

**From:** Tom Boyne <TBoyne@boyneclarke.ca>  
**Sent:** April 12, 2022 11:24 AM  
**To:** Office of the Legislative Counsel  
**Subject:** Financial Measures Act - 2022. Bill B-149

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Please add my name to the list of those opposing the provisions in Bill B-149 regarding the extra taxation of non-resident land owners.

The News Release from Finance and Treasury Board, dated April 8, 2022 reads in part:

*“The proposed act will establish: a Non-resident Deed Transfer and Property Taxes Act, which will help make housing more available and attainable for Nova Scotia residents.”*

If the intention of the Government is to find a new source of revenue then it should make that statement rather than couching such in making housing “more available and attainable”. Additional revenue from these taxes will be offset by the reduced spending by non-residents who will have to direct funds to the extra taxes rather than to property improvements.

If the intention of the Government is to “make housing more available and attainable” then one would have to assume that the non-resident extra taxes will result in:

- (1) more supply as non-residents sell; and
- (2) reduced sale prices as non-residents sell.

Respectfully the contemplated additional supply of non-resident properties at reduced prices will not create “more available and attainable” housing for Nova Scotia residents. The issue of “available and attainable” housing is a supply problem that will be answered by the creation of new housing. Nova Scotia has builders/developers ready to build. The Government should be enabling builders/developers to build through eased regulations, land assembly, infrastructure, roads and schools and the creation of programs to train those needed to do the work.

Lastly as a Nova Scotian, I find it shameful that we would treat those “from away” so poorly and without recognizing the great benefits that they have brought to our Province.

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Retired

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