



Chief Assessor S. Seamans states that in 2019 the owner filled out an updated Clean & Green application when he bought the property. When reviewing the application, there was already 1ac of ineligible land for the cell tower and roadway leaving 10.70ac of eligible land so the parcel continued in the Forest Reserve category. She explains that you need 10ac of eligible land to continue in the Clean & Green program. When more acreage was cleared and some paved, there was no longer enough eligible acreage which resulted in a rollback and removal from the program. S. Seamans also states that the cold storage building had nothing to do with the changes.

A. Diaz states that he can take acreage from the neighboring golf course and add it to this parcel. He also states that he will replant trees in the unpaved, cleared area. Chief Assessor S. Seamans responds that the golf course is not in Clean & Green. She also explains that in addition to the original 1ac of ineligible, the now paved area adds about 1.5ac even after replanting trees in the area available. S. Seamans advises that the decision to forgive the rollback is up to the Commissioners, but she recommends that the property not be put back into the Clean & Green program as it would be unfair to other taxpayers in the program.

Motion was made by Commissioner Darrow to forgive the rollback and place the property back into Clean & Green, Forest Reserve category on the basis that A. Diaz will start the process of adding additional acreage to this parcel from the neighboring parcel.

Seconded by Commissioner Hall

Ayes: Unanimous Motion carried



Commissioner Darrow motioned to adjourn at 9:12 AM.

Seconded by Commissioner Hall

Ayes: Unanimous Motion carried

ATTEST:

  
Secretary of Board

APPROVED   
  
SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS

Date: 03/06/2025  
AS 2025-03

The Board of Assessment Revision meeting was called to order at 9:00 AM on March 6, 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 Darrow made a motion to approve the minutes from February 6, 2025.

Seconded by Commissioner Hall

Ayes: Commissioner Hall & Commissioner Darrow  
Commissioner McNamara abstained Motion carried

DISCUSSION: Alexander R & Susan R Kemes (091.00-2,022.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, A. Kemes has demonstrated the required financial need and is recommended to be approved for tax exemption status as of January 6, 2025.

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

Seconded by Commissioner McNamara Ayes: Unanimous Motion carried

### INDIVIDUAL APPEAL CASE RECORD:

Date: 3/06/2025	Time: 9:05 AM
Property Owner: Michael Rockefeller	Middletown Township
Represented By: N/A	Acres: 1.58ac Property Type: RO
Parcel Number: 099.00-1,027.00,000	Assessed Value: \$4,100
Market Value: \$8,200	C&G Assessed Value: N/A
C&G Mkt Value: N/A	
Estimated Co/Twp/School Tax: \$318.85	
Parcel Approved for Homestead: No	

Chief Assessor S. Seamans read in the appeal. Michael Rockefeller did not attend.

Motion was made by Commissioner McNamara to deny the Appeal based on abandonment.

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried


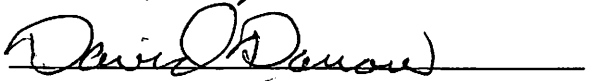
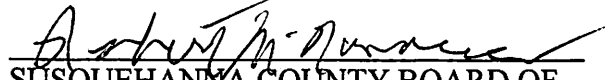
Commissioner Darrow motioned to adjourn at 9:06 AM.

Seconded by Commissioner McNamara Ayes: Unanimous Motion carried

ATTEST:

  
Secretary of Board

APPROVED:

  
  
  
SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS

Date: 04/03/2025  
AS 2025-04

The Board of Assessment Revision meeting was called to order at 9:00 AM on April 3, 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 Darrow made a motion to approve the minutes from March 6, 2025.

Seconded by Commissioner McNamara                      Ayes: Unanimous                      Motion carried

DISCUSSION: Giulio & Joan Cavallaro (227.00-1,037.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring G. Giulio has demonstrated the required financial need and is recommended to be approved for tax exemption status as of February 18, 2025.

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

Seconded by Commissioner McNamara                      Ayes: Unanimous                      Motion carried

DISCUSSION: Frank & Jean Morrison (173.00-2,001.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating F. Morrison has demonstrated the required financial need and is recommended to be approved for tax exemption status as of February 21, 2025.

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

Seconded by Commissioner Darrow    Ayes: Unanimous                      Motion carried

DISCUSSION: Max & Lee Ann Kime (127.00-1,034.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring M. Kime has demonstrated the required financial need and is recommended to be approved for tax exemption status as of February 7, 2025.

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

Seconded by Commissioner McNamara                      Ayes: Unanimous                      Motion carried

DISCUSSION: Michael Kent (147.00-2,062.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring M. Kent has demonstrated the required financial need and is recommended to be approved for tax exemption status as of February 7, 2025.

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

Seconded by Commissioner Darrow    Ayes: Unanimous                      Motion carried

#### INDIVIDUAL APPEAL CASE RECORD:

Date: 04/03/2025	Time: 9:01 AM
Property Owner: Thomas K Gudykunst	
Represented By: Thomas Gudykunst	New Milford Township
Parcel Number: 109.00-1,074.00,000	Acres: 18.24ac                      Property Type: A
Market Value: \$119,800	Assessed Value: \$59,900
C&G Mkt Value: \$99,000	C&G Assessed Value: \$49,500
Estimated Co/Twp/School Tax: \$3,629.54	
Parcel Approved for Homestead: No	

Thomas Gudykunst states he is here to appeal his Homestead credit.

Chief Assessor Seamans states that he filed his application January 31, 2025, on time but without proof. A letter was sent in response asking for proof of residency by February 14, 2025. We did not receive a response from T. Gudykunst until March 5, 2025.





Date: 06/05/2025  
AS 2025-06

The Board of Assessment Revision meeting was called to order at 9:04 AM on June 5, 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 Darrow made a motion to approve the minutes from May 1, 2025.

Seconded by Commissioner McNamara

Ayes: Commissioner Darrow & Commissioner McNamara  
Commissioner Hall abstained Motion carried

DISCUSSION: Ronald L & Mary E Smith (235.00-1,020.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, R. Smith has demonstrated the required financial need and is recommended to be approved for tax exemption status as of March 10, 2025.

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

Seconded by Commissioner McNamara Ayes: Unanimous Motion carried

DISCUSSION: Robert Patrick Masters (267.00-1,054.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, R. Masters has demonstrated the required financial need and is recommended to be approved for tax exemption status as of March 28, 2025.

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

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried



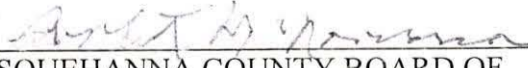
Commissioner McNamara motioned to adjourn at 9:07 AM.

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

ATTEST:

  
Secretary of Board

APPROVED:

  
  
  
SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS



DISCUSSION: Justin Vincent (050.08-1,008.00,000): Chief Assessor Seamans states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring J. Vincent has demonstrated the required financial need and is recommended to be approved for tax exemption status as of June 19, 2025.

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

Seconded by Commissioner Darrow

Ayes: Unanimous

Motion carried

#### INDIVIDUAL APPEAL CASE RECORD:

Date: 08/07/2025

Time: 9:02 AM

Property Owner: Karen M & Paul Konosky

Clifford Township

Represented By: Karen M & Paul Konosky

Parcel Number: 229.15-1,025.00,000

Acres: 0.26ac

Property Type: RS

Market Value: \$76,800

Assessed Value: \$38,400

C&G Mkt Value: N/A

C&G Assessed Value: N/A

Estimated Co/Twp/School Tax: \$2,660.40

Parcel Approved for Homestead: No

Karen Konosky explains that they built a cottage of about the same size because the old one was dilapidated. She states that her taxes have been going up and now there was a large increase after the new house was added. K. Konosky added that the roads are bad, and they have no lake frontage but do have lake rights. Paul Konosky states that they improved the property and created jobs and now they are punished for it.

Chief Assessor S. Seamans discussed the new house and the assessment. She explains the new house that went on is larger and newer. Senior Field Appraiser P. Leach added the house originally. Chief Assessor S. Seamans went and verified upon her appeal review and she found no discrepancies.

Commissioner Hall stated that if the property owners would like to get a certified appraisal and bring it back they could. However, if the appraisal is higher the assessment would rise as well.

Motion was made by Commissioner McNamara to deny the Appeal.

Seconded by Commissioner Darrow

Ayes: Unanimous

Motion carried

#### Individual Appeal Case Record:

Date: 08/07/2025

Time: 9:13 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: 124.14-2,017.00,000

New Milford Township

Market Value: \$23,600

Acres: 1.34ac

Property Type: RO

C&G Market Value: N/A

Assessed Value: \$11,800

Estimated Co/Twp/School Tax: \$967.42

C&G Assessed Value: N/A

Parcel Approved for Homestead: No

Cristine Clayton states that they are requesting exemption. She explains that the property will be used for additional space for the Community Foundation.

Chief Assessor S. Seamans reports that upon her appeal review, changes were made. The assessed value went from \$11,800 to \$11,000. She also stated that the parcel does have a restricted deed stating that they cannot build on the front of the property. S. Seamans reminds the Commissioners of the HUP test, standards for qualifying for exemption.

Motion was made by Commissioner Hall to approve the Appeal.

Seconded by Commissioner Darrow

Ayes: Commissioner Hall & Commissioner Darrow  
Commissioner McNamara abstained

Motion carried

**Individual Appeal Case Record:**

Date: 08/07/2025

Time: 9:17 AM

Property Owner: Martin T & Thomas M Petroski

Represented by: N/A

Gibson Township

Parcel Number: 151.00-1,002.00,000

Acres: 4.00ac

Property Type: L2

Market Value: \$9,400

Assessed Value: \$4,700

C&G Market Value: N/A

C&G Assessed Value: N/A

Estimated Co/Twp/School Tax: \$326.80

Parcel Approved for Homestead: No

Property owner did not show, appeal is considered abandoned.

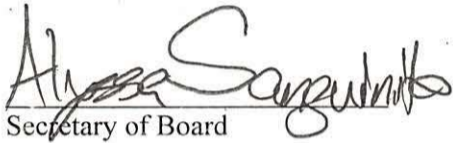
Commissioner Darrow motioned to adjourn at 9:30 AM.


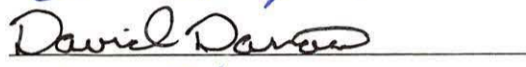

Seconded by Commissioner McNamara

Ayes: Unanimous

Motion carried

ATTEST:

  
Secretary of Board

APPROVED:  
  
  
  
SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS





**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

Assessed Value: \$89,600

C&G Market Value: N/A

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

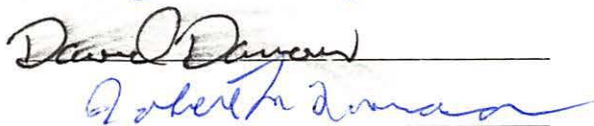
Ayes: Unanimous

Motion carried

ATTEST:

  
Secretary of Board

APPROVED:



SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS





DISCUSSION: Albert R & Jacqueline Chilson Jr (050.00-2,055.00,000): Chief Assessor Seamans states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring J. Chilson has demonstrated the required financial need and is recommended to be approved for tax exemption status as of September 12, 2025.

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

Seconded by Commissioner McNamara Ayes: Unanimous Motion carried

DISCUSSION: John Paul & Rebecca Pirolli (177.00-1,028.01,000): Chief Assessor Seamans states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring J. Pirolli has demonstrated the required financial need and is recommended to be approved for tax exemption status as of October 7, 2025.

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

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

### INDIVIDUAL APPEAL CASE RECORD:

Date: 12/04/2025

Time: 9:00 AM

Property Owner: Legg, Jason J ETAL

Represented By: Jason Legg

Silver Lake Township

Parcel Number: 026.00-1,017.00,000

Acres: 122.17ac Property Type: A

Market Value: \$249,600

Assessed Value: \$124,800

C&G Mkt Value: \$240,400

C&G Assessed Value: \$120,300

Estimated Co/Twp/School Tax: \$2,660.40

Parcel Approved for Homestead: No

Jason Legg states he is not here to contest the assessment, but the acreage is incorrect. He gives an overview of the parcel's history, provides past deeds, and claims that a 21-acre piece was added in twice.

Chief Assessor S. Seamans states that the deed done in June was a combination deed and asks GIS Senior Administrator T. Gulick to explain.

GIS Senior Administrator T. Gulick disputes adding 21 acres in twice and explains that the combination deed was processed as written. She states all the acreage included in the deed totaled 122.17 acres and there were no exceptions noted in the deed to subtract any acreage.

J. Legg reiterates that he has past deeds for the board to look at. GIS Senior Administrator T. states that we must go by the most recent deed. T. Gulick also explained to J. Legg's lawyer, John Dean, that he can do a corrective deed and how to fix the acreage, which J. Dean agreed to.

Chief Assessor S. Seamans states that the assessment department does what is fair and consistent and follows what the deed says.

Motion was made by Commissioner Darrow to deny the Appeal; a corrective deed must be done.

Seconded by Commissioner McNamara Ayes: Unanimous Motion carried

Commissioner McNamara motioned to adjourn at 9:31 AM.


Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

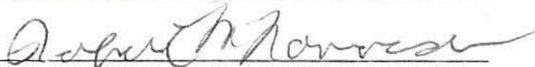
ATTEST:

APPROVED:

  
Secretary of Board

  
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SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS