MINUTES

NOVEMBER 13, 2018

BOARD OF ASSESSMENT APPEALS

DAUPHIN COUNTY
Mr. Letley seconded and approved the motion.
Mr. Solomon made the motion to approve the hearing dates for 2019.

Approved: 04.19 Hearing Dates

Mr. Letley seconded and approved the motion.
Mr. Letley moved the motion to approve the Occupational Assessment Certification for 2019 as certified by the Board is $250.00.

Occupational Assessment Certification

Mr. Letley seconded the motion.
Mr. Letley seconded the motion.
Mr. Solomon made the motion to approve the minutes.

October 23, 2018

Approved: Minutes

November 13, 2018
Dauphin County Board of Assessment Appeals
Mr. Letlow seconded the motion.
Mr. Burleson seconded the motion.
Mr. Solomon made the motion to approve the Veterans exemption.

The exemption period is January 1, 2019 thru December 31, 2023.
Mr. Burleson verified that he does live here and owns the property.
Daniel O. Jones was approved by the Pennsylvania State Veterans Commission on September 25, 2018.

680-49-72
Hermitage PA 17112
706 Clover Leaf Blvd
Daniel O. Jones

Disabled Veteran Exemption

Mr. Letlow seconded and approved the motion.
Mr. Solomon made the motion to approve the numbers.

See Attached

Certification of 2018 Annual HeartTax Numbers

November 13, 2018
Dauphin County Board of Assessment Appeals
Mr. Soloman seconded the motion.
Mr. Luthey seconded the motion.
Mr. Luthey made the motion to deny change in value.

An appeal was received on October 31, 2018.
A decision was deferred until an appeal was received.

ISTAR Harrisburg LTP had an appeal hearing on October 10, 2017 for parcel 62-021-280, address 2400 The

62-021-280
Scottsdale, AZ 85261
P.O. Box 9400

ISTAR Harrisburg LTP

Mr. Bluester seconded the motion.
Mr. Luthey seconded the motion.
Mr. Soloman made the motion to deny change.

A decision was deferred until counsel reviewed evidence of exemption.

Hillisburg, PA 17032
105 Wind Hill Dr.
DBA Wolfstreet

Decision Needed

November 13, 2018
Dauphin County Board of Assessment Appeals
<table>
<thead>
<tr>
<th>November</th>
<th>October 1</th>
<th>October 3</th>
<th>October 8</th>
<th>October 10</th>
<th>October 12</th>
<th>October 15</th>
<th>October 17</th>
<th>October 22</th>
<th>October 29</th>
<th>October 31</th>
</tr>
</thead>
<tbody>
<tr>
<td>November 2019</td>
<td>September 1</td>
<td>September 5</td>
<td>September 9</td>
<td>September 12</td>
<td>September 15</td>
<td>September 17</td>
<td>September 20</td>
<td>September 22</td>
<td>September 24</td>
<td>September 26</td>
</tr>
</tbody>
</table>

