

**From:** Hebb, Gordon  
**Sent:** April 14, 2022 2:21 PM  
**To:** Office of the Legislative Counsel  
**Subject:** FW: Financial Measures Act



Gordon D. Hebb QC  
Chief Legislative Counsel  
House of Assembly  
Halifax, Nova Scotia

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**From:** Stephen Boyce <waterfrontlaw@gmail.com>  
**Sent:** April 14, 2022 2:12 PM  
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**Subject:** Financial Measures Act

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Dear Mr. Hebb

I am writing with respect to the Financial Measures Act.

My wife and I live in Fall River. We have four adult children, all of whom have had to leave their home province of Nova Scotia to find employment.

We own two seasonal cottages in Parrsboro. One is the "family" cottage, which has been in the family for close to 50 years. The other is a cottage that we purchased about 7 years ago for our children to use when they come home in the summer. At the time none of our children were in the position to purchase a cottage in their home province.

Recently we were discussing "selling" one or more of the cottage properties to our children. To say the non-resident property tax proposed in the Act has altered our plans would be insufficient. It has completely removed the possibility of our children purchasing the cottages from us as the burden created by the proposed non-resident tax is overwhelming and unfair.

Nova Scotia has issues with affordable housing which I suspect this bill is trying to address. We could debate the effectiveness of this act in solving the issue of affordable housing for Nova Scotians or even if non Nova Scotian ownership of homes in Nova Scotia has any impact on Nova Scotia housing prices. What is irrefutable is that there is no rational connection between putting an extra tax on seasonal cottage properties for non Nova Scotians and the goal of

reducing the shortage of full time, affordable housing in the Province. It will amount to nothing more than an unfair tax on seasonal cottage owners that don't live full time in the province.

I would submit that the proposed Act is flawed, not well thought out and should be amended. I will leave the amendments to those that are given the task of preparing and approving legislation. In any event it is illogical to tax non resident cottage owners in an effort to create more long term affordable, year round housing for Nova Scotians. If this proposed legislation proceeds without amendments it will undoubtedly have a devastating effect on rural areas of Nova Scotia and Nova Scotians living outside of the Province for employment reasons.

Best regards

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