

Resolution 30A

RESIDENTIAL PROPERTY TAXATION (DEFEATED)

⇒ County of Antigonish

WHEREAS Municipal governments in Nova Scotia provide vital services - including solid waste management, fire protection, policing, water and sewer services, and substantial contributions to education - with tax monies based on the assessed value of property; and

WHEREAS residents of Nova Scotia, from whom these property taxes are received, collectively contribute to the maintenance, growth and development of their communities and the Province; and

WHEREAS non-resident ownership of land in this province is significant and increasing, and those non-residents pay the same rate of property tax, and receive the same level of services, without other commensurate contributions to the communities in which they acquire property, such that they do not pay their fair share of tax revenue; and

WHEREAS this differential in contribution should be recognized in the amount of property tax paid by residents and non-residents; and

WHEREAS the Province of Prince Edward Island has adopted legislation - the *Real Property Tax Act* - which provides for a fixed rate of tax on assessment subject to a tax credit for resident land owners, the effect of which is to require payment of a higher rate of property tax by non-residents; and

WHEREAS the said legislation has been judicially determined to be both within the jurisdiction of the province and in conformance with the *Charter of Rights and Freedoms*; and

WHEREAS enacting similar legislation in Nova Scotia would ease the tax burden on resident property owners and allow for non-resident owners to contribute to more prosperous communities;

THEREFORE BE IT RESOLVED that the Union of Nova Scotia Municipalities request that the Minister of Service Nova Scotia and Municipal Relations seek to have the *Assessment Act* amended, or introduce a bill in the legislature to propose separate legislation, the effect of which would be to ensure that non-resident owners of property pay a more equitable amount of property tax, while providing resident owners with a tax credit to offset the rate increase, in a manner similar to that employed in the *Real Property Tax Act of Prince Edward Island*.

Forwarded to:
Minister of Service Nova Scotia & Municipal Relations

