



## **Deed Transfer Tax By-law Advancing to Second Reading**

**Oct. 7, 2025**

Municipal Council for the Municipality of the County of Kings gave First Reading to a proposed Deed Transfer Tax By-law on Oct. 7.

The First Reading stage allows Council to discuss a draft by-law and determine if the proposed regulation proceeds to a Second Reading. Council can decide if the draft by-law is passed as is, approved with minor changes, or voted down at Second Reading.

A minimum of 14 days' notice must be provided before a Second Reading to give the public an opportunity to comment. The Second Reading for the proposed Deed Transfer Tax By-law will occur in Council Chambers Monday, Nov. 3, at 6 p.m.

Municipal Staff are recommending a Deed Transfer Tax for the purpose of funding strategic investments that include, but are not limited to, water, wastewater and active living infrastructure.

If formally implemented, a 1.5% Deed Transfer Tax would be paid by the purchaser of a non-exempted deeded property in the Municipality of the County of Kings at the time of transfer.

The Municipal Government Act (MGA) allows municipalities in Nova Scotia to collect Deed Transfer Tax revenue to raise funds for capital projects. The list of exemptions includes, among others, deeds transferring title: for a nominal consideration (e.g. \$1), to a municipality, between married persons, through tax sale, by way of gift, before the date of a Deed Transfer Tax By-law and from the Nova Scotia Farm Loan Board to a borrower under the Agriculture and Rural Credit Act.

The Municipality of the County of Kings is currently the only Municipality in Nova Scotia that does not collect a Deed Transfer Tax.

"I've heard from a lot of people who do not want their property taxes to go up. This is exactly what we're trying to avoid. Deed Transfer Tax is a way to bring in new revenue to help the Municipality pay for some big-budget items without raising the general tax rates paid by every property owner every year," said Mayor Dave Corkum.

For more about Deed Transfer Tax, please refer to these [Frequently Asked Questions](#) and the agenda package for the [Oct. 7 Municipal Council meeting](#).