

[REDACTED]

From: Piers Baker [REDACTED]
Sent: April 12, 2022 5:11 PM
To: Office of the Legislative Counsel
Subject: Letters of complaint about the terrible tax
Attachments: Non resident tax imposed by the provincial government speech for council, April 6th, 2022.docx; chesterLetter2022.doc; Ian Rodger.pdf; David and Lois Mann letter.docx; EricMcKee.docx; Kevin Lynch letter.docx; Letter from Suzi.pdf; Letter to Houston - NS Non-Resident Tax.docx; Nova Scotia Non-Resident2.pdf; Proposed NS Property Tax is Anti-Canadian.pdf; Premier Houston re tax issue 11 April 2022.pdf; Letter to premiere from Chester Municipality.docx; George Cooper letter.pdf; Tom Eisenhauer.pdf; Tony's letter.docx

**** EXTERNAL EMAIL / COURRIEL EXTERNE ****

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Here is my file so far, including my speech!

Piers Baker
(902) 980-0522
Duckworth Real Estate
The Kayak Shack

Non-resident tax imposed by the provincial government is un Canadian & unwelcoming to our friends from other provinces & countries.

I have a stack of letters in my hands from folks who are totally besides themselves with this new sudden tax measure. I've never encountered anything this severe in my time here. It is totally backwards economics. I find it is embarrassing to be a Nova Scotian right now. In this very fragile world where we need to come together and help each other, Tim Houston is telling fellow Canadians and international residents to get out. In Chester these folks are the economic generator for so many businesses and it will inevitably cripple our village.

The really embarrassing part of this tax equation is how to communicate this new reality with our seasonal "folks from away". They fund our charities like the Chester Playhouse, Our Health Centre, The Art Centre, pay for landscaping services from Oceanview and All outdoors, fill restaurants like the Kiwi, Focsle and the Rope Loft, and invest in new construction and repairs to their homes. They don't use our education or health care. A vast majority have links with family, and many are returning to where they were born. They make our rural areas richer culturally and more diverse.

So, if you want to get through this, we need to stand up to Tim Houston and make ourselves heard. What is Danielle Barkhouse doing? We need action immediately to stop this unCanadian and totally unfair tax.

Speaking on the housing crisis with rising rents, owners of summer cottages in rural Nova Scotia are not the answer for a cash grab. This issue is resulting from a few entrepreneurs who are taking advantage of development incentives and low-cost housing in the city. One fifth of all Halifax properties are owned by a small number of very wealthy entrepreneurs. If you want to tax the folks who have created this mess, double the tax for secondary income homes purchased by Nova Scotians. That's how they do it in New Brunswick. That would certainly be fairer. Also, we should be putting higher tax on multiplexes and use the tax to build affordable housing.

New governments in this Province make their major economic mistakes as soon as they get into power. The NDP cancelled the Yarmouth Ferry. The Liberals devastated the film industry and now the Conservatives are killing the goose that has been laying golden eggs in rural Nova Scotia for years, i.e. non-resident investment. Subsequent governments have tried to get the ferry and the film industry back again. Let this government not introduce this tax only to rescind it after realizing the damage it has done to the rural economy and reputation of this Province.

In closing, let me ask this - what would residents of Nova Scotia do if they woke up one morning to learn that their property taxes had tripled?



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April 7, 2022

Honourable Tim Houston
One Government Place – 7th floor
1713 Barrington Street
Halifax, Nova Scotia B3J ZA4

Via Fax: 902-424-0667

Dear Premier Houston:

The Council of the Municipality of the District of Chester discussed the proposed non-resident Provincial property tax; and the proposed non-resident Provincial deed transfer tax announced as part of the Province's 22/23 budget. Council understands that the initiative's stated intent is to make housing more attainable and available. However, no information and data has been made publicly available that clearly defines the problem; or demonstrates how the initiative will solve it.

These proposed initiatives should be abandoned so that alternative and refined measures can be developed with insight provided by municipalities; relevant business sectors and associated business associations such as Real Estate and Tourism; and the community.

There are many other reasons why Council opposes the initiative:

1. The annual \$2.00 per \$100 rate is exorbitant. The Municipality has over 1,200 property tax accounts where tax bills are mailed out of province. The assessed value of the properties matched to these accounts could result in an increase up to \$5 million in property tax in our municipality – by far the single largest property tax increase ever levied for our communities.
2. The Province is encroaching into the municipal tax base with this form of direct provincial property taxation. Property tax room will be lost to municipalities that already rely heavily on property taxation and do not have authority to levy income or other more progressive taxes.
3. If the initiative is intended to address housing supply, then the funding raised should be directed to the creation of housing supply and should remain in the

NOVA SCOTIA'S TREASURE

municipality where it is collected to be invested in projects that will see an increase in attainable and affordable housing.

4. The Council does not anticipate that the properties impacted in our municipality are aligned with the stated attainable housing goals. In other words, most properties sold as a result of the new \$2.00 per \$100 tax rate are not likely to be properties relevant to the stated goal.
5. Seasonal property ownership by non-residents has been a long-standing activity in our communities including generational ownership of property. These community members contribute to social, recreational, cultural, and other activity which creates significant positive economic impacts in our Municipality and throughout rural Nova Scotia. Many of these community members contribute their time and money to community organizations and facilities. Council is particularly concerned that this has not been considered and may be lost. Council is also concerned that new construction activity being planned by non-residents will be cancelled.

The Council does support the goal of increasing the amount of attainable housing in our Municipality, and in the Province. Your government's increased focus on this core function is positive. Council is taking its own steps to support this goal in areas that are core to municipal responsibilities.

We intend to invest more in core infrastructure that supports new and expanded residential development. We recently doubled the budget for a progressive low-income property tax exemption program for homeowners. We have amended our Municipal Planning Strategy to support a variety of housing options. An enhanced regulatory framework to manage/dampen the rapid growth of the sharing economy (Air BnB) in our region is also being explored. Council has also approved \$100,000 in funding to a not-for-profit affordable housing initiative in New Ross and has agreed to waive development fees for this proposed project.

Council is supportive of solutions that solve problems. However, the current proposal has too many unanswered questions and will likely create negative consequences disproportionate to the positive consequences.

Please take the time necessary to develop solutions that will achieve government's goal of providing attainable and affordable housing for Nova Scotia residents.



