Date: April 6, 2023 AS 2023-04

The Board of Assessment Revision meeting was called to order at 9:00 AM on April 6, 2023 in the Susquehanna County Courthouse.

Present: Commissioners A. Hall, J. Herschel, E. Arnold, Director of Assessment/Chief Assessor S. Seamans, Senior Field Appraiser/Deputy Director P. Leach, Field Appraiser E. Freeman, GIS Assistant Administrator T. LoSapio, Real Estate Clerk Trainee L. Pert.

Pledge of Allegiance to the Flag.

Commissioner Herschel made a motion to approve the minutes from February 2, 2023.

Seconded by Commissioner Arnold

Aves: unanimous

Motion carried

INDIVIDUAL APPEAL CASE RECORD:

Date: 04/06/2023 Time: 9: 01 AM – 9: 16 AM

Property Owner: Karen & Frank Andrew Morrone

Represented By: Karen & F. Andrew Morrone Rush Township
Parcel Number: 194.00-1,014.00,000 Acres: 14.94ac Property Type: A
Market Value: \$99,600 Assessed Value: \$49,800
C&G Mkt Value: \$82,400 C&G Assessed Value: \$41,200

Estimated Co/Twp/ School Tax- \$2,780.18 Parcel Approved for Homestead- No

Property Owner stated that they purchased the property and were told by the seller and the real estate agent the property was approved under the forest reserve category. There are 936 planted trees and the land is not "tillable", it is also part of a forest management plan. She quoted the language to qualify for forest reserve and also stated that only some of the trees have developed canopies, they still have to pick out the dead ones, but they purchased more trees this year from the Susquehanna County Conservation District. Per owner, there is very little open space on the property. Owner brought up the house assessment changed due to the appeal review but wanted a continuance, Commissioner Hall Stated that is a separate appeal.

Chief Assessor Seamans explained that she received an updated Clean & Green application November 21, 2022 and discovered upon review there was more wooded land than previously listed on record. T. LoSapio recalculated the soils, and the assessment for the property went down from \$41,500 to \$41,200, with the category staying as "Agricultural Reserve". This determination and corresponding letter were mailed on January 24, 2023. K. Morrone called the office and spoke with S. Seamans, expressing her concern over the AR category.

Unsatisfied with the soil calculation and corresponding C&G category, she filed an appeal. In regards to the former owner being in Forest Reserve, Seamans explained that we received George Milochik's updated clean & green update form in October 2012, in which the property was deemed an agricultural reserve. It is S. Seaman's opinion that the property does not meet the definition and requirements to be changed to the forest reserve category. T. LoSapio explained soil calculation.

Commissioner Hall states the land is not tillable and should be changed to Forest Reserve.

Motion was made by Commissioner Arnold to approve the Appeal.

Seconded by Commissioner Herschel

Ayes: unanimous

Motion carried

Commissioner Herschel motioned to adjourn at 9: 17 AM.

Seconded by Commissioner Arnold

Ayes: unanimous Motion carried

ATTEST: