

**From:** Catalina Transportation Accounting <accounting@catalinatucson.com>  
**Sent:** April 14, 2022 1:17 PM  
**To:** Office of the Legislative Counsel  
**Subject:** Nova Scotia Non-Resident Property Tax  
**Attachments:** RE: Nova Scotia Non-Resident Property Tax; April 7.docx; April 11.docx

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

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If you have any questions or updates, please feel free to contact us at any time.

Sincerely,

Marc Kaplan

[REDACTED]

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**From:** Catalina Transportation Accounting <accounting@catalinatucson.com>  
**Sent:** April 8, 2022 12:53 PM  
**To:** Finance Minister  
**Cc:** Dickson, Denise  
**Subject:** RE: Nova Scotia Non-Resident Property Tax

Dear Ms. Dickson:

Thank you for returning my email and phone message.

I do, however, have another question that I neglected to ask. How as an American citizen, according to Canadian federal law, I am only allowed to stay in Canada six (6) months unless I ask for an extension and pay a fee? In other words, it is impossible for me to become a permanent residence of Nova Scotia unless I renounce my American citizenship or apply for dual citizenship. The new non-resident law does not take this into account.

Sincerely yours,

Marc Kaplan

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**From:** Finance Minister <FinanceMinister@novascotia.ca>  
**Sent:** Friday, April 8, 2022 7:51 AM  
**To:** Catalina Transportation Accounting <accounting@catalinatucson.com>  
**Cc:** NS Non-resident Deed Transfer Tax <NSDeedTransferTax@novascotia.ca>  
**Subject:** RE: Nova Scotia Non-Resident Property Tax

Good morning Mr. Kaplan,

Please accept my apologies for the delayed response. By way of copy on this email, I am asking our staff who are very knowledgeable with this legislation, to return your call/correspondence.

I also wish to acknowledge receipt of your voicemails and emails and to confirm that they will be shared with the Honourable Allan MacMaster.

Kind regards,  
Denise

[Denise Dickson](#)  
Senior Executive Administrative Assistant to the  
Minister of Finance & Treasury Board

Office: 902-424-5720  
Email: [denise.dickson@novascotia.ca](mailto:denise.dickson@novascotia.ca)



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**From:** Catalina Transportation Accounting <[accounting@catalinatucson.com](mailto:accounting@catalinatucson.com)>  
**Sent:** April 7, 2022 7:08 PM  
**To:** Finance Minister <[FinanceMinister@novascotia.ca](mailto:FinanceMinister@novascotia.ca)>  
**Cc:** Dickson, Denise <[Denise.Dickson@novascotia.ca](mailto:Denise.Dickson@novascotia.ca)>  
**Subject:** MARC & DANA CAPLAN - Nova Scotia Non-Resident Property Tax

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

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Dear Minister MacMaster:

Please read the attached letter concerning the new Nova Scotia Non-Resident Property Tax law.

Sincerely yours,

Marc & Dana Kaplan

April 7, 2022

Dear Minister MacMaster:

I am writing to you concerning the new Nova Scotia Non-Resident Property Tax and I will try and be as brief as possible.

My name is Marc Kaplan. In 2003 my wife (Dana) and I went to Nova Scotia for our vacation. Needless to say, we fell in love with the people, culture and sheer beauty of the Province. A few months later we had a realtor start a search for a home in or near Annapolis Royal, birthplace of present-day Canada. In the same year we found a home in somewhat disrepair and purchased it. In the ensuing years, we hired local artisans to remodel and upgrade the home to 21<sup>st</sup> century standards (while never changing the original character of the home. I personally have painted the home myself several times and have done carpentry work and "cleared and cleaned" up the adjacent fields.

We have made many close relationships over the past 19 years with our neighbors and local business people. In addition, we now have a Canadian granddaughter.

We understand the need for affordable housing for Nova Scotians, however, at the same time feel penalized with the new tax law. When we first purchased the home, we were embraced by the local artisans and "hardware" stores. Everything that we did was done with the local population in mind. Everyone was happy that we came from afar and turned a failing home basically into a new home and spent our money locally.

It seems that with the onset of covid-19, Nova Scotia has become popular with Canadians and people from all over the world which has increased prices of homes.

We are not wealthy people. We have put our heart and soul into our home and are getting ready to retire and were hoping to spend 6 months per year at our Nova Scotia home.

Perhaps, there is an exemption for people who have owned their homes for a certain number of years. We purchased our home when the economy was not doing well and some homes were "begging" for new buyers who would fix them up. This was us.

We (I) are willing to come to Nova Scotia and speak before any legislative body and tell my story. We have introduced our family and friends to Nova Scotia over the years and as I have stated earlier, we now have a Canadian granddaughter.

Although we are not "full" time residents we are in spirit true Nova Scotians. This new tax law represents a true hardship for us.

Sincerely yours,

Marc & Dana Kaplan



Port Wade, Nova Scotia

April 11, 2022

Dear Mr. MacMaster:

I have written to your office before concerning the new Nova Scotia Non-Resident Property Tax. I do understand the need for affordable housing for Nova Scotians, however, as I have stated in my earlier correspondence, my wife and I purchased our home almost twenty (20) years ago (2003) and have spent a significant amount of money and countless hours of our time bringing our home “back to life” so to say. This was many years before the current (Covid-19) induced trend that has brought so many out of Province buyers to Nova Scotia.

Besides debating the merits of this decision, it seems to me that this decision may be going down a slippery slope based upon political considerations. Where do we draw the line on this, as affluent Nova Scotians may have second homes in the Province or in another country?

Nova Scotia and Canada in general have always been welcoming to immigrants and visitors from far away. Canada is a pluralistic society. My great grandfather escaped the wars in Europe and arrived via ship in Halifax. He was welcomed with open arms.

We live in an interconnected world now where perception can become reality. Where does it stop? Is it Nova Scotia for Nova Scotians only? Will the local municipalities now increase their assessed value of homes and each year the taxes become prohibitive?

As I mentioned earlier, amongst all the seasonal owners of homes a significant amount of money is spent yearly in the Province on all services and goods. Will they now sell their homes?

We love the people and Nova Scotia. Please do not single us out because we are not full-time residents.

Sincerely yours,

Marc Kaplan