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**From:** James Mackintosh [REDACTED]  
**Sent:** April 14, 2022 4:48 PM  
**To:** Office of the Legislative Counsel  
**Subject:** Submission regarding Bill 149  
**Attachments:** 220414 Presentation to the Nova Scotia Law Ammendments Committee.pdf

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The attached is for submission to the Members of the Law Amendments Committee regarding Bill 149.

Thank you for giving me the opportunity to speak today at 4:30 AST. I hereby submit my speaking notes from my presentation for your record and reference if needed – please see the attached pdf.

Thank you.

James.

James Mackintosh  
[REDACTED]

**James Mackintosh**

Toronto, ON  
Chester Basin,

April 14, 2022

Law Amendments Committee  
c/o Office of the Legislative Counsel  
Legc.office@novascotia.ca

To the Members of the Law Amendments Committee,

Thank you for giving me the opportunity to speak today at 4:30 AST. I would also like to submit my notes from my presentation for your record and reference if needed.

They were as follows:

Good afternoon Chairman and Committee members - thank you for giving me the opportunity to speak.

To give you a little background, I am married with three children and we live in Ontario and Nova Scotia. My wife's family has over 100 years of history in Nova Scotia – both of her grandfathers were apple growers in the Annapolis Valley, On her paternal Grandmother's side the family has been in Nova Scotia for over 5 generations in Annapolis Valley.

Our family inherited the 3-season family cottage in Chester Basin that has been in the family since the 1940's. I personally have been lucky enough to be in Nova Scotia every summer for the past 25 years and the cottages owned by us and our cousins are a gathering place each summer for the past 80 years for 5 generations of families from Nova Scotia and from across Canada.

Our children have spent many summers in Nova Scotia swimming, learning to sail, working summer jobs, growing up, and learning to love the province. Now that they are older, all of our children are considering Halifax and Nova Scotia as a potential place to live and work. Our daughter is who is a nurse has recently applied for jobs in the Halifax area all because of our cottage and our history in NS

For the record, we do not think ourselves as "non-residents" . This term drives a wedge between us and other Nova Scotians. We are fully committed to Nova Scotia and think of ourselves as part-time Nova Scotians with deep roots in the community.

I do not want to reiterate what others have said so eloquently throughout the day today. But I think it might be useful to put some numbers on our situation so that you can perhaps see the impact.

- The proposed tax is extremely high when compared to any other property tax situation across Canada. I have looked at many other jurisdictions around Canada and I believe that if implemented this will be the highest property tax in Canada by a large margin.

Our property was assessed at a value of \$722,000 this year - this is an increase of 14% over the year before, so we will already be paying 14% more tax in a single year.

It is also interesting to note that as non-residents we are already paying more tax than a Nova Scotian would in our position because our property tax increases are not capped like they are for residents of Nova Scotia.

In our area in Marriotts Cove we will be taxed the regular rate of \$6,500 for our property tax this year. Now with the added non-resident tax, we will be taxed an additional \$14,400 per year for a total of \$20,900! For comparison, in Montreal a house of the same value would have property tax of \$5,500 per year. In Fredericton the same house would have property taxes of \$10,250; in Ottawa they would pay \$7,700. \$20,900 for a modest non-winterized cottage is unreasonable.

- We have lived with the Nova Scotian tax system for decades and this sudden and extreme change seems very unreasonable. Increases are expected, but not so suddenly and in such a discriminatory way.
- This tax is already bringing a deep sense of hurt to people like us who have strong roots in Nova Scotia, and, not surprisingly, it feels like a betrayal. It signals that Nova Scotia will no longer welcome those from out of the province. It signals that Nova Scotia will view those from “away” not as contributors to the fabric of the province but as unwelcome interlopers who must now pay more than their fair share to remain. This tax pits Nova Scotians against the rest of Canada and the rest of Canada against Nova Scotia.
- While we already contribute more taxes than residents would in our situation, I would like to say that we would still be willing to contribute to a reasonable tax to help increase housing supply and that is spread equitably among residents and non-residents according to their financial means. The current legislation should be studied more before being enacted. It currently seems punitive and unfair and risks many unintended consequences.

Thank you

Once again, thank you for your time and commitment to this democratic process.

Sincerely

A handwritten signature in black ink, appearing to read 'JMC', with a long horizontal line extending to the right.

James Mackintosh

