

Date: 10/05/2023
AS 2023-10

The Board of Assessment Revision meeting was called to order at 9:01 AM on October 5, 2023 in the Susquehanna County Courthouse.

Present: Commissioners A. Hall, J. Herschel, E. Arnold, Director of Assessment/Chief Assessor Sarah Seamans, Secretary Alyssa Sanguinito, Senior Field Appraiser/Deputy Director Patricia Leach, Field Appraiser Emily Freeman

Pledge of Allegiance to the Flag

Commissioner Arnold made a motion to approve the minutes from September 7, 2023.

Seconded by Commissioner Herschel Ayes: Unanimous Motion carried

DISCUSSION: Brian Lynn & Tammie Lynn Graves (256.00-1,023.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, T. Graves has demonstrated the required financial need and is recommended to approve for tax exemption status as of August 17, 2023.

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

Seconded by Commissioner Herschel Ayes: Unanimous Motion carried

Individual Appeal Case Record:

Date: 10/05/2023 Time: 9:02 AM
Property Owner: BAHS Holdings LLC
Represented by: Eliese Herzl-Betz-Attorney
& Ryan Hlubb, MAI, SRA-General Appraiser Ararat Township
Parcel Number: 171.00-1,024.00,000 Acres: 180.68 acres Property Type: AC
Market Value: \$2,443,800 Assessed Value: \$1,221,900
C&G Market Value: \$2,362,800 C&G Assessed Value: \$1,181,400
Estimated Co/Twp/School Tax: \$90,105.38
Parcel Approved for Homestead: No

Ryan Hlubb states that the \$6 million market value should be \$3.5 million at most. R. Hlubb discussed the common level ratio, cost and sales approach, market depreciation, and business value vs. real estate value. He also discussed his comparable sales such as Camp Tioga which sold for 2.24 million dollars almost six years back. R. Hlubb also explained that this is a seasonal business and has limited use. He has never seen a camp sold for as much as their implied fair market value is.

S. Seamans states that the last countywide reassessment was in 1993 and the valuation method has remained unchanged to be uniform and consistent. She states that BAHS Holdings LLC bought the property for \$2.5 million in 2007 and has made many improvements since then, thus raising the assessment. S. Seamans explains that she, P. Leach and E. Freeman conducted an on-site review of the camp to measure the improvements and take updated photos. Once everything was calculated there was a square footage increase which changed the assessment from \$1,221,900 to \$1,262,700. During the appeal review it was also discovered that the Clean and Green ineligible acres increased from 18.68 acres to 28.30 acres and there will be a rollback on that difference in acreage (new C&G assessed value: increased from \$1,181,400 to \$1,225,000). S. Seamans pointed out Camp Tioga on Pictometry which is near Camp Chen-a-Wanda to show the difference in size. She asked the camp representatives how many campers they have come through the camp each year, to which they responded they didn't know.

Commissioner A. Hall questioned if R. Hlubb, visited the property himself which he stated he did not. Commissioner Hall noted that there are duplicated entries in the appraisal report and that property values in New York and Pennsylvania are different as well as Susquehanna County vs. Wayne County.

Motion was made by Commissioner Herschel to deny the Appeal.

Seconded by Commissioner Arnold Ayes: Unanimous Motion Carried

INDIVIDUAL APPEAL CASE RECORD:

Date: 10/05/2023 Time: 9:21 AM
Property Owner: Xpress Natural Gas LLC
Represented By: Sektola Long-Sr Accounting Manager
& Joeby Connell-VP Finance Forest Lake Township
Parcel Number: 084.00-1,030.02,000 Acres: 20 acres Property Type: C2
Market Value: \$190,600 Assessed Value: \$95,300
C&G Mkt Value: N/A C&G Assessed Value: N/A
Estimated Co/Twp/School Tax: \$6,438.65
Parcel Approved for Homestead: No

Joeby Connell states that they have done work with the Director of Assessment, S. Seamans. There was a structure assessed as a building when it is a sound barrier. They are requesting a refund for overpayment of taxes.

S. Seamans states that they are correct. In 2017 a change notice was sent showing the addition of a building for the 2018 tax year. It was brought to the attention of S. Seamans that the building that was added was a sound proof wall. S. Long called and spoke with S. Seamans about the structure. S. Seamans then did a revision for 2023 school taxes. She states that Xpress Natural Gas LLC are allowed to ask for a refund for up to six years prior.

Commissioner A. Hall asked if there was something that triggered this to be assessed. S. Seamans responds that buildings were added and Clean and Green changes were made. Commissioner Hall asks if there was a permit. S. Seamans reports no permit was found. The building was added in error.

Motion was made by Commissioner Herschel to approve the Appeal.

Seconded by Commissioner Arnold Ayes: Unanimous Motion carried

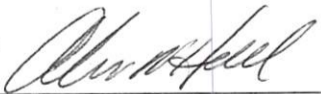
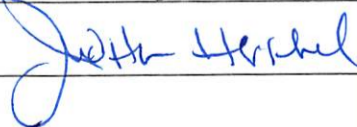
Commissioner Arnold motioned to adjourn at 9:28 AM.

Seconded by Commissioner Herschel Ayes: Unanimous Motion carried

ATTEST:


Secretary of Board

APPROVED:

SUSQUEHANNA COUNTY BOARD OF
ASSESSMENT REVISION