



**LANCASTER COUNTY BOARD OF ASSESSMENT APPEALS
REGULAR MONTHLY MEETING MINUTES
January 14, 2026**

The monthly meeting of the Board of Assessment Appeals was held on Wednesday, January 14, 2026, beginning at 8:30 a.m. in the 3rd Floor Conference Room of the Lancaster County Offices located at 150 North Queen Street.

MEMBERS' PRESENT

Lowell Fry, Chairman
Richar Boas, Board Member
Chandra Mast, Board Member
Kevin Edwards, Director
John Tierney, Deputy Director

ALSO IN ATTENDANCE

Melvin E. Newcomer, Solicitor to the Board
R. Barbara McQuaid, Recording Secretary with D. Wiggs assistant to Recording Secretary

APPROVAL OF MINUTES

The minutes of December 3, 2025, Meeting of the Board was approved by Mr. Boas, seconded by Ms. Mast.

NEXT MEETING

Next scheduled meeting will be Wednesday, February 11, 2026, Property Assessment 3rd floor Conference Room of the Lancaster County Offices located at 150 North Queen Street at 8:30 a.m.

OLD BUSINESS

None.

NEW BUSINESS

None.

PROPERTY EXEMPTION REQUESTS:

1/ BRIDGE FELLOWSHIP CHURCH/ A motion was made by Ms. Mast and seconded by Mr. Boas to approve exemption for the property on 149 Race Street, located in Conoy Township, parcel number 130-20881-0-0000. This property is church to church so the exemption will be continued. Motion passed.

2/ RESTART TRAINING CTR MINISTRY/ A motion was made by Ms. Mast and seconded by Mr. Boas to approve exemption for the property on 6 Happy Hoof Lane, located in Paradise Township, parcel number 490-16873-0-0000. The exemptions will be effective beginning with the 2026 County and Municipal and the 2026-2027 School tax years. Motion passed. Exonerate the 2026 County and Municipal taxes. Motion passed.

3/ THADDEUS STEVENS FOUNDATION/ A request was made to withdrawal exemption request for parcel number 338-03056-0-0000, located in the City of Lancaster. Withdrawal request was accepted.

4/ THADDEUS STEVENS FOUNDATION/ A request was made to withdrawal exemption request for parcel number 338-03994-0-0000, located in the City of Lancaster. Withdrawal request was accepted.

5/ AARONS ACRES CAMPUS/ A motion was made by Ms. Mast and seconded by Mr. Boas to deny exemption for the property on 121 Walnut Hill Road, parcel number 410-91127-0-0000, located in Manor Township. Motion to deny passed.

6/ AARONS ACRES CAMPUS/ A motion was made by Ms. Mast and seconded by Mr. Boas to continue exemption for the following property on Walnut Hill Road, located in Manor Township, parcel number 410-91127-4-0001. The exemption will continue to be effective beginning with the 2026 County and Municipal and the 2026-2027 School tax years. Motion passed.

7/ KINGS ESTATE HOLDINGS LLC/ A motion was made by Mr. Boas and seconded by Ms. Mast to table exemption request for parcel number 550-00882-0-0000, located in Sadsbury Township until Mr. Tierney can obtain additional information. Motion passed.

8/ EPHRATA AREA SOCIAL SERVICES/ A motion was made by Ms. Mast and seconded by Mr. Boas to approve exemption for the property at 235 North State Street, located in Ephrata Bourgh, parcel number 260-29008. The exemption will be effective beginning with the 2026 County and Municipal and the 2026-2027 School tax years. Motion passed.

9/ CLARE HOUSE INC/ A motion was made by Mr. Boas and seconded by Ms. Mast to table exemption request for parcel number 331-55763-0-0000, located in Lancaster City until Mr. Tierney can obtain additional information. Motion passed. Exonerate the 2026 County and Municipal taxes. Motion passed.

10/ SOUTH MARKET SQUARE HOMEOWNERS ASSN INC/ A motion was made by Mr. Boas and seconded by Ms. Mast to approve exemption for the 7.2 acres owned by South Market Square Homeowner Association on Market Square South, located in Upper Leacock Township, parcel number 360-84627-0-0000. The exemption will be effective with the 2026 County and Municipality and 2026-2027 School tax years. Motion passed. Exonerate the 2026 County and Municipal taxed. Motion passed.

PROPERTY EXEMPTION REQUESTS – DISABLED VETERANS:

1/ CHERUBIN, SHARON D. (Disabled Veteran, New)/ A motion was made by Mr. Boas and seconded by Ms. Mast to approve exemption for the property on Rolling Hill Drive, located in Warwick Township, parcel number 600-64729-0-0000. The exemption will be effective beginning with the 2026 County and Municipal and the 2026-2027 School taxes years. Exonerated 2026 County and Municipal taxes. Motion passed.

2/ BAKER, ELI T. (Disabled Veteran, New)/ A motion was made by Mr. Boas and seconded by Ms. Mast to approve exemption for the property on Lemon Lane, located in Upper Leacock Township, parcel number 360-38888-0-0000. The exemption will be effective beginning with the 2026 County and Municipal and the 2026-2027 School tax years. Motion passed. Exonerated 2026 County and Municipal taxes. Motion passed.

3/ LATSHA, ROBERT J. (Disabled Veteran, New)/ A motion was made by Mr. Boas and seconded by Ms. Mast to approve exemption for the property on Village Drive, located in Millersville Bourgh, parcel number 440-73327-1-0009. The exemption will be effective beginning with the 2026 County and Municipal and the 2026-2027 School tax years. Motion passed. Exonerated 2026 County and Municipal taxes. Motion passed.

4/ CUNNINGHAM, LYLE/ (Disabled Veteran, New)/ A motion was made by Mr. Boas and seconded by Ms. Mast to approve exemption for the property on Willoughby Circle, located in Penn Township, parcel number 500-44594-0-0000. The exemption will be effective beginning with the 2026 County and Municipal and the 2026-2027 School tax years. Motion passed. Exonerated 2026 County and Municipal taxes. Motion passed.

5/ HERRICK, ANDREW S. (Disabled Veteran, New)/ A motion was made by Mr. Boas and seconded by Ms. Mast to approve exemption for the property on Crestview Drive, located in Elizabeth Township, parcel number 240-25875-0-0000. The exemption will be effective beginning with the 2026 County and Municipal and the 2026-2027 School tax years. Motion passed. Exonerated 2026 County and Municipal tax. Motion passed. Exonerated 2026 County and Municipal tax. Motion passed.

6/ EBERSOLE, RODNEY L. (Disabled Veteran, New)/ A motion was made by Mr. Boas and seconded by Ms. Mast to approve exemption for the property on Hunters Path, located in East Hempfield Township, parcel number 290-37218-0-0000. The exemption will be effective beginning with the 2026 County and Municipal and the 2026-2027 School tax years. Motion passed. Exonerated 2026 County and Municipal tax. Motion passed.

7/ MIHAJLOV, MICHAEL T. (Disabled Veteran, New)/ A motion was made by Mr. Boas and seconded by Ms. Mast to approve exemption for the property on Eagle Path, located in Ephrata Township, parcel number 410-69666-0-0000. The exemption will be effective beginning with the 2026 County and Municipal and the 2026-2027 School tax years. Motion passed. Exonerated County and Municipal tax. Motion passed.

OTHER EXEMPTION REQUEST

None

ASSESSMENT APPEAL DECISIONS

None

ASSESSMENT APPEALS

None

ADJOURN

A motion was made by Mr. Boas and seconded by Ms. Mast to adjourn.



Kevin Edwards
Chief Clerk to the Board