



NOVA SCOTIA  
FEDERATION OF  
MUNICIPALITIES

April 21, 2022

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Hon. Allan MacMaster, Minister  
Department of Finance and Treasury Board  
7th Floor, 1723 Hollis Street  
Halifax, NS, B3J 2N3

Delivered via email

Dear Minister MacMaster,

**Re: Request for Information on Non-Resident Provincial Property Taxes**

On behalf of the Nova Scotia Federation of Municipalities (NSFM), I would like to request information on the Provincial Deed Transfer Tax and Provincial Property Tax. With these new taxes being included in the 2022/23 Provincial Budget and Bill 149 headed to its third reading, we are requesting a presentation from your office.

As you know, property tax is one of the few revenue levers that municipalities can utilize. New provincial taxes on property have the potential to create additional limitations for municipal budgets. In addition, some of our members have been inundated with complaints and questions from the public. What concerns NSFM members the most is the province choosing to enter the local property tax arena, without any consultation with municipalities. There is also a lack of clarity on whether the funds generated will assist in providing services to communities – particularly around access to housing.

NSFM members recognize that, on April 6, 2022, the Department of Municipal Affairs and Housing confirmed, by general email, that these taxes will be provincially administered. However, our members are seeking transparency on issues beyond the technical administration of this new property tax.

NSFM is holding a virtual meeting of Mayors, Wardens, and CAOs on April 27<sup>th</sup>, 2022, from 6:00-7:00 PM and the Board of Directors would like to invite you to attend.

Answering our questions will help our members better assess the impact these taxes may have on the communities they represent. I look forward to hearing from you regarding our request.

Sincerely,

Amanda McDougall, President, NSFM

CC: Hon. John Lohr, Minister of Municipal Affairs and Housing