

Date: 1/04/2024  
AS 2024-1

The Board of Assessment Revision meeting was called to order at 9:00 AM on January 4, 2024, in the Susquehanna County Courthouse.

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

Pledge of Allegiance to the Flag

Commissioner Herschel made a motion to approve the minutes from October 5, 2023.

Seconded by Commissioner Hall

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

DISCUSSION: Kenneth Peter Hoffman (124.17-1,054.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, K. Hoffman has demonstrated the required financial need and is recommended to be approved for tax exemption status as of July 14, 2023.

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

Seconded by Commissioner Darrow  
Ayes: Unanimous  
Motion carried

DISCUSSION: Janice & Patrick Hughes (126.09-1,023.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, J. Hughes has demonstrated the required financial need and is recommended to be approved for tax exemption status as of November, 2, 2023.

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

Seconded by Commissioner Darrow  
Ayes: Unanimous  
Motion carried

DISCUSSION: William J & Anne Lee Conklin (054.14-3,082.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, A. Conklin has demonstrated the required financial need and is recommended to be approved for tax exemption status as of December, 1, 2023.

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

Seconded by Commissioner Darrow  
Ayes: Unanimous  
Motion carried

DISCUSSION: Affirming the Organizational Meeting held on January 2, 2024, appointing Commissioner A. Hall as Chair and Commissioner D. Darrow as Vice Chair.

Motion was made by Commissioner Herschel to approve.




Seconded by Commissioner Darrow  
Ayes: Unanimous  
Motion carried

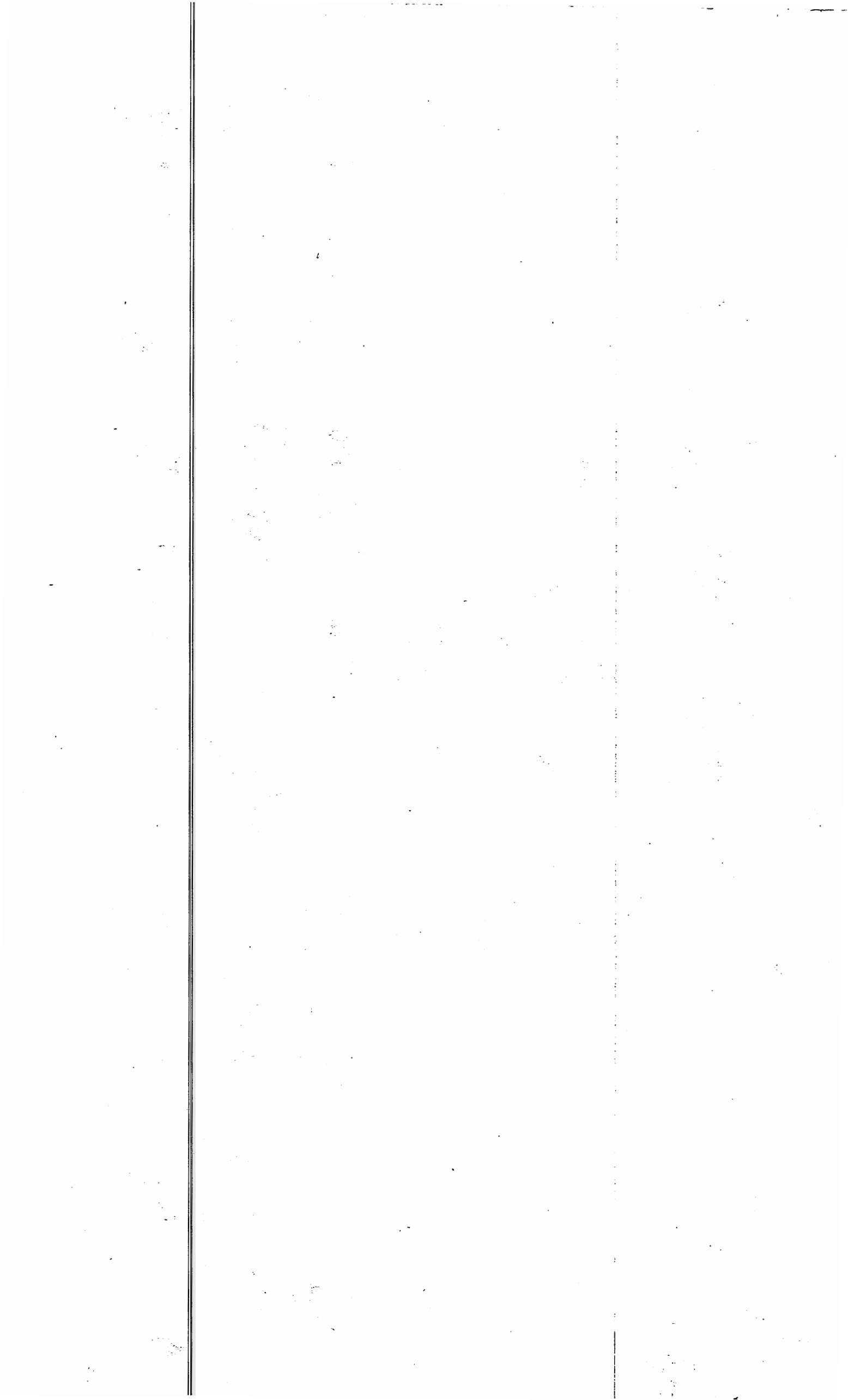
Commissioner Darrow motioned to adjourn at 9:05 AM.

