

**TITLE:** Deed Transfer Tax By-Law  
**SECTION:** Financial Services  
**BYLAW NO:** B-2

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**APPROVAL DATE:** April 27, 2026

**CAO Signature:** 

(Consolidated Version Effective July 1, 2026)

1. This By-law shall be known as the Deed Transfer Tax By-law.
2. A deed transfer tax shall apply to the Town of Amherst.
3. The amount of the deed transfer tax shall be one and one half percent (1.5%) of the sale price or value of the property effective July 1, 2026.
3. Part V, "Deed Transfers" and Section 3 (Interpretations) of *Municipal Government Act*, Stats. N.S. 1998, chapter 18, shall apply to deed transfers.
4. For the purposes of this By-law, "persons married to one another" shall include those persons who have entered into a domestic partnership declaration and have registered such declaration in accordance with Part II of the Vital Statistics Act R.S.N.S., Chapter 494.
5. The Registrar of Deeds shall be the agent and collector of the deed transfer tax for the Town of Amherst.
6. Attached is Schedule A Deed Transfer – Affidavit of Value which will form a part of this by-law.
7. The Municipal Deed Transfer Tax By-law as amended passed by the Town Council of the Town of Amherst on the 20<sup>th</sup> day of March 1989, the 27<sup>th</sup> day of May 2013 and the 18<sup>th</sup> day of June 2018 is hereby repealed in its entirety.

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For Administrative Use Only:

Deed Transfer Tax By-law B-2 Adoption	
<b>First reading:</b>	March 9, 2026
<b>Notice of Intent:</b>	April 10, 2026
<b>Second Reading:</b>	April 27, 2026
<b>Notice of Publication:</b>	May 2, 2026
<b>Notice to Service Nova Scotia &amp; Municipal Relations:</b>	May 4, 2026
<b>Effective Date of Bylaw:</b>	July 1, 2026

## VERSION LOG

Bylaw Owner	Amendment Description	Council Approval Date
Director of Finance	Increase rate from 1.25% to 1.5% effective July 1, 2026.	April 27, 2026

Minutes reference date: April 27, 2026    June 18, 2018    May 27, 2013    March 20, 1989

Deed Transfer-Affidavit of Value

Schedule A

Municipality: \_\_\_\_\_
This affidavit must accompany the deed upon registration.

I/We, \_\_\_\_\_ make oath/affirm
that I am/we are the grantee(s) (new owner(s)) or the duly authorized agent of the grantee(s) named
below and that I/we have personal knowledge of the facts and information in this affidavit and that
they are true.

1. Grantee(s) (new owner(s)) and mailing addresses: \_\_\_\_\_
Assessment notices will be sent to these addresses unless otherwise specified. If insufficient space, check [ ] and attach
additional names and mailing addresses.

Name 1: \_\_\_\_\_
Surname First Name Full Middle Name

Address: \_\_\_\_\_
RR#/PO Box (if applicable) Civic # Street/Road Name Street Type Apt. or Suite
Municipality/Community County Province Postal Code Country

Name 2: \_\_\_\_\_
Surname First Name Full Middle Name

Address: \_\_\_\_\_
RR#/PO Box (if applicable) Civic # Street/Road Name Street Type Apt. or Suite
Municipality/Community County Province Postal Code Country

Telephone Name 1: \_\_\_\_\_ Telephone Name 2: \_\_\_\_\_
Home Business Home Business

2. Description of Property [ ] same as mailing address above
Location of property conveyed \_\_\_\_\_
Civic # Street/Road Name

Community Name Postal Code

Complete one or more
Property identifier (PID): \_\_\_\_\_ Assessment account number: \_\_\_\_\_

3. Grantor(s) (previous owner(s)) If insufficient space, check [ ] and attach additional names

Name 1: \_\_\_\_\_
Surname First Name Full Middle Name

Name 2: \_\_\_\_\_
Surname First Name Full Middle Name

4. Municipal deed transfer tax (DTT) and sales information
Date of sale \_\_\_\_\_
1. Sale/purchase price\* \_\_\_\_\_ x \_\_\_\_\_ DTT Rate
\*Exclude HST and rebate (if applicable to this sale)
= \_\_\_\_\_ DTT Payable

Complete lines 2 to 4 for new residential construction
(if applicable).
2. Plus HST. \_\_\_\_\_
3. Less HST rebate \_\_\_\_\_
4. Equals contract price. \_\_\_\_\_
Contract price (sale/purchase price + HST - HST rebate) for assessment purposes only
5. Statement of DTT exemption claimed (if applicable). \_\_\_\_\_

Certificate of Treasurer or
Registrar Acting as Treasurer
[ ] I certify that the deed transfer
tax according to this affidavit
has been paid.
or
[ ] I certify that according to this
affidavit no deed transfer tax is
due or payable.
Treasurer or Registrar

Note: the sales price and related information may be published under s. 101A of the Municipal Government Act

(Severally) sworn/affirmed at \_\_\_\_\_ in the County of \_\_\_\_\_ Province of
Nova Scotia, this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ (year) before me.

Signed \_\_\_\_\_
A Barrister, Commissioner or Notary Public Grantee (new owner) or agent of the Grantee

Name \_\_\_\_\_
(please print) Grantee (new owner) or agent of the Grantee

For Office Use Only (Registry)
Document # \_\_\_\_\_

For Office Use Only (Assessment)