

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:

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 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 and David Buckley who was present via zoom.. The oaths were then signed by each participant.

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 outbuildings one of which is a horse arena. The appellant's letter was read in its entirety.

PARCEL ID:

DRP.0448

RECUSEMENT OF PARTICPANT

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 15 exhibits of information to the BCA including the initial grievance letter from June 4, 2025, before and after cost cards from the site visit conducted, the appraisal submitted by David Buckley and several comparatives. Patricia Dow read to the board what occurred during the first Lister grievance on June 4, 2025. Detailed information from the site visit by the three Listers including the property owners concerns, structure measurements and updates and changes observed. Mary Brewster spoke about the comparable properties including this property itself and the dollar amounts it sold for over the last two years. Other comps included one in Newfane and one in Londonderry, VT. Mary Brewster also pointed out the flaws in the submitted appraisal of 448 Deer Park by their professional appraiser and the items he listed as incorrect and missing altogether. Mary also explained what the Listers job entails and gave a detailed definition of Common Level of Appraisal. Brewster stated the Listers have to abide by the figures set forth by the State. The Listers cannot update values solely based on sales data that is considered sales chasing.

SUMMARY OF APPELLANTS TESTIMONY

Alex Price allowed his Appraiser, David Buckley speak on their behalf. Mr. Buckley spoke about the spreadsheet he submitted with the appeal letter which was the sales in Halifax from 2021. He wants an equity adjustment of 60% based on this sales data. The only exhibit submitted was the letter of appeal and the spreadsheet of sales data he submitted.

APPOINTMENT OF INSPECTION COMMITTEE

A review committee of five (Edee Edwards, Kaitlin Stone, Randy Pike, Rhonda Ashcraft and Malcolm Sumner) will conduct a site visit on Friday August 22 at 9:30.a.m. 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