Seconded by Commissioner Herschel  
Ayes: Unanimous  
Motion carried

ATTEST:

  
Secretary of Board

APPROVED:   
  
  
SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS



Date: 02/01/2024  
AS 2024-02

The Board of Assessment Revision meeting was called to order at 8:59 AM on February 1, 2024, in the Susquehanna County Courthouse.

Present: Commissioners A. Hall, D. Darrow, J. Herschel, Director of Assessment/Chief Assessor S. Seamans, Secretary A. Sanguinito

Pledge of Allegiance to the Flag

Commissioner Herschel made a motion to approve the minutes from January 4, 2024.

Seconded by Commissioner Darrow                      Ayes: Unanimous      Motion carried

DISCUSSION: Scott & Christine Cosklo (248.00-1,020.14,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, S. Cosklo has demonstrated the required financial need and is recommended to be approved for tax exemption status as of December 26, 2023

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

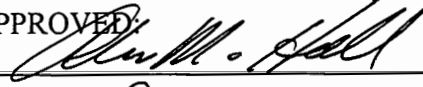

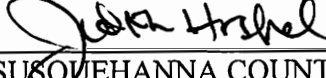
Seconded by Commissioner Herschel                      Ayes: Unanimous      Motion carried

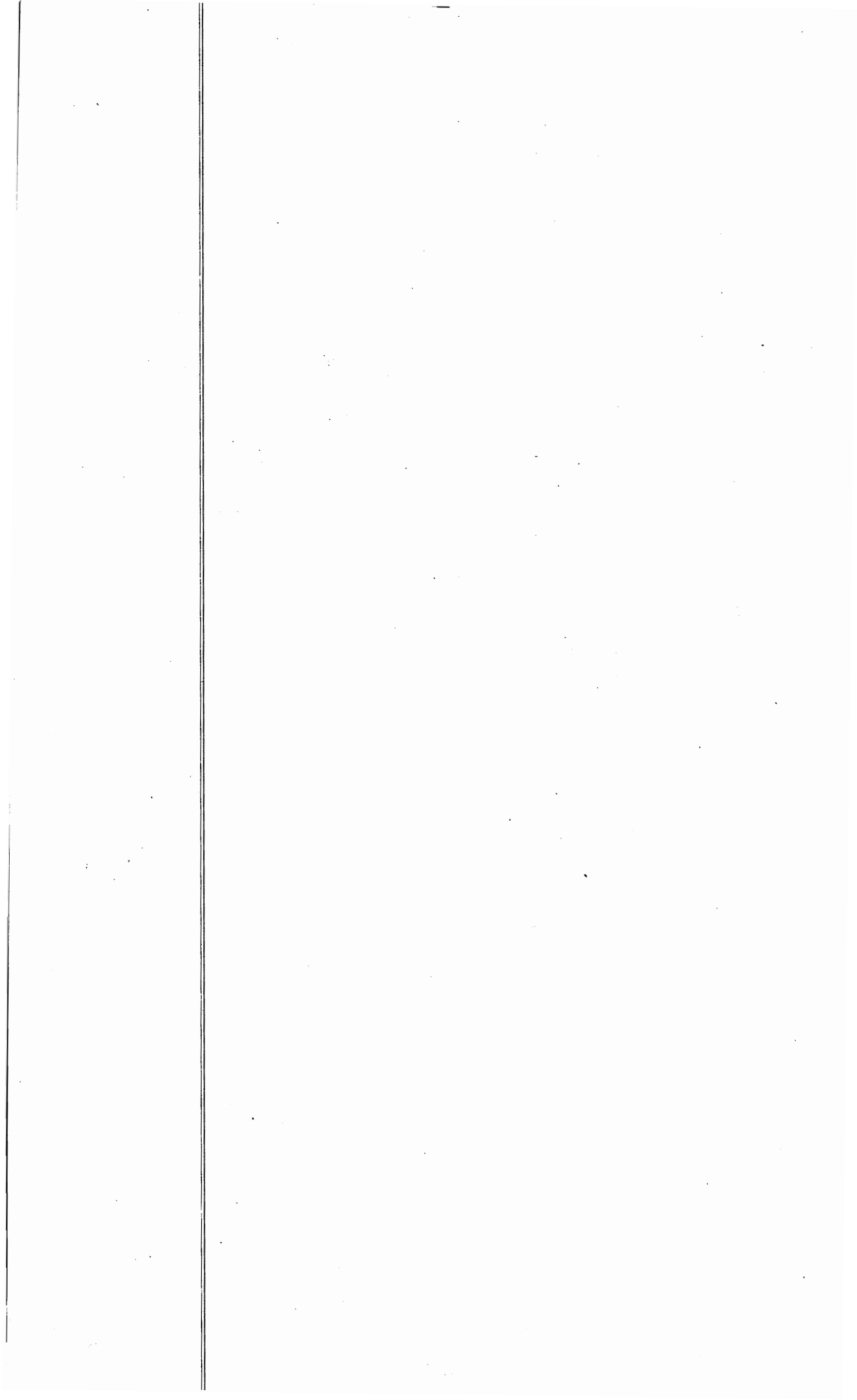
Commissioner Herschel motioned to adjourn at 9:01 AM.

Seconded by Commissioner Darrow                      Ayes: Unanimous      Motion carried

ATTEST:

  
Secretary of Board

APPROVED:  
  
  
  
SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS



Date: 03/07/2024  
AS 2024-03

The Board of Assessment Revision meeting was called to order at 8:59 AM on March 7, 2024, in the Susquehanna County Courthouse.

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

Pledge of Allegiance to the Flag

Commissioner Herschel made a motion to approve the minutes from February 1, 2024.

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

**INDIVIDUAL APPEAL CASE RECORD:**

Date: 03/07/2024 Time: 9:07 AM  
Property Owner: Mark N Graves & Deborah G Kromer  
Represented By: Deborah Kromer New Milford Township  
Parcel Number: 127.19-1,030.00,000 Acres: 1.38ac Property Type: R  
Market Value: \$108,200 Assessed Value: \$54,100  
C&G Mkt Value: N/A C&G Assessed Value: N/A  
Estimated Co/Twp/School Tax: \$3,708.01  
Parcel Approved for Homestead: No

Chief Assessor Seamans read in the appeal. The owner is not yet present.

