

Date: 02/02/2023  
AS 2023-02

The Board of Assessment Revision meeting was called to order at 9:00 AM on February 2, 2023 in the Susquehanna County Courthouse.

Present: Commissioners A. Hall, J. Herschel, E. Arnold, Director of Assessment/Chief Assessor S. Seamans, Senior Field Appraiser/Deputy Director P. Leach, Field Appraiser E. Freeman, Real Estate Clerk Trainee L. Pert.

Pledge of Allegiance to the Flag

Commissioner E. Arnold made a motion to approve the minutes from October 3, 2022.

Seconded by Commissioner: J. Herschel      Ayes: unanimous      Motion carried

DISCUSSION: Edward B & T Nicole Kowalyk Jr. (267.00 – 1,045.01,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, E. Kowalyk has demonstrated the required financial need and is recommended to approve for tax exemption status as of November 7, 2022.

Motion was made by Commissioner E. Arnold to approve tax exemption status.

Seconded by Commissioner: J. Herschel      Ayes: unanimous      Motion carried

DISCUSSION: Dale E & Mary P Weaver (054.06-1,023.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating M. Weaver has demonstrated the required financial need and is recommended to approve for tax exemption status as of November 16, 2022.

Motion was made by Commissioner E. Arnold to remove tax exemption status.

Seconded by Commissioner: J. Herschel      Ayes: unanimous      Motion carried

DISCUSSION: Robert A. & Corinne J Burrige (177.00-1,042.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating that Robert is deceased. C. Burrige has demonstrated the required financial need and is recommended to be approved for continued tax exemption status as surviving spouse.

Motion was made by Commissioner: E. Arnold to approve tax exemption status.

Seconded by Commissioner: J. Herschel      Ayes: unanimous      Motion carried

DISCUSSION: Kenneth E & Sally A Gould (042.00-2,022.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating K. Gould has demonstrated the required financial need and is recommended to approve for tax exemption status as of January 10, 2023.

Motion was made by Commissioner E. Arnold to remove tax exemption status.

Seconded by Commissioner: J. Herschel      Ayes: unanimous      Motion carried

INDIVIDUAL APPEAL CASE RECORD:

Date: 02/02/2023 Time: 9:01 AM – 9:06 AM

Property Owner: John & Jennifer L Yannone, Jr.

Represented By: John Yannone Jr.

Harford Township

Parcel Number: 166.00-1,064.00,000

Acres: 1.11 Property Type: R

Market Value: \$96,000

Assessed Value: \$48,000

C&G Mkt Value: \$ N/A

C&G Assessed Value: \$ N/A

Estimated Co/Twp/ School Tax- \$3,024.34

Parcel Approved for Homestead- Y

Property Owner states assessment team came to his property. It was discovered that a building on his parcel was being assessed as an apartment/house in error. He states that the addition was in progress since 2011, with it just being empty space and studs until 2015, and he just finished the space in fall 2022. It is not an apartment, just a finished playroom for his children. He is here to get a refund for overpayment of taxes.

Chief Assessor Seamans explained that Senior Field Appraiser/Deputy Director P. Leach went out to see the home on November 4<sup>th</sup>, following up on the unfinished addition in her work file. At this time, Patty discovered the previous assessor's error; that the addition was not a house, but a garage with finished space. Mr. Yannone will be eligible to receive up to 6 years of refund for the differences he paid in county, township and school taxes for this clerical error. In addition, upon reviewing the parcel, an assessment adjustment from \$48,000 to \$37,800 was made due to changing structure from 1 story to Bi-Level.

Motion was made by Commissioner: A Hall to approve the Appeal.

Seconded by Commissioner: E. Arnold

Ayes: unanimous

Motion carried


Commissioner: E. Arnold motioned to adjourn at 9: 10 AM.

Seconded by Commissioner: J. Herschel

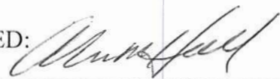
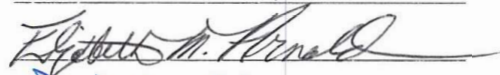

Ayes: unanimous

Motion carried

ATTEST:

  
Secretary of Board

APPROVED:

SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS

Date: April 6, 2023  
AS 2023-04

The Board of Assessment Revision meeting was called to order at 9:00 AM on April 6, 2023 in the Susquehanna County Courthouse.

Present: Commissioners A. Hall, J. Herschel, E. Arnold, Director of Assessment/Chief Assessor S. Seamans, Senior Field Appraiser/Deputy Director P. Leach, Field Appraiser E. Freeman, GIS Assistant Administrator T. LoSapio, Real Estate Clerk Trainee L. Pert.

Pledge of Allegiance to the Flag.

Commissioner Herschel made a motion to approve the minutes from February 2, 2023.

Seconded by Commissioner Arnold      Ayes: unanimous      Motion carried

INDIVIDUAL APPEAL CASE RECORD:

Date: 04/06/2023      Time: 9: 01 AM – 9: 16 AM  
Property Owner: Karen & Frank Andrew Morrone  
Represented By: Karen & F. Andrew Morrone      Rush Township  
Parcel Number: 194.00-1,014.00,000      Acres: 14.94ac      Property Type: A  
Market Value: \$99,600      Assessed Value: \$49,800  
C&G Mkt Value: \$82,400      C&G Assessed Value: \$41,200  
Estimated Co/Twp/ School Tax- \$2,780.18  
Parcel Approved for Homestead- No

Property Owner stated that they purchased the property and were told by the seller and the real estate agent the property was approved under the forest reserve category. There are 936 planted trees and the land is not "tillable", it is also part of a forest management plan. She quoted the language to qualify for forest reserve and also stated that only some of the trees have developed canopies, they still have to pick out the dead ones, but they purchased more trees this year from the Susquehanna County Conservation District. Per owner, there is very little open space on the property. Owner brought up the house assessment changed due to the appeal review but wanted a continuance, Commissioner Hall Stated that is a separate appeal.

Chief Assessor Seamans explained that she received an updated Clean & Green application November 21, 2022 and discovered upon review there was more wooded land than previously listed on record. T. LoSapio recalculated the soils, and the assessment for the property went down from \$41,500 to \$41,200, with the category staying as "Agricultural Reserve". This determination and corresponding letter were mailed on January 24, 2023. K. Morrone called the office and spoke with S. Seamans, expressing her concern over the AR category.

Unsatisfied with the soil calculation and corresponding C&G category, she filed an appeal. In regards to the former owner being in Forest Reserve, Seamans explained that we received George Milochik's updated clean & green update form in October 2012, in which the property was deemed an agricultural reserve. It is S. Seaman's opinion that the property does not meet the definition and requirements to be changed to the forest reserve category. T. LoSapio explained soil calculation.

Commissioner Hall states the land is not tillable and should be changed to Forest Reserve.

Motion was made by Commissioner Arnold to approve the Appeal.

Seconded by Commissioner Herschel

Ayes: unanimous

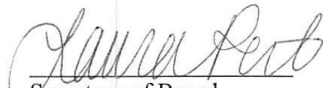
Motion carried

Commissioner Herschel motioned to adjourn at 9: 17 AM.

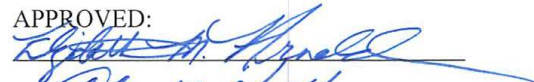
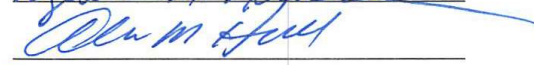
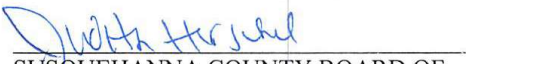
Seconded by Commissioner Arnold

Ayes: unanimous Motion carried

ATTEST:

  
Secretary of Board

APPROVED:

  
  
  
SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS

Date: 06/01/2023  
AS 2023-06

The Board of Assessment Revision meeting was called to order at 9:00 AM on June 1, 2023, in the Susquehanna County Courthouse.

Present: Commissioners A. Hall, J. Herschel, E. Arnold, Director of Assessment/Chief Assessor S. Seamans, Senior Field Appraiser/Deputy Director P. Leach, Field Appraiser E. Freeman, Real Estate Clerk Trainee L. Pert.

Pledge of Allegiance to the Flag

Commissioner Herschel made a motion to approve the minutes from April 6, 2023.

Seconded by Commissioner: Arnold                      Ayes: unanimous      Motion carried.

The following are DISCUSSION items-Commissioner Hall asked if letters were received for the Veterans Exemptions. S. Seamans said yes.

Motion was made by Commissioner Arnold to approve ALL exemptions.

