Town of Amherst Deed Transfer Tax By-law

- 1. This By-law shall be known as the Deed Transfer Tax By-law.
- 2. A deed transfer tax shall apply to the Town of Amherst.
- 3. The amount of the deed transfer tax shall be the sum of one and one-quarter percent (1.25%) of the sale price or value of the property effective August 1, 2009.
- 4. Part V, "Deed Transfers" and Section 3 (Interpretations) of **Municipal Government Act**, Stats. N.S. 1998, chapter 18, shall apply to deed transfers.
- 5. For the purposes of this By-law, "persons married to one another" shall include those persons 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., Chapter 494.
- 6. The Registrar of Deeds shall be the agent and collector of the deed transfer tax for the Town of Amherst.
- 7. Attached is **Schedule A Deed Transfer Affidavit of Value** which will form a part of this by-law.
- 8. The Municipal Deed Transfer Tax By-law as amended passed by the Town Council of the Town of Amherst on the 20th day of March 1989: Amended May 28, 2009, is hereby repealed in its entirety.

Clerk's Annotation For Official By-Law Book

Date of first reading: November 30, 2009

Date of advertisement of Notice of Intent to Consider: <u>December 4, 2009</u>

Date of second reading: 21 December 2009

*Date of advertisement of Passage of By-Law: 30 December 2009

Date of mailing to Minister a certified copy of By-Law: 30 December 2009

I certify that this BY-LAW TO AMEND THE TAX EXEMPTION BY-LAW was adopted by Council and published as indicated above.

Clerk

* Effective Date of the By-Law unless otherwise specified in the text of the By-Law

SCHEDULE A

Confidential Document

Deed Transfer - Affidavit of Value

Municipality: _ To be filed in triplicate

This Affidavit must accompany the deed upon registration. make oath/affirm that I am/we are the I/We, grantee(s) (new owner(s)) or the duly authorized agent of the grantee(s) named below and that I/we have personal knowledge of the facts and information in this affidavit and that they are true. 1. Grantee(s) (new owner(s)) and mailing address(es): If insufficient space, check and attach additional names and mailing addresses. Name 1: _ Full Middle Name Address: RR#/PO Box (If applicable) Street/Road Name Apt. or Suite Municipality/Community Province Postal Code Country Name 2: Full Middle Name First Name Address: RR#/PO Box (if applicable) Street/Road Name Apt. or Suite Municipality/Community County Province Postal Code Country Telephone Name 1: Home Telephone Name 2: Home 2. Description of property same as mailing address above Location of property conveyed _ Civic # Street/Road Name Community Name Postal Code Complete one or more Property identifier (PID) Assessment account number _ 3. Grantor(s) (previous owner(s)) If insufficient space, check and attach additional names. Name 1:_ Full Middle Name First Name Name 2: Surname First Name Full Middle Name 4. Municipal deed transfer tax (DTT) and sales information Certificate of Treasurer or Registrar Acting as Treasurer Date of sale _ 1. Sale/Purchase price* ☐ I certify that the deed tranfser tax DTT Rate *Exclude HST and rebate (if applicable to this sale) according to this affidavit has been paid **DTT Payable** Complete lines 2 to 4 for new residential construction (if applicable). ☐ I certify that according to this affidavit 2. Plus HST no deed transfer tax is due or payable 3. Less HST rebate_ 4. Equals contract price _ Treasurer or Registrar Contract price (Sale/purchase price + HST - HST rebate) for assessment purposes only or reason for exemption from DTT ____ (Severally) sworn/affirmed at _____ _____ in the County of __ Province of Nova Scotia, this _____ _____ day of __ before me. Signed A Barrister, Commissioner or Notary Public Grantee (new owner) or agent of the Grantee Name (please print) Grantee (new owner) or agent of the Grantee For Office Use Only (Registry) For Office Use Only (Assessment) Page Document #

Copy Distribution

Original - Registry of Deeds

Copy - Grantee (new owner)