

BOARD OF CIVIL AUTHORITY
RECONVENED TAX APPEAL HEARING
SITE VISIT REPORT
September 3, 2025

DATE, TIME, PLACE AND PURPOSE OF MEETING

The Board of Civil Authority of the Town of Halifax met Wednesday, September 3, 2025 at 7:00 P.M. at the Town Office located at the West Halifax Elementary School to hear the inspection report and 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:

Ales and Kim Price, West River Equine LLC

448 Deer Park 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 (Justices of the Peace); and Patricia Dow (recused), Town Clerk were present. Karen Christofferson and Patricia Pusey were absent, Lori Marchegiani was present, not participating in the tax appeal hearing.

LISTERS PRESENT:

Mary Brewster and Patricia Dow were present. Tina Blais was absent.

CALL TO ORDER:

The BCA tax appeal hearing was called to order by Craig Stone, Chairman at 7:00 P.M.

LOCATION AND DESCRIPTION OF PROPERTY and APPELLANTS LETTER

The property under appeal is located at 448 Deer Park Road and consists of 86 acres of land including a house and 15 out outbuildings one of which is a horse arena.

PARCEL ID:

DRP.0448

INSPECTION COMMITTEE REPORT

The entire inspection report was read into testimony. The exterior of the house and attached garage appeared to be in good condition. The basement was dry with a musty smell. The boiler in the basement was noted to be old.

Inside the house was a stone faced fireplace. Outside of the dwelling was a lovely stonework patio. The house contained a $\frac{3}{4}$ bath and a full bath on the first floor and another full bath upstairs. There was a loft bedroom at the top of a wooden spiral staircase, a main bedroom and an office room which could be a 3rd bedroom. The interior of the house was nice, appearing to be constructed and maintained as average to above average with no obvious defects.

Outside, the sizable multi-level historic barn was looked at. It included areas for stabling animals, haylofts, and equipment. Repairs had been made. The underside of the second level loft speared

that some of the floor joists were cracked and need replacing.

The outdoor pavilion has a stone floor and a built in fireplace. The property has a bridge which leads to a pond. A prefabricated building with 4 horse stalls was near the bridge. Several fields were surrounded by well maintained white wooden fences and there were several 3 sided animal shelters. Some of the shelters were wooden others appeared to be more modern in design.

The largest outbuilding of stables were ornate with a section containing a decorative fountain, nice storage lockers, this outbuilding contained 27 stalls. Another outbuilding was a prefab horse stall building which had an enclosure or a covered entryway.

The 86 acres were noted as being cleared in parts but mostly conserved to avoid housing development. The hay storage additions on the back of the stables/arena were viewed.

The arena's roof previously leaked. The screws in the roofing was either tightened or replaced where necessary and the leaking has stopped. The interior floor has been redone to remove earlier paved sections to extend the arena space to the outer wall. A sand/fiber floor covered was installed for horse shows. The entire interior base of the arena has angled boards installed. LED lighting was installed. The dust sprinklers do not work.

Outside, the concrete slab just behind the arena will eventually be a hay storage barn and equipment storage area. There was damage to the siding on the back wall of the arena. The 2 large gates leading to the arena property, only 1 works, the other is unrepairable. This property also has 2 artesian wells and 2 septic systems.

CORRECT FROM TOWN CLERK FROM FIRST HEARING ON AUGUST 13, 2025

The Town Clerk, Patricia Dow stated a correction to the response to David Buckleys question at the first tax appeal hearing on August 13, 2025. It was unclear at the time what David Buckley was asking until the recording was listened to multiple times. Mr Buckley was asking if the Town Clerk verified and could attest to the validity of the sales spreadsheet he created and submitted during the Lister Grievance. The figures of sales and assessed values were not verified by the Town Clerk or the Listers. The Town Clerk can only attest to the validity of the sales data that was entered into the State of Vermont program regarding the sales transactions recorded on the Property Transfer Tax Returns submitted at the time of property sales and transfers. By no means was the data listed on David Buckleys spreadsheet verified nor could the Listers use this spreadsheet as a Common Level of Appraisal in regard to assessing the value of a property. The only valid Common Level of Appraisal comes directly from the State of Vermont.

