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From: [REDACTED]
[REDACTED] April 13, 2022 11:18 AM
To: Office of the Legislative Counsel
Subject: Bill 149 - Non-Resident Deed Transfer and Property Taxes Act

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

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To the Members of the Committee on Law Amendments,

My husband and I are a retired couple on fixed income from a rural area in Eastern Ontario. Last year we purchased a small cottage in the Municipality of Barrington in Nova Scotia so we could spend four to five months of the year out there. We were very careful in choosing the cottage so that we could remain within our spending constraints.

We were devastated to find out that if the bill passes as is we would be subject to a non-resident property tax. This is going to have a huge financial impact on us. If we had known at the time that there was even a possibility of such a measure we would not have gone ahead with our purchase. We had purchased the property because we were having difficulties in finding cottages that we could rent for longer periods of time. It is a very long drive to go out to Nova Scotia for just a week or two.

When we had first heard about this item in the budget we thought that it was going to be a tax on foreigners similar to the taxing that is being done in some of the other provinces on foreigners. We were shocked to find out that the non-resident definition was going to be anyone not considered to be a permanent resident of Nova Scotia. It doesn't matter if you are a resident of Canada.

I know not too long ago Nova Scotia was very happy to have non-resident property owners. We found the people in Nova Scotia to be very friendly and welcoming. This proposed legislation is in stark contrast to this.

The property we purchased had been on the market in 2017 and 2018 with no buyer. When we purchased the property it had been on the market for 7 months. It wasn't like say Halifax where properties may have been moving much faster.

The \$2 tax for every \$100 in assessed value (2%) is a lot of money. Already the assessed value on our property has increased by over 65% in one year. We realized when we purchased the property that the assessed value was likely to increase but to have an additional assessment on that amount because we live in Ontario is disheartening.

Please consider the following options:

- 1) Delete the portion of the bill relating to non-resident property tax.
- 2) Grandfather into the legislation those already owning property in Nova Scotia prior to April 1, 2022 so that this new tax would not apply.
- 3) Change the definition of non-resident so that it doesn't apply to residents of Canada.
- 4) Drastically reduce the tax to \$0.50 or less for every \$100 in assessed value.

Thank you for your consideration.

Sharon Frydendahl

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