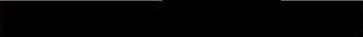


February 24, 2026

DOUCET KEITH JR
DOUCET KEITH SR


Dear Sir/Madam:

RE: **DECISIONS OF THE NOVA SCOTIA ASSESSMENT APPEAL TRIBUNAL**
ASSESSMENT ACCOUNT NUMBER:  JUR: 64 YEAR: 2025
PROPERTY LOCATION: 

Enclosed please find the decision(s) from the Nova Scotia Assessment Appeal Tribunal (NSAAT) hearing. This decision affects only the assessment year that was appealed.

If you are not satisfied with the decision, you have the right to file an appeal to the Nova Scotia Utility and Review Board (NSUARB). If you chose to file an appeal, the Notice of Appeal must be received by the Board **within 30 days** of the date the NSAAT decision was mailed; this date is stamped by the NSAAT Recorder in the box at the bottom of your decision, which reads "*NSAAT Decision Mailed on: February 25, 2026*". Further information about the Board and a copy of the appeal form can be found at nsuarb.novascotia.ca or call 1-855-442-4448.

If you have questions regarding this letter, please contact us.

Yours truly,



Olivia Bezanson
Nova Scotia Assessment Appeal Tribunal

Enclosure(s)

3193 7727 6889 1380

Signature Delivery Number



Nova Scotia Assessment
Appeal Tribunal

PO Box 281
Truro, NS
B2N 5C1

Tel: 1-902-893-5806
Toll free: 1-855-893-5806
Fax: 1-902-893-5809
Email: nsaat@nsaat.ca

BETWEEN:

DOUCET KEITH JR DOUCET KEITH SR
- and -
The Director of Assessment
- and -
MUNICIPALITY OF THE COUNTY OF INVERNESS

APPELLANT(S)

RESPONDENTS

INFORMATION PRE-HEARING

Year(s) of Appeal: 2025 Docket Number: 012726A Assessment No.: [REDACTED]
Value Under Appeal (per s. 68 Amendment or Notice of Confirmation or Filed Roll Change): \$ 51,000
CAP Eligible: Yes Property Location: [REDACTED]

DECISION

Nova Scotia Assessment Appeal Tribunal Court Member: MR HUGH A. R. SIMPSON
Representative for Appellant: DOUCET KEITH JR DOUCET KEITH SR
Representative for Respondent, Director of Assessment: Courtney MacKenzie
MUNICIPALITY OF THE COUNTY OF INVERNESS:
Place of Hearing: 1-866-729-8089 ID 855-915-574#
Date of Hearing: Jan 27, 2026

DECISION SUMMARY TO BE COMPLETED BY NSAAT MEMBER:

NSAAT Appeal Allowed: yes ☐ OR NSAAT Appeal Dismissed: yes ☒ (value confirmed at \$ \$51,000)

If Appeal Allowed, Amended Value: \$; OR

If Appeal Allowed, other change pursuant to s. 74 Assessment Act (ie: classification):

If NSAAT Special Hearing (ie.: late appeals or Non-Compliant) Appeal Allowed: yes ☐ OR Denied: yes ☐

ADMINISTRATION SUMMARY TO BE COMPLETED BY NSAAT MEMBER:

- ☒ Appeared in court or by teleconference
☐ Did not appear in court or by teleconference
☒ Written submission or documentary material provided
☐ Adjournment granted

RECORDER

FEB 22 2026

RECEIVED

TO BE COMPLETED BY NSAAT RECORDER:

Change in CAP (Taxable Assessed) Value Resulting from Appeal: _____

NSAAT DECISION: DISMISSED: X CONFIRMED VALUE: \$51,000

The Appellant Mr. Keith Doucet Sr. attended the appeal agreed to by parties by teleconference and presented written and verbal grounds of appeal for the Appellants for the subject property.

The Appellant made a number of arguments in writing and verbally. The Appellant purchased the subject property at a county tax sale where the lot was advertised by the County as 47 feet wide and 100 feet long. After purchase Mr. Doucette had the lot surveyed at a cost of \$600 and found the lot width shorter by 6.2 feet consequently the Appellant will have to change the building plans for the lot. The lot needs a lot of work and the assessed value increased \$12,700. In conclusion the Appellant argued the assessment should be reduced and the lot is worth in his view between \$25,000 and \$30,000.

Ms. Courtney Mackenzie Assessor represented the Director of Assessment, reviewed the assessment and presented a written valuation report. The base state of assessment is January 1, 2024 and the state date is December 1 2024 with an assessment of \$51,000.

A description of the subject property is that it is located at Civic [REDACTED] nverness a vacant parcel size of 3,979 square feet. Support of the assessed value of the subject the Assessor offered three comparable property sales. Comparable one at Mackenzie Avenue sold September 28th, 2022 for \$47,000, with a smaller vacant parcel of 3,150 square feet. Comparable two at Alder Court a vacant parcel of 6,524 square feet sold October 29th 2021 for \$57,500. The third comparable at Civic 42 Silverwood Lane sold September 1 ,2023 at \$70,000 a vacant lot of 9,706 square feet.

The Assessor stated that the size of the land is given to them by the Registry of Deeds as 3,979 square feet. It is the Assessor's responsibility to value or assess properties as given to them by the Registry of Deeds. The Appellant argued that he purchased the lot at a tax sale and the size of the lot he was sold was smaller than advertised at the tax sale. The Assessor stated this is not an issue that can be dealt with by Assessors or in the present appeal. The Assessor's opinion these three sales support the subject assessed value and requested the Tribunal to confirm the assessed value.

The Tribunal is appointed under the Assessment Act Section 42 which requires that all property is assessed at its market value. For this appeal the Appellant took extreme issue with the size of the subject lot and the fact that it was smaller than advertised at the County tax sale. This proceeding is an appeal of an assessment and the Tribunal has no authority to change lot size. As the Assessor has it stated the lot sizes are given to the Assessors by the Registry of Deeds. The Appellant did not offer any market evidence to challenge the assessed value of the subject property. In the judgment of the Tribunal the Assessor offered ample comparative sales supporting the assessed value. A tax sale is not an open market sale. The Tribunal can sympathize with the Appellant but has no authority to change a lot size. Therefore, the evidence clearly supports the assessed value and the Tribunal dismisses the appeal and confirms the assessed value for 2025 of \$51,000.

. DATED AT Tupper Lake, NOVA SCOTIA, THIS 9 DAY OF February, 2026



A handwritten signature in blue ink, appearing to read "Hugh A. R. Simpson".

NOVA SCOTIA ASSESSMENT APPEAL TRIBUNAL MEMBER
HUGH A. R. SIMPSON

TO BE COMPLETED BY NSAAT RECORDER:

OB

NSAAT Decision Mailed on: _____

FEB 25 2026