Seconded by Commissioner: Herschel      Ayes: unanimous      Motion carried.

Josh C & Danielle Lovelace (167.09-1,045.01,000)

William Stockslager (026.00-2,080.00,000)

Tracy L & Julie A Seidel (203.00-2,004.00,000):

Michael Burkett (024.02-1,031.00,000)

Phillip & Victoria McHugh (245.00-3,024.00,000)

#### INDIVIDUAL APPEAL CASE RECORD:

Date: 06/01/2023      Time: 9:02 AM – 9:09 AM

Property Owner: David T & Lori L Evans

Represented By: Lori Evans.

Springville Township

Parcel Number: 218.00-2,025.04,000

Acres: 2.00      Property Type: R

Market Value: \$93,400

Assessed Value: \$46,700

C&G Mkt Value: \$ N/A

C&G Assessed Value: \$ N/A

Estimated Co/Twp/ School Tax- \$3,198.95

Parcel Approved for Homestead- N

Property Owner states she is here to appeal her homestead status due to being denied because the addresses on their newly changed licenses & current house number did not match the address the county has on file for the property. It is her primary residence and her parents have used this address for 15 years. She reached out to Carol at 911 addressing and it was determined that 911 incorrectly addressed both her and her neighbor's homes. She stated that she would eventually change the address to match the correct 911 address.

Chief Assessor Seamans explained that Lori is correct, the 911 letter recently provided to us does show the error in addressing. The property owner was denied because the official documentation she provided did not match the address that 911 and the courthouse had on file. Commissioner Hall states we uphold the same standards for all residents of the county, and it is recommended that she needs to change her address to be correct as soon as possible for her/her family's safety.

Motion was made by Commissioner: Herschel to approve the Appeal.

Seconded by Commissioner: Arnold      Ayes: unanimous      Motion carried.

INDIVIDUAL APPEAL CASE RECORD:

Date: 06/01/2023 Time: 9:10 AM – 9:17AM

Property Owner: Robert A & Susan C Schreiber

Represented By: Robert A & Susan C Schreiber

Clifford Township

Parcel Number: 266.11-1,025.00,000

Acres: 0.14 Property Type: R

Market Value: \$324,800

Assessed Value: \$162,400

C&G Mkt Value: \$ N/A

C&G Assessed Value: \$ N/A

Estimated Co/Twp/ School Tax- \$9,844.70

Parcel Approved for Homestead- N

Property Owner states they were denied homestead exemption because the home was originally owned by 4 people, and since, the other 2 owners have died. Thomas Hayes was the original signor of the application because the paperwork said that only one owner has to sign. Because of this, when the Schreiber's bought out the Hayes' this year they lost the homestead exemption, even though they have always been owners and it is their primary residence.

Chief Assessor Seamans explained that the deed change came through in February for this property. And that the Schreiber's needed to fill out their own Homestead application for the property to be approved. The county office sent out a Homestead Removal letter but did not send out a new application with it.

Motion was made by Commissioner: Hall to approve the Appeal providing owners fill out a new application.

Seconded by Commissioner: Herschel Ayes: unanimous Motion carried.

Commissioner: Arnold motioned to adjourn at 9: 18 AM.




Seconded by Commissioner: Herschel Ayes: unanimous Motion carried.

ATTEST:



Secretary of Board

APPROVED:

SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISION

Date: 07/06/2023  
AS 2023-07

The Board of Assessment Revision meeting was called to order at 8:59 AM on July 6, 2023, in the Susquehanna County Courthouse.

Present: Commissioners A. Hall, J. Herschel, E. Arnold, Director of Assessment/Chief Assessor S. Seamans, Senior Field Appraiser/Deputy Director P. Leach, Field Appraiser E. Freeman.

Pledge of Allegiance to the Flag

Commissioner E. Arnold made a motion to approve the minutes from June 1, 2023.

Seconded by Commissioner: J. Herschel      Ayes: unanimous      Motion carried

DISCUSSION: Patricia Turano (002.03-1,006.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring that P. Turano has remarried and no longer qualifies to receive the exemption as surviving spouse.

Motion was made by Commissioner E. Arnold to remove exempt status and return the parcel to the tax rolls.

Seconded by Commissioner: J. Herschel      Ayes: unanimous      Motion carried

DISCUSSION: Dennis Nota (086.00-1,028.01,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating D. Nota has demonstrated the required financial need and is recommended to be approved for tax exemption status as of May 22, 2023.

Motion was made by Commissioner E. Arnold to approve tax exempt status.

Seconded by Commissioner: J. Herschel      Ayes: unanimous      Motion carried

DISCUSSION: Susquehanna County Housing Development Corporation (031.19-3,056.00,00): Susquehanna County Commissioners approved a pilot for this parcel. Chief Assessor, S. Seamans requested a formal motion to approve exempt status due to pilot program.

Motion was made by Commissioner: E. Arnold to approve tax exemption status.

Seconded by Commissioner: J. Herschel      Ayes: unanimous      Motion carried

#### INDIVIDUAL APPEAL CASE RECORD:

Date: 07/06/2023      Time: 9:03-9:05 A.M.

Property Owner: John R. Marconi

Represented By: None

Forest Lake Township

Parcel Number: 083.00-1,078.00,000

Acres: 5.41      Property Type: R

Market Value: \$33,000

Assessed Value: \$16,500

C&G Mkt Value: \$ N/A

C&G Assessed Value: \$ N/A

Estimated Co/Twp/ School Tax- \$1,284

Parcel Approved for Homestead- N

Chief Assessor S. Seamans stated that after an appeal review of the parcel adjustments were made to the assessed value. In phone conversation with Mr. Marconi, he agreed to the new assessed value of his parcel and a withdrawal of his appeal. Mr. Marconi did not attend the appeal hearing today or submit documentation of withdrawal.

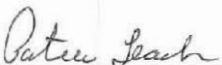
Motion was made by Commissioner: E. Arnold to declare the appeal abandoned.

Seconded by Commissioner: J.Herschel      Ayes: unanimous      Motion: carried

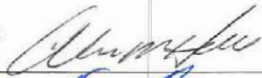
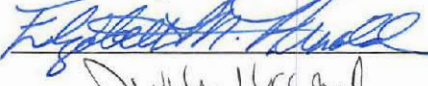
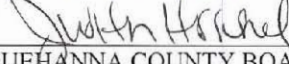
Commissioner: E. Arnold motioned to adjourn at 9:05 AM.

Seconded by Commissioner: J. Herschel      Ayes: unanimous      Motion carried

ATTEST:

  
Secretary of Board

APPROVED:

  
  
  
SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS



Date: 08/03/2023  
AS 2023-08

The Board of Assessment Revision meeting was called to order at 9:00 AM on August 3, 2023 in the Susquehanna County Courthouse.

Present: Commissioners A. Hall, J. Herschel, Director of Assessment/Chief Assessor S. Seamans, Senior Field Appraiser/Deputy Director, P. Leach, Field Appraiser, E. Freeman.

Pledge of Allegiance to the Flag

Commissioner Herschel made a motion to approve the minutes from July 6, 2023.

Seconded by Commissioner Hall      Ayes: unanimous      Motion: carried

DISCUSSION: Joshua & Danielle F. Diddick (124.11-2,004.00,000) Chief Assessor, S. Seamans, states the Assessment Office received a letter from Pennsylvania Department of Military and Veterans Affairs stating J. Diddick has demonstrated the required financial need and is recommended to be approved for tax exemption status as of July 6, 2023.

Motion was made by Commissioner Herschel to approve tax exempt status.

Seconded by Commissioner Hall      Ayes: unanimous      Motion Carried.

#### INDIVIDUAL APPEAL CASE RECORD

Date: 8/3/2023      Time: 9:01 to 9:15 A.M.

Property Owner: Stanley A. & Dorothy Klees

Represented By: Stanley A. & Dorothy Klees

Parcel Number 202.00-2,003.00,000

Market Value: \$18,000

C&G Mkt Value: \$ N/A

Estimated Co/Twp/School Tax - \$554.08

Parcel Approved for Homestead -N

Lathrop Township

Acres: 10.00 Property Type: V

Assessed Value: \$9,000

C&G Assessed Value: \$ N/A

Stanley A. & Dorothy Klees (202.00-2,003.00,000): Chief Assessor, Seamans explained property had several deeds filed in May of 2023, separations and transfers, which left the property having 8.87 acres. A rollback was completed on the entire property. In June 2023 a deed was recorded adjusting the acreage from 8.87 to 10.00 per a survey completed at the owner's request. Chief Assessor requests the rollback be rescinded and the property be placed back into the Clean and Green Program.

