



Department of Corporate Services  
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[www.notl.org](http://www.notl.org)

June 24, 2021

**SENT ELECTRONICALLY**

Town of Fort Erie  
1 Municipal Centre Drive  
Fort Erie ON, L2A 2S6

Attention: Carol Scholfield, Dip.M.A., Manager  
Legislative Services/Clerk

Dear Ms. Schofield:

**RE: Capital Gain Tax on Primary Residence**

Please be advised the Council of The Corporation of The Town of Niagara-on-the Lake, at its regular meeting held on June 21, 2021 approved the following resolution:

*BE IT RESOLVED that Council endorse the correspondence from the Town of Fort Erie for the resolution regarding Capital Gains Tax on Primary Residence dated June 1, 2021.*

If you have any questions or require further information, please contact our office at 905-468-3266.

Yours sincerely,

Colleen Hutt  
Acting Town Clerk



## Community Services

### Legislative Services

June 1, 2021  
File #120203

The Right Honourable Justin Trudeau  
Prime Minister  
House of Commons  
Ottawa, ON K1A 0A6  
[Justin.trudeau@parl.gc.ca](mailto:Justin.trudeau@parl.gc.ca)

The Honourable Doug Ford  
Premier of Ontario  
Legislative Building, Queen's Park  
Toronto, ON M7A 1A1  
[premier@ontario.ca](mailto:premier@ontario.ca)

Honourable and Dear Sirs:

**Re: Capital Gains Tax on Primary Residence**

The Municipal Council of the Town of Fort Erie at its meeting of May 31, 2021 passed the following resolution:

**Whereas** primary residences are currently exempt from a capital gains tax, and

**Whereas** currently secondary and additional non-primary properties are subject to capital gains, and

**Whereas** the Federal Government is currently looking into a primary residence capital gains tax as they have recognized that affordable housing has become a serious issue in Canada, and

**Whereas** smaller communities including the Town of Fort Erie are seeing unprecedented higher selling prices that are outpacing prices in larger cities, and

**Whereas** many hard-working Canadians who have only a primary residence with no additional non-primary homes count on their home equity as financial aid to apply to upsizing or downsizing their home depending on their personal situation, and

**Whereas** a change in taxation to primary residences would be a significant financial blow to Canadians and would create an unfair, two-tiered taxation which could lead to depleted savings, inter-generational disparities, disparities among diverse groups such as seniors who may have a significant portion of their savings vested in their primary residence, as well as, reducing the ability of home ownership thereby a further, higher need for rentals, and

**Whereas** the Federal government could look at other means to slow down the rapidly escalating housing costs to improve housing affordability;

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Mailing Address:

The Corporation of the Town of Fort Erie  
1 Municipal Centre Drive, Fort Erie ON L2A 2S6

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Web-site: [www.forterie.ca](http://www.forterie.ca)

**Now therefore be it resolved,**

**That:** The Federal Government cease further consideration of eliminating capital gains tax exemptions on primary residences, and further

**That:** A copy of this resolution be circulated to The Right Honourable Justin Trudeau, The Honourable Doug Ford, Premier of Ontario, All Members of Parliament, All Members of Provincial Parliament, The Regional Municipality of Niagara, and all Municipalities, for their support.

Thank you for your attention to this matter.

Yours very truly,



Carol Schofield, Dipl.M.A.  
Manager, Legislative Services/Clerk

[cschofield@forterie.ca](mailto:cschofield@forterie.ca)

CS:dlk

c.c. All Members of Parliament  
All Members of Provincial Parliament  
The Regional Municipality of Niagara  
Ontario Municipalities