

**From:** [Donalda](#)  
**To:** [NSFM Info](#)  
**Subject:** Nova Scotia Non-resident Property Tax 2022  
**Date:** May 2, 2022 12:50:33 PM

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To the Board of Directors of the Nova Scotia Federation of Municipalities:

My name is Donalda MacBeath and I am a seasonal/summer/part-time resident of Nova Scotia. My family and my local community of Smith's Cove, the Municipality of Digby and surrounding Counties are directly impacted by the recent ill advised, poorly reasoned and discriminatory tax contained in Bill 149 recently passed by the Nova Scotia Government. It was quickly driven through the Legislature notwithstanding the fact that there was no notice, studies or consultation at any level with those people and areas most impacted by the tax. I am writing today as I understand you will be meeting this week for your Annual Conference and it is my sincere hope that this tax is the subject of discussion at your meetings. I would think that the potential impact of this tax on the Municipalities is currently one of the top issues facing Nova Scotia Municipalities. My back story is not unique but I will share the highlights to put my comments in context.

I am a graduate of Digby Regional Highschool in Digby, Nova Scotia. As a child I spent my summers growing up in Smith's Cove (just outside Digby) at my grandmother's house and my mother's childhood home. I moved west following graduation from Dalhousie Law School in 1979 to find work. Notwithstanding my relocation I returned to Smith's Cove and Nova Scotia most summers. In 2001 we made the decision to buy property in Smith's Cove and have been continuous owners since that time. As we moved into retirement we were able to spend more time in Smith's Cove and now spend up to 7 months of the year there. All three children graduated from Acadia University and our son is in the process of relocating to Halifax as he starts work as a Mining Engineer at Voisey's Bay in Labrador. Four generations of my immediate family (including my parents) are in the Sulis-Smith Cemetery in Smith's Cove. We have deep roots in our community of Smith's Cove and in Nova Scotia.

We renovated our home in 2012 employing a local builder to do the work; all our furnishings for our home were purchased in Nova Scotia; we do all our shopping in the Digby area. We regularly bring visitors to the area. Many people in this area earn their living or augment their incomes working for summer residents. Carpenters, plumbers, electricians, gardeners, and folks who care for the homes when we are not here. We volunteer in the community. I currently serve as the President of the Smith's Cove Historical Society; I am also the current President of the Acadia Alumni Association and sit on the Board of Governors for Acadia University. We support the Smith's Cove Fire Department, the Admiral Digby Museum and the Atlantis Hospice Society to name a few others. I am currently leading the local effort to restore the Bear River Lighthouse. We pay our Municipal taxes and make none or few demands on the province and in particular the healthcare and education system. We are not absentee landlords with no connection to the area nor are we speculative investors. We live and contribute to our communities and as a result create employment opportunities for local residents. Fundraising immediately comes to mind as summer residents are often the first to open their wallets and contribute to a local initiative.

I am angry and frustrated to think that a special punitive property tax will be levied on us because of

our non-resident status in Nova Scotia. It is egregious how this tax was announced and made effective immediately without legislation or regulations in place. It appears to be a blanket tax on non-residents regardless of how long the property has been owned and the extent of use by the owners. I understand that the legislation is driven by a need to stop speculative buying by non-resident investors and free up properties for Nova Scotians to buy. It is also my understanding that the problem is largely in the urban areas, not in rural Nova Scotia. This blanket tax will, to our minds, do much more harm to your rural communities than resolve a need for low cost housing in urban areas.

We are just one of many families with a long connection to communities in rural Nova Scotia. I urge you to advocate for removal of, or changes to, the legislation to insure that long term non-residents in the province are not penalized simply because we do not hold a Nova Scotia licence or Health Care card.

I would be more than happy to discuss this with you at any time. Sadly this comes across as a misguided tax grab and has been implemented with the knowledge that there are no repercussions because we are not registered voters. Like others, this blanket provincial tax levy will force us to seriously consider selling our Nova Scotia home but it will also have a significant negative impact on your rural communities which are already struggling.

There are those more articulate and voiced in the economic arguments for why this tax does not make sense but if this is the only way to address the housing crisis in Nova Scotia which runs across North America certainly the discussion can start with why this tax is only being levied on 27,000 non-residents and will not impact the 20% of Nova Scotians who have/ hold multiple properties? The Nova Scotia government justifies this tax on the basis that other Provinces have implemented similar taxes but that is simply not true... the taxes imposed vary province to province but none are as egregious as the Nova Scotia tax. The tax is not even capped and will therefore increase every year. Nor is the tax going to a designated fund to address housing, it is being directed to general revenues not to be seen again and to my knowledge no requirement that some or all of these funds be directed to the local communities and Municipalities.

I urge the Federation to challenge this tax and request a review and consultation on the tax, its impact and consequences at the Municipal level.

Sincerely, Donalda MacBeath , Smith's Cove, Digby County, N.S.