MINUTES OF THE NAPA COUNTY ASSESSMENT APPEALS BOARD MEETING July 7, 2022

Draft Summary of the Meeting Minutes

1. CALL TO ORDER; ROLL CALL

The Napa County Assessment Appeals Board met in regular session on Thursday, July 7, 2022, at 9:00 a.m. with the following members present: Chair Michael Murray, Member Michael Basayne (alternate voting member), Member Donald Chase, and Member Philip Husby. Vice Chair Conrad Hewitt (alternate voting member) was 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 May 5, 2022.

Motion moved by Philip Husby, seconded by Michael Murray, to approve the May 5, 2022 minutes. Motion passed 2 - 0, with Philip Husby and Chair Michael Murray voting yes / Donald Chase abstained.

AGENDA REVIEW

Chief Appraiser Jennifer Tydingco, representing Assessor John Tuteur, requested the following actions:

Move Application No. 20-197 Napastay, LLC from Hearings to Stipulations.

Move Application No. 20-202 David J. LaMonica from Hearings to Requests for Continuance.

Move Application No. 21-001 Ellen G. Davis TR from Hearings to Stipulations.

Move Application No. 21-022 Napa Square Owner NY LLC from Hearings to Stipulations.

4. STIPULATIONS

See Agenda Review.

The top three Stipulations with the highest dollar amount changes were reviewed.

Motion moved by Philip Husby, seconded by Donald Chase, to approve the Stipulations as amended. Motion passed 3 - 0, with Donald Chase, Philip Husby, and Chair Michael Murray voting yes.

5. WITHDRAWALS

A. Request the Assessment Appeals Board approve the following withdrawals:

19-091	First Napa Acquisition LLC (Assessor's Parcel No. 044-531-047)
20-105	Desilva Gates Construction LP (Assessor's Parcel No. 800-059-375)
20-113	Pacific Development II (PETCO) (Assessor's Parcel No. 001-251-024)
20-166	Longs Drug Store Inc. (Assessor's Parcel No. 001-314-045)
20-173	CVS as Lessee (Assessor's Parcel No. 005-153-039)
20-189	David B. Waterman (Assessor's Parcel No. 995-146-074)
20-192	Napastay, LLC (Assessor's Parcel No. 060-420-009)
20-193	Napastay, LLC (Assessor's Parcel No. 060-220-007)
20-194	Napastay, LLC (Assessor's Parcel No. 060-200-006)
20-195	Napastay, LLC (Assessor's Parcel No. 060-230-004)
20-196	Napastay, LLC (Assessor's Parcel No. 060-200-012)
20-198	Napastay, LLC (Assessor's Parcel No. 060-190-001)
20-199	Napastay, LLC (Assessor's Parcel No. 060-280-002)
20-200	Napastay, LLC (Assessor's Parcel No. 060-300-009)
20-201	Napastay, LLC (Assessor's Parcel No. 060-170-010)
21-094	149 S La Brea LLC (Assessor's Parcel No. 009-201-007)

21-100	Khaledi Darioush TR (Assessor's Parcel No. 061-151-020)
21-101	Pamela Andrews Bradford Trust (Assessor's Parcel No. 027-200-013)
21-123	Shane Howard Pavitt & Suzanne Phifer TR (Assessor's Parcel No. 020-350-026)

Motion moved by Philip Husby, seconded by Donald Chase, to approve the Withdrawals. Motion passed 3 - 0, with Donald Chase, Philip Husby, and Chair Michael Murray voting yes.

6. WAIVERS

None.

7. REQUESTS FOR CONTINUANCE

See Agenda Review.

Motion moved by Philip Husby, seconded by Donald Chase, to approve the Requests for Continuance as amended. Motion passed 3 - 0, with Donald Chase, Philip Husby, and Chair Michael Murray voting yes.

8. HEARINGS

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

20-086	TDK Rental Properties LLC (Assessor's Parcel No. 039-240-029)
20-197	Napastay, LLC (Assessor's Parcel No. 060-190-015)
20-202	David J. LaMonica (Assessor's Parcel No. 039-140-008)
21-001	Ellen G. Davis TR (Assessor's Parcel No. 017-140-019)
21-022	Napa Square Owner NY LLC (Assessor's Parcel No. 003-204-010)

See Agenda Review.

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

Chair Michael Murray announced the hearing.

The Clerk administered the Oath to the parties who would be providing testimony.

Mr. Steve Simi, representing the Applicant, made presentation.

Discussion held.

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

Chief Appraiser Jennifer Tydingco, representing Assessor John Tuteur.

The Clerk distributed Assessor's Exhibit A.

Discussion held.

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

BOARD MEMBER COMMENTS

None.

10. ADMINISTRATIVE ITEMS

None.

11. CLOSED SESSION

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

By motion made by Donald Chase, seconded by Philip Husby, the Board unanimously decided that the applicant presented sufficient evidence to overcome the presumption that the property has been correctly assessed.

By motion made by Donald Chase, seconded by Philip Husby, the Board voted unanimously to deny the appeal and to uphold the assessed value of \$1,408,605, as reflected on the tax roll. The Board directs County Counsel to prepare written findings and return to the Board for approval at a later meeting.

12. ADJOURNMENT

Adjourned to the Napa County Assessment Appeals Board special meeting, Monday, July 18, 2022 at 9:00 a.m.

	MICHAEL MURRAY, Chair	
	,	
ATTEST:		
	NEHA HOSKINS, Clerk of the Board	