Yours truly,



Allen Webber
Warden, Municipality of the District of Chester

Copy: Minister of Finance, Allan MacMaster
Minister of Municipal Affairs & Housing, John Lohr
MLA Chester-St. Margaret's, Danielle Barkhouse
President, Nova Scotia Federation of Municipalities, Amanda McDougall



HOW CAN NOVA SCOTIA IMPLEMENT AN ANTI CANADIAN PROPERTY TAX WHEN IT BENEFITS GREATLY FROM EQUALIZATION PAYMENTS

Dear Mr Murphy

I am very concerned about the recent Nova Scotia budget and the impact it has on the **Canadian** non residents of Nova Scotia. It is isolationist, protectionist and nothing more than a tax grab. They are imposing a new property tax that triples the property taxes for those Canadians that own second homes in Nova Scotia. It is additional 2% to the assessed value effective immediately. If your cottage is assessed at \$500,000 your new property tax is \$15,000 and this is effective as of April 1. Our cottage, which we have owned for 9 years is assessed at \$1.6m and our property taxes are going to \$48,000. We had no notice and we have not been any time even to turn around and make it our principal residence which is what we are going to do. The tax meter started April 1. The cottagers have always had a huge economic impact on the local communities, supporting their charities, employing tradespeople and purchasing goods and services. Houston is using the argument that this will help with their housing issue in the Halifax Dartmouth area. Our cottage now has insulation but many of our American neighbours do not. How is that going to solve a housing issue in Halifax? This is nothing more than a tax grab going after those people that can't vote.

Nova Scotia advertised heavily over the last couple years to promote the benefits of living in NS and to buy property on "Canada's Atlantic Playground". What Houston is doing here in my mind is alienating the rest of Canada by imposing this exorbitant and punitive tax on fellow Canadians who have listened to their message and bought a second home in the province. Basically thanks for coming out when we really needed you and now F— off. NS Department of Finance's statistics show that non resident home ownership is negligible in HRM (Halifax Regional Municipality) where housing is critically short. According to Statistics Canada, the out of province buyers in NS make up only 3.6% of the housing stock and in Halifax it is only 2.4% This planned tax is not going to achieve its stated policy objective of increasing housing supply.

What Tim Houston is not doing is addressing the real estate investors in Nova Scotia who own thousands of real estate properties in HRM. Bank of Canada Statistics indicate that "investors" not "home owners" account for 1/5 of the purchases in Halifax and this does not include the corporations. These are the ones causing housing inflation and forcing the middle class to rent from them opposed to being able to buy their own home. It is a brilliant business model being used everywhere not just NS. But don't try and blame me for owning one cottage that sat on the market for years in a depressed housing market, I am not part of the problem and I am certainly not part of the solution. If Houston truly wanted to tackle the housing issue and have an impact on the housing market he would have addressed this. For some reason he has a hate on for the rest of Canada and I hope Canada listens. **Take your tourist dollars to Nfld, PEI or NB where you are welcome.**

Several other Provinces have a non resident property tax but they are all pro Canadian. This new tax is not pro Canadian, it is discriminatory as it taxes a minority part of the population that represents other parts of Canada. We don't have a vote so this is a taxation without representation and Houston is taking advantage of it. This isolationist, protectionist, anti Canadian approach is never good for business and it will only lead to non investment in Nova Scotia.

Before I close I just wanted to take the opportunity to address the Americans who also own property in NS. After 2 years of not being allowed into Canada to visit their cottages they too are also being assessed with an additional 2%. Letters are currently being written to Governor Ron DeSantis about

imposing a similar tax on Canadian snowbirds as Florida is also experiencing a housing shortage. Dangerous repercussions.

First and foremost, Mr Murphy I am a Canadian and a very proud Canadian. My Canada includes Nova Scotia but it is very unfortunate that the present NS Government does not look at the rest of Canada in the same way! Houston is sending a clear message to all Canadians; "*we don't want you here and you are not welcome in this Province*". It is one thing to focus on foreign, non Canadian property owners but it is another to start drawing distinctions between Canadians from different Provinces. This is the thin edge of the wedge to Provinces carving out their own little fiefdoms to the detriment of overall Confederation.

I hope you have an opportunity to look into this as I have always valued your views and opinions! I have included 2 letters from 2 cottagers who are originally from Nova Scotia and 2 letters from local residents

Yours very truly

Tony Soares

Mr. Premier,
Mr. Finance Minister,
Ms. Barkhouse:

It is quite beyond any rationale that the Government of Nova Scotia would want to penalize non-resident property owners through this hastily proposed \$2.00 per \$100.00 tax rate. It is punitive, inequitable and particularly out of scale. It would represent the largest tax increase ever levied for communities in Nova Scotia.

The timing of this proposed tax takes no account of current fiscal conditions: inflation is higher than it has been since the 1980's, interest rates are rising and there are signs of a possible recession.

Have you considered that non-resident property owners contribute significantly to Nova Scotia and its municipalities? They pay taxes, employ local workers, pay for their goods and services, support churches, arts and culture organizations, are generous charitable donors and they give of their time and talent as volunteers in many ways that benefit their communities. Many of these property owners have generations long property ownership, have been born and grown up in Nova Scotia, have studied at one of Nova Scotia's many Universities, and some have extended their connections by buying more property in Nova Scotia as a continuation of the family connection for their children and grand-children. Indeed, non-resident property owners are the very un-paid good will ambassadors who generate enthusiasm for the life style of the province by enticing others to visit and then acquire properties here. Surely this is a priceless advantage every province would want to sustain. One might ask why Nova Scotia would want to gouge these contributors, especially as they are not a financial burden to health care, education or extended care costs of the Province?

We urge you to abandon this proposal. It is not worthy of this Government to penalize non-resident, non-voting property owners in this way. Many jobs and organizations will be impacted if these home owners leave the province, or others are discouraged from coming.

Take the time to continue your research, calculate the many negative consequences, discuss ideas with municipal leaders, businesses, and non-resident owners, and then achieve your goal and develop solutions and measures less punitive, more in scale and equitable.

Respectfully,

David and Lois Mann

April 3, 2022

RE: NEW NON-RESIDENT PROPERTY TAXES IN NOVA SCOTIA

Dear Premier Houston.

I'm shocked and disappointed that the newly elected government in Nova Scotia is increasing annual property taxes on properties owned by non-residents of Nova Scotia by three times and increasing the property transfer tax on property purchases by non-residents of Nova Scotia by five times. This bit of news was disclosed in the budget, which was presented March 29. Since it is to be effective immediately, there is obviously no interest on the part of the government to hear how this will negatively affect the economy of rural Nova Scotia.

Since none of the property owners affected are voters provincially, this is a classic case of taxation without representation. In the short term, this is a political no-brainer. The general resident public, no doubt, would think that this is a great idea. But wait a minute. Isn't this discriminatory? What about Nova Scotian residents who own second homes here? Why is there a difference?

Just when Nova Scotia is being discovered as a desirable destination and people are moving here, instead of moving away, the Government decides to put up the "we don't want you here sign". This is a disastrous thing to do and needs to be undone immediately.