Motion was made by Commissioner Hall to rescind the rollback and to place the parcel back into the Clean and Green Program.

Seconded by Commissioner Herschel      Ayes: unanimous      Motion carried

#### INDIVIDUAL APPEAL CASE RECORD:

Date: 8/3/2023      Time: 9:15 to 9:17 A.M.

Property Owner: Aillery Family Living Trust Robert Bruce & Mary E-Trustees

Represented By: None

Parcel Number 096.00-1,006.000

Market Value: \$248,600

C&G Mkt Value: \$191,600

Estimated Co/Twp/School Tax \$7,522.21

Thompson Township

Property Type: A

Assessed Value: \$124,300

C&G Assessed Value: \$95,800

Parcel Approved for Homestead-No

Chief Assessor S. Seamans stated the owners would not be attending the hearing.

Motion was made by Commissioner Herschel to declare the appeal as abandoned.

Seconded by Commissioner Hall      Ayes: unanimous      Motion carried

Commissioner Hall motioned to adjourn at 9:17 AM.

Seconded by Commissioner Herschel      Ayes: unanimous      Motion carried

ATTEST:

APPROVED:



Secretary of Board



SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS

Date: 09/07/2023  
AS 2023-09

The Board of Assessment Revision meeting was called to order at 8:59 AM on September 7, 2023 in the Susquehanna County Courthouse.

Present: Commissioners A. Hall, J. Herschel, E. Arnold, Director of Assessment/Chief Assessor S. Seamans, Secretary Alyssa Sanguinito, Senior Field Appraiser/Deputy Director Patricia Leach, Field Appraiser Emily Freeman

Pledge of Allegiance to the Flag

Commissioner Herschel made a motion to approve the minutes from August 3, 2023.

Seconded by Commissioner Hall

Ayes: Commissioner Herschel & Commissioner Hall  
Commissioner Arnold abstained Motion: carried

DISCUSSION: Sean R & Beatrice Ann Cordaro (109.06-1,055.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, S. Cordaro has demonstrated the required financial need and is recommended to approve for tax exemption status as of July 14, 2023.

Motion was made by Commissioner Herschel to approve tax exemption status.

Seconded by Commissioner Arnold Ayes: unanimous Motion: carried

DISCUSSION: Frank E & Margaret E Kilmer (030.00-1,048.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring F. Kilmer has demonstrated the required financial need and is recommended to be approved for tax exemption status as of August 2, 2023.

Motion was made by Commissioner Arnold to approve tax exemption status.

Seconded by Commissioner Herschel Ayes: unanimous Motion: carried

## INDIVIDUAL APPEAL CASE RECORD:

Date: 09/07/2023	Time: 9:01 AM
Property Owner: David & Christine Dewitt	
Represented By: Christine Dewitt	Bridgewater Township
Parcel Number: 107.18-1,003.00,000	Acres: 10.00ac Property Type: A
Market Value: \$79,200	Assessed Value: \$39,600
C&G Mkt Value: \$67,000	C&G Assessed Value: \$33,500
Estimated Co/Twp/School Tax: \$2,124.30	
Parcel Approved for Homestead: Yes	

Property Owner is contesting the increase in her assessment that occurred in September 2022. C. Dewitt submitted pictures of her home. She states that the home had a trailer attached and was a two-family home. Due to water damage and mold, she requested a reassessment and the taxes decreased to \$188 for school taxes in 2014. In 2021 repairs were made and taxes went from \$188 to \$1,000 for school.

Chief Assessor Seamans showed pictures of the home and explained in 2014 the assessment was decreased from \$32,700 to \$13,200 due to damages: faulty plumbing/wiring, mold, water damage. Assessment was changed in September 2022 to \$33,500 due to an addition and repairs that were completed.

Motion was made by Commissioner Herschel to deny the Appeal.

