2025 Appeal Forms and pertinent information in chronological order for [redacted]

Dear Madam/Sir

This is pertinent to the Nova Scotia property with Assessment Account Number [redacted], Municipality of the County of Inverness for appellants Dennis Milosek and Patricia Morris-Milosek.

(A) 2025 Appeal Form (attached PAGE 5 of 18). Faxed to Assessment Appeals at the following number, 1-888-339-4555, on Monday, February 3, 2025 at 9:06pm.

Specifically, see item 1 from "MY PROPERTY REPORT" (VIEW ON GOOGLE MAPS) RED SYMBOL SHOULD BE BETWEEN SUTHERLANDS AND MACLEANS COVES AND/OR RED SYMBOL SHOULD BE BETWEEN DONALD McPHEE AND GERARD McPHEE PROPERTIES.

Based on my Civil Engineering career, any person who completes property assessments knows one of the main concerns with property may be summarized by one word, "location, location, location."

In (A) (attached PAGE 5 of 18) item 1, I now realize that I should have better used PVSC's AANs as opposed to property owners. To further my point, please go to your PVSC Nova Scotia website and see at the top right hand corner of the page. Click on "My Property Report." Please enter AAN [redacted]) and pin [redacted] for our property. Click "submit." Click "View on Google maps." The location shown for our property is incorrect. Therefore, we are assuming PVSC is assessing our property at an incorrect location (i.e., a more built-up, mature, view of the ocean, etc.). Thus, an incorrect large assessment value.

(B) 2025 NOTICE OF CONTINUED APPEAL FORM (attached PAGE 6 of 18). Faxed to The Recorder at the following number, 1-902-893-5809, on Saturday, June 28, 2025 at 7:23pm.

Again, please go to your PVSC Nova Scotia website and see at the top left hand corner of the page. Click on "Find an assessment." See "Assessment Search Options." Now, please search by AAN. Enter [redacted] which is, as we have stated in (B) (attached PAGE 6 of 18), a property which is near to us, separated only by another neighbours' private dirt road. It is very similar in property size, terrain, state and condition (i.e., no hydro, no water, no sidewalks, no residence, no garbage, no snow removal). Click "Submit." Click "View on Google maps." The result is a property on [redacted] This is the wrong property as it should be in Cape Breton. Please note, this [redacted] property has "Property Assessment Values" of $600 for 2022 and 2023, $700 for 2024, 2025 and 2026. Why does this almost identical neighbouring property hold a consistently lower property assessment value, while our property is valued at $24,000 for 2025? and $36,000 2026?

(C) PAGE 1 of 6 (attached PAGE 7 of 18). Faxed to The Recorder at the following number, 1-902-893-5809, on Tuesday, December 9, 2025 at 9:40pm.

Now December 2025 and we have yet to receive a response to our "2025 Notice of Continued Appeal" (B) (attached PAGE 6 of 18).

Needless to say, we are totally frustrated! No response from "the Recorder, of the Nova Scotia Assessment Appeal Tribunal" until we faxed them, see (C) (attached PAGE 2 of 18) (ie. no response for over 23 weeks or 5 months and a week!). Why?

(D) "NOTICE OF HEARING OF AN ASSESSMENT APPEAL", mailed and dated Monday, December, 8, 2025 from Donna Marie MacLean, Recorder, Nova Scotia Assessment Appeal Tribunal. RE: Our teleconference hearing date January, 27th, 2026 at 8:30 AM (Atlantic Time) (attached PAGE 8 of 18).

Please note the last paragraph of this letter. (i.e., Note: "Please mail or email (nsaat@nsaat.ca) copies of any evidence you intend to rely upon at the hearing to the Recorder before your hearing. The Recorder will share that evidence with the NSAAT member and the PVSC representative. If evidence is provided by the PVSC representative, the Recorder will share it with you and the NSAAT member before the hearing").