Commissioner Herschel motioned to recess at 9:08 AM.

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

The Board of Assessment Revision meeting was called to reopen at 9:26 AM

Commissioner Hall states that the appeal has already been read in.

Deborah Kromer states that she is looking for a credit. She discusses that the property was reassessed, and the assessment lowered.

Chief Assessor Seamans explains there was a change notice mailed due to a clerical error discovered by Assessor Freeman. S. Seamans states that the whole house was on as one and a half story when E. Freeman discovered part of the house is one story. During an onsite review, S. Seamans discovered another section of the house that was one story as well. The corrections have been made to the assessment. The owner requests a refund. S. Seamans states the refund will be 6 years per assessment law.


Motion was made by Commissioner Herschel to approve the Appeal for refund.



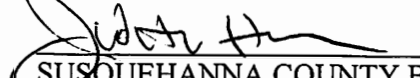
Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

Commissioner Darrow motioned to adjourn at 9:30 AM.

Seconded by Commissioner Herschel Ayes: Unanimous Motion carried

ATTEST:

  
Secretary of Board

APPROVED  
  
  
  
SUSQUEHANNA COUNTY BOARD OF ASSESSMENT REVISIONS



Date: 05/02/2024  
AS 2024-05

The Board of Assessment Revision meeting was called to order at 9:00 AM on May 2, 2024, in the Susquehanna County Courthouse.

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

Pledge of Allegiance to the Flag

Commissioner Herschel made a motion to approve the minutes from April 4, 2024.

Seconded by Commissioner Darrow

Ayes: Unanimous Motion carried

Commissioner Darrow recused himself from the Aldrich Farm Inc Appeal case.

### Individual Appeal Case Record:

Date: 05/02/2024

Time: 9:01 AM

Property Owner: Aldrich Farm Inc

Represented by: Nathan Aldrich - VP  
& Scott Aldrich - President

Bridgewater Township

Parcel Number: 145.00-1,007.00,000

Acres: 263.00 ac Property Type: A

Market Value: \$330,800

Assessed Value: \$165,400

C&G Market Value: \$198,800

C&G Assessed Value: \$99,400

Estimated Co/Twp/School Tax: \$6,303.14

Parcel Approved for Homestead: Yes

Property owners, Nathan Aldrich & Scott Aldrich, are appealing due to an outbuilding being mislabeled. N. Aldrich states that it is a manure management system which should be tax exempt. He informs that the manure stays in the building until it is ready to be spread. Commissioner Herschel asks if there is any use for the structure other than manure containment. N. Aldrich relpies that there is no other use.

Chief Assessor Seamans explains all the changes that were included in the change notice they received. N. Aldrich reports they are not contesting any of the other changes made to the record. After an on-site appeal review, additional adjustments were made to correct the record. She states that the portion of the beef barn primarily used for manure containment is exempt while the rest of the building is assessed. S. Seamans shows that the permit was for a 'heifer barn with storage.' S. Aldrich states it was his mistake calling the structure a barn on the permit. She also provides a newspaper article and information found on the Conservation District's website which states the outbuilding is described as a confinement structure with 35 animal units and manure storage. The USDA building plan shows a proposed heavy use storage as well as the manure storage area. S. Seamans provided the definition of a heavy use area. She states that to be exempt the structure must be used predominately for processing and storage of animal waste. This building has a portion predominately used for cattle and a portion predominately used for manure.

N. Aldrich states that the whole building is predominantly manure storage and informs that the area where the cattle are is a bedded pack.

Chief Assessor Seamans references a PennState Extension article related to nutrient management. It discussed what 'manure storage' includes and what it does not include, bedded packs are not included under these standards. She states the definition of a beef barn, set at the 1993 Susquehanna countywide reassessment. S. Seamans mentions case law Kippis v. Susquehanna County Board of Assessment (1999).

