

# Royal Gazette

## Prince Edward Island

---

**PUBLISHED BY AUTHORITY****VOL. CXLV – NO. 8**

---

**Charlottetown, Prince Edward Island, February 23, 2019**

---

**CANADA  
PROVINCE OF PRINCE EDWARD ISLAND  
IN THE SUPREME COURT - ESTATES DIVISION**

TAKE NOTICE that all persons indebted to the following estates must make payment to the personal representative of the estates noted below, and that all persons having any demands upon the following estates must present such demands to the representative within six months of the date of the advertisement:

Estate of: Date of the Advertisement	Personal Representative: Executor/Executrix (Ex) Administrator/Administratrix (Ad)	Place of Payment
GALLANT, Mary Theresa (also known as Mary (Gallant) MacIntyre) Elmira Kings Co., PE February 23, 2019 (8-21)*	Martin MacIntyre (EX.)	Allen J. MacPhee Law Corp. 106 Main Street Souris, PE
HUME, Jillian Elizabeth Charlottetown Queens Co., PE February 23, 2019 (8-21)*	Shawn Aulden Hume (EX.) Jillian Elizabeth Morrison (also known as Jillian Hume) (EX.)	Campbell Lea 65 Water Street Charlottetown, PE
WORKMAN, Marguerite Eunice (also known as Eunice M. Workman) Summerside Prince Co., PE February 23, 2019 (8-21)*	Linda Ann Workman (also known as Marie Linda Ann Workman and as M. Linda Workman) (EX.)	McLellan Brennan 37 Central Street Summerside, PE
YOUNG, Anita Miriam (also known as Anita M. Young) Stratford Queens Co., PE February 23, 2019 (8-21)*	Roger Mark Young (EX.) Mary Lynne Ross (EX.)	Key Murray Law 446 Main Street O'Leary, PE
ELLSWORTH, Peter Gerard Nail Pond Prince Co., PE February 23, 2019 (8-21)*	Marian Bertha Ellsworth (also known as Bertha Marian Ellsworth) (AD.) Michael Ellsworth (AD.)	Cox & Palmer 347 Church Street Alberton, PE

\*Indicates date of first publication in the Royal Gazette.

This is the **official** version of the Royal Gazette. The electronic version may be viewed at:  
[www.princeedwardisland.ca/royalgazette](http://www.princeedwardisland.ca/royalgazette)

**CANADA**  
**PROVINCE OF PRINCE EDWARD ISLAND**  
**IN THE SUPREME COURT - ESTATES DIVISION**

TAKE NOTICE that all persons indebted to the following estates must make payment to the personal representative of the estates noted below, and that all persons having any demands upon the following estates must present such demands to the representative within six months of the date of the advertisement:

Estate of: Date of the Advertisement	Personal Representative: Executor/Executrix (Ex) Administrator/Administratrix (Ad)	Place of Payment
GETSON, Maurice Allan Tignish, PE Prince Co., PE February 23, 2019 (8-21)*	Gerard Getson (AD.)	Carla L. Kelly Law Office 102-100 School Street Tignish, PE
COBB, Edythe Eileen Summerside Prince Co., PE February 16, 2019 (7-20)	Keith Wayne Cobb (EX.)	Cox & Palmer 250 Water Street Summerside, PE
COLES, Norma Brae Cornwall Queens Co., PE February 16, 2019 (7-20)	David Coles (EX.) Brenda Gill (EX.)	Carr, Stevenson & MacKay 65 Queen Street Charlottetown, PE
DAVIS, Lindsay Christian Etobicoke Ontario February 16, 2019 (7-20)	Elizabeth Davis (EX.)	Cox & Palmer 4A Riverside Drive Montague, PE
DAVIS, Nora Katharine Toronto Ontario February 16, 2019 (7-20)	Elizabeth Davis (EX.)	Cox & Palmer 4A Riverside Drive Montague, PE
DOUCETTE, Richard Bennett North Rustico Queens Co., PE February 16, 2019 (7-20)	Mary Lucy Doucette (EX.)	Carr, Stevenson & MacKay 65 Queen Street Charlottetown, PE
GRANT, Mabel F. (also known as Mabel Frances Grant) Lakeside Kings Co., PE February 16, 2019 (7-20)	Raymond Grant (EX.) Andrea MacPherson (EX.)	Boardwalk Law 20 Great George Street Charlottetown, PE
MCNEILL, Florence Matilda Summerside Prince Co., PE February 16, 2019 (7-20)	Allan McNeill (EX.) David McNeill (EX.)	Cox & Palmer 250 Water Street Summerside, PE

**CANADA**  
**PROVINCE OF PRINCE EDWARD ISLAND**  
**IN THE SUPREME COURT - ESTATES DIVISION**

TAKE NOTICE that all persons indebted to the following estates must make payment to the personal representative of the estates noted below, and that all persons having any demands upon the following estates must present such demands to the representative within six months of the date of the advertisement:

Estate of: Date of the Advertisement	Personal Representative: Executor/Executrix (Ex) Administrator/Administratrix (Ad)	Place of Payment
NABUURS, Wilhelmina L. (also known as Wilhelmina Lamberta Nabuurs) Cardigan Kings Co., PE February 16, 2019 (7–20)	Mary Ann Donahoe (also known as Mary Anne Donahoe) Harry Nabuurs (EX.)	Cox & Palmer 4A Riverside Drive Montague, PE
SIMPSON, John Merrill Walter (also known as John Walter Merrill Simpson) Winsloe Queens Co., PE February 16, 2019 (7–20)	Barbara Katherine (Catherine) MacKenzie Norma Darlene Currie Hilda Joyce Acorn Simpson (EX.)	Cox & Palmer 97 Queen Street Charlottetown, PE
BLANCHARD, Rita Doiron (also known as Rita Marie Blanchard and Marie Rita Blanchard) Rustico, Queens Co., PE February 9, 2019 (6–19)	Darlene Blanchard (EX.)	HBC Law Corp. 25 Queen Street Charlottetown, PE
CAREW, Margaret Elizabeth Charlottetown Queen's Co., PE February 9, 2019 (6–19)	Merilyn M. Carew (EX.) Wayne L. Carew (EX.)	HBC Law Corp. 25 Queen Street Charlottetown, PE
GALLANT, Uneeda Mary (also known as Mary Uneeda Gallant) Summerside Prince Co., PE February 9, 2019 (6–19)	Elizabeth Anne Doucette (EX.)	Cox & Palmer 250 Water Street Summerside, PE
GARDINER, Linda M. (also known as Linda Marion Gardiner) Georgetown King's Co., PE February 9, 2019 (6–19)	Teresa Lynn Gardiner (also known as Teresa Lynn Clory) (EX.)	Cox & Palmer 4A Riverside Drive Montague, PE
MacLAREN, Sophie (also known as Sophie Bernice MacLaren) Morell King's Co., PE February 9, 2019 (6–19)	Darrell MacLaren (EX)	Boardwalk Law 20 Great George St., Ste. 203 Charlottetown, PE

**CANADA**  
**PROVINCE OF PRINCE EDWARD ISLAND**  
**IN THE SUPREME COURT - ESTATES DIVISION**

TAKE NOTICE that all persons indebted to the following estates must make payment to the personal representative of the estates noted below, and that all persons having any demands upon the following estates must present such demands to the representative within six months of the date of the advertisement:

Estate of: Date of the Advertisement	Personal Representative: Executor/Executrix (Ex) Administrator/Administratrix (Ad)	Place of Payment
O'HANLEY, John Joseph (also known as John J. O'Hanley) Monticello King's Co., PE February 9, 2019 (6-19)	Andrew J. O'Hanley (EX.) John L. O'Hanley (EX.)	Allen J. MacPhee Law Corp. 106 Main Street Souris, PE
SIMPSON, Dorothy Elaine (also known as Dorothy Simpson) Charlottetown Queen's Co., PE February 9, 2019 (6-19)	Cheryl Elaine Simpson (EX.) David Paul Simpson (EX.)	Campbell Stewart 137 Queen Street Charlottetown, PE
SLOCUM, Helen Mary Summerside Prince Co., PE February 9, 2019 (6-19)	Nancy Desrosiers (also known as Nancy Desrossiers) (EX.) Gregory Edward Slocum (EX.)	Key Murray Law 494 Granville Street Summerside, PE
GALLANT, Mary Ellen Cora (also known as Cora Gallant) Miminegash Prince Co., PE February 2, 2019 (5-18)	Connie Gallant (EX.) Louanne Gallant (EX.)	Carla Kelly 100-102 School Street Tignish, PE
HECKBERT, Ralph Nelson (also known as Ralph N. Heckbert) Summerside, Prince Co., PE February 2, 2019 (5-18)	Helen Victoria Heckbert (EX.) Marilyn Heckbert Poirier (EX.)	Cox & Palmer 250 Water Street Summerside, PE
HELWIG, David Gordon Belfast Queen's Co., PE February 2, 2019 (5-18)	Judith Ann Gaudet (EX.)	MacNutt & Dumont 57 Water Street Charlottetown, PE
LeGROW, Dorothy Patricia Cornwall Queen's Co., PE February 2, 2019 (5-18)	Michael Peter LeGrow (EX.) David Andrew LeGrow (EX.)	Campbell Stewart 137 Queen Street Charlottetown, PE
McGINN, Shirley Anne Charlottetown Queen's Co., PE February 2, 2019 (5-18)	Dr. Deborah Norris (also known as Debbie McGinn-Norris) (EX.) Don MacCormac (EX.)	Carr Stevenson & MacKay 65 Queen Street Charlottetown, PE

**CANADA**  
**PROVINCE OF PRINCE EDWARD ISLAND**  
**IN THE SUPREME COURT - ESTATES DIVISION**

TAKE NOTICE that all persons indebted to the following estates must make payment to the personal representative of the estates noted below, and that all persons having any demands upon the following estates must present such demands to the representative within six months of the date of the advertisement:

Estate of: Date of the Advertisement	Personal Representative: Executor/Executrix (Ex) Administrator/Administratrix (Ad)	Place of Payment
RAYNER, James Leroy, (also known as James L. Rayner) South Kildare Prince Co., PE February 2, 2019 (5-18)	James Russell Edward Rayner (EX.) Lee Rayner (EX.)	Cox & Palmer 347 Church Street Alberton, PE
MacDONALD, Francis Arthur Charlottetown Queen's Co., PE February 2, 2019 (5-18)	Doris Harnett (AD.) Teresa Balcom (AD.)	Lecky, Quinn 129 Water Street Charlottetown, PE
RAWLINGS, Steven Mark Mont Carmel Prince Co., PE February 2, 2019 (5-18)	Digna Ledda (AD.)	Key Murray Law 494 Granville Street Summerside, PE
BLACQUIERE, Mary Georgina Charlottetown Queens Co., PE January 26, 2019 (4-17)	Eric Blacquiere (EX.)	E. D. Scott Dickieson Q.C. 10 Pownal Street Charlottetown, PE
EDWARDS, Annie Phyllis Jean (also known as Jean Edwards) Charlottetown Queens Co., PE January 26, 2019 (4-17)	Kenneth Edwards (EX.)	Campbell Lea 65 Water Street Charlottetown, PE
JOLLIMORE, Lauretta Isabel Springbrook Queens Co., PE January 26, 2019 (4-17)	Roland James Merrill Jollimore (EX.)	Key Murray Law 494 Granville Street Summerside, PE
STEWART, Dorothy Charlottetown Queens Co., PE January 26, 2019 (4-17)	David Stewart (EX.)	Campbell Lea 65 Water Street Charlottetown, PE
WELCH, Jane Simpson Coyne (also known as Penny Welch) and Jane Simpson Welch) Toronto, Ontario January 26, 2019 (4-17)	Margaret "Margo" Hamilton Welch (EX.)	Carr, Stevenson & MacKay 65 Queen Street Charlottetown, PE

**CANADA**  
**PROVINCE OF PRINCE EDWARD ISLAND**  
**IN THE SUPREME COURT - ESTATES DIVISION**

TAKE NOTICE that all persons indebted to the following estates must make payment to the personal representative of the estates noted below, and that all persons having any demands upon the following estates must present such demands to the representative within six months of the date of the advertisement:

Estate of: Date of the Advertisement	Personal Representative: Executor/Executrix (Ex) Administrator/Administratrix (Ad)	Place of Payment
WIGMORE, Laura Mabel Summerside Prince Co., PE January 26, 2019 (4-17)	Allen Brown (also known as Allan Brown) (EX.)	Key Murray Law 494 Granville Street Summerside, PE
CRAWFORD, Robert James Roseneath Kings Co., PE January 26, 2019 (4-17)	Marlene Crawford (AD.)	Cox & Palmer 4A Riverside Drive Montague, PE
HARVIE, Omer Joseph Charlottetown Queens Co., PE January 26, 2019 (4-17)	Simone Warten (AD.)	Lecky Quinn 129 Water Street Charlottetown, PE
FLOOD, Brendan Clement South Melville Queens Co., PE January 19, 2019 (3-16)	Marion James (nee Flood) (EX.) Michael McGaughey (EX.)	Boardwalk Law 220 Water Street Parkway Charlottetown, PE
LAVERS, Margaret Carol (also known as Carol Lavers) Charlottetown Queens Co., PE January 19, 2019 (3-16)	Rex McCarville (EX.)	McInnes Cooper 141 Kent Street, Suite 300 Charlottetown, PE
LUSHER, Alice Catherine Charlottetown Queens Co., PE January 19, 2019 (3-16)	Andrea Patte (EX.) Thomas A. Matheson (EX.)	Carr, Stevenson & MacKay 65 Queen Street Charlottetown, PE
MURRAY, Florence Jean O'Leary Prince Co., PE January 19, 2019 (3-16)	Sherlene Dennis (EX.) Jason Ramsay (EX.)	Cox & Palmer 347 Church Street Alberton, PE
POWER, Mary Elizabeth (Betty) Jane Charlottetown Queens Co., PE January 19, 2019 (3-16)	Kenneth Power (EX.) Eugene Power (EX.)	Carr, Stevenson & MacKay 65 Queen Street Charlottetown, PE

**CANADA**  
**PROVINCE OF PRINCE EDWARD ISLAND**  
**IN THE SUPREME COURT - ESTATES DIVISION**

TAKE NOTICE that all persons indebted to the following estates must make payment to the personal representative of the estates noted below, and that all persons having any demands upon the following estates must present such demands to the representative within six months of the date of the advertisement:

Estate of: Date of the Advertisement	Personal Representative: Executor/Executrix (Ex) Administrator/Administratrix (Ad)	Place of Payment
QUINTON, Sandra R. (also known as Sandra Roxanne Quinton) Charlottetown Queens Co., PE January 19, 2019 (3-16)	Victoria Quinton (EX.) Laurie L. Massey (EX.)	Carr, Stevenson & MacKay 65 Queen Street Charlottetown, PE
HENNESSEY, Jordon Michael Summerside Prince Co., PE January 19, 2019 (3-16)	Michael Francis Hennessey (AD.)	Carr, Stevenson & MacKay 65 Queen Street Charlottetown, PE
BURKE, Rita Marie Charlottetown Queens Co., PE January 12, 2019 (2-15)	Deborah Kelly (EX.)	T. Daniel Tweel 105 Kent Street Charlottetown, PE
COUSINS, Sutherland "Sud" Owen (also known as Sutherland O. Cousins) Summerside Prince Co., PE January 12, 2019 (2-15)	William Jenkins (EX.) Stephen Cousins (EX.)	Cox & Palmer 250 Water Street Summerside, PE
DAVEY, Edith Cavelle (Jordan) (also known as Edith C. Davey) Murray River, Kings Co., PE January 12, 2019 (2-15)	Glenna Jordan Stewart (EX.) Carol Hynes (EX.)	Key Murray Law 119 Queen Street Charlottetown, PE
KEMP, Vincent Grant Montague Kings Co., PE January 12, 2019 (2-15)	Janice MacKay (EX.) Heather Berrigan (EX.)	Carr, Stevenson & MacKay 65 Queen Street Charlottetown, PE
MacDONALD, Agatha Sarah Charlottetown Queens Co., PE January 12, 2019 (2-15)	William David MacDonald (EX.)	McInnes Cooper 141 Kent Street Charlottetown, PE
MacLEOD, Glenda Irene Ann (also known as Glenda I. A. MacLeod) Charlottetown Queens Co., PE January 12, 2019 (2-15)	Lawrence B. Berrigan (EX.)	Carr, Stevenson & MacKay 65 Queen Street Charlottetown, PE

**CANADA**  
**PROVINCE OF PRINCE EDWARD ISLAND**  
**IN THE SUPREME COURT - ESTATES DIVISION**

TAKE NOTICE that all persons indebted to the following estates must make payment to the personal representative of the estates noted below, and that all persons having any demands upon the following estates must present such demands to the representative within six months of the date of the advertisement:

Estate of: Date of the Advertisement	Personal Representative: Executor/Executrix (Ex) Administrator/Administratrix (Ad)	Place of Payment
WOOD, Jean Pauline Borden-Carleton Prince Co., PE January 12, 2019 (2-15)	A. O'Connell Wood (EX.)	McLennan Brennan 37 Central Street Summerside, PE
GIDDINGS, Andrew Robert Murray River Kings Co., PE January 12, 2019 (2-15)	Roger Giddings (AD.)	Cox & Palmer 4A Riverside Drive Montague, PE
FERRON, Joseph Arthur (also known as Arthur Ferron) Souris Kings Co., PE January 5, 2019 (1-14)	Janine Sheehan (EX.)	Allen J. MacPhee Law Corp. 106 Main Street Souris, PE
MOLLINS, Vincent (also known as Charles Vincent Mollins) Hartsville, Queens Co., PE January 5, 2019 (1-14)	Norman LaLonde (EX.) Carolyn LaLonde (EX.)	Carr, Stevenson & MacKay 65 Queen Street Charlottetown, PE
MacDONALD, Florence Margaret (also known as Florence MacDonald) Souris River Kings Co., PE January 5, 2019 (1-14)	Lisa M. Wells (EX.)	Allen J. MacPhee Law Corp. 106 Main Street Souris, PE
MacLEAN, John Wayne Cornwall Queens Co., PE January 5, 2019 (1-14)	Tracey Lynn MacLean (EX.)	Carr, Stevenson & MacKay 65 Queen Street Charlottetown, PE
SCHILLER, Edward Vaudreuil-Dorion Quebec January 5, 2019 (1-14)	Suzanne LaPorte (EX.)	Cox & Palmer 97 Queen Street Charlottetown, PE
WALSH, William Edwin (also known as W. Edwin Walsh) Milton Station Queens Co., PE January 5, 2019 (1-14)	Diane Melanie Walsh-Fraser (EX.)	Campbell Stewart 137 Queen Street Charlottetown, PE



**CANADA**  
**PROVINCE OF PRINCE EDWARD ISLAND**  
**IN THE SUPREME COURT - ESTATES DIVISION**

TAKE NOTICE that all persons indebted to the following estates must make payment to the personal representative of the estates noted below, and that all persons having any demands upon the following estates must present such demands to the representative within six months of the date of the advertisement:

Estate of: Date of the Advertisement	Personal Representative: Executor/Executrix (Ex) Administrator/Administratrix (Ad)	Place of Payment
WARD, George Stephen North River Queens Co., PE January 5, 2019 (1-14)	Jane Bell (EX.)	Boardwalk Law 220 Water Street Parkway Charlottetown, PE
WRIGHT, Audrey J. (also known as Audrey Jane Wright) Charlottetown Queens Co., PE January 5, 2019 (1-14)	Sandra D. Wright Shaw (EX.) Steven R. Wright (EX.)	Campbell Stewart 137 Queen Street Charlottetown, PE
BLUMBERG, Diane Lynn Pollock Louisiana United States of America January 5, 2019 (1-14)	Nancy Perkins Burck (AD.)	Cox & Palmer 4 A Riverside Drive Montague, PE
GASS, Melbourne Alexander Charlottetown Queens Co., PE January 5, 2019 (1-14)	Kim Andrews (AD.)	Stewart McKelvey 65 Grafton Street Charlottetown, PE
COLES, Kevin Rae Charlottetown Queens Co., PE December 22, 2018 (51-12)	Darlene Glenda Burhoe (EX.)	Campbell Lea 65 Water Street Charlottetown, PE
DOYLE, Andrew Arthur Gavan Charlottetown Queens Co., PE December 22, 2018 (51-12)	Erik Victor Brown (EX.)	Erik Victor Brown 12 Carvell Court Charlottetown, PE
GALLANT, John Angus Oyster Bed Bridge Queens Co., PE December 22, 2018 (51-12)	Jeffrey A. Gallant (EX.)	Carr, Stevenson & MacKay 65 Queen Street Charlottetown, PE
MacEACHERN, Albert Joseph Charlottetown Queens Co., PE December 22, 2018 (51-12)	John Shane MacEachern (EX.)	McInnes Cooper 141 Kent Street Charlottetown, PE

**CANADA**  
**PROVINCE OF PRINCE EDWARD ISLAND**  
**IN THE SUPREME COURT - ESTATES DIVISION**

TAKE NOTICE that all persons indebted to the following estates must make payment to the personal representative of the estates noted below, and that all persons having any demands upon the following estates must present such demands to the representative within six months of the date of the advertisement:

Estate of: Date of the Advertisement	Personal Representative: Executor/Executrix (Ex) Administrator/Administratrix (Ad)	Place of Payment
STEWART, Anna D. (also known as Anna Dixon Stewart) Charlottetown Queens Co., PE December 22, 2018 (51-12)	Janet I. Stewart (EX.)	Stewart McKelvey 65 Grafton Street Charlottetown, PE
FRY, Nalda Opie Charlottetown Queens Co., PE December 22, 2018 (51-12)	Leslie Hill (AD.)	Campbell Stewart 137 Queen Street Charlottetown, PE
TOLLAR, Sheila Louise Stratford Queens Co., PE December 22, 2018 (51-12)	Gary Patrick Evans (AD.) Kimberly Ann MacLeod (AD.)	Gary P. Evans 276 Keppoch Road Stratford, PE
ALLEN, Joseph Leo North Rustico Queens Co., PE December 15, 2018 (50-11)	Kathleen Teresa Gallant (EX.)	Carr, Stevenson & MacKay 65 Queen Street Charlottetown, PE
BLUMELL, Mary Euphemia Charlottetown (formerly Bonshaw) Queens Co., PE December 15, 2018 (50-11)	Sandra Mitchell (EX.) Brooke Mitchell (EX.)	Birt & McNeill 138 St. Peters Road Charlottetown, PE
CHANG, Anthony (also known as Tony Chang) Yellowknife Northwest Territories December 15, 2018 (50-11)	John Howard (EX.) Quentin Gardiner (EX.)	Stewart McKelvey 65 Grafton Street Charlottetown, PE
CHEVERIE, James Patrick Summerside Prince Co., PE December 15, 2018 (50-11)	James Murray Cheverie (EX.)	Cox & Palmer 250 Water Street Summerside, PE
FRIZZELL, Sarah Jane (also known as Sadie Jane Frizzell) Glen Valley Queens Co., PE December 15, 2018 (50-11)	Garth Roy Frizzell (EX.) Betty-Lou Frizzell Abbott (EX.)	Key Murray Law 494 Granville Street Summerside, PE

**CANADA**  
**PROVINCE OF PRINCE EDWARD ISLAND**  
**IN THE SUPREME COURT - ESTATES DIVISION**

TAKE NOTICE that all persons indebted to the following estates must make payment to the personal representative of the estates noted below, and that all persons having any demands upon the following estates must present such demands to the representative within six months of the date of the advertisement:

Estate of: Date of the Advertisement	Personal Representative: Executor/Executrix (Ex) Administrator/Administratrix (Ad)	Place of Payment
JENKINS, Emma Louise Charlottetown Queens Co., PE December 15, 2018 (50-11)	Alix Louise Jenkins (EX.)	MacNutt & Dumont 57 Water Street Charlottetown, PE
JUDSON, William Baird Alexandra Queens Co., PE December 15, 2018 (50-11)	Donald Smith (EX.)	Catherine M. Parkman P. O. Box 1056 Charlottetown, PE
KELLY, Leslie Patrick Charlottetown Queens Co., PE December 15, 2018 (50-11)	James Kelly (EX.)	Carr, Stevenson & MacKay 65 Queen Street Charlottetown, PE
SUTTON, Joseph H. Boerne Kendall Co., Texas December 15, 2018 (50-11)	Sherry Mortensen (EX.)	E. W. Scott Dickieson, Q. C. 10 Pownal Street Charlottetown, PE
WEATHERBIE, Diana Thelma Florence Charlottetown Queens Co., PE December 15, 2018 (50-11)	Douglas William Weatherbie (EX.) Stanley Wayne Weatherbie (EX.)	Birt & McNeill 138 St. Peters Road Charlottetown, PE
HARVIE, Valerie F. Charlottetown Queens Co., PE December 15, 2018 (50-11)	Billie Jean Bourque (AD.)	Lecky Quinn 129 Water Street Charlottetown, PE
MALONE, Loretta Rose Port Moody British Columbia December 15, 2018 (50-11)	Kathleen Molly Prendergast (AD.)	Cox & Palmer 97 Queen Street Charlottetown, PE
MacKINNON, Joyce Muriel Toronto Ontario December 15, 2018 (50-11)	Roma MacKinnon (AD.) Terri MacKinnon (AD.)	T. Daniel Tweel Law Office 105 Kent Street Charlottetown, PE

**CANADA**  
**PROVINCE OF PRINCE EDWARD ISLAND**  
**IN THE SUPREME COURT - ESTATES DIVISION**

TAKE NOTICE that all persons indebted to the following estates must make payment to the personal representative of the estates noted below, and that all persons having any demands upon the following estates must present such demands to the representative within six months of the date of the advertisement:

Estate of: Date of the Advertisement	Personal Representative: Executor/Executrix (Ex) Administrator/Administratrix (Ad)	Place of Payment
NICHOLSON, Thelma Jean Kensington Prince Co., PE December 15, 2018 (50-11)	Carl Nicholson (AD.)	E. W. Scott Dickieson, Q. C. 10 Pownal Street Charlottetown, PE
BAGLOLE, Joseph William Charlottetown Queens Co., PE December 8, 2018 (49-10)	Lewis Creed (EX.) Bernice E. Ford (EX.)	Cox & Palmer 97 Queen Street Charlottetown, PE
GILLIS, Clifford Earl Charlottetown Queens Co., PE December 8, 2018 (49-10)	Karen MacAdam (EX.) Stephen Rethy (EX.)	Carr, Stevenson & MacKay 65 Queen Street Charlottetown, PE
HOPKINSON, Susan Charlottetown Queens Co., PE December 8, 2018 (49-10)	Christine Carr (EX.)	E. W. Scott Dickieson, Q. C. 10 Pownal Street Charlottetown, PE
OLIVER, Agnes Irene Montague Kings Co., PE December 8, 2018 (49-10)	Bradley D. Oliver (EX.)	Cox & Palmer 4 A Riverside Drive Montague, PE
POTTS, Heather Constance Summerside Prince Co., PE December 8, 2018 (49-10)	Trevor Charles Potts (EX.) Lynda Ann MacQueen (EX.)	Key Murray Law 494 Granville Street Summerside, PE
SUTHERLAND, Lorna (also known as Lorna B. Sutherland) Murray River Kings Co., PE December 8, 2018 (49-10)	John Sutherland (EX.)	Stewart McKelvey 65 Grafton Street Charlottetown, PE
CLOW, Helen Isabel Charlottetown Queens Co., PE December 1, 2018 (48-09)	Gary John Clow (EX.)	Cox & Palmer 4 A Riverside Drive Montague, PE

**CANADA**  
**PROVINCE OF PRINCE EDWARD ISLAND**  
**IN THE SUPREME COURT - ESTATES DIVISION**

TAKE NOTICE that all persons indebted to the following estates must make payment to the personal representative of the estates noted below, and that all persons having any demands upon the following estates must present such demands to the representative within six months of the date of the advertisement:

Estate of: Date of the Advertisement	Personal Representative: Executor/Executrix (Ex) Administrator/Administratrix (Ad)	Place of Payment
FOLEY, Margaret Lorraine Summerside Prince Co., PE December 1, 2018 (48-09)	Michael Sullivan (EX.)	McCabe Law 193 Arnett Avenue Summerside, PE
FRASER, Anna M. (also known as Anna Miriam Fraser) Stratford, Queens Co., PE December 1, 2018 (48-09)	Ronald Fraser (EX.) Jean E. Fraser (EX.)	Stewart McKelvey 65 Grafton Street Charlottetown, PE
GALLANT, John David Winston (aka Winston John David Gallant) Duvar, Prince Co., PE December 1, 2018 (48-09)	Robert Alexander "Christopher" Gallant (EX.)	Key Murray Law 494 Granville Street Summerside, PE
MacDONALD, Basil Francis (also known as Basil MacDonald) Souris River, Kings Co., PE December 1, 2018 (48-09)	Eleanor O'Brien (EX.)	Allen J. MacPhee Law Corporation 106 Main Street Souris, PE
MacNEILL, Ernest Elmer (also known as E. Elmer MacNeill) Murray Harbour, Kings Co., PE December 1, 2018 (48-09)	Linda L. MacNeill (EX.)	Cox & Palmer 4 A Riverside Drive Montague, PE
WHITE, Jessie Irma Muriel (also known as Irma M. White) Charlottetown, Queens Co., PE December 1, 2018 (48-09)	Leila Crawford (EX.) Miriam Smith (EX.)	Carr, Stevenson & MacKay 65 Queen Street Charlottetown, PE
DesROCHES, Glen John Tignish Prince Co., PE December 1, 2018 (48-09)	Lorna DesRoches (AD.)	Cox & Palmer 250 Water Street Summerside, PE
MICHAUD, Bernard Raray, France December 1, 2018 (48-09)	Christopher Michaud (AD.)	E. W. Scott Dickieson, Q. C. 10 Pownal Street Charlottetown, PE
MONAGHAN, Doris Mary Charlottetown Queens Co., PE December 1, 2018 (48-09)	Brenda Davey (AD.)	Cox & Palmer 4 A Riverside Drive Montague, PE

---

The following order was approved by Her Honour the Lieutenant Governor in Council dated February 12, 2019.

**EC2019-80**

**PROVINCIAL COURT ACT  
JUSTICE OF THE PEACE  
APPOINTMENT**

Under authority of section 14 of the *Provincial Court Act* R.S.P.E.I. 1988, Cap. P-25 Council appointed Michelle Woods of Summerside, in Prince County, Prince Edward Island, as a Justice of the Peace in and for the Counties of Prince, Queens and Kings in the Province of Prince Edward Island for a term of five (5) years, effective 12 February 2019.

Further, Council ordered that should Michelle Woods cease to be employed by the Province of Prince Edward Island in her present capacity with the Provincial and Supreme Courts, that her appointment as a Justice of the Peace shall terminate coincident with the date her employment terminates.

Signed,

Paul T. Ledwell

Clerk of the Executive Council and Secretary to Cabinet

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Summerside Court House, 108 Central Street, Summerside, Prince Edward Island on the 26th day of February, 2019, at the hour of ten past twelve o'clock in the afternoon, real property located at Harmony, Prince County, Prince Edward Island, being identified as parcel number 24299-000 assessed in the name of Mrs. Frank Magnell.

This property is being sold for nonpayment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Jeffrey H. Leard at Holman Centre, 250 Water Street, Suite 401, Summerside, PEI, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, this 30th day of January, 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

7-8

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Summerside Court House, 108 Central Street, Summerside, Prince Edward Island on the 26th day of February, 2019, at the hour of ten past twelve o'clock in the afternoon, real property located at Summerside, Prince County, Prince Edward Island, being identified as parcel number 68890-000 assessed in the name of Estate of Ben Gaudet.

This property is being sold for nonpayment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Jeffrey H. Leard at Holman Centre, 250 Water Street, Suite 401, Summerside, PEI, who acts for the Province in connection with this sale.

[princeedwardisland.ca/royalgazette](http://princeedwardisland.ca/royalgazette)

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, this 30th day of January, 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

7-8

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Summerside Court House, 108 Central Street, Summerside, Prince Edward Island on the 26th day of February, 2019, at the hour of ten past twelve o'clock in the afternoon, real property located at Searletown, Prince County, Prince Edward Island, being identified as parcel number 213900-000 assessed in the name of Marie Balsdon.

This property is being sold for nonpayment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Jeffrey H. Leard at Holman Centre, 250 Water Street, Suite 401, Summerside, PEI, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, this 30th day of January, 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

7-8

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Summerside Court House, 108 Central Street, Summerside, Prince Edward Island on the 26th day of February, 2019, at the hour of ten past twelve o'clock in the afternoon, real property located at Summerside, Prince County, Prince Edward Island, being identified as parcel number 409409-000 assessed in the name of Ralph L. and Elizabeth L. Cameron.

This property is being sold for nonpayment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Jeffrey H. Leard at Holman Centre, 250 Water Street, Suite 401, Summerside, PEI, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, this 30th day of January, 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

7-8

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Summerside Court House, 108 Central Street, Summerside, Prince Edward Island on the 26th day of February, 2019, at the hour of ten past twelve o'clock in the afternoon, real property located at St. Nicholas, Prince County, Prince Edward Island, being identified as parcel number 420554-000 assessed in the name of Brenda Burrell and Others.

This property is being sold for nonpayment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Jeffrey H. Leard at Holman Centre, 250 Water Street, Suite 401, Summerside, PEI, who acts for the Province in connection with this sale.

[princeedwardisland.ca/royalgazette](http://princeedwardisland.ca/royalgazette)

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, this 30th day of January, 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

7-8

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Summerside Court House, 108 Central Street, Summerside, Prince Edward Island on the 26th day of February, 2019, at the hour of ten past twelve o'clock in the afternoon, real property located at 5430 Rte 11, Union Corner, Prince County, Prince Edward Island, being identified as parcel number 562934-000 assessed in the name of Paul Chambers.

This property is being sold for nonpayment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Jeffrey H. Leard at Holman Centre, 250 Water Street, Suite 401, Summerside, PEI, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, this 30th day of January, 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

7-8



**NOTICE OF TAX SALE**

There will be sold at public auction at or near Summerside Court House, 108 Central Street, Summerside, Prince Edward Island on the 27th day of February, 2019, at the hour of ten past twelve o'clock in the afternoon, real property located at 3977 Union Rd., Rte 152, St. Edward, Prince County, Prince Edward Island, being identified as parcel number 9308-000 assessed in the name of Irma Handrahan.

This property is being sold for nonpayment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Jeffrey H. Leard at Holman Centre, 250 Water Street, Suite 401, Summerside, PEI, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, this 31st day of January, 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

7-8

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Summerside Court House, 108 Central Street, Summerside, Prince Edward Island on the 27th day of February, 2019, at the hour of ten past twelve o'clock in the afternoon, real property located at Cap-Egmont, Prince County, Prince Edward Island, being identified as parcel number 265603-000 assessed in the name of Wade B. Trudel.

This property is being sold for nonpayment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Jeffrey H. Leard at Holman Centre, 250 Water Street, Suite 401, Summerside, PEI, who acts for the Province in connection with this sale.

[princeedwardisland.ca/royalgazette](http://princeedwardisland.ca/royalgazette)

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, this 31st day of January, 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

7-8

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Summerside Court House, 108 Central Street, Summerside, Prince Edward Island on the 27th day of February, 2019, at the hour of ten past twelve o'clock in the afternoon, real property located at Leoville, Prince County, Prince Edward Island, being identified as parcel number 513416-000 assessed in the name of Estate of John Perry.

This property is being sold for nonpayment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Jeffrey H. Leard at Holman Centre, 250 Water Street, Suite 401, Summerside, PEI, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, this 31st day of January, 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

7-8

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Summerside Court House, 108 Central Street, Summerside, Prince Edward Island on the 27th day of February, 2019, at the hour of ten past twelve o'clock in the afternoon, real property located at Albany, Prince County, Prince Edward Island, being identified as parcel number 649780-000 assessed in the name of Island Farm & Leisure Ltd.

This property is being sold for nonpayment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Jeffrey H. Leard at Holman Centre, 250 Water Street, Suite 401, Summerside, PEI, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, this 31st day of January, 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

7-8

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Summerside Court House, 108 Central Street, Summerside, Prince Edward Island on the 27th day of February, 2019, at the hour of ten past twelve o'clock in the afternoon, real property located at Indian River, Prince County, Prince Edward Island, being identified as parcel number 898015-000 assessed in the name of David R. Hickey.

This property is being sold for nonpayment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Jeffrey H. Leard at Holman Centre, 250 Water Street, Suite 401, Summerside, PEI, who acts for the Province in connection with this sale.

[princeedwardisland.ca/royalgazette](http://princeedwardisland.ca/royalgazette)

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, this 31st day of January, 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

7-8

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Summerside Court House, 108 Central Street, Summerside, Prince Edward Island on the 27th day of February, 2019, at the hour of ten past twelve o'clock in the afternoon, mobile home located at 22 Gerene Drive, Summerside, Prince County, Prince Edward Island, being identified as parcel number 1515147-000 assessed in the name of Elvin and Connie Crossman.

This property is being sold for nonpayment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Jeffrey H. Leard at Holman Centre, 250 Water Street, Suite 401, Summerside, PEI, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, this 31st day of January, 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

7-8

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Monday, the 4th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at Cardigan, Kings County, Prince Edward Island, being identified as parcel number 160226, assessed in the name of Estate of John W. Revell.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 15th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Monday, the 4th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at Forest Hill, Kings County, Prince Edward Island, being identified as parcel number 156315, assessed in the name of Kenneth MacDonald.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 19th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Monday, the 4th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at 352 Patrick Street, Montague, Kings County, Prince Edward Island, being identified as parcel number 199794, assessed in the name of Donald Bruce MacNeill.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 19th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Monday, the 4th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at Georgetown Royalty, Kings County, Prince Edward Island, being identified as parcel number 693622, assessed in the name of Anna M. O. MacDonald.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 15th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Monday, the 4th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at Glenwilliam, Kings County, Prince Edward Island, being identified as parcel number 741777, assessed in the name of Jane H. N. Wood.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 15th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Monday, the 4th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at 530 and 560 Milburn Road - Rte 337, Milburn, Kings County, Prince Edward Island, being identified as parcel number 189258, assessed in the name of Estates of Kenneth Decourcey and Eleanor Decourcey.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 15th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Monday, the 4th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at 20 High Street, Souris, Kings County, Prince Edward Island, being identified as parcel number 102582, assessed in the name of Marjorie Ann Dunphy.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 15th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Monday, the 4th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at 73 and 81 Richards Road, Abney, Kings County, Prince Edward Island, being identified as parcel number 298380, assessed in the name of Clara Mae White.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 15th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Monday, the 4th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at 7968 Northside Road - Rte 16, Priest Pond, Kings County, Prince Edward Island, being identified as parcel number 113001, assessed in the name of Robert McEachern.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 15th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9

---

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Monday, the 4th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at 1527 Bangor Road - Rte 321, Bangor, Kings County, Prince Edward Island, being identified as parcel number 465989, assessed in the name of Richard Reginald Cobb.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 15th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9

---

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Monday, the 4th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at St. Patrick Road, Kings County, Prince Edward Island, being identified as parcel number 693457, assessed in the name of Estate of Eugene MacDonald.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 15th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9

---

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Monday, the 4th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at 1827 St. Mary's Road West - Rte 318, St. Mary's Road, Kings County, Prince Edward Island, being identified as parcel number 735795, assessed in the name of Robert MacKinnon and Ella Gaudet.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 19th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Tuesday, the 5th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at Milburn, Kings County, Prince Edward Island, being identified as parcel number 189316, assessed in the name of Lemuel Leland Cobb.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 15th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Tuesday, the 5th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at St. Peters Harbour, Kings County, Prince Edward Island, being identified as parcel number 618843, assessed in the name of Peter Charles MacEwen.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 15th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Tuesday, the 5th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at Lakeville, Kings County, Prince Edward Island, being identified as parcel number 487934, assessed in the name of Estate of Helen Hogan.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 15th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9



**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Tuesday, the 5th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at St. Charles, Kings County, Prince Edward Island, being identified as parcel number 129221, assessed in the name of Estate of Joseph P. Deagle.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 15th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Tuesday, the 5th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at Victoria Cross, Kings County, Prince Edward Island, being identified as parcel number 420026, assessed in the name of Bruce Nelson James.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 15th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Tuesday, the 5th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at East Point, Kings County, Prince Edward Island, being identified as parcel number 110577, assessed in the name of Joseph Gillis.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 15th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9



**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Tuesday, the 5th day of March, A.D. 2019, at the hour of twelve o'clock noon, mobile home located at Lot 5, Glenmar Trailer Park, Montague, Kings County, Prince Edward Island, being identified as parcel number 1515857, assessed in the name of Ellen Martin.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 19th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9

**NOTICE OF TAX SALE**

There will be sold at public auction at or near Georgetown Court House, Georgetown, Prince Edward Island, on Tuesday, the 5th day of March, A.D. 2019, at the hour of twelve o'clock noon, real property located at 93 Grafton Street, Georgetown, Kings County, Prince Edward Island, being identified as parcel number 171264, assessed in the name of Georgetown Heritage Association Ltd.

This property is being sold for non-payment of taxes in accordance with section 16 of the *Real Property Tax Act*. A more complete legal description may be obtained by contacting the law firm of Cox & Palmer, attention Ewan W. Clark, at 4A Riverside Drive, Montague, PEI, C0A 1R0, who acts for the Province in connection with this sale.

The said property will be sold subject to a reserve bid and conditions of sale.

DATED at Charlottetown, Prince Edward Island, this 15th day of February, A.D. 2019.

ELIZABETH (BETH) GAUDET  
Provincial Tax Commissioner for  
Province of Prince Edward Island

8-9

**NOTICE OF COMPANY  
AMALGAMATIONS***Companies Act*

R.S.P.E.I. 1988, Cap. C-14, s.77

Public Notice is hereby given that under the *Companies Act* letters patent have been issued by the Minister to confirm the following amalgamation:

SPORTING INTENTIONS (2007) LTD.  
102310 P.E.I. INC.

Amalgamating companies

SPORTING INTENTIONS (2007) LTD.

Amalgamated company

Date of Letters Patent: January 31, 2019

101327 P.E.I. INC.

KENSINGTON TRUCK AND TRACTOR  
LIMITED

Amalgamating companies

KENSINGTON TRUCK AND TRACTOR  
LIMITED

Amalgamated company

Date of Letters Patent: February 01, 2019

HANSEN ELECTRIC LTD.

102181 P.E.I. INC.

Amalgamating companies

HANSEN ELECTRIC LTD.

Amalgamated company

Date of Letters Patent: February 01, 2019

8

**NOTICE OF DISSOLUTION***Partnership Act*

R.S.P.E.I. 1988, Cap. P-1

Public Notice is hereby given that a Notice of Dissolution has been filed under the *Partnership Act* for each of the following:

Name: CAVENDISH HILLTOP COTTAGES

Owner: Dale Gallant

Registration Date: February 06, 2019

Name: PIN YUAN CANADA

Owner: Qin Tao

Registration Date: February 06, 2019

8

**NOTICE OF GRANTING  
LETTERS PATENT***Companies Act*

R.S.P.E.I. 1988, Cap. C-14, s.11,

Public Notice is hereby given that under the *Companies Act* Letters Patent have been issued by the Minister to the following:

Name: AQUAMAN TECHNOLOGY LTD.

31 Emerald Drive

Charlottetown, PE C1A 2Y5

Incorporation Date: February 01, 2019

Name: DR. WALTER HEIDARY DENTISTRY

PROFESSIONAL CORPORATION

c/o 65 Grafton Street

Charlottetown, PE C1A 8B9

Incorporation Date: February 05, 2019

Name: GALLOWAY FARMS LIMITED

60 Belvedere Avenue

Charlottetown, PE C1A 8C3

Incorporation Date: February 05, 2019

Name: GREEN NATURE'S BEST INC.

c/o 65 Grafton Street

Charlottetown, PE C1A 8B9

Incorporation Date: February 07, 2019

Name: PIN YUAN CANADA INC.

27 Chancellor Street

Charlottetown, PE C1E 0G1

Incorporation Date: February 06, 2019

Name: SAIGON BISTRO INC.

517 E University Avenue

Charlottetown, PE C1A 9S3

Incorporation Date: February 05, 2019

8

**NOTICE OF REGISTRATION***Partnership Act*

R.S.P.E.I. 1988, Cap. P-1, s.52 and s.54(1)

Public Notice is hereby given that the following Declarations have been filed under the *Partnership Act*:

Name: ADAPTIVEETF

Owner: Bellwether Investment Management Inc.

1267 Cornwall Road, Suite 202

Oakville, ON L6J 7T5

Registration Date: February 05, 2019

Name: SANDPIPER ENERGY SOLUTIONS

Owner: Simply Green Home Services Inc.

200 Yorkland Blvd, Suite 1201

Toronto, ON M2J 5C1

Registration Date: February 11, 2019

Name: A COLOMBIAN IN CANADA

VIDEOGRAPHER

Owner: Maria Jose Gomez

307 University Avenue, Apt 44

Charlottetown, PE C1A 4M5

Owner: Sebastian Velandia

307 University Avenue, Apt 44

Charlottetown, PE C1A 4M5

Registration Date: February 11, 2019

Name: ABOVE THE BAY BED AND

BREAKFAST

Owner: Wayne Orval Latchford

152 MacKenzie Drive

Eglington, PE C0A 2B0

Owner: Susan Sylvia Latchford

152 MacKenzie Drive

Eglington, PE C0A 2B0

Registration Date: February 07, 2019

Name: AFFORDABLE TEAM TAXI AND

DELIVERY

Owner: Joshua Andrew Ernst

311 Market Place

Summerside, PE C1N 1K8

Registration Date: February 07, 2019

Name: BELMONT EXECUTIVE  
PROPERTY MANAGEMENT  
Owner: Curtis Reilly  
463 Belmont Road  
Miscouche, PE C0B 1T0  
Registration Date: February 05, 2019

Name: D AND P WOODWORKING  
Owner: Donnie Gallant  
170 Heron Avenue  
Summerside, PE C1N 6L2  
Owner: Paulette Gallant  
170 Heron Avenue  
Summerside, PE C1N 6L2  
Registration Date: February 07, 2019

Name: EAST COAST LOCAVORE  
Owner: Craig O'Neill  
18 Soloman Gallant Road  
Summerside, PE C1N 4J8  
Registration Date: February 11, 2019

Name: J & D CUSTOM BUTCHERY  
Owner: John Blaisdell  
1297 Hazelgreen Road  
Cardigan, PE C0A 1G0  
Registration Date: February 11, 2019

Name: JJSG SOURIS SAUCES &  
PRESERVES  
Owner: James Harold Graham  
396 Route 2  
Souris West, PE C0A 2B0  
Registration Date: February 07, 2019

Name: KIDZBE PLAY PLACE  
Owner: Rebecca Sharp  
259 Clyde Road  
RR #4  
Hunter River, PE C0A 1N0  
Registration Date: February 06, 2019

Name: MÉLANIE J. MORIN TRANSLATION  
Owner: Mélanie J. Morin  
42 Highland Avenue  
Charlottetown, PE C1A 2H4  
Registration Date: February 07, 2019

Name: MICHAELA BELL PHOTOGRAPHY  
Owner: Michaela Bell  
207 Commerce Crescent, Apt 21  
Summerside, PE C1N 5H2  
Registration Date: February 12, 2019

Name: NATURE SPACE YOGA  
Owner: Heather Gunn McQuillan  
631 St. Peters Harbour Road  
Morell, PE C0A 1S0  
Registration Date: February 06, 2019

Name: PATRICK WALSH PAINTING  
Owner: Patrick Walsh  
3548 Georgetown Road, Route 3  
Montague, PE C1A 1R0  
Registration Date: February 12, 2019

Name: RENEW MARINE BOAT REPAIR  
Owner: Jeffery C. Pinkham  
1515 Inkerman Road  
Breadalbane, PE C0A 1E0  
Registration Date: February 04, 2019

Name: TDT SOLUTIONS  
Owner: Troy Fraser  
63 MacKinnon Court  
Mermaid, PE C1B 3P8  
Registration Date: February 06, 2019

Name: THE FROSTY POP STAND  
Owner: Sandra MacDonald  
12 Chadam Crescent  
Charlottetown, PE C1A 0H2  
Registration Date: February 05, 2019

Name: THYMEWOOD WRITING  
SERVICES  
Owner: Heather Séguin  
107 Walthen Drive  
Charlottetown, PE C1A 4V2  
Registration Date: February 11, 2019

8

**NOTICE OF APPLICATION FOR  
LEAVE TO SURRENDER CHARTER**

No. GS-18274

**SHARPSHOOTERS ASSOCIATION INC.**, a non-profit body corporate, duly incorporated under the laws of the Province of Prince Edward Island, hereby gives notice pursuant to Section 74 of the *Companies Act* of the Province of Prince Edward Island, R.S.P.E.I., 1988, Cap. C-14, that it intends to make application to the Director of Consumer, Labour and Financial Services, Department of Justice and Public Safety for leave to Surrender the Charter of the said Company.

DATED at Long Creek, Queens County, Province of Prince Edward Island, this 12th day of February, 2019.

Robert R. MacArthur, CD., LLB.  
Barrister, Solicitor & Notary  
3291 West River Road, Long Creek,  
P. O. Box 127, Cornwall, P.E.I. C0A 1H0  
Solicitor for the Applicant

8

**NOTICE  
The Criminal Code of Canada  
Qualified Technicians**

Under authority vested in me by subsection 254(1) of the *Criminal Code of Canada*, I hereby designate the following candidates from the Royal Canadian Mounted Police:

**Kevin Cormier  
Angela Marie MacDonald**

as being qualified to operate an approved instrument, the Intox EC/IR II, and therefore “qualified technicians” in respect of breath samples within the province of Prince Edward Island.

Dated this 15th of February, 2019.

Jordan K.M. Brown  
Minister of Justice and Public Safety  
and Attorney General

8

**SUPREME COURT OF  
PRINCE EDWARD ISLAND  
(GENERAL SECTION)**

BETWEEN:

**MICHEAL and CAROLYN ARSENAULT,  
NOEL McINNIS, STEVEN and LINDA  
MacDONALD, ERIC MULLER, JOHN  
DENNIS, JOSEPH REARDON, ESTATE  
OF CATHERINE WATTS, TRUSTEE  
IN BANKRUPTCY FOR DOUGLAS  
HUGHES, CHARLES E. HUGHES, JR.  
and AUDREY T. HUGHES, PAUL J.D.  
MULLIN, Q.C., DAVID LEE WALSH,  
JOHN MORRISON and MARGARET  
McQUAID-MORRISON, EDWARD and  
RITA GRANT and KENNETH and LYNN  
PARKER (as their interests may appear)**

PLAINTIFFS

AND:

**JOHN B. FORTIER**

DEFENDANT

TAKE NOTICE that the sale under execution of John Fortier’s one-half interest in property commonly known as 10 Henri Blanchard Drive, Charlottetown, Prince Edward Island, scheduled for Thursday, February 28, 2019 has been **POSTPONED** to a date to be fixed. The sale will take place at or near the entrance to the Sir Louis Davies Law Courts Building, 42 Water Street, Charlottetown, Prince Edward Island.

For further information please contact William G. Lea, Q.C. at Campbell Lea, 65 Water Street, Suite 400, Charlottetown PE (902) 566-3400.

Dated this 14th day of February, 2019.

Ronald Dowling  
Queens County Sheriff  
42 Water Street  
Charlottetown, PE

8

**INDEX TO NEW MATTER**

VOL. CXLV – NO. 8

February 23, 2019

**APPOINTMENT*****Provincial Court Act***

Justice of the Peace

Woods, Michelle.....190

**COMPANIES ACT NOTICES****Amalgamations**

101327 P.E.I. Inc. ....201

102181 P.E.I. Inc. ....201

102310 P.E.I. Inc. ....201

Hansen Electric Ltd. ....201

Kensington Truck and Tractor Limited.....201

Sporting Intentions (2007) Ltd. ....201

**Application for Leave to Surrender Charter**

Sharpshooters Association Inc. ....204

**Granting Letters Patent**

Aquaman Technology Ltd. ....202

Dr. Walter Heidary Dentistry Professional

Corporation.....202

Galloway Farms Limited .....202

Green Nature's Best Inc. ....202

Pin Yuan Canada Inc. ....202

Saigon Bistro Inc. ....202

**ESTATES****Administrators' Notices**

Ellsworth, Peter Gerard.....177

Getson, Maurice Allan .....178

**Executors' Notices**

Gallant, Mary Theresa.....177

Hume, Jillian Elizabeth.....177

Workman, Marguerite Eunice .....177

Young, Anita Miriam .....177

**MISCELLANEOUS*****Criminal Code of Canada***

Qualified Technicians

Cormier, Kevin.....204

MacDonald, Angela Marie .....204

Sale of Lands in Queens County—

Postponement

Property of

Fortier, John B. ....204

***Real Property Tax Act***

Notice of Tax Sale

Property of

Balsdon, Marie .....191

Burrell, Brenda and others .....192

Cameron, Elizabeth L. ....192

Cameron, Ralph L. ....192

Chambers, Paul.....192

Cobb, Lemuel Leland .....199

Cobb, Richard Reginald .....198

Crossman, Connie.....194

Crossman, Elvin .....194

Deagle, Joseph P., Estate of .....200

Decourcey, Eleanor, Estate of .....196

Decourcey, Kenneth, Estate of .....196

Dunphy, Marjorie Ann .....197

Gaudet, Ben, Estate of .....191

Gaudet, Ella .....198

Georgetown Heritage Association Ltd. ....201

Gillis, Joseph .....200

Handrahan, Irma .....193

Hickey, David R. ....194

Hogan, Helen, Estate of .....199

Island Farm &amp; Leisure Ltd. ....194

James, Bruce Nelson.....200

MacDonald, Anna M. O. ....196

MacDonald, Eugene, Estate of .....198

MacDonald, Kenneth.....195

MacEwen, Peter Charles.....199

MacKinnon, Robert .....198

MacNeill, Donald Bruce.....195

Magnell, Frank, Mrs. ....191

Martin, Ellen.....201

McEachern, Robert.....197

Perry, John, Estate of .....193

Revell, John W., Estate of .....195

Trudel, Wade B. ....193

White, Clara Mae.....197

Wood, Jane H. N. ....196

**PARTNERSHIP ACT NOTICES****Dissolutions**

Cavendish Hilltop Cottages .....202

Pin Yuan Canada .....202

**Registrations**

A Colombian in Canada Videographer .....202

Above the Bay Bed and Breakfast .....202

AdaptiveETF .....202

Affordable Team Taxi and Delivery.....202

Belmont Executive Property Management.....203

D and P Woodworking .....	203	Michaela Bell Photography.....	203
East Coast Locavore .....	203	Nature Space Yoga .....	203
Frosty Pop Stand, The.....	203	Patrick Walsh Painting .....	203
J & D Custom Butchery .....	203	Renew Marine Boat Repair.....	203
JJSG Souris Sauces & Preserves.....	203	Sandpiper Energy Solutions.....	202
Kidzbe Play Place .....	203	TDT Solutions.....	203
Mélanie J. Morin Translation.....	203	Thymewood Writing Services.....	203

The ROYAL GAZETTE is issued every Saturday from the office of Carol Mayne, Acting Queen’s Printer, PO Box 2000, Charlottetown, PEI C1A 7N8. All copy must be received by the Tuesday preceding the day of publication. The subscription rate is \$75.00 per annum, postpaid; single copies are \$2.00 each, postpaid or \$1.25 each, over the counter.

---

## PART II REGULATIONS

---

EC2019-57

### CLIMATE LEADERSHIP ACT CLIMATE LEADERSHIP REGULATIONS

(Approved by Her Honour the Lieutenant Governor in Council dated February 12, 2019.)

Pursuant to section 59 of the *Climate Leadership Act* R.S.P.E.I. 1988, Cap. C-9.1, Council made the following regulations:

#### PART 1 - INTERPRETATION

**1.** In these regulations,

Definitions

- |   |                          |
|---|--------------------------|
| (a) “Act” means the <i>Climate Leadership Act</i> R.S.P.E.I. 1988, Cap. C-9.1;  | Act                      |
| (b) “calendar month” means the period beginning on the first day of a month and ending on the last day of the month;                    | calendar month           |
| (c) “calendar quarter” means a period of 3 months beginning on the first day of January, April, July and October in each calendar year; | calendar quarter         |
| (d) “levy exemption permit” means a levy exemption permit issued under section 11 that is valid and subsisting;                         | levy exemption permit    |
| (e) “permit number” means the number assigned to a levy exemption permit;   | permit number            |
| (f) “registration certificate” means a certificate issued to an agent pursuant to section 41 of the Act;                                | registration certificate |
| (g) “registration number” means the number assigned to a registration certificate;  | registration number      |
| (h) “reporting period” means a calendar month, a calendar quarter or a calendar year.   | reporting period         |

**2.** (1) For the purposes of clause 1(b) of the Act, agricultural operations do not include

Exception,  
“agricultural  
operations”

- (a) the business of adding value to farm products by manufacturing, packaging, mixing, grinding or otherwise processing them, when carried out by any person other than the farmer that produced them;
- (b) the renting out by a lessor of farm land, buildings, livestock, motor vehicles, machinery or other assets, and any activities related to the maintenance or improvement of the rented items;

- (c) the breeding, raising or both of animals commonly kept as pets;
- (d) the use of farm machinery for a purpose other than agricultural operations in the province;
- (e) the use of any vehicle or machinery other than farm machinery;
- (f) any activity carried out by a person who is neither a farmer nor a custom agricultural contractor;
- (g) the business of constructing farm buildings or farm fences by any person other than the farmer using those structures;
- (h) the heating or cooling of farm buildings;
- (i) the business of providing various services or sales, or both, to a farmer, including but not limited to
  - (i) banking, accounting, consulting or veterinary and other animal health services, and
  - (ii) sales and services of various production inputs and farm machinery.