(E) Our letter to Donna Marie Maclean, Recorder, Nova Scotia Assessment Appeal Tribunal (attached PAGE 9 of 18). Faxed to The Recorder at the following number, 1-902-893-5809, on Wednesday, January, 14, 2026 at 9:53pm

Further, we wish you to review the correct topographical view of our property. There actually exists a creek which flows east to west throughout our property essentially dividing it into 2 parts: a southern ⅔ part usable residential land and a northern ⅓ part basically unusable land, as it would be too small for residential use. This piece of evidence should have been included in your "Nova Scotia Assessment Appeal Tribunal Valuation Summary" resulting in a lower Property Assessment Valuation. It was shared before our teleconference hearing date, as per (D) (attached PAGE 8 of 18). PVSC has never acknowledged it.

(F) Teleconference Hearing, on Tuesday, January 27, 2026 at 8:30 am (Atlantic Time)

2025 Appeal Forms and pertinent information in chronological order for [redacted]

Overall, we feel that a lot of the information presented in the first 15 minutes of this phone conversation should have been indicated to us earlier via (D) (attached PAGE 8 of 18) "NOTICE OF HEARING OF AN ASSESSMENT APPEAL", letter mailed and dated Monday, 8 December, 2025 from Donna Maclean, Recorder, Nova Scotia Assessment Appeal Tribunal. (ie. we would be allotted only a ½ hour hearing time period and all of the information indicated on (attached PAGE 17 of 18).

Also, Mr. Hugh Simpson consistently referenced the poor phone connection throughout.

The following 5 minute conversation involved the unfortunate misunderstanding that we still were under the assumption that we believed PVSC was not considering the correct location of our land - hence correct Assessment Value.

Next, we asked: "Is the Assessment Value dependent on the appellants being residents of Nova Scotia?" This led to a discussion by Mr. Hugh Simpson about immigration and all the immigrants coming into Nova Scotia now. As we stated in our first appeal, 12 months earlier, (attached PAGE 5 of 18) " FINALLY, WE HAVE SCRATCHED TOGETHER ENOUGH COIN TO "COME FROM AWAY", TO PURCHASE A SMALL PIECE OF PROPERTY FROM OLD NEIGHBOURS (A STONE THROW AWAY FROM MY HOMESTEAD) Cead Mile Failte".

My wife, Patricia, a Catholic Elementary School Teacher and I have returned to visit relatives in Nova Scotia practically every summer and now simply wish to invest in our own Nova Scotia residence.

(G) "Nova Scotia Assessment Appeal Tribunal Valuation Summary" mailed by PVSC - Ms. Charlene MacPhail, Court Assessor for hearing on Tuesday, 27 January, 2026 (attached PAGES 10, 11 and 12 of 18).

As per Appendix 2 (attached PAGE 12 of 18) "Comparables Map & Recent Aerial Photos" of subject property is correct. Finally! Had we seen this map and photo of our property from PVSC after our first 2025 appeal, 12 months earlier, there would be no confusion of property location. The amount of wasted time, patience and frustration, for something so fundamental, should and could have been easily avoided.

Also, the photo of comparable property 3 is cut-off. Please re-issue a complete photo.

Most importantly, all of the information included in the "Nova Scotia Assessment Appeal Tribunal Valuation Summary" (G) (attached PAGES 10, 11 and 12 of 18) should have been given

2025 Appeal Forms and pertinent information in chronological order for [redacted])

to us for our review before our teleconference hearing date of Tuesday, 27 January, 2026 as per your regulations. (ie. (D) (attached PAGE 2 of 18) "If evidence is provided by the PVSC representative, the Recorder will share it with you and the NSAAT member before the hearing").

For us to properly review the property value indicators you supplied, then these properties should be properly identified with corresponding AANs and assessed value histories, $/year. (i.e. as per four existing properties, closer to us / properties most representative of our surroundings AAN [redacted], AAN [redacted], AAN [redacted] and AAN [redacted]. These four exemplar properties are along [redacted], they are not further away, along [redacted] in a more mature, densely populated area; close to schools, churches, groceries, the [redacted] - hence very high Assessment Values).

Thank you for your patience on our behalf.