Commissioner Herschel states that in the beginning of the appeal N. Aldrich stated that there was no other use for the structure other than manure containment and then proceeded to say there are cows housed in the structure.









Roy and Louise are husband and wife and tenants by entirety of the property. R. Hollister states that L. Noble received a notice of Homestead removal two weeks after the deadline to reapply. He requests that Homestead be reinstated.

Chief Assessor S. Seamans explains that the assessment office was notified via the tax collector, that Roy Noble was deceased. The assessment office checked the system and found that he was the only one to sign the application, so the property was removed from Homestead. This happened after the deadline of March 1, 2024. S. Seamans states that she spoke to Louise Noble over the phone on April 4, 2024 to explain the application must be signed by all applicants in order to continue receiving the exclusion.

Motion was made by Commissioner Hall to approve the Appeal for School 2024 billing.



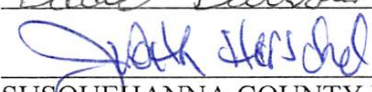
Seconded by Commissioner Herschel Ayes: Unanimous Motion carried

Commissioner Darrow motioned to adjourn at 9:10 AM.

Seconded by Commissioner Herschel Ayes: Unanimous Motion carried

ATTEST:

  
Secretary of Board

APPROVED:   
  
  
SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS

Date: 08/01/2024  
AS 2024-08

The Board of Assessment Revision meeting was called to order at 9:01 AM on August 1, 2024, in the Susquehanna County Courthouse.

Present: Commissioners A. Hall, D. Darrow, J. Herschel, Director of Assessment/Chief Assessor S. Seamans, Senior Field Appraiser/Deputy Director P. Leach, GIS Senior Administrator T. Gulick, Secretary A. Sanguinito

Pledge of Allegiance to the Flag

Commissioner Herschel made a motion to approve the minutes from June 6, 2024.

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

DISCUSSION: Albert R & Jacqueline Chilson Jr. (050.00-2,055.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, A. Chilson has demonstrated the required financial need and is recommended to be approved for tax exemption status as of May 10, 2024.

Motion was made by Commissioner Herschel to approve tax exemption status. The point card house is to remain taxable.

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

DISCUSSION: Kenneth Edward Beers (021.04-1,065.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring K. Beers has demonstrated the required financial need and is recommended to be approved for tax exemption status as of June 6, 2024.

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

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

#### INDIVIDUAL APPEAL CASE RECORD:

Date: 08/01/2024	Time: 9:06 AM
Property Owner: King Hill LLC	
Represented By: Ryan J Brannon, Esquire	New Milford Township
Parcel Number: 127.00-1,042.00,000	Acres: 152.71ac Property Type: V
Market Value: \$77,400 Assessed Value: \$38,700	
C&G Market Value: \$ N/A	C&G Assessed Value: \$ N/A
Estimated Co/Twp/School Tax: \$2,721.54	
Parcel Approved for Homestead: No	

R. Brannon explains that the property is being assessed for 160ac despite not having that much land. He provides a summary of chain title and states that there have been certain carveout sales and exceptions made which bring the original 160ac down to 55.39ac which is how much it should be assessed at.

GIS Senior Administrator T. Gulick states that they must record the land as it has been written in the deed. T. Gulick reports that the deed recorded in April was for 160ac. It had one exception with acreage and three exceptions with only deed references, which the Mapping Department researched to find the acreage. With those exceptions, the total acreage came to 152.71ac.

R. Brannon states he can do a corrective deed. Chief Assessor S. Seamans replies that a revisional bill can be done after a corrective deed is filed.

Motion was made by Commissioner Herschel to deny the Appeal at this time until a corrective deed is done.