Exception,  
"commercial fishing  
operations"

(2) For the purposes of clause 1(g) of the Act, commercial fishing operations do not include

- (a) the use of boats for a purpose other than commercial fishing operations in the province;
- (b) the use of any vehicle or machinery other than boats;
- (c) any activity carried out by a person who is not a commercial fisher;
- (d) the business of providing various services or sales, or both, to a commercial fisher, including but not limited to
  - (i) banking, accounting, consulting or veterinary and other animal health services, and
  - (ii) sales and services of various production inputs and fishing equipment;
- (e) constructing buildings, boats or other equipment.

Exception,  
"aquaculture  
operations"

(3) For the purposes of clause 1(c) of the Act, aquaculture operations do not include

- (a) the use of boats or other equipment for a purpose other than aquaculture operations in the province;
- (b) the use of any vehicle or machinery other than boats or other equipment;
- (c) any activity carried out by a person who is not an aquaculturist;
- (d) the business of providing various services or sales, or both, to an aquaculturist, including but not limited to
  - (i) banking, accounting, consulting, or veterinary and other animal health services, and
  - (ii) sales and services of various production inputs and aquaculture equipment;
- (e) the business of constructing, buildings, enclosures, boats or other equipment.



## PART 2 - CALCULATION AND PAYMENT OF LEVY

### Time of Payment of Levy

**3.** (1) Subject to section 5, for the purposes of subsection 6(1) of the Act, the levy is payable by a consumer at the time the fuel is used. When levy payable  
by consumer

(2) A consumer required to pay the levy pursuant to subsection 6(1) of the Act shall pay the levy in accordance with the formula Calculation of levy

$$(A - B) \times C$$

where

A is the amount of fuel that was used by the consumer;

B is the amount of fuel in respect of which the consumer was exempt from paying the levy; and

C is the levy rate for the fuel at the time the fuel was used, as set out in Table 1 in the Schedule to the Act.

**4.** (1) For the purposes of subsection 7(2) of the Act, the levy is payable at the time the fuel is used. Interjurisdictional  
road carriers

(2) For the purposes of subsection 7(2) of the Act, the amount of fuel used by the interjurisdictional road carrier shall be determined in accordance with the *Gasoline Tax Act* R.S.P.E.I. 1988, Cap. G-3. Determination of  
amount

**5.** (1) For the purposes of subsection 8(1) of the Act, where the levy is payable on fuel used by an agent, the agent shall calculate the levy payable in accordance with section 3 or in accordance with Calculation of levy  
payable by agent

(a) section 6, where the fuel included a proportion of biomass;

(b) section 7, where the fuel included a proportion of a second fuel;

or

(c) section 8, where the fuel was rebranded.

(2) For the purposes of this section, an agent's own use of fuel does not include fuel purchased and used by the agent that the agent was not entitled to purchase exempt from the levy. Exception

### Special Rules

**6.** For the purposes of clause 9(1)(c) of the Act, where the proportion of biomass Prescribed  
proportion of  
biomass

(a) in an amount of gasoline is greater than 10%; or

(b) in an amount of diesel is greater than 5%,

the levy payable on the gasoline or diesel, as the case may be, is determined by the formula

$$(A - B) \times C/D$$

where

A is the amount of gasoline or diesel, as the case may be;

B is the amount of biomass in the amount of gasoline or diesel, as the case may be;

C is the rate for gasoline or diesel, as the case may be, as set out in Table 1 in the Schedule to the Act; and

D is, in the case of gasoline, 95%, and in the case of diesel, 98%.

Prescribed  
proportion of  
second fuel

7. (1) For the purposes of clause 9(1)(b) and clause 9(1)(c) of the Act, the prescribed proportion of a second fuel is 10%.

Greater proportion  
of mixed or blended  
fuels

(2) Where the proportion of a fuel or fuels included in a substance that contains more than one fuel, other than the fuel that is present in the highest amount, exceeds 10%,

(a) the substance is prescribed as a mixture or blend for the purposes of clause 9(1)(c) of the Act; and

(b) the proportions of each fuel in the substance shall be determined.

Mixture or blend

(3) Where the proportion of each fuel included in a substance that contains more than one fuel is known, the substance is prescribed as a mixture or blend for the purposes of section 9 of the Act.

Calculation of levy  
payable

(4) Subject to sections 11 and 60 of the Act and subsection (5), for the purposes of subsection 9(1) of the Act, the levy payable on a mixture or blend is the aggregate of the amounts for each fuel included in the mixture or blend calculated in accordance with the formula

$$A \times B$$

where

A is the amount of the particular fuel included in the mixture or blend; and

B is the levy rate for that type of fuel, at the time the levy is required to be paid under the sections of the Act that apply to that fuel, as set out in Table 1 in the Schedule to the Act.

Calculation -  
change in levy rate

(5) Where the levy rate applicable to a fuel included in a mixture or blend changes in a reporting period and the agent is unable to determine the amount of fuel used on each day in the reporting period, the levy payable for the reporting period is the aggregate of the amounts for each fuel included in the mixture or blend calculated in accordance with the formula

$$(A \times B \times C/D) + (A \times E \times F/D)$$

where

A is the amount of fuel subject to the levy that was used in the reporting period;

B is the levy rate for the fuel as set out in the Table in Schedule A of the Act prior to the rate change (in this subsection referred to as “rate B”);

C is the number of days in the reporting period during which rate B was in effect;

D is the number of days in the reporting period;

E is the levy rate for the fuel as set out in Table 1 in the Schedule to the Act after the rate change (in this subsection referred to as “rate E”); and

F is the number of days in the reporting period during which rate E was in effect.

**8.** For the purposes of subsection 10(1) of the Act, the levy required to be paid by an agent when fuel is rebranded is the amount by which A exceeds B where

Rebranded fuel

A is the levy computed in accordance with the Act and these regulations that would otherwise be required to be paid on the fuel after it is rebranded; and

B is the levy computed in accordance with the Act and these regulations that was required to be paid on the fuel before it was rebranded.

### Change in Levy Rate

**9.** (1) For the purposes of subsection 11(4) of the Act, where the levy rate on the fuel has increased, the vendor referred to in subsection 11(3) of the Act shall pay to the Commissioner the amount calculated in accordance with the formula

Calculation -  
amount payable

$$A - B$$

where

A is the levy that would otherwise be required to be paid on the fuel if the fuel had been purchased on the day on which the rate on the fuel increased; and

B is the levy that was required to be paid by the vendor on the fuel.

(2) The levy payable by the vendor referred to in subsection (1) shall be remitted in accordance with section 18 of these regulations.

Remittance by  
vendor

(3) For the purposes of subsection 11(5) of the Act, where the levy rate on the fuel has decreased, a vendor that files a report in accordance with subsection 11(3) of the Act is entitled to a refund of the portion of the levy that was paid in respect of the fuel equal to the amount calculated in accordance with the formula

Calculation -  
amount to be  
refunded

$$B - A$$

where

A is the levy that would otherwise be required to be paid on the fuel if the fuel had been purchased on the day on which the rate on the fuel decreased; and

B is the levy that was required to be paid by the vendor on the fuel.

## PART 3 - EXEMPTIONS

### Levy Exemptions

**10.** (1) A purchaser is exempt from paying the levy on gasoline or diesel purchased pursuant to section 22 of the Act and used in the operation of a covered facility only if the gasoline or diesel is marked fuel.

Exemption -  
covered facility

---

Exemption - prepackaged fuels, capacity	(2) For the purposes of the exemption authorized under section 24 of the Act, the capacity of prepackaged fuels in factory-sealed containers is 10 litres or less.
Application for levy exemption permit	<p><b>11.</b> (1) The following persons may apply in the form approved by the Commissioner for a levy exemption permit to purchase marked fuel exempt from the levy:</p> <ul style="list-style-type: none"><li>(a) a farmer for agricultural operations on a farm;</li><li>(b) a fisher for commercial fishing operations;</li><li>(c) an aquaculturist for aquaculture operations;</li><li>(d) a custom agricultural contractor for custom agricultural contracting operations on a farm.</li></ul>
Information required	<p>(2) The applicant for a levy exemption permit shall provide the following information:</p> <ul style="list-style-type: none"><li>(a) the applicant's name and the names of any partners or the applicant's corporation, if any;</li><li>(b) the name of the applicant's business, if different from the information provided under clause (a);</li><li>(c) the physical location of the applicant's business;</li><li>(d) the mailing address of the applicant's business;</li><li>(e) the applicant's Federal Business Number or Harmonized Sales Tax number;</li><li>(f) the applicant's previous levy exemption permit number, if applicable;</li><li>(g) the name of the previous owner and date of ownership change of the business, if applicable;</li><li>(h) number, type and location or home port of any license, lease or permit held, if applicable;</li><li>(i) parcel number and location of each relevant property owned, leased or cultivated, if applicable;</li><li>(j) type and quantity of crops cultivated and livestock raised, if applicable;</li><li>(k) all equipment in which levy exempt fuel is to be used, including the type, make, model, horsepower, fuel type and, if applicable, the name and identification number;</li><li>(l) the estimated total annual fuel consumption of the equipment listed pursuant to clause (k);</li><li>(m) invoices and other information that show income earned by the applicant's business;</li><li>(n) other information required by the Commissioner to determine the applicant's eligibility.</li></ul>
Certification	(3) The applicant shall sign and date the application and certify that the information provided is correct.
Review by Commissioner	(4) On receipt of an application under subsection (1), the Commissioner shall review the application and may request additional information to determine the applicant's eligibility.

(5) Where the Commissioner approves the application, the Commissioner shall issue a levy exemption permit containing the name and address of the permit holder, the exempt operation, the permit number and the expiry date and identifying the type of fuel on which the permit holder is exempt from paying the levy.

Issuance of permit

(6) The Commissioner may refuse to issue a levy exemption permit to an applicant where

Grounds for refusal

- (a) the Commissioner determines that the applicant is not eligible for an exemption from paying the levy on fuel;
- (b) the Commissioner determines that some or all of the information provided on the application is false or misleading;
- (c) the applicant holds a valid levy exemption permit in respect of the same fuel;
- (d) the Commissioner determines that the applicant has been convicted of a contravention of the Act or these regulations or any other enactment that provides for the imposition of a tax or levy on fuel; or
- (e) the Commissioner considers it appropriate to refuse to issue a levy exemption permit to the applicant in the circumstances.

**12.** (1) A purchaser is not entitled to purchase fuel exempt from the levy unless the purchaser provides evidence of eligibility in accordance with this section at the time the fuel is purchased.

Evidence of eligibility

(2) A purchaser who claims an exemption under any of sections 13 to 16 of the Act shall present to the vendor a levy exemption permit or confirmation from the Commissioner that the purchaser holds a levy exemption permit.

Sections 13 to 16 of Act

(3) The vendor shall record the permit number and expiry date of a levy exemption permit presented by the purchaser.

Record by vendor

(4) A purchaser who claims an exemption under any of sections 17 to 20 of the Act shall present to the vendor a letter from the Commissioner stating that the purchaser is exempt.

Sections 17 to 20 of Act

(5) The vendor shall retain a copy of the letter presented by the purchaser as evidence of the exemption.

Retention by vendor

(6) A purchaser who claims an exemption under section 21 or 22 of the Act shall present to the vendor a levy exemption permit issued on behalf of the province of registration of the marine craft or a covered facility certificate, as the case may be.

Section 21 or 22 of Act

(7) The vendor shall record the permit number and jurisdiction of issue or the certificate number, as the case may be.

Record by vendor

---



---

Fee for issuance of permit	<b>13.</b> (1) The fee for the issuance of a levy exemption permit is \$10 and shall be paid to the Minister before the Commissioner issues a levy exemption permit.
Conditions or restrictions	(2) The Minister may attach conditions or restrictions to any levy exemption permit.
Compliance required	(3) No person who is the holder of a levy exemption permit shall fail to comply with the conditions attached to or fail to observe the restrictions contained in the permit.
Expiry	(4) A levy exemption permit expires on the earliest of <ul style="list-style-type: none"> <li>(a) the expiry date shown on the permit;</li> <li>(b) the date the person to whom the permit was issued ceases to be entitled to purchase fuel exempt from the levy;</li> <li>(c) where the permit holder is a corporation, the date the permit holder             <ul style="list-style-type: none"> <li>(i) amalgamates with another corporation,</li> <li>(ii) is wound up, liquidated or dissolved, or</li> <li>(iii) is the subject of any proceedings under the Companies' <i>Creditors Arrangement Act</i> (Canada);</li> </ul> </li> <li>(d) where the permit holder is a partner in a partnership, the date there is a change in the partners of the partnership;</li> <li>(e) where the permit holder is a member of a joint venture, the date there is a change in the operator of a joint venture; and</li> <li>(f) the date the permit is cancelled by the Commissioner.</li> </ul>
Prohibition	(5) No person who has been issued a levy exemption permit shall permit another person to use the levy exemption permit.
Same	(6) No person shall use a levy exemption permit issued in the name of another person.
Suspension, cancellation	(7) The Commissioner may suspend or cancel a levy exemption permit where <ul style="list-style-type: none"> <li>(a) the Commissioner determines that the holder of the permit has failed to comply with the conditions or failed to observe the restrictions attached to the permit by the Minister;</li> <li>(b) the Commissioner determines that the holder of the permit is no longer eligible for the exemption from paying the levy on fuel;</li> <li>(c) the Commissioner determines that information provided to the Commissioner by the holder of the permit is false or misleading;</li> <li>(d) the permit has been lost, stolen, destroyed or is unusable;</li> <li>(e) the Commissioner believes that the permit has been sold to, or is in the possession of or being used by, a person other than the person to whom it was issued;</li> <li>(f) the Commissioner determines that the holder of the permit has been convicted of a contravention of the Act or these regulations or any other enactment that provides for the imposition of a levy on fuel; or</li> </ul>

(g) the Commissioner considers it appropriate to suspend or cancel the permit in the circumstances.

(8) Where the Commissioner has suspended a levy exemption permit under clause (7)(f), the period of suspension shall be for a period of 60 days for the first conviction, six months for the second conviction and one year for any subsequent conviction.