2019 HEARING DATES (INCREASED ANNUAL)
<table>
<thead>
<tr>
<th>District</th>
<th>Appraised Bldg</th>
<th>Appraised Land</th>
<th>Abatement</th>
<th>Taxable Total</th>
<th>Exempt Bldg</th>
<th>Exempt Land</th>
<th>Future Abatement</th>
<th>Exempt Total</th>
<th>Taxable Exempt Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>HARRISBURG CITY</td>
<td>1,269,915,600</td>
<td>358,897,800</td>
<td>19,809,100</td>
<td>1,609,204,300</td>
<td>1,287,369,162</td>
<td>232,700,738</td>
<td>31,991,000</td>
<td>1,520,069,900</td>
<td>18,993</td>
</tr>
<tr>
<td>BERRYSBURG BORO</td>
<td>7,854,800</td>
<td>2,088,800</td>
<td>0</td>
<td>9,943,600</td>
<td>685,500</td>
<td>81,600</td>
<td>0</td>
<td>767,100</td>
<td>201</td>
</tr>
<tr>
<td>CONEWAGO TWP</td>
<td>158,465,000</td>
<td>39,964,600</td>
<td>0</td>
<td>198,429,600</td>
<td>9,750,300</td>
<td>2,501,000</td>
<td>0</td>
<td>12,251,300</td>
<td>1,349</td>
</tr>
<tr>
<td>DAUPHIN BORO</td>
<td>23,642,500</td>
<td>7,390,500</td>
<td>0</td>
<td>31,033,000</td>
<td>2,023,800</td>
<td>1,709,500</td>
<td>0</td>
<td>3,733,300</td>
<td>364</td>
</tr>
<tr>
<td>DERRY TWP</td>
<td>1,588,656,650</td>
<td>474,661,700</td>
<td>2,073,318,350</td>
<td>767,852,900</td>
<td>183,285,500</td>
<td>0</td>
<td>951,138,400</td>
<td>8,244</td>
<td>203</td>
</tr>
<tr>
<td>EAST HANOVER TWP</td>
<td>439,120,300</td>
<td>106,670,400</td>
<td>0</td>
<td>545,790,700</td>
<td>12,480,900</td>
<td>16,278,300</td>
<td>0</td>
<td>28,759,200</td>
<td>2,731</td>
</tr>
<tr>
<td>ELIZABETHVILLE BORO</td>
<td>33,903,300</td>
<td>7,874,200</td>
<td>0</td>
<td>41,777,500</td>
<td>3,037,900</td>
<td>880,000</td>
<td>0</td>
<td>3,917,900</td>
<td>629</td>
</tr>
<tr>
<td>GRATZ BORO</td>
<td>22,758,500</td>
<td>4,934,300</td>
<td>0</td>
<td>27,692,800</td>
<td>2,286,500</td>
<td>625,400</td>
<td>0</td>
<td>2,910,900</td>
<td>421</td>
</tr>
<tr>
<td>HALIFAX BORO</td>
<td>15,620,600</td>
<td>4,495,200</td>
<td>0</td>
<td>20,115,800</td>
<td>1,121,200</td>
<td>586,300</td>
<td>0</td>
<td>1,707,500</td>
<td>306</td>
</tr>
<tr>
<td>HALIFAX TWP</td>
<td>139,412,500</td>
<td>30,566,600</td>
<td>0</td>
<td>169,981,100</td>
<td>21,963,000</td>
<td>5,965,500</td>
<td>0</td>
<td>27,928,500</td>
<td>1,861</td>
</tr>
<tr>
<td>HIGHLSPREE BORO</td>
<td>56,317,100</td>
<td>18,251,800</td>
<td>0</td>
<td>74,568,900</td>
<td>3,478,500</td>
<td>4,382,100</td>
<td>0</td>
<td>7,860,600</td>
<td>1,038</td>
</tr>
<tr>
<td>HUMMELSTOWN BORO</td>
<td>152,980,400</td>
<td>44,352,300</td>
<td>2,732,200</td>
<td>194,600,500</td>
<td>36,894,600</td>
<td>10,153,200</td>
<td>0</td>
<td>47,047,800</td>
<td>1,648</td>
</tr>
<tr>
<td>JACKSON TWP</td>
<td>67,955,500</td>
<td>17,864,700</td>
<td>0</td>
<td>85,460,200</td>
<td>3,370,600</td>
<td>14,014,700</td>
<td>0</td>
<td>17,385,300</td>
<td>1,131</td>
</tr>
<tr>
<td>JEFFERSON TWP</td>
<td>14,847,100</td>
<td>6,484,400</td>
<td>0</td>
<td>21,331,500</td>
<td>1,430,800</td>
<td>10,769,900</td>
<td>0</td>
<td>12,209,700</td>
<td>331</td>