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

Intermission at 9:14 AM  
Commissioner Hall left meeting  
Commissioner Hall returned to meeting  
Back in session at 9:17 AM

## Individual Appeal Case Record:

Date: 08/01/2024

Time: 9:18 AM

Property Owner: CBH Investments LLC

Represented by: Robert Heed, owner New Milford Township

Parcel Number: 148.00-1,022.00,000 Acres: 34.50ac Property Type: C5

Market Value: \$1,215,200

Assessed Value: \$607,600

C&G Market Value: N/A

C&G Assessed Value: N/A

Estimated Co/Twp/School Tax: \$42,737.86

Parcel Approved for Homestead: No

R. Heed reports that the square footage is incorrect, and he would like to clarify the classifications of the improvements. R. Heed states that the appraisal value is inaccurate, so he had the property reappraised and that appraisal was provided to the board.

Chief Assessor S. Seamans reports changes were made after an onsite review. She showed the buildings on the property and explains what each is classified as. S. Seamans also provided definitions for 'retail store' and 'warehouse' as defined by the 1993 county wide reassessment. The assessment was adjusted from \$607,600 to \$564,000.

R. Heed states that more of the structure should be on as warehouse. He says that the tax bills are too high for them to continue paying and they will not be able to develop any further and may have to shut Outdoor Insiders down.

Motion was made by Commissioner Herschel to deny the Appeal.

Seconded by Commissioner Darrow

Ayes: Commissioner Herschel & Commissioner Darrow

Nays: Commissioner Hall

Motion carried

## Individual Appeal Case Record:

Date: 08/01/2024

Time: 9:33 AM

Property Owner: Arrowhead Ministries Inc (Frank Judson, Executive Director present)

Represented by: Att. Michael Giangrieco Silver Lake Township

Parcel Number: 025.00-2,025.00,000 Acres: 10.19ac Property Type: A

Market Value: \$134,600

Assessed Value: \$67,300

C&G Market Value: \$122,400

C&G Assessed Value: \$61,200

Estimated Co/Twp/School Tax: \$4,644.30

Parcel Approved for Homestead: No

Property Owner: Arrowhead Ministries Inc Silver Lake Township

Parcel Number: 026.00-2,045.00,000 Acres: 0.75ac Property Type: R

Market Value: \$74,800

Assessed Value: \$37,400

C&G Market Value: N/A

C&G Assessed Value: N/A

Estimated Co/Twp/School Tax: \$2,838.18

Parcel Approved for Homestead: No

Attorney M. Giangrieco explains that the camp provides free services to disabled individuals and they are a nonprofit organization. He states that the staff need somewhere to stay, without them there is no camp. When asked if they charge rent, F. Judson replies that they do not charge the workers rent for staying in the houses, but they do charge their campers to attend the camp.

Chief Assessor S. Seamans explains that upon an onsite review, there was a change in assessment for parcel number 025.00-2,025.00,000. Based upon remeasure, the assessment went from \$61,200 to \$62,000. S. Seamans states that the directors' housing on the actual camp's parcel is not exempt with the rest of the parcel. She provided a few examples, including the Bible Conference, of exempt parcels where the staff housing is still taxable.

Attorney M. Giangrieco states that housing should be able to be exempt because of what they do and provide. Frank Judson explains that these two houses are not for the campers. They house about nine to ten staff in each house, some of the staff are seasonal and some are year-round.

Chief Assessor S. Seamans inquires how the housing relieves the government of burden to be exempt and offers court decisions to show how staff housing does not relieve the government of burden. Attorney M. Giangrieco states the court cases are irrelevant.

Motion was made by Commissioner Herschel to deny the Appeal.

Motion was made by Commissioner Darrow to approve the Appeal.

Seconded by Commissioner Hall to approve the Appeal.

Ayes: Commissioner Darrow & Commissioner Hall

Nays: Commissioner Herschel

Motion carried

Commissioner Darrow motioned to adjourn at 9:42 AM.

Seconded by Commissioner Hall



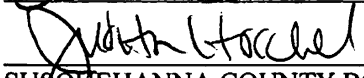
Ayes: Unanimous

Motion carried

ATTEST:

  
Secretary of Board

APPROVED:

  
  
  
SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS



GIS Senior Administrator T. Gulick explains that a deed came through in 2022 that caused the change from 2.56ac to 44.56ac. The deed that made the correction to 2.54ac came through in June 2024, which was after cutoff for 2024 school billing.

Chief Assessor S. Seamans states that the 2024 taxes have not yet been paid.

Motion was made by Commissioner Herschel to approve the Appeal for 2024 taxes.

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

**Individual Appeal Case Record:**

Date: 09/05/2024 Time: 9:09 AM  
Property Owner: Derek C & Lindsey M Johnson  
Represented by: Derek Johnson Auburn Township  
Parcel Number: 214.00-1,049.00,000 Acres: 2.85ac Property Type: R  
Market Value: \$92,600 Assessed Value: \$46,300  
C&G Market Value: \$N/A C&G Assessed Value: \$N/A  
Estimated Co/Twp/School Tax: \$3,272.02  
Parcel Approved for Homestead: Yes

Derek Johnson states that his property has recently been reassessed and inquires how the rate for a base acre works. He provides other properties' base acre rates compared to his.

Chief Assessor S. Seamans explains that utilities are part of a base acre and that an additional electric was added to his base acre.

D. Johnson states that his barn was changed from Fair to Good condition, and he only made repairs because the barn was rotting out. He provided outbuildings' conditions for comparison as well as pictures of his barn.

Chief Assessor S. Seamans states that she attempted to do a field visit, but she was denied access by the property owner. She provides pictures of the change, before and after which shows that the outbuilding is two stories instead of one which was previously listed and had an air conditioning unit.

Senior Field Appraiser P. Leach explains that she found a new outbuilding and a change in a current outbuilding during an ariel review. She completed an on-site review June 26, 2024. The new outbuilding caused no value change, the updates in the barn caused a \$2,940 change, and the addition of the new electrical service caused a change of \$1,100 for a total change in assessment of \$4,000.

Motion was made by Commissioner Hall to deny the Appeal.

Seconded by Commissioner Herschel Ayes: Unanimous Motion carried

**Individual Appeal Case Record:**

Date: 09/05/2024 Time: 9:25 AM  
Property Owner: CBH Investments LLC  
Represented by: N/A New Milford Township  
Parcel Number: 148.00-1,022.00,000 Acres: 34.50ac Property Type:C5  
Market Value: \$1,128,000 Assessed Value: \$564,000  
C&G Market Value: N/A C&G Assessed Value: N/A  
Estimated Co/Twp/School Tax: \$42,737.86  
Parcel Approved for Homestead: No

Motion was made by Commissioner Hall to extend the Appeal to October 2024.

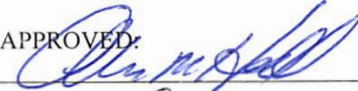
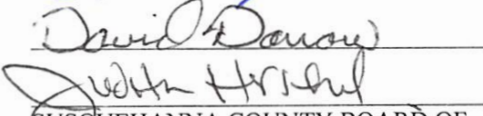
Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

Commissioner Darrow motioned to adjourn at 9:26 AM.

Seconded by Commissioner Herschel Ayes: Unanimous Motion carried

ATTEST:

  
Secretary of Board

APPROVED:  
  
  
SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS



Date: 10/03/2024  
AS 2024-10

The Board of Assessment Revision meeting was called to order at 9:00 AM on October 3, 2024, in the Susquehanna County Courthouse.

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

Pledge of Allegiance to the Flag

Commissioner Herschel made a motion to approve the minutes from September 5, 2024.

