Date: 03/03/2022 AS 2022-03

The Board of Assessment Revision meeting was called to order at 9:00 AM on March 3, 2022 in the Susquehanna County Courthouse.

Present: Commissioners J. Herschel, E. Arnold, Director of Assessment/Chief Assessor S. Seamans, Secretary A. Coy, Field Appraiser Patricia Leach.

Pledge of Allegiance to the Flag

Commissioner J. Herschel made a motion to approve the minutes from December 02, 2021.

Seconded by Commissioner: E. Arnold

Ayes: unanimous

Motion carried

DISCUSSION: Donald H Capron Sr. (183.00-1,062.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, Capron has demonstrated the required financial need and is recommended to approve for tax exemption status as of November 18, 2021.

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

Seconded by Commissioner: E. Arnold

Ayes: unanimous Motion carried

DISCUSSION: Bud & Jessica Edwards. (223.00-1,012.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, B. Edwards has demonstrated the required financial need and is recommended to approve for tax exemption status as of December 03, 2021.

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

Seconded by Commissioner: J. Herschel

Ayes: unanimous Motion carried

DISCUSSION: Charles Grohe (196.00-1,001.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, Grohe has demonstrated the required financial need and is recommended to approve for tax exemption status as of January 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 01/12/2022 declaring, Dale Weaver no longer resides at the property and it should be placed back on the tax rolls.

Motion was made by Commissioner J. Herschel to remove tax exemption status.

Seconded by Commissioner: E. Arnold

Ayes: unanimous

Motion carried

DISCUSSION: Scott A & Tanya Styverson (151.00-1,059.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, Tanya M Styverson has demonstrated the required financial need and is recommended to approve for tax exemption status as of January 14, 2022.

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

Seconded by Commissioner: E. Arnold

Ayes: unanimous

Motion carried

INDIVIDUAL APPEAL CASE RECORD:

Date: 03/03/2022

Time: 9:02 AM

Property Owner: James L Venneman Jr. Represented By: James L. Venneman Jr.

Parcel Number: 093.16-1,003.00,000 Market Value: \$ 70,600

Acres: 2.01ac Property Type: RC Assessed Value:

\$ 35,300

C&G Mkt Value: \$ N/A

C&G Assessed Value: \$ N/A

Estimated Co/Twp/ School Tax- \$2,302.27

Parcel Approved for Homestead- Yes

Property Owner stated that he is looking to have his house taxes be decreased. Property Owner discussed neighboring parcels that are valued less than his. Mr. Venneman explained damages to his home, etc. and provided an evaluation from NADA that mobile home is valued at \$21,400.

Chief Assessor Seamans stated this Residential property's Estimated Property Value in today's open and fair market using the Common Level Ration is \$124,820. Property Owner paid \$121,000 in 2004. S. Seamans states that the previous per Sq ft was \$35.46 and was decreased to \$29.45 which is lower than other double-wides on the Lake. Value reduction previously sent and owner did not accept. Explained we value the property as a whole.

Motion was made by Commissioner E. Arnold to deny the appeal.

Seconded by Commissioner: J. Herschel

Ayes: unanimous Motion carried

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

Seconded by Commissioner: J. Herschel

Ayes: unanimous Motion carried

ATTEST:

Secretary of Board

COUNTY BOARD OF

Date: 05/06/2022 AS 2022-05

The Board of Assessment Revision meeting was called to order at 9:00 AM on May 6, 2022 in the Susquehanna County Courthouse.

Present: Commissioners A. Hall, J. Herschel, E. Arnold, Director of Assessment/Chief Assessor S. Seamans, Secretary A. Coy, Field Appraiser Patricia Leach, Assistant Director of Assessment T. Landucci

Pledge of Allegiance to the Flag

Commissioner A. Hall made a motion to approve the minutes from March 3, 2022.

Seconded by Commissioner: J. Herschel

Ayes: unanimous Motion carried

DISCUSSION: Robert Sawler (024.02-1,051.00,004): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, R. Sawler has demonstrated the required financial need and is recommended to approve for tax exemption status as of March 30, 2022.

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

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

DISCUSSION: Bruce Masteller (255.08-1,026.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating B. Masteller has failed to revalidate the financial need and is recommended to be removed from the tax exemption status.

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

Seconded by Commissioner: J. Herschel

Ayes: unanimous

Motion carried

DISCUSSION: Donald W & Elise N Smith (124.14-2,050.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating that Donald is deceased. E. Smith has demonstrated the required financial need and is recommended to be approved for tax exemption status.

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

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

DISCUSSION:

Homestead Discussion: Kenneth & Lisa Schmidt: (147.00-2,038.03,000) Chief Assessor Seamans states the Assessment office received their application, without the required proof of residence. The Assessment office response letter was sent on 2/2/2022. L. Schmidt said she received the letter in March. Updated address was not given to Assessment office. Both deadlines were missed due to postal delay. Proof is now provided.

Motion was made by Commissioner: J. Herschel to approve the application.

Seconded by Commissioner: E. Arnold Ayes: A. Hall-deny Motion carried

INDIVIDUAL APPEAL CASE RECORD:

Time: 9: 00 AM Date: 05/06/2022

Property Owner: Carl F. & Ann Marie Arabia

Thompson Township

Represented By: Carl Arabia Parcel Number: 135.05-1,009.00,000 Acres: 1.04 ac Property Type: RS

Market Value: \$86,600 Assessed Value: \$43,300 C&G Mkt Value: \$ N/A C&G Assessed Value: \$ N/A

Estimated Co/Twp/ School Tax- \$3,399.92 Parcel Approved for Homestead-No

Property Owner stated that he moved from Honesdale to Thompson. He presented proof of changed address. He said that he received the letter 2 days after proof was needed to be received by the Assessment Office.

Chief Assessor Seamans explained that the proof was sufficient but was received too late.

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

Seconded by Commissioner: E. Arnold Ayes: unanimous Motion carried

INDIVIDUAL APPEAL CASE RECORD:

Date: 05/06/2022 Time: 9:05 AM

Property Owner: Lucille Mae Froehlich & Bruce Wayne Froehlich

Represented by: Lucille Mae & Bruce Wayne Froehlich - Montrose Borough 1st Parcel Number: 124.13-1,064.00,000 Acres: .48ac Property Type: R

Market Value: \$30,800 Assessed Value: \$15,400

C&G Market Value \$ N/A C&G Assessed Value \$ N/A

Estimated Co/Twp/ School Tax \$1,155.95

Parcel Approved for Homestead: No

Property Owner stated she remarried after the death of her previous husband. She believes that the Homestead was removed in error and feels it should be reinstated because she did not move and has lived there for 54 years.

Chief Assessor Seamans explained that the original form was only signed by Lucille's late husband, Albert in 2007. The Assessment Office did not receive her new application until after the March 1st deadline.

Motion was made by Commissioner: J. Herschel to deny the Appeal.

Motion Carried Seconded by Commissioner: E. Arnold Ayes: unanimous

INDIVIDUAL APPEAL CASE RECORD:

Date: 05/06/2022

Time: 9:10 AM

Property Owner: Jay Anthony Burkholder

Represented by: Jay Anthony Burkholder

Dimock Township Property Type: A

Parcel Number: 199.00-1,037.00,000 Acres: 10.12ac Market Value: \$80,000

Assessed Value: \$40,000

C&G Market Value \$ 67,200

C&G Assessed Value \$33,600

Estimated Co/Twp/ School Tax \$2,110.75 Parcel Approved for Homestead: No

Property Owner stated he missed the deadline for the Homestead/Farmstead application

and did not send in proof of residence.

Chief Assessor stated the Assessment office received his application on 2/3/2022 without proof of residence. On 3/9/2022 a letter was sent from the Assessment office requesting

proof by 3/23/2022, that deadline was missed.

Motion was made by Commissioner: E. Arnold to deny the Appeal.

Seconded by Commissioner: J. Herschel

Ayes: unanimous

Motion Carried

Commissioner: E. Arnold motioned to adjourn at 9: 20 AM.

Seconded by Commissioner: J. Herschel

Ayes: unanimous Motion carried

ATTEST:

Secretary of Board

SUSQUEHANNA COUNTY BOARD OF

Date: 08/04/2022 AS 2022-08

The Board of Assessment Revision meeting was called to order at 9:00 AM on August 4, 2022 in the Susquehanna County Courthouse.

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

Pledge of Allegiance to the Flag

Commissioner- E. Arnold made a motion to approve the minutes from May 6, 2022.

Seconded by Commissioner: <u>J.Herschel</u> Ayes: unanimous Motion carried

DISCUSSION: Cathleen A. Armstrong (043.02-1,012.00,000): a Residential located in Choconut Township with an Appraised value of \$94,800 and Assessed value of \$47,400. Chief Assessor, Seamers, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, Cathleen A. Armstrong has demonstrated the required financial need and is recommended to be approved for tax exemption status as of April 28, 2022.

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

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

DISCUSSION: Donald S. & Catherine R. Benedict (131.00-1,051.00,000): located in Jackson Township, with an Appraised value of \$115,000 and Assessed value of \$57,500. Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating Donald Benedict has failed to revalidate the financial need and is recommended to be removed from the tax exemption status.

Motion was made by Commissioner: <u>J.Herschel</u> to remove tax exemption status.

Seconded by Commissioner: E. Arnold Ayes: unanimous Motion carried

DISCUSSION: Kaleb Cardin (123.00-1,019.04,000): located in Bridgewater Township with an Appraised Value of \$91,600 and Assessed Value of \$45,800. Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating that Kaleb Cardin has demonstrated the required financial need and is recommended to be approved for tax exemption status as of May 18,2022.

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

Seconded by Commissioner: <u>J. Herschel</u> Ayes: unanimous Motion carried

DISCUSSION: John Campbell: (259.00-1,064.00,000): located in Lathrop Township, with an Appraised Value of \$41,000 and an Assessed Value of \$20,500. Chief Assessor Seamans states that the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating John Campbell has failed to revalidate the financial need and is recommended to be removed from the tax exemption status.

Motion was made by Commissioner: J. Herschel to remove tax exemption status.

Geonded by Commissioner: E. Arnold Ayes: Unanimous Motion carried

DISCUSSION: Susan Raub (205.00-2,053.00,000): located in Lenox Township, with an Appraised Value of \$15,000 and an Assessed Value of \$7,500. Chief Assessor Seamans states that the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating Susan Raub has failed to revalidate the financial need and is recommended to be removed from the tax exemption status.

Motion was made by Commissioner: J. Herschel to remove tax exemption status.

Seconded by Commissioner: <u>E. Arnold</u> Ayes: Unanimous

Motion carried

DISCUSSION: Paul A. & Donna A Crowell (093.00-1,012.00,000): located in Jackson Township with an Appraised Value of \$82,600 and an Assessed Value of \$41,300. Chief Assessor, Seamans, states that the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating that Paul Crowell has demonstrated the required financial need and is recommended to be approved for tax exemption status as of June 28, 2022.

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

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

Commissioner: E. Arnold motioned to adjourn at 9:11 am.

Seconded by Commissioner: <u>J. Herschel</u>

Ayes: unanimous Motion carried

ATTEST:

Secretary of Board

SUSQUEHANNA COUNTY BOARD OF

Date: 08/31/2022 AA 2022-08

The Board of Assessment Revision meeting was called to order at 9:00 AM on August 31, 2022 in the Susquehanna County Courthouse.

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

Pledge of Allegiance to the Flag.

Commissioner <u>J. Herschel</u> made a motion to approve the minutes from August 4, 2022. Seconded by Commissioner: <u>E. Arnold</u> Ayes: unanimous Motion carried

DISCUSSION:

Susan Raub Parcel Number: (205.00-2,053.00,000)

Chief Assessor, S. Seamans states the Assessment office received a letter from the Pennsylvania Department of Military and Veterans Affairs declaring Susan Raub has demonstrated the required financial need and is recommended to be approved for tax exemption status as of July 5, 2022.

Motion was made by Commissioner: <u>E. Arnold</u> to approve tax exemption status. Seconded by Commissioner: <u>J. Herschel</u> Ayes: unanimous Motion carried

INDIVIDUAL APPEAL CASE RECORD:

Date: 08/31/2022 Time: 9:05 AM

Property Owner: Columbia Hose Company No 1 Inc.

Represented By: Colvin Grick & Karen Gudykunst New Milford Borough

Parcel Number: 109.05-1,013.00,000 Acres: 2.34 Property Type: C1

Market Value: \$62,000 Assessed Value: \$31,000 C&G Mkt Value: \$ N/A C&G Assessed Value: \$ N/A

Estimated Co/Twp/ School Tax- \$2,000.74 Parcel Approved for Homestead- No

Property owner's representative stated that the building is no longer being rented by a commercial business and is used for the support of the fire company. They are requesting exempt status and also stated the building will be razed.

Chief Assessor S. Seamans explained that an On-Site Review was completed and the assessed value was changed from \$31,000 to \$14,600 due to condition of the building.

They had filled out the required exemption status request paperwork.

Motion was made by Commissioner: <u>J. Herschel</u> to approve the Appeal for exemption status. Seconded by Commissioner: <u>E. Arnold</u> Ayes: unanimous Motion Carried

INDIVIDUAL APPEAL CASE RECORD:

Date: 08/31/2022 Time: 9:10 AM

Property Owner: Susquehanna Fire Dept Inc.

