

THE MUNICIPALITY OF THE DISTRICT OF GUYSBOROUGH

DEED TRANSFER TAX BY-LAW

1. This By-law shall be known as the "Deed Transfer Tax By-law".
2. A deed transfer tax applies in the Municipality on terms identified in the *Municipal Government Act*, SNS 1998, c.18, s. 101 - s. 110, or in successor legislation as may be enacted from time to time.
3. The rate of the deed transfer tax in the Municipality shall be one percent of the value of the property transferred.
4. All other Deed Transfer Tax By-Laws heretofore passed by the Municipal Council of the Municipality of the District of Guysborough are hereby REPEALED as of the effective date of this By-Law.