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**From:** Barbara Read [REDACTED]  
**Sent:** April 14, 2022 8:25 PM  
**To:** Office of the Legislative Counsel  
**Subject:** Non resident property tax legislation

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

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Dear members of the Nova Scotia Law Amendments Committee,,

This letter is in response to the recent tax legislation for out of province property owners.

My purpose for this letter is to offer my perspective and hope you can see how this might affect people such as myself.

I was born and raised in Nova Scotia. My family roots in N.S. go as far back as the 1760's, when the first settlers arrived. After finishing university (Dalhousie) in 1978, I left the province to pursue employment and have been living in Ontario ever since. Every summer without fail, my husband (whose family roots are also from Nova Scotia) and I make the pilgrimage back to Nova Scotia to reconnect with family and friends. Our grown children and grandchildren have also been making the trek to what I have always referred to as "back home". One of our children even got married here, where guests came from all over the world.

My father built a lakeside basic seasonal summer cottage in 1969 in Lunenburg County and it was his dream that his family would enjoy it for generations. After he passed away in 2013, my husband and I took over ownership of the cottage. Since then we have done some much needed renovations, utilizing a local contractor, with all building materials purchased locally. Every year, we hire him to open and close the cottage as well as look after any repairs/upgrades. We also hire a local couple to keep watch over the cottage and look after property maintenance (i.e. tree cutting, etc).

Since owning the cottage, we have had several guests come and stay with us. We have enjoyed showing them the beauty of the province, and they have enjoyed partaking in some of what the area has to offer (kayak tours, whale watching, dining out, etc). Many of them have continued on to other parts of the province to explore.

I understand that the new tax legislation is intended to deter speculators from purchasing property as well as generate income towards new housing in areas such as Halifax/Dartmouth. I can't see how a seasonal, unheated cottage on an unplowed road in an isolated rural area would be of any benefit as a year round home or rental accommodation.

As it stands now, we don't see many benefits to the tax we now pay. To basically triple the tax rate is incredibly unfair, and to do it without any notice whatsoever is atrocious. If you feel that cottages take up valuable housing, then triple the tax rate for ALL cottagers, not just those that "come from away". This new measure is incredibly short sighted, and will have a big impact on the economy, not to mention the ill feelings that have already been created. It's not likely that any of the 27,000 non-resident property owners will continue to promote the province, and many of them, including myself; may have to resort to selling.

We had plans to do some further upgrades, but now are unsure.

Please reconsider this legislation and refocus the tax to those out of country investors/ speculators who are only concerned with lining their own pockets; and don't punish us who have strong N.S. roots and have a true love of the province.

Sincerely,  
Barb Read