Sincerely, Dennis Milosek [redacted]
and Patricia Morris- Milosek [redacted]

[redacted]

ASSESSMENT HISTORY

Year	Assessed Value	Capped Assessment
2025	$55,000	
2024		
2023		
2022		
2021		
2020		

PROPERTY ASSESSMENT RESOURCES

[redacted]

MAIL:

Assessment Appeals
6-15 Arlington Place
Truro, Nova Scotia
B2N 0G9
Canada

EMAIL:

inquiry@pvsc.ca (include a scan or photo of your signed appeal)

FAX:

1-888-339-4555 (within North America)
1-902-893-6101 (outside North America)

2025 APPEAL FORM

I am appealing my property assessment on the following grounds (attach additional pages if required): Date: 02 / 01 / 2025

FINALLY, WE HAVE SCRATCHED TOGETHER ENOUGH COIN TO "COME FROM AWAY", TO PURCHASE A SMALL PIECE OF PROPERTY FROM OLD NEIGHBOURS (A STONE THROW AWAY FROM MY HOMESTEAD). Céad Míle Fáilte.
① FROM "MY PROPERTY REPORT" (VIEW ON GOOGLE MAPS) →

I am appealing my property assessment on the following grounds (attach additional pages if required): Date: 02 / 01 / 2025

→ RED ⓘ SHOULD BE BETWEEN SUTHERLANDS AND MACLEANS COVES AND/OR
RED ⓘ SHOULD BE BETWEEN DONALD McPHEE AND GEARD McPHEE PROPERTIES.
✓ ②ⓐ SURVEYORS PLAN 1.72 ACRES = 6951 sq.m. ≠ 74,822 sq.ft. ⓑ AREA ON DEED ≠ ~~74,849 sq.ft~~
✗ ⓒ VALUATION AREA ≠ ~~74,819 sq.ft~~ ③ LAND #+: 1 ? ④ LAND TYPE: ~~OCEAN VIEW LOT~~ →

I am appealing my property assessment on the following grounds (attach additional pages if required): Date: 02 / 01 / 2025

→ SHOULD BE RESOURCE CLASSIFICATION / FARM LAND GRAZING GRASS, VIEW BLOCKED BY TREES, NO ROAD ACCESS ON TO PROPERTY. ⑤ VALUATION UNITS: 1
⑥ LAND ADJUSTMENT 1+: AND 2+: ? ⑦ INFLUENCE PERCENT: 0 ?

Name (please print):
MILOSEK DENNIS
MORRIS-MILOSEK PATRICIA

Signature: [redacted]

Contact Information: [redacted]

Phone: [redacted]

Email: [redacted]

Internal use only:

PARID #: [redacted] *Jur#:* 64
OWN1: MILOSEK DENNIS
OWN2: MORRIS-MILOSEK PATRICIA

Internal Use Only – Place Stamp Here

Address for appeal correspondence:

[redacted]

Is this a mailing address change? **Yes** **No**

2025 PROPERTY ASSESSMENT				
Classification	Assessed Value	*Capped Assessment	Acres (where applicable)	Taxable Assessed Value
RESOURCE TAXABLE	$24,000			$24,000
2025 TOTAL	$24,000			$24,000

*The provincial government's Capped Assessment Program (CAP) places a 'cap' on the amount the *Taxable Assessed Value* for eligible residential property can increase year over year. The *Taxable Assessed Value* reflects the *Assessed Value* or the *Capped Assessment*, whichever is lower. If your property's *Assessed Value* is less than the *Capped Assessment*, the *Capped Assessment* field appears blank.

No, we are definitely not satisfied with our new "Assessed Value #24,000"
Please, again review our initial 2025 Appeal Form, plus please review property AAN # [redacted] (2025 Assessed Value #700) which is adjacent to us - seperated by only a private dirt road and is very, very, very similar in property size, terrain, state and condition (no hydro, no water, no sidewalks no residence - no garbage, no snow removal). Thanks again, for your [redacted] continuing efforts on our behalf, [redacted] phone and fax# [redacted]

APPEAL INFORMATION: Your **signed** Notice of Continued Appeal must be received by **midnight on or before 14 days after the date of receipt of this Notice.**

If your Notice of Continued Appeal is not received within this timeframe, pursuant to Section 68 (5) of the *Nova Scotia Assessment Act*, the appeal will be deemed to have been abandoned.

