



Town of Amherst  
**Deed Transfer Tax  
Bylaw**

Bylaw No: B-2-1

Effective: July 1, 2018



I, Kimberlee Jones, Municipal Clerk of the Town of Amherst, do hereby certify that the following is a true copy of the **Deed Transfer Tax Bylaw** adopted by Council at a meeting held on June 18, 2018.

Given under the hand and seal of the Town of Amherst this 19<sup>th</sup> day of June, 2018.

Kimberlee Jones  
Municipal Clerk

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First Reading of Council – May 23, 2018  
Notice of Intention to Adopt – June 2, 2018  
Second Reading of Council – June 18, 2018  
Sent to Municipal Affairs – June 19, 2018  
Effective Date – July 1, 2018

## **BY-LAW TO AMEND THE DEED TRANSFER TAX BY-LAW, B-2**

The Town of Amherst Deed Transfer Tax By-Law, B-2, approved by Council on May 27, 2013 is hereby amended as follows:


a. Paragraph 3

Delete paragraph 3 in its entirety and replace it with the following:

The amount of the deed transfer tax shall be one and one quarter percent (1.25%) of the sale price or value of the property effective July 1, 2018.

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First Reading of Council – May 23, 2018  
Notice of Intention to Adopt – June 2, 2018  
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<b>Annotation for Official Bylaw Book</b>	
Date of First Reading	May 23, 2018
Date of advertisement of Notice of Intent to Consider	June 2, 2018
Date of Second Reading	June 18, 2018
Date of mailing to Municipal Affairs	June 19, 2018
Effective Date of Bylaw	July 1, 2018
I certify that this Bylaw to Amend the Deed Transfer Tax Bylaw was adopted by Council and published as indicated above.	
 <hr/> Kimberlee Jones Municipal Clerk	<u>June 19, 2018</u> Date

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First Reading of Council – May 23, 2018  
 Notice of Intention to Adopt – June 2, 2018  
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**Town of Amherst**  
**Deed Transfer Tax By-law**  
(Consolidated Version as of July 1, 2018)

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 quarter percent (1.25%) of the sale price or value of the property effective July 1, 2018.
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 27, 2013, is hereby repealed in its entirety.