Seconded by Commissioner Arnold Ayes: unanimous Motion: carried

## Individual Appeal Case Record:

Date: 09/07/2023 Time: 9:12 AM  
Property Owner: Toby Grzenda & Jason McCarey (Jason McCarey present)  
Represented by: Att. Zachary Morahan Dimock Township  
Parcel Number: 161.00-2,001.01,000 Acres: 21.00ac Property Type: AC  
Market Value: \$256,600 Assessed Value: \$128,300  
C&G Market Value: \$237,400 C&G Assessed Value: \$118,700  
Estimated Co/Twp/School Tax: \$8,406.22  
Parcel Approved for Homestead: No

Attorney Morahan called as an expert witness, Albert C Reed IV, Certified Residential Appraiser. A. Reed IV was sworn in by Commissioner Alan Hall. Att. Morahan submitted into evidence as exhibit A, an appraisal by Nasser Real Estate & Appraisals Inc. The report was prepared by James K. Nasser SRA, ASA, CRA, AACA, MBA, PA State Certified General Appraiser and Albert C Reed IV., PA State Certified Residential Appraiser.

A. Reed IV testified that on August 16, 2023, he completed exterior measurements and interior inspection of all the buildings except one due to muddy conditions. He reports a three-unit apartment building in fair condition, as well as eight outbuildings that are old barns in fair condition. A. Reed IV explains his process for completing the appraisal. He testified that his report includes properties that are excellent comparables to the property in question.

Chief Assessor Seamans stated that the property was purchased by T. Grzenda and J. McCarey in 2021. Previously, in 2012 derelict buildings were removed from the assessment. In 2022 new buildings were discovered and an on-site review was requested by P. Leach on May 4, 2022. Att. Morahan responded on July 7, 2022, that the owners were denying access and forwarded a Google Maps image from 2019 and a drone image from June 2022. He reported that the footprint of the buildings had not increased during the last three years and actually decreased substantially during this period. On April 12, 2023, S. Seamans sent an email to Att. Morahan requesting dimensions, use, and photos of all the buildings on the property. She informed him that without this information submitted we will have to estimate the condition, measurements, and usage of all the buildings. On May 24, 2023, with no response, S. Seamans added commercial buildings.

J. McCarey reported the purchase of the property in 2021. J. McCarey states that one building fell down, three pole barns are new construction, they put a new roof and door on a barn, and repairs were made to the three-unit apartment building. When questioned by Commissioner Hall as to whether or not he would allow an on-site review by the assessment office at this time, he replied that he would not.

Motion was made by Commissioner Hall to deny the Appeal.

Seconded by Commissioner Herschel Ayes: unanimous Motion Carried

## Individual Appeal Case Record:

Date: 09/07/2023 Time: 9:30 AM  
Property Owner: Relief and Research International  
Represented by: Lisa Romanienko New Milford Township  
Parcel Number: 071.00-2,005.00,000 Acres: 60.00ac Property Type: A  
Market Value: \$62,200 Assessed Value: \$31,100  
C&G Market Value: \$20,800 C&G Assessed Value: \$10,400  
Estimated Co/Twp/School Tax: \$712.81  
Parcel Approved for Homestead: No

Lisa Romanienko is requesting tax exemption. She explained Relief and Research International's goals and her background. L. Romanienko explained the condition of the property and the progress made thus far in development of the property in plans on opening to the public. She submitted into evidence several maps, pictures, and documentation showing the parcel is a certified wildlife habitat.

Att. Michael Briechle, representing New Milford Township, testified that the township believes it would be premature to grant exemption on this parcel.

Chief Assessor Seamans explained that an on-site review was completed by S. Seamans and P. Leach. S. Seamans reports that there has been some cleanup on the site. No trespassing signs were posted on the property. Commissioner Hall questioned whether the property meets the HUP test. S. Seamans states that it does not meet criteria at this time.

Motion was made by Commissioner Hall to deny the appeal.

Seconded by Commissioner Arnold                      Ayes: unanimous                      Motion: Carried

### Individual Appeal Case Record:

Date: 09/07/2023                      Time: 9:46 AM  
Property Owner: Wayne Memorial Community Health Centers, Inc.  
Represented by: Fred Jackson, Consultant      Forest City Borough-2nd  
Parcel Number: 268.07-1,066.00,000      Acres: .64ac                      Property Type: CO  
Market Value: \$285,600                      Assessed Value: \$142,800  
C&G Market Value: \$ N/A                      C&G Assessed Value: \$ N/A  
Estimated Co/Twp/School Tax: \$11,098.42  
Parcel Approved for Homestead: No

Teresa Lacey, CEO and Robert Fortuner II, CFO were present.

