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31 May 2018

Attention: Utility Review Board

- Re: Appeal of Decision to charge Ditch Taxes (Stormwater Charges) on forest properties
- 4104 3597 Rivendale Drive
 - 4001 0514 Windgate Drive
 - 529248 Fall River

Decision from the Dispute Resolution Office, dated May 10/2018 included

**“I didn’t realize that a forest came back so fat after harvesting” John Lord,
Beaver Bank**

If, after reading and digesting Barrett Lumber Company’s concerns put forth as a second appeal, you still feel that a harvested forest lot is the same as a paved parking lot and should be taxed as such, then I request a public hearing scheduled with the URB.

The main reason I want to appeal the Ditch Tax (Stormwater Charge) to the Utility Review Board (URB) for the Barrett Lumber Company (BLC) Timber Lots listed above is because Halifax Regional Municipality (HRM) and Halifax Water up until now with URB consent is making any future of Forestry in Suburban Halifax uneconomical and I want a favorable decision from the URB if, or if not, they will be a part of this forestry destruction.

In this letter of appeal, I want to share my concerns and many of the unanswered questions as to how a decision to charge Ditch Tax on the above timer lot; as if it were a paved Costco parking lot, was approved when:

- There is no way that the satellite imagery can actually determine the stormwater retention of a newly harvested timber lot.
- There is no way that satellite imagery can be read to express the forest dynamics of a newly harvest forest.
- There is no way that satellite imagery can be accurate just after a new harvest and the same satellite imagery can be accurate just after one growing season, let alone the following years.
- There is no way HRM and Halifax Water should be allowed to just say the exorbitant taxing of the BLC properties is just collateral damage thereby making it okay to destroy forestry in HRM.
- There is no way that a decision made by Halifax County thirty years ago should be used to tax the heck out of the timber lot to the extent it would no longer be viable forestry property.
- There is no way anyone can prove to me a harvested timber lot is the same as a paved parking lot.

I am not accusing anyone, I am simply listing, along with definitions (as found in the dictionary) many of the words and thoughts that come to my mind whenever I think of the Ditch Tax being imposed on BLC for harvesting their mature timber, which our family has nurtured for decades. The timber lot off of Rivendale Drive was harvested largely to clean up the damage and mitigate fire risk after Hurricane Juan, yet it is being treated the same as a paved Costco parking lot, using satellite imagery from May 2015 to determine the Ditch Tax charge for BLC.

Here are some of the words and expressions that repeatedly come to my mind:

- Unprofessional – below or contrary to the standard expected in a particular profession; Not showing the standard of behaviour or skill that is expected of a person in a skilled job
- Collateral damage – damage inflicted on an unintended target
- Brain washed – persuasive by propaganda. To make someone believe something by repeatedly telling them that it is true and preventing any other information from reaching them. I think that HRM and Halifax Water are showing the ultimate in brainwashing in their attempt to prove that the harvest of a forest crop (which is left to regrow) is the same as the removal of topsoil and then gravelling and paving over the land.
- Hidden Agenda – secretly trying to achieve or cause a particular thing while they appear to be doing something else.
- Spin – attempt to control or influence communications in order to deliver ones' [preferred message. (a form of propaganda)
- City slicker – someone from the city who is not familiar with the country and considers country people as **ignorant**.
- Underhanded tactics – devious, doing things in secret and in an unfair deceitful manner
- Unprincipled – not acting in accordance with moral principles

I will leave it to you to determine if the words that come to my mind are words that could apply to you.

Here are some of the questions and thoughts that are constantly on my mind:

- Why no one at Halifax Water and Halifax Regional Municipality will admit their mistake – treating our timberland the same as paved Costco parking instead of like a field crop. Timber is harvested every 40 to 100 years, a field crop every year.
- Why HRM and Halifax Water feel their city slicker attitude is right because anyone from the country is ignorant even if they worked in the woods for almost 70 years.
- How anyone in good conscious can tax our timberland the same as a paved parking lot – are they naïve, brainwashed, just plain ignorant or have a hidden agenda.
- How anyone who professes to be a professional doesn't recognize that a harvested forest is a dynamic force that continually changes, even hourly during the growing season. (I have personally seen hardwood stems, after harvest grow up to 4 feet in one growing season).
- How could anyone in good conscious set up a system that indirectly expropriates forest land when mother nature does its thing, such as the wind of Hurricane Juan blowing down trees on our forest land. Would HRM and Halifax Water do the same if the destruction was due to a forest fire or a forest insect attack such as the spruce budworm.
- How anyone in good conscious can set up a system where the Ditch Tax would force landowners to get out of forestry even though it has been the families business income and employment for both ourselves and our neighbors for over 90 years.
- How to my knowledge, not a single so called professional of HRM has asked a forestry professional how a forest reacts as it relates to storm water after a timber harvest, be it lower, be it higher or be it the same after harvest.
- Why would HRM and Halifax Water charge a Ditch Tax on a harvested forest lot without considering forest dynamics of immediate regrowth.
- Why does the media and the environmental movement only show pictures just after a timber harvest, leaving out the picture of regrowth of the new forest?
- Why the so-called professionals use satellite imagery that is years old when the forest changes hourly during the growing season, retaining its storm water retention properties even under winter snow.
- Why the so-called professionals think they are right when they consider a harvested timber lot is the same as a paved Costco or Superstore parking lot.
- Why the so-called professionals do not know or do not want to know that during the winter in Nova Scotia a harvested forest gradually restores the groundwater (most winters in NS the ground does not freeze) by holding any rainwater in the snow to gradually filter down to the topsoil – root system, moss etc. finally to the ground beneath to restore the ground water table.

- Why the so-called professionals do not know or do not want to know that paved parking lots immediately release any rainwater during our wet winters whereas a harvested forests root system, topsoil etc. slow and in a lot of cases stop stormwater from leaving the forest property.
- Why the so-called professionals do not know or do not want to know that the snow cover on a harvested forest site will evaporate gradually while the snowbanks of a parking lot release the water in the snow banks whenever it rains or when we have a mild day.
- Judging by the so-called professional's actions and decisions so far as related to forestry;
 - Are they considering that forest land is fair game to tax the heck out of, if a forest fire occurs on forest land?
 - Are they considering that forest land is fair game to tax the heck out of, if a major insect outbreak destroys the timber crop?
 - Are they considering that forest land is fair game to tax the heck out of, if mother nature blows trees down in a wind storm (Hurricane Juan)?
 - Are they considering that forest land is fair game to tax the heck out of, if the satellite shows rocky outcrops on the forest parcel?
 - Are they considering that forest land is fair game to tax the heck out of, if a forest owner turns that land into farm land?
 - To my knowledge the so-called professionals haven't asked a single forest professional how accurate the comparison of the forest mat after a timber harvest compares to a paved parking lot after harvesting.
 - To my knowledge the so-called professionals have not asked a single forest professional how long it takes for a harvested forest to start growing after harvest (I have seen hardwood regrowth up to 4 feet high in a single growing season).

Even though we are appealing the Ditch Tax (Storm Water Charge) on our timberlimit holdings we feel it is a waste of time and energy if the city slicker attitude holds true; That only the so called city professionals are capable of making decisions about forestry in HRM and people like myself, who have worked in the forest all of our lives, are too ignorant for our forestry experience to be of any value with regards to whether a paved parking lot is the same as a harvested timber lot.

BLC requests that the Utility Review Board

- Exempt forestry from the Ditch water Tax for I do not think anyone considered the collateral damage such a tax would have in destroying forestry in HRM.
- Have only the people that know the dynamics of forestry make any decisions as to whether there is any increase of stormwater flow after harvesting or how much less there is. And how long any increase or decrease lasts.
- Not classify forest extraction roads-built decades ago as a disturbance.
- Not classify any forest harvesting as a disturbance.
- Not to use forest land as a tax grab, for no way can forest land be classified the same as a paved Costco parking lot or the roof of a building.
- Not be brainwashed by the city slicker attitude that a timber lot harvest is the destruction of forest land (even the Federal Park of Kejimikujik was harvested a number of times).

To order: HRM and Halifax water to state up front whether or not they plan to use the Ditch Tax to eradicate forestry in HRM. So, all HRM forest land holders can start getting rid of their forest before HRM and Halifax Water indirectly expropriate it by way of an exuberant ditch tax.

To order: HRM and Halifax Water to state upfront how much and how long they will be charging a forest owner a Ditch Tax if they harvest their timber taking into account the regrowth that commences immediately after harvesting.

To order: HRM and Halifax Water to explain why we received the satellite imagery picture just 7 days before we had to make our appeal to the URB on February 16/2015. This imagery was used as the basis for Halifax Water to charge Ditch Tax on BLC harvested timber lot. To my knowledge not a single professional forester was consulted with regards to what this imagery could tell about stormwater changes if any, were caused by forest harvesting or the amount of immediate growth.

