



**Municipal Affairs  
Office of the Minister**

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March 2, 2026

Your Worship David Mitchell  
Mayor, Town of Bridgewater &  
President, Nova Scotia Federation of Municipalities  
Via Email: david.mitchell@bridgewater.ca

Dear Mayor David Mitchell:

Thank you for your letter of February 19, 2026, regarding the Nova Scotia Federation of Municipalities' (NSFM) perspective on capped assessments relating to homes rebuilt after natural disasters. I appreciate the clarity and detail you have provided on this matter, as well as NSFM's continued engagement with the Department.

The provincial approach taken following the 2023 wildfires in Shelburne and Tantallon was designed as a one-time solution to address the significant financial pressures faced by homeowners whose properties were destroyed and rebuilt. Because this was an exceptional circumstance, the specific properties eligible for relief were individually listed in regulation to allow the Property Valuation Services Corporation (PVSC) to restore their capped assessments to pre-fire levels retroactively.

Since then, many municipalities and interested parties have expressed interest in having similar tools available for future natural disasters. While we understand and appreciate these requests, decisions regarding adjustments to capped assessments are best left to the municipality. It is not the Province's intention to impose a standardized provincial requirement in this area. To support municipalities that wish to pursue this option, the PVSC is available to provide guidance and assistance in implementing such changes.

I recognize the importance of this issue for municipalities and homeowners, and I value NSFM's continued engagement.

Yours truly,

A handwritten signature in cursive script that reads "John A. MacDonald".

Honourable John A. MacDonald  
Minister of Municipal Affairs

c: Juanita Spencer, CEO, NSFM

PNS-64522/pb