14
DAYS

HAVE QUESTIONS?

Assessment staff are available to discuss your property assessment and answer questions.

1-800-380-7775
(within North America)

1-902-893-5800
(outside North America)

inquiry@pvsc.ca

www.pvsc.ca

NOVA SCOTIA ASSESSMENT APPEAL TRIBUNAL INFORMATION:

MAIL:

The Recorder
Nova Scotia Assessment Appeal Tribunal
PO Box 281
Truro, NS
B2N 5C1
Canada

EMAIL:

nsaat@nsaat.ca

FAX:

1-902-893-5809

PHONE:

1-855-893-5806 (within North America)
1-902-893-5806 (outside North America)

MY PROPERTY REPORT

Use the AAN and PIN number on the front page of this Notice to see more information about your property on *My Property Report* at **pvsc.ca**

Outlook

[Draft] Now Dec, 2025 and we have yet to receive a response to our "2025 Notice of Continued Appeal"

From
Draft saved Tue 2025-12-09 6:31 PM

Dear Sir; Our Rough File Summary / History;

PAGES 2 and 3 of 6 ; 2025 PROPERTY ASSESSMENT NOTICE - Taxable Assessed Value $ 55,000.

PAGE 4 of 6 ; Our completed 2025 APPEAL FORM - dated FEB 1, 2025.

PAGES 5 and 6 of 6 ; 2025 PROPERTY ASSESSMENT NOTICE - AMENDED NOTICE dated June 13, 2025.
- Taxable Assessed Value $ 24,000.

PAGE 6 of 6 ; Our completed " 2025 Notice of Continued Appeal " dated and FAXED 1-902-893-5809 to you on SAT 28 JUNE, 2025.

Again, as I already indicated to you in our first " 2025 APPEAL FORM " if you click on your site to " VIEW ON GOOGLE MAPS " our property location is shown INCORRECT! And should be corrected. The actual true location is approximately ONE kilometer more to the SOUTH. This is important, the black dot in the red balloon should be between my old school Nova Scotia classmate neighbours, cousins (Gerard McPhee [redacted]) and (Don Mc Phee [redacted])

and immediately adjacent to my property is (PROPERTY AAN [redacted] - 2025 ASSESSED VALUE $700). Which again is very, very, very similar to our property size, terrain, state, condition, and location (no view, no access, no hydro, no water, no sewage, no sidewalks, no residence, no buildings, no garbage, no snow removal).

Also adjacent to my property are my brothers (Gerard Morris AAN [redacted]), (JP Morris AAN [redacted]), and (Francis Morris AAN [redacted] and [redacted] - the Morris family homestead)

We honestly feel a correction to our " 2025 PROPERTY ASSESSMENT - Taxable Assessed Value " should be made and it should definitely be made much lower, closer to the $700 value.

Patricia Morris - Milosek and Dennis Milosek

-

NSAAT 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

December 8, 2025

MILOSEK DENNIS
[redacted]

Dear Sir/Madam:

RE: **NOTICE OF HEARING OF AN ASSESSMENT APPEAL**
ASSESSMENT ACCOUNT NUMBER [redacted] JUR: 64 YEAR: **2025**
PROPERTY LOCATION [redacted]

Further to earlier correspondence, which acknowledged receipt of your Notice of Continued appeal, your hearing date, time, and teleconference information has been set by the Nova Scotia Assessment Appeal Tribunal (NSAAT) as follows:

Date and Time: **Jan 27, 2026** at **08:30 AM (AtlanticTime)**
Teleconference Information: **1-866-729-8089 ID 855-915-574#**
NOTE: Please call into the teleconference hearing, using the phone number and ID listed above, at least 5 minutes before the start time to ensure that your audio is working correctly.

As indicated under section 80 of the *Nova Scotia Assessment Act*, should you fail to attend this hearing, either in person, via teleconference, or through a written submission, NSAAT will dismiss the appeal. If you are unable to attend the hearing, please advise the Recorder as soon as possible.

