

Town of Pittsford  
Board of Civil Authority Minutes – Grievance Hearing  
July 24, 2024

In Attendance: Helen McKinlay – Town Clerk/Treasurer, Elizabeth Willis – Assistant Town Clerk/Treasurer, Charles “Butch” Shaw, William Drummond (Zoom), Sue Markowski, Matt Candon, Bonnie Stewart, Lisa Wright – Assessor, Ernie Clerihew, Donna Wilson, Terry Poor, Ann Reed Assistant to the Town Manager

Butch Shaw opened the meeting at 6:30pm with the description of the Board of Civil Authority’s responsibility. He then asked for a nomination for the chair. Terry made the motion and Bonnie seconded for Butch Shaw to be the chair. The vote was unanimous for Butch to become chair.

Helen read the oath for the Board of Civil Authority, which the Board of Civil Authority agreed to and members were sworn in.

The meeting was then recessed for three minutes due to the appointed time when Howard Marcell was instructed to arrive for his hearing. At 6:45, Howard Marcell and Lisa Wright were both sworn in for their testimonies by Helen McKinlay. Butch Shaw read the rules of the meeting and stated that the Board of Civil Authority cannot look at just one piece of a property, rather the property is treated as a whole. It was noted at this time that Howard Marcell’s complaint was about the assessment due to a 10,000 gallon propane tank on the property now.

Once both parties were sworn in, Lisa Wright introduced the property. It is parcel #0849, which is owned by Howard and Sandy Marcell. This is a home used as a business location. The assessed value of the property was \$432,900 before grievances. After the grievance, Lisa Wright made an adjustment and reduced the value to \$407,900. This is due to a 10,000 gallon propane tank on the property. Lisa stressed the fact that if Howard asks the Board of Civil Authority to do this hearing, he is opening himself up to having the entire property inspected and it would not be just about this propane tank, as the Board of Civil Authority looks at the entire assessment and not just the tank.

Lisa stated the original permit for this propane tank to be added to the property’s estimated cost was \$189,000, then it was reduced to \$135,000 in a previous fiscal year. The 10,000 gallon tank is considered real estate rather than personal property due to the size of the tank and the amount of time it is good for. The smaller tanks (1000 gallon and 500 gallon) on the property are considered personal property due to the size and industry standards for classification. The smaller tanks are considered more portable than the 10,000 gallon tank. Real estate values look at market value, whereas personal property are depreciated at a faster rate due to their shorter life spans. The 10,000 gallon propane tank that Howard installed on the property is a refurbished tank, with an original manufacture date of 2001, showing that the life expectancy for these tanks after refurbishment would be greater than the seven years considered for normal personal property.

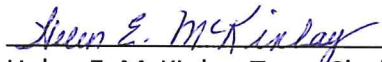
Howard's complaint on the assessed value of his entire property is solely on the propane tank's cost basis and the fact that it does not have accelerated depreciation to match what Howard's federal depreciation is for the same asset. He feels that this should be personal property and not real estate property.

At this time, Butch took Howard's depreciation schedule and labeled it Appellant 1. He then took the packet of information from Lisa and marked it L1. Butch asked Howard for the best numbers to reach him to schedule the site visit that needs to occur for a full inspection of the property. Howard gave his business and his cell phone number, stated he would be gone the first week of August for a vacation, and that the Board of Civil Authority could also talk to and set an appointment up with Ashley if he was not available.


Howard left the meeting at 7:08pm.

It was decided that Butch, Sue and Bonnie would inspect the property and Sue would be the head contact person to set up the inspection.

Motion by Bonnie and Seconded by Sue to adjourn the Board of Civil Authority. This was unanimously approved. The meeting for the Board of Civil Authority was adjourned at 7:10pm.



Helen E. McKinlay, Town Clerk



Elizabeth Willis, Assistant Clerk



Charles "Butch" Shaw, BCA Chairman