DAUPHIN COUNTY

BOARD OF ASSESSMENT APPEALS

APRIL 10, 2018

MINUTES

1) Meeting Convened – 8:30am

2) Approval of Minutes – January 9, 2018

3) Meeting Adjourned –1:00pm

4) Those in Attendance – Michael Musser, Michael Solomon, Jeff Engle, Esq, Steven Howe, Marianne Tadych, Tiffanie Baldock, Sam Cooper
Dauphin County Board of Assessment Appeals
April 10, 2018

Approval of Minutes

January 9, 2018

Mr. Solomon made the motion to approve the minutes.
Mr. Musser second the motion.
Mr. Solomon approved the motion.

Disabled Veteran Exemption

Brenda Spraglin-Wilson
2448 Market Street
Harrisburg, PA 17103
09-099-007

Ms. Spraglin-Wilson was approved by the Pennsylvania State Veterans’ Commission on January 22, 2018.
Mr. Boswell verified she does live there and own the property.
The exemption period is July 1, 2018 through June 30, 2023.

Gary L Dayhoff
252 Walnut Street
Highspire, PA 17034
30-003-006

Mr. Dayhoff was approved by the Pennsylvania State Veterans’ Commission on February 8, 2018.
Mr. Boswell verified he does live there and own the property.
The exemption period is July 1, 2018 through June 30, 2023.
Disabled Veteran Exemption

Michael J Welch
423 Pleasant View Road
Halifax, PA  17032
32-002-029

Mr. Welch was approved by the Pennsylvania State Veterans’ Commission on January 10, 2018.
Mr. Boswell verified he does live there and own the property.
The exemption period is July 1, 2018 through June 30, 2023.

Cynthia L Siegfried
1900 Mountain View Rd
Middletown, PA  17057
36-012-360

Ms. Siegfried was approved by the Pennsylvania State Veterans’ Commission on March 15, 2018.
Mr. Boswell verified she does live there and own the property.
The exemption period is July 1, 2018 through June 30, 2023.

Ronald W McClenahan
119 Birch Street
Middletown, PA  17057
42-002-047

Mr. McClenahan was approved by the Pennsylvania State Veterans’ Commission on December 12, 2017.
Mr. Boswell verified he does live there and own the property.
The exemption period is January 1, 2018 through December 31, 2022.

Barry K Dougherty
95 Stone Mill Road
Hummelstown, PA  17036
56-008-062

Mr. Dougherty was approved by the Pennsylvania State Veterans’ Commission on January 26, 2018.
Mr. Boswell verified he does live there and own the property.
The exemption period is July 1, 2018 through June 30, 2023.
Dauphin County Board of Assessment Appeals
April 10, 2018

**Disabled Veteran Exemption**

**Terry L Mumma**
18 Wagner Street
Hummelstown, PA 17036
56-016-071

Mr. Mumma was approved by the Pennsylvania State Veterans’ Commission on January 5, 2018. Mr. Boswell verified he does live there and own the property. The exemption period is July 1, 2018 through June 30, 2023.

**Donald A Bailey**
4015 North 2nd Street
Harrisburg, PA 17110
62-015-275

Mr. Bailey was approved by the Pennsylvania State Veterans’ Commission on December 21, 2017. Mr. Boswell verified he does live there and own the property. The exemption period is January 1, 2018 through December 31, 2022.

**Carl M Johnson Sr**
10 Reading Street
Steelton, PA 17113
63-045-092

Mr. Johnson was approved by the Pennsylvania State Veterans’ Commission on January 22, 2018. Mr. Boswell verified he does live there and own the property. The exemption period is July 1, 2018 through June 30, 2023.

Mr. Solomon made the motion to approve all Veterans exemptions. Mr. Musser second the motion. Mr. Solomon approved the motion.
Dauphin County Board of Assessment Appeals
April 10, 2018

Catastrophic Loss

Donald F Amstutz
Angela M Amstutz
1888 Reid Hooker Cove
Eads, TN 38028
35-027-055

Donald and Angela Amstutz experienced a fire on January 13, 2018 at 1277 Geraldine Drive in Lower Paxton Township. 
Mr. Boswell verified that they do qualify for relief. 
Pre-assessment $158,200; Post-assessment $51,200

Mr. Solomon made the motion to grant relief.
Mr. Musser second the motion.
Mr. Musser approved the motion.