To withdraw your appeal, please complete the section at the bottom of this letter and forward it to the address or fax number listed above.

Note: Please mail or email (nsaat@nsaat.ca) copies of any evidence you intend to rely upon at the hearing to the Recorder before your hearing. The Recorder will share that evidence with the NSAAT Member and the Property Valuation Services Corporation (PVSC) representative. If evidence is provided by the PVSC representative, the Recorder will share it with you and the NSAAT Member before the hearing.

Yours truly,

Donna Marie MacLean

Donna Marie MacLean, Recorder
Nova Scotia Assessment Appeal Tribunal

Assessment Account Number: 11098029

I (please print) ______________________________, withdraw my 20____ appeal.

Dated this ____________________ day of ____________________, 20____.

Signature ______________________________

3193 7721 5670 0386

Signature Delivery Number

Outlook

[Draft] RE: Your mailed letter Dec. 8, 2025 and now attached as Our Jan. 14, 2026 Page 2 of 2 .

From
Draft saved Wed 2026-01-14 2:27 PM

Dear Donna Marie Maclean, Recorder
Nova Scotia Assessment Appeal Tribunal

Further, we would wish you to also please review the " Correct " topographical view on your Google Maps of our property. Specifically, there exists a creek which flows east to west throughout our property, essentially dividing it into a Southern 2/3 part usable residential land and a Northern 1/3 part basically unusable (too small for residential use.).

Again, we honestly feel a correction to our " 2025 PROPERTY ASSESSMENT - Taxable Assessed Value " should be made and it should be made much lower, closer to the $700 value.

Thank you once more, for your continuing efforts on our behalf.

Patricia Morris - Milosek [redacted] and Dennis Milosek [redacted]

Property Valuation Services Corporation
A truly valued Nova Scotia

NOVA SCOTIA ASSESSMENT APPEAL TRIBUNAL
VALUATION SUMMARY

GENERAL ACCOUNT INFORMATION

Assessment Number	[redacted]	**Property Location**	[redacted]
Year of Appeal	2025	**Municipality**	Municipality of the County of Inverness
Docket #	012726A	**Owner / Agent**	Dennis Milosek and Patricia Morris-Milosek
Hearing Date	2026-Jan-27	**Appellant if different**	
Appeared in Court	Yes No	**Position Received**	Yes No
Type of Contact		**Court Assessor**	Charlene MacPhail

ASSESSMENT VALUATION SUMMARY

Base Date: 2024-Jan-01

State Date: 2024-Dec-01

Value Under Appeal: $24,000

VALUE INDICATORS

	Subject	Comp 1	Comp 2	Comp 3
Location	[redacted]	[redacted] Glengarry	[redacted] Glengarry	[redacted] West Mabou
Sale Date	[redacted]	2022-Aug-05	2022-Aug-16	2023-Jan-18
Sale Price	$14,000	$30,000	$50,000	$63,250
Parcel	1.7176 acres	3.2 acres	1.11 acres	1.71 acres
Notes	As per appeal submittal, purchased from old neighbours. Located on gravel road.	Located on gravel road.	Located on gravel road.	Located on gravel road. Was vacant at time of sale. Now has a dwelling.

Grounds of Appeal

Not oceanview and classification is incorrect. Assessment should be the same as ajdoining parcel.

Response

The 2025 initial appeal was reduced from $55,000 to $24,000 to recognize the oceanview is obstructed by trees. Classification was adjusted from residential taxable to resource taxable. As per case law the assessment of neighbouring parcels is not an indication of market value.

The valuation of this property has been completed in accordance with the Assessment Act, RS, c.23, s.1, as amended (the Act). The Act sets out the powers and the duties of assessors and identifies how property shall be assessed in the Province of Nova Scotia.