</tr>
<tr>
<td>LONDON DERRY TWP</td>
<td>209,754,900</td>
<td>63,412,700</td>
<td>0</td>
<td>273,167,600</td>
<td>13,372,900</td>
<td>10,240,100</td>
<td>0</td>
<td>23,613,000</td>
<td>2,812</td>
</tr>
<tr>
<td>LOWER Paxton TWP</td>
<td>2,471,478,200</td>
<td>742,308,500</td>
<td>0</td>
<td>3,213,786,700</td>
<td>223,063,200</td>
<td>86,550,400</td>
<td>0</td>
<td>309,613,600</td>
<td>17,642</td>
</tr>
<tr>
<td>LOWER SWATARA TWP</td>
<td>576,673,100</td>
<td>136,332,800</td>
<td>5,602,200</td>
<td>767,403,700</td>
<td>225,341,100</td>
<td>67,593,500</td>
<td>0</td>
<td>292,934,600</td>
<td>3,888</td>
</tr>
<tr>
<td>LYNXEN BORO</td>
<td>38,271,900</td>
<td>5,899,000</td>
<td>623,900</td>
<td>43,647,000</td>
<td>4,731,600</td>
<td>1,733,600</td>
<td>0</td>
<td>6,465,200</td>
<td>955</td>
</tr>
<tr>
<td>LYNXEN TWP</td>
<td>52,952,100</td>
<td>18,448,600</td>
<td>0</td>
<td>71,400,700</td>
<td>2,271,200</td>
<td>644,350</td>
<td>0</td>
<td>2,915,550</td>
<td>848</td>
</tr>
<tr>
<td>MIDDLETOWN BORO</td>
<td>205,351,000</td>
<td>64,839,000</td>
<td>0</td>
<td>270,190,000</td>
<td>34,706,800</td>
<td>17,300,000</td>
<td>0</td>
<td>52,006,800</td>
<td>2,765</td>
</tr>
<tr>
<td>MIDDLE Paxton TWP</td>
<td>249,580,900</td>
<td>76,616,000</td>
<td>0</td>
<td>326,196,900</td>
<td>12,394,400</td>
<td>101,116,400</td>
<td>0</td>
<td>113,530,800</td>
<td>2,874</td>
</tr>
<tr>
<td>MILFFLIN TWP</td>
<td>34,739,600</td>
<td>9,887,200</td>
<td>0</td>
<td>44,426,800</td>
<td>856,900</td>
<td>371,000</td>
<td>0</td>
<td>1,227,900</td>
<td>502</td>
</tr>
<tr>
<td>MILLERSBURG BORO</td>
<td>61,870,800</td>
<td>13,198,600</td>
<td>0</td>
<td>75,069,400</td>
<td>22,105,500</td>
<td>1,360,700</td>
<td>0</td>
<td>23,466,200</td>
<td>1,170</td>
</tr>
<tr>
<td>PAXTANG BORO</td>
<td>49,837,000</td>
<td>14,542,500</td>
<td>0</td>
<td>64,379,500</td>
<td>5,341,000</td>
<td>2,832,400</td>
<td>0</td>
<td>8,173,400</td>
<td>676</td>
</tr>
<tr>
<td>PENBROOK BORO</td>
<td>66,932,200</td>
<td>20,433,950</td>
<td>0</td>
<td>87,366,150</td>
<td>5,587,300</td>
<td>2,682,150</td>
<td>0</td>
<td>8,269,450</td>
<td>1,137</td>
</tr>
<tr>
<td>REED TWP</td>
<td>12,357,400</td>
<td>3,418,600</td>
<td>0</td>
<td>15,776,000</td>
<td>154,400</td>
<td>5,423,400</td>
<td>0</td>
<td>5,577,800</td>
<td>195</td>
</tr>
<tr>
<td>ROYALTON BORO</td>
<td>28,526,800</td>
<td>10,729,600</td>
<td>0</td>
<td>39,256,400</td>
<td>2,763,400</td>
<td>954,300</td>
<td>0</td>
<td>3,717,700</td>
<td>502</td>
</tr>
<tr>
<td>District</td>
<td>Appraised Bldg</td>
<td>Appraised Land</td>
<td>Abatement</td>
<td>Taxable Total</td>
<td>Exempt Bldg</td>
<td>Exempt Land</td>
<td>Future Abatement</td>
<td>Exempt Total</td>
<td>Taxable</td>
</tr>
<tr>
<td>--------------------------</td>
<td>----------------</td>
<td>---------------</td>
<td>-----------</td>
<td>---------------</td>
<td>-------------</td>
<td>-------------</td>
<td>------------------</td>
<td>--------------</td>
<td>---------</td>
</tr>
<tr>
<td>RUSH TWP</td>
<td>5,495,400</td>
<td>4,155,100</td>
<td>0</td>
<td>9,650,500</td>
<td>376,700</td>
<td>23,638,400</td>
<td>0</td>
<td>24,015,100</td>
<td>219</td>
</tr>
<tr>
<td>SOUTH HANOVER TWP</td>
<td>396,795,200</td>
<td>86,767,500</td>
<td>0</td>
<td>483,562,700</td>
<td>38,153,800</td>
<td>13,668,500</td>
<td>0</td>
<td>51,822,300</td>
<td>2,705</td>
</tr>
<tr>
<td>STEELTON BORO</td>
<td>103,177,400</td>
<td>40,086,600</td>
<td>94,700</td>
<td>143,169,300</td>
<td>14,667,300</td>
<td>4,594,300</td>
<td>0</td>
<td>19,261,600</td>
<td>2,439</td>
</tr>
<tr>
<td>SUSQUEHANNA TWP</td>
<td>1,323,112,800</td>
<td>372,315,900</td>
<td>0</td>
<td>1,695,426,700</td>
<td>269,465,400</td>
<td>107,020,500</td>
<td>0</td>
<td>376,485,900</td>
<td>10,016</td>
</tr>
<tr>
<td>SWATARA TWP</td>
<td>1,166,264,550</td>
<td>400,961,500</td>
<td>0</td>
<td>1,567,226,050</td>
<td>201,701,000</td>
<td>67,849,000</td>
<td>0</td>
<td>269,550,000</td>
<td>9,360</td>
</tr>
<tr>
<td>PILLOW BORO</td>
<td>7,636,100</td>
<td>894,900</td>
<td>0</td>
<td>8,531,000</td>
<td>433,500</td>
<td>100,200</td>
<td>0</td>
<td>533,700</td>
<td>172</td>
</tr>
<tr>
<td>UPPER PAXTON TWP</td>
<td>155,503,200</td>
<td>46,862,300</td>
<td>0</td>
<td>202,365,500</td>
<td>13,848,000</td>
<td>6,511,700</td>
<td>0</td>
<td>20,359,700</td>
<td>2,385</td>
</tr>
<tr>
<td>WASHINGTON TWP</td>
<td>96,534,500</td>
<td>24,090,200</td>
<td>0</td>
<td>120,624,700</td>
<td>16,389,300</td>
<td>4,589,200</td>
<td>0</td>
<td>20,978,500</td>
<td>1,221</td>
</tr>
<tr>
<td>WAYNE TWP</td>
<td>56,127,300</td>
<td>15,374,600</td>
<td>0</td>
<td>71,501,900</td>
<td>536,700</td>
<td>587,600</td>
<td>0</td>
<td>1,124,300</td>
<td>756</td>
</tr>
<tr>
<td>WEST HANOVER TWP</td>
<td>617,624,000</td>
<td>144,235,900</td>
<td>0</td>
<td>761,859,900</td>
<td>42,955,300</td>
<td>7,169,100</td>
<td>0</td>
<td>50,124,400</td>
<td>4,878</td>
</tr>
<tr>
<td>WICONISCO TWP</td>
<td>21,428,500</td>
<td>6,968,500</td>
<td>0</td>
<td>28,396,000</td>
<td>3,461,300</td>
<td>5,386,000</td>
<td>0</td>
<td>8,847,300</td>
<td>818</td>
</tr>
<tr>
<td>WILLIAMSTOWN BORO</td>
<td>20,131,200</td>
<td>5,865,400</td>
<td>0</td>
<td>25,996,600</td>
<td>2,791,000</td>
<td>205,700</td>
<td>0</td>
<td>2,996,700</td>
<td>668</td>
</tr>
<tr>
<td>WILLIAMS TWP</td>
<td>22,810,500</td>
<td>8,544,700</td>
<td>0</td>
<td>31,355,200</td>
<td>8,849,000</td>
<td>4,144,900</td>
<td>0</td>
<td>12,993,900</td>
<td>685</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td><strong>12,052,056,400</strong></td>
<td><strong>3,461,490,450</strong></td>
<td><strong>28,662,100</strong></td>
<td><strong>15,484,884,750</strong></td>
<td><strong>3,320,071,662</strong></td>
<td><strong>1,028,201,138</strong></td>
<td><strong>31,061,000</strong></td>
<td><strong>4,340,272,000</strong></td>
<td><strong>110,304</strong></td>
</tr>
</tbody>
</table>
Approved Motion: Michael L. Sjoman
Seconded: Dan Z. Letlow
Motion: Increase C. Mississippi 11% Effective Date: 10/10/2019