Albert Spandler
C/o Robert Spandler
663 Dunkle Street
Enhaut, PA 17113
63-049-134

Albert Spandler experienced a fire on February 26, 2018 at 157 Kelker Street, Swatara Township.
Mr. Boswell verified that they do qualify for relief.
Pre-assessment $100,800; Post-assessment $33,100

Mr. Solomon made the motion to grant relief.
Mr. Musser second the motion.
Mr. Musser approved the motion.
Exemption Request

Middletown Area Bible Church
2400 River Road
Middletown, PA  17057
34-022-038

Middletown Area Bible Church attended a hearing on January 9th, regarding exemption of parcel 34-022-007. 34-022-007 was granted exempt status. They request exemption of parcel 34-022-038 due to this parcel being half of the church pond.

Mr. Musser made the motion to grant exemption.
Mr. Solomon second the motion.
Mr. Musser approved the motion.


Ginter Koppenheffer VFW Post 5750 Home Association
124 Market Street
Halifax, PA  17032
28-005-009

The VFW recently purchased the property at 122 Market Street. They request exempt status due to using the property for parking and other VFW events.

Mr. Musser made the motion to grant exemption.
Mr. Solomon second the motion.
Mr. Musser approved the motion.
Dauphin County Board of Assessment Appeals  
April 10, 2018

Decision Needed

Edison Village  
PO Box 8029  
Harrisburg, PA 17105  
09-058-001

An appeal hearing was held on October 10, 2017.  
A decision was deferred until an appraisal was received.  
An appraisal was submitted in March.

Mr. Musser made the motion to deny change.  
Mr. Solomon second the motion.  
Mr. Musser approved the motion.

Capital Region Water  
212 Locust St  
Suite 500  
Harrisburg, PA 17101  
55-003-010

Parcel never previously assessed and is in conjunction with the rest of the DeHart dam parcels.  
Asking for blessing to remain exempt.

Informational only

Marie Custer Rutherford  
1891 Mountainview Road  
Harrisburg, PA 17110  
62-066-052

An appeal hearing was held on January 9, 2018. A decision was deferred until verification of square footage.  
The tax assessor visited the property and determined the square footage, according to the tax assessment office,  
needed to be corrected to reflect 4475 square feet.

Mr. Solomon made the motion to place market value at $760,800.  
Mr. Musser second the motion.  
Mr. Musser approved the motion.
Dauphin County Board of Assessment Appeals  
April 10, 2018

Decision Needed

John A Fabian  
2805 Old Post Road  
Suite 200  
Harrisburg, PA  17110  
62-066-056

An appeal hearing was held on January 9, 2018. A decision was deferred until verification of square footage. The tax assessor visited the property and determined the square footage, according to the tax assessment office, needed to be corrected to reflect 4036 square feet.

Mr. Solomon made the motion to place market value at $686,100.  
Mr. Musser second the motion.  
Mr. Musser approved the motion.

Sunflower Fields LP  
3909 Hartzdale Dr #901  
Camp Hill, PA  17011

An appeal hearing was held on January 9, 2018 for 11 parcels. The decision was deferred upon receiving an appraisal. An appraisal was received along with an additional 25 appeals.

Mr. Solomon made the motion to defer for further information from Tax Assessment.  
Mr. Musser second the motion.  
Mr. Musser approved the motion.

Tri County HDC LTD  
1514 Derry Street  
Harrisburg, PA  17104

Request for reduced filing fee on this years’ annual appeals from $100 per parcel to $25 per parcel.

Mr. Musser approved the reduction.  
Mr. Solomon second the motion.  
Mr. Musser approved the motion.
Hearing Location: BOARD OF REVIEW ROOM
Owner(s): TRI COUNTY HDC LTD
Location: 225 HUMMEL ST
Docket Number: 2018-000021
Municipality: CITY OF HARRISBURG
Parcel Number(s): 02-012-051-000-0000
Reason: Exemption
Present Assessment: $34,400  Value Per Square Foot: $9.68
Land Use: R
Square Footage: 3,552
Implied Market Value: $34,400  Value Per Square Foot: $9.68

Present at Hearing: Gary Lenker
Materials Presented:

Recent Appraisal Amount:
Date of Appraisal:
Appraisal Prepared by:
Additional Notes:

Board Decision:  
☐ Deny
☒ Change
☐ Abandoned for Failure to Appear
☐ Withdrawn by Appellant
☐ Exempt Status

Revised From:  
Land  $8,800  To: $8,800
Building  $25,600  $2,200
Total  $34,400  $11,000

Effective Date: 07/01/2018
Motion: Michael G. Musser, II
Seconded: Michael L. Solomon
Approved Motion: Michael G. Musser, II
Board of Assessment Appeals
Dauphin County
04/10/2018

08:50 AM Hearing Location BOARD OF REVIEW ROOM
Owner(s) WESLEY UNION AME ZION CHURCH
Location 2217 N 5TH ST
Docket Number 2018-000022
Municipality CITY OF HARRISBURG
Parcel Number(s) 10-032-031-000-0000
Reason Exemption

Present Assessment $12,100 Value Per Square Foot $12,100.00

Land Use R
Square Footage 0

Implied Market Value $12,100 Value Per Square Foot $12,100.00

Assessment Appeal Hearing Minutes

Present at Hearing: Robert Radebach

Materials Presented:

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes:

Board Decision:
  ● Deny
  ○ Change
  ○ Abandoned for Failure to Appear
  ○ Withdrawn by Appellant
  ● Exempt Status

Revised From:

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Effective Date: 07/01/2018

Motion: Michael G. Musser, II
Seconded: Michael L. Solomon

Approved Motion: Michael L. Solomon
Board of Assessment Appeals
Dauphin County
04/10/2018

09:10 AM

Hearing Location
BOARD OF REVIEW ROOM

Owner(s)
SALEM UNITED CHURCH OF CHRIST

Location
148 W BROAD ST

Docket Number
2018-000023

Municipality
ELIZABETHVILLE BORO

Parcel Number(s)
26-005-017-000-0000

Reason
Exemption

Present Assessment
$16,500
Value Per Square Foot
$16,500.00

Land Use
R

Square Footage
0

Implied Market Value
$16,500
Value Per Square Foot
$16,500.00

Assessment Appeal Hearing Minutes

Present at Hearing: Karen Smith, Treasurer & Rich Cowan, VP

Materials Presented: TAX BILL, DEED, PHOTOS, PA REVENUE CERT OF EXEMPTION, LIST OF BOARD MEMBERS, CONSTITUTION

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes:

Board Decision:
○ Deny
○ Change
○ Abandoned for Failure to Appear
○ Withdrawn by Appellant
○ Exempt Status

Revised From:

Land
$16,500
To:
$16,500

Building
$0

Total
$16,500
$16,500

Effective Date:
07/01/2018

Motion:
Michael L. Solomon

Seconded:
Michael G. Musser, II

Approved Motion:
Michael G. Musser, II
Board of Assessment Appeals
Dauphin County
04/10/2018

09:30 AM

Hearing Location: BOARD OF REVIEW ROOM
Owner(s): COMMUNITY ALLIANCE CHURCH OF THE CHRISTIAN
Location: 4501 FRANKLIN ST
Docket Number: 2018-000024
Municipality: SWATARA TWP
Parcel Number(s): 63-013-008-000-0000
Reason: Exemption

Present Assessment: $427,500  Value Per Square Foot: $74.92
Land Use: E
Square Footage: 5,706
Implied Market Value: $584,800  Value Per Square Foot: $102.49

Assessment Appeal Hearing Minutes

Present at Hearing: Scott Kelley, Shannon Billante

Materials Presented: PA CERT OF EXEMPTION, PARENT ORGANIZATION AND IRS LETTER OF BLANKET EXEMPTION, ORGANIZATIONAL DOCUMENTS INCLUDING BYLAWS, LIST OF LEADERSHIP TEAM, SALARIES & WAGES, INDENTURE NOTICE, USE STATEMENT

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes:

Board Decision:

- Deny
- Change
- Abandoned for Failure to Appear
- Withdrawn by Appellant
- Exempt Status

Revised From:  
Land $15,400  To:  $15,400
Building $412,100  $412,100
Total $427,500  $427,500

