



October 31, 2025

Mr. John A. MacDonald
Minister of Municipal Affairs
Department of Municipal Affairs
8th Floor North, Maritime Centre
1505 Barrington Street
PO Box 216
Halifax, NS
B3J 2K5

Via Email: dmamin@novascotia.ca

Dear Minister MacDonald,

The Municipality of East Hants Council would like to bring your attention to a change to the Municipal Government Act (MGA) that we feel does not serve the people of Nova Scotia, nor the municipalities that serve them, well. The amendments to the MGA through Bill 141 that introduced Section 69B, enabling Councils to reduce the taxes payable on a property that has been rebuilt following a natural disaster, should be reviewed and amended.

Following the wild fires in 2023, the Province engaged with the Property Valuations Services Corporation (PVSC) to assess rebuilt homes per a formula laid out in the *Residential and Resource Property Taxation Assessment Regulations*. This resulted in a fair and consistent application of policy in all areas affected and provided data to municipalities from which they could bill taxes through their systems.

The PVSC has the information and systems in place to determine classes of persons, classes of properties and valuation of a property. They also have professional staff to evaluate damage, new construction and the state of properties. Municipalities do not have this information, which is required to make informed and fair decisions.

Municipalities are not equipped to change a large number of values in billing systems for the multiple years that a policy may be in place. Following a large event, the exchange of information for this level of financial adjustment to be made is extensive and will require a great deal of administration and financial control within the municipal billing process. Both PVSC and municipalities will be impacted. A memo from PVSC explaining their role in this process is attached.

Municipalities bill taxes based on the filed assessment roll. The PVSC assesses properties based on a significant amount of property data and expert knowledge. By introducing the ability for a Council to amend the taxes owing on a fully reconstructed property, this balance will be altered.

East Hants Council supports tax relief for those impacted by natural disaster however we would like to see the Province move to a regulation based approach similar to what was established in 2023. We would request that consultation with PVSC and municipalities, through NSFM and AMANS, takes place prior to putting anything new into law.

Regards,



Eleanor Roulston
Warden, Municipality of East Hants

Cc: NSFM Board
AMANS Board