$1,577,000
Total
$1,577,600
Building
$1,269,000
Revised From: Land $277,700 Total $277,700

Vindication of Applicant
Abandoned for Failure to Appear
Change
Deny

Board Decision: Deny

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

Bylaws, list of board members, and deed
Articles of Incorporation, Articles of Doing Business in State of Louisiana, and other organizational documents.

Assessment Agreed Hearing Minutes
Present at Hearing: James Methvin, Commissioner of Assessments, Matthew Fugate

Agreed

Implied Market Value $2,332,300
Value Per Square Foot $4.30

Square Footage 6,166
Land Use C

Present Assessment

Exemption

Appraisal

Parcel Number(s)
City of Harahan: 15-04-010-000-0000

Location

Docket Number 2019-000232
200 State St

Ephraim Lutheran American Legion Post 733
Board of Review Room

06:30 AM

Heating Location

Board of Assessment Appeals

Dauphin County
Approved Motion: Michael G. Musser II
Seconded: Dan Z. Levey
Motion: Michael L. Solomon
Effective Date: 1/10/2019

General Planning:
- $3.611,600
- $3.943,100
- $1,450,500
- Land: $144,850
- Building: $336,160
- Total: $1,915,000

Additional Notes:
- Approval Prepared by:
- Date of Approval:
- Final Approval Amount:

Board of Assessment Appeals

Assessment Appeal Hearing Notice

Date of Hearing: 1/10/2019

Assessment Appeal:
- Impaired Market Value: $6,003,000
- Square Footage: 66,449
- Land Use:
- $3,611,600 Value Per Square Foot: $54.68

Reason:
- Exception:
- Parcel Number(s): 29-032-001-000-0000
- Municipality: HAUL-AV
- Docket Number: 2016-00028
- Location: 95 CAM P Hepburn Rd
- Owner(s): CAMP HEPBURN INCORPORATED

Board of Review Room

Dauphin County
Board of Assessment Appeals
Approved Motion: Michael L. Souman  
Seconded: Michael C. Muse  
Motion: Draft Z Letter  
Effective Date: 10/10/2019

$66,000  
$43,200  
$71,800  
Total
Building
Land
Recertified From: Land $27,180 Total $71,800

Example Sites:  
- Abandoned by Applicant  
- Abandoned for Failure to Appear  
- Change  
- Deny

Board Decision:  

Additional Notes:  

Appraisal Prepared By:  
Date of Appraisal:  
Recess Appraised Amount:  

Present at Hearing: William Starnes, Pastor

Assessment Appeal Hearing Minutes

Present at Hearing: William Starnes, Pastor

Imputed Market Value $41,700
Market Value $41,700
Square Foot $106.62
4,44
Land Use

Present Assessment $66,000
Square Foot $77.01

Exemption

Reason

Parcel Number(s) 62-201-19:4-000-000
Susquehanna TWP
2018-2029

Municipality

Docket Number 3842 N Progress Ave
Location

Susquehanna Valley Baptist Ministries
Sucroffo of Review Room

Board of Review Room

Meeting Location

11/13/2018

Dauphin County

Board of Assessment Appeals
Approved Motion: Janey L. LeFever
Seconded: Michael L. Solomon
Motion: Michael C. Missler
Effective Date: 10/10/2018

Total $84,700
Building $80
Revised From: Land $84,700
Tax $84,700
Board Decision: Deny

Additional Notes:
Appraisal Requested by:
Date of Appraisal:
Reason Appraisal Amount:

Please use statement
Wherein it is as follows:

Assessment Appeal Hearing Notice
11/3/2018
Dauphin County

Board of Assessment Appeals

<table>
<thead>
<tr>
<th>Impaired Market Value</th>
<th>$719,500</th>
</tr>
</thead>
<tbody>
<tr>
<td>Square Footage</td>
<td>0</td>
</tr>
<tr>
<td>Land Use</td>
<td>R</td>
</tr>
<tr>
<td>Present Assessment</td>
<td>$84,700</td>
</tr>
</tbody>
</table>