Economically, it is wise to have non-residents buying land and building and renovating second homes here. They bring in new money to the Province. While looking for properties to buy, they rent cars, buy gasoline, stay in rental accommodation and eat in restaurants. Once they buy a property, they have a house built or renovated and then in every subsequent year, they pay for car rentals, food, utilities, ongoing renovations, property taxes and all the other services that homeowners need. **And they do not put any strain on our school, or our medical facilities.**

All this spending of new money is good for the rural economy. And it will largely come to an end if these taxes come into effect. Ask any realtor - because we are penalizing them and telling them that we don't want them here, prospective non-resident buyers are cancelling their plans to come to Nova Scotia, At the same time, we are soiling Nova Scotia's reputation as a welcoming destination.

That the Government has opted to discourage people from buying and building properties here, while simultaneously announcing that it wants to double the population to two million people, is a rather large mystery. How does this make any sense? Seasonal residents often become permanent residents.

The non-resident buyers coming to Nova Scotia are not speculators. They are Nova Scotians living out of the Province, or folks who have long standing connections to the Province, or folks that have invested or want to invest in the rural paradise of our coastal Province and want to experience the lifestyle we enjoy here.

There is clearly a need to raise revenue, but in doing so, let us not penalize, discourage, discriminate against and send away the very people who have spent hundreds of millions of dollars reviving the dying economy of rural Nova Scotia over the past many years. Let us find a way that enhances the rural economy and the reputation of Nova Scotia. That would be achieved by attracting more people to rural Nova Scotia, either permanently, or seasonally and by treating non-residents in the same way as we treat residents.

There are other less damaging ways to raise revenue from the residential sector. How about taxing everyone who has a second residence of any kind in the Province. That would result in a much smaller tax increase and make non-residents feel that they are being treated fairly and not being discriminated against. And it would take down the current “you are not welcome here” sign.

If these taxes are supposed to help with the shortage of affordable housing in Nova Scotia, perhaps someone explain how. Funding for affordable housing will not be generated by these taxes. The amount of tax revenue lost because of the negative effect the taxes will have on the economy, together with the cost of administering and policing the payment of the taxes, will far outweigh the projected revenue. Furthermore, these taxes are expected to result in many non-residents opting to sell their rural properties, but that will not result in creating any affordable housing where it is needed.

New governments in this Province make their major economic mistakes as soon as they get into power. The NDP cancelled the Yarmouth Ferry. The Liberals devastated the film industry and now the Conservatives are killing the goose that has been laying golden eggs in rural Nova Scotia for years, i.e. non-resident investment. Subsequent governments have tried to get the ferry and the film industry back again. Let this government not introduce this tax only to rescind it after realizing the damage it has done to the rural economy and reputation of this Province.

In closing, let me ask this - what would residents of Nova Scotia do if they woke up one morning to learn that their property taxes had tripled?

John Duckworth
Kingsburg, N.S.
902-766-4670
john@duckworthrealestate.com

Submission on Bill 149, Part IV, Section 10: “An Act to Provide for a Deed Transfer Tax and a Property Tax Respecting Non-residents of Nova Scotia”

Dear Members of the Law Amendments Committee,

Please accept this letter as my submission to the Committee for your consideration as you deliberate on the merits of the proposed “Act to Provide for a Deed Transfer Tax and a Property Tax Respecting Non-residents of Nova Scotia.”

I do not believe this proposed Act passes the minimum standards of policy analysis and review one should expect in developing government legislation. Specifically, are the proposed measures likely to achieve their stated aim of increasing the supply of affordable housing in Nova Scotia. Further, is there any analysis of the risks posed by these measures, given the highly discriminatory nature of the proposed tax, with respect to reduced spending in communities by non-residents, less business investment in Nova Scotia because of the risk of discriminatory taxation, negative reactions by other provinces to this discriminatory tax grab on their residents, a negative hit to the “welcome to Nova Scotia” brand, and the negative impact on tourism and out-of-province students.

This lack of analysis was confirmed on April 8, 2022 by none other than the Minister of Finance who said “There is no way to concretely know for sure until this is implemented”. But that is simply not correct. There is an enormous amount that analysis can tell us about whether this proposed tax will achieve the government’s stated aims of more affordable housing for Nova Scotians, and what its unintended consequences are likely to be.

As someone who spent many years as the federal Deputy Minister of Finance, my view is that discriminatory taxation is both bad in principle and bad in practice. And when it is introduced without grandfathering, without offsets and at punitive levels, the negative impacts are only compounded.

The first response of the recipients of the new tax will be to pay for the tax by shifting spending from local businesses, restaurants and charities to the government’s coffers, money that will not be recycled back into these businesses by the government. Net loss to all except the government. The next response is to abandon property upgrades as this would only increase the non-resident tax bill. Net loss to local contractors and businesses. The next response is strategic: do the non-resident property owners sell and move to more welcoming provinces. Assuming most non-resident property owners have vacation properties, and few of these properties are in the major population centres of Nova Scotia, it is highly unlikely that this will increase the supply of affordable housing where it is most needed in the province, although it may increase the availability of second residence vacation properties. No gain to Nova Scotians seeking more affordable housing which is the government’s stated policy goal.

The other missing element of analysis of this proposed measure is that it pretends to fix a Canadian problem with a Nova Scotia solution. Housing prices are soaring all across Canada, and housing affordability is an issue in Toronto, Vancouver and Ottawa just as it is in Halifax. The factors include: a surge in inflation (which only the Bank of Canada can really tackle through higher interest rates), a boost in population growth due to immigration and inter-provincial migration, of which Nova Scotia has been a beneficiary, and this leads to long term growth (where increases in the supply of housing are the key means to attenuate these pressures on housing prices), and the shock of supply chain disruptions and

labour shortages (which are constraining the pace of construction of new housing supply). No where in this list of housing affordability factors and policy responses does anyone, other than the Government of Nova Scotia, suggest that a large tax on recreational housing held by non-residents is the smart way to solve the national housing affordability problem.

The law of unintended consequences bedevils poorly thought-out policy initiatives. Is an out-of-province business, having just witnessed this discriminatory tax measure, going to plan for the possibility of higher corporate taxes on non-resident businesses and re-deploy their expansion plans to another province that does not present these risks? Would students from other provinces, who are crucial for the viability of the higher education system in the province, fear higher tuition for non-resident students and go elsewhere in Canada? In this slap to the spirit of the Interprovincial Trade Agreement, which Nova Scotia signed, would provinces like Ontario with a considerable number of their residents bearing this discriminatory tax, seek reciprocity on Nova Scotia and Nova Scotians? How might the influential New York Times, which has been an advocate of Nova Scotia, extolling its pandemic policies and its welcoming population, characterize this measure and their view of the province now? In short, do Nova Scotians really want to follow the Minister of Finance's approach of "time will tell" to the management of these considerable risks?

