

EC2020-248**REAL PROPERTY ASSESSMENT ACT
REGULATIONS
AMENDMENT**

Pursuant to subsection 35(1) of the *Real Property Assessment Act* R.S.P.E.I. 1988, Cap. R-4, Council made the following regulations:

1. Section 9 of the *Real Property Assessment Act* Regulations (EC490/72) is amended

- (a) by renumbering it as subsection 9(1); and
- (b) by the addition of the following after subsection (1):

(2) Notwithstanding subsection (1), for the 2020 tax year, the Minister shall mail a notice of assessment on or before the fifth business day in June, 2020, to every person in whose name a property is assessed pursuant to the Act.

Special provision
for 2020 tax year -
notice of assessment

2. These regulations come into force on April 11, 2020.**EXPLANATORY NOTES**

SECTION 1 amends section 9 of the regulations to make special provision for the date by which notices of assessment must be mailed for the 2020 taxation year,

SECTION 2 provides for the commencement of these regulations.

EC2020-249**REAL PROPERTY TAX ACT
REGULATIONS
AMENDMENT**

Pursuant to subsection 43(1) of the *Real Property Tax Act* R.S.P.E.I. 1988, Cap. R-5, Council made the following regulations:

1. (1) Section 4 of the *Real Property Tax Act* Regulations (EC512/72) is amended by the addition of the following after subsection (1.1):

(1.2) Notwithstanding subsection (1), the Minister shall mail a notice of taxation for the 2020 tax year on or before the fifth business day in June, 2020, to every person in whose name a tax is levied pursuant to the Act.

Special provision
for 2020 tax year -
notice of taxation

(2) **Subsection 4(2) of the regulations is amended by the deletion of the words “referred to in subsection (1)” and the substitution of the words “for the purpose of this section”.**

2. (1) Section 8 of the regulations is amended by the addition of the following after subsection (1):

(1.1) Notwithstanding subsection (1), in respect of the 2020 tax year, taxes levied pursuant to the Act are due and payable on December 31, 2020.

Special provision
for 2020 tax year -
when payments due

(2) Subsection 8(2) of the regulations is amended by the deletion of the words “set forth in subsection (1)” and the substitution of the words “specified in subsection (1) or (1.1), as the case may be”.

(3) Section 8 of the regulations is amended by the addition of the following after subsection (2):

(2.1) Notwithstanding subsection (2), all taxes levied by the Minister or a municipality for the 2020 tax year pursuant to the Act are overdue if unpaid on the date specified in subsection (1.1).

Special provision
for 2020 tax year -
when taxes overdue

(2.2) All taxes and interest for tax years prior to 2020 that are unpaid as of April 30, 2020, are overdue if unpaid on the date specified in subsection (1.1).

Special provision
for 2020 tax year -
arrears of taxes

3. These regulations come into force on April 11, 2020.

EXPLANATORY NOTES

SECTION 1 amends section 4 of the *Real Property Tax Act Regulations* by adding a new subsection 4(1.2) to make special provision for the 2020 tax year for the requirement to send the notices of taxation. The section also amends subsection 4(2) to clarify that it applies to the notice of taxation referred to in the new subsection 4(1.2).

SECTION 2 amends section 8 of the regulations by adding a new subsection (1.1) to make special provision for the date on which taxes are due and payable in 2020. The section also amends subsection 8(2) to clarify that it applies to the new subsection 8(1.1). Finally, the section adds new subsections 8(2.1) and (2.2), to clarify when taxes and arrears of taxes become overdue in 2020.

SECTION 3 provides for the commencement of the regulations.

EC2020-250

RETAIL BUSINESS HOLIDAYS ACT EXEMPTION REGULATIONS AMENDMENT

Pursuant to section 7 of the *Retail Business Holidays Act* R.S.P.E.I. 1988, Cap. R-13.02, Council made the following regulations:

1. Sections 3 and 4 of the *Retail Business Holidays Act Exemption Regulations* (EC554/93) are revoked and the following substituted:

3. (1) Subject to subsection (2), a retail business that sells or offers for sale food, food products and household or personal products for customer pickup is exempt from the operation of clause 2(1)(a) of the Act during the hours between 8 a.m. and 11:59 a.m. on Sundays.

Food, food
products, etc.

(2) A person who operates a retail business referred to in subsection (1) shall not sell or offer for sale any goods except by advance purchase during the hours specified in subsection (1).

Sales by advance
purchase only

(3) This section is revoked on the date on which Order EC2020-174, the declaration of a state of public health emergency pursuant to subsection 49(1) of the *Public Health Act* R.S.P.E.I. 1988, Cap. P-30.1, is terminated.

Revocation

2. These regulations come into force on April 18, 2020.

EXPLANATORY NOTES

SECTION 1 amends the Exemption Regulations (EC554/93) by revoking sections 3 and 4, which are spent, and substituting a new section 3 that exempts retail businesses selling or offering for sale food, food products and household or personal products for customer pickup during the hours from 8 a.m. to 11:59 a.m. on Sundays from the operation of clause 2(1)(a) of the Act. The exemption is subject to the condition that the sale or offering for sale of those goods is limited to advance purchase during those hours. The new section 3 is revoked on the date on which Order EC2020-174, declaring a state of public health emergency, is terminated.

SECTION 2 provides for the commencement of these regulations.