



WEST HANTS REGIONAL MUNICIPALITY
Public Hearing Minutes – Deed Transfer Tax By-law
June 23, 2020 6:00 pm
Virtual Meeting – via Zoom

1. Call to Order

The Public Hearing was called to order at 6:10 pm.

Council Present:

Abraham Zebian, Mayor

Rupert Jannasch, Councillor, District 1

Scott McLean, Councillor, District 2

Mark McLean, Councillor, District 3

Jeff Hartt, Councillor, District 4

Debbie Francis, District 5

Paul Morton, Deputy Mayor, District 8

Bob Morton, Councillor, District 6

Ed Sherman, Councillor, District 7

Richard Murphy, Councillor, District 9

Laurie Murley, Councillor, District 10

Jim Ivey, Councillor, District 11

Staff and Guests Present:

Mark Phillips, Chief Administrative Officer

Todd Richard, Dir. Public Works

Shelleena Thornton, Administrative
Supervisor

Sara Poirier, Planner

Carlee Rochon, Dir. Financial Services

Rhonda Brown, Municipal Clerk

Madelyn LeMay, Dir. Planning &
Development

Saira Shah, Planner

Regrets:

Kathy Kehoe, Dir. Community Development

Members of the public watched the meeting using Facebook Live.

2. Introduction

Mayor Zebian advised that Public Hearings for this By-law is required by Section 168 of the Municipal Government Act and Section 15.5 of the Meeting and Committee Procedural Policy. The virtual public hearing is hosted by Council.

When the Public Hearing is complete, the Council meeting will resume, and proceed to Second Reading of the By-law where members of Council may then ask questions and make comments.

3. Presentation

Clerk Brown reviewed the presentation (attached) noting it was posted publicly prior to the Public Hearing for comments from the public. There was one question from the

public on where to locate information and no comments received for or against the By-law.

4. Public Hearing Adjournment

Mayor Zebian declared the Public Hearing closed.

The meeting ended at 6:18 pm.

(Refer to the 2020-06-23 Council Meeting minutes for the next step, Second Reading)

Abraham Zebian, Mayor

Rhonda Brown, Municipal Clerk



Deed Transfer Tax By-law
Public Hearing
June 23, 2020

Authority for a Deed Transfer Tax By-law

- ▶ *Municipal Government Act, Section 102*
 - ▶ 102 (1) A Council may determine, by by-law, that a deed transfer tax applies in the municipality and the rate of the deed transfer tax, but the rate of the deed transfer tax shall not exceed one and one half percent of the value of the property transferred.
 - ▶ 102 (2) A deed transfer tax applies to the sale of every property that is transferred by deed.





History

- ▶ Former Municipality of the District of West Hants
 - ▶ Had a Deed Transfer Tax By-law since 1973 of 0.5%
 - ▶ Rate increased in 2004 to 1%
 - ▶ Rate increased in 2018 to 1.5%
- ▶ Former Town of Windsor
 - ▶ Had a Deed Transfer Tax By-law since at least 2005 of 1%
 - ▶ Rate increased in 2007 to 1.5%
- ▶ Both of by-laws of the former units are currently administered through Service Nova Scotia and the Registry of Deeds



Proposed Deed Transfer Tax By-law

- ▶ Applies a deed transfer tax rate of 1.5% to the entire Regional Municipality.
- ▶ Continues to appoint the Registrar of Deeds to administer the By-law and collect the tax.
- ▶ States that Part V of the Municipal Government Act applies which included exceptions to paying the tax.
- ▶ Repeals the Deed Transfer Tax By-laws of the former Town and Municipality.





Exemptions under Municipal Government Act

- ▶ Section 109 of the Municipal Government Act provide exemptions for paying deed transfer tax such as:
 - ▶ Transfers between married persons
 - ▶ Corrections to deeds
 - ▶ A deed from the Nova Scotia Farm Loan Board under the Agriculture and Rural Credit Act
 - ▶ If the grantee is a registered Canadian charitable organization and the property is for non-commercial or industrial use



By-law Approval Process

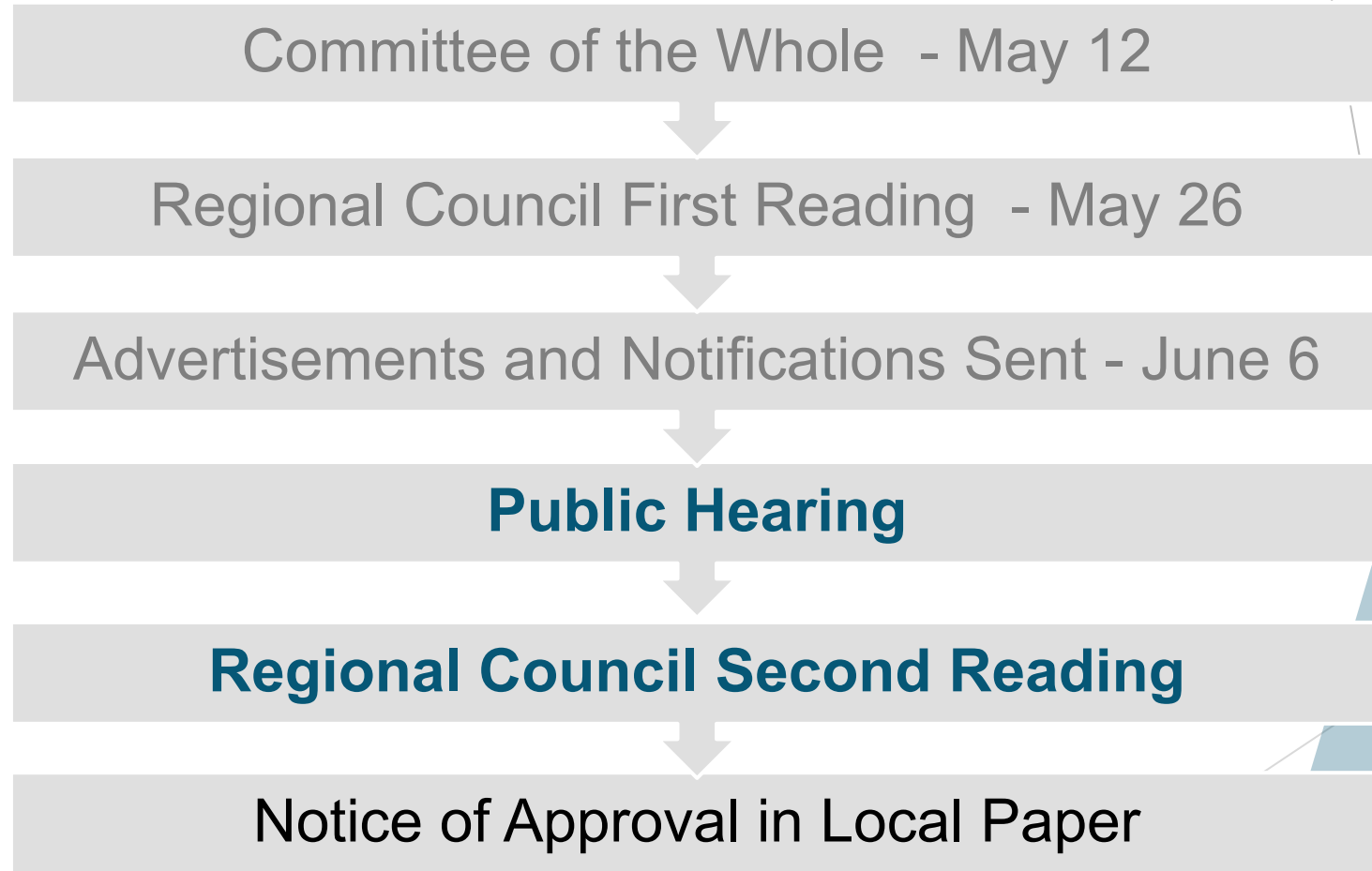


- ▶ *Municipal Government Act, Section 168*
 - ▶ By-law must be read twice.
 - ▶ Notice of Councils intent to approve a by-law is published in the newspaper 14 days before the Second Reading, which states the date & time of when the by-law will be considered and where it may be inspected.
 - ▶ That Council may by policy determine other procedures to be followed.
- ▶ Meeting and Committee Procedural Policy, Section 15.5 a)
 - ▶ Requires all by-laws to have Public Hearing before Second Reading.
- ▶ Other notifications may be required dependent on the by-law.



Process Timeline

The Public Hearing was advertised in the Chronicle Herald on Saturday June 6th as well as on the Regional website and Facebook.





Questions and Comments

- ▶ Only one question was received concerning our website URL to locate information about the Deed Transfer Tax By-law.
- ▶ There were no comments for or against the By-law.





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TOGETHER

Recommendation

Should Council wish to proceed with the Deed Transfer Tax By-law after the Public Hearing and consideration of any comments made by the public, the recommended motion would be:

- ▶ **...that Council give Second Reading and approves the Deed Transfer Tax By-law, RD-001 substantively the same as that presented to Committee of the Whole on May 12, 2020.**