

MUNICIPALITY OF THE COUNTY OF KINGS

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BY-LAW #113

DEED TRANSFER TAX BY-LAW

WHEREAS section 102 (1) *Municipal Government Act, 1998 S.N.S. c.18*, as amended, permits Council to determine, by by-law, that a Deed Transfer Tax applies in the Municipality and the rate of the Deed Transfer Tax;

WHEREAS Part V *Municipal Government Act, 1998 S.N.S. c.18*, as amended, sets out the statutory and fundamental principles of the Deed Transfer Tax. Should any of the provisions contained herein be in conflict with any of the provisions contained in the Act, the Act shall supersede this By-law;

WHEREAS section 102 (1) *Municipal Government Act, 1998 S.N.S. c.18*, as amended, provides that the rate of the Deed Transfer Tax shall not exceed one and one half per cent of the value of the property transferred;

WHEREAS section 102 (2) *Municipal Government Act, 1998 S.N.S. c.18*, as amended, provides that a Deed Transfer Tax applies to the sale price of every property that is transferred by deed; and

WHEREAS the Council of the Municipality of the County of Kings wishes to enact a Deed Transfer Tax By-law.

NOW THEREFORE BE IT RESOLVED THAT the Municipality of the County of Kings hereby enacts as follows:

1. Citation

This By-law shall be known as By-law 113 and may be cited as the Deed Transfer Tax By-law.

2. Definitions

In this By-law:

2.1 “**Municipality**” means the Municipality of the County of Kings;

2.2 “**Tax**” means the Deed Transfer Tax;

3. Application

3.1 The rate of the Deed Transfer Tax in the Municipality of the County of Kings is 1.5 (One point Five) percent of the value of the property transferred.

3.2 Sections 102-110 of the *Municipal Government Act* apply to the Municipality.

4. Lien

The Tax with interest and penalty constitutes a lien upon the property, that attaches on the date when the Tax is due and continues until discharged by payment.

5. Severability

If a court of competent jurisdiction should declare any section or part of a section of this By-law to be invalid, such section or part of a section shall not be construed as having persuaded or influenced Council to pass the remainder of the By-law and it is hereby declared that the remainder of the By-law shall be valid and shall remain in force.

6. Interpretation

The clause headings in this by-law are provided for reference only and do not form part of the text of this By-law.

7. Collection

The Registrar of Deeds shall be the agent and collector of the Deed Transfer Tax for the Municipality.

8. Effective Date

This By-law will come into force and take effect on the date of its publication.

By-law Adoption				
First Reading	Notice of Second Reading	Second Reading	Notice of Passing	Certified Copy to Minister
October 7, 2025	October 11 & 17, 2025	November 3, 2025	December 13, 2025	December 15, 2025

By-law Amendments				
First Reading	Notice of Second Reading	Second Reading	Notice of Passing	Certified Copy to Minister