Fred Jackson states they are applying for exemption for Wayne Memorial Community Health Center. F. Jackson provided documents describing the organization. He explained how the organization meets the five-point HUP test. Discussions regarding investment income and how they allocate the excess revenue back into the health center.

Chief Assessor Seamans explained that the assessment office completed an on-site review and the assessed value changed from \$142,800 to \$140,400. S. Seamans requested information from F. Jackson regarding incentives and bonuses for physicians, board members, CEO, and CFO. S. Seamans discussed the HUP test and does not believe they appear free from private profit motive thus not meeting qualification for exemption. She provided relating court cases.

Motion was made by Commissioner Herschel to approve the Appeal.

Seconded by Commissioner Arnold

Ayes: Commissioner Herschel & Commissioner Arnold  
Commissioner Hall did not vote on motion                      Motion: Carried

### Individual Appeal Case Record:

Date: 09/07/2023                      Time: 10:07 AM  
Property Owner: True Colors Youth and Outreach Center Inc  
Represented by: Jennifer Grant                      Hallstead Boro  
Parcel Number: 031.19-3,031.00,000      Acres: .80ac                      Property Type: R  
Market Value: \$133,000                      Assessed Value: \$66,500  
C&G Market Value: \$ N/A                      C&G Assessed Value: \$ N/A  
Estimated Co/Twp/School Tax: \$4,742.78  
Parcel Approved for Homestead: No

Jennifer Grant states she is here to request tax exemption for a property gifted to True Colors Youth and Outreach Center Inc. J. Grant explained the services the center will provide to the community. J. Grant states that they also have a cemetery which takes up most of the property. They have already started having fundraising events to pay their bills, host activity nights at Hallstead Park for youth and are sponsoring a dance at the legion for students. They are unable to open the building for public use due to damages

needing repair and not being handicap accessible yet. They still need their Certificate of Occupancy as well. They plan to be open in August or September of 2024. They are currently holding some community events.

Chief Assessor Seamans explained that there was a change notice sent on March 15, 2023. The property owner reports never receiving it. At an on-site review it was discovered that there was mold and water damage. Due to remeasuring the building the square footage changed. The assessment changed from \$66,500 to \$56,100. S. Seamans states that most of the land on this parcel contains a cemetery. S. Seamans states that it does seem that they meet the criteria for exemption.

Motion was made by Commissioner Herschel to approve the Appeal.

Seconded by Commissioner Arnold                      Ayes: unanimous              Motion: carried

Chief Assessor Seamans states that there is still the matter of the outstanding school tax bill for 2023.

Motion was made by Commissioner Herschel to approve exoneration of the school bill for 2023.

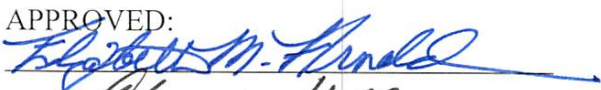

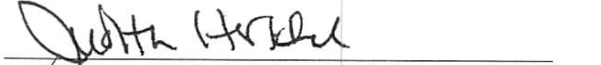
Seconded by Commissioner Arnold                      Ayes: unanimous              Motion: carried

Commissioner Arnold motioned to adjourn at 10:19 AM.

Seconded by Commissioner Herschel                      Ayes: unanimous              Motion: carried

ATTEST:

  
Secretary of Board

APPROVED:  
  
  
  
SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS

Date: 10/05/2023  
AS 2023-10

The Board of Assessment Revision meeting was called to order at 9:01 AM on October 5, 2023 in the Susquehanna County Courthouse.

Present: Commissioners A. Hall, J. Herschel, E. Arnold, Director of Assessment/Chief Assessor Sarah Seamans, Secretary Alyssa Sanguinito, Senior Field Appraiser/Deputy Director Patricia Leach, Field Appraiser Emily Freeman

Pledge of Allegiance to the Flag

Commissioner Arnold made a motion to approve the minutes from September 7, 2023.

Seconded by Commissioner Herschel                      Ayes: Unanimous      Motion carried

DISCUSSION: Brian Lynn & Tammie Lynn Graves (256.00-1,023.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, T. Graves has demonstrated the required financial need and is recommended to approve for tax exemption status as of August 17, 2023.

Motion was made by Commissioner Arnold to approve tax exemption status.