As Bill Black said in a perceptive article in the Chronicle Herald on April 9: "This proposal misses targets it should hit and hits targets it should miss." He goes on to say that the problem of affordable housing needs thoughtful consideration, and that this proposal should be postponed and undergo careful study of its likely impacts, risks and whether it is fit for its intended purpose. I agree. Other options should also be considered as part of this study of these measures, and I suspect a better path forward for all will be found elsewhere.

But the visceral reaction to this proposal has also demonstrated the deep connections to Nova Scotia that many non-residents feel, and how much they are hurt emotionally by its implications of separateness. I am a non resident homeowner whose family traces its Nova Scotian roots back several hundred years, as does my wife's family. Our place in Nova Scotia is more than a recreational property, it is an expression of multigenerational bonds to the people, the culture, the sea, the shared stories of our past. These ties are something that the province has wisely tapped in the past, not taxed.

That you for your consideration of my perspectives on the "Act to Provide for a Deed Transfer Tax and a Tax Respecting Non-residents of Nova Scotia.

Sincerely yours,

Kevin Lynch, Hacketts Cove, Nova Scotia and Ottawa, Ontario

The Honourable Kevin G. Lynch, P.C., O.C., PH'D., LL'D.

Former Clerk of the Privy Council and Secretary to the Cabinet, Government of Canada

March 31 2022

Premier Tim Houston
Province of Nova Scotia

Minister of Finance Allan MacMaster
Province of Nova Scotia

Dear Premier Houston and Minister McMaster,

RE : Proposed Tax Increase for Non-Resident Seasonal Property Owners

My wife, Colleen, and I own a seasonal residence in Northport, Nova Scotia where we reside for four or five months a year.

We bought the property in 1996, while we were full-time residents in Nova Scotia (we lived in Halifax for twenty-five years, from 1988 to 2013). Since buying the property, we have built a cottage, a substantial addition, a garage and a cabin, all using locally sourced materials and tradespersons. Each year we spend tens of thousands of dollars on food and other household items, NSLC products, gas, propane, electricity, telecommunication services, garden products, dining out and travel around the province (before Covid), and property improvements and maintenance. In 2021 we added a backup generator and plan to replace the roof in 2022, both using local trades and businesses.

And we pay municipal taxes, \$2492 in 2021. We do not receive or use much in the way of municipal services, but we have never complained about that and pay those taxes readily and on time. Now, however, it seems that your government proposes to increase our taxes substantially, possibly to as much as \$10530, or an increase of 420% depending on how the calculations are done (“further details will be shared in due course”) and with virtually no notice ie as of April 1 2022.

This is justified in terms of making housing affordable for Nova Scotia residents. Escalating housing costs surely are a serious problem across Canada and in Nova Scotia. But those of us who have owned seasonal residences in the province for years are not the cause of the problem. So I cannot see how a manifestly punitive tax on us helps address the issue.

Colleen and I are not property speculators, nor are the other non-resident cottage owners we know. I do not know how many out-of-province owners of seasonal residences there are in Nova Scotia, but I suspect that they are fairly numerous. And I suspect that many of them have history in the province and family ties there, as we have, but also have history and family ties elsewhere in Canada, as we

also have, and they want to maintain both, as we do. Does Nova Scotia really want to discourage this with a heavy tax penalty? Does it make sense to invest more in tourism promotion, as the budget apparently does, while discouraging the presence of loyal seasonal property owners, who come back year after year without any enticement, and who probably spend more than many tourists?

I hope that your government will reconsider its plan to impose a tax penalty on current out-of-province owners of seasonal residences in Nova Scotia. I realize that we do not have much political leverage because we do not vote, but nonetheless your government has an obligation to be fair and reasonable with us.. What you are proposing is neither.


Sincerely,

Eric McKee

[REDACTED]

Toronto, Ontario

[REDACTED]

From: Ian Rodger [REDACTED] 
Subject: FW: Nova Scotia Budget 2022/2023 - New taxes that impacting non-residents of N.S. - very, very, bad news.
Date: April 2, 2022 at 11:24 AM
To: John Duckworth john@duckworthrealestate.com
Cc: [REDACTED]



Dear John,

Thank-you for alerting us to this. It is indeed very bad news. We have done some calculations on the impact, and it effectively trebles our tax bill this year (see attached spreadsheet). Worse, there may be a ratchet effect from the biennial revision of assessed values. Our assessment is now about \$850,000 and could easily double the next time around. We think some NS municipalities have already reacted to the effect of sharply rising assessments this year by lowering mil rates, although not MODL. Otherwise, they would take in more money than they need in the process of hurting a lot of people. However, the province's proposed property tax is a rigid 2% of assessments. Very painful and likely to get much worse.

Our thoughts follow:

It is outrageous for a responsible government to spring a very large tax increase on anyone without notice and without gradual implementation. This one is even more despicable in that it is imposed solely on those who have no voice in the province's affairs. In our case, the tax will take roughly the same amount of money as provincial income tax on a resident earning about \$100,000 a year. You can argue that we should be paying our share for provincial services, including roads, policing and social and health services, and we would be up for discussing the many dimensions of that issue. But to be asked to pay this much, this suddenly, with no indication of any reciprocal benefits for those paying the tax (such as less costly access to healthcare) and targeted very precisely at people who have no representation? Doesn't feel right to us.

As well as the arguments on natural justice, we wonder if there is a case to be made for the Province to recognise that many non-resident property owners are capital rich but (increasingly at a time of inflation) cash poor? We might be willing to cede the Province an annually increasing lien on our property which would come into effect when we sold or died. With such collateral, the Province could borrow at low rates a large upfront sum which it would spend or invest over the coming years, whilst imposing a more digestible immediate tax. We would guess that this would be as or more financially favourable as the present approach. You must have a banker client who could do the sums!

We would be very interested to know what other thoughts and reactions you have received, and any action that may be proposed.

Best wishes

Mary and Ian

Ian Rodger
[REDACTED]



From:

Ken Mosher

Karo Horticulture Inc, Oceanview Home and Garden, Oceanview Landscaping.

Chester, Nova Scotia.

To:

Tim Houston, Premier of Nova Scotia

Allan MacMaster, Deputy Premier and Minister of Finance

Danielle Barkhouse, MLA for Chester-St. Margarets.

RE: Non-Resident Property Tax.

Dear Sirs/Madame:

The roots of our Landscape and Garden Centre business date back 40+ years. In that time there have only been a few instances where I have truly worried about the future of my business. The first was the market crash of 2009. That fall all my clients started calling and cutting services. The following year I had to cut my landscape staff by half. The second time was in March of 2020 when Covid19 appeared and the uncertainty about how to maneuver through it has lasted for 2 years. The third time started when I woke up this morning and my email and text came alive with clients issuing the alarm that they will be cutting services and, in some cases, selling their properties due to this new non resident 2% property tax. I will admit to being a lot under informed on this issue when I woke up this morning. I have spent the morning educating myself.