42 (1) **All property shall be assessed at its market value**, such value being the amount which in the opinion of the assessor would be paid if it were sold on a date prescribed by the Director in the open market by a willing seller to a willing buyer, but in forming his opinion the assessor shall have regard to the assessment of other properties in the municipality so as to ensure that, subject to Section 45A, taxation falls in a uniform manner upon all residential and resource property and in a uniform manner upon all commercial property in the municipality. Market Value is defined as: The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self-interest, and assuming that neither is under undue duress. s.52 (2) The assessment shown on the roll shall be the assessment that reflects the state of the property as it existed on the first day of December immediately preceding

Property Valuation Services Corporation

A truly valued Nova Scotia

Appendix 1

CASE LAW

Case Law

Nova Scotia v. Doucette (1992) - (1) The assessments of neighbouring properties are not proof of market value. (2) The appellant must prove that the assessment is higher than the actual cash value.

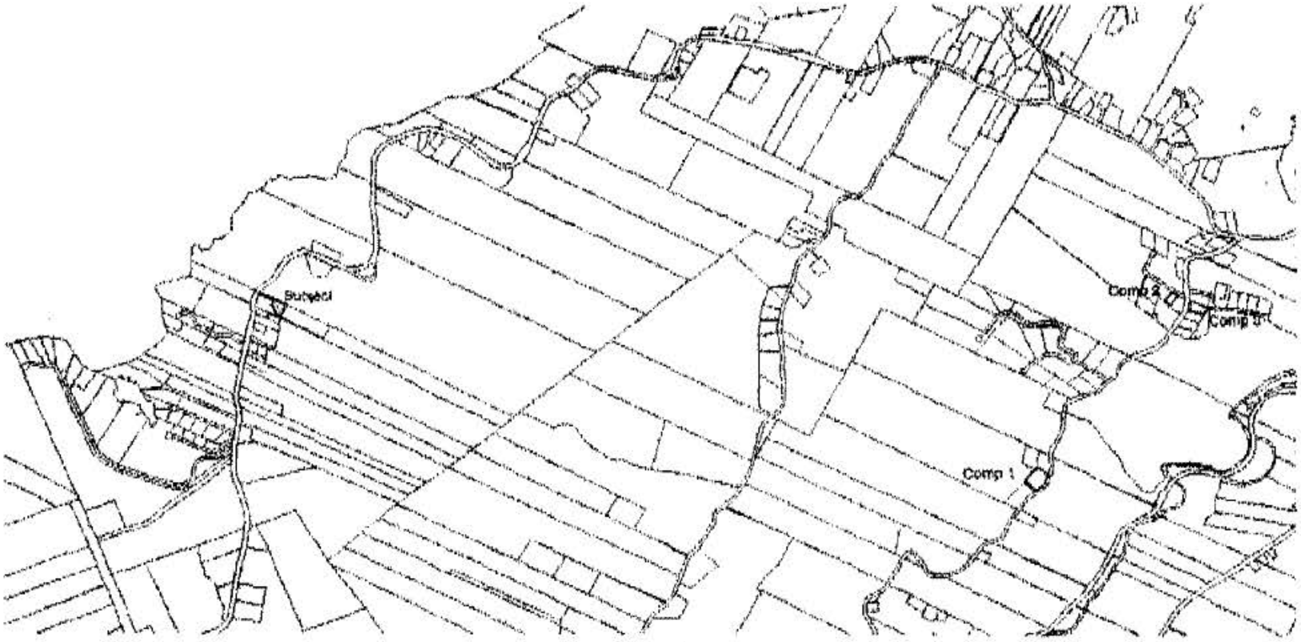
Nova Scotia v. Knickle (2007) - Burden of proof - the decisions of the Nova Scotia Supreme Court have consistently recognized that in assessment appeals, the appellant bears the burden of proof (para.23).

Montreal v. Sun Life (1951) - The judge set out a sequence of considerations for determining market value: (1) Sale of the subject 2) Sale of identical properties in the vicinity (3) Sales of similar properties (4) Price the revenue producing possibilities will command (5) The depreciated replacement cost.

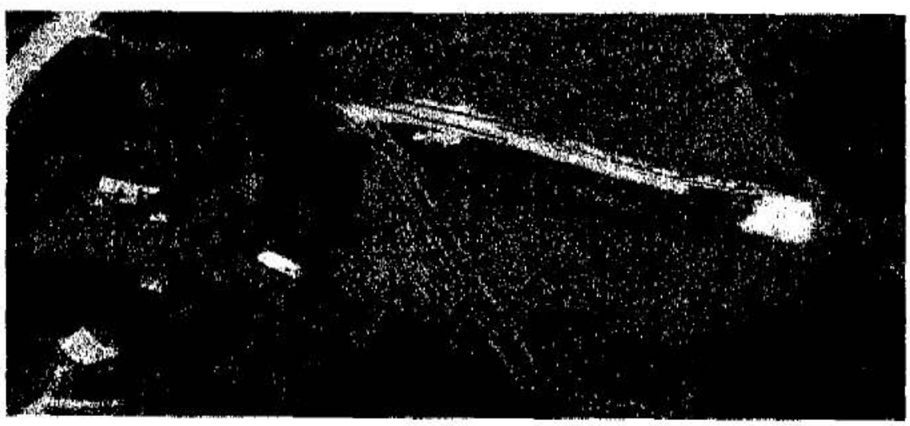
Property Valuation Services Corporation

Appendix 2

COMPARABLES MAP & RECENT AERIAL PHOTOS



Subject



Comp 1

Comp 2

FORM A

Matter No. M__________
(NSUARB USE ONLY)

NOVA SCOTIA UTILITY AND REVIEW BOARD
1601 Lower. Water Street, Suite 300
PO Box 1692, Unit "M"
Halifax, Nova Scotia
B3J 3S3
Tel: 902-424-4448 Fax: 902-424-3919 Email: board@novascotia.ca

IN THE MATTER OF: An appeal under Section 86 of the *Assessment Act* by:

Dennis Milosek and Patricia Morris-Milosek
(Name(s) of Appellant(s))

NOTICE OF APPEAL

TAKE NOTICE that the Appellant(s) appeal from a decision of the Nova Scotia Assessment Appeal Tribunal (NSAAT) made the 27 day of Jan, 20 26 and **mailed by the Recorder** to the Appellant(s) on the 25 day of FEB, 2026 respecting property owned by Dennis Milosek and Patricia Morris-Milosek and located at [redacted] in the County of INVERNESS Property Identification No. [redacted] Assessment Account No. [redacted] which decision is attached (a copy of the applicable decision **must** be attached).

AND THAT

(1) the specific matters of appeal are (check all that apply):

- [x] Assessment too high
- [ ] Wrong classification
- [ ] Incorrect ownership
- [x] Other (please specify): Teleconference Hearing; Please review (F) (attached PAGES 2 and 3 of 18). We would very much appreciate the opportunity to further express our concerns in another teleconference hearing format.

(2) the specific component of the assessment being appealed is: [examples: land or building value too high; property should be classified as residential vice commercial; incorrect ownership; general level of assessment; or other – please specify below]

[redacted] is secluded, rustic and sequestered. Please review (G) (attached PAGES 3 and 4 of 18) and (attached PAGES 10, 11 and 12 of 18).

(3) the specific reason for the appeal: [examples: not enough depreciation allowance for a building; land sale or house sale prices around base date indicate a lower value; replacement cost (new) too high; uniformity (general level of assessment) is wrong; activity on the property should be assessed as residential vice commercial; property sold to another person prior to December 1st preceding the assessment year; other – please specify below]

Our Property Topography; Please review (E) (attached PAGE 2 of 18)
We properly provided this existing creek information, but PVSC has never acknowleged it.

Informal Settlement: I am interested in discussing the informal settlement option: ☑ Y ☐ N

DATED ~~at~~ FAXED! TO, Nova Scotia, this 24 day of MARCH 2026

[redacted]

Appellant/Solicitor/Agent/Representative
(Signature over typed or printed name)

Contact Information

Mailing Address: [redacted]

Home Phone No. [redacted]

SAME

~~Business Phone No.~~

Fax No.

Email Address: [redacted]

NSAAT 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

February 24, 2026

MILOSEK DENNIS
MORRIS-MILOSEK PATRICIA
[redacted]

Dear Sir/Madam:

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

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 6886 8382

Signature Delivery Number

NSAAT DECISION: DISMISSED: X CONFIRMED VALUE: $24,000

Appellants Dennis Milosek and Patricia Milosek attended the appeal agreed to by parties by teleconference and presented written and verbal grounds of appeal of the subject property.

The subject property is incorrectly located. the Appellants PIN number is marked incorrectly. Secondly the property should be classified as resource classification farmland and grazing land. There is no ocean view as it is blocked by trees, it has no access to the subject property. In the Appellants submission, they are not satisfied with the amended assessment of $24,000. The property has no hydro or power, no water, no sidewalks, no residence, no garbage or snow removal. The Appellants purchased the property from neighbours. In conclusion Mr. Milosek stated the assessment should be $1,000.

Assessor Ms. Charlene MacPhail Assessor represented the Director of Assessment reviewed the assessment and presented a written valuation report. The Assessor informed the Appellants that if the subject property is incorrectly registered the Appellants would have to go to the land Registry to make certain that the registration is correct. It is the responsibility of the Appellants to take this action to ensure the registration is correct. The base state of assessment is January 1, 2024 and the state date is December 1 ,2024 with an assessment of $24,000. The Appellants purchased the subject property from neighbours August 8th 2024. This purchase is not an arms length sale which is not an open market sale under the Assessment Act.

A description of the subject property is it is a vacant lot of 1.7176 Acres. The initial assessment of $55,000 was reduced to $24,000 to recognize the ocean view is obstructed by trees. Classification of the subject property was adjusted from residential taxable to resource taxable. The assessment of neighbouring parcels is not an indication of market value.

In support of the assessed value of the subject the Assessor offered three comparable property sales. A comparable one at Hunters Road Glengarry sold August 5, 2022 for $30,000 with a parcel size of 3.2 acres and located on a gravel road. Comparable two at Hunters Road, Glengarry sold August 16,2022 for $50,000 with a smaller parcel size of 1.11 acres located on a gravel road. The third comparable at 1146 Hunters Road, West Mabou sold January 18th 2023 for 63,250 with a partial size of 1.71 Acres and located on a gravel road and was vacant at the time of sale. In 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. Comparing other assessments is not a valid method in challenging assessed value. In her report the Assessor has answered all of the arguments of the Appellants. In addition, the Assessor previously reviewed and reduced the subject assessment from $55,000 to $24,000. Classification was changed to resource taxable. In their testimony the Appellants contended that they purchased the subject property for $14,000 from neighbours. This purchase is not considered an open market sale under the Assessment Act. The Appellants did not offer market sales to disprove the assessment value of the property. In the Tribunal's estimation the property according to the evidence is under valued in assessment. Accordingly, the Tribunal finds the reduction calculated previously by the Assessor is abundant and confirms this value of the property as $24,000 for 2025.

. DATED AT Tupper Lake, NOVA SCOTIA, THIS 11 DAY OF February, 2026

RECORDER
FEB 2 2 2026
RECEIVED

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

OB

TO BE COMPLETED BY NSAAT RECORDER:

NSAAT Decision Mailed on: FEB 2 5 2026

NSAAT 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:	**MILOSEK DENNIS MORRIS-MILOSEK PATRICIA**	**APPELLANT(S)**
	- and -	
	The Director of Assessment	**RESPONDENTS**
	- and -	
	MUNICIPALITY OF THE COUNTY OF INVERNESS	

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): $ 24,000
CAP Eligible: No Property Location: [redacted]

DECISION

Nova Scotia Assessment Appeal Tribunal Court Member: .... MR HUGH A. R. SIMPSON
Representative for Appellant: .... MILOSEK DENNIS MORRIS-MILOSEK PATRICIA
Representative for Respondent, Director of Assessment: .... Charlene MacPhail
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 **X** (value confirmed at $ $24,000)
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:

X Appeared in court or by teleconference
☐ Did not appear in court or by teleconference
X 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: ____________