

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.

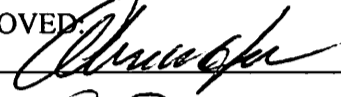

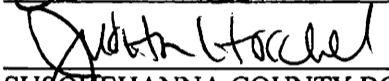
Seconded by Commissioner Hall

Ayes: Unanimous

Motion carried

ATTEST:


Secretary of Board

APPROVED: 


SUSQUEHANNA COUNTY BOARD OF
ASSESSMENT REVISIONS