Reason
Assessment

62-206-018-000-0000
SUSQUEHANNA TWP
2018-200086
GLENDALE DR. 1D
COVENANT CHRISTIAN ACADEMY INC
BOARD OF REVIEW ROOM
09:30 AM
Hearing Location
**Board of Assessment Appeals**

**Dauphin County**

**11/3/2018**

<table>
<thead>
<tr>
<th>Assessed Value</th>
<th>Market Value</th>
<th>Land Use</th>
<th>Assessed Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>$799,900</td>
<td>$795,600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$7,965.00</td>
<td>$7,999.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$24,400</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Board Decision:**
- Abandoned — Failure to appear
- Change

**Additional Notes:**

**Appraisal Prepared By:**

**Date of Appraisal:**

**Freeze Appeal:**

---

**Description:**
- Exemption or reduction of taxes for educational institutions, cemeteries, and churches, or other organizations exempt from taxation under the laws of the United States.

**Present Address:**
- 62-034-093-000-0000

**Municipality:**
- Susquehanna TWP

**Docket Number:**
- 2018-000-0090

**Location:**
- 3640 Ash ST

**Complainant:**
- COMMUNITY EVANGELICAL FREE CHURCH OF HARP

**Board of Review Room:**
- 6050 AM

**Hearing Location:**
- 11/3/2018
Approval Motion: Daniel Z. Letter
Seconded: Dan Z. Letter
Motion: Michael J. Solomon
Effective Date: 04/10/2018

Date: 03/5/2018
Building: 120-122, 4th Ave.
Revoked From: Land 1 7/1 4th Ave.
Cheque: 03/8/89

Board Decision: Deny

Additional Notes:

Appraisal Prepared By:
Date of Appraisal:
Recent Appraisal Amount:

Materials Present: Appraisal
Present at Hearing: Rochard Norton, Attorney & Ryan Hild

Assessment Appeal Hearing Minutes

Present Assessed

$35,900.00 Value Per Square Foot $92.28

New Construction
24-08-035-000-0000
DERBY TWP
2016-00208
103 W CHOCOLATE AVE
THE HERSEY COMPANY

Board of Review Room

10:00 AM

Dauphin County
Board of Assessment Appeals

11/13/2018

Dauphin County
Board of Assessment Appeals

11/13/2018
Approved: Motion: Michael L. Solomon
Seconded: Day Z. Leeworthy
Motion: 01/10/2016
$366,000
Total
$499,100
Building
$161,500
Reverse From:
$161,500
Tax

Board Decision: Deny

Additional Notes:

Appeal Prepared By:

Date of Appeal:

Reopen Appeal Amount:

Motion Presented on:

Present at Hearing: Paul Endicott

Assessment Appeal Hearing Minutes

$493,300 Value Per Square Foot
$493,296.85

Imputed Market Value

$360,600 Value Per Square Foot

Present Assessment

Square Footage

Land Use

Reason

New Construction

55-008-010-000-0000

RUSH IWP

2018-000288

Clarks Valley Rd L1, A & B

Endicott Gene E. & Helen I Trust

Board of Review Room

11/13/2018

Dauphin County

Board of Assessment Appeals
Approved Motion: Daryl Z. Lefer
Seconded: Michael L. Solomon
Motion: 01/10/2018
Effective Date: 01/10/2018
Total $2,777.900
Building $2,143.300
Land $640.800
Revised From: Land $48,800 TC $49,600
Example Styles

Board Decision: Deny

Additional Notes:

Appraisal Prepared By:
Date of Appraisal:
Recent Appraisal Amount:

Materials Presented: Appraisal
Present at Hearing: Terry Kerwin, Attorney & Baltic Fisher

Assessment Appeal Hearing Minutes

Implied Market Value 2.720
Square Footage
Land Use

Present Assessment 99.99
Value Per Square Foot $131.32
New Construction

Parcel Number(s): 44-000-040-000-0000
Municipality
2016-00296
Location RD Weaver Rd
County
BOARD OF REVIEW ROOM
14.60 AM Hearing Location

11/13/2018
Dauphin County
Board of Assessment Appeals