



Municipal Affairs
Office of the Minister

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December 3, 2025

Eleanor Roulston
Warden
Municipality of East Hants
Via Email: eroulston@easthants.ca

Dear Warden Roulston:

Thank you for your letter of October 31, 2025, regarding Bill 141 and Section 69B of the *Municipal Government Act* (MGA). I appreciate the time you have taken to explain the challenges the Municipality is experiencing in implementing section 69B of the MGA.

In 2023, following the destruction of 165 properties in wildfires, the Province passed a regulation directing the Property Valuation Services Corporation (PVSC) to use each affected property's 2023 capped assessment when administering the Capped Assessment Program following completion of reconstruction. This was a temporary measure intended to alleviate financial hardship for affected homeowners while a long-term solution to support homeowners and municipalities could be developed.

In PVSC's letter of October 14, 2025, PVSC explains that they can provide information and technical input during policy development to help ensure clarity around assessment processes and respective roles. The letter also explains how PVSC can support municipalities during these disasters by, upon request, providing a revised opinion of value to municipalities to reference when calculating or approving tax relief under their local policies.

A revised opinion of value is a one-time assessment letter provided to support tax relief for the current municipal taxation year; it is not part of the assessment roll, cannot be appealed, and does not replace the annual assessment process. Municipalities may refer to the one-time assessment letter when calculating or approving tax relief under their local policies. This revised opinion of value letter will include a property's assessed and taxable assessed values prior to and after the destruction of the dwelling.

I encourage you to reach out to PVSC to discuss how they can support the Municipality of East Hants through this process.

Yours truly,

A handwritten signature in black ink that reads "John A. MacDonald".

Honourable John A. MacDonald
Minister of Municipal Affairs

c: Property Valuation Services Corporation

PNS-61072/cbs