Effective Date: 01/01/2018

Motion: Michael G. Musser, II
Seconded: Michael L. Solomon
Approved Motion: Michael L. Solomon
Hearing Location: BOARD OF REVIEW ROOM
Owner(s): CHRIST APOSTOLIC CHURCH MOUNTAIN OF MERCY
Location: 4516 DERRY ST
Docket Number: 2018-000025
Municipality: SWATARA TWP
Parcel Number(s): 63-013-018-000-0000
Reason: Exemption
Present Assessment: $231,900  Value Per Square Foot: $116.47
Land Use: E
Square Footage: 1,991
Implied Market Value: $317,200  Value Per Square Foot: $159.34

Assessment Appeal Hearing Minutes

Present at Hearing: Sunday Ajayi, Pastor & Kingsley Jatto

Materials Presented: 501(C)3, ARTICLES OF INCORPORATION, PA DEPT OF STATE ARTICLES OF AMENDMENT, BY-LAWS

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes:

Board Decision:  
- Deny
- Change
- Abandoned for Failure to Appear
- Withdrawn by Appellant
- Exempt Status

Revised From:  
- Land $49,000  To: $49,000
- Building $182,900  $182,900
- Total $231,900  $231,900

Effective Date: 01/01/2018

Motion: Michael G. Musser, II
Seconded: Michael L. Solomon
Approved Motion: Michael G. Musser, II
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<th>Time</th>
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<th>Owner(s)</th>
<th>Location</th>
<th>Docket Number</th>
<th>Municipality</th>
<th>Parcel Number(s)</th>
<th>Reason</th>
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<td>BOARD OF REVIEW ROOM</td>
<td>CHRIST APOSTOLIC CHURCH MOUNTAIN OF MERCY</td>
<td>4600 DERRY ST</td>
<td>2018-000026</td>
<td>SWATARA TWP</td>
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**Assessment Appeal Hearing Minutes**

Present at Hearing: Sunday Ajayi, Pastor & Kingsley Jatto

Materials Presented: 501(C)3, ARTICLES OF INCORPORATION, PA DEPT OF STATE ARTICLES OF AMENDMENT, BY-LAWS

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes:

**Board Decision:**
- Deny
- Change
- Abandoned for Failure to Appear
- Withdrawn by Appellant
- Exempt Status

**Revised From:**
- Land $13,600 To: $13,600
- Building $76,600 To: $76,600
- Total $90,200 To: $90,200

Effective Date: 01/01/2018

Motion: Michael G. Musser, Il

Seconded: Michael L. Solomon

Approved Motion: Michael G. Musser, Il
10:10 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  HALBLEIB KEVIN L
Location  8684 DEVONSHIRE HEIGHTS RD
Docket Number  2018-000027
Municipality  EAST HANOVER TWP
Parcel Number(s)  25-023-046-000-0000
Reason  New Construction
Present Assessment  $465,300  Value Per Square Foot  $179.65
Land Use  R
Square Footage  2,590
Implied Market Value  $636,500  Value Per Square Foot  $245.76

Present at Hearing: Kevin Halbleib
Materials Presented:

Recent Appraisal Amount:
Date of Appraisal:
Appraisal Prepared by:
Additional Notes:

Board Decision:  ● Deny
   ○ Change
   ○ Abandoned for Failure to Appear
   ○ Withdrawn by Appellant
   ○ Exempt Status

Revised From:

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Effective Date:  01/01/2018
Motion:  Michael G. Musser, II
Seconded:  Michael L. Solomon
Approved Motion: Michael G. Musser, II
10:30 AM  Hearing Location: BOARD OF REVIEW ROOM

Owner(s): WYNCHASE LP

Location: BYRON AVE

Docket Number: 2018-000028

Municipality: LOWER PAXTON TWP

Parcel Number(s): 35-053-150-000-0000

Reason: New Construction

Present Assessment: $1,493,100  Value Per Square Foot: $69.95

Land Use: R

Square Footage: 21,344

Implied Market Value: $2,042,500  Value Per Square Foot: $95.70

Present at Hearing: Mark DiSanto

Materials Presented: Comps

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes:

Board Decision:  
- [ ] Deny
- [ ] Change
- [ ] Abandoned for Failure to Appear
- [ ] Withdrawn by Appellant
- [ ] Exempt Status

Revised From:

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Effective Date: 11/13/2017

Motion: Michael L. Solomon

Seconded: Michael G. Musser, II

Approved Motion: Michael G. Musser, II
Board of Assessment Appeals
Dauphin County
04/10/2018