I have the privilege to work for an amazing group of clients. Most of these clients I have worked for 15-35 years. Let's look at my 10 best clients. They will all fall into your new Non-Resident tax group. Half of the 10, while they do not live here year-round are Canadian Citizens who have come here to enjoy the beauty that most of us take for granted. Two of those Canadian citizens, one born in Nova Scotia, and one born in New Brunswick are Dalhousie graduates. The other five clients while not citizens, have ties here dating back multiple generations.

My Landscape/Maintenance revenues are close to \$900,000. Non resident clients make up 70% of my landscape business. So, my non-resident clients are contributing about \$600,000 to the economy of the

South Shore. (That's every year)! They are paying over \$100,000 in HST on top of that. They are helping employ 10+ individuals, some seasonally and some year-round. While they are not here year-round, their houses need to be maintained year-round. Plumbers, Electricians, Carpenters, and a whole host of other service providers are benefiting from them. In addition to this they already pay significant property tax on their homes.

The group of "Non-Residents" that I work for are community minded. They contribute regularly to the Chester Playhouse (I would not be surprised if a significant percentage of the money to rebuild the playhouse comes from "Non-residents". They contribute to Natures Trust to help keep some of our Islands from being developed. They are BUY local. Requesting the use of smaller businesses in and around our communities. They brag that their second home is Nova Scotia!

Nova Scotia's "Non-Resident Tax" is unreasonable and unfair! The \$2 tax on every \$100 of assessment will cost Oceanview's 10 best clients over \$350,000 this year. That's just 10 clients.

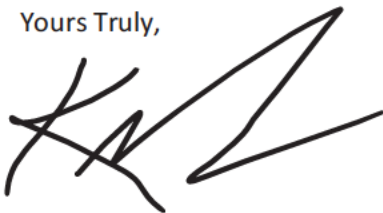
I do not feel the Government has thought through how important this group is to the small communities on every Shore. This tax will hurt rural Nova Scotians. Many "Non-Residents" will sell and move their cottages or homes to provinces with more reasonable taxes. Those who stay will re-evaluate how they maintain their properties and cut what they spend with individuals or Companies like Oceanview.

Resident, Non-Resident, Canadian or Non-Canadian you should not be making any one part of this group shoulder a bigger part of the burden to fund our communities. From what I see they already contribute far more than most to the communities in which they live.

I completely understand The Houston Government's need to raise money to fund the necessities of Nova Scotia's growing population. I feel this tax is off point and should have been aimed at those individuals buying up property in our hot housing market then renting it at unaffordable rates. Not Forced on residents who have supported our communities for Decades!

Please Re-Think this tax. It is not Nova Scotian. Tax burden should be spread across the population fairly.

Yours Truly,

A handwritten signature in black ink, appearing to be 'Ken Mosher', written in a cursive style.

Ken Mosher

President KARO Horticulture Inc.

Oceanview Home and Garden

Oceanview Landscape.

Bill Morris

Chester, Nova Scotia,

April 2, 2022

Delivered by email:

The Honourable Tim Houston, Premier of Nova Scotia, premier@novascotia.ca
The Honourable Allan MacMaster, Deputy Premier, Minister of Finance and Treasury Board,
financeminister@novasscotia.ca
Ms. Danielle Barkhouse, MLA for Chester-St. Margarets barkhousemla@gmail.com

Dear Sirs/Madame:

I am writing this morning to share an emerging view that Nova Scotia's proposed property tax is uniquely anti-Canadian.

I am based in Toronto and have a seasonal home in Marriott's Cove, near Chester. I grew up in Halifax and my parents came from long-time Nova Scotian families with roots in Cape Breton in the early 1800's. I left Nova Scotia to pursue a career and ended up as the long-time Canadian CEO of Accenture, the global technology and consulting firm. I retired three years ago and then bought our Chester property. I visit my mother in Halifax every six weeks and one of my sons lived there through Covid and built a love for the province.

Over the last two years we donated \$50,000 to the Nova Scotia Nature Trust. I am on their Campaign Cabinet for their Twice the Wild program, which recently met its \$4 million fund-raising target. My role was to solicit interest from outside the province, specifically the Nova Scotian diaspora and those with seasonal properties. We have also donated to other local causes, including \$5000 to the Chester Playhouse.

Housing has become unaffordable and I commend you for trying to solve the problem. I read considerable debate within Nova Scotia over whether the proposed changes will help. Some ask whether applying the tax to rural areas helps or hurts if the problem is an urban one. These arguments make sense to me, but I don't live there. My value-added is to highlight how this is seen outside the province. Over the last week I've been contacted by many who I solicited as part of the NS Nature Trust campaign. Here is a summary of these discussions:

Please consider:

- BC's non-resident property tax is pro-Canadian given that it is 0.5% for Canadians and 2% for foreigners.
- Ontario's regime is also pro-Canadian. Their discussion of a vacancy tax applies to everyone, including Ontarians, whereas the proposed NS tax would exempt Nova Scotians. Ontario's buyers' tax only applies to non-Canadians.
- New Brunswick's regime treats residents fairly relative to non-resident Canadians.
- Nova Scotia's is anti-Canadian in two ways: it exempts Nova Scotians and it treats Canadians the same as foreigners.
- What does it mean to be Canadian? Are we 12 countries or one? Can Nova Scotia continue to call itself "Canada's Ocean Playground?"
- The Nova Scotian diaspora and seasonal residents are huge ambassadors for the province. Has the economic impact of alienating 27,000 non-resident homeowners been calculated? Has their reduction in charitable contributions and local spending been considered? Has the fact that this is disproportionately directed to rural communities been considered?
- How is it in Nova Scotia's interest to implement an anti-Canadian property tax when it benefits greatly from equalization payments?

I support making housing affordable. But, please don't alienate Canadians who are great advocates for Nova Scotia. The long-term effects, while hard to quantify, would be significant.

'Please fine-tune your proposed policy so that it is not anti-Canadian.

Respectfully,

Bill Morris
Toronto and Chester

Copies to:

Brian's Justice, Editor, Chronicle-Herald bjjustice@heraldchronicle.com
The Editor, SaltWire Magazine

Like many Nova Scotia residents who have written to express their shock and cry foul with regards to the non Nova Scotian residents' tax, I feel I need to add my voice. What a heinous tax grab. Non residents have no vote, therefore no voice nor do they have an assessment cap. This is taxation without representation. Non residents are already paying substantially more than locals and get little in return. They are not a drain on the medical and educational systems. The Conservative government has not explained how this fleecing will help the housing crisis in Nova Scotia.

Provincial finance minister MacMaster has said that he understands some out-of-province property owners may feel "frustrated."

