Date: 12/05/2024 AS 2024-12

The Board of Assessment Revision meeting was called to order at 9:09 AM on December 5, 2024, in the Susquehanna County Courthouse.

Present: Commissioners 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 November 7, 2024.

Seconded by Commissioner Darrow

Ayes: Unanimous

Motion carried

DISCUSSION: Nathaniel R Aton (045.12-1,067.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, N. Aton has demonstrated the required financial need and is recommended to be approved for tax exemption status as of September 24, 2024.

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

Seconded by Commissioner Darrow

Ayes: Unanimous

Motion carried

DISCUSSION: Paige & Ronald E Maurey (152.00-1,005.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, R. Maurey III has demonstrated the required financial need and is recommended to be approved for tax exemption status as of October 31, 2024.

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

Seconded by Commissioner Herschel

Aves: Unanimous

Motion carried

DISCUSSION: James J & Nancy R Williams (134.00-1,010.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, J. Williams has demonstrated the required financial need and is recommended to be approved for tax exemption status as of October 30, 2024.

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

Seconded by Commissioner Darrow

Ayes: Unanimous

Motion carried

Property Type: A

INDIVIDUAL APPEAL CASE RECORD:

Date: 12/05/2024

Time: 9:10 AM

Property Owner: Linda Cole & Michael J Koloski

Represented By: Linda Cole Koloski

Silver Lake Township

Parcel Number: 026.00-2,010.02,000 Acres: 16.10ac

Market Value: \$79,600 Assessed Value: \$39,800

C&G Mkt Value: \$47,200

C&G Assessed Value: \$23,600

Estimated Co/Twp/School Tax: \$1,790.94 Parcel Approved for Homestead: Yes

L. Koloski reiterates that she feels she was misled by many people along the way. She also restates that the rollback taxes are extreme because all she did was give her daughter two acres, which is only slightly over the allowable limit.

Chief Assessor S. Seamans provides an estimate of what the rollback would have been on only the two acres rather than the whole parcel.

Motion was made by Commissioner Herschel to approve the Appeal.

Seconded by Commissioner Darrow

Ayes: Unanimous

Motion carried

Individual Appeal Case Record:

Date: 12/05/2024 Time: 9:14 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

Assessed Value: \$15,700 Market Value: \$31,400

C&G Market Value: N/A C&G Assessed Value: N/A

Estimated Co/Twp/School Tax: \$1,112.77 Parcel Approved for Homestead: No

Adam Diaz explains that he is appealing for three reasons. He states that the power line Right of Way for the cell tower has been there since 2018. A. Diaz also explains that the cell tower company let him know that they were going to take down dead trees, so A. Diaz went ahead and did it himself. He also explains that the building is not commercial, just cold storage that has been there for twenty years when he has only owned the property for five years. A. Diaz provided a picture of the cleared trees.

Chief Assessor S. Seamans states that the property was originally enrolled in Clean & Green in 1997. In 2019 Tall Pines Players Club LLC bought the property, and A. Diaz filed an updated Clean & Green application. S. Seamans provides an aerial view of what the property looked like in 2019. She explains that the roadway and cell tower were already ineligible totaling one acre. Ten eligible acres are required to stay in Clean & Green. S. Seamans states that on the application that A. Diaz signed, there is a statement warning owners to let the assessment office know when there is going to be a change of use in the property. Chief Assessor Seamans provides a current satellite image showing the paved roadway leading to the neighboring business. A. Diaz agrees it is now paved. S. Seamans explains that in the program you are allowed to clean up dead trees, but you must replant. With the now landscaped and paved area, there are now less than ten eligible acres. A rollback was sent, and the property was taken out of Clean & Green.

Commissioner Herschel inquires about how many acres of wooded area are left.

Motion was made by Commissioner Herschel to table the Appeal to February.

Seconded by Commissioner Darrow Ayes: Unanimous

Motion carried

Commissioner Herschel motioned to adjourn at 9:29 AM.

Seconded by Commissioner Darrow

Ayes: Unanimous

Motion carried

ATTEST:

APPROVED:

SUSQUEHANNA COUNTY BOARD OF

ASSESSMENT REVISIONS