

# MUNICIPALITY OF THE COUNTY OF KINGS



**For By-Law information contact the Municipal Clerk**

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## **BY-LAW # 78**

### **TAX COLLECTION FEES BY-LAW**

BE IT ENACTED by the Council of the Municipality of Kings, under the authority of Section 111(6) of the Assessment Act, being Chapter 23 of the Revised Statutes of Nova Scotia, 1989, as amended, as follows:

1. This by-law shall be known as the "Tax Collection Fees By-law".
2. In this by-law:

"Municipality" shall mean the Municipality of the County of Kings

"Officer" shall mean a Police Officer or Constable of the Municipality, a Special Collector appointed by the Council of the Municipality, a Provincial Constable or the Sheriff of the County of Kings

"Taxes" shall include real property taxes, machinery and equipment tax, business occupancy tax and any and all area rates.

3. This by-law shall apply to all properties in the Municipality.
4. An officer executing a warrant issued under the authority of the Assessment Act is entitled to the fees as set out in the Policy for Fees.

#### **History of this By-law**

Enacted - April 2, 1996

Amended - February 4, 2003  
May 1, 2007