

Date: 05/02/2024
AS 2024-05

The Board of Assessment Revision meeting was called to order at 9:00 AM on May 2, 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

Pledge of Allegiance to the Flag

Commissioner Herschel made a motion to approve the minutes from April 4, 2024.

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

Commissioner Darrow recused himself from the Aldrich Farm Inc Appeal case.

Individual Appeal Case Record:

Date: 05/02/2024 Time: 9:01 AM
Property Owner: Aldrich Farm Inc
Represented by: Nathan Aldrich - VP Bridgewater Township
& Scott Aldrich - President
Parcel Number: 145.00-1,007.00,000 Acres: 263.00 ac Property Type: A
Market Value: \$330,800 Assessed Value: \$165,400
C&G Market Value: \$198,800 C&G Assessed Value: \$99,400
Estimated Co/Twp/School Tax: \$6,303.14
Parcel Approved for Homestead: Yes

Property owners, Nathan Aldrich & Scott Aldrich, are appealing due to an outbuilding being mislabeled. N. Aldrich states that it is a manure management system which should be tax exempt. He informs that the manure stays in the building until it is ready to be spread. Commissioner Herschel asks if there is any use for the structure other than manure containment. N. Aldrich replies that there is no other use.

Chief Assessor Seamans explains all the changes that were included in the change notice they received. N. Aldrich reports they are not contesting any of the other changes made to the record. After an on-site appeal review, additional adjustments were made to correct the record. She states that the portion of the beef barn primarily used for manure containment is exempt while the rest of the building is assessed. S. Seamans shows that the permit was for a 'heifer barn with storage.' S. Aldrich states it was his mistake calling the structure a barn on the permit. She also provides a newspaper article and information found on the Conservation District's website which states the outbuilding is described as a confinement structure with 35 animal units and manure storage. The USDA building plan shows a proposed heavy use storage as well as the manure storage area. S. Seamans provided the definition of a heavy use area. She states that to be exempt the structure must be used predominately for processing and storage of animal waste. This building has a portion predominately used for cattle and a portion predominately used for manure.

N. Aldrich states that the whole building is predominantly manure storage and informs that the area where the cattle are is a bedded pack.

Chief Assessor Seamans references a PennState Extension article related to nutrient management. It discussed what 'manure storage' includes and what it does not include, bedded packs are not included under these standards. She states the definition of a beef barn, set at the 1993 Susquehanna countywide reassessment. S. Seamans mentions case law *Kipps v. Susquehanna County Board of Assessment (1999)*.

Commissioner Herschel states that in the beginning of the appeal N. Aldrich stated that there was no other use for the structure other than manure containment and then proceeded to say there are cows housed in the structure.

Motion was made by Commissioner Herschel to deny the Appeal.

Seconded by Commissioner Hall Ayes: Unanimous Motion carried

Commissioner Darrow returned at 9:28 AM.

DISCUSSION: Eldora J Randall (031.11-1,049.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, E. Randall, Surviving Spouse of Charles Randall, is now deceased and the property should be removed from tax exemption status as of March 31, 2024.

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

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

DISCUSSION: Reginald L Barnard (200.00-1,025.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating R. Barnard has demonstrated the required financial need and is recommended to be approved for tax exemption status as of March 22, 2024.

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

Seconded by Commissioner Herschel Ayes: Unanimous Motion carried

DISCUSSION: Thomas J & Deborah A Wright (187.00-1,014.01,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating that T. Wright has demonstrated the required financial need and is recommended to be approved for tax exemption status as of March 7, 2024.

Motion was made by Commissioner Herschel to rescind April decision and continue tax exemption status.

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

DISCUSSION: Raymond Whaite (129.00-1,004.00,000): Chief Assessor, Seamans, states that the assessment office found a sketch error and proceeded to complete a revision for county/township 2024 tax year. The revision was mailed out and sent to Tax Claim on March 8, 2024 for processing. Tax Claim later informed us that that the revision could not be processed because payment had already been accepted and disbursed to the taxing bodies. We are requesting a refund for overpayment of 2024 County Township taxes on R. Whaite's behalf due to non-fault of the property owner.

Motion was made by Commissioner Herschel to approve refund.


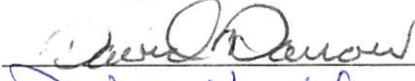

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

Commissioner Herschel motioned to adjourn at 9:32 AM.

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

ATTEST:


Secretary of Board

APPROVED: 


SUSQUEHANNA COUNTY BOARD OF
ASSESSMENT REVISIONS