Represented By: none Susquehanna Borough

Parcel Number: 054.11-3,005.00,000 Acres: .39 Property Type: CG Market Value: \$28,800 Assessed Value: \$14,400 C&G Market Value \$ N/A C&G Assessed Value \$ N/A

Estimated Co/Twp/School Tax \$1,322.21 Parcel Approved for Homestead: No

Property owner requesting exemption and requested continuance one day prior to the appeal hearing. No representatives were present.

Chief Assessor S. Seamans explained that an On-Site Review was completed, and the Assessed value was adjusted from 14,400 to 23,800 due to remeasurement of the building and adjustment of value to align with other like commercial garages in the area.

Motion was made by Commissioner: <u>J. Herschel</u> to deny the Appeal.

Seconded by Commissioner E. Arnold Ayes: unanimous Motion Carried

INDIVIDUAL APPEAL CASE RECORD:

Date: 8/31/2022 Time: 9:15 AM

Property Owner: Bisa Minton Represented by: Bisa Minton

Parcel Number: 109.00-1,073.00,000 Acres 2.68 Property Type: R Market Value: \$107,200 Assessed Value: \$53,600 C&G Mkt Value: \$ N/A C&G Assessed Value: \$ N/A

Estimated Co/Twp/School Tax- \$3,673.74 Parcel Approved for Homestead- No

Property Owner did not show for Appeal hearing, and Commissioner <u>A. Hall</u> motioned to deny the Appeal due to Abandonment. Seconded by <u>J. Herschel</u>. Ayes: unanimous Motion Carried

Motion was made by E. Arnold to adjourn at 9:18 AM

Seconded by J. Herschel

Ayes: unanimous

Motion carried

The Board of Assessment Revision meeting was called to re-open at 9.30 AM By E. Arnold and seconded J. Herschel

<u>J. Herschel</u> made a motion to un-do the abandonment of the Appeal by Bisa Minton, Seconded by Commissioner: <u>E. Arnold</u>.

INDIVIDUAL APPEAL CASE RECORD:

Date: 08/31/2022 Time: 9:30 AM

Property Owner: Bisa Minton Represented By: Bisa Minton

Parcel Number: 109.00-1,073.00,000 Acres 2.68 Property Type: R Market Value: \$107,200 Assessed Value: \$53,600 C&G Mkt Value: \$ N/A C&G Assessed Value: \$ N/A

Estimated Co/Twp/School Tax- \$3,673.74 Parcel Approved for Homestead- No

Property Owner stated that she has had the property since 2006 but built a new home in 2013. She noticed the taxes changed in 2014, seemed high and came to the assessment office to inquire. In 2022 she came into the office again to inquire about her assessment. She found that the home was listed as having 1,000 sq.ft of finished basement that was not finished. Assessors, Patricia Leach & Emily Mchale went out for an onsite review on 3/11/22 and verified that the basement was not finished. She has been paying the taxes for 9 years and would like to get a refund.

S.Seamans stated the assessed value had been adjusted from 58,300 to 53,600 due to the basement being assessed as finished and incorrect measurements of house. S. Seamans provided a spreadsheet of taxes paid by Ms. Minton in error and amounts to be refunded to her pending board decision.

<u>J. Herschel</u> motioned to approve the refund for Bisa Minton Seconded by <u>E. Arnold</u> Ayes: unanimous Motion Carried

Commissioner: E. Arnold motioned to adjourn at 9:37 AM.

Seconded by Commissioner J. Herschel

Ayes: unanimous

Motion carried

ATTEST:

Secretary of Board

APPROVED

SUSQUEHANNA COUNTY BOARD OF

Date: 10/20/2022 AS 2022-10

The Board of Assessment Revision meeting was called to order at 9:00 AM on October 20, 2022 in the Susquehanna County Courthouse.

Present: Commissioners A. Hall, J. Herschel, E. Arnold, Senior Field Appraiser/ Deputy Director Patricia Leach, Field Assessor Emily McHale, GIS Senior Administrator Teri M. Gulick, GIS Assistant Administrator Theresa LoSapio,

Pledge of Allegiance to the Flag

Commissioner Arnold made a motion to approve the minutes from August 31, 2022. Seconded by Commissioner: Herschel Ayes: unanimous Motion carried

Discussion:

Robert M. Sorensen Parcel Number: (082.00-1,003.00,000)
Senior Field Appraiser/Deputy Director Patricia Leach states the Assessment Office received a letter from the Pennsylvania Department of Military and Veterans Affairs declaring Robert M. Sorensen has demonstrated the required financial need and is recommended to be approved for tax exemption status as of September 26, 2022.

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

Seconded by Commissioner: Herschel Ayes: unanimous Motion carried

Individual Appeal Case Record:

Date: 10/20/2022 Time: 9: 03 AM

Property Owner: Cynthia L. Allen

Represented By: Cynthia L. Allen
Parcel Number: 111.00-1,041.00,000
Market Value: \$50,200
C&G Mkt Value: \$ N/A
New Milford Township
Acres: 1.22 ac Property Type: R
Assessed Value: \$25,100
C&G Assessed Value: \$ N/A

Estimated Co/Twp/ School Tax- \$271.83/150.60/1297.92

Parcel Approved for Homestead-No

Property Owner stated she bought the parcel which was assessed for 3.07 acres, however she had a survey completed which shows the parcel has 1.22 acres. She would like Assessment Office to make the adjustment to her acreage for the entire 2022 tax year.

Deputy Director Patricia Leach stated that the office had received a deed for the above parcel and a notice of that change was sent 12/2/22. A corrective deed was filed 06/02/2022, which was after County/Township 2022 billing had already occurred. A notice regarding the corrective deed was mailed 08/03/2022. Ms. Leach stated that a revised bill could be done for School 2022 taxes.

Motion was made by Commissioner: Arnold to approve the Appeal for School 2022 tax year.

Seconded by Commissioner: Herschel Ayes: unanimous Motion carried

Individual Appeal Case Record:

Date: 10/20/2022 Time: 9:08 AM

Property Owner: Thomas J. & Sarah J. O'Donnell

Represented by: Thomas J. O'Donnell

Parcel Number: 048.00-1,036.00,000

Market Value: \$ 144,000

C&G Market Value \$ 108,600

Liberty Township

Acres: 60.00

Property Type: R

Assessed Value: \$ 72,000

C&G Assessed Value \$ 54,300

Estimated Co/Twp/ School Tax \$588.07/447.98/2,727.59

Parcel Approved for Homestead: N

A C

Property Owner stated: He had submitted a deed changing the name of ownership of the parcel. He stated that the Assessment Office had changed the method we valued property and the amount of open vs. wooded land had changed on his parcel thus increasing his land value by \$1,000.

Deputy Director Leach explained that a deed had been received in the Assessment Office and per office policy an updated Clean and Green application and questionnaire were mailed to Mr. O'Donnell. The application and questionnaire were received and reviewed. After review the Mapping Department was asked to pull the soil values. At this point in the hearing Teri Gulick and Theresa LoSapio answered questions posed by Mr. O'Donnell and the Assessment Board regarding the procedures followed by the GIS Department regarding Mr. O'Donnell's parcel.

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

Seconded by Commissioner: Arnold Ayes: unanimous Motion Carried

Individual Appeal Case Record:

Time: 9:23 AM Date: 10/20/2022

Property Owner: Glenda Klim Irrevocable Grantor Trust

Represented by: Gail Hill, Mrs. Klim's POA Harford Township Parcel Number: 147.00-2,050.00,000 Property Type: A Acres: 22.84

Market Value: \$93,600 Assessed Value: \$ 46,800 C&G Market Value \$ 70,200 C&G Assessed Value \$ 35,100

Estimated Co/Twp/ School Tax \$380.13/197.61/1,633.80

Parcel Approved for Homestead- No

Mrs. Hill stated that her mother's parcel has been put into an irrevocable trust. She states that her mother received notification from the Assessment Office in April 2022 regarding the removal of her mother from the Homestead Exemption Program. Due to family circumstances Mrs. Hill did not send a copy of the deed clarifying that her mother had Life Use of the property. She was therefore removed from the Homestead Program in error. She would like her mother reinstated into the Homestead Program for the School 2022 tax year. She explained her mother did pay her School 2022 taxes and would like a refund of the Mt. View School exemption of \$287.29.

Deputy Director Leach explained that a deed had been received and processed through the Assessment Office which resulted in Mrs. Klim being removed from the Homestead Program. She stated that a copy of the Trust was received 7/22/2022, but that this was after the appeal deadline. At that time it was explained to Mrs. Hill that an annual appeal would be an option.

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

Seconded by Commissioner: Arnold Ayes: unanimous Motion Carried

Commissioner: Hall motioned to adjourn at 9:31 AM.

Seconded by Commissioner: Herschel Ayes: unanimous Motion carried

ATTEST:

QUEHANNA COUNTY BOARD OF