



PRINCE EDWARD ISLAND  
ÎLE-DU-PRINCE-ÉDOUARD

# **REAL PROPERTY ASSESSMENT ACT**

## PLEASE NOTE

This document, prepared by the *Legislative Counsel Office*, is an office consolidation of this Act, current to November 29, 2024. 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 King'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* on the Prince Edward Island Government web site ([www.princeedwardisland.ca](http://www.princeedwardisland.ca)).

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## REAL PROPERTY ASSESSMENT ACT

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## REAL PROPERTY ASSESSMENT ACT

### CHAPTER R-4

#### 1. Definitions

##### (1) In this Act

- (a) “**appraise**” means to provide an estimate of the market value of real property;
- (b) “**arable**” means suitable for purposes of cultivation;
- (c) “**assess**” means to appraise real property for tax purposes;
- (c.1) “**bona fide farmer**” means
  - (i) an individual who owns a farm and
    - (A) is actively engaged in farming, and
    - (B) earns
      - (I) at least \$10,000 of the individual’s gross annual income from farming, or
      - (II) at least 25 per cent of the individual’s gross annual income from farming, if the individual does not earn at least \$10,000 of the individual’s gross annual income from farming,
  - (ii) a corporation that owns a farm and
    - (A) is registered in this province,
    - (B) is actively engaged in farming, and
    - (C) earns
      - (I) at least \$10,000 of the corporation’s gross annual income from farming, or
      - (II) at least 25 per cent of the corporation’s gross annual income from farming, if the corporation does not earn at least \$10,000 of the corporation’s gross annual income from farming,
  - (iii) a partnership that owns a farm and
    - (A) is registered in this province,
    - (B) is actively engaged in farming, and
    - (C) earns
      - (I) at least \$10,000 of the partnership’s gross annual income from farming, or
      - (II) at least 25 per cent of the partnership’s gross annual income from farming, if the partnership does not earn at least \$10,000 of the partnership’s gross annual income from farming, or
  - (iv) an individual who is registered in the Future Farmer Program,

- (v) a corporation that is registered under the *Business Corporations Act* R.S.P.E.I. 1988, Cap. B-6.01, the *Companies Act* R.S.P.E.I. 1988, Cap. C-14, or the *Extra-Provincial Corporations Registration Act* R.S.P.E.I. 1988, Cap. E-14, and has a shareholder who is registered in the Future Farmer Program, or
- (vi) a partnership that is registered under the *Partnership Act* R.S.P.E.I. 1988, Cap. P-1, and has a partner who is registered in the Future Farmer Program;
- (d) **“commercial realty”** means real property owned by the Crown or any person, used or occupied by any industry, trade, business, profession, vocation or government business and includes real property used or occupied
  - (i) in the administration of the *Workers Compensation Act* R.S.P.E.I. 1988, Cap. W-7.1,
  - (ii) by a non-profit organization which would, if the property were so used or occupied by a business, be treated as commercial realty,
 but does not include
  - (iii) farm property and farm use property, and without limiting the generality thereof, poultry farms, hog farms and experimental farms,
  - (iv) nursery gardens and market gardens,
  - (v) timberlands,
  - (vi) mobile homes not used for the conducting of any business, apartment buildings, rooming houses and bunk houses,
  - (vii) that portion of a hotel or motel used solely for the purpose of lodging for the public,
  - (viii) buildings owned, occupied or used by a *bona fide* farmer as defined in section 4 and operated primarily to store or package products raised on his own farm, or raised on land occupied or used by him for farming purposes;
- (d.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;
- (e) **“Crown”** means either the Government of Canada or the Government;
- (e.1) repealed by 2021,c.16,s.1;
- (e.2) **“farm property”** means farm property as specified in subsection 4(1);
- (e.3) **“farm use property”** means farm use property as specified in subsection 4(1.1);
- (e.4) **“Future Farmer Program”** means the Future Farmer Program administered by the Department of Agriculture;
- (f) **“market value”** means, in respect of real property, the most probable sale price of that real property as of comparable properties and the value indicated by rentals or anticipated net income;
- (g) **“Minister”** means the Minister designated by the Lieutenant Governor in Council, and includes anyone designated by the Minister to act on his behalf;
- (h) **“mobile home”** includes any trailer that is affixed to real property and is designed for or intended to be equipped with wheels, whether or not it is equipped with wheels, and
  - (i) that is constructed or manufactured to provide a residence for one or more persons, whether or not it is in use for that purpose, or
  - (ii) that is used for the conducting of any business;
- (i) **“non-commercial realty”** means all real property except commercial realty;

- (j) “**non-profit organization**” means a corporate or unincorporated body carrying on an activity the preponderant purpose of which is a purpose other than the making of a profit;
- (k) “**person**” includes a person other than the Minister, and includes a firm, company, association and a municipality as defined in the *Municipal Government Act* R.S.P.E.I. 1988, Cap. M-12.1;
- (l) - (n) repealed by 2015, c. 12, s. 1(1);
- (o) “**residential property**” means, except as subsection (2) otherwise provides,
  - (i) any building, or
  - (ii) any part of a building, including any unit in a condominium, that is used and occupied on a permanent or seasonal basis during a calendar year as a single dwelling accommodation, and includes complementary land, structures and services.

**Person owning two or more single dwelling accommodations in a building**

- (2) Where
  - (a) two or more units that are part of a multi-unit building, other than a condominium, are assessed in the name of a person for a calendar year; and
  - (b) the units are used and occupied on a permanent or seasonal basis during a calendar year as a single dwelling accommodation,
 only one of the units, as determined by the person in whose name the property is assessed, is a residential property in respect of that calendar year.

**Owner-occupied residential property**

- (3) For the purposes of this Act, on or before December 31, 2024, real property that is assessed as residential property in a person’s name during a calendar year is “**owner-occupied residential property**” in respect of all or part of the calendar year, if that person
  - (a) owned and occupied the residential property; and
  - (b) did not lease or rent any part of the residential property.

**Owner-occupied residential property, January 1, 2025, and after**

- (3.1) For the purposes of this Act, on and after January 1, 2025, real property that is assessed as residential property in a person’s name during a calendar year is “**owner-occupied residential property**” in respect of all or part of the calendar year, if that person
  - (a) owned and occupied the residential property; and
  - (b) did not lease or rent any part of the residential property for a period of less than 30 days during that calendar year.

**Real property**

- (4) For the purposes of this Act, real property
  - (a) includes
    - (i) land, including land covered by water,
    - (ii) land and any building or structure situated on it, including machinery, installations and equipment affixed to a building and contributing to its utility and, if the building is erected on land under lease, license or permit, the building may, for the purposes of this Act, be treated as real property separate from the land,
    - (iii) a mobile home,

- (iv) a bulk storage tank and any supply pipe lines connected to it,
- (v) any wire, cable, pipe, tower, installation, equipment or thing, or structures other than buildings, forming part of a television broadcasting, transmission or rebroadcasting or retransmission system, including a cable television system, telephone, electric light, telegraph or telecommunications system or electric power distribution system;

but

- (b) does not include
  - (i) growing or non-harvested crops in or on land,
  - (ii) all that part of a mine below the surface of the ground, and
  - (iii) land used as a public right-of-way. *R.S.P.E.I. 1974, Cap. R-5,s.1; 1976,c.25,s.1; 1983,c.33,s.66; 1984,c.34,s.1&2; 1991,c.18,s.22; 1997,c.40,s.1; 2000,c.10,s.1; 2000,c.20,s.1; 2007,c.12,s.1; 2009,c.15,s.1; 2015,c.12,s.1; 2015,c.28,s.3; 2016,c.44,s.280; 2019,c.1,s.3; 2019,c.27,s.27(2); 2021,c.16,s.1; 2022,c.62,s.59; 2023,c.20,s.2; 2024,c.73,s.1.*

## 2. Administration

The Minister shall administer this Act. *R.S.P.E.I. 1974, Cap. R-5,s.2.*

### PROPERTY LIABLE TO REAL PROPERTY ASSESSMENT

## 3. Real property to be assessed

- (1) All real property in the province including real property owned by the Crown shall be assessed by the Minister.

### Value of assessment

- (2) All real property owned by the Crown or any person shall be assessed at its market value, either
  - (a) as commercial realty; or
  - (b) as non-commercial realty.

### Tax agreements

- (3) This section applies notwithstanding provisions inconsistent with it contained in any tax agreement.

### Changes in assessment on appeal

- (4) A change in any real property assessment arising out of a decision of any reference or appeal under this Act does not affect any other assessment, unless that other assessment is itself changed as a result of a reference or appeal under this Act. *R.S.P.E.I. 1974, Cap. R-5,s.3; 2015,c.12,s.2.*

### FARM ASSESSMENT

## 4. “Farm property”, defined

- (1) “Farm property” means arable land and complementary buildings that are operated as a farm by a *bona fide* farmer, and includes land leased from the Crown and operated as part of a farm by a *bona fide* farmer, but excludes land leased or rented from owners who are not *bona*

*fide* farmers, or land approved for sub-division as residential, recreational, commercial, industrial or institutional use.

**“Farm use property”, defined**

- (1.1) “Farm use property” means clear arable land leased or rented from an owner who is not a *bona fide* farmer and operated as a farm by a *bona fide* farmer where
- (a) the lease or rental agreement for the land is for a minimum of three years; and
  - (b) the total amount of land leased from the person is a minimum of ten acres of clear arable land,

but excludes land approved for sub-division as residential, recreational, commercial, industrial or institutional use.

**“Farm enterprise”, defined**

- (2) Repealed by 2021,c.16,s.2(3).

**“bona fide farmer”, defined**

- (3) Repealed by 2015,c.12,s.3(c).

**Bona fide farmer assessment**

- (4) Notwithstanding subsection (1), a farm assessment may apply to the farm property of a person who in the year immediately preceding the current assessment year operated a farm, but who in the current assessment year does not operate a farm by reason of illness or disability.

**Farm use assessment**

- (5) Notwithstanding subsection (1.1), a farm use assessment may apply to farm use property where in the year immediately preceding the current assessment year the farm use property was operated as a farm by a *bona fide* farmer, but was not operated by the *bona fide* farmer in the current assessment year by reason of illness or disability of the *bona fide* farmer. *R.S.P.E.I. 1974, Cap. R-5, s.4; 2000, c.10, s.2; 2000, c.20, s.2; 2002, c.20, s.1; 2008, c.27, s.1; 2015, c.12, s.3; 2021, c.16, s.2.*

**5. Farm assessment and farm use assessment**

In addition to any other assessment of real property pursuant to this Act

- (a) all farm property shall be assessed by the Minister for a farm assessment; and
- (b) all farm use property shall be assessed by the Minister for a farm use assessment,

at the value prescribed for each by regulation. *R.S.P.E.I. 1974, Cap. R-5, s.5; 2000, c.10, s.3.*

**6. Death of bona fide farmer**

Where a *bona fide* farmer who was the owner of a farm property that qualified for a farm assessment

- (a) died before this section comes into force; or
- (b) dies on or after the date this section comes into force,

the farm property is eligible for a farm assessment so long as the surviving spouse of the deceased farmer resides on the farm property and as if the surviving spouse were a *bona fide* farmer. *1987, c.60, s.1; 2008, c.8, s.24.*

**7. Changes in assessment on appeal**

A change in any farm assessment or farm use assessment arising out of a decision of any reference or appeal under this Act shall not affect any other assessment unless that other assessment is itself changed as a result of a reference or appeal under this Act. *R.S.P.E.I. 1974, Cap. R-5, s.6; 2000, c.10, s.4; 2015, s.12, s.4.*

**8. Partial use, apportionment**

- (1) Where less than all of a real property is used for farming purposes, the farm assessment or farm use assessment shall be calculated only on that portion used for farm purposes.

**Residential Assessment**

- (2) Where real property is in use by or for more than one *bona fide* farmer, the farm assessment or farm use assessment shall be calculated on the portion of the real property attributable to the use of each *bona fide* farmer. *R.S.P.E.I. 1974, Cap. R-5, s.7; 2000, c.10, s.5; 2021, c.16, s.3.*

**RESIDENTIAL PROPERTY ASSESSMENT****9. Residential property assessment**

In addition to any other assessment of real property under this Act, all residential property shall, where appropriate, be assessed by the Minister in accordance with section 9.2. *R.S.P.E.I. 1974, Cap. R-5, s.8; 2003, c.16, s.1; 2007, c.12, s.4; 2015, c.12, s.5.*

**9.1 Owner-occupied residential property assessment for 2008 and 2009**

Repealed by 2007, c.12, s.5. 1980, c.44, s.1; 2003, c.16, s.1; 2007, c.12, s.2, 5(1); 2008, c.26, s.1.

**9.2 Owner-occupied residential property assessment - where property is owner-occupied during assessment year and immediately preceding year**

- (1) The owner-occupied residential property assessment of an owner-occupied residential property at any time during a calendar year, subsequent to December 31, 2009, is
- (a) if the residential property was an owner-occupied residential property at the end of the immediately preceding calendar year and the owner-occupied residential property is owned continuously by the individual who owned the property at the end of the immediately preceding calendar year, the sum of
    - (i) the value obtained by adjusting the owner-occupied residential assessment of the property at the end of the immediately preceding calendar year by the increase in the All-Items Consumer Price Index for Prince Edward Island for the immediately preceding calendar year, and
    - (ii) the value of any improvements to the property during the calendar year up to that time;
  - (b) if an individual acquires a residential property at any time during a calendar year and occupies the property as an owner-occupied residential property, the sum of
    - (i) the residential assessment of the property immediately after the owner acquires the property, and
    - (ii) the value of any improvements to the property during the calendar year subsequent to the acquisition of the property up to that time; or

- (c) if the residential property was not an owner-occupied residential property at the end of the immediately preceding calendar year and becomes an owner-occupied residential property at any time during the calendar year, the sum of
  - (i) the residential assessment of the property immediately after the property becomes an owner-occupied residential property, and
  - (ii) the value of any improvements to the property during the calendar year subsequent to the property becoming an owner-occupied residential property up to that time.

**Exception**

- (2) Notwithstanding anything to the contrary in subsection (1), the owner-occupied residential assessment of an owner-occupied residential property at any time during a calendar year shall not exceed the residential assessment of the residential property at that time.

**CPI**

- (3) Where, in a calendar year, the All-Items Consumer Price Index for Prince Edward Island is less than zero percent, the All-Items Consumer Price Index for Prince Edward Island shall be deemed to be zero percent for that calendar year.

**Idem**

- (4) Where, in a calendar year, the All-Items Consumer Price Index for Prince Edward Island is greater than five percent, the All-Items Consumer Price Index for Prince Edward Island shall be deemed to be five percent for that calendar year. *2009,c.15,s.2.*

***Time For Assessment*****10. Revision of assessment**

- (1) The Minister in each year between January 1 and December 31, shall revise the assessment of all real property, including commercial property assessments, non-commercial property assessments, residential property assessments, farm assessments and farm use assessments, and the revised assessment shall be the assessment effective on January 1 of the following year. *R.S.P.E.I. 1974, Cap. R5,s.8; 1988,c.56,s.1; 1994,c.50,s.5; 2000,c.10,s.6; 2002,c.20,s.2; 2007,c.12,s.3; 2009,c.15,s.3; 2007,c.12,s.5(2).*

**Appraisal**

- (2) Repealed by *2002,c.20,s.2.*

***Assessment Roll*****11. Assessment roll**

- (1) The Minister shall maintain an assessment roll of all real property, including farm assessments and farm use assessments, in the province.

**Contents**

- (2) The assessment roll shall contain such information as is prescribed by regulation.

**Municipalities to receive list**

- (3) The Minister shall supply at least once in each year a list of assessed properties to municipalities and such other areas as are authorized by Lieutenant Governor in Council and the assessment lists shall contain such information as may be prescribed by regulation.

**Public inspection**

- (4) Such portion of the assessment roll as may be determined 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-5, s.9; 2000, c.10, s.7.*

**PERSONS TO RECEIVE AN ASSESSMENT NOTICE****12. Persons to be assessed**

- (1) Except as otherwise provided in this section, the Minister shall assess all real property in the name of its owner.

**Farm assessments**

- (2) All farm assessments shall be made in the name of the *bona fide* farmer of the farm property.

**Farm and farm use assessments**

- (2.1) All farm use assessments shall be made in the name of the owner of the farm use property.

**Part of estate of deceased person**

- (3) Where the real property forms part of the estate of a deceased person, the Minister shall assess it
- (a) in the name of the estate;
  - (b) in the name of the heirs or devisees without designating them;
  - (c) in the name of any one heir or devisee; or
  - (d) where the interests are known to the Minister, in the names of the beneficiaries respectively.

**Held in trust**

- (4) Where the real property is held in trust, the Minister shall assess it in the name of the trustee.

**Belongs to infant**

- (5) Where the real property belongs to an infant, the Minister shall assess it in the name of
- (a) the infant;
  - (b) the infant's parent or legal guardian; or
  - (c) the person having apparent control over the real property.

**Partnership, owned by**

- (6) Where the real property belongs to a partnership or would ordinarily be assessed in the name of a partnership, the Minister may assess it in the name of each partner with respect to the partner's interest in the real property.

**Under lease license or permit**

- (7) Real property under lease, license, or permit shall be assessed as follows:
- (a) where the property consists of land only, against the landlord;

- (b) where the property consists of land and buildings, against the landlord of them, but where
  - (i) the lease, license, or permit contains a covenant by the landlord to renew the same or pay wholly or partially for the tenant's improvements, and
  - (ii) the capitalized value of the market rental exceeds the capitalized value of the contract rent,the landlord shall be assessed on the capitalized value of the contract rent and the tenant on the excess;
- (c) repealed by 1990,c.50,s.1.

**Crown land leased, etc. to another**

- (8) Every person using or occupying for any purpose any real property or part thereof, that is the property of the Government of Canada or the province under lease, license, permit or management agreement shall be assessed as if he were actually the owner of the real property, or part of it.

**Crown land leased,**

- (9) Repealed by 1995,c.33,s.2.

**Mortgagee in possession**

- (10) Where the mortgagee of mortgaged real property is in possession, the Minister may assess it in the name of the mortgagee.

**Mortgagee not in possession**

- (11) Where the mortgagee of real property is not in possession, the Minister shall assess it in the name of the mortgagor.

**Undivided interest**

- (12) Where
  - (a) there is an undivided interest in the real property other than real property of a deceased person; and
  - (b) the Minister cannot ascertain the several names and interests of the owners,the Minister shall assess the real property
  - (c) in the name of the person last registered in the Registry of Deeds for the county in which the real property is situated; or
  - (d) if no person is registered as the owner, in the name of any person known to the Minister to be the owner.

**Owner not ascertainable**

- (13) Where the Minister cannot ascertain the name of the owner of real property, the Minister may assess it in the name of the person having apparent control over it. *R.S.P.E.I. 1974, Cap. R-5,s.10; 1990,c.50,s.1; 1995,c.33,s.2; 2000,c.10,s.8; 2009,c.15,s.4; 2015,c.12,s.6; 2022,c.62,s.59.*

**PERSON ASSESSED MUST SUPPLY INFORMATION****13. Appraisal, Minister to have access for**

- (1) The Minister shall at all reasonable times and on reasonable notice be given free access to all real property and to all parts of every building for the purpose of making a proper appraisal in respect of it.

**Minister to be given information**

- (2) Every person or occupier of real property shall upon request give to the Minister all the information in his or her knowledge that will assist the Minister to make a proper assessment of the real property. *R.S.P.E.I. 1974, Cap. R-5, s.11; 2015, c.12, s.7.*

**14. Demand for information**

- (1) Where the Minister has requested information under subsection 13(2) for the purpose of making a proper assessment, and has been unable to obtain all the information necessary for that purpose, the Minister may deliver or cause to be delivered or mail by registered mail to the address of any person who is liable to be assessed in respect of the real property, such notice or demand for information as shall be prescribed by regulation.

**Information to be supplied**

- (2) Every person to whom the notice or demand for information is delivered or mailed shall within fourteen days after delivery, or mailing enter thereon in the proper places all the information required thereby that is within his knowledge, and shall sign and deliver or mail the completed notice or demand for information to the person therein designated. *R.S.P.E.I. 1974, Cap. R-5, s.12; 2002, c.20, s.3.*

**15. Declaration of consideration**

- (1) Where real property is sold, the purchaser shall file with the Registrar of Deeds an affidavit in prescribed form giving information respecting the consideration paid by the purchaser.

**Filing of deed**

- (2) No deed of conveyance shall be accepted for registration by the Registrar of Deeds unless accompanied by the affidavit referred to in subsection (1).

**Default in providing information on declaration**

- (3) Every person who having been required to furnish information under this section and sections 13 and 14, makes default in furnishing such information, is guilty of an offence and on summary conviction is liable to a fine of not less than \$25 and not more than \$100.

**False or misleading statements on declaration**

- (4) Every person who knowingly states anything false or knowingly omits fact in any statement, or in furnishing the information required under this section and sections 13 and 14, is guilty of an offence and on summary conviction is liable to a fine of not less than \$50 and not more than \$200. *R.S.P.E.I. 1974, Cap. R-5, s.13; 1981, c.31, s.1; 1983, c.37, s.1; 1994, c.58, s.6; 2009, c.15, s.5; 2015, c.12, s.8.*

**16. Offences and penalties**

In addition to the penalties provided under subsections 15(3) and (4), every person who wilfully obstructs or interferes with the Minister in the performance of any of the Minister's

duties or the exercise of the Minister's rights, powers and privileges under this Act is guilty of an offence and is liable on summary conviction to a fine of not less than \$50 and not more than \$200. *R.S.P.E.I. 1974, Cap. R-5, s.14; 1994, c.58, s.6; 2009, c.15, s.6; 2015, c.12, s.9.*

**17. Disclosure of information by civil servant**

Every person who, while employed in the service of the Government, has communicated or allowed to be communicated to a person not authorized by regulation any information obtained under this Act, or has allowed any such person to inspect or have access to any written statement furnished under this Act, is guilty of an offence and liable on summary conviction to a fine of not less than \$100 and not more than \$500. *R.S.P.E.I. 1974, Cap. R-5, s.15; 2015, c.12, s.10; 2022, c.62, s.59.*

## NOTICE OF ASSESSMENT

**18. Notice of assessment**

- (1) Subject to subsections (4), (5) and (6), the Minister annually, prior to a date to be fixed by regulation shall mail to every person in whose name real property is assessed, a notice of assessment in the form approved by the Minister of the sum or sums for which the person has been assessed and containing the other particulars approved by the Minister, and shall enter on the notice of assessment, the date of mailing of the notice, and the entry is *prima facie* evidence of the delivery.

**Direction in writing of mailing address**

- (2) Where a person in whose name real property is assessed pursuant to this Act provides the Minister with a direction in writing giving the address to which the notice of assessment is to be mailed by the Minister
- (a) the notice of assessment shall be mailed to that address by the Minister; and
  - (b) the direction stands until revoked in writing.

**Address not ascertained, delivery**

- (3) Where the Minister cannot ascertain the addresses of persons in whose names real property is assessed pursuant to this Act
- (a) a notice
    - (i) that is in the form approved by the Minister,
    - (ii) that identifies the real property against which the assessment is made,
    - (iii) that specifies the real property assessment, and the farm assessment or farm use assessment applicable to the real property, and
    - (iv) that sets forth the other information approved by the Minister,
 shall be delivered by posting it on the real property;
  - (b) a list
    - (i) that is in the form approved by the Minister,
    - (ii) that contains their names and identifies generally their real property against which the assessment is made,
    - (iii) that contains the other information approved by the Minister,
 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, assessment thereon**

- (4) Where in any calendar year any person effects improvements to real property in excess of a value to be determined by regulation, and has not been assessed for a real property assessment on the improvements, the Minister
- (a) shall assess the property for a special real property assessment in the name of the person;
  - (b) shall make the appropriate entry on the assessment roll;
  - (c) shall mail to the person a notice of the special real property assessment.

**Use or occupation begun mid-year**

- (5) Where in any calendar year any person commences to use or occupy non-commercial realty or commercial realty and it has not been assessed, the Minister
- (a) shall assess it at its market value for a special non-commercial realty assessment or a special commercial realty assessment in the name of the owner;
  - (b) shall make the appropriate entry on the assessment roll; and
  - (c) shall mail to the owner, or another person designated by the owner, a notice of the special non-commercial realty assessment or special commercial realty assessment.

**Special real property assessment**

- (6) A special non-commercial realty assessment and a special commercial realty assessment shall be in the same form and shall have the same effect as the notice of real property assessment approved by the Minister, but shall be titled, “special real property assessment” or “special non-commercial realty assessment”, and shall state the date on which the assessment is effective.

**Commencement of use during assessment year**

- (7) Where in any calendar year, a *bona fide* farmer
- (a) purchases farm property or leases or rents farm property; or
  - (b) leases farm use property,
- and enters into use and occupation of the farm property or farm use property, the Minister shall
- (c) assess the farm property for a farm assessment in the name of the person otherwise provided in this Act to be entitled to a farm assessment;
  - (d) assess the farm use property for a farm use assessment in the name of the person otherwise provided in this Act to be entitled to a farm use assessment;
  - (e) make the appropriate entries on the assessment roll; and
  - (f) mail to the appropriate person a notice of special farm assessment or special farm use assessment, as appropriate.

**Special farm and farm use assessments**

- (8) A special farm assessment or special farm use assessment shall be in the same form and shall have the same effect as the notice of farm assessment or notice of farm use assessment approved by the Minister, but shall be titled, “special farm assessment” or “special farm use assessment”, as appropriate, and shall state the date on which such use or occupancy

commenced. *R.S.P.E.I. 1974, Cap. R-5, s.16; 1975, c.81, s.1; 1997, c.40, s.2; 2000, c.10, s.9; 2003, c.16, s.2; 2008, c.26, s.2; 2015, c.12, s.11; 2016, c.22, s.1; 2021, c.16, s.4.*

## CORRECTION OF ERRORS

### 19. Correction of error or omission in assessment roll

- (1) Where the Minister discovers an error or omission in the assessment roll, the Minister shall
  - (a) correct the error or omission in the assessment roll in accordance with the regulations; and
  - (b) deliver an amended notice of assessment to the person in whose name the property is assessed.

#### Application of subsection (1)

- (2) For greater certainty, subsection (1) does not apply to any change made in the assessment roll as the result of a revised assessment under section 10 or a special assessment under section 18. *R.S.P.E.I. 1974, Cap. R-5, s.17; 1987, c.60, s.2; 2015, c.12, s.12; 2016, c.22, s.2.*

## APPEALS

### 20. Referral of assessment to Minister

- (1) Any person who received a notice of assessment under section 18 or an amended notice of assessment under section 19 may refer in writing any assessment to the Minister within ninety days after the mailing of the notice.

#### Contents of referral

- (2) Any person who refers an assessment to the Minister under subsection (1), shall set out in the reference the person's address and reasons for objecting to the assessment.

#### Disposition of referral

- (3) The Minister shall reconsider an assessment referred to the Minister under subsection (1), and shall vacate, confirm or vary the assessment, and where the reference is under subsection (1), the Minister shall send a notice to the person of the decision and the reasons for it, within one hundred and eighty days of receipt of the reference.

#### Effective date of decision

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

#### Delivery of notice

- (5) Any reference or notice under this section may be delivered or mailed pursuant to section 25. *R.S.P.E.I. 1974, Cap. R-5, s.18; 1991, c.18, s.22; 1994, c.50, s.5; 2003, c.16, s.3; 2009, c.15, s.7; 2015, c.12, s.13.*

### 21. Referral register

- (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 20(1);
- (b) the Minister's decision in respect of the reference;
- (c) the reasons for the Minister's decision in respect of the reference.

**Signing entries in referral register**

- (3) Each entry in the referral register shall be signed for the Minister by any person designated by the Minister to act on the Minister's behalf in accordance with the regulations. *R.S.P.E.I. 1974, Cap. R-5, s.19; 2015, c.12, s.14.*

**22. Appeals to Appeals Board**

- (1) Where an assessment has been referred to the Minister under section 20, and after the Minister has notified the person making the reference of the decision, the person making the reference may appeal to the Commission to have the assessment vacated or varied.

**Limitation of action**

- (2) An appeal under subsection (1) may be made by the person assessed
  - (a) within twenty-one days of the mailing of the notice referred to in subsection 20(3); or
  - (b) where the Minister has not notified the person of the decision within the time specified by subsection 20(3), within twenty-one days after the time for mailing the notice has expired. *R.S.P.E.I. 1974, Cap. R-5, s.20; 1991, c.18, s.22; 2015, c.12, s.15.*

**23. Appeal to be begun by**

- (1) An appeal to the Commission shall be instituted by serving a notice of appeal in the form approved by the Minister
  - (a) upon the Minister by mailing a copy of it by registered mail;
  - (b) upon the chairman by mailing a copy of it by registered mail; and
  - (c) upon any other person that the Minister directs by notice in writing to the appellant.

**Eligibility to appeal**

- (2) Any person served with a notice of appeal may appear respecting it. *R.S.P.E.I. 1974, Cap. R-5, s.21; 1991, c.18, s.22; 2015, c.12, s.16; 2021, c.16, s.5.*

**24. Notice of appeal: Contents**

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 the appeal. *R.S.P.E.I. 1974, Cap. R-5, s.22; 2015, c.12, s.17.*

**SERVICE OF NOTICES AND DOCUMENTS****25. Service of notices & documents**

- (1) A notice, document or instrument required to be served under this Act or the regulations other than notices of assessment provided for in sections 18 and 19 is sufficiently served if
  - (a) delivered personally; or
  - (b) sent by registered mail addressed to the person who is entitled to receive the notice, document, or instrument at the latest address appearing on the records of the Minister, or at the address furnished pursuant to subsection 20(2).

**Service by registered mail**

- (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 third 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-5, s.23; 2015, c.12, s.18.*

**Sections 26 and 27 repealed by 1991, c.18, s.22.*****Appeals Board*****28. Accuracy of assessment, proof of**

- (1) Subject to subsection (2), in any appeal to the Commission, the Minister shall demonstrate the uniformity of the assessment in relation to other assessments.

**Introduction of evidence**

- (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 the decision entered in the register. *R.S.P.E.I. 1974, Cap. R-5, s.26; 1991, c.18, s.22; 2015, c.12, s.19.*

**29. Appearance at appeal**

- (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, and the procedure shall be as provided in the regulations.

**Written submissions**

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

***Idem***

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

**Dismissal of appeal**

- (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.

**Withdrawal of appeal**

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

**Hearing after dismissal**

- (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 the absence, set aside the dismissal and fix a new date for hearing the appeal. *R.S.P.E.I. 1974, Cap. R-5, s.27; 1991, c.18, s.22; 2015, c.12, s.20.*

**30. Disposition of appeals**

The Commission may hear and dispose of an appeal by

- (a) dismissing it;
- (b) allowing it and directing the Minister to vacate the assessment, or to make specific variations in the assessment; or
- (c) referring the assessment back to the Minister for reassessment in accordance with the directions of the Commission. *R.S.P.E.I. 1974, Cap. R-5, s.28; 1991, c.18, s.22; 2015, c.12, s.21.*

**31. Appeal decision to be mailed**

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

**32. Appeal decision to be effective**

A decision of the Commission has effect from January 1 in the year for which the assessment 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-5, s.30; 1991, c.18, s.22.*

**33. Appeal to Supreme Court**

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 the 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-5, s.31; 1991, c.18, s.22.*

**34. Rules and practices**

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-5, s.32; 1975, c.27, s.3.*

## **REGULATIONS**

**35. Regulations**

- (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 the Minister's behalf;
- (b) repealed by *1991, c.18, s.22;*
- (c) respecting the process of assessment in the province; and
- (d) generally to carry out the purpose and intent of this Act.

**Publication required**

- (2) Repealed by *2015, c.12, s.22. R.S.P.E.I. 1974, Cap. R-5, s.33; 1991, c.18, s.22; 2015, c.12, s.22.*