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**CHAIR:**

WITH  / WITHOUT

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1st SESSION, 67th GENERAL ASSEMBLY  
Province of Prince Edward Island  
3 CHARLES III, 2024

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**(Bill No. 68)**

**An Act to Amend the Real Property Tax Act (No. 2)**

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Hon. Jill Burridge  
Minister of Finance

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GOVERNMENT BILL

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Andrea MacRae  
Acting King's Printer  
Charlottetown, Prince Edward Island

**For House  
Use Only**

**Prince Edward Island  
Legislative Assembly**

**ASSEMBLY / SESSION / YEAR**  
67th General Assembly / 1st / 2024

**AMENDMENTS**

**BILL NUMBER: 68** PAGE No. 2 of 6 PAGES

**TITLE: An Act to Amend the Real Property Tax Act (No. 2)**

#	SECTION	AMENDMENT	DATE

**NOTED:** \_\_\_\_\_ **CERTIFIED CORRECT:** \_\_\_\_\_  
**COMMITTEE CLERK** **CHAIR, IN COMMITTEE**



## AN ACT TO AMEND THE REAL PROPERTY TAX ACT (NO. 2)

BILL NO. 68

2024

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BE IT ENACTED by the Lieutenant Governor and the Legislative Assembly of the Province of Prince Edward Island as follows:

1. **Subsection 16(7) of the *Real Property Tax Act* R.S.P.E.I. 1988, Cap. R-5, is repealed and the following substituted:**

**Proceeds of sale of real property**

- (7) All money received by the Minister as the proceeds of any sale of real property for overdue and unpaid taxes under this Act shall be disbursed in the following order of priority:
- (a) in payment of the expenses of advertising and sale;
  - (b) in payment of all tax arrears and all taxes owing on the real property and being unpaid to the date of sale, including accrued interest on those taxes;
  - (c) in payment of the taxes as defined in clause 1(g) of the *Revenue Administration Act* R.S.P.E.I. 1988, Cap. R-13.2, owing to the province by the assessed owner of the property and being unpaid to the date of sale;
  - (d) in payment of outstanding charges owing to a municipality or a municipal corporation pursuant to section 184 of the *Municipal Government Act* R.S.P.E.I. 1988, Cap. M-12.1, where the municipality or municipal corporation has certified the amount owing prior to the date of sale;
  - (e) in payment of outstanding orders or judgments owing to the province by the assessed owner of the real property pursuant to sections 33 to 36, inclusive, of the *Environmental Protection Act* R.S.P.E.I. 1988, Cap. E-9, and being unpaid to the date of sale;
  - (f) to the person in whose name the tax was levied for the collection of which the sale was held under this Act.

## EXPLANATORY NOTES

**SECTION 1** repeals subsection 16(7) of the *Real Property Tax Act* R.S.P.E.I. 1988, Cap. R-5, and substitutes a new subsection 16(7) with updated wording and a new clause (e) that authorizes payment out of the proceeds of sale of outstanding orders or judgments owing by the assessed owner of the real property to the province pursuant to the specified sections of the *Environmental Protection Act*. This payment is fifth in order of priority.

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(Bill No. 68)

**An Act to Amend the Real Property Tax Act (No. 2)**

<i>STAGE:</i>	<i>DATE:</i>
<i>1st Reading:</i>	November 5, 2024
<i>2nd Reading:</i>	
<i>To Committee:</i>	
<i>Reported:</i>	
<i>3rd Reading and Pass:</i>	
<i>Assent:</i>	

**SIGNATURES:**

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Honourable Dr. Wassim Salamoun, Lieutenant Governor

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Honourable Darlene Compton, Speaker

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Joseph Jeffrey, Clerk

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Hon. Jill Burrige  
Minister of Finance

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GOVERNMENT BILL

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2024  
1st SESSION, 67th GENERAL ASSEMBLY