

Date: 09/05/2024
AS 2024-09

The Board of Assessment Revision meeting was called to order at 8:59 AM on September 5, 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 Darrow made a motion to approve the minutes from August 1, 2024.

Seconded by Commissioner Herschel Ayes: Unanimous Motion carried

DISCUSSION: Barbara Barnes (068.00-1,023.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, B. Barnes has failed to revalidate the financial need and is recommended to be removed from the tax exemption status.

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

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

DISCUSSION: Donald & Luann Evans (259.00-1,078.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating D. Evans has demonstrated the required financial need and is recommended to be approved for tax exemption status as of July 17, 2024.

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

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

DISCUSSION: Donald S & Catherine R Benedict (131.00-1,051.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating that D. Benedict has demonstrated the required financial need and is recommended to be approved for tax exemption status as of June 25, 2024.

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

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

DISCUSSION: Gregory C & Carrie Lee Scheer Jr (125.04-1,041.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating G. Scheer Jr has demonstrated the required financial need and is recommended to be approved for tax exemption status as of June 25, 2024.

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

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

DISCUSSION: Robert P & Becky J Ralston (109.00-1,086.01,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating that R. Ralston has demonstrated the required financial need and is recommended to be approved for tax exemption status as of August 14, 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: 09/05/2024

Property Owner: John Canfield

Represented By: John Canfield

Parcel Number: 206.00-2,008.01,000

Market Value: \$0

C&G Mkt Value: \$0

Estimated Co/Twp/School Tax: \$0

Parcel Approved for Homestead: No

Time: 9:03 AM

Gibson Township

Acres: 44.56ac

Assessed Value: \$0

C&G Assessed Value: \$0

Property Type: V

John Canfield explains that he has been getting taxed on 44ac when he only owns 2.5ac. He states that he paid the taxes last year and that he had his property surveyed and a deed done, yet he is still getting taxed on 44ac.

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