

Napa County

1195 THIRD STREET
SUITE 310
NAPA, CA 94559



Agenda - Final

Thursday, November 7, 2024

9:00 AM

**Board of Supervisors Chambers
1195 Third Street, Third Floor**

Assessment Appeals Board

*Chair Philip Husby
Vice Chair Donald Chase
Member Michael Basayne
Member Conrad Hewitt
Member William Molinari*

1. CALL TO ORDER; ROLL CALL**2. APPROVAL OF MINUTES**

- A. Clerk of the Assessment Appeals Board requests approval of minutes from the regular meeting of October 3, 2024. [24-1758](#)

Attachments: [October 3, 2024](#)

3. AGENDA REVIEW**4. STIPULATIONS**

- A. Request the Assessment Appeals Board approve the following stipulations: [24-1751](#)

21-070	IA Lodging Napa First LLC (Assessor's Parcel No. 003-330-003)
22-075	Eric Seuthe (Assessor's Parcel No. 050-010-005, Assessment No. 995-150-109)
22-142	Marek Brzezinski and Jasleen Kukreja (Assessor's Parcel No. 047-380-004, Assessment No. 995-143-516)
23-095	ACI Real Estate SPE 125 LLC Albertson as affected party (Assessor's Parcel No. 009-201-022)
23-101	First & Main (Assessor's Parcel No. 003-172-002)
24-002	Ares Commercial Properties (Assessor's Parcel No. 001-304-013)

5. WITHDRAWALS

- A. Request the Assessment Appeals Board approve the following withdrawals: [24-1748](#)

22-063	IA Lodging Napa First LLC (Assessor's Parcel No. 003-330-003)
23-014	Narrow Vista, LLC (Assessor's Parcel No. 036-180-001)

- 23-058 Wells Fargo Advisors LLC
(Assessor’s Parcel No. 003-204-010,
Assessment No. 800-056-662)
- 23-065 IA Lodging Napa First LLC
(Assessor’s Parcel No. 003-330-003)
- 23-096 In-Shape Solutions LLC #174
(Assessor’s Parcel No. 005-180-027,
Assessment No. 800-061-335)

6. REQUESTS FOR CONTINUANCE

7. HEARINGS

- A. Request the Assessment Appeals Board hold the following hearings: [24-1030](#)

- 21-157 Desilva Gates Construction LP
(Assessor’s Parcel No. 057-360-001)
- 23-057 The Raleys Companies- South Napa Fee LLC
(Assessor’s Parcel No. 046-693-023)
- 23-097 Longs Drug Stores California, LLC (lessee)
(Assessor’s Parcel No. 005-153-039)

8. BOARD MEMBER COMMENTS

9. ADMINISTRATIVE ITEMS

- A. Clerk of the Assessment Appeals Board requests adoption of the 2025 Assessment Appeals Board meeting calendar. [24-1759](#)

Attachments: [2025 AAB Meeting Calendar](#)

10. CLOSED SESSION

11. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, DECEMBER 5, 2024 AT 9:00 A.M.



Napa County
Board Agenda Letter

1195 THIRD STREET
SUITE 310
NAPA, CA 94559
www.countyofnapa.org
Main: (707) 253-4580

Assessment Appeals Board

Agenda Date: 11/7/2024

File ID #: 24-1758

TO: Napa County Assessment Appeals Board
FROM: Neha Hoskins - Clerk of the Assessment Appeals Board
REPORT BY: Anthony Williams - Senior Deputy Clerk of the Assessment Appeals Board
SUBJECT: Minutes

RECOMMENDATION

Clerk of the Assessment Appeals Board requests approval of minutes from the regular meeting of October 3, 2024.



Meeting Minutes

Napa County Assessment Appeals Board

Chair Philip Husby
Vice Chair Donald Chase
Member Michael Basayne
Member Conrad Hewitt
Member William Molinari

Thursday, October 3, 2024

9:00 AM

Board of Supervisors Chambers
1195 Third Street, Third Floor

1. CALL TO ORDER; ROLL CALL

The Napa County Assessment Appeals Board met in regular session on Thursday, October 3, 2024, at 9:00 AM with the following members present: Chair Philip Husby, Vice Chair Donald Chase, and Member Conrad Hewitt. Members Michael Basayne, and William Molinari were excused. The meeting was called to order by Chair Philip Husby.

2. APPROVAL OF MINUTES

A. Clerk of the Assessment Appeals Board requests approval of minutes from the meeting of September 5, 2024.

Motion Text: Approve the Minutes.
Voting Yes: Hewitt, Chase, and Husby
Recusals: None
Result: Passed

3. AGENDA REVIEW

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

Move Application Nos. 23-007 and 23-013 from Hearings to Stipulations.

Move Application No. 23-028 from Hearings to Withdrawals.

4. STIPULATIONS

Chief Appraiser Jennifer Tydingco reviewed the Stipulations from Item 3 – Agenda Review.

Motion Text: Approve the Stipulations as amended.
Voting Yes: Hewitt, Chase, and Husby
Recusals: None
Result: Passed

5. WITHDRAWALS

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

- 22-058 RAD 2021 Bloom ESA Fund LLC
(Assessor’s Parcel No. 046-450-056,
Assessment No. 800-061-333)

- 23-002 NCCD Napa Valley Properties, LLC
(Assessor’s Parcel No. 046-450-073)

- 23-030 Kerwin Estate LLC
(Assessor’s Parcel No. 020-340-027)

- 23-031 Kerwin Estate LLC
(Assessor’s Parcel No. 020-340-028