To order: HRM and Halifax Water not to use satellite imagery to judge stormwater flow on harvested forest land because it does not take into consideration the water retention qualities of the root systems, the moss, the new crop etc., which can grow up to 4 feet in a single growing season, and the many other water retention properties of a harvested timber site. In our case HRM and Halifax Water are continuing to tax us using pictures that are three years old, while the forest dynamics have greatly changed in those three years.

As you can see reading this appeal and the February 16/2016 appeal at this stage of my life, I do not plan to appeal again for what is the use of appealing a stacked deck where somewhere behind closed doors someone or a group of people decided that forest harvesting is the same as a paved parking lot and those that follow be it HRM or Halifax Water use the same view that forest harvesting is the same as a paved parking lot. So far, the URB has just rubber stamped the relationship that forestry harvesting is the same as paving a parkin lot. I have never felt until now that so many professionals would stoop so low as to set up a dishonest system to destroy forestry in HRM.

All my life I have worked to try and make my legacy one in which the next generation of Barrett's' could continue to mangle and harvest our timber as a viable operation while at the same time opening our timber holdings to responsible neighbors to use as long as they respect the land, the timber on it, and providing the users a way to donate to the many HRM Community volunteer organizations such as Scouting, IWK etc. I have been able to do this for over 60 years with long hours of sweat equity, plus much of our company and my personal family savings into the building and maintaining up to 40 miles of forest extraction roads, buying thousands of acres of forest land which up to now, thousands of HRM families have used for recreational activities.

As stated in my previous appeal to the URB dated February 16/2018 which, was also included in my open letter to the Premier dated March 28/2018 (all copies attached), that to cover the perpetual ditch tax HRM and Halifax Water is billing us for would cost us between \$380,000. To 8.2 million up front before BLC would have any return on our investment on top of property taxes, fires, budworm attacks etc. (an expropriating type of tax).

I had hoped when the good Lord calls me (I will be 80 years old this summer), that the legacy I would leave would be an economically viable forest for the next generation of Barrett's, so that they could keep most of our forest holdings in productive forestry. If HRM by way of Halifax Water gets away with treating a timber harvest lot so badly without having any knowledge, or worse still, not wanting to know the dynamics of forestry in Nova Scotia, especially with respect to how it relates to stormwater retention after a harvest, then it leaves BLC no choice but to liquidate our forest holdings. There is no way that I will set the next generation up for failure because of the brainwashed city slicker attitude of those in both HRM and Halifax Water; That a timber harvest is the same as a paved parking lot and that it is right to tax the heck out of this lot even to the extent of taxing the forest holdings beyond its value, indirectly expropriating it.

I am stating here publicly that if you do not eliminate the BLC Ditch Taxes because BLC harvests the timber on our own lands that our family has nurtured for over 90 years, there will be no future for forestry in HRM. It would be a poor legacy to pass onto the next generation – An industry that HRM and Halifax Water (with, up to now, has been okayed by URB) have themselves decided to eliminate by making the forestry industry no longer viable to operate in HRM.

Since there will be no future for forestry if HRM and Halifax Water continues to charge exuberant ditch taxes on harvested forest land, we will have no choice but to liquidate to the highest bidder; For I personally do not intend to pass on my life's work so that HRM and Halifax Water can tax the heck out of the next generation. It would be a disservice to the next generation of Barrett's, for Keith, Hugh and I to saddle them with an industry HRM and Halifax Water, behind closed doors, have decided either consciously or unconsciously to eliminate by a horrendous tax.

I will be informing the thousands of HRM families that we will be liquidating our land and I know the numerous new owners will not have the same community spirit that we at BLC have had for over 90 years.

If, in your wisdom you decide to tax the heck out of our harvested timber lot because it is okay to lose forestry as just collateral damage to support the out-of-control spending by Halifax Water and HRM and see it just disappear from HRM because city slickers are right and I am wrong; Then okay, I will just give up my life's work of trying to keep some of our timber holdings in Suburban Halifax viable in the forest industry, for no way will I pass over Timber holdings to the next generation because HRM and Halifax Water up to now, with help from the URB, have made it no longer a viable industry in HRM.