Seconded by Commissioner Herschel                      Ayes: Unanimous      Motion carried

### Individual Appeal Case Record:

Date: 10/05/2023                      Time: 9:02 AM  
Property Owner: BAHS Holdings LLC  
Represented by: Eliese Herzl-Betz-Attorney  
& Ryan Hlubb, MAI, SRA-General Appraiser                      Ararat Township  
Parcel Number: 171.00-1,024.00,000                      Acres: 180.68 acres      Property Type: AC  
Market Value: \$2,443,800                      Assessed Value: \$1,221,900  
C&G Market Value: \$2,362,800                      C&G Assessed Value: \$1,181,400  
Estimated Co/Twp/School Tax: \$90,105.38  
Parcel Approved for Homestead: No

Ryan Hlubb states that the \$6 million market value should be \$3.5 million at most. R. Hlubb discussed the common level ratio, cost and sales approach, market depreciation, and business value vs. real estate value. He also discussed his comparable sales such as Camp Tioga which sold for 2.24 million dollars almost six years back. R. Hlubb also explained that this is a seasonal business and has limited use. He has never seen a camp sold for as much as their implied fair market value is.

S. Seamans states that the last countywide reassessment was in 1993 and the valuation method has remained unchanged to be uniform and consistent. She states that BAHS Holdings LLC bought the property for \$2.5 million in 2007 and has made many improvements since then, thus raising the assessment. S. Seamans explains that she, P. Leach and E. Freeman conducted an on-site review of the camp to measure the improvements and take updated photos. Once everything was calculated there was a square footage increase which changed the assessment from \$1,221,900 to \$1,262,700. During the appeal review it was also discovered that the Clean and Green ineligible acres increased from 18.68 acres to 28.30 acres and there will be a rollback on that difference in acreage (new C&G assessed value: increased from \$1,181,400 to \$1,225,000). S. Seamans pointed out Camp Tioga on Pictometry which is near Camp Chen-a-Wanda to show the difference in size. She asked the camp representatives how many campers they have come through the camp each year, to which they responded they didn't know.



Commissioner A. Hall questioned if R. Hlubb, visited the property himself which he stated he did not. Commissioner Hall noted that there are duplicated entries in the appraisal report and that property values in New York and Pennsylvania are different as well as Susquehanna County vs. Wayne County.

Motion was made by Commissioner Herschel to deny the Appeal.

Seconded by Commissioner Arnold

Ayes: Unanimous

Motion Carried

## INDIVIDUAL APPEAL CASE RECORD:

Date: 10/05/2023

Time: 9:21 AM

Property Owner: Xpress Natural Gas LLC

Represented By: Sektola Long-Sr Accounting Manager

& Joeby Connell-VP Finance

Forest Lake Township

Parcel Number: 084.00-1,030.02,000

Acres: 20 acres

Property Type: C2

Market Value: \$190,600

Assessed Value: \$95,300

C&G Mkt Value: N/A

C&G Assessed Value: N/A

Estimated Co/Twp/School Tax: \$6,438.65

Parcel Approved for Homestead: No

Joeby Connell states that they have done work with the Director of Assessment, S. Seamans. There was a structure assessed as a building when it is a sound barrier. They are requesting a refund for overpayment of taxes.

S. Seamans states that they are correct. In 2017 a change notice was sent showing the addition of a building for the 2018 tax year. It was brought to the attention of S. Seamans that the building that was added was a sound proof wall. S. Long called and spoke with S. Seamans about the structure. S. Seamans then did a revision for 2023 school taxes. She states that Xpress Natural Gas LLC are allowed to ask for a refund for up to six years prior.

Commissioner A. Hall asked if there was something that triggered this to be assessed. S. Seamans responds that buildings were added and Clean and Green changes were made. Commissioner Hall asks if there was a permit. S. Seamans reports no permit was found. The building was added in error.

Motion was made by Commissioner Herschel to approve the Appeal.

Seconded by Commissioner Arnold

Ayes: Unanimous

Motion carried

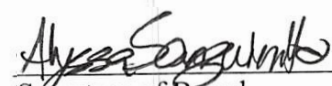
Commissioner Arnold motioned to adjourn at 9:28 AM.

Seconded by Commissioner Herschel

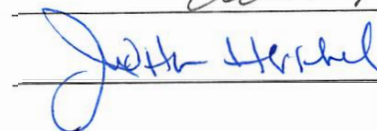
Ayes: Unanimous

Motion carried

ATTEST:

  
Secretary of Board

APPROVED:



SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISION