

[REDACTED]

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**From:** Wayne and Celeste Sanford - Royal LePage Atlantic [REDACTED]  
**Sent:** April 13, 2022 8:04 PM  
**To:** Finance Minister; Office of the Legislative Counsel; Premier  
**Cc:** phoveling@nsar.ns.ca  
**Subject:** Fwd: NS non-resident tax on real property

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

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Here is an email from a customer of ours regarding the non-resident tax on real property, that I agreed to forward to you and others.

Wayne

----- Forwarded message -----

**From:** Greg Cooper [REDACTED]  
**Date:** Tue, Apr 12, 2022 at 10:54 PM  
**Subject:** Re: NS non-resident tax on real property  
**To:** Wayne and Celeste Sanford - Royal LePage Atlantic [REDACTED]

Hi Wayne,

Below is a version you may use. I cleaned up a typo or two and reworked a bit of the grammar but the points are the same.

Thanks,  
Greg

In case you are interested in a non-resident's view of the Province's recent 2% tax assessment for non-resident land owners and 5% deed-transfer tax:

As a native-born Nova Scotian who hopes to spend not only 4-5 months in Nova Scotia during retirement but also a lot of money on local services and goods, I am now rethinking my plans.

This discriminatory policy will redistribute money from Nova Scotia businesses to the government. I will have to economize to pay this huge tax increase. Money I would have spent on local goods and services will instead now go to the government. To afford this tax I will also have to buy goods I can get cheaper from outside of NS rather than from local businesses, as I have done in the past.

More deeply, I am rethinking whether I, a native Nova Scotian, am welcome in my home province.

This tax policy will not alleviate the housing crunch. It will penalize thousands of seasonal dwelling owners. Many of these people make substantial purchases in the province and use minimal services. We come. We

spend. We contribute to local culture and economy. We are not using social, medical, educational, or other services. You won't help housing by taxing cottage owners whose dwellings are seasonal.

It would have been sensible to find policy solutions for HRM rather than meaninglessly penalize thousands of rural landowners. One practical, long-term solution to the housing shortage would be to lighten the regulatory burden for new construction and rental ownership. Have you tried to subdivide a large tract of land or evict a non-paying tenant? Why are long-term rural multi-unit owners selling-off their properties? Why are there so few new sub-divisions if there's such a shortage of housing?

Both taxes are discriminatory and tell non-residents - many who have deep family ties - "We don't want you here." People tend to avoid spending money in places where they're not wanted. They won't be buying from restaurants, hardware stores, flooring contractors and grocery stores.

How much has Nova Scotia spent to generate goodwill over the decades? Tens of millions of dollars? Hundreds of millions? How much bad-will has the Province bought for \$81 million dollars? A lot, according to the national and international coverage. The economic and reputation loss will be much greater than the revenue gained. Who wants to be where they aren't welcomed?

What's needed to restore good-will is relatively cheap - a reversal of this discriminatory policy.

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**From:** Wayne and Celeste Sanford - Royal LePage Atlantic [REDACTED]

**Sent:** Tuesday, April 12, 2022 12:42 PM

**To:** Greg Cooper [REDACTED]

**Subject:** Re: NS non-resident tax on real property

Hi Greg

I couldn't agree more, with your permission I'll forward your email to those who need to know.

Wayne

On Sat, Apr 9, 2022 at 11:15 AM Greg Cooper [REDACTED] wrote:

Hi Wayne,

In case you are interested in a non-resident's view of the Province's recent 2% tax assessment for non-resident land owners and 5% deed-transfer tax:

As a native-born Nova Scotian who hopes (hoped?) to spend not only 4-5 months in Nova Scotia during retirement but also a lot of money on local services, goods, etc., I am now rethinking my plans.

At a minimum, this discriminatory tax will redistribute the 2% tax I have to pay from local businesses to the government. I will have to economize by importing goods which I can buy cheaper outside of NS rather than from local businesses as I have done in the past.

More deeply, I am rethinking whether I, a native Nova Scotian, am welcome in my home province.

This tax policy will not alleviate the housing crunch. It will penalize thousands of seasonal dwelling owners. Many of these people make substantial purchases in the province and use minimal services. We come. We

spend. We contribute to local culture and economy. We are not using social, medical, educational, or other services.

A practical, long-term solution to housing shortage would be to lighten the regulatory burden for new construction and rental ownership. Have you tried to subdivide a large tract of land or evict a non-paying tenant? Why are long-term multi-unit owners selling-off their properties? Why are there so few subdivisions if there's such a shortage of housing?

It would have been sensible to find policy solutions for HRM rather than meaninglessly penalize thousands of rural landowners. You won't help housing by taxing cottage owners whose dwellings are seasonal.

Both taxes are discriminatory and tell non-residents - many who have deep, family ties - "We don't want you here." People tend to avoid spending money in places where they're not wanted. They won't be buying from restaurants, hardware stores, flooring contractors, grocery stores, etc.

How much has Nova Scotia spent to generate goodwill over the decades? Tens of millions of dollars? Hundreds? How much bad-will the Province has bought for \$81 million dollars? A lot, according to the national and international coverage. The cost of the economic and reputation loss will be much greater than the revenue gained. Who wants to be where they aren't welcomed?

What's needed to restore good-will is relatively cheap - a reversal of this discriminatory policy.

I hope that you are well.

Greg Cooper

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**Wayne C. Sanford** | Certified FRI,CRES,CMR

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