

**Town of Amherst**  
**Deed Transfer Tax By-law**  
(Consolidated Version to 27 May 2013)

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 one percent (1%) of the sale price or value of the property effective June 1, 2013.
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 day of March 1989: Amended May 28, 2009, is hereby repealed in its entirety.