As you can see, I am very cynical of this so-called appeal process which is up to now, appeared that HRM by way of Halifax Water and their so-called experts have either consciously or unconsciously decided to eliminate forestry in HRM. They must believe their own spin or be completely brainwashed, for how anyone in good conscious could class forestry the same as a Costco paved parking lot or that it is okay to tax a timber lot beyond its ability to grow timber while ignoring the great stormwater control of even a harvested timber lot.

How can anyone in good conscious look themselves in the mirror and publicly state that timberland is the same as a paved parking lot.

How Halifax Water and HRM use a decision made by Halifax County over 30 years ago as a way to tax a forest property out of existence. I am prepared to explain this in full if anyone wants to understand this reference.

In my opinion, I feel that anyone who thinks that forest land is the same as a paved parking lot is incompetent and should be fired.

Things that should NOT be used to charge a ditch tax:

1. An over 40-year-old forest product extraction road is not a disturbance as it relates to Halifax Water storm water charges.
2. The harvesting of blown and standing timber is not a disturbance as per Halifax Water storm water charges.
3. The act of nature such as blown trees is not a disturbance as per Halifax Water storm water charges.
4. The act of nature blowing down seed trees is not a disturbance as HRM and Halifax Water charge.
5. A forest fire is not a disturbance as per Halifax Water storm water charges.
6. An insect attack is not a disturbance as per Halifax Water storm water charges.
7. Satellite imagery is unreliable for assessing a harvested forest for Halifax Water stormwater charges.
8. Satellite imagery has to be done monthly in the growing season to be even a bit reliable in assessing Halifax Water stormwater charges.

This whole process has brought a joke to mind, that I heard years ago, which I think would explain why this travesty of common sense is so prevalent in HRM and Halifax Water. Just say there was a seminar about the Ditch Tax by HRM and Halifax Water and outside a dog owner with a new litter of pups was advertising. "Pups for sale, good HRM Pups".

Just say three weeks later the URB has a hearing. This same pup owner advertises "Pups for sale, good URB Pups". Then along comes a person who had been at the previous seminar and says "aren't those the same pups you advertised at the HRM Seminar. How can they be HRM pups 3 weeks ago and now they are URB pups". The dog owner said, "They now have their eyes open". I ask you, as members of the URB, to open your eyes.

The URB, if they have their eyes open, have to look no further than Halifax Waters May 2015 satellite imagery to see the forestry dynamics at work because the total 350 acres (2 timber parcels) which we started to harvest 2 days after Hurricane Juan (pictures enclosed in February 16/2016 URB appeal) blew

down in the Fall of 2003. From the Fall of 2003 to the Spring of 2015 the satellite imagery shows tremendous regrowth of this timberland, with the exception of the acres we harvested in the fall and winter of 2014-2015, which now has three growing seasons to prove to you that it is just plain wrong to classify a harvested forest the same as a parking lot.

In closing, it is my hope that the above information will cause enough concern that the URB will review the Ditch Tax charges as they pertain to forestry, and that as part of the review process you engage forestry professionals who can show you the science behind a newly harvested forest with regards to stormwater and whether it runs off, or is absorbed by the existing roots systems, moss, new growth, etc. I am offering to show any and all of you the forest lot in question, including other timber lots we have harvested since Hurricane Juan in the Beaver Bank area, which we have silvicultured to help speed up the growth and turnaround times for a new merchantable crop of trees. As stated in my opening remarks, if you do not agree with this appeal, I would like to stand before you in a public hearing.

Yours Truly,



David F Barrett
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/Referenced documents in separate attachment

Copied to: Premier
Nova Scotia Members of Parliament
Mayor
Nova Scotia Members of the Legislative Assembly
HRM Councillors
Federation of Nova Scotia Woodland Owners
Registered Professional Foresters Association of Nova Scotia
The Association for Sustainable Forestry
Canadian Federation of Independent Business (Halifax Office)
Canadian Tax Payers Federation (Halifax Office)
The Fraser Institute
The National Citizens Coalition
Nova Scotia Home Builders Association
Nova Scotia Road Builders Association
Forest Products Association of Nova Scotia
Maritime Lumber Bureau
Media
Halifax Water – by way of notification from the URB

MEMBER OF
NOVA SCOTIA FOREST PRODUCTS ASSOCIATION (NSFPA)
WOOD PRODUCTS MANUFACTURERS ASSOCIATION OF NOVA SCOTIA (WPMANS)
ATLANTIC BUILDING SUPPLY DEALERS ASSOCIATION (ABSDA)
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