

Date: 09/07/2023  
AS 2023-09

The Board of Assessment Revision meeting was called to order at 8:59 AM on September 7, 2023 in the Susquehanna County Courthouse.

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

Pledge of Allegiance to the Flag

Commissioner Herschel made a motion to approve the minutes from August 3, 2023.

Seconded by Commissioner Hall

Ayes: Commissioner Herschel & Commissioner Hall  
Commissioner Arnold abstained Motion: carried

DISCUSSION: Sean R & Beatrice Ann Cordaro (109.06-1,055.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, S. Cordaro has demonstrated the required financial need and is recommended to approve for tax exemption status as of July 14, 2023.

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

Seconded by Commissioner Arnold Ayes: unanimous Motion: carried

DISCUSSION: Frank E & Margaret E Kilmer (030.00-1,048.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring F. Kilmer has demonstrated the required financial need and is recommended to be approved for tax exemption status as of August 2, 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: 09/07/2023 Time: 9:01 AM  
Property Owner: David & Christine Dewitt  
Represented By: Christine Dewitt Bridgewater Township  
Parcel Number: 107.18-1,003.00,000 Acres: 10.00ac Property Type: A  
Market Value: \$79,200 Assessed Value: \$39,600  
C&G Mkt Value: \$67,000 C&G Assessed Value: \$33,500  
Estimated Co/Twp/School Tax: \$2,124.30  
Parcel Approved for Homestead: Yes

Property Owner is contesting the increase in her assessment that occurred in September 2022. C. Dewitt submitted pictures of her home. She states that the home had a trailer attached and was a two-family home. Due to water damage and mold, she requested a reassessment and the taxes decreased to \$188 for school taxes in 2014. In 2021 repairs were made and taxes went from \$188 to \$1,000 for school.

Chief Assessor Seamans showed pictures of the home and explained in 2014 the assessment was decreased from \$32,700 to \$13,200 due to damages: faulty plumbing/wiring, mold, water damage. Assessment was changed in September 2022 to \$33,500 due to an addition and repairs that were completed.

Motion was made by Commissioner Herschel to deny the Appeal.

Seconded by Commissioner Arnold Ayes: unanimous Motion: carried

## Individual Appeal Case Record:

Date: 09/07/2023 Time: 9:12 AM  
Property Owner: Toby Grzenda & Jason McCarey (Jason McCarey present)  
Represented by: Att. Zachary Morahan Dimock Township  
Parcel Number: 161.00-2,001.01,000 Acres: 21.00ac Property Type: AC  
Market Value: \$256,600 Assessed Value: \$128,300  
C&G Market Value: \$237,400 C&G Assessed Value: \$118,700  
Estimated Co/Twp/School Tax: \$8,406.22  
Parcel Approved for Homestead: No

Attorney Morahan called as an expert witness, Albert C Reed IV, Certified Residential Appraiser. A. Reed IV was sworn in by Commissioner Alan Hall. Att. Morahan submitted into evidence as exhibit A, an appraisal by Nasser Real Estate & Appraisals Inc. The report was prepared by James K. Nasser SRA, ASA, CRA, AACRA, MBA, PA State Certified General Appraiser and Albert C Reed IV., PA State Certified Residential Appraiser.

A. Reed IV testified that on August 16, 2023, he completed exterior measurements and interior inspection of all the buildings except one due to muddy conditions. He reports a three-unit apartment building in fair condition, as well as eight outbuildings that are old barns in fair condition. A. Reed IV explains his process for completing the appraisal. He testified that his report includes properties that are excellent comparables to the property in question.

Chief Assessor Seamans stated that the property was purchased by T. Grzenda and J. McCarey in 2021. Previously, in 2012 derelict buildings were removed from the assessment. In 2022 new buildings were discovered and an on-site review was requested by P. Leach on May 4, 2022. Att. Morahan responded on July 7, 2022, that the owners were denying access and forwarded a Google Maps image from 2019 and a drone image from June 2022. He reported that the footprint of the buildings had not increased during the last three years and actually decreased substantially during this period. On April 12, 2023, S. Seamans sent an email to Att. Morahan requesting dimensions, use, and photos of all the buildings on the property. She informed him that without this information submitted we will have to estimate the condition, measurements, and usage of all the buildings. On May 24, 2023, with no response, S. Seamans added commercial buildings.

J. McCarey reported the purchase of the property in 2021. J. McCarey states that one building fell down, three pole barns are new construction, they put a new roof and door on a barn, and repairs were made to the three-unit apartment building. When questioned by Commissioner Hall as to whether or not he would allow an on-site review by the assessment office at this time, he replied that he would not.

Motion was made by Commissioner Hall to deny the Appeal.

