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From: Paul M [REDACTED]
Sent: April 12, 2022 9:13 PM
To: Office of the Legislative Counsel; Premier; Finance Minister; Economic Development Minister;
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Subject: Bill 149 - Our Nova Scotia 'dream build' story...

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My wife and I are from Ontario. We have three married adult children and several grandchildren. We vacationed in Nova Scotia for several years in the past before making a monumental life changing decision to purchase a small lot on the south shore and finally build our 'dream cottage'.

It was our short term plan to create a spot for us to enjoy along with our three included generations. An opportunity to truly have a special place out east to call home.

Our long term plan was to eventually move out to Nova Scotia and become full time residents upon retiring.

We never built our dream home/cottage with any intentions of renting it out. This was decided out of an abundance of respect for our fellow neighbors and the quiet, laid back community that surrounds us. We were adamant not to become one of those 'come from aways' who was just in it for a quick profit with little to no regard for the citizens of Nova Scotia.

We ultimately made the decision to build in Nova Scotia after years of travelling around Canada and concluding like many others before us that there was just something very special about the province, it's people and how very welcoming the communities as a whole were to us. This clearly defined in our minds what Nova Scotia was all about and it was a done deal.

From the beginning of the three year build process we painstakingly sourced every single aspect of the project. It was our sincere intention to keep everything local to both the immediate surrounding communities and then to the rest of Nova Scotia proper. This would ensure that every hard earned dollar we spent to build the cottage stayed in the same province that would now become our second home.

We hired a local contractor and his crew, a local excavator, plumber, electrician and well driller. We insisted that every piece of building material, all interior finishes and furnishings were locally sourced. The cottage was built around a timber frame that was hand hewn over a nine month period by a local Nova Scotian craftsman who purchased every timber from a nearby sawmill. Our hearts and souls went into every piece of this project from start to finish to make it special for both us and generations to come.

We can truly say that our original goal of 'keeping it local' was met and even surpassed. To date we've paid over \$70,000 in Provincial sales tax alone through this lengthy ongoing venture. Our local property taxes (uncapped) have gone up exponentially as expected with no issue.

As previously stated, our original intention was to someday move out to Nova Scotia from Ontario after fully retiring. Until then the plan was that our family and friends would continue to come out and visit with us, spending a great deal of money while vacationing within the local communities along the south shore and throughout the rest of the province.

All of our current and future plans have now suddenly changed on a dime.

This newly introduced punitive tax introduced by the province will collectively take our property taxes to over \$10,000 dollars a year which is not sustainable for us long-term. Like many others, the initial shock of the extra cost and added financial burden couldn't have come at worst time after getting through a brutal two year long pandemic.

What hit us even harder on a personal level was the utter gut punch we felt by the way the Nova Scotia government introduced this tax levy and how they have callously tried to justify it. Regardless of their intent the actual message being received is that the NS government has made it quite clear to all of the 'come from aways' that if you don't like it then just leave, a very disappointing, dismissive and mean spirited approach. They could and should do much better. This exorbitant 'one size fits all' tax grab goes completely against everything we thought the province originally stood for.

To say we suddenly feel unwanted and tossed to the curb unless we now keep paying an unprecedented and punitive tax is an understatement. This by the same province who at one time graciously invited and humbly accepted us in.

No amount of research to date has explained to us how this new tax will somehow equate to providing more affordable homes for Nova Scotians.

We accept the fact that in order to help further sustain the economy of the province in which we are fortunate enough to own a residence, both 'out of province' and international residents should pay some kind of an elevated property tax.

To this end we were fully anticipating tax systems being evoked by Nova Scotia similar to other provinces like BC and PEI. These provinces introduced targeted and fair tax processes for both Canadians and other international property owners. Seasonal residents just like us who are quite willing to pay additional taxes when levied in a fair and incremental manner in order to help Nova Scotia with it's many fiscal needs in the current agenda and beyond.

The two percent across the board fee for both international and out of province Canadian residents is quite frankly a slap in the face. We as 'Canadians' should be treated differently than international property owners. The two other noted provinces recognize and respect this very important and distinct fact, thereby adjusting their respective out of province tax rates accordingly.

On a personal note, an example of a negative financial impact this tax will immediately have not only on us as property owners but on several local Nova Scotians and related businesses as a result of having to pay this new tax.

Originally we had plans in place this year (2022) to hire the same local contractor and utilize the same local building center for the materials to have a garage built on our property. This entire project has now been canceled due to the increased punitive tax we'll have to pay this year and in the future once our property would be reassessed upon completion of the build. All future plans that involve spending money and paying taxes in Nova Scotia are also now permanently on hold if our current tax situation does not change.

As some unforeseen family issues and challenges have now forced us to postpone the option of retirement in the very near future we are forced to make some very difficult decisions moving forward.

Our cottage could not be utilized by a local Nova Scotian resident to live in and commute to work from due to it's remote location and private road seasonal access.

If we are forced to sell our cottage because of the excessively punitive new tax rules it would no doubt become just another Air BnB rental to some property owner who doesn't really care about the local community, it's history or it's engrained culture. In becoming strictly a source of rental income above all else, making a profit would be the sole focus, quite a sad outlook indeed.

We agree that in the short term under the current tax measures as they stand, the Nova Scotia government will collect tens of millions in punitive tax dollars from us 'come from aways'. Long term it's suggested by many learned economists that it will be a much different story. The loss of future investments and spending by people like us who will be forced to leave the province will only be felt in the years to come by all the local Nova Scotian's left behind. All these same people and communities whom we have tried to support over the years with our heart and soul.

I know many of our Nova Scotian neighbour's from away share the same story.....

To the Nova Scotia Government:

If you must impose this additional tax levy please just make it fair and just. Reconsider the process and how it will affect not only your own citizens but everyone who enjoys a little piece of your special province. That's what defines Nova Scotia.