Board of Civil Authority Meeting
Minutes
August 6, 2026

1. Open Meeting and Establish a Quorum – Chair Zachary Brown called the August 6, 2026, meeting to order at 5:00 P.M. Those present included Alfred Buckley, Laurie Daley, Alan Leigh, Fern Owen (Brown), and Zachary Brown. Tana Trammell and Tom Trammell joined the meeting in person, representing the Board of Listers and Assessors for Canaan. Marc and Francine Bigney joined the meeting in person, as the appellants. No other member of the public joined either via Zoom or in person. Chair Brown counted the members present, totaling five members, he reported that a quorum was present as the BCA is formed of 9 members.
2. Additions Or Deletions to The Agenda – Zach asked the board to add approval of the July 15, 2026 meeting minutes to the agenda. All board members present were fine with the addition. No further additions nor deletions were made to the agenda. Zach asked the board if they were fine handling the addition now. The board was fine with this. Chairman Brown entertained a motion to approve the minutes as presented. Al made said motion. Alan seconded the motion. Chairman Brown asked for any further discussion, seeing none; he called for a vote. The motion passed unanimously in the affirmative.
3. General Public Comment – No general public comment was had prior to the hearings.
4. Disclosure of any Conflicts or Appearance thereof – Chairman Brown asked the board if there were any new conflicts of interest or appearance of them, that needed to be brought before the board. No action or discussion.
5. Administer Board of Civil Authority Tax Appeal Oaths – Chairman Brown reminded the board of their oath as members of the board of civil authority. He asked them all to review the oath again and to initial it as their re-acknowledgment of it. Chair Brown swore in Laurie Daley as she was not present on July 15th. He asked Laurie to swear to the following oath: "I do solemnly swear that I will well and truly hear and determine all matters at issue between taxpayers and listers submitted for my decision, under the pains and penalties of perjury" Laurie stated "I Do", and signed the acknowledgement.
6. Tax Appeal Hearings –
    a. Marc and Francine Bigney – 161 Jackson Lodge Road – R21036-C – 5:00 P.M. –
        i. Reconvene Hearing Recessed on July 15, 2026 – Chairman Brown reconvened the Bigney tax appeal hearing by stating the appellant names, address, and parcel ID.
        ii. Summary of Facts Present and Report of the Inspection Committee – Chairman Brown insured that all board members had reviewed all materials distributed for the hearing and the inspection report. All board member affirmed that they had. Brown asked the board, listers, and Bigneys if they'd like him to review the inspection report line by line or if everyone understood it. Everyone agreed that it was understood and placed on record.
        iii. Administer Oaths to the Appellant and the Listers – Chairman Brown reminded Tom and Tana of the oath they took at the beginning of the hearing on July 15th. He reminded them that they are still under this oath. Chairman Brown asked Marc and Francine Bigney to please raise their right hand and swear to the following oath: "Under the pains and penalties of perjury, do you solemnly swear that the evidence you give in the cause under consideration shall be the whole truth and nothing but the truth?" Marc and Francine responded, "I do".
        iv. Testimony from the Appellant(s) – Brown invited Marc and Francine Bigney to present their testimony concerning the appeal. The Bigneys thanked the Board and inspection committee for the time and consideration given to the appeal and described the property inspection as a thorough visit. They stated that they had reviewed the written account of the inspection and believed it was accurate and reflected the spirit of the visit, including the observations made by the committee and the comments and information exchanged while the Bigneys walked the

committee through the property. The Bigneys expressed appreciation for the manner in which the inspection had been conducted.

The Bigneys stated that, although they appreciated the reduction from $293,000 to $278,800 following grievance, they continued to believe the property's limitations were not fully reflected in the assessment. They asked the Board to consider the combined effect of the seasonal shared water supply, limited heating system, drainage and flooding concerns, culvert and shoreline conditions, limited basement area, driveway and access arrangement, and lot configuration upon the property's fair market value. They also presented a map concerning the current driveway and the location of the deeded access, which they described as passing through a low and marshy area adjacent to Jackson Lodge Road.

The Bigneys also discussed differences they identified between their property record and neighboring property records, particularly land grades and unit costs. They again referenced the approximately 300-square-foot concrete basement component, which was assigned a unit cost of $36.25 on their property compared with lower unit costs on other records they had reviewed. Brown questioned the dates of the property records being compared. The records were reviewed, and it was noted that the Bigney property reflected a 2024 inspection while certain other properties referenced reflected inspections from 2022.

The Bigneys stated that they had reviewed the comparable-sale information presented by the Listers but believed there were meaningful differences between those properties and their own, particularly concerning year-round infrastructure and other property characteristics. They reiterated their request that the listed value be reduced to no more than $255,000 and stated that they had presented the information they wished the Board to consider.

v. Testimony from Listers, Rebuttal from Appellant(s), General Discussion and Questions – Brown invited the Listers to provide any further testimony or information they wished the Board to consider. The Listers stated that, although the property has several limitations identified by the Bigneys, it also has desirable characteristics, including its location on Lake Wallace and sandy lake frontage. They discussed the strength of the current market for Lake Wallace and seasonal properties and stated that the comparable sales previously submitted supported the current appraisal. The Listers noted that several recent lake properties had sold well above the subject property's listed value, including properties that were smaller or seasonal in nature. They stated that the current assessment had already been adjusted to reflect the seasonal water supply, drainage concerns, land grade, culvert, usable frontage, and fireplace. The property has approximately 80 feet of actual lake frontage but is valued using 67 feet of effective frontage because of the area affected by the culvert. The Listers continued to support the $278,800 assessment.

Discussion followed regarding the culvert and drainage conditions. The Bigneys described previous efforts to address the runoff through a Lake Wise-related project and explained that the proposed work ultimately became substantially broader and more costly than originally anticipated. They also discussed concerns that the proposed work could affect neighboring properties and views. The Board and parties then returned to differences in unit costs shown on neighboring property records, particularly the basement component. The Bigneys again questioned the $36.25 per-square-foot basement rate compared with lower rates appearing on other property cards. The Listers explained that the underlying rates are established through the assessing and mass-appraisal process and are not individually set by the Listers during grievance. The Board also discussed differences in inspection dates among the properties being compared and how those rates relate to the Town-wide appraisal process.

The water improvement was also discussed. The Listers confirmed that the standard water value had been reduced from $5,000 to $3,000 because the supply is not available year-round. The Bigneys acknowledged the adjustment but questioned whether it fully reflected the limitations of the seasonal supply. The Listers reiterated that, considering the individual adjustments already made together with the comparable-sales evidence, they believed the $278,800 value remained fair and supported by the market.

vi. Ex-Parte Communications Disclosure – Before closing the hearing, Brown disclosed communications that had occurred outside the formal hearing process. Brown explained that, during the property inspection, the committee asked the Bigneys to show them the property and did not solicit testimony or conduct a separate hearing. He noted that a property inspection does not occur in a vacuum and that ordinary conversation naturally occurred as the Bigneys walked the committee through the home and property and identified areas relevant to their appeal. The committee did not ask the Bigneys to provide additional testimony, but neither did it attempt to prevent them from speaking as they showed the committee the property. Nor did the Bigneys knowingly provide “testimony”. Because some of those comments concerned issues involved in the appeal, they were included in the Property Inspection Committee Report so that the full Board and all parties would have the same information. Marc and Francine Bigney, after being sworn at the continued hearing, confirmed that the report accurately reflected the inspection and the information discussed during the visit. Inspection committee members Alan Leigh and Alfred Buckley agreed with Brown’s characterization of the inspection and stated that the committee essentially walked around the property with the Bigneys and observed what was there.

Tana Trammell stated to the Bigneys that they were not supposed to have conversations with the inspection committee and that the inspection was intended to be an impartial examination of the property. Brown responded that the committee had not requested or solicited testimony. Brown then disclosed that Lister Noreen Labrecque, who was not present for the inspection, had contacted him afterward and expressed concern regarding the conversations that had occurred and whether they constituted improper testimony. Brown noted that Labrecque’s telephone call itself constituted an ex parte communication concerning the pending appeal and was therefore also being disclosed on the record. Brown stated that he had explained to Labrecque that the committee had not conducted a separate hearing and that the comments made during the walkthrough had been documented precisely so they would not remain outside the record. Brown reiterated that all potentially relevant communications, including Labrecque’s own communication with him, were being disclosed to the full Board and the parties before deliberation.

vii. Close Hearing– Chairman Brown entertained an adjournment of the hearing, at which point following the meeting the board would enter into deliberative session. No discussion took place. Chairman Brown, through consensus of the board of civil authority closed the tax appeal hearing for Marc and Francine Bigney.

7. Primary Election – August 11, 2026, 8:00 A.M. to 7:00 P.M. – Brown reminded the BCA of the upcoming election.
    a. Approve Ballot Clerks (Assistant Election Officials) – Al Buckley made a motion to approve Angela Flanagan as the ballot clerk and assistant election official for the August 11, 2026 primary election. Alan Leigh seconded the motion. Chairman Brown asked for any further discussion, seeing none; he called for a vote. The motion passed unanimously in the affirmative.
    b. Approve Extra Ballot Counters – Brown noted that he will let the board know ahead of time who will be helping to count ballots. He invited the board to find volunteers as well.
8. Adjourn Meeting – Alfred Buckley motioned for the meeting to be adjourned, and Alan Leigh seconded. Chairman Brown asked if there was further discussion; seeing none, he called for a vote. The motion passed unanimously in the affirmative. Chairman Brown adjourned the August 6, 2026 meeting at 5:32 P.M.