Period of  
suspension

(9) Where the Commissioner has suspended or cancelled a levy exemption permit, the Commissioner shall notify the holder of the permit and all agents of that fact.

Notice of  
suspension,  
cancellation

(10) The Commissioner may reinstate a levy exemption permit that was suspended under subsection (7) where the Commissioner is satisfied by evidence provided by the holder of permit that the holder is now in compliance with all conditions or restrictions that apply to the permit.

Reinstatement

(11) Where a levy exemption permit is reinstated under subsection (10), the Commissioner shall notify the holder of the permit and all agents of that fact.

Notice of  
reinstatement

(12) Where a levy exemption permit has been cancelled for the reason referred to in clause (7)(d) and the permit holder satisfies the Commissioner that the permit has not been sold or is not in the possession of or being used by someone other than the person to whom it was issued, the Commissioner shall issue a replacement permit.

Replacement

**14.** The holder of a levy exemption permit shall immediately notify the Commissioner where

Duty to notify

- (a) the holder ceases to conduct activities that qualified the holder for the permit;
- (b) the holder is the subject of proceedings relating to bankruptcy, insolvency or receivership;
- (c) the holder, where the holder is a corporation,
  - (i) amalgamates with another corporation,
  - (ii) is wound up, liquidated or dissolved, or
  - (iii) is the subject of proceedings under the *Companies' Creditors Arrangement Act* (Canada);
- (d) the holder is a partner in a partnership and there is a change in the partners of the partnership; or
- (e) the holder is the operator of a joint venture and there is a change in the participants in the joint venture.

**15.** (1) Subject to subsections (2) and (3), a vendor shall, before selling fuel exempt from the levy, take reasonable steps to ensure that the fuel is intended to be used as specified on the levy exemption permit.

Sale of fuel exempt  
from levy by vendor

(2) A vendor shall report sales of fuel exempt from the levy to the Commissioner at the time and in the form approved by the Commissioner.

Reporting

Information to be provided	<p>(3) The vendor shall provide the following information:</p> <ul style="list-style-type: none"> <li>(a) name and address of the vendor;</li> <li>(b) dates covered by the reporting period;</li> <li>(c) in respect of each sale of fuel in the reporting period, <ul style="list-style-type: none"> <li>(i) the type of fuel sold,</li> <li>(ii) the date of the sale,</li> <li>(iii) the permit number of purchaser, if applicable,</li> <li>(iv) the quantity of fuel sold in the transaction,</li> <li>(v) the name of purchaser of fuel, and</li> <li>(vi) the location of the sale; and</li> </ul> </li> <li>(d) the total quantity of fuel sold in the reporting period.</li> </ul>
Certification	(4) The vendor shall sign and date the report and certify that the information provided is correct.
Proof of payment of levy	(5) The Commissioner may require a vendor to provide proof that the vendor has purchased and has paid the levy in respect of fuel that was sold exempt from the levy before paying a refund to the vendor under section 40 of the Act in respect of that fuel.
Possession of marked fuel	<b>16.</b> For the purposes of clause 30(1)(b) of the Act, a person is eligible to be in possession of marked fuel if the person is eligible to be in possession of the marked fuel under sections 15 or 38 of the <i>Gasoline Tax Act</i> Regulations (EC283/72).

#### PART 4 - REMITTANCE AND REFUNDS

##### Remittance of Levy

Reporting period for remittance by agent	<b>17.</b> (1) Subject to subsection (2), the reporting period for the remittance of the levy by an agent is a calendar month.
Different reporting period	(2) The Commissioner may, in respect of particular operations or activities of an agent, approve a different reporting period from the period specified in subsection (1).
Time for remittance	(3) An agent shall remit the levy payable in respect of a reporting period so that it is received by the Minister not later than 25 days following the end of that reporting period.
Written direction	(4) The Commissioner may require an agent to remit the levy earlier than the date stipulated under this section by providing a direction in writing to that effect to the agent.
Remittance - amount for which agent is liable	(5) An agent required to remit an amount pursuant to subsection 6(3) of the Act in respect of an amount for which the agent is liable pursuant to section 31 of the Act shall remit the amount payable in a reporting period so that it is received by the Minister not later than 25 days following the end of that reporting period.



(6) An agent required to remit the levy pursuant to section 8, 9 or 10 of the Act shall remit the levy payable in a reporting period so that it is received by the Minister not later than 25 days following the end of that reporting period.

Remittance - levy payable

**18.** A vendor required to remit an amount pursuant to subsection 11(4) or subsection 60(5) of the Act in respect of an amount for which the vendor is liable pursuant to section 11 or 60 of the Act shall remit the amount payable so that it is received by the Minister not later than 30 days following the day on which the levy rate applicable to the type of fuel changed.

Remittance of levy by vendor

**19.** A person who is required to remit an amount pursuant to section 36 of the Act in respect of an amount for which the person is liable shall remit the amount to the Minister within 30 days from the date the amount becomes payable.

Remittance of levy by consumer

**20.** A person who is required to remit an amount pursuant to section 31 of the Act in respect of an amount for which the person is liable pursuant to section 28, 29 or 30 of the Act, as the case may be, shall remit the amount to the Minister within 30 days from the date the amount becomes payable.

Remittance of levy - prohibited action

### Refund of Levy

**21.** (1) The Commissioner may pay a refund under section 27 of the Act in respect of the levy paid on clear fuel for motive purposes where

Refund - clear fuel

- (a) the fuel was used in the province in circumstances in which the Act would have permitted the use of marked fuel;
- (b) the purchaser held a levy exemption permit entitling the person to purchase marked fuel at the time the fuel was purchased; and
- (c) the Commissioner is satisfied that marked fuel was not reasonably available at the time the fuel was purchased.

(2) The Commissioner may pay a refund under section 27 of the Act in respect of the levy paid on aviation gas or aviation jet fuel where the fuel was used by a purchaser for a purpose or use for which the purchaser would have been entitled to purchase the fuel exempt from the levy had the purchaser provided evidence of exemption at the time the fuel was purchased.

Refund - aviation fuel

(3) An application for a refund of the levy under section 27 of the Act for fuel used for a purpose or use described in subsection (1) or (2) shall

Application for refund

- (a) be made in the form approved by the Commissioner;
- (b) be accompanied with invoices and any other records and documents required by the Commissioner
  - (i) to prove the claim, and
  - (ii) to determine the amount of the refund; and

---



---

	(c) be received by the Commissioner not later than 4 years after the date on which the fuel was purchased.
Information required	<p>(4) An applicant for a refund shall provide the following information:</p> <ul style="list-style-type: none"> <li>(a) the applicant's name and the names of the applicant's business partners or corporation, if applicable;</li> <li>(b) the nature of the applicant's business;</li> <li>(c) the location, mailing address and other contact information of the business;</li> <li>(d) the levy exemption permit number, if applicable;</li> <li>(e) the period of the claim;</li> <li>(f) a list of all invoices in respect of the claim, providing the date, name of vendor, invoice number and number of litres of fuel purchased for each invoice;</li> <li>(g) a list of all vehicles and equipment that were refueled from the purchases listed;</li> <li>(h) the total number of litres of fuel purchased;</li> <li>(i) the total number of litres of fuel on which the refund is requested;</li> <li>(j) the reason why the applicant is requesting the refund.</li> </ul>
Certification	(5) The applicant shall sign and date the application and certify that the information provided is correct.
Review by Commissioner	(6) On receipt of an application under subsection (4), the Commissioner shall review the application and may request additional information to determine the applicant's eligibility.
Payment of refund	(7) Where the Commissioner determines that the applicant is entitled to a refund, the Commissioner shall pay the refund in the amount determined.
Amount of refund	(8) The amount of a refund the Commissioner may pay under subsection (5) is equal to the amount of the levy paid by the claimant on the amount of fuel eligible for the refund.

### Refunds to Vendor

Request for refund	<p><b>22.</b> (1) Subject to this section, an application for a refund of the levy under section 40 of the Act shall</p> <ul style="list-style-type: none"> <li>(a) be a written request from the vendor to the Commissioner;</li> <li>(b) be accompanied with invoices and any other information required by the Commissioner <ul style="list-style-type: none"> <li>(i) to prove the claim, and</li> <li>(ii) to determine the amount of the levy to be refunded; and</li> </ul> </li> <li>(c) subject to subsection (2), be received by the Commissioner not later than 4 years after the date in which the circumstance giving rise to the claim for the refund has occurred.</li> </ul>
--------------------	--

(2) An application for a refund of the levy under subclause 40(1)(b)(iii) of the Act shall be received by the Commissioner within one year after the date the fuel was stolen or destroyed.

Application - stolen  
or destroyed fuel

(3) On receipt of an application under this section, the Commissioner shall review the application and may request additional information to determine the applicant's eligibility.

Review by  
Commissioner

(4) Where the Commissioner determines that the applicant is entitled to a refund, the Commissioner shall pay the refund in the amount determined by the Commissioner under subsection (5).

Payment of refund

(5) Subject to subsection (6), the amount of refund the Commissioner may pay under subsection (4) is equal to the amount of the levy paid under the Act by the applicant on the amount of fuel eligible for a refund.

Amount of refund

(6) The amount of refund the Commissioner may pay under subsection (4) in respect of fuel that was rebranded to a fuel with a lower levy rate or to a substance that is not a fuel is the difference between the levy paid on the fuel before it was rebranded and the levy, if any, payable on the fuel or substance after it was rebranded.

Amount of refund -  
rebranded fuel

## PART 5 - REGISTRATION

23. (1) A person to whom subsection 41(1) or 41(2) of the Act applies shall apply to be registered in the form approved by the Commissioner.

Application for  
registration

(2) An applicant for registration shall provide the following information:

Information  
required

- (a) the applicant's name and the names of any business partners or corporation, if applicable;
- (b) the name of the business, if different from the information provided under clause (a);
- (c) the type of ownership of the business;
- (d) the physical location, mailing address and other contact information for the business;
- (e) the location where the business records are kept;
- (f) the Federal Business Number or Harmonized Sales Tax Number of the business;
- (g) the number of any business license or permit issued for the business;
- (h) the nature of the business operations or activities;
- (i) types, categories and estimates of the annual volume of fuel activity.

(3) The applicant shall sign and date the application and certify that the information provided is correct.

Certification

Review by Commissioner	(4) On receipt of an application under this section, the Commissioner shall review the application and may request additional information to determine the applicant's eligibility.
Security	(5) On review of an application under this section, the Commissioner may request that the applicant provide security in accordance with section 56 of the Act.
Registration	(6) Where the Commissioner is satisfied with the application, the Commissioner shall <ul style="list-style-type: none"> <li>(a) register the person as an agent; and</li> <li>(b) issue a registration certificate containing a registration number and identifying the type of fuel that may be sold by the person.</li> </ul>
Terms and conditions	(7) The registration of an agent under this section is subject to any terms and conditions that may be imposed, from time to time, by the Commissioner.
Suspension, cancellation	(8) The Commissioner may suspend or cancel a registration where the Commissioner determines that information provided to the Commissioner by the agent is false or misleading.
Duty of agent to notify Commissioner	<p><b>24.</b> An agent shall immediately notify the Commissioner where</p> <ul style="list-style-type: none"> <li>(a) the agent ceases to carry on business or to carry on that part of the agent's business for which the agent was registered;</li> <li>(b) the agent is the subject of proceedings relating to bankruptcy, insolvency or receivership;</li> <li>(c) the agent, where the agent is a corporation,             <ul style="list-style-type: none"> <li>(i) amalgamates with another corporation,</li> <li>(ii) is wound up, liquidated or dissolved, or</li> <li>(iii) is the subject of any proceedings under the <i>Companies' Creditors Arrangement Act</i> (Canada);</li> </ul> </li> <li>(d) the agent is a partner in a partnership and there is a change in the partners of the partnership; or</li> <li>(e) the agent is the operator of a joint venture and there is a change in the participants in the joint venture.</li> </ul>

## PART 6 - RECORDS, RETURNS AND REPORTS

Requirement to keep records	<p><b>25.</b> (1) Every person who is required to keep records under the Act or these regulations shall keep the records for</p> <ul style="list-style-type: none"> <li>(a) in the case of records relating to a purchase of fuel, 5 years from the date on which the fuel was purchased; and</li> <li>(b) in the case of records relating to a refund, 4 years from the date on which the refund was paid.</li> </ul>
Records - marked fuel	<p>(2) A purchaser who purchases marked fuel shall keep records in the form approved by the Commissioner of the following information:</p> <ul style="list-style-type: none"> <li>(a) the total amount of marked fuel purchased;</li> <li>(b) the equipment fueled by the marked fuel;</li> </ul>

- (c) the use of the equipment referred to in clause (b);
- (d) information that substantiates the use of marked fuel in that equipment;
- (e) the amount of clear fuel purchased in the period.

(3) A person who receives a refund or other amount from the Commissioner shall keep records in the form approved by the Commissioner of the following information: Records - refund

- (a) the original purchase invoices of the fuel purchased;
- (b) the total amount of fuel purchased;
- (c) the total amount of fuel on which a refund was requested;
- (d) the equipment fueled by the fuel;
- (e) the use of the equipment fueled by the fuel.

**26.** (1) An agent that is a vendor of fuel, a consumer of fuel, an importer or exporter of fuel, an operator of a bulk plant or that is engaged in some or all of those activities shall keep records in the form approved by the Commissioner to support the matters to be reported for the purposes of the Act. Records by agent

(2) An agent shall record in writing and shall keep, in the form approved by the Commissioner, a record of every purchase, sale, transfer or delivery of fuel. Records of transactions

(3) The information to be recorded relating to a particular purchase, sale, transfer or delivery of fuel shall include Information to be recorded

- (a) the date of the purchase, sale, transfer or delivery and the type and quantity of fuel;
- (b) the name and address of the person from whom the fuel was purchased, transferred or delivered;
- (c) the name and address of the person to whom the fuel was sold, transferred or delivered, and a notation as to whether that person was a purchaser, agent, sub-agent or employee of the agent;
- (d) the invoice number and the number of the levy exemption permit held by the person to whom the fuel was sold, transferred or delivered, if applicable;
- (e) a statement that the person to whom the fuel was sold, transferred or delivered has provided a letter from the Commissioner certifying the exemption claimed under sections 17 to 20 of the Act, if applicable;
- (f) the invoice number and number of the levy exemption permit required for the purposes of section 21 of the Act, if applicable;
- (g) the invoice number and number of the covered facility certificate required for the purposes of section 22 of the Act, if applicable; and
- (h) the rate and amount of the levy, if any, applicable to the transaction.

