

MINUTES OF THE
NAPA COUNTY ASSESSMENT APPEALS BOARD MEETING
August 4, 2022

1. CALL TO ORDER; ROLL CALL

The Napa County Assessment Appeals Board met in regular session on Thursday, August 4, 2022, at 9:00 a.m. with the following members present: Chair Michael Murray, Vice Chair Conrad Hewitt, and Member Donald Chase. Member Michael Basayne, and Member Philip Husby were excused. The meeting was called to order by Chair Michael Murray.

2. APPROVAL OF MINUTES

- A. Clerk of the Assessment Appeals Board requests approval of minutes from the regular meeting of July 7, 2022 and the special meeting of July 18, 2022.

Motion moved by Donald Chase, seconded by Michael Murray, to approve the minutes from the regular meeting of July 7, 2022 and the special meeting of July 18, 2022. Motion passed 2 - 0, with Donald Chase, and Chair Michael Murray voting yes. Conrad Hewitt abstained.

3. AGENDA REVIEW

None.

4. STIPULATIONS

None.

5. WITHDRAWALS

None.

6. WAIVERS

None.

7. REQUESTS FOR CONTINUANCE

None.

8. HEARINGS

A. Request the Assessment Appeals Board hold the following hearings:

- 21-002 JMK LLC
(Assessor's Parcel No. 027-100-037)
- 21-003 JMK LLC
(Assessor's Parcel No. 027-100-037)
- 21-004 JMK LLC
(Assessor's Parcel No. 027-100-037)
- 21-005 JMK LLC
(Assessor's Parcel No. 027-100-037)
- 21-006 JMK LLC
(Assessor's Parcel No. 027-100-037)
- 21-007 JMK LLC
(Assessor's Parcel No. 027-100-038)
- 21-008 JMK LLC
(Assessor's Parcel No. 027-100-038)
- 21-009 JMK LLC
(Assessor's Parcel No. 027-100-038)
- 21-010 JMK LLC
(Assessor's Parcel No. 027-100-038)
- 21-011 JMK LLC
(Assessor's Parcel No. 027-100-038)
- 21-012 JMK LLC
(Assessor's Parcel No. 027-120-059)
- 21-013 JMK LLC
(Assessor's Parcel No. 027-120-059)
- 21-014 JMK LLC
(Assessor's Parcel No. 027-120-059)

21-015	JMK LLC (Assessor's Parcel No. 027-120-059)
21-016	JMK LLC (Assessor's Parcel No. 027-120-059)
21-017	JMK LLC (Assessor's Parcel No. 027-120-060)
21-018	JMK LLC (Assessor's Parcel No. 027-120-060)
21-019	JMK LLC (Assessor's Parcel No. 027-120-060)
21-020	JMK LLC (Assessor's Parcel No. 027-120-060)
21-021	JMK LLC (Assessor's Parcel No. 027-120-060)

Chair Michael Murray announced the hearing.

The Clerk read into the record Application Nos. 21-002 – 21-006 were filed as JMK-A LLC, Application Nos. 21-007 – 21-016 were filed as JMK-B, and Application Nos. 21-017 – 21-021 were filed as JMK-C LLC. The Clerk also administered the Oath to the parties who would be providing testimony.

Deputy County Counsel John Myers made presentation.

Deputy County Counsel Jason Dooley made presentation.

Discussion held.

Chief Appraiser Jennifer Tydingco, representing Assessor John Tuteur, made presentation. Assessor Exhibits A, B, and C were distributed.

Discussion held.

Applicant representatives Lisa Myers and Nadine McIntosh made presentation. Applicant Exhibits 1 through 5 were distributed, and Exhibit 6 was displayed via videoconference and distributed to the Board, Assessor staff and counsel after the meeting.

Discussion held.

Chair Michael Murray requested the Board take the matter under submission and deliberate during closed session (See Item No. 11B).

9. BOARD MEMBER COMMENTS

None.

10. ADMINISTRATIVE ITEMS

None.

11. CLOSED SESSION

- A. Request the Assessment Appeals Board hold deliberations and consider possible adoption of Findings of Fact on the following:

20-086 TDK Rental Properties LLC
(Assessor's Parcel No. 039-240-029)

Motion moved by Donald Chase, seconded by Michael Murray, the Board unanimously voted to adopt a resolution of Findings and Fact in the appeal of 20-086 TDK Rental Properties. Motion passed 2 - 0, with Donald Chase and Chair Michael Murray voting yes. Conrad Hewitt abstained.

- B. Hearing for JMK LLC

The Board recessed for closed session deliberations and made the following decision in open session as reported out by Deputy County Counsel Jason Dooley:

The Board did not take any action in closed session. The Board will continue deliberations to the next regular meeting of the Assessment Appeals Board on September 1, 2022.

12. ADJOURNMENT

Adjourned to the Napa County Assessment Appeals Board regular meeting, Thursday, September 1, 2022 at 9:00 a.m.

MICHAEL MURRAY, Chair

ATTEST:

NEHA HOSKINS, Clerk of the Board