

DEED TRANSFER TAX BY-LAW

1. TITLE

This By-law shall be cited at the Deed Transfer Tax By-law.

2. DEFINITION

In this By-law "Region of Windsor and West Hants Municipality" means the Municipality incorporated by the *Region of Windsor and West Hants Municipality Act*, SNS 2018, c.26, irrespective of whether it has had its name changed by virtue of Section 11 of that *Act* or otherwise.

3. BY-LAW

- a. A deed transfer tax shall apply to properties in the Region of Windsor and West Hants Municipality, effective on and after April 1, 2020.
- b. The amount of the deed transfer tax shall be the sum of one and one half per cent (1.5%) of the sale price or value of the property.
- c. Section 3 Interpretations and Part V Deed Transfers of the *Municipal Government Act, R.S.N.S 1998, c. 18* shall apply to deed transfers.
- d. For the purposes of this By-law, "persons married to one another" shall include those 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. 1989, c. 494*
- e. Pursuant to Section 110 of the *Municipal Government Act R.S.N.S 1998, c. 18*, the Registrar of Deeds is hereby appointed as the agent and collector of the deed transfer tax and has all the powers of the treasurer pursuant to Part V of the *Municipal Government Act, R.S.N.S.1998, c. 18*.

4. REPEAL

- a. By-law 30 Deed Transfer Tax By-law of the Town of Windsor dated August 28, 2007, and all previous such by-laws are hereby repealed on the effective date.
- b. D-002 Deed Transfer Tax By-law of the Municipality of the District of West Hants dated September 14, 2004 as amended on March 8, 2016 and July 10, 2018, and all previous by-laws are hereby repealed on the effective date.

5. EFFECTIVE DATE

- a. This By-law shall be effective on April 1, 2020.

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I, Rhonda Brown, Municipal Clerk of the Region of Windsor and West Hants Municipality, the Province of Nova Scotia, do hereby certify that this is a true copy of the By-law as adopted by the Council of the Region of Windsor and West Hants Municipality at a meeting duly called and held on the **23rd** day of **June, 2020**.



R. N. Brown
Municipal Clerk

By-Law Adoption	
First Reading:	May 28, 2020
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Second Reading & Approval	June 23, 2020
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