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**From:** Dan Tonner [REDACTED]  
**Sent:** April 17, 2022 5:37 PM  
**To:** Office of the Legislative Counsel; mla@esmithmccrossinmla.com; Premier; Finance Minister  
**Subject:** non-resident property tax

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To whom it may concern;

My name is Dan Tonner, I live in Nova Scotia and own a home and a seasonal property here in the province. I write because I am offended and embarrassed by the proposed actions of the Provincial Government.

I refer to the 2022 N.S. budget item inflicting non-residents with hefty deed transfer surtaxes along with annual property surtaxes further widening the tax burden rift between non-resident friends, relatives and neighbors and their resident friends, relatives and neighbors. One might ask : “Who’s next when this well runs dry?”

Notwithstanding that property tax is inherently flawed and unfair for many reasons, these taxes are unethical and will prove fiscally short-sighted in the long run. For starters: normally, there is a buffer against property tax spikes. Property tax rates come from regional needs divided by regional assessment totals. When assessments increase, tax rates will reduce, hold fast or increase more slowly. The provincial surtax is *fixed* at 2%: increased assessment = increased tax.

Non-resident owners of seasonal dwellings pay regional taxes for services used for only a few months; yet, in many cases, these assessments are the highest in their regions and are without the protection of the assessment cap.

The housing shortage in the province will not be affected one way or the other by:

- dwellings unsuited for year-round use or located in areas that are too remote to be family homes;
- tax penalties on non-resident homes will not make inflated housing prices any more *affordable* for Nova Scotia residents. (In fact, it could inflate housing prices further as non-residents bite the bullet.)
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The housing shortage has become a political chant by politicians to pick the pockets of non-residents without any plan to address the issue. It is a tax grab levied against

those with no voice. The Finance Minister has publicly stated these funds will go to “General Revenues. And, may we ask, to where from there?

As a matter of courtesy:

- Seasonal and rural properties already owned by non-residents should be grandfathered against any provincial surtax. Period.
- The consequences of adding *any* surtax, *ever*, needs more thought.
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Further to this:

- The Deed Transfer surtax on non-resident purchases of any property after April 1<sup>st</sup>, 2022 may become a reality; but call it what it is: a tax grab.
- Property taxes, unfair as they are, need not become more so. Saddling 27,000 non-resident owned properties instead of the resident-owned 270,000 registered single family dwellings (2016 census) plus vacant land, duplexes, triplexes and apartment buildings in Nova Scotia, smells bad. Make it fair and let's see if the *voters* are ready to tolerate this kind of bullying.

Many seasonal properties have been in the same Nova Scotia families for generations and have passed to decedents who left the province for work. Making the province less attractive to non-residents does not promote investment, welcome newcomers or grow the economy. What's keeping this generation here? What will be the legacy of this government? “Come-from-aways - stay away”? “Nova Scotia for Nova Scotians”?

The high demand for property in Nova Scotia means people want to come here, work here, invest here – *live* here. We should be focusing on that; building on that; encouraging the influx. Home building will continue, demand will continue and property values will rise - more slowly as supply approaches demand. Growth and prosperity does that.

Finally; there are two strategies that work together to manage a budget - a fact that seems lost in government: increase revenue and decrease spending. Government can't fix everything, nor should it try. Nova Scotia needs to tighten its proverbial belt.