Date: 09/03/2026
AS 2026-09

The Board of Assessment Revision meeting was called to order at 8:59 AM on September 3, 2026, in the Susquehanna County Courthouse.

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

Pledge of Allegiance to the Flag

Commissioner Darrow made a motion to approve the minutes from August 6, 2026.

Seconded by Commissioner McNamara Ayes: Unanimous Motion carried

DISCUSSION: James Eric Castorina (205.00-2,045.00,000.): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating that J. Castorina has demonstrated the required financial need and is recommended to be approved for the tax exemption status as of August 3, 2026.

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

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

Individual Appeal Case Record:

Date: 09/03/2026 Time: 9:05 AM
Property Owner: 915 FC Property LLC
Represented by: Attorney Bill Kerr
Appraiser Andrew McHale
Parcel Number: 249.19-1,003.00,000. Forest City Borough - 2nd
Market Value: $ 3,302,000 Acres: 4.53ac Property Type: C5
C&G Market Value: N/A Assessed Value: $ 1,651,000
Estimated Co/Twp/School Tax: $ 141,771.37 C&G Assessed Value: N/A
Parcel Approved for Homestead: No

Appraiser Andrew McHale states he valued the property through the cost approach rather than sales. He explains that their main concern is the improvements being over assessed and he reviews his appraisal. A. McHale states he appraised the property's market value at $4,800,000 (Assessed Value at $782,400).

Chief Assessor S. Seamans states the assessment office completed a review of the property and has made some adjustments. She reviews the changes and explains that the assessed value went down $468,300. The new assessed value is $1,182,700.

Attorney Bill Kerr claims that it is important to value the Real Estate without the contributing value of the business. S. Seamans inquires about the percent of occupancy. A. McHale gives the occupancy rates per year from 2019 to present. As of August 2026, the occupancy rate is 76.86%. Commissioner Hall states that the land comparisons as well as the sale comparisons are all located in other counties. Additionally, Commissioner Hall states that he believes actual cost of rebuilding would be more than A. McHale's cost approach price.

Motion was made by Commissioner Hall to deny the Appeal and approve the assessment office's changes.

Seconded by Commissioner McNamara Ayes: Unanimous Motion carried

Commissioner Hall requests BOA Notices that involve refunds to be sent by certified mail.

Commissioner Darrow motioned to adjourn at 9:32 AM.

Seconded by Commissioner McNamara Ayes: Unanimous Motion carried

ATTEST:

Secretary of Board

APPROVED:

SUSQUEHANNA COUNTY BOARD OF ASSESSMENT REVISIONS