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**From:** Dale Kelly [REDACTED]  
**Sent:** April 13, 2022 8:20 AM  
**To:** Premier; pictoueastamanda@gmail.com  
**Cc:** Office of the Legislative Counsel; Justice Minister; mlaritcey@bellaliant.com; Smith, Kent; Info@trevorboudreau.ca; melissa.mlaoffice@gmail.com; Economic Development Minister; susancorkumgreekmla@gmail.com; Dale Kelly  
**Subject:** law of unintended consequence  
**Importance:** High

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Premier Houston,

We seek your careful reflective contemplation on the proposed new land tax for non-residents. We believe this proposed action is not well contemplated and could lead to harsh, unnecessary consequences to some of Nova Scotia's best and most committed ambassadors.

Allow me to share our story – In 2017 we purchased our first NS property and then sold this land a year later only to buy a second property, where eventually we built a home and moved into same during the 2020 year – a difficult pandemic build. In 2021 we have built a second facility, became integrated into our community and evaluated/invested in new business opportunities. My wife is a born/raised, Saskatchewan resident; I was born/raised in New Brunswick, however, invested over 35 years of my working life in SK and/or AB, in the years many Atlantic Canadians sought careers elsewhere.

We took time to move back to NS, which was my wife's first choice, however, had your proposed tax policy been in place, we would never have considered such an option. This summer we will welcome our son/daughter-in-law for their first visit along with their 8 and 6 year old daughters. They may in fact look at NS property, however it will be 15 years before they are ready to move. The proposed property tax regime is not a welcome change to favorably foster their considerations.

When we proposed moving to NS, our Saskatchewan tax accountant asked, "why?" He concluded that we will pay enhanced property taxes and significantly more in personal taxes, so did we really want to call NS home? With the present Conservative Government 2022 proposal, there will be fewer non-residents to think about this province becoming their new home, which will make capital even harder to attract. In our opinion, the course under discussion is a terrible direction. We must remain open to outside ideas/fresh capital as they provide much needed vitality and energy to enhance a vibrant community.

We do not understand how the proposed non-resident land tax charge of \$2/100 of assessed value will increase affordable housing, that position is a red herring. In fact, we submit, that the law of unintended consequence could well rise and reflect poorly on Nova Scotia for at least a generation, and indeed, be very difficult to correct. As some wise person once articulated, 'Just because you can, doesn't mean you should.' **The proposed non-resident tax assessment is punitive, and should not be advanced, or at the very least it should not be extended to existing landowners. If the present Government feels a need to keep the proposed land tax policy in place, then at least amend such legislation so that the new tax applies to future land owners, that's the responsible approach. To penalize existing non-resident**

**landowners is simply 'bad policy' and places the 'not welcome mat' clearly on display, which is an appalling mistake.** Many of our seasonal residents are true/blue NS ambassadors, and they attract friends/family to visit, which includes consideration for NS as a home. These seasonal residents search out and support local services without price dickering and generously support community not-for-profit causes such as health care, social well being organizations, etc.

Honorable Houston, please, take a moment to reconsider the consequence of the proposed tax increase for non-resident Nova Scotians. We believe the law of unintended consequence will be significant in the years ahead. No doubt the NDP and Liberals will join your government on this bill, in their eyes we are taxing the 'ultra-rich.' In our eyes, your government will be skewering some of Nova Scotia's best friends. Again, if you feel a need to bring such a tax into reality, then do so for future purchases, then the facts will be, 'buyer beware' as the operative statement, at least not a harsh penalty to those that have already taken the investment to become part of our community and spend dollars each and every year supporting our economy.

Please think thoughtfully before proceeding on the non-resident tax changes.

With much respect and support,

Dale and Jocelyn Kelly

[REDACTED]

Second Peninsula, NS

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