



## **PLEASE NOTE**

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This document is *not* the official version of these regulations. The regulations and the amendments printed in the [Royal Gazette](#) should be consulted to determine the authoritative text of these regulations.

For more information concerning the history of these regulations, please see the [Table of Regulations](#).

If you find any errors or omissions in this consolidation, please notify the Legislative Counsel Office at (902) 368-4291 or by email to [pmporter@gov.pe.ca](mailto:pmporter@gov.pe.ca).

## CHAPTER R-4

### REAL PROPERTY ASSESSMENT ACT

#### REGULATIONS

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

1. (1) In these regulations
- (a) “Act” means the *Real Property Assessment Act* R.S.P.E.I. 1988, Cap. R-4; Definitions  
Act
- (b) “assessment roll” means a list which shall contain assessment roll
- (i) the taxation year for which the assessments are made,
  - (ii) the parcel numbers,
  - (iii) the acreage, location and description of the real property assessed,
  - (iv) the name and mailing address of each person in whose name the real property is assessed,
  - (v) the amount of commercial, non-commercial, market farm assessment, and farm use assessment as the case may be, and may also list
  - (vi) the number of buildings, and the approximate dimensions of each building on the parcel assessed,
  - (vii) the agricultural capability rating assigned to the real property assessed;
- (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; assessment list
- (d) “notice of assessment” means a notice of assessment given pursuant to section 18 of the Act; notice of assessment
- (e) “parcel number” means a number applied to real property by the Minister, and also known as the property account number. parcel number
- (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) Farm assessment and farm use assessment values
2. 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 Demand for information

notice a questionnaire in such form as he may determine. (EC490/72; 1115/80; 218/04)

Revision of  
assessment

**3.** 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)

Correction of errors

**4.** For the purposes of section 19 of the Act, corrections to the assessment roll shall be made effective to January 1 of the year two years prior to the year in which the error or omission was discovered. (EC490/72; 481/99)

Powers of  
Minister's designate

**5.** 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)

Form 1

**6.** (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)

Improvements

**7.** 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)

Inspection of  
assessment roll

**8.** (1) The assessment roll will be open to public inspection during regular officer hours at the offices of the Real Property Assessment Office of the Department of the Provincial Treasury 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)

**9.** The date prior to which notices of assessment shall be mailed shall be the fifth business day in May in each year. (EC490/72; 203/92; 218/04)

Assessment notices

**10.** Revoked by EC639/93.

Notice of appeal

**11.** Revoked by EC639/93.

Remuneration,  
Appeals Board

**12.** 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)

Delegation of  
powers

**13.** Revoked by EC639/93.

Procedure of  
Appeals Board

**14.** (1) Persons employed in the Assessment Services Section of the Department of the Provincial Treasury shall have access to individual selling prices obtained from affidavits, and this information may be communicated to

Communication of  
information; selling  
prices

- (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.

(2) All other data on property assessment may pass freely within the Department of the Provincial Treasury and may be made available to

Other property  
assessment data

- (a) municipalities;
- (b) the Island Regulatory and Appeals Commission; and
- (c) Revenue Canada Taxation. (EC490/72; 1000/77; 222/99)

**SCHEDULE**

**FORM 1  
REAL PROPERTY ASSESSMENT ACT**

**AFFIDAVIT OF PURCHASER**



**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 216(1) 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 5137.

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:

1. That I am the purchaser (or the agent of the purchaser) of the real property hereinafter described.
2. (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 \_\_\_\_\_
3. That the full name of the vendor of the real property is:  
\_\_\_\_\_
4. That the real property purchased or to be purchased is located at: (Civic Address)  
Street Number and Name \_\_\_\_\_  
Community \_\_\_\_\_  
County \_\_\_\_\_
5. 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 \_\_\_\_\_ )

GAPT/15-12167

(EC600/83; 121/05)

**FORM 2**

**PROVINCE OF PRINCE EDWARD ISLAND**  
DEPARTMENT OF THE PROVINCIAL TREASURY

**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 .....

.....  
Director of Assessment



**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	\$ 30 per acre	N / A
(Swamp or Wasteland)		

**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)