Seconded by Commissioner Darrow                                       Ayes: Unanimous     Motion carried

DISCUSSION: Valissa Kurosky (124.10-2,010.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring V. Kurosky has demonstrated the required financial need and is recommended to be approved for tax exemption status as of September 9, 2024.

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

Seconded by Commissioner Darrow                                       Ayes: Unanimous     Motion carried

#### Individual Appeal Case Record:

Date: 10/03/2024	Time: 9:02 AM
Property Owner: CBH Investments LLC	New Milford Township
Represented by: No one present	Acres: 34.50ac     Property Type: C5
Parcel Number: 148.00-1,022.00,000	Assessed Value: \$564,000
Market Value: \$1,128,000	C&G Assessed Value: N/A
C&G Market Value: N/A	Estimated Co/Twp/School Tax: \$39,662.74
Parcel Approved for Homestead: No	

Motion was made by Commissioner Darrow to rescind the original decision from August 2024 Appeal and set the assessed value at \$401,961 (rounded to \$402,000).

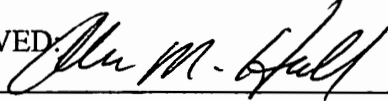
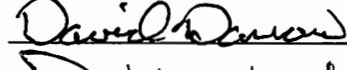
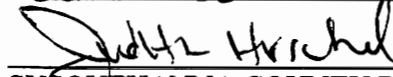
Seconded by Commissioner Herschel                                       Ayes: Unanimous     Motion carried

Commissioner Herschel motioned to adjourn at 9:03 AM.

Seconded by Commissioner Darrow                                       Ayes: Unanimous     Motion carried

ATTEST:

  
Secretary of Board

APPROVED:   
  
  
 SUSQUEHANNA COUNTY BOARD OF  
 ASSESSMENT REVISIONS



that the township informed her that they require a two-acre minimum. Commissioner Hall asked if L. Koloski had proof of this requirement, she did not. L. Koloski explains that the township told her what to do, she got a perk test and also got Harrisburg and Jonathan Fritz's offices involved. She states that after the perk test was completed, she went to a surveyor and was told if she kept the split at two acres she wouldn't have to pay taxes on it. She then went to a lawyer, Michael Gathany and was not informed of the Notice of Conveyance (NOC). The Koloskis then got the rollback letter. L. Koloski then states that two acres are almost at the allowable amount of ten percent (1.81 ac) and that there is an exception if the township requires a minimum acreage. L. Koloski states that she is asking to only pay rollback on the two acres and not the whole property and goes on to explain all she has done for the community and that it wasn't intentional to not follow the rules.

Chief Assessor S. Seamans explains that the rollback was due to the split exceeding ten percent of the property, so the township requirement rule does not apply. S. Seamans asks L. Koloski when she called the assessment office to ask about the split. L. Koloski claims that she called two years ago and spoke with a woman but doesn't remember who. S. Seamans states that they didn't receive a NOC so it couldn't be reviewed beforehand. Chief Assessor Seamans provided two different applications (from 1993 and 2005) that had been signed by Linda Cole Koloski, both of which inform the signer of the possibility of a rollback and to contact the assessment office. Commissioner Hall asks when L. Koloski got Michael Gathany involved. She responded it was before she received the rollback.

Motion was made by Commissioner Darrow to table the Appeal until December 2024.

Seconded by Commissioner Herschel                      Ayes: Unanimous      Motion carried

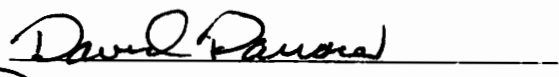
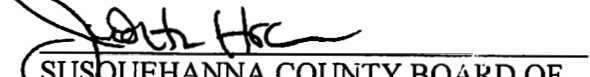
Commissioner Herschel motioned to adjourn at 9:19 AM.

Seconded by Commissioner Darrow                      Ayes: Unanimous      Motion carried

ATTEST:

  
Secretary of Board

APPROVED:

  
  
SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS