year beginning January 1, 2004 and for every calendar year thereafter, a person in whose name real property is assessed for a farm assessment or a farm use assessment pursuant to the *Real Property Assessment Act* is eligible to receive a tax credit, in an amount determined in accordance with the regulations, in respect of the real property if

(a) the real property comprises an area of land that is in excess of one hectare;

(b) no row crop was planted on the real property during the calendar year, in accordance with the Watercourse and Wetland Protection Regulations, made pursuant to the *Environmental Protection Act*; and

(c) the person meets or complies with any other criteria or requirements established by the regulations.

"row crop", defined

(2) In this section, "row crop" means a row crop as defined in the Watercourse and Wetland Protection Regulations made pursuant to the *Environmental Protection Act*. 2003,c.17,s.1; 2004,c.44,s.2; 2008,c.13,s.16.

Tax credit, buffer zones

5.3 (1) For the calendar year beginning January 1, 2004 and for every calendar year thereafter, a person in whose name real property is assessed for a farm assessment or a farm use assessment pursuant to the *Real Property Assessment Act* is eligible to receive a tax credit, in an

amount determined in accordance with the regulations, in respect of the real property if

(a) the real property comprises an area of land in excess of one hectare;

(b) the real property has been established and maintained during the calendar year as a buffer zone, in accordance with the Watercourse and Wetland Protection Regulations, made pursuant to the *Environmental Protection Act*; and

(c) the person meets or complies with any other criteria or requirements established by the regulations.

Portion of buffer zone not eligible for credit

(2) A person is not eligible to receive a tax credit under subsection (1) in respect of any portion of a buffer zone that is more than 15 metres landward from a watercourse boundary or a wetland boundary. 2003,c.17,s.1; 2004,c.44,s.3; 2008,c.13,s.16.

Tax credit, environmentally friendly farm buildings and structures

5.4 (1) For the calendar year beginning January 1, 2004 and for every calendar year thereafter, a person in whose name real property is assessed for a farm assessment or a farm use assessment pursuant to the *Real Property Assessment Act* and who meets or complies with any other criteria or requirements established by the regulations is eligible to receive a tax credit in respect of any environmentally friendly farm building or structure located on the real property that is equal in amount to the amount of the provincial real property taxes payable in respect of the building or structure.

"environmentally friendly farm building", defined

(2) In this section, "environmentally friendly farm building or structure" means a farm building or structure of a type or class prescribed by the regulations. 2003,c.17,s.1; 2004,c.44,s.4.

Effect of appeal on tax

6. A change in any tax levied pursuant to section 4 arising out of a decision of any reference or appeal under this Act, shall not affect any other tax levied, unless the tax levied is itself changed as a result of a reference or appeal under this Act. R.S.P.E.I. 1974, Cap. R-6, s.5.

TAX AS APPLIED TO FARM PROPERTY

Tax on farm property

7. (1) In the event the monetary value of the taxes on farm property calculated on the basis of real property assessment of the farm property is greater than the monetary value of taxes calculated on the basis of the farm assessment, the taxes calculated on the basis of the farm assessment shall be payable.

Tax on farm use property

(2) In the event the monetary value of the taxes on farm use property calculated on the basis of real property assessment of the farm use property is greater than the monetary value of taxes calculated on the

basis of the farm use assessment, the taxes calculated on the basis of the farm use assessment shall be payable. 1999,c.43,s.2; 2000,c.11,s.3.

MUNICIPAL REAL PROPERTY TAX

Taxation by a municipality

8. (1) Subject to subsection (7) and section 3, all real property situated, lying and being within the boundaries of a municipality, and which has been assessed pursuant to the *Real Property Assessment Act* is liable each calendar year to taxation by the municipality, and the municipality shall, each calendar year, levy the tax, subject to subsection (2), on all such real property at the rate or rates of tax that are required to be levied under this section.

Municipal rates of tax

(2) On or before March 31 in each calendar year, every municipality shall approve

(a) a single rate of tax to be levied against commercial realty; and

(b) either

(i) a single rate of tax to be levied against non-commercial realty, or

(ii) two or more rates of tax to be levied against two or more classes or types of non-commercial realty,

and the Minister shall, on behalf of the municipality, levy the tax, at those approved rates, against the commercial realty and non-commercial realty, respectively, situated, lying and being within the municipality.

Notice of tax rates set by municipality

(2.1) Every municipality shall, on or before March 31 in each calendar year notify the Minister of the approved rate or rates of tax referred to in subsection (2) and in the absence of such notification the Minister shall, on behalf of the municipality, levy the tax at the approved rate or rates of tax applicable in respect of the previous calendar year.

Tax due and owing to municipality

(3) The tax levied by a municipality under this section is due and owing to that municipality.

Re tax imposed prior to commencement of subsection

(3.1) Any tax that, as of the date this subsection comes into force,

(a) has been levied against real property under this section; and

(b) has not been paid by the person in whose name the real property is assessed,

shall be deemed to be a tax imposed under this section by the municipality where the real property is located, is due and owing to that municipality and is valid for all purposes.

Period in which rate applicable

(4) The rate or rates of tax referred to in subsections (2) and (2.1) are applicable in the calendar year in which it or they were levied by the municipality from and after January 1 and up to and including December 31.

(5) Repealed by 2013,c.49,s.17(3)(c).

Regional school board

(6) The tax shall be calculated on the market value of the real property except that

Calculation of tax supplementary educational program, tax

(a) in the case of a farm property, it shall be calculated on the farm assessment value of the property;

(b) in the case of a farm use property, it shall be calculated on the farm use assessment value of the property; and

(c) in the case of an owner-occupied residential property, it shall be calculated on the owner-occupied residential property assessment value of the property.

Property within boundaries of more than one municipality

(7) Where the real property is situated, lying or within the boundaries of more than one municipality, that municipality that provides municipal services in respect of the property is entitled to levy and collect the tax.

Fire service tax

(8) The provisions of this section apply to the levy and collection of the tax levied for fire protection pursuant to section 45 of the *Fire Prevention Act* R.S.P.E.I. 1988, Cap. F-11 as if the fire district were a municipality.

Waste management fees

(9) The provisions of this section apply to the levy and collection of fees for services respecting waste management charged by the Island Waste Management Corporation pursuant to section 18 of the *Environmental Protection Act* R.S.P.E.I. 1988, Cap. E-9.

Lien

(10) Fees referred to in subsection (9) constitute a lien on the real property in respect of which they are charged until payment is made and that lien has priority over every claim, privilege or encumbrance of any person, except the Crown, against that property.

Reductions to municipal rates of tax for non-commercial

(11) For the calendar year 2008, any rate of tax that is required to be levied under subsection (2) or (2.1) against non-commercial realty shall be reduced,

(a) in the case of non-commercial realty located in the City of Charlottetown, by $0.66 per $100.00 of assessment;

(b) in the case of non-commercial realty located in the City of Summerside, by $0.96 per $100.00 of assessment;

(c) in the case of non-commercial realty located in the Town of Cornwall or the Town of Stratford, by $0.20 per $100.00 of assessment; and

(d) in the case of non-commercial realty located in a municipality, other than one referred to in clause (a), (b) or (c), that provides its own police protection, by $0.10 per $100.00 of assessment,

and the Minister shall only levy the reduced rate of tax applicable to such non-commercial realty. R.S.P.E.I. 1974, Cap. R-6, s.7; 1987,c.61,s.2;

1988,c.57,s.2; 1990,c.51,s.2; 1995,c.33,s.3; 1997,c.20,s.3; 1997,c.70,s.1; 2000,c.11,s.4; 2005,c.48,s.1; 2007,c.13,s.5; 2008,c.2,s.2; 2008,c.28,s.2; 2010,c.42,s.1; 2013,c.49,s.17(3).

Effect of appeal on tax

9. A change in any tax, levied pursuant to section 8 arising out of a decision of any reference or appeal under this Act, shall not affect any other tax levied, unless the tax levied is itself changed as a result of a reference or appeal under this Act. R.S.P.E.I. 1974, Cap. R-6, s.8.

Tax roll

10. (1) The Minister shall maintain a tax roll on which shall be listed all real property in the province.

Idem

(2) The tax roll shall contain such information as may be prescribed by regulation.

Municipal tax roll

(3) The Minister shall supply to each municipality at least once in each calendar year, on or before March 31 in that year, a list of real property situated, lying and being within the boundaries of the municipality, and such list shall contain such information as may be prescribed by regulation.

Public inspection of tax roll

(4) Such portion of the tax roll as may be prescribed by regulation shall be open to public inspection during reasonable office hours at such places as shall be designated by regulation. R.S.P.E.I. 1974, Cap. R-6, s.9.

Minister to collect tax for municipality

10.1 The Minister shall collect the tax for and on behalf of a municipality. 2010,c.42,s.2.

Taxes levied and collected from person assessed

11. (1) The Minister and the municipalities shall levy, and the Minister shall collect all taxes payable on taxable real property in the name of the person in whose name the real property is assessed pursuant to the *Real Property Assessment Act*.

Collection of Island Waste Management Corporation fees

(1.1) The Minister shall collect all fees levied by the Island Waste Management Corporation for services respecting waste management.

Liability for payment of tax

(2) Each person in whose name a tax is levied is liable for the payment of any tax levied in his name pursuant to this Act, and such person shall pay to the Minister the tax or taxes so levied against him.

Joint tenants, designation of one to represent

(3) Notwithstanding subsection (2), where real property is held in joint tenancy or in tenancy in common, the owners shall annually notify the Minister in writing of the person in whose name the tax is to be levied, but where the owners fail to so notify the Minister, the Minister may designate one of the owners as the person in whose name the tax is to be levied.

(4) The person named pursuant to subsection (3) is liable for the payment of all taxes levied against the joint tenants or tenants in common under this Act and shall be deemed to act for and bind the other joint tenants or tenants in common, and service of notices and other instruments under this Act upon him shall be deemed to be service upon all the joint tenants or tenants in common. R.S.P.E.I. 1974, Cap. R-6, s.10; 2004,c.44,s.5.

Effect of designation

NOTICE OF TAXATION

12. (1) Subject to subsection (5), the Minister annually shall mail, prior to a date to be fixed by regulation, to every person in whose name a tax is to be levied pursuant to this Act, a notice which shall be in such form as shall be approved by the Minister and which shall specify the tax payable, the date on which such tax is due and payable and the place at which such tax is payable and the real property to which it applies.

Notice of taxation

(2) The Minister shall enter on a notice mailed under subsection (1) the date of the mailing of the notice, and the entry of the date of the mailing on the notice shall be deemed, in the absence of evidence to the contrary, evidence of the delivery of the notice.

Evidence of delivery of notice

(3) When a person in whose name a tax is levied pursuant to this Act provides the Minister with a direction in writing, giving the address to which the notice of taxation is to be mailed by the Minister, the notice of taxation shall be so mailed by the Minister, and the direction stands until revoked in writing.

Direction in writing of mailing address

(4) Where the Minister cannot ascertain the address of persons in whose names a tax is levied pursuant to this Act,

Address not ascertained, delivery

(a) a notice

(i) that is in such form as may be prescribed by regulation,

(ii) that identifies the real property against which the tax is levied,

(iii) that specifies the assessment on commercial realty and on non-commercial realty, and the farm assessment and farm use assessment applicable to the real property, and

(iv) that sets forth such other information as may be prescribed by regulation,

shall be delivered by posting it on the real property; and

(b) a list

(i) that is in such form as may be prescribed by regulation,

(ii) that contains their names and identifies generally their real property against which the tax is levied,

(iii) that contains such other information as may be prescribed by regulation,

shall be

(iv) posted in or near the registry office for the county in which the real property is situated, and

(v) published in a newspaper having general circulation in the area where the real property is situated.

Improvements, special real property tax

(5) Where in any year between January 1 and November 1, any person effects improvements to real property in excess of a value to be determined by regulation, and has been assessed pursuant to the *Real Property Assessment Act* on such improvements, the Minister

(a) shall levy a tax at the rates prescribed by section 4 against such real property for a special real property tax in the name of such person;

(b) shall make an entry on the tax roll recording such special real property tax;

(c) shall mail to such person a notice of special real property tax.

Special real property tax

(6) A special real property tax notice shall be in the form and have the same effect as a notice of taxation prescribed pursuant to subsection (1), but shall have inscribed thereon the words, “Special Real Property Tax”.

Special real property tax payable

(7) A special real property tax is due and payable on a date which shall be prescribed in the special real property tax notice.

Effect of special real property tax

(8) A special real property tax has the same effect as a real property tax and any person in whose name a special real property tax is levied is subject to the provisions contained in this Act relating to real property tax.

Improvements to property subject to municipal taxation

(9) Where in any year between January 1, and November 1, any person effects improvements in excess of a value to be determined by regulation, to real property to which a municipal real property tax has been levied by a municipality, the municipality shall levy a tax against the real property on such improvements, for a special municipal real property tax, in the name of such person.

Special municipal real property tax

(10) The Minister shall make an entry on the tax roll recording the special municipal real property tax.

Notice of special municipal real property tax

(11) The Minister shall mail to the person referred to in subsection (9) a notice of the special municipal real property tax, and shall collect the tax.

Idem

(12) A special municipal real property tax notice shall be in the same form and shall have the same effect as a notice of taxation prescribed pursuant to subsection (1), but shall have inscribed thereon “Special Municipal Real Property Tax.”

(13) A special municipal real property tax, is due and payable on a date which shall be prescribed in the special municipal real property tax notice.

Special municipal real property tax payable

(14) A special municipal real property tax has the same effect as a municipal real property tax and any person in whose name a special municipal real property tax is levied is subject to the provisions contained in this Act relating to municipal real property taxes.

Effect of municipal real property tax

(15) No notice under this Act is irregular, incomplete, or otherwise invalid, and no exemption from taxation is conferred or may be inferred by reason of any error, omission, or mis-description on such notice or by reason of the non-receipt of the notice by any person. R.S.P.E.I. 1974, Cap. R-6, s.11; 2000,c.11,s.5; 2003,c.17,s.2; 2008,c.28,s.4.

Notice valid notwithstanding errors

CORRECTION OF ERRORS OR OMISSIONS

13. (1) If at any time prior to a date which shall be prescribed by regulation, the Minister discovers that there is an error or omission in any part of the tax roll, he shall correct the error or omission and alter the tax roll accordingly, and upon so correcting and altering any tax levied pursuant to this Act by reason of any such error or omission, the Minister shall deliver or transmit to the person in whose name the tax has been levied an amended notice of taxation, and shall make the appropriate amendment to the tax roll.

Error or omission in tax roll

(2) In the event the error or omission referred to in subsection (1) is an error or omission in a municipal real property tax, the Minister shall deliver or transmit to the municipality in which the tax was levied, a copy of the amended notice of taxation referred to in subsection (1). R.S.P.E.I. 1974, Cap. R-6, s.12; 1987,c.61,s.4.

Municipality to receive a copy of amended notice

TAX DEFERRAL FOR SENIOR CITIZENS

14. (1) In this section

Definitions

(a) "annual household income" means, in relation to an applicant, the sum of

annual household income

(i) the annual income of the applicant for the preceding calendar year, and

(ii) the annual income for the preceding calendar year of every other person who is living in the principal residence of the applicant at the time the application is made;

(a.1) "applicant" means a person who has applied under subsection (2) for a certificate in respect of his or her principal residence;

applicant

certificate

(a.2) "certificate" means a deferred tax certificate issued by the Minister under subsection (3);

preceding calendar year

(b) "preceding calendar year" means the calendar year immediately preceding the calendar year in which an applicant makes an application under subsection (2) for a certificate;

principal residence

(c) "principal residence" means real property liable to taxation under this Act which is occupied by an applicant for a deferred tax certificate or the spouse of the applicant for more than six months in the year preceding the date of application or such lesser period as the Minister may, in any particular case, approve.

Application

(2) A person who is liable to pay taxes in respect of his or her principal residence may apply to the Minister, in a form approved by the Minister, for a deferred tax certificate, if

(a) the person is 65 years of age or older; and

(b) the annual household income of the person is less than the prescribed maximum amount.

Issue of certificate

(3) Upon approval of the application the Minister shall issue a certificate.

Idem

(4) The Minister shall not issue a certificate to any person in respect of more than one principal residence.

Effect of certificate

(5) A certificate is authority for the deferment of all existing taxes, including arrears, and all future taxes payable in respect of the principal residence specified in the certificate or such proportion of the taxes as may be so specified.

Farm and commercial property

(6) In relation to property which is assessed as one unit in the tax assessment roll and is used partly as a principal residence and partly for commercial, farming or other purposes, the Minister may make a separate assessment of such portion of the property as may reasonably be regarded as necessary to the use and enjoyment of the principal residence and the certificate has effect only in respect of that portion.

Suspension of certificate

(7) Where annual household income is equal to or exceeds the prescribed maximum amount, the Minister shall, by notice to the holder, suspend the certificate referred to in subsection (3) and as of the date of the notice all future taxes are payable when due but without prejudice to the continued deferment of taxes already deferred under the certificate.

Annual statement

(8) The Minister shall send to the holder of a certificate an annual statement of the total amount of the taxes and interest to the date of the statement that have been deferred under the authority of the certificate.

(9) Where the holder of a certificate

(a) dies; or

(b) conveys the property in respect of which the certificate is issued to a person other than his spouse,

the certificate shall cease to have effect and all taxes deferred up to the date of that event, together with interest at such rate as is prescribed by regulations, shall, subject to subsection (10), become due and payable by the holder of the certificate or, as the case may be, his personal representative.

When deferred tax becomes due

(10) Where the holder of a certificate dies, his surviving spouse, whether or not annual household income is equal to or exceeds the prescribed maximum amount, may apply to the Minister to continue the deferral of taxes in respect of the property and the Minister shall, upon approval of the application, transfer the certificate into the name of the surviving spouse.

Transfer of certificate to name of surviving spouse

(11) The holder of a certificate may at any time pay the deferred taxes and accrued interest and upon receiving payment the Minister shall issue a receipt for the payment and cancel the certificate.

Cancellation of certificate

(12) Deferred taxes which are overdue and unpaid bear interest, as determined in accordance with section 15 and the regulations, and may be recovered in the manner provided in section 16 for the recovery of unpaid taxes, subject to the qualification that where on the death of the holder of a certificate, his estate is not sufficient to pay the total amount of the taxes and interest due, the obligation to pay the remaining balance is discharged. 1978,c.18,s.1; 1991,c.33,s.1; 1996,c.35,s.1; 2004,c.44,s.6; 2005,c.48,s.2; 2009,c.85,s.1.

Interest and recovery of deferred taxes

OVERDUE TAXES

15. (1) All taxes levied by the Minister or a municipality pursuant to this Act are overdue, if unpaid either in whole or in part unpaid, on a date which shall be prescribed by regulation.

Taxes, when overdue

(2) Where taxes are not paid in full by the date prescribed pursuant to subsection (1), interest at the prescribed rate and calculated in the prescribed manner shall be charged on such taxes that are overdue and unpaid, and the interest when accrued shall be added by the Minister to the taxes overdue and unpaid and is payable by the person in whose name the taxes were levied.

Interest on overdue taxes

(3) Subject to subsection (3.1), the tax collectable by the Minister pursuant to this Act includes all interest charged by the Minister against the taxes.

Tax collectable includes interest

Interest, uncollectable taxes

(3.1) Interest shall cease to accrue on taxes as of the date the person liable to pay the tax files an assignment in bankruptcy under the *Bankruptcy and Insolvency Act* R.S.C. 1985, Chap. B-3.

Overdue taxes constitute first lien against property

(4) Where taxes are overdue and unpaid, the taxes and any interest added thereto pursuant to this Act, constitute a lien on the real property, in respect of which the taxes are levied and the lien has priority over every claim, lien, privilege or encumbrance of any person and does not require registration or filing to preserve it.

Worthless cheque, penalty

(5) Where a cheque issued by any person in payment of tax is returned as not negotiable by a savings institution, the Minister may levy upon that person such penalty as may be prescribed. R.S.P.E.I. 1974, Cap. R-6, s.13; 1991,c.33,s.3; 1994,c.53,s.2; 1996,c.35,s.2; 2004,c.44,s.7.

Notice of sale for arrears in taxes

16. (1) Where taxes levied pursuant to this Act are overdue and unpaid, the Minister shall mail, within twenty-four months from the date on which the taxes became overdue and unpaid, to the person in whose name the tax is levied or to the person substituted for him pursuant to subsection 12(3), a notice in a form prescribed by regulation stating that the tax is overdue and unpaid and that the real property is liable to be sold by the Minister in accordance with this Act.

Notice stating property subject to sale

(2) Where taxes are overdue and unpaid twelve months from the date of the notice stating that the real property is liable to be sold, referred to in subsection (1), the Minister shall within sixty days send by registered mail on a form prescribed by regulation to the person referred to in subsection (1), a notice stating that the real property shall be sold.

Notice where address unknown

(2.1) Where the Minister is unable to ascertain the address of the person in whose name the tax is levied, the Minister is not obliged to mail the notices referred to in subsections (1) and (2).

Minister shall sell property

(3) Subject to subsection (5), where taxes on real property are overdue and unpaid seven days after mailing of the notice prescribed by subsection (2), the Minister shall sell the real property in accordance with the regulations.

Notice, publication of before sale

(4) No sale of real property is to be held under this Act unless notice thereof in the form prescribed by regulation has been published

(a) at least once in each of two consecutive weeks in a newspaper having general circulation in the area where the real property is located; and

(b) in two consecutive issues of the Gazette.

Property may be recovered before sale

(5) Where taxes mentioned in subsection (3), and all costs, including legal fees, of any sale proceedings to the date of payment are paid to the

Minister at any time prior to the sale under subsection (3), the sale shall not be held.

Registrar of Deeds to receive notice

(6) The Minister shall mail to the Registrar of Deeds, a copy of all notices prescribed by this section and mailed by the Minister to persons having overdue and unpaid taxes.

Proceeds of sale of real property

(7) All money received by the Minister as the proceeds of any sale of real property for overdue and unpaid taxes under this Act shall be disbursed in the following order of priority:

(a) first, in payment of the expenses of advertising and sale;

(b) second, in payment of all tax arrears and all taxes owing on the real property and being unpaid to the date of sale and accrued interest thereon;

(c) third, in payment of the taxes, as defined in clause 1(g) of the *Revenue Administration Act* R.S.P.E.I. 1988, Cap. R-13.2, owing to the province by the assessed owner of the property and being unpaid to the date of sale;

(d) fourth, in payment of outstanding charges owing to a municipality or a municipal corporation

(i) pursuant to subsection 37(2) or 38(3) of the *Municipalities Act* R.S.P.E.I. 1988, Cap. M-13,

(ii) pursuant to subsection 28(1), 29(3), 103(1) or 104(3) of the *Charlottetown Area Municipalities Act* R.S.P.E.I. 1988, Cap. C-4.1, or

(iii) pursuant to subsection 28(1) or 29(3) of the *City of Summerside Act* R.S.P.E.I. 1988, Cap. S-9.1,

where the municipality or municipal corporation has certified the amount owing prior to the sale of the property;

(e) fifth, to the person in whose name the tax was levied for the collection of which the sale was held under this Act. 1976,c.26,s.1; 1990,c.51,s.3; 2002,c.39,s.1; 2003,c.17,s.3.

Sale for arrears in taxes, proceeds deposited to Operating Fund

16.1 (1) Where

(a) taxes levied against real property are overdue and unpaid and the real property is sold by the Minister pursuant to subsection 16(3); and

(b) the Minister, after making disbursements of the proceeds of the sale in accordance with the order of priorities set out in clauses 16(7)(a) to (d),

(i) holds any remaining proceeds of the sale that are required by clause 16(7)(e) to be disbursed to the person in whose name the taxes were levied, and

(ii) cannot ascertain the address of the person in whose name the taxes were levied,

the Minister shall pay the remaining proceeds of the property sale into the Operating Fund.

Refund, application

(2) Where the remaining proceeds of a property sale are paid into the Operating Fund pursuant to subsection (1), the person who is entitled under clause 16(7)(e) to receive those proceeds may apply, in writing, to the Minister for a refund of the amount of the proceeds that were paid into the Operating Fund.

Refund

(3) On receipt of an application under subsection (2) for the refund of the amount of the proceeds of a property sale that were paid into the Operating Fund, the Minister shall refund such an amount to the applicant if the Minister is satisfied that the applicant is the person who is entitled under clause 16(7)(e) to receive those proceeds.

Interest

(4) Where the proceeds of a property sale are refunded to any person under this section, interest is not payable thereon by the Government. 2008,c.58,s.1.

Minister to issue deed or certificate of ownership

17. (1) Where the real property is sold pursuant to subsection 16(3), the Minister shall mail to the purchaser, his assigns or legal representatives, a deed or certificate of ownership in the prescribed form in respect of the real property.