10:50 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  KNG UNION LLC
Location  25 S UNION ST
Docket Number  2018-000029
Municipality  MIDDLETOWN BORO
Parcel Number(s)  41-009-017-000-0000
Reason  New Construction

Present Assessment  $129,400    Value Per Square Foot  $129,400.00
Land Use  C
Square Footage  0
Implied Market Value  $177,000    Value Per Square Foot  $177,017.78

Assessment Appeal Hearing Minutes

Present at Hearing: Scott Grenoble
Materials Presented: DEED, Photo

Recent Appraisal Amount:
Date of Appraisal:
Appraisal Prepared by:
Additional Notes:

Board Decision:  ● Change
○ Abandoned for Failure to Appear
○ Withdrawn by Appellant
○ Exempt Status

Revised From:  Land  $15,400  To:  $7,300
Building  $114,000  $0
Total  $129,400  $7,300

Effective Date:  01/01/2018
Motion:  Michael G. Musser, II
Seconded:  Michael L. Solomon
Approved Motion: Michael G. Musser, II
Board of Assessment Appeals
Dauphin County
04/10/2018

11:10 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  BUTLER CHRISTINE L
Location  712 N 19TH ST
Docket Number  2018-000030
Municipality  CITY OF HARRISBURG
Parcel Number(s)  15-015-017-000-0000
Reason  New Construction
Present Assessment  $48,400  Value Per Square Foot  $45.66
Land Use  R
Square Footage  1,060
Implied Market Value  $66,200  Value Per Square Foot  $62.46

Assessment Appeal Hearing Minutes

Present at Hearing: Christine Butler
Materials Presented:
Recent Appraisal Amount:
Date of Appraisal:
Appraisal Prepared by:
Additional Notes:

Board Decision:  ○ Deny
                ● Change
                ○ Abandoned for Failure to Appear
                ○ Withdrawn by Appellant
                ○ Exempt Status

Revised From:

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Effective Date:  01/01/2018
Motion:  Michael G. Musser, II
Seconded:  Michael L. Solomon
Approved Motion: Michael L. Solomon
Board of Assessment Appeals  
Dauphin County  
04/10/2018

12:30 PM  
Hearing Location  
BOARD OF REVIEW ROOM

Owner(s)  
MCCARTHY JUSTIN

Location  
4404 WINTHROP DR

Docket Number  
2018-000031

Municipality  
LOWER PAXTON TWP

Parcel Number(s)  
35-009-082-000-0000

Reason  
New Construction

Present Assessment  
$179,700  
Value Per Square Foot  
$85.17

Land Use  
R

Square Footage  
2,110

Implied Market Value  
$245,800  
Value Per Square Foot  
$116.51

Assessment Appeal Hearing Minutes

Present at Hearing: Justin McCarthy

Materials Presented:

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes:

Board Decision:  
☐ Deny  
☐ Change  
☐ Abandoned for Failure to Appear  
☐ Withdrawn by Appellant  
☐ Exempt Status

Revised From:  
Land  
$21,200  
To:  
$0

Building  
$158,500  
$0

Total  
$179,700  
$0

Effective Date:  
01/01/2018

Motion:  
Michael G. Musser, II

Seconded:  
Michael L. Solomon

Approved Motion: Michael G. Musser, II
12:50 PM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  FOX LESLEY
Location  4008 NASHUA  CT
Docket Number  2018-000032
Municipality  LOWER PAXTON TWP
Parcel Number(s)  35-024-268-000-0000
Reason  New Construction
Present Assessment  $218,000  Value Per Square Foot  $115.34
Land Use  R
Square Footage  1,890
Implied Market Value  $298,200  Value Per Square Foot  $157.79

Assessment Appeal Hearing Minutes

Present at Hearing: Lesley Fox
Materials Presented: Appraisal page 1, Comps

Recent Appraisal Amount:
Date of Appraisal:
Appraisal Prepared by:
Additional Notes:

Board Decision:  ○ Deny
               ● Change
               ○ Abandoned for Failure to Appear
               ○ Withdrawn by Appellant
               ○ Exempt Status

Revised From:  Land  $64,100  To:  $47,100
               Building  $153,900  $153,900
               Total  $218,000  $201,000

Effective Date:  01/01/2018
Motion:  Michael L. Solomon
Seconded:  Michael G. Musser, II
Approved Motion: Michael G. Musser, II