Seconded by Commissioner Herschel Ayes: unanimous Motion Carried

## Individual Appeal Case Record:

Date: 09/07/2023 Time: 9:30 AM  
Property Owner: Relief and Research International  
Represented by: Lisa Romanienko New Milford Township  
Parcel Number: 071.00-2,005.00,000 Acres: 60.00ac Property Type: A  
Market Value: \$62,200 Assessed Value: \$31,100  
C&G Market Value: \$20,800 C&G Assessed Value: \$10,400  
Estimated Co/Twp/School Tax: \$712.81  
Parcel Approved for Homestead: No

Lisa Romanienko is requesting tax exemption. She explained Relief and Research International's goals and her background. L. Romanienko explained the condition of the property and the progress made thus far in development of the property in plans on opening to the public. She submitted into evidence several maps, pictures, and documentation showing the parcel is a certified wildlife habitat.

Att. Michael Briechle, representing New Milford Township, testified that the township believes it would be premature to grant exemption on this parcel.

Chief Assessor Seamans explained that an on-site review was completed by S. Seamans and P. Leach. S. Seamans reports that there has been some cleanup on the site. No trespassing signs were posted on the property. Commissioner Hall questioned whether the property meets the HUP test. S. Seamans states that it does not meet criteria at this time.

Motion was made by Commissioner Hall to deny the appeal.

Seconded by Commissioner Arnold                      Ayes: unanimous                      Motion: Carried

### Individual Appeal Case Record:

Date: 09/07/2023    Time: 9:46 AM  
Property Owner: Wayne Memorial Community Health Centers, Inc.  
Represented by: Fred Jackson, Consultant      Forest City Borough-2nd  
Parcel Number: 268.07-1,066.00,000      Acres: .64ac                      Property Type: CO  
Market Value: \$285,600                              Assessed Value: \$142,800  
C&G Market Value: \$ N/A                              C&G Assessed Value: \$ N/A  
Estimated Co/Twp/School Tax: \$11,098.42  
Parcel Approved for Homestead: No

Teresa Lacey, CEO and Robert Fortuner II, CFO were present.

Fred Jackson states they are applying for exemption for Wayne Memorial Community Health Center. F. Jackson provided documents describing the organization. He explained how the organization meets the five-point HUP test. Discussions regarding investment income and how they allocate the excess revenue back into the health center.

Chief Assessor Seamans explained that the assessment office completed an on-site review and the assessed value changed from \$142,800 to \$140,400. S. Seamans requested information from F. Jackson regarding incentives and bonuses for physicians, board members, CEO, and CFO. S. Seamans discussed the HUP test and does not believe they appear free from private profit motive thus not meeting qualification for exemption. She provided relating court cases.

Motion was made by Commissioner Herschel to approve the Appeal.

Seconded by Commissioner Arnold

Ayes: Commissioner Herschel & Commissioner Arnold  
Commissioner Hall did not vote on motion    Motion: Carried

### Individual Appeal Case Record:

Date: 09/07/2023    Time: 10:07 AM  
Property Owner: True Colors Youth and Outreach Center Inc  
Represented by: Jennifer Grant                      Hallstead Boro  
Parcel Number: 031.19-3,031.00,000      Acres: .80ac                      Property Type: R  
Market Value: \$133,000                              Assessed Value: \$66,500  
C&G Market Value: \$ N/A                              C&G Assessed Value: \$ N/A  
Estimated Co/Twp/School Tax: \$4,742.78  
Parcel Approved for Homestead: No

Jennifer Grant states she is here to request tax exemption for a property gifted to True Colors Youth and Outreach Center Inc. J. Grant explained the services the center will provide to the community. J. Grant states that they also have a cemetery which takes up most of the property. They have already started having fundraising events to pay their bills, host activity nights at Hallstead Park for youth and are sponsoring a dance at the legion for students. They are unable to open the building for public use due to damages

needing repair and not being handicap accessible yet. They still need their Certificate of Occupancy as well. They plan to be open in August or September of 2024. They are currently holding some community events.

Chief Assessor Seamans explained that there was a change notice sent on March 15, 2023. The property owner reports never receiving it. At an on-site review it was discovered that there was mold and water damage. Due to remeasuring the building the square footage changed. The assessment changed from \$66,500 to \$56,100. S. Seamans states that most of the land on this parcel contains a cemetery. S. Seamans states that it does seem that they meet the criteria for exemption.

Motion was made by Commissioner Herschel to approve the Appeal.

Seconded by Commissioner Arnold                      Ayes: unanimous                      Motion: carried

Chief Assessor Seamans states that there is still the matter of the outstanding school tax bill for 2023.

Motion was made by Commissioner Herschel to approve exoneration of the school bill for 2023.

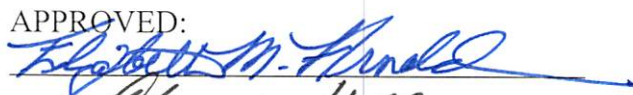

Seconded by Commissioner Arnold                      Ayes: unanimous                      Motion: carried

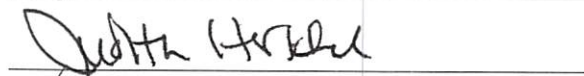
Commissioner Arnold motioned to adjourn at 10:19 AM.

Seconded by Commissioner Herschel                      Ayes: unanimous                      Motion: carried

ATTEST:

  
Secretary of Board

APPROVED:  
  


  
SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS