



PRINCE EDWARD ISLAND
ÎLE-DU-PRINCE-ÉDOUARD

REAL PROPERTY TAX ACT TAX CREDIT FACTOR REGULATIONS

PLEASE NOTE

This document, prepared by the ***Legislative Counsel Office***, is an office consolidation of this regulation, current to July 19, 2025. It is intended for information and reference purposes only.

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

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

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**REAL PROPERTY TAX ACT
CHAPTER R-5**

TAX CREDIT FACTOR REGULATIONS

Pursuant to section 43 of the *Real Property Tax Act* R.S.P.E.I. 1988, Cap. R-5, Council made the following regulations:

1. Definitions

In these regulations

- (a) “**Act**” means the *Real Property Tax Act* R.S.P.E.I. 1988, Cap. R-5;
- (b) “**tax credit factor**” means the tax credit factor for a specified municipality in a specified year. (EC802/17)

2. Tax credit factor

- (1) The tax credit factor for a municipality for the purposes of the calculation of the municipal tax credit for that municipality under section 4.1 of the Act is that specified in the table in the Schedule to these regulations.

Schedule adopted

- (2) The Schedule to these regulations is hereby adopted and forms part of these regulations. (EC802/17; 111/18)

**SCHEDULE
TABLE 1
TAX CREDIT FACTOR COMPONENTS**

SERVICE	Apr. 1, 2025 - Dec. 31, 2025	Jan. 1, 2026 & subsequent years
Street Maintenance		
Tier 1 - Towns	0.190	0.190
Tier 2 - Cities	0.291	0.291
Police		
Tier 1 - Contract	0.078	0.078
Tier 2 - Municipal	0.210	0.210
Development Control		
Tier 1 - Planning & Development	0.024	0.024
Tier 2 - Planning, Development & Inspection	0.034	0.034
Base		
Tier 1 - Towns	0.059	0.070
Tier 2 - Cities	0.097	0.115

**TABLE 2
TAX CREDIT FACTORS FOR MUNICIPALITIES**

MUNICIPALITY	Jan. 1, 2024 – Mar. 31, 2025	Apr. 1, 2025 to Dec. 31, 2025	Jan. 1, 2026 & subsequent years
Charlottetown	0.592	0.632	0.650
Summerside	0.592	0.632	0.650
Alberton	0.133	0.161	0.172
Borden-Carleton (to July 1, 2025)	0.323	0.351	
Borden-Carleton (effective July 1, 2025)		0.161	0.172
Cornwall	0.133	0.161	0.172
Kensington	0.266	0.293	0.304
North Rustico	0.012	0.083	0.094
O'Leary	0.133	0.161	0.172
Souris	0.323	0.351	0.362
Stratford	0.138	0.171	0.182
Three Rivers	0.0693	0.097	0.108
Tignish	0.133	0.161	0.172
Abrams Village	0.012	0.024	0.024
Brackley	0.012	0.024	0.024
Eastern Kings	0.012	0.024	0.024
Hazelbrook	0.012	0.024	0.024
Kingston	0.012	0.024	0.024



Kinkora	0.012	0.024	0.024
Linkletter	0.012	0.024	0.024
Miltonvale Park	0.012	0.024	0.024
Miscouche	0.012	0.024	0.024
North Shore	0.012	0.024	0.024
Resort Municipality	0.012	0.024	0.024
Sherbrooke	0.012	0.024	0.024
Union Road	0.012	0.024	0.024
Victoria	0.012	0.024	0.024
Warren Grove	0.012	0.024	0.024
Wellington	0.012	0.024	0.024
West River	0.012	0.024	0.024

(EC802/17; 111/18; 82/19; 142/20; 176/21; 208/23; 323/24; 431/25; 693/25)