

IN THE SUPREME COURT OF NOVA SCOTIA

**Citation: Nova Scotia Farm Loan Board v. Annapolis County (Municipality), 2004 NSSC
194**

Date: 20041013

Docket: SAR227432

Registry: Annapolis Royal

Between:

**The Nova Scotia Farm Loan Board, a body corporate under
Chapter 7 of the Revised Statutes of Nova Scotia, 1989, the
Agriculture and Rural Credit Act**

Applicant

v.

The Municipality of the County of Annapolis

Respondent

-and-

Kerwin B. Delong and Karen L. Delong

Respondents

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Judge: The Honourable Justice Charles E. Haliburton

Heard: September 21, 2004 in Annapolis Royal, Nova Scotia

Written Decision: October 13, 2004

Subject: Municipal Deed Transfer Tax, exemption of "The Board"

**Summary: N.S.F.L.B. , as agency of the Crown, seeks exemption from tax imposed
on transfer of property by deed in Annapolis County**

**Issue: 1. Is the Board an arm of Government;
2. Has the Crown waived exemption by taking benefit of registering its
deed.**

**Result: Transaction is exempt. The theory of waiver (benefit/burden) is not
engaged.**

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