Date: 02/06/2025 AS 2025-02

The Board of Assessment Revision meeting was called to order at 9:00 AM on February 6, 2025, in the Susquehanna County Courthouse.

Present: Commissioners A. Hall, D. Darrow, Director of Assessment/Chief Assessor S. Seamans, Senior Field Appraiser/Deputy Director P. Leach, Secretary A. Sanguinito, Clean & Green Specialist C. Fleetwood

Pledge of Allegiance to the Flag

Commissioner Hall made a motion to approve the minutes from December 5, 2024, by Commissioner Darrow as he is the sole active Commissioner that attended that meeting.

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

DISCUSSION: Robert H & Lauretta L Graham (267.00-1,060.02,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, R. Graham has demonstrated the required financial need and is recommended to be approved for tax exemption status as of December 11, 2024.

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

Seconded by Commissioner Hall Ayes: Unanimous Motion carried

DISCUSSION: Mae Rene Anna Krayeski (218.03-1,062.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring M. Krayeski has demonstrated the required financial need and is recommended to be approved for the tax exemption status as of December 5, 2024.

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

Seconded by Commissioner Hall Ayes: Unanimous Motion carried

DISCUSSION: Patricia & Lonzo Isaac (124.17-3,079.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring L. Isaac has demonstrated the required financial need and is recommended to be approved for the tax exemption status as of December 19, 2024.

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

Seconded by Commissioner Hall Ayes: Unanimous Motion carried

INDIVIDUAL APPEAL CASE RECORD:

Date: 02/06/2025 Time: 9:03 AM

Property Owner: Tall Pines Players Club LLC

Represented By: Adam Diaz Forest Lake Township

Parcel Number: 063.00-2,002.00,000 Acres: 11.70ac Property Type: CL

Market Value: \$31,400 Assessed Value: \$15,700 C&G Mkt Value: N/A C&G Assessed Value: N/A

Estimated Co/Twp/School Tax: \$1,159.87 Parcel Approved for Homestead: No

Adam Diaz explains that he is contesting the changes that were made due to him taking dead ash trees down. He is appealing his rollback and Clean & Green removal. A. Diaz states that he can replant trees and the cold storage building that lies partially on the property has always been there.

Chief Assessor S. Seamans states that in 2019 the owner filled out an updated Clean & Green application when he bought the property. When reviewing the application, there was already 1ac of ineligible land for the cell tower and roadway leaving 10.70ac of eligible land so the parcel continued in the Forest Reserve category. She explains that you need 10ac of eligible land to continue in the Clean & Green program. When more acreage was cleared and some paved, there was no longer enough eligible acreage which resulted in a rollback and removal from the program. S. Seamans also states that the cold storage building had nothing to do with the changes.

A. Diaz states that he can take acreage from the neighboring golf course and add it to this parcel. He also states that he will replant trees in the unpaved, cleared area. Chief Assessor S. Seamans responds that the golf course is not in Clean & Green. She also explains that in addition to the original lac of ineligible, the now paved area adds about 1.5ac even after replanting trees in the area available. S. Seamans advises that the decision to forgive the rollback is up to the Commissioners, but she recommends that the property not be put back into the Clean & Green program as it would be unfair to other taxpayers in the program.

Motion was made by Commissioner Darrow to forgive the rollback and place the property back into Clean & Green, Forest Reserve category on the basis that A. Diaz will start the process of adding additional acreage to this parcel from the neighboring parcel.

Seconded by Commissioner Hall

Ayes: Unanimous

Motion carried

Commissioner Darrow motioned to adjourn at 9:12 AM.

Seconded by Commissioner Hall

Ayes: Unanimous

Motion carried

ATTEST:

SUSQUEHANNA COUNTY BOARD OF

ASSESSMENT REVISIONS