Frustrated? Yes. Violated? Yes. A slap in the face? Absolutely. This will be a devastating blow to our friends and neighbours who have been part of the fabric of the village of Chester for over a century.

I grew up in Chester. I have run a bed and breakfast here for 32 years. I know what keeps this village alive - our summer residents.

They have championed, financed, supported and maintained everything in this village. The golf club, yacht club, tennis club, hockey arena, curling rink, ball park, Zoe Valle Library, Lightfoot Tower, Lordly Park, Lordly House, Nature Conservancy, Health Centre, Chester Playhouse, parking for Tancook residents, the Art Centre and Mahone Islands Conservation Association to name a few. Without our summer residents, we would have none of these assets. These facilities draw tourism, create jobs for locals and make our village a wonderful place to live. Non-resident property ownership is the best form of tourism we could ask for.

Our summer residents employ many services in the village : property management; construction services; restaurants; grocery; labour and landscaping among others.

Their homes have been used to portray movie sets mirroring Northern USA. This brings huge revenue to the village. When "Hollywood" comes to town, the local economy flourishes.

This tax grab will not increase the housing stock in Nova Scotia. This will not create "affordable" housing on the Peninsula in Chester.

So all these properties go on the market and a gaggle of NS developers buy them up sheltered from this tax grab by the mere fact that they are Nova Scotian. Who else can afford the prices that properties will certainly go for? Global interests with unlimited funds who won't mind sitting on an empty property whilst paying exorbitant taxes.

The non resident property tax doesn't apply to buildings with more than three units or to those rented to Nova Scotia residents year-round. Most of our summer residents' homes are uninsulated. How do you propose year round rentals in unheated homes?

This tax proposal has too many unanswered questions and will create negative consequences disproportionate to the positive consequences.

This is an egregious repeat of the Liberal governments' slashing of the Film Tax credit. The Liberals did not comprehend the far reaching financial tentacles of the film industry. As soon as they pulled the tax credit, everyone left town - everywhere throughout Nova Scotia.

I am asking the Conservative government not to make the same mistake the Liberals did with an ill thought out and hastily drawn plan. Hold yourself to a higher account and look at the big picture. Rescind this tax grab and keep our communities viable.

Respectfully,

Suzan Fraser

A solid black rectangular box used to redact the signature of Suzan Fraser.

Chester

GEORGE T. H. COOPER, CM, CD, QC, LLD.

HALIFAX, N.S.

April 12, 2022

Via Email

Dear Premier Houston:

Re: Non-Resident Property Tax Proposals

I attach a Position Paper on the Government's property tax proposals for non-residents. Please note that this is not intended to express the views on the non-residents, who are fully able to speak for themselves. Instead, it sets out my views of the risks faced by our Province and its one million residents if these proposals are pursued.

You might wish to seek the views of your Ministerial colleagues, and I have copied the Ministers of Finance, Housing, and Economic Development.

I have also copied the Legislative Counsel's office, and by this letter I ask that this letter and the Position Paper go forward to the Law Amendments Committee.

In summary, the Paper makes the following points:

1. Your government's desire to fix Nova Scotia's broken health care system and solve our acute housing problem are admirable.
2. Unfortunately, the property tax proposals will be seen by key decision makers in Canada's business and financial communities as highly discriminatory, and not appropriate for a modern, open, democratic and welcoming society. Nova Scotia's long standing and hard won reputation as a good place to do business will be at serious risk.
3. Business and financial confidence are fragile things. Once shaken, only hard work and time will get it back. In the meanwhile, there is a real risk that investors will pass us by, slowing our Province's growth trajectory.
4. The result will hurt our economy and finances generally. More particularly, it could impair our ability to solve the health and housing crises in a timely way, or as fully as intended.

Thank you for your attention to this important issue, and for your good work on behalf of our Province.

Yours truly,


George Cooper

cc.

Hon. Tim Houston, Premier of Nova Scotia premier@novascotia.ca

Hon. Allan MacMaster, Deputy Premier, Minister of Finance and Treasury Board FinanceMinister@novascotia.ca

Hon. John Lohr, Minister of Municipal Affairs and Housing dmamin@novascotia.ca

Hon. Susan Corkum-Greek, Minister of Economic Development edminister@novascotia.ca

Law Amendments Committee, c/o Office of the Counsel to the Legislative Counsel Legc.office@novascotia.ca

GEORGE T. H. COOPER, CM, CD, QC, LL.D.

HALIFAX, N.S.

POSITION PAPER FOR PREMIER TIM HOUSTON ON NON-RESIDENT PROPERTY TAX PROPOSALS

April 12, 2022

"The law of unintended consequences is the only real law of history." Niall Ferguson

I am a life long, full time resident of Nova Scotia. I am now retired, having worked here all my life. I practiced law for 50 years, was a P.C. candidate for the Nova Scotia Legislature (1974) and a P.C. Member of Parliament (1979–80), served as President of the University of King's College (2012–16), was Managing Trustee for 23 years of the Killam Trusts (\$600 million for graduate scholarships etc. at Dalhousie and five other Canadian universities and the Canada Council), and was Honorary Swedish Consul for Nova Scotia for 12 years. I was co-chair of the private sector 4Front Atlantic Conferences, which led to the Ivany Report and its follow-on adoption by the Province of Nova Scotia. I am immensely proud of our Province's growing success, and look forward to a glowing future. Our growth makes us a Canadian leader for the first time in decades. The spirit of our people is more upbeat than I have seen in my lifetime. Many new opportunities are opening up. There is every sign that your new government, working with the private sector, is committed to policies that will secure our future success.

Yet I am deeply concerned about the proposal for new Property and Deed Transfer Taxes on non-residents. I will say only a little about them; they are fully able to speak for themselves. Instead, I will say why I believe this proposal is bad for Nova Scotia and all who live here permanently.

Our non-resident guests are quickly losing heart. Not being eligible for capped rates, they already pay more than their resident Nova Scotian neighbours. They do not object to this. But they find increases of up to four times or more to be purely discriminatory. They feel they are being penalized for making the "mistake" of investing in Nova Scotia. They are our most devoted ambassadors, yet they feel like outcasts.

Apart from our non-residents, how does the proposed tax harm our Province and its one million (!) permanent residents? In thinking about this, I respectfully suggest that these time tested principles of good government should be guiding:

1. Consistent laws, reasonable taxes and security of property.
2. Opening doors, not closing them.
3. Taxing income, not wealth.
4. Open to citizens of the world, especially fellow Canadians.
5. Looking outward with confidence, not inward with trepidation.
6. Principles, not populism.

7. Discriminatory policies encourage like reactions from citizens and other governments.
8. BUSINESS AND FINANCIAL CONFIDENCE ARE FRAGILE; THEY NEED CONSTANT CARE.

Nova Scotia has always been a warm and welcoming place. Think about the Highland Clearances, the Irish Potato Famine, the Loyalists, the New England Planters, the Lunenburg Germans, the Ukrainians, Jews and other Eastern Europeans, and the Dutch farmers who came after WW II. They all escaped their old, hard, war torn lands. They yearned to live in freedom and work in our fields, on our waters, and in our coal mines and iron and steel mills. True, foreign wars and the tides of far-away history sometimes closed us down: French Acadians dispersed to parts unknown; Black Loyalists banished across the seas; our Indigenous peoples forced to abandon their way of life. But that is not who we are; and where we have gone wrong, we keep on striving to make amends.

Our public policies fit this welcoming picture. Take higher education. For decades we have been ahead of all other Provinces— by a country mile— in attracting university students from across Canada. To these we have added thousands from other countries. We encourage all of them to put down roots and become one of us, and many have. We dearly need this cohort in order to reach the top in the industries that will shape our future success. We also need them if we are to meet your uplifting goal of doubling our population by 2050.

In industry we have been just as open. Since the 1950's and 60's, we have wooed and welcomed industries and businesses from all over the world. Think of Stora Forest Industries (now Port Hawkesbury Paper) and Volvo from Sweden, and Michelin from France. More recently, IBM, EY, Lockheed Martin, and Canadian and foreign banks' back offices. A prime example is your government's commitment of \$27 million to Cognizant to add 1,250 jobs here in Nova Scotia.

In the cultural sector too, we've welcomed thousands to our world famous Celtic Colours, ECMA Music Awards, Acadian Reunions, LAMP music festivals, the Royal Nova Scotia International Tattoo, the film industry, and countless others big and small.

Over the years I've been lucky to be a small part of a number of these, mostly in the industrial and educational sectors. And I have heard nothing from our people but "Welcome to Nova Scotia! Bienvenue a Nouvelle Ecosse! Ciad Mille Failte! Pjila'si Mi'kma'ki!"

In summary, working together Nova Scotians have poured sweat and resources into strong provincial policies to support our industry, education and culture. They all rest on building a warm, welcoming and open place to live and work. And it has succeeded.

So how does this new property taxation policy fit with this picture? Sadly, it doesn't. In fact, it undercuts our long tested policies and their past successes, and puts a drag on our future. If we think about it, the logic of this tax says we should double or triple university fees for our out-of-province students. Does that step lie somewhere in time to come? Probably not. But what about the parents of those students? Will they encourage their children to study elsewhere, fearing that some future Nova Scotia government, following precedent, might do just that? Will investors pass us by, apprehensive

about what they see as some future government's "wonky tax grab" that comes out of the blue—after they have made their investment? I am convinced that the present proposal may be seen by many decision makers as a monster tax grab that is punitive and discriminatory. I fear that word of it could echo and re-echo among decision makers in the office towers of our largest Canadian cities, and sour potential investors on Nova Scotia for years to come. These outcomes would be the law of unintended consequences hard at work, and with a vengeance.

No one deliberately set out to whack non-residents with a new Monster Tax just because some—but by no means all—may be well off and don't vote here. But on the street these taxes are seen as a dark form of discrimination unworthy of an open, modern, democratic, market based society. Many will sell, not to other "come from aways" who are equally repelled by what they see as "punitive" taxes, but to resident Nova Scotians. But these buyers will pay only the standard property tax, thus stripping the new tax of its stated purpose. So in addition to being seen as unworthy, this tax is also seen as unwise even on its own terms—to say nothing of the unintended consequences.

Let's consider PEI. Non-resident land owners there pay more in property taxes than residents. But the extra amount is not strictly a "tax" on them. All PEI land owners, resident and non-resident alike, receive the same property tax bill, with one portion going to the municipality and the other to the Province. However, the Province gives its residents a rebate of 50% of the Provincial portion. PEI sees this not as discrimination against non-residents, but as the payment of a benefit to Islanders. One might perhaps view this as an incentive to residents to remain in PEI, rather than migrate to "greener pastures" as many did in decades past. Either way, the rebate is a matter of the PEI government spending Islanders' own tax money on a legitimate public policy purpose. Even if this amounts in all but name to an extra tax on non-residents, at 50% of only a part of the overall bill it is still much lower than Nova Scotia is proposing.


Moving away from the previously announced non-resident tax proposal presents the government with a difficult political problem. Some Nova Scotia residents might see non-resident property owners as a distant group, and not really part of the community. Following this line of thought these residents may, understandably, be indifferent about a discriminatory tax aimed at "outsiders." Understandable also is that many of the same people might give little thought to the unanticipated adverse effects on the long term prosperity of the Province as a whole. These are, however, the very things that political leaders are called upon to think about and to struggle with on behalf of all of the people they serve. Nor would "let's go ahead and see what happens" cut it. By that time, investors' minds will have hardened. The damage will have been done.

No doubt these consequences were neither intended nor foreseen. But the law of unintended consequences is no less inexorable just because not enough thought was given to them beforehand. I am respectfully asking that the government drop this policy—one that risks great harm for the future of our Province and its permanent residents. This is apart altogether from the harm to our non-resident guests who love Nova Scotia, and whom we dearly need to keep on our side as our most outspoken external supporters. Let's remember too that with the changing nature of work the "digital nomads" among them would be spending more time here, meaning more local spending and higher HST revenues to the Province, such as occurred during the pandemic. At the very least, the

government should shelve its tax proposal for further study, with the dual aim of scaling back dramatically the rate involved, and avoiding its potential adverse consequences for Nova Scotia.

In conclusion, Premier, let it be said that you and your government wisely listened to the people and correctly identified the two most urgent problems facing Nova Scotians today: fixing a broken health care system, and solving a devastating housing shortage. These goals are highly commendable. Achieving them is vital, most of all for our fellow Nova Scotians on lower incomes who too often bear the brunt. But with respect, in an understandable desire to move forward with dispatch, the means chosen are not up to the task. If, as I believe, the property tax proposals risks grave damage to the Province's "brand" and thus its long term business and financial standing, that might even make it impossible to reach these noble goals, either in a timely way, or perhaps at all.

Thank you.



George Cooper

cc:

Hon. Tim Houston, Premier of Nova Scotia premier@novascotia.ca

Hon. Allan MacMaster, Deputy Premier, Minister of Finance and Treasury Board FinanceMinister@novascotia.ca

Hon. John Lohr, Minister of Municipal Affairs and Housing dmamin@novascotia.ca

Hon. Susan Corkum-Greek, Minister of Economic Development edminister@novascotia.ca

Law Amendments Committee, c/o Office of the Counsel to the Legislative Counsel Legc.office@novascotia.ca

Tom Eisenhauer

Toronto, Ontario, [REDACTED]
Lunenburg, Nova Scotia, [REDACTED]

April 1, 2022

Delivered via email:

The Honourable Tim Houston, Premier of Nova Scotia, premier@novascotia.ca
The Honourable Allan MacMaster, Deputy Premier, Minister of Finance and Treasury Board,
FinanceMinister@novascotia.ca
The Honourable Susan Corkum-Greek, Minister of Economic Development, MLA for Lunenburg
susancorkumgreekmla@gmail.com

Dear Sirs/Madame:

I am writing to urge you to cancel your government's ill-advised plan to levy a property tax surcharge on non-resident homeowners.

The planned tax will not achieve its stated policy objective of increasing housing supply. The NS Department of Finance's own statistics show that non-resident home ownership is negligible in the primary population centres where housing supply is critically short, such as in the Halifax region. The planned tax will not materially increase housing availability in these densely populated areas for the simple reason that very few homes are owned by non-residents in these areas.

Conversely, many rural areas which have higher rates of non-resident home ownership (such as Cape Breton and Shelburne counties), do not have significant housing supply problems. Moreover, the economies of these rural areas are heavily dependent upon spending and investment from seasonal non-residents. By discouraging seasonal ownership by these non-residents, the proposed tax will cause significant harm to the economic viability of these rural areas of the province.

Not only will the planned property tax surcharge fail to increase housing supply and harm rural economies, it fails to recognize the unique historic and cultural nature of most of the non-resident home ownership in Nova Scotia. In other regions of Canada where non-resident home ownership has been a challenge (such as British Columbia and Ontario) home ownership by non-residents is typically driven by investment speculation or by tourism from non-Canadians. Non-resident home ownership in Nova Scotia, by contrast, is driven by the large, ex-pat community of people who grew up in Nova Scotia, have family connections to the province, or who have historic cultural ties to the area. This large community of ex-pat non-resident homeowners bring far greater benefits to Nova Scotia than the more transient non-resident homeowners common in other parts of Canada. The Nova Scotian ex-pat community tends to support the provincial economy and act as economic and cultural ambassadors for the province to a far great extent than non-residents elsewhere in Canada.

Take my own situation as just one such example. I am an 8th generation Lunenburger, and while I have spent most of my working life in Toronto, I have always considered myself a native Nova Scotian and have maintained a second home in the province for almost three decades. I, like many Nova Scotian ex-pats, direct the majority of my economic, philanthropic and volunteer activities back to the province. If

the proposed property tax is implemented as currently proposed, I would almost certainly cease to do so. The impact would be immediately felt by the many grass roots organizations and charities that I annually support including the Lunenburg Academy Foundation, Saint John's Anglican Church, University of King's College, Mahone Islands Conservation Association, Nova Scotia Nature Trust, Lunenburg Academy for Music Performance, South Shore Health Services Foundation, among many other local sport and community organizations. Moreover, if the proposed tax is implemented I, like many ex-pat Nova Scotians, would stop volunteering for organizations in the province. In my own case, I would no longer act as a "Scotian" ambassador for Nova Scotia Business Inc. and I would resign my long held volunteer positions with the Board of Governors of the University of King's College and as the Chair of its Investment Committee. I would also be disinclined to support the many local businesses and community facilities in the province.

In short, in my own individual case, the direct economic loss to the province of Nova Scotia from the imposition of the proposed non-resident property tax would greatly exceed the additional revenue it would generate. And this pattern would undoubtedly be multiplied many times over by the 27,000 non-resident homeowners whose economic, philanthropic, and volunteer activities are so critically important to the wellbeing of the province especially in rural areas.

I urge your government to reconsider this tax proposal, just as British Columbia did when it proposed a similar tax in 2018 but decided against it because of the negative economic and reputational impacts it would have on their province. In BC's case, they decided instead to charge levies on non-Canadian home speculators and non-Canadians who leave properties lie vacant, but only in specific metropolitan areas that are suffering from low housing availability. BC remains open and welcoming to seasonal home ownership by other Canadians without discriminatory property taxes.

The BC example would be a much better model for Nova Scotia to adopt as it would more directly address the specific policy goal of increasing housing availability in densely populated areas without damaging the province's reputation abroad or the economies of rural areas that depend on seasonal home owners.

I urge you to cancel this ill-advised property tax proposal.

Respectfully,



Tom Eisenhauer
Toronto, ON & Lunenburg, NS

Copies to:

Brian Justice, Editor, Chronicle Herald bjjustice@heraldchronicle.com
The Editor, SaltWire Magazine

Thelma Costello and Wilson Fitt

Chester, Nova Scotia

11 April 2022

The Honourable Tim Houston
Premier of Nova Scotia
One Government Place
Halifax, NS

Dear Premier Houston,

We are aware of the letter sent to you by the Municipality of Chester, dated 7 April, and wish to go on record as fully supporting their position with respect to the non-resident property tax measure being proposed.

There is no apparent connection between out of province owners and the shortage of affordable housing. In fact, many in-province property owners hold multiple properties which are not available to the rental market or, for that matter, to those wanting to buy.

In Chester, we are very involved with Our Health Centre as volunteers and advisors. Many out of province, seasonal residents contributed significantly to the capital campaign which led to the creation of this unique, community centred health facility which serves the entire Municipality of Chester and as far afield as Bridgewater and Windsor. Most of these seasonal residents do not benefit directly from our services but their commitment to the South Shore of Nova Scotia and their contribution to our economy cannot be discounted.

This measure strikes us as being both poor politics and poor optics. We hope you will reconsider this measure.

Yours truly,



Thelma Costello



Wilson Fitt

Cc: Danielle Barkhouse, MLA, Chester-St. Margarets

Oscar S. Straus III

Philadelphia, PA

April 4, 2022

The Honorable Tim Houston premier@novascotia.ca

The Honorable Alan MacMaster financeminister@novascotia.ca

Danielle Barkhouse barkhousemla@gmail.com

Dear Sirs/Madame:

I am the fourth generation of my family to come to Chester on a regular basis and there are two more generations after me who love Chester. It pains me greatly that I will have to leave Nova Scotia if the tax on foreign real estate goes through.

My great-grandparents had a summer house in Chester until their passing. My grandmother was born in Halifax and, after her marriage moved to Ingramport and then to Chester where she and my grandfather bought and rebuilt the house that I own today. My mother was born in Chester and became a skier and represented Canada in the 1936 Olympics and in 1940 became one of the first female ski teachers in Canada in the Laurention Mountains outside of Montreal. Her only sin was to marry an American diplomat and move to the US.

I have been coming to Chester for almost 75 years and now spend five months there each year. The thought of losing that enjoyment and my friends there is traumatic.

Please try and re-structure your propose taxation so as not to cause me and my family to have to leave and not return.

Sincerely,

Oscar S. Straus III