SUMMARY OF LISTERS RESPONSE AND ADDITIONAL TESTIMONY

Mary Brewster submitted documents to evidence of definitions and what a CLA (Common Level of Appraisal) is. Brewster clarifies the CLA is an adjustment to listed property values by the state. It is based on a statistical analysis of all sales in each town within the State. The CLA is on the tax bill under the education portion of the tax bill. The State annually compares listed values of a sample of properties sold in each town with sales prices to develop a correction factor or adjustment for each town, the listed value divided by the CLA equals Fair Market Value. If listers applied the CLA to a single property it would result in double dipping, meaning the State has already done the adjustment on the tax bill, and if it was applied to select properties, multiply by 71% would be double dipping. The Listers assign value by doing a site visit. The property value is derived from gathering the data from a site visit and entering into our program. The cost tables are created by a private company. The cost tables are not hearsay and the Listers of Halifax do not work for the State. We stand by our assessed value, if not higher.

Question from the BCA asked the Listers about the 2 phrases used at the last hearing, Common Level of Appraisal vs Common Level of Assessment. Brewster stated that the District Advisor was contacted regarding these 2 phrases for clarification and they said the 2 terms are interchangeable.

SUMMARY OF APPELLANTS RESPONSE AND ADDITIONAL TESTIMONY

David Buckley stated the Town Clerk files an Equalization Study every year with the assistance of the Listers. The Town Clerk knows all of the sales. The Town Clerk filed the equalization Study, the figures on your spreadsheet were not verified by us.

Edee Edwards stated this Board heard evidence based on a quasi judicial capacity and this board doesn't expect this spreadsheet being a different capacity from what was submitted to be verified.

Buckley suggested that evidence of the conversation between the Lister and the District Advisor is hearsay and that physical evidence was not submitted on this conversation. Chairman of the BCA, Craig Stone reminded David Buckley that the Listers, Selectboard and the Board of Civil Authority have taken an Oath. You may disagree, you can state your case for your client, and I take exception to that. Buckley stated the property owner took an effort with an expert to appraise the Fair Market Value and determine the equity ratio.

QUESTIONS FROM THE BOARD OF CIVIL AUTHORITY

Edwards commented that the spreadsheet received uses the common level of appraisal (CLA) and the 60.65%, wanted to know if this is the Common Level of Appraisal. Buckley stated this spreadsheet is the aggregate level of assessment, it is the comparison of the assessment to the sales prices. The Town needs an equity adjustment that reflects the difference between the assessment and sales.

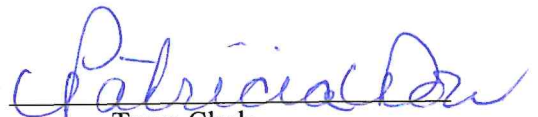
Brewster spoke about the Common Level of Appraisal is the direct result of the equalization study. It is not clear why Buckley and the property owners are using the CLA to ascertain the value of a property. That is not how we set the value. We do a site visit and enter that data. It is inappropriate to use the CLA on top of our value. Everyone's property is equally taxed because of the CLA, the neighbor's property does not have the CLA applied to their value. Buckley explains it is a 2 step process when these appeals are heard the first thing a hearing officer asks is what is the Fair Market Value, then it is your job to take the 2nd step how fairly are we equitably assessing the value, based on today's 2025 sales. That is the equity adjustment.

Edwards comments that one party tells us one number for a CLA and the other party tells us another number for the CLA and I don't understand why they don't match.

ADJOURNMENT of this tax appeal hearing occurred at 7:37pm

Minutes dated September 8, 2025

Attest:



Town Clerk

Board of Civil Authority