Direction by Commissioner	(4) The Commissioner may, in writing, direct an agent to provide additional information respecting a particular purchase, sale, transfer or delivery of fuel.
Consolidation monthly	(5) An agent shall consolidate records of all purchases, sales, transfers and deliveries of fuel of every bulk plant or other outlet operated by the agent on a monthly basis and shall include in the consolidation all sales, transfers and deliveries of fuel made from bulk plants or other outlets outside the province to the agent or the agent's purchasers in the province.
Deduction by agent	<p>(6) In establishing the number of litres on which the agent shall remit the levy, the agent may deduct from the total quantity of fuel sold, transferred or delivered in the month</p> <ul style="list-style-type: none"> <li>(a) the quantity of fuel sold, transferred or delivered to another person in the province who is an agent;</li> <li>(b) the quantity of fuel sold, transferred or delivered to a person outside the province if the sale, transfer or delivery is evidenced by the agent's invoice stating the name and address of the person, the invoice number and a description of the fuel and method of transportation used; and</li> <li>(c) the quantity of fuel on which the levy is not payable under the Act.</li> </ul>
Records by sub-agent	<b>27.</b> (1) A vendor of fuel that is a sub-agent shall keep records as specified in subsection (2) to support all matters to be reported for the purposes of the Act.
Contents of records	<p>(2) A vendor that is a sub-agent shall keep and maintain records relating to</p> <ul style="list-style-type: none"> <li>(a) all acquisitions of fuel, whether the fuel is acquired for the sub-agent's own use or for resale, and the invoices evidencing those acquisitions;</li> <li>(b) total daily sales, transfers or deliveries of each type and grade of fuel, evidenced by pump meter readings;</li> <li>(c) the inventory of each type and grade of fuel in the sub-agent's possession at the opening of business on the first day of each month, and at the close of business on the last day of each month;</li> <li>(d) each sale, transfer or delivery of marked fuel; and</li> <li>(e) each sale, transfer or delivery of exempt fuel.</li> </ul>
Direction by Commissioner	(3) The Commissioner may, in writing, direct a vendor to provide additional information respecting the vendor's records.
Form of records	(4) The records required to be kept and maintained under this section shall be in the form approved by the Commissioner.
Records by other persons	<b>28.</b> Where required by the Commissioner under section 36 of the Act to do so, a person shall keep and maintain for each calendar quarter a record of

- (a) all fuel acquired by the person outside of and brought into the province;
- (b) all fuel acquired by the person within the province; and
- (c) the use made of the fuel referred to in clauses (a) and (b).

**29.** (1) A person required to keep records under these regulations shall keep the records at the person's place of business or residence in the province or at any other place approved by the Commissioner.

Place of records

(2) Where records are created electronically, the person required to keep the records shall ensure that the person maintains a system that enables the records to be read and printed.

Electronic records

**30.** (1) A vendor shall, in respect of each sale of clear fuel subject to the levy, prepare an invoice showing

Invoice - sale  
subject to levy

- (a) the name and address of the vendor;
- (b) the date of sale;
- (c) the amount of each type of fuel sold; and
- (d) the rate and amount of the levy applicable to the transaction.

(2) A vendor shall, in respect of each sale of fuel not subject to the levy, prepare an invoice showing the following:

Invoice - sale not  
subject to levy

- (a) the name and address of the vendor;
- (b) the name and address of the purchaser;
- (c) the number of the purchaser's levy exemption permit, if applicable;
- (d) the date of sale;
- (e) the amount of each type of fuel sold;
- (f) the total selling price.

(3) A vendor shall retain one copy of an invoice or other documentation prepared under this section and provide the original to the person to whom the fuel is sold.

Retention of copy

**31.** (1) The reporting period for a return by an agent is a calendar month.

Returns by agents -  
reporting period

(2) The Commissioner may, in respect of particular operations or activities of an agent, approve a different reporting period from the period specified in subsection (1).

Different reporting  
period

(3) An agent shall submit a return in respect of a reporting period so that it is received by the Minister not later than 25 days following the end of that reporting period.

Time for return by  
agent

(4) The Commissioner may require an agent to remit a return earlier than the date specified under this section by providing a direction in writing to that effect to the agent.

Written direction

**32.** (1) An agent shall include the following information in the return the agent is required to submit under section 31:

Content of return by  
agent

- (a) all inventory stored in the province at the beginning of the reporting period;
- (b) all products refined or manufactured in the province during the reporting period;
- (c) all products imported into the province during the reporting period;
- (d) all products purchased or obtained from agents within the province during the reporting period;
- (e) all products that were rebranded during the reporting period;
- (f) all inventory stored in the province at the end of the reporting period;
- (g) the total accountable volume for each product for the reporting period;
- (h) all products exported from the province during the reporting period;
- (i) all products sold or transferred to agents within the province during the reporting period;
- (j) all products sold exempt of the levy during the reporting period;
- (k) all verifiable volume adjustments made during the reporting period;
- (l) a total of all volumes for each product subject to the levy for the reporting period;
- (m) a total of the total levy due for each product for the reporting period;
- (n) all approved adjustments for each product for the reporting period;
- (o) the total levy payable for the reporting period.

Certification (2) The agent shall sign and date the return and certify that the information provided is correct.

Direction by Commissioner (3) The Commissioner may in writing direct an agent to provide additional information respecting the agent's activities in the reporting period.

Report by consumer **33.** (1) A consumer required to file a return under section 37 of the Act shall submit to the Commissioner a report in the form approved by the Commissioner not later than 30 days following the end of the period specified by the Commissioner.

Information required (2) The consumer shall provide the following information in the report referred to in subsection (1):

- (a) the consumer's name and the names of business partners or the corporation, if applicable;
- (b) the consumer's mailing address and other contact information;
- (c) the number of the consumer's levy exemption permit, if applicable;
- (d) the type of fuel used;
- (e) the month during which the fuel was used;



- (f) the levy rate for the type of fuel;
- (g) the total amount of fuel used;
- (h) the amount of the levy payable on the fuel used;
- (i) the total levy due;
- (j) the amount of payment being remitted.

(3) The consumer shall sign and date the return and certify that the information provided is correct. Certification

(4) The Commissioner may in writing direct a consumer to provide additional information respecting the consumer's use of fuel. Direction by Commissioner

**34.** (1) A person required to file a return pursuant to subsection 11(3) or 60(4) of the Act shall submit to the Commissioner a report in the form approved by the Commissioner not later than 30 days following the day on which the levy rate applicable to the type of fuel changed. Report by vendor

(2) A person referred to in subsection (1) shall provide the following information in the report: Information required

- (a) the person's name and the names of business partners or corporation, if applicable;
- (b) the person's mailing address and other contact information;
- (c) the type of fuel inventory on hand;
- (d) the change in the levy rate for each type of fuel inventory on hand;
- (e) the amount of each type of fuel inventory on hand;
- (f) the levy payable or refundable on each type of fuel inventory on hand;
- (g) the total levy payable or refundable;
- (h) the amount payment being remitted, if applicable.

(3) The person referred to in subsection (1) shall sign and date the report and certify that the information provided is correct. Certification

(4) The Commissioner may in writing direct a person referred to in subsection (1) to provide additional information for the purposes of the report. Direction by Commissioner

## PART 7 - GENERAL MATTERS

**35.** (1) Subject to this section, interest that is payable under the Act is Interest

- (a) compound interest at the rate prescribed for the purposes of section 16 of the *Revenue Administration Act* R.S.P.E.I. 1988, Cap. R-13.2; and
- (b) payable under the Act from the day on which an amount is owed until the day on which the amount is received by the Minister.

(2) Interest is payable on the amount of a penalty unpaid under section 53 of the Act at the rate prescribed for the purposes of section 16 of the Interest on penalty

*Revenue Administration Act* from the date of the notice of administrative penalty until the day on which the Minister receives the amount owing.

Exemption

(3) Pursuant to subsection 19(6) of the *Revenue Administration Act*, no interest is payable on any amount payable by the Commissioner under the Act or these regulations.

Service by  
Commissioner

**36.** (1) Except where the Act or these regulations provide otherwise, where a notice or other document is to be served on or is to be sent or given to a person by the Commissioner, the notice or document may be served on, sent or given to

- (a) a person, other than a corporation,
  - (i) by being mailed to the person by ordinary or registered mail addressed to the person to which the notice or document is directed at that person's last address known to the Commissioner,
  - (ii) by personal service, or
  - (iii) subject to subsection 57(1) of the Act, by electronic means; and
- (b) a corporation,
  - (i) by registered mail addressed to the corporation at the corporation's last address known to the Commissioner, or
  - (ii) subject to subsection 57(1) of the Act, by electronic means.

Other business  
name

(2) Where a person on or to whom a notice or other document is to be served, sent or given under the Act or these regulations carries on business under a name or style other than the person's own name, the notice or document,

- (a) for the purposes of being mailed or sent by electronic means, may be addressed to the name or style under which the person carries on business; and
- (b) for the purposes of personal services, is deemed to have been served where it has been left with an adult person employed at the place of business of the person to which the notice or document is directed.

Partnership, joint  
venture

(3) Where persons on or to whom a notice or other document is to be served, sent or given under the Act or these Regulations carry on business in partnership or joint venture, the notice or document,

- (a) for the purposes of being mailed or sent by electronic means, may be addressed to the partnership name or joint venture name; and
- (b) for the purposes of personal service, is deemed to have been served where it
  - (i) has been served on one of the partners, or
  - (ii) is left with an adult person employed at the place of business of the partnership or joint venture.

Commencement

**37.** These regulations come into force on April 1, 2019.

---

### EXPLANATORY NOTES

**SECTION 1** establishes definitions for the purposes of the regulations.

**SECTION 2** specifies exclusions from agricultural operations for the purposes of clause 1(b) of the Act, commercial fishing operations for the purposes of clause 1(g) of the Act, and aquaculture operations for the purposes of clause 1(c) of the Act.

**SECTION 3** specifies the time at which a consumer is required to pay the levy for the purposes of subsection 6(1) of the Act, and provides the formula for calculating the levy.

**SECTION 4** specifies the time at which an interjurisdictional road carrier is required to pay the levy, and provides that the amount of fuel used by the interjurisdictional road carrier shall be determined in accordance with the *Gasoline Tax Act* for the purposes of subsection 7(2) of the Act.

**SECTION 5** provides the rules for calculating the levy payable by an agent for the purposes of subsection 8(1) of the Act.

**SECTION 6** specifies the prescribed proportion of biomass for the purposes of clause 9(1)(c) of the Act and provides the formula for calculating the levy payable on fuel containing that proportion of biomass.

**SECTION 7** specifies the prescribed proportion of a second fuel for the purposes of clauses 9(1)(b) and (c) of the Act and provides the formulas for calculating the levy payable on mixtures or blends of fuel, including the calculation where there has been a change in the levy rate applicable to a fuel.

**SECTION 8** provides the formula for calculating the levy payable by an agent for the purposes of subsection 10(1) of the Act on fuel that has been rebranded.

**SECTION 9** provides the formulas for calculating the levy payable by a vendor where the levy rate on a fuel has increased or refundable to a vendor where the levy rate on the fuel has decreased.

**SECTION 10** specifies conditions that apply to a levy exemption under section 22 or 24 of the Act.

**SECTION 11** authorizes applications for a levy exemption permit and specifies the information that an applicant is required to provide to the Commissioner for the permit.

**SECTION 12** requires a purchaser claiming an exemption under any of sections 13 to 20 of the Act to provide the specified evidence of

eligibility to the vendor and requires the vendor to keep a record of the evidence provided by the purchaser.

**SECTION 13** authorizes the Commissioner to attach conditions or restrictions to a levy exemption permit and requires the holder of the permit to comply with them. The section also authorizes the Commissioner to suspend or cancel a levy exemption permit as specified, provides for the expiry of the levy exemption permit, and prohibits a person from using another person's levy exemption permit, or permitting another person to use a holder's levy exemption permit. The section authorizes the Commissioner to suspend a levy exemption permit for cause as specified, and to reinstate or replace a permit. The fee for a levy exemption permit is \$10.

**SECTION 14** requires the holder of a levy exemption permit to notify the Commissioner immediately in the specified circumstances.

**SECTION 15** requires a vendor, before selling fuel exempt from the levy, to take reasonable steps to ensure that the fuel will be used as specified on the levy exemption permit. The section also specifies the reporting requirements that apply to the vendor.

**SECTION 16** specifies the eligibility requirements for a person to be in possession of marked fuel.

**SECTION 17** establishes the rules that apply to the remittance of the levy by an agent pursuant to the specified sections of the Act.

**SECTION 18** establishes the rules that apply to the remittance of the levy by a vendor.

**SECTION 19** establishes the rules that apply to the remittance of the levy by a consumer.

**SECTION 20** establishes the rules that apply to the remittance of the levy in respect of a prohibited action by a person pursuant to section 28, 29 or 30 of the Act.

**SECTION 21** establishes the rules that apply to refunds of the levy pursuant to section 27 of the Act on specified types of fuel and provides for an application by a person for that purpose.

**SECTION 22** establishes the rules that apply to refunds of the levy pursuant to section 40 of the Act to a vendor.

**SECTION 23** requires a person to whom subsection 41(1) or (2) of the Act applies to apply to the Commissioner for registration as an agent, and specifies the information to be provided by the applicant for that purpose.

**SECTION 24** requires an agent to notify the Commissioner immediately in the specified circumstances.

**SECTION 25** specifies the rules that apply to the keeping of records relating to purchases of fuel and refunds of the levy.

**SECTION 26** specifies the rules that apply in respect of records to be kept by an agent.

**SECTION 27** specifies the rules that apply in respect of records to be kept by a vendor that is a sub-agent.

**SECTION 28** specifies the rules that apply in respect of records to be kept by other persons.

**SECTION 29** specifies where and how records are to be stored.

**SECTION 30** specifies the information a vendor is required to show on an invoice in respect of sales of fuel, both subject and not subject to the levy.

**SECTION 31** specifies the reporting period and time for submission of a return by an agent.

**SECTION 32** specifies the required content of the return by an agent.

**SECTION 33** specifies the time for submission of a return and the required content of the return by a consumer.

**SECTION 34** specifies the time for submission of a report by a vendor and the required content of the report for the purposes of subsection 11(3) or 61(4) of the Act.

**SECTION 35** clarifies the rules that apply to interest payable under the Act.

**SECTION 36** specifies the rules that apply to service of documents by the Commissioner.

**SECTION 37** provides that the regulations come into force on April 1, 2019.

Certified a true copy,

Paul T. Ledwell

Clerk of the Executive Council and Secretary to Cabinet

---

## EC2019-58

**COMMUNITY DEVELOPMENT EQUITY TAX CREDIT ACT  
GENERAL REGULATIONS  
AMENDMENT**

(Approved by Her Honour the Lieutenant Governor in Council dated February 12, 2019.)