Deed or certificate of valid sale

(2) A deed or certificate under subsection (1) is conclusive evidence that all provisions of this Act with respect to

(a) taxation on; and

(b) procedure for the sale of,

the real property specified in the deed or certificate have been complied with.

Title

(3) A deed or certificate under subsection (1) vests in the grantee ownership of the real property specified therein freed of all claims and encumbrances. R.S.P.E.I. 1974, Cap. R-6, s.15; 1980,c.45,s.3.

Sale set aside for error, status of lien

18. When real property is sold under this Act and the sale is set aside for error, irregularity or other cause, the lien thereon is not discharged and the real property may again be sold as provided in this Act. R.S.P.E.I. 1974, Cap. R-6, s.16.

Liability

18.1 Where a sale is set aside under section 18 or a court awards other relief in connection with a tax sale under this Act, the liability of the Minister shall not exceed the proceeds realized from the sale. 1991, c.33, s.4.

Minister may purchase property at sale

19. (1) Where a sale is held under section 16, the Minister may purchase the real property at the sale, if

(a) he bids no more than the total of
(i) the expenses of advertising and sale, and
(ii) all tax arrears on the real property with interest added thereto; and
(b) no higher bid is made.

Procedure when Minister purchases

(2) Where the Minister is the purchaser at the sale, the procedure to be followed is the same as provided under this Act where any other person is the purchaser. R.S.P.E.I. 1974, Cap. R-6, s.17.

Damage or destruction of property, prepaid taxes

20. (1) Where real property is damaged or destroyed, the Minister shall adjust the amount of tax due and payable for the unexpired portion of the year for which tax has been prepaid under this Act, and shall rebate an amount proportionate to the amount of damage, to the person in whose name the tax was levied, and such amount shall be equal to the unexpired portion of the year for which the tax was paid, in accordance with the regulations.

Property vacated

(2) When any occupier of commercial realty permanently vacates such property before November 1 in a year in which taxes were levied and paid in full for that year, the Minister, upon the written request of the person in whose name the taxes were levied, shall rebate to such person an amount equal to the difference between the tax calculated at the rate for commercial realty and the tax calculated at the rate for real property other than commercial realty for the portion of the year during which the occupier did not occupy the commercial realty. R.S.P.E.I. 1974, Cap. R-6, s.18.

Operating Fund

21. All money collected by the Minister pursuant to this Act shall be deposited by the Minister to the credit of the Operating Fund. R.S.P.E.I. 1974, Cap. R-6, s.19; 1997,c.20,s.3.

Municipal tax levy and waste management fees, disbursement after collection

22. (1) Subject to subsection (2), the Minister shall
(a) distribute to a municipality, in accordance with the schedule of disbursements prescribed by the regulations, an amount equal to one hundred percent of the municipal real property taxes, and the taxes referred to in subsection 8(8), that the municipality is entitled to levy under this Act; and
(b) distribute to Island Waste Management Corporation, in accordance with the schedule of disbursements prescribed by the regulations, an amount equal to one hundred percent of the fees for services referred to in subsection 8(9),
and such disbursements shall be made irrespective of the amounts of such taxes and fees that are collected by the Minister.

Deduction of collection costs

(2) Before making a disbursement under subsection (1) in respect of taxes or fees, the Minister shall deduct such amount as the Minister may determine to offset the costs of the collection of the taxes or fees, as the case may be. R.S.P.E.I. 1974, Cap. R-6, s.20; 2004,c.44,s.8.

SERVICE OF NOTICES AND DOCUMENTS

Service of notices and documents

23. A notice, document or instrument required to be served under this Act or the regulations other than notices of taxation provided for in sections 12 and 13 is sufficiently served if

(a) delivered personally;

(b) sent by registered mail addressed to the person who is entitled to receive the said notice, document, or instrument at the latest address appearing on the records of the Minister, or at the address furnished pursuant to subsection 12(3).

Date service deemed effected

(2) Where any notice, document, or instrument mentioned in subsection (1) is served by registered mail, the service shall be deemed to be made on the fifth clear day after the date of mailing.

Other methods of service

(3) Notwithstanding subsections (1) and (2), the Minister may order any other method of service of any notice, document, or instrument. R.S.P.E.I. 1974, Cap. R-6, s.21.

APPEALS BOARD

Sections 24 and 25 repealed by 1991,c.18,s.22.

Burden of proof on appeal

26. (1) Subject to subsection (2), in any appeal to the Commission the Minister shall demonstrate the uniformity of the tax in relation to other taxes.

Further evidence on appeal

(2) In any appeal to the Commission where the notice of appeal contains allegations of fact, statutory provisions and reasons relied on by the appellant which were not raised or dealt with in the reference to the Minister, the Minister may adduce further evidence which need not be confined to supporting the reasons for his decision entered in the register. R.S.P.E.I. 1974, Cap. R-6, s.24; 1991,c.18,s.22.

Appearance before Commission

27. (1) Any party to an appeal to the Commission may appear in person or may be represented at the hearing by an agent or counsel.

Written submissions

(2) The Commission may order that written submissions by one or more of the parties be filed in addition to the hearing.

