



**Nova Scotia Regulatory
and Appeals Board**

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March 24, 2026

[REDACTED]

Deborah and Oliver Keller

[REDACTED]

Dear Appellants:

**M12763 – 2025 Assessment Appeal by Deborah and Oliver KELLER About Property
Located in the Halifax Regional Municipality**

Receipt is acknowledged of the *Notice of Appeal* and a copy of the Nova Scotia Assessment Appeal Tribunal (NSAAT) decision received by the Board on March 23, 2026.

Pursuant to s. 86(3) of the *Assessment Act*, a copy of your Notice of Appeal will be forwarded to the Solicitor for the Director of Assessment and the Municipal Clerk for the Halifax Regional Municipality.

The following is an outline of the steps to follow:

1. You and a representative for the Director of Assessment will be informed of the hearing date set by the Board. Typically, you will receive notice of the hearing date a number of weeks in advance. The hearing will occur in the Halifax Regional Municipality unless otherwise notified.
2. Prior to the hearing, both you and the Director of Assessment will be required to file with the Board, and each other, all written evidence or visual evidence upon which you intend to rely at the hearing. The Board will issue a Hearing Order setting the date for the hearing and directions on disclosure of documents.

Enclosed is a User Guide for assessment appeals before the Board. This information as well as the Board's Assessment Appeal Rules can be found on the Board's website: <https://nserbt.ca/nsrab> . Also, please be advised that copies of all Board decisions appear on the internet at the following website: <https://www.canlii.org/ns/nserbt> .

If you have any questions regarding the appeal process, do not hesitate to contact me at the above address.

Yours truly,

Lisa Wallace

Lisa Wallace
Chief Clerk of the Board

Encl.

Via electronic mail only

- c. Robert Andrews, VP Legal Services (robertandrews@pvsc.ca)
Property Valuation Services Corporation
- c. Municipal Clerk, HRM (clerks@halifax.ca)

