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From: [REDACTED]
Sent: April 18, 2022 12:42 PM
To: Office of the Legislative Counsel
Subject: Bill 149 - NS Non-Residents Property Tax
Attachments: Letter to NS Law Amendments Committee April 18 2022.pdf

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Attached please find my letter to the Law Amendments Committee.

Yours sincerely,
Judith Shane

226 Byron Avenue
Ottawa, Ontario
K1Z 6Y7

April 18, 2022.

The Law Amendments Committee
Office of the Legislative Counsel
CIBC Building
802-1809 Barrington Street
PO Box 1116
Halifax NS B3J 2X1

By email: legc.office@novascotia.ca

Re: The Nova Scotia Non-Residents Property Tax (Bill 149 – Financial Measures (2022) Act

Dear Members of the Committee,

My mother died at the beginning of Covid in March 2020. Her resolute wish in her final years was to remain at home throughout her illness and to die in her own home just as my father had done a decade previously. To honour her wish and make it a reality, two mortgages on the family home were required as other resources had already been exhausted and home care costs were extensive.

Right until her last breath my mother knew she was in the home she so loved. This gave her peace.

My husband and I wished to purchase my family home of sixty years. It is the smallest home on the smallest lot on the street. We were informed that it would otherwise be sold, razed to the ground and a much larger single-family house constructed in this area of Halifax with R1 zoning.

Our wish is to retire to Halifax and my family home, a place with deeply personal and historic meaning. Dipping heavily into our retirement savings, we purchased the property. Our property tax rose in 2021 by 25%, then another 12.5% in 2022. If Bill 149 is passed, our property tax will have increased by 268%. This will be financially unsustainable.

We will have to consider selling before we even live there. This will break my heart.

Moving to Halifax is not a current consideration as we need to continue employment in Ontario until we are able to retire. We are also concerned about making the move without having a family doctor in Halifax. While we have not rented out the house, since March 2020 we have had a caretaker living in the house and this continues to this day. As this is someone currently

unable to work and who has no home of her own, she lives in the house rent and utilities free with use of the family car. We also pay her a small weekly stipend.

To fall under the proposed exemption of a continuous 12-month rental, we will be faced with the choice of 1) having the caretaker remove herself and find another place to live for which she will have to pay rent or 2) renting out the house full time to strangers. In either scenario, we will be unable to live in the house ourselves for at least part of the year until we retire and can move to Halifax on a permanent basis. Visiting the house and Halifax while staying in a hotel room seems an absurd and unmanageable solution.

The rapidity with which this bill is being passed is seems unnecessary. Surely further research and study would ascertain whether targeting out of province residents with this excessive tax and, its consequent detrimental effects on tourism, is the best choice. No other province implementing non-resident property taxes chose to penalize fellow Canadians to this extent.

Please consider providing additional, more realistic exemptions and amendments to ease this proposition for those of us who wish to return home. These might include: grandfathering current seasonal homeowners; not making this a retroactive tax; reducing the tax amount from 2% to .5% such as is the case in British Columbia; targeting the legislation towards foreign buyers and investors, flippers, and Airbnb rentals.

This non-residents property tax will have deeply impactful, divisive, and permanent consequences for those of us who call Nova Scotia home but cannot live there full time. A century ago, both sets of my grandparents immigrated to Nova Scotia from Europe to flee severe persecution. Nova Scotia has always been a welcoming place for us through three generations. Please do not force this sense of belonging and community to come to an end.

Yours respectfully,

Judith Shane