Pursuant to section 17 of the *Community Development Equity Tax Credit Act* R.S.P.E.I. 1988, Cap. C-13.01, Council made the following regulations:

**1. Section 1 of the *Community Development Equity Tax Credit Act* General Regulations (EC130/11) is amended**

**(a) by renumbering it as subsection 1(1); and**

**(b) by the addition of the following after subsection (1):**

Equivalent of one  
hundred employees,  
defined

(2) For the purpose of clause 5(2)(c) of the Act, “equivalent of one hundred employees” means one hundred employees that are employed on a full-time, year-round basis.

**2. Subsection 7(1) of the regulations is revoked and the following substituted:**

Total assets of an  
eligible business

**7. (1)** For the purposes of clause 5(2)(d) of the Act, the total assets of an eligible business at the end of a taxation year as shown in its financial statements, means the aggregate of the following amounts shown in those financial statements:

(a) the amounts which are the net carrying costs of assets, other than assets the cost of which is depreciated or amortized, excluding any sinking funds established for the retirement of shares; and

(b) the amounts which are the depreciated cost and amortized cost of those assets, net of government assistance, the cost of which is depreciated or amortized.

**3. These regulations come into force on February 23, 2019.**

---

**EXPLANATORY NOTES**

**SECTION 1** amends section 1 of the regulations to renumber it as subsection 1(1) and adds a new subsection 1(2) that provides a clarification of the meaning of the term “equivalent of one hundred employees” as that term is used in clause 5(2)(c) of the Act.

**SECTION 2** revokes subsection 7(1) of the regulations and substitutes a new subsection 7(1) that clarifies the term “total assets of an eligible business” as that term is used in clause 5(2)(d) of the Act.

**SECTION 3** provides for the commencement of these regulations.

Certified a true copy,

Paul T. Ledwell

Clerk of the Executive Council and Secretary to Cabinet

---

**EC2019-82**

**REAL PROPERTY TAX ACT  
TAX CREDIT FACTOR REGULATIONS  
AMENDMENT**

(Approved by Her Honour the Lieutenant Governor in Council dated February 12, 2019.)

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. The Schedule to the *Real Property Tax Act* Tax Credit Factor Regulations (EC802/17) is revoked and the Schedule as set out in the Schedule to these regulations is substituted.**

**2. These regulations are deemed to have come into force on January 1, 2019.**

**SCHEDULE  
SCHEDULE**

**TAX CREDIT FACTOR TABLE**

ITEM	MUNICIPALITY	2018	2019	2020	2021 & subsequent years
1	Abrams Village	0.008	0.011	0.011	0.012

---

2	Alberton	0.126	0.127	0.130	0.133
3	Borden-Carleton	0.305	0.309	0.315	0.323
4	Brackley	0.008	0.0067	0.0067	0.0073
5	Brudenell	0.008			
6	Charlottetown	0.558	0.569	0.579	0.592
7	Cornwall	0.126	0.127	0.130	0.133
8	Eastern Kings	0.008	0.011	0.011	0.012
9	Georgetown	0.232			
10	Hazelbrook	0.008	0.011	0.011	0.012
11	Kensington	0.251	0.255	0.260	0.266
12	Kingston	0.008	0.011	0.011	0.012
13	Kinkora	0.008	0.011	0.011	0.012
14	Linkletter	0.008	0.011	0.011	0.012
15	Lower Montague	0.008			
16	Miltonvale Park	0.008	0.011	0.011	0.012
17	Miscouche	0.008	0.011	0.011	0.012
18	Montague	0.126			
19	New Haven-Riverdale	0.008	0.011	0.011	0.012
20	North Rustico	0.008	0.011	0.011	0.012
21	North Shore	0.008	0.0082	0.0082	0.0089
22	O'Leary	0.126	0.127	0.130	0.133
23	Resort Municipality	0.008	0.011	0.011	0.012
24	Sherbrooke	0.008	0.011	0.011	0.012
25	Souris	0.305	0.309	0.315	0.323
26	Stratford	0.131	0.132	0.135	0.138
27	Summerside	0.558	0.569	0.579	0.592
28	Three Rivers		0.0645	0.0661	0.0677
29	Tignish	0.126	0.127	0.130	0.133
30	Union Road	0.008	0.011	0.011	0.012
31	Victoria	0.008	0.011	0.011	0.012
32	Warren Grove	0.008	0.011	0.011	0.012
33	Wellington	0.008	0.011	0.011	0.012



### EXPLANATORY NOTES

**SECTION 1** revokes the original Schedule to the regulations and substitutes a new Schedule that updates the municipalities to which the regulations apply.

**SECTION 2** provides for the commencement of the regulations.

Certified a true copy,

Paul T. Ledwell

Clerk of the Executive Council and Secretary to Cabinet

### EC2019-83

#### REGULATED HEALTH PROFESSIONS ACT MESSAGE THERAPISTS REGULATIONS

(Approved by Her Honour the Lieutenant Governor in Council dated February 12, 2019.)

Pursuant to sections 2 and 96 of the *Regulated Health Professions Act* R.S.P.E.I. 1988, Cap. R-10.1, Council made the following regulations:

#### PART 1 - INTERPRETATION

##### 1. In these regulations

##### Definitions

- |  |  |
|--|--|
| <p>(a) “Act” means the <i>Regulated Health Professions Act</i> R.S.P.E.I. 1988, Cap. R-10.1;</p> <p>(b) “Council” means the Council of the College of Massage Therapists established under section 3;</p> <p>(c) “massage therapist” means a member registered in the register for massage therapy, except where otherwise provided;</p> <p>(d) “massage therapy” means the assessment of the soft tissue and joints of the body and the treatment and prevention of physical dysfunction and pain of the soft tissues and joints by manipulation to develop, maintain, rehabilitate or augment physical function, relieve pain or promote health;</p> <p>(e) “refresher program” means a refresher program in massage therapy consisting of a formal curriculum, a set of individualized assignments of studies and experiences, a set of continuing education credits, a practicum or a combination of these elements.</p> | <p>Act</p> <p>Council</p> <p>massage therapist</p> <p>massage therapy</p> <p>refresher program</p> |
|--|--|

## PART 2 - DESIGNATION

Regulated health profession	<b>2.</b> (1) Massage therapy is designated as a regulated health profession.
Title protection only	(2) Massage therapy is prescribed for the purpose of subsection 2(4) of the Act.
Designations of a member	(3) For the purpose of subsection 89(1) of the Act, the designations of a massage therapist include the following titles, abbreviations and initials: <ul style="list-style-type: none"> <li>(a) massage therapist;</li> <li>(b) MT;</li> <li>(c) registered massage therapist;</li> <li>(d) RMT.</li> </ul>
Continuation of Board as College	<b>3.</b> The College of Massage Therapists of Prince Edward Island is hereby established as the college for massage therapy.

## PART 3 - REGISTRATION

## Register

Parts of register	<b>4.</b> The register for massage therapy is divided into the following parts: <ul style="list-style-type: none"> <li>(a) general registration;</li> <li>(b) special registration.</li> </ul>
General registration	<b>5.</b> The registrar shall register an applicant in the general registration part where <ul style="list-style-type: none"> <li>(a) the registrar is satisfied that the applicant meets all the requirements for registration set out in subsection 12(2) of the Act and these regulations and registers the applicant pursuant to subsection 12(3) of the Act; or</li> <li>(b) the Council directs the registrar to register the applicant pursuant to subsection 12(6) of the Act or reinstate the registration of the applicant pursuant to subsection 24(4) of the Act.</li> </ul>
Special registration	<b>6.</b> (1) Where the Council directs the registrar to register an applicant pursuant to subsection 13(3) of the Act, the registrar shall register the applicant in the special registration part.
No renewal or reinstatement	(2) Special registration is for a limited time and purpose and is therefore not subject to renewal or reinstatement.

## Prescribed Requirements for General Registration

Education	<b>7.</b> For the purpose of clause 12(2)(c) of the Act, an applicant shall have successfully completed a post-secondary diploma or degree program in massage therapy approved by the Council.
Examinations	<b>8.</b> For the purpose of clause 12(2)(d) of the Act, an applicant shall have successfully completed

- (a) a provincial examination established or adopted by the Council to assess knowledge and understanding of the jurisprudence, ethical standards and standards of practice governing massage therapy in the province; and
- (b) a competency examination established, approved or adopted by the Council.

**9.** (1) For the purpose of clauses 12(2)(f), subclause 22(2)(a)(ii) and clause 24(4)(c) of the Act, an applicant shall have done one of the following within the three years preceding the application to demonstrate currency of professional knowledge and skills:

Currency of professional knowledge and skills

- (a) successfully completed the educational requirements set out in section 7;
- (b) actively practised massage therapy, as a massage therapist authorized by the laws of the jurisdiction where he or she is practising to practise without any restrictions, for at least 500 hours;
- (c) successfully completed a refresher program satisfactory to the registrar.

(2) Where an applicant fails to demonstrate currency under subsection (1), the Council may require the applicant to successfully complete a refresher program approved by the Council within the time period specified by the Council.

Failure to demonstrate currency

**10.** (1) For the purpose of clause 12(2)(j), subclause 22(2)(a)(v) and clauses 24(4)(f) and 25(3)(c) of the Act, an applicant or massage therapist, as the case may be, is required to hold or be covered by professional liability insurance under a policy that provides coverage of not less than \$2,000,000 per claim or occurrence and an aggregate limit of not less than \$2,000,000, excluding legal or court costs.

Insurance

(2) An applicant or massage therapist shall provide or ensure the registrar is provided with the most current certificate of professional liability insurance issued by the insurer that confirms the applicant or massage therapist is insured under a policy that meets the requirements of subsection (1).

Valid certificate required

**11.** (1) For the purpose of subclause 22(2)(a)(i) of the Act, an applicant shall have utilised methods or participated in programs established by the Council in accordance with section 60.1 of the Act to assess the competency of its members in practising massage therapy, as required by the Council.

Continuing competency

- (2) A massage therapist shall
  - (a) keep a record in a form satisfactory to the registrar of the activities that the massage therapist undertakes for the purpose of this section; and
  - (b) provide copies of the record referred to in clause (a) on the request of and in accordance with the directions of the registrar.

Record

## PART 4 - GENERAL

Reinstatement, time period	<b>12.</b> For the purpose of subsection 24(1) of the Act, the maximum period of time is three years.
Name of corporation	<b>13.</b> (1) For the purpose of clause 15(1)(d) of the Act, the name of a corporation applying for a permit to carry on the business of providing the professional services of a massage therapist shall be, in the opinion of the registrar, in good taste, dignified and professional.
Change of name	(2) Before changing its name, a health profession corporation shall obtain written confirmation from the registrar that the proposed name meets the requirements of subsection (1).
Transitional	<b>14.</b> (1) A person who, during the year preceding the date this section comes into force, practises massage therapy in the province is deemed, on and after the date this section comes into force, to be registered in the general registration part of the register.
Expiry	(2) The registration of a person referred to in subsection (1) expires 90 days after the date this section comes into force, unless it is sooner revoked, and may be renewed in accordance with section 22 of the Act.
Exception on renewal	(3) Subclauses 22(2)(a)(i) and (ii) of the Act do not apply to a person referred to in this section the first time the person applies to renew his or her registration.
Commencement	<b>15.</b> These regulations come into force on March 1, 2019.

## EXPLANATORY NOTES

**SECTION 1** defines terms used in these regulations.

**SECTION 2** designates massage therapy as a regulated health profession and prescribes it as a regulated health profession that does not have a distinct and identifiable scope of practice so that the prohibition in subsection 2(3) of the Act does not apply to the practice of massage therapy. It sets out titles, abbreviations and initials that are included in designations of a massage therapist.

**SECTION 3** establishes the College of Massage Therapists of Prince Edward Island.

**SECTION 4** divides the register into two parts: general registration and special registration.

**SECTION 5** sets out the circumstances in which an applicant is to be registered in the general registration part.

---

**SECTION 6** sets out the circumstances in which an applicant is to be registered in the special registration part. It also provides that registration in the special registration part is not subject to renewal or reinstatement.

**SECTION 7** sets out the prescribed educational requirements for massage therapy.

**SECTION 8** sets out the required examinations for registration in the general registration part of the register.

**SECTION 9** sets out options for demonstrating currency of professional knowledge and skills and empowers the Council to require an applicant who does not demonstrate currency to take a refresher program.

**SECTION 10** sets out requirements with respect to professional liability insurance for applicants or massage therapists, as the case may be.

**SECTION 11** sets out continuing competency requirements for renewal of registration in the general registration part. It requires massage therapists to keep a record of their continuing competency activities and provide a copy to the registrar on request.

**SECTION 12** provides that a former massage therapist may apply for reinstatement of registration if his or her registration has lapsed for less than three years.

**SECTION 13** requires that the name of a corporation applying for a permit to carry on the business of providing the services of a massage therapist shall be, in the opinion of the registrar, in good taste, dignified and professional. It requires a health profession corporation to obtain written confirmation from the registrar that any proposed name change meets those requirements.

**SECTION 14** sets out transitional provisions for persons who practise massage therapy during the year immediately preceding the coming into force of this section. It deems them to be registered for 90 days and allows for them to renew the registration. It provides that they do not have to meet continuing education and competency requirements or currency requirements the first time they apply for renewal.

**SECTION 15** provides for the commencement of these regulations.

Certified a true copy,

Paul T. Ledwell

Clerk of the Executive Council and Secretary to Cabinet

---

**PART II**  
**REGULATIONS INDEX**

Chapter Number	Title	Original Order Reference	Amendment	Authorizing Order and Date	Page
C-9.1	<b>Climate Leadership Act</b> Climate Leadership Regulations		[new] [eff] April 1/2019	EC2019-57 (12.02.2019)	5-27
C-13.01	<b>Community Development Equity Tax Credit Act</b> General Regulations	EC130/11	s.1(1) [renum] s.1(2) [added] s.7(1) [R&S] [eff] Feb.23/2019	EC2019-58 (12.02.2019)	28-29
R-5	<b>Real Property Tax Act</b> Tax Credit Factor Regulations	EC802/17	Schedule [R&S] [eff] Jan.1/2019	EC2019-82 (12.02.2019)	29-31
R-10.1	<b>Regulated Health Professions Act</b> Massage Therapists Regulations		[new] [eff] March 1/2019	EC2019-83 (12.02.2019)	31-35