Date: 11/07/2024 AS 2024-11

The Board of Assessment Revision meeting was called to order at 9:00 AM on November 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, Secretary A. Sanguinito, Clean & Green Specialist C. Fleetwood

Pledge of Allegiance to the Flag

Commissioner Herschel made a motion to approve the minutes from October 3, 2024.

Seconded by Commissioner Darrow

Ayes: Unanimous Motion carried

DISCUSSION: Larry A & Laura A Biesecker (054.14-2,050.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, Larry Biesecker has demonstrated the required financial need and is recommended to be approved for tax exemption status as of October 3, 2024.

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

Seconded by Commissioner Darrow

Ayes: Unanimous Motion carried

DISCUSSION: David J & Rosemary Calabretta (098.00-1,006.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, D. Calabretta has demonstrated the required financial need and is recommended to be approved for tax exemption status as of September 30, 2024.

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

Seconded by Commissioner Herschel

Ayes: Unanimous

Motion carried

DISCUSSION: Anthony Joseph Ezman (245.00-3,026.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, A. Ezman has demonstrated the required financial need and is recommended to be approved for tax exemption status as of August 21, 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: 11/07/2024

Time: 9:02 AM

Property Owner: Linda Cole & Michael J Koloski

Represented By: Linda Cole Koloski

Silver Lake Township Acres: 16.10ac Property Type: A

Parcel Number: 026.00-2,010.02,000

Market Value: \$79,600

Assessed Value: \$39,800

C&G Mkt Value: \$47,200 Estimated Co/Twp/School Tax: \$1,790.94 C&G Assessed Value: \$23,600

Parcel Approved for Homestead: Yes

Linda Cole Koloski explains that she gave her daughter some land to build a house on because the bank required the land be in her name for the mortgage. L. Koloski claims 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 (1.81ac) 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:

APPROVED:

Secretary of Board

SUSQUEHANNA COUNTY BOARD OF

ASSESSMENT REVISIONS