

[REDACTED]

From: Janice Moreside [REDACTED] >
Sent: April 14, 2022 10:11 AM
To: Office of the Legislative Counsel
Subject: Fw: Non-resident tax

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

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see below.

From: Janice Moreside
Sent: April 14, 2022 9:36 AM
To: PREMIER@novascotia.ca <PREMIER@novascotia.ca>
Cc: FinanceMinister@novascotia.ca <FinanceMinister@novascotia.ca>; barkhousemla@gmail.com <barkhousemla@gmail.com>
Subject: Non-resident tax

Good morning;

I understand you have received many letters protesting the new non-resident tax, and have read many well-researched emails. While I am not a politician or business person, I want to add my name to those who find the new tax unfair.

I have 3 grown children who were all born in Nova Scotia; they are all residing and working in Ontario just now with young families. During the past 2 years, all have expressed an interest in moving back to NS for a better lifestyle. Obviously, finding housing is a problem. However, buying land and building on it as time allows is now out of the question. These are exactly the type of new residents you claim to be trying to entice: 2 engineers with graduate degrees (one forensic biomechanist, the other a software engineer with Google), a VP with Salesforce and a nationally recognized chef and author living in Niagara. This new tax precludes their ability to invest in property and housing and move here as time and family allows.

My other concerns are as follows:

- I do not see any evidence that this new tax was well researched. There seems to be a "we'll try it and see what happens" attitude. I urge you to postpone this ruling until a thorough investigation of its ramifications takes place.
- The majority of the seasonal properties in my rural area are not winterized, thus will not help with year round housing.
- Many of the seasonal residents being penalized have homes that have been in the family for many generations, or are being left in estate wills to non-resident children. There are generations of children who have summered here, contributing greatly to our local economy. Again, these homes are not winterized, thus we will lose the income that these seasonal residents impart to the community.
- Many of the non-resident properties are in rural areas. The main emphasis for increased housing needs to be aimed at Halifax, not the countryside.

- The bigger problem is lack of housing, being it rental or buying, due to the Airbnb and Vrbo companies buying up properties. In Nova Scotia, we do not have a lot of foreign buyers with properties sitting empty, as seen in other parts of Canada. Seasonal destinations such as Cape Breton or Lunenburg county have an urgent lack of housing for staff during the summer tourist season. This is not due to non-residents buying up properties, but local investors buying and turning them into short term rentals.
- This sends out a terrible message to any and all potential investors or guests to Nova Scotia. We welcome you to come and visit, but don't try to invest or buy a cottage! As a professor at Dalhousie, I have seen many families come visit their kids and fall in love with our province, eventually moving here. These are not immediate moves; most people cannot suddenly leave their jobs and home in other parts of Canada. Most are a gradual transition, which will not likely occur with this new tax.

I urge you to move slowly with this legislation. The ramifications of it are not at all clear, and I think you will find that it does not result in more affordable housing. Instead, communities such as mine will take a huge financial hit as our annual influx of seasonal residents choose to sell their summer (i.e. non-winterized) homes that may have been in the family for generations.

I did vote conservative in the last provincial election, and have been very impressed with the Health reforms you have undertaken to date. However, this sudden tax has certainly tainted my impression of your political decision-making.

Sincerely,
Janice Moreside, PhD
Assistant Professor, Faculty of Health (ret'd)
Dalhousie University