

BOARD OF CIVIL AUTHORITY
TAX APPEAL HEARING
August 13, 2025

DATE, TIME, PLACE AND PURPOSE OF MEETING

The Board of Civil Authority of the Town of Halifax met Wednesday, August 13, 2025 at 7:00 P.M. at the Town Office located at the West Halifax Elementary School to hear appeals of persons, or other parties who are not satisfied by the decisions of the Board of Listers at the previously held grievance hearings and who have timely filed their appeals in writing to the Board of Civil Authority.

APPELLANTS WHO HAVE FILED WRITTEN GRIEVANCES WITH TOWN CLERK:

Nathaniel and Jillian Standish

225 Franklin Hill Road

BCA MEMBERS PRESENT:

Edee Edwards, Randy Pike and Rhonda Ashcraft (Board of Selectmen); Malcolm K. Sumner, Craig J. Stone, Joan Wonsey-Courser and Kaitlin Stone and Patricia Pusey (Justices of the Peace); and Patricia Dow (recused), Town Clerk were present. Karen Christofferson and Lori Marchegiani were absent.

LISTERS PRESENT:

Mary Brewster, Tina Blais and Patricia Dow were present.

CALL TO ORDER:

The BCA tax appeal hearing was called to order by Craig Stone, Chairman at 7:01 P.M.

GUIDELINES FOR APPEALS TO THE BOARD OF CIVIL AUTHORITY and "ARE YOU APPEALING"

"Guidelines for Appeals to the Board of Civil Authority" (a summary of the key points from A Handbook on Property Tax Assessment Appeals revised 2009, and made available by the Office of the Secretary of State and the Division of Property Valuation and Review) was made available at the Town Clerks Office. The 2009 A Handbook on Property Tax Assessment Appeals along with the notice of tax appeals and a copy of the grievance letters received from the Appellants was provided to each member of the BCA.

OATHS TAKEN BY BCA MEMBERS AND LISTERS

Patricia Dow, Clerk of the BCA administered the oath to the Board of Civil Authority members. Chairman Stone administered the oath to the Listers. Patricia Dow administered the oath to the appellants who were present via zoom.

LOCATION AND DESCRIPTION OF PROPERTY and APPELLANTS LETTER

The property under appeal is located at 225 Franklin Hill Road and consists of 50 acres of land. The appellant's letter was read in its entirety.

PARCEL ID:

FRN.022b

RECUSEMENT OF PARTICIPANT

Patricia Dow has recused herself from this tax appeal hearing on a potential conflict of interest in her role as Lister.

SUMMARY OF LISTERS TESTIMONY

The Listers submitted 7 exhibits consisting of their testimony, both grievance letters submitted by the Standish's, Cost Card, result of grievance, three comparables and a document regarding establishing a right of way in a subdivision. Patricia Dow read to the board testimony on the initial grievance which was requesting a lower value due to no access to their property and that it is landlocked. The Listers denied their grievance because they have not exhausted all remedies to gain a right of way to their property. Mary Brewster stated the board could lower the Land Grade from a .9 to a .7 to achieve a lower value. That is the only contingency on the value of the property.

SUMMARY OF APPELLANTS TESTIMONY

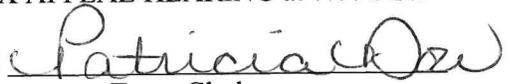
The Standish's believe the Board of Listers did not take into consideration fair market value. This property cannot be accessed by any road. This parcel is only forest land and they believe it is overvalued. The Standish's believe they would be receive a competitive sales price due to its current circumstances and the property is landlocked and cannot be accessed, so this land has limited value. They stated there is no deeded right to access this land. A buyer would pay less for this property due to the legal fees and the cost of a road to access the property. These parcels were subdivided in the 1980's. The Standish's would like a 50% reduction in value for taxation purposes.

APPOINTMENT OF INSPECTION COMMITTEE

A review committee of five (Edee Edwards, Randy Pike and Malcolm Sumner) will conduct a site visit on Friday August 22 at 11:00.a.m. with Jillian Standish and report back to the board on Wednesday, Sept. 3rd at 7:00 p.m..

ADJOURNMENT TO RECONVENE WEST RIVER EQUINE TAX APPEAL HEARING at 7:00 P.M.

Minutes dated August 18, 2025

Attest: 
Town Clerk
Board of Civil Authority