Filing written submissions

(3) If all parties consent, the Commission may order that written submissions be filed in the place of an oral hearing.

(4) Subject to subsection (6), where on an appeal to the Commission the party appealing does not appear at the time and place appointed for the hearing, the Commission may dismiss the appeal.

Non-appearance of appellant

(5) An appeal may be withdrawn upon filing with the Commission a notice of withdrawal signed by the appellant, his agent, or counsel.

Withdrawal of appeal

(6) Where an appeal has been dismissed under subsection (4) the Commission may on application made by the party appealing within seven days from the date of dismissal, if it is satisfied that the appellant has sufficient reason for his absence, set aside the dismissal and fix a new date for hearing such appeal. R.S.P.E.I. 1974, Cap. R-6, s.25; 1991,c.18,s.22.

Setting aside dismissal of appeal

28. The Commission may hear and dispose of an appeal by

(a) dismissing it;

(b) allowing it and directing the Minister to vacate the tax or to make a specific change in the tax; or

(c) referring the tax back to the Minister for re-calculating the tax in accordance with the directions of the Commission. R.S.P.E.I. 1974, Cap. R-6, s.26; 1991,c.18,s.22.

Disposing of appeals, how

29. Repealed by 1991,c.18,s.22.

Copy of decision to be mailed to parties

30. A decision of the Commission has effect from January 1 in the year for which the tax appealed from was made, and any changes required to be made by the Minister as a consequence of the decision shall be made by the Minister within thirty days after the Commission has made its decision. R.S.P.E.I. 1974, Cap. R-6, s.28; 1991,c.18,s.22.

Effective date of decision

APPEALS

31. (1) Where an appeal is made pursuant to the *Real Property Assessment Act* against an assessment made pursuant to the *Real Property Assessment Act*, the taxes levied by the Minister under this Act remain due and payable as if no appeal had been made, until the Commission otherwise orders, except as provided in subsection (2).

Effect of appeal under Real Property Assessment Act

(2) Where as a result of an appeal referred to in subsection (1), a reduction in assessment is ordered by the Commission, a rebate in an amount to be calculated on the basis of the reduction in assessment, together with interest thereon, at a rate which shall be prescribed by regulation, on the amount of rebate, is to be made to the person in whose name the tax was levied. R.S.P.E.I. 1974, Cap. R-6, s.29; 1991,c.18,s.22.

Rebate on amount of reduction

32. (1) Where an appeal is made pursuant to this Act against a tax levied by the Minister pursuant to this Act, the taxes levied by the Minister

Taxes remain due and payable during appeal

under this Act remain due and payable as if no appeal had been made, until the Commission otherwise orders.

Person to receive rebate

(2) Where as a result of an appeal referred to in subsection (1), a reduction in tax is ordered by the Commission, a rebate in an amount to be calculated on the basis of the reduction in tax together with interest thereon, at a rate which shall be prescribed by regulation, the amount of rebate is to be made to the person in whose name such tax was levied.

No appeal against assessment hereunder

(3) No appeal lies under this Act against any assessment made pursuant to the *Real Property Assessment Act* or against any rate or rates of tax established or levied by the Minister or a municipality pursuant to this Act. R.S.P.E.I. 1974, Cap. R-6, s.30; 1991,c.18,s.22.

Reference to Minister

33. (1) Any person who receives a notice of taxation pursuant to section 12 or an amended notice of taxation under section 13, may refer in writing any tax to the Minister within ninety days after the mailing of the notice of taxation or the amended notice of taxation, as the case may be.

Contents of reference

(2) Any person who refers a tax to the Minister under subsection (1), shall set out in the reference his address and reasons for objecting to such taxation.

Disposal of reference

(3) The Minister shall reconsider a tax referred to him under subsection (1), and shall vacate, confirm or vary such tax, and where the reference is under subsection (1), the Minister shall send a notice to the person of his decision and his reasons therefor, within one hundred and eighty days of receipt of the reference.

Effective date of reference decision

(4) The decision of the Minister, has effect on January 1 of the year for which the tax appealed from was made, and any changes required to be made in the taxation roll as a result thereof, shall be made within thirty days after the Minister has made his decision.

Delivery of notice

(5) Any reference or notice under this section may be delivered or mailed pursuant to section 23. R.S.P.E.I. 1974, Cap. R-6, s.31; 1991,c.18,s.22; 2003,c.17,s.4; 2009,c.16,s.3.

Referral register

34. (1) The Minister shall maintain a referral register.

Contents

(2) The Minister shall enter in the referral register

(a) a full description of a reference made under subsection 33(1);

(b) the Minister's decision in respect to the reference; and

(c) the reasons for his decision in respect to the reference.

Entries to be signed

(3) Each entry in the referral register shall be signed for the Minister by any person designated by him to act on his behalf. R.S.P.E.I. 1974, Cap. R-6, s.32.

35. (1) Where a tax has been referred to the Minister under section 33, and after the Minister has notified the person making the reference of his decision the person making the reference may appeal to the Commission, to have the tax vacated or varied.

Appeal from decision of Minister

(2) An appeal under subsection (1) may be made by the person in whose name a tax has been levied

Entitlement to appeal

(a) within twenty-one days of the mailing of the notice referred to in subsection 33(3); or

(b) where the Minister has not notified the person of his decision within the time specified by subsection 33(3), within twenty-one days after the time for mailing the notice has expired. R.S.P.E.I. 1974, Cap. R-6, s.33; 1991,c.18,s.22.

36. (1) An appeal to the Commission shall be instituted by serving a notice of appeal in a form prescribed by the regulations

Instituting appeal, procedure

(a) upon the Minister by mailing a copy thereof by registered mail;

(b) upon the chairman of the Commission by mailing a copy thereof by registered mail; and

(c) upon such other person as the Minister by notice in writing to the appellant may direct.

(2) Any person served with a notice of appeal may appear thereto. R.S.P.E.I. 1974, Cap. R-6, s.34; 1991,c.18,s.22.

Entitlement to appear

37. The notice of appeal shall contain a statement of the allegations of fact, the statutory provisions upon which the appellant relies and the reasons which the appellant intends to submit in support of his appeal. R.S.P.E.I. 1974, Cap. R-6, s.35.

Notice of appeal

38. Notwithstanding anything in any public or private Act, an appeal lies to the Supreme Court of the province from any order, decision or award of the Commission, if notice of such appeal is given the other parties within forty five days after the making of the order, or decisions sought to be appealed from. R.S.P.E.I. 1974, Cap. R-6, s.36; 1991,c.18,s.22.

Appeal to Supreme Court

39. The rules and practices of the Supreme Court respecting appeals apply with the necessary changes to any appeal. R.S.P.E.I. 1974, Cap. R-6, s.37; 1975,c.27,s.3.

Applicable rules of court

GENERAL

40. This Act applies notwithstanding provisions inconsistent herewith, contained in any tax agreement between any persons. R.S.P.E.I. 1974, Cap. R-6, s.38.

Application of Act

Tax clearance certificate

40.1 Upon payment of such fee as the Lieutenant Governor in Council may determine, the Minister may issue a tax clearance certificate. 1992,c.57,s.1.

Prohibition against levying and collecting taxes

41. Notwithstanding the provisions of any public or private Act, no person or municipality residing or being in the province may levy or collect, except as provided by this Act, any real or personal property tax or poll tax in the province. R.S.P.E.I. 1974, Cap. R-6, s.39.

Notice or entry certified by Minister, effect of

42. A copy of any notice under this Act or of any entry on the tax roll duly certified by the Minister or any person designated by him to have been compared by him with the original and to be a true copy thereof, is without proof of its official character, handwriting or designation by the Minister evidence in all courts of the notice or entry. R.S.P.E.I. 1974, Cap. R-6, s.40.

Regulations

43. (1) The Lieutenant Governor in Council may make regulations

(a) respecting the powers and duties to be exercised and performed by a person designated by the Minister to act on his behalf;

(b) respecting the practice and procedure which may be followed by the Lieutenant Governor in Council in geographically defining an area as a municipality, and the designation of such geographically defined area as a municipality;

(c) repealed by 1991,c.18,s.22;

(d) respecting the procedures and forms to be used by the Minister in the collection of taxes;

(e) prescribing forms for the better carrying out of the intent and purpose of this Act;

(e.1) prescribing the maximum amount of annual household income for the purposes of subsections 14(2), (7) and (10);

(f) respecting prepayment and installment payment of taxes;

(g) prescribing the fees and costs to be allowed under this Act;

(h) respecting adjustments and rebates;

(i) respecting tax credits and the criteria for eligibility therefor;

(j) generally respecting the process of taxation in the province;

(j.1) prescribing the rate at which, and the manner for calculating, the interest that is payable in respect of overdue taxes; and

(k) generally to carry out the intent and purpose of this Act.

Publication in Gazette

(2) No regulation made under this Act has effect until it has been published in the Gazette.

Retroactive effect

(2.1) A regulation made under this Act in respect of a tax credit referred to in section 5.1 may, after it is published in the Gazette and if the regulation so provides, be retroactive to a period before it was published.

(3) A regulation made under this Act in respect of a tax credit referred to in sections 5.2 to 5.4 may, after it is published in the Gazette and if the regulation so provides, be retroactive to a period before it was published. Retroactive effect

(4) A regulation made under this Act in respect of the rate at which, and the manner for calculating, the interest that is payable in respect of overdue taxes may, after it is published in the Gazette and if the regulation so provides, be retroactive to a period before it was published. *Idem*

(5) Subsections (3) and (4) and this subsection are repealed on September 1, 2004. R.S.P.E.I. 1974, Cap. R-6, s.42; 1976,c.26,s.3; 1987,c.61,s.5; 1991,c.18,s.22; 2003,c.17,s.5; 2004,c.44,s.9; 2008,c.28,s.5; 2009,c.85,s.2. Repeal

OFFENCES

44. Every person who violates this Act, or regulations made under this Act, is guilty of an offence and on summary conviction is liable to a fine of not more than $500. R.S.P.E.I. 1974, Cap. R-6, s.43; 1994,c.58,s.6. Offences & penalties