



## **EXHIBIT "A"**

### **BYLAW NO. 18**

#### **A BYLAW RESPECTING DEED TRANSFER TAX**

**BE IT ENACTED** by the Council of Region of Queens Municipality, under the authority of the Municipal Government Act, S.N.S. 1998, Chapter 18, as follows:

1. This bylaw shall be known as Bylaw Number 18 and may be cited as the "Deed Transfer Tax Bylaw".

#### **DEFINITIONS**

2. "Deed" means an instrument by which land is conveyed, transferred, assigned, or vested in a person, but does not include a will, mortgage, agreement of sale or lease for a term of less than twenty-one years.

#### **DEED TRANSFER TAX**

3. On every deed, whereby property situate wholly or partly within Region of Queens Municipality is conveyed, a deed transfer tax of one and one-half percent of the value of the property thereby conveyed is imposed and levied and payable to the Municipality.

#### **PENALTIES**

4. Any person found to be in violation of this bylaw shall be liable, upon conviction, to a fine of not less than Five Hundred Dollars (\$500) and not more than Five Thousand Dollars (\$5,000) and, in default of payment, to a term of imprisonment of a minimum of One (1) day and not to exceed Ninety (90) days.

**EFFECTIVE DATE**

5. This bylaw shall take effect from the 1st day of June 2021.

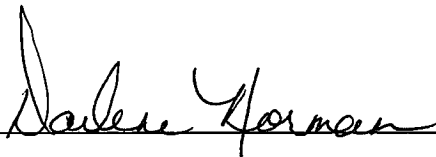
**REPEAL**

6. Deed Transfer Tax Bylaw adopted by the Council of Region of Queens Municipality on the 15th day of March, 2010, is hereby repealed effective 11:59 p.m. on May 31, 2021.

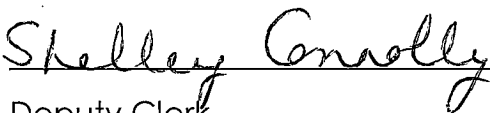
**OFFICIAL CERTIFICATION**

**THIS IS TO CERTIFY THAT** this bylaw was passed by the Council of Region of Queens Municipality at a duly constituted meeting of said Council held on the 11th day of May, 2021.

**SIGNED** by the Mayor and Deputy Clerk this 11th day of May, 2021.

  
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Mayor

  
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Deputy Clerk

READINGS: First Reading:	April 13, 2021
Date of Publication:	April 21, 2021
Second Reading:	May 11, 2021
Newspaper Passing:	May 19, 2021
<b>Filed</b> / Approved:	Minister of Municipal Affairs May 19, 2021