Date: 09/04/2025 AS 2025-09

The Board of Assessment Revision meeting was called to order at 8:59 AM on September 4, 2025, in the Susquehanna County Courthouse.

Present: Commissioners A. Hall, D. Darrow, R. McNamara, Director of Assessment/Chief Assessor S. Seamans, Senior Field Appraiser/Deputy Director P. Leach, Secretary A. Sanguinito

Pledge of Allegiance to the Flag

Commissioner McNamara made a motion to approve the minutes from August 7, 2025.

Seconded by Commissioner Darrow

Ayes: Unanimous

Motion carried

DISCUSSION: Sean Mangin (054.11-5,043.00,000): Chief Assessor Seamans states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring S. Mangin has demonstrated the required financial need and is recommended to be approved for tax exemption status as of July 21, 2025.

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

Seconded by Commissioner McNamara

Ayes: Unanimous

Motion carried

DISCUSSION: Marvin B & Bernadette Beamer (161.12-1,021.01,000): Chief Assessor Seamans states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating M. Beamer has demonstrated the required financial need and is recommended to be approved for tax exemption status as of July 17, 2025.

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

Seconded by Commissioner Darrow

Ayes: Unanimous

Motion carried

DISCUSSION: Travis & Lindsey O'Brien (132.00-1,043.00,000): Chief Assessor Seamans states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring T. O'Brien has demonstrated the required financial need and is recommended to be approved for tax exemption status as of August 11, 2025.

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

Seconded by Commissioner McNamara

Ayes: Unanimous

Motion carried

DISCUSSION: Keith W & Abbey S Bishop (115.00-2,032.00,000): Chief Assessor Seamans states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring K. Bishop has demonstrated the required financial need and is recommended to be approved for tax exemption status as of April 24, 2025.

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

Seconded by Commissioner Darrow

Ayes: Unanimous

Motion carried

Property Type: L1

Individual Appeal Case Record:

Date: 09/04/2025

Time: 9:04 AM

Property Owner: John C Wagner Represented by: John Wagner

Little Meadows Borough

Parcel Number: 021.10-1,012.00,000

Acres: 0.46ac

Market Value: \$3,000 C&G Market Value: N/A Assessed Value: \$1,500

Estimated Co/Twp/School Tax: \$117.67

C&G Assessed Value: N/A

Parcel Approved for Homestead: No

John Wagner states that he is requesting exemption. He explains that the parcel is a part of his family's cemetery which also occupies the conjoining parcel (021.10-1,010.00,000) that is already exempt. J. Wagner bought the parcels from his aunt to keep the cemetery in the family and realized there are gravesites on the non-exempt parcel.

Chief Assessor S. Seamans shows pictures of the gravesites and a map of the 2 parcels. She also explains that a combination deed was recorded, and the combination was unable to be processed due to one parcel being exempt and the other parcel being taxable. Commissioner Hall questions the owner who is buried at the cemetery and if there are any structures or plans to build there. J. Wagner replies that it is a private cemetery, family only, and he plans on maintaining the land as is. Commissioner Hall asks Chief Assessor S. Seamans if there is a difference between public and private cemeteries. S. Seamans explained that even private family cemeteries can be visited by the public.

Commissioner Hall recommends approval. Chief Assessor Seamans asks if the deed can now be processed and Commissioner Hall replies yes.

Motion was made by Commissioner Darrow to approve the Appeal.

Seconded by Commissioner McNamara

Ayes: Unanimous

Motion carried

Individual Appeal Case Record:

Date: 09/04/2025

Property Owner: Community Chapel of Faith Represented by: Brian Sipe - President

Parcel Number: 181.00-1,040.00,000

Market Value: \$10,200 C&G Market Value: N/A

Estimated Co/Twp/School Tax: \$377.40 Parcel Approved for Homestead: No

Time: 9:09 AM

Dimock Township

Acres: 2.90ac Property Type: L2

Assessed Value: \$5,100 C&G Assessed Value: N/A

Brian Sipe states they would like exemption. They are currently constructing the church but do not have their Certificate of Occupancy (COO) yet.

Commissioner Hall inquires that if the property is not being used for worship yet, where is the scheduled worship provided taking place. He states that they need to meet the HUP Test to qualify for exemption; the property needs to be used regularly for worship, and both the institution and the property must qualify. B. Sipe states that they should have their COO within a week. Commissioner Hall states that they can table the appeal and the owner can come back to prove the property is being used regularly for worship and meets the HUP Test.

Motion was made by Commissioner Darrow to table the Appeal to October.

Seconded by Commissioner McNamara

Ayes: Unanimous

Motion carried

INDIVIDUAL APPEAL CASE RECORD:

Date: 09/04/2025

Time: 9:15 AM

Property Owner: Susquehanna County Recreation Center

Represented By: Ashley Kilmer - President

New Milford Township

Parcel Number: 148.00-1,022.03,000

Acres: 11.50ac Property Type: CL

Market Value: \$26,000 C&G Mkt Value: N/A

Assessed Value: \$13,000 C&G Assessed Value: N/A

Estimated Co/Twp/School Tax: \$992.15 Parcel Approved for Homestead: No

Ashley Kilmer states they are requesting exemption.

Commissioner Hall explains that they need to meet the HUP Test and one of those qualifications is relieving the government of burden. He states that since they do not have a building yet, they do not meet the criteria and suggests they reapply once they are operating in the building.

Motion was made by Commissioner McNamara to deny the Appeal.

Seconded by Commissioner Darrow

Ayes: Unanimous

Motion carried

Individual Appeal Case Record:

Date: 09/04/2025 Time: 9:19 AM

Property Owner: Commonwealth Charitable Management Inc Represented by: Cristine Clayton – Executive Director/CEO

Jill Swingle - Director of Operations/Secretary of the Board

Parcel Number: 124.14-2,019.00,000

Acres: 1.40ac Property Type: RA

Market Value: \$179,200 C&G Market Value: N/A Assessed Value: \$89,600 C&G Assessed Value: N/A

Estimated Co/Twp/School Tax: \$7,642.63

Montrose Borough – W1

Parcel Approved for Homestead: No

Cristine Clayton requests exemption for the property. She explains that the building will be used for classes and additional office space. Currently the Wellness Center is using space for classes and other services and there are no office spaces yet.

Chief Assessor S. Seamans shows pictures and explains the changes made upon review. She explains that the Wellness Center is operating in the space and has massage, yoga, and other classes all for a fee. S. Seamans brought up the Wellness Center's website showing the prices of these services. She asks how this benefits low-income residents.

C. Clayton explains that the practitioners set their prices themselves, and they did a free yoga class for a local basketball team. She says that they are improving the quality of life for residents. They are also going to add office space for the Community Foundation. Chief Assessor S. Seamans states that there is no office space currently.

Commissioner Hall states that they don't seem to meet the HUP Test.

Motion was made by Commissioner Darrow to deny the Appeal.

Seconded by Commissioner Hall

Ayes: Commissioner Hall & Commissioner Darrow

Commissioner McNamarra abstained

Motion carried

Commissioner McNamara motioned to adjourn at 9:28 AM.

Seconded by Commissioner Darrow

Ayes: Unanimous

Motion carried

ATTEST:

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SUSQUEHANNA COUNTY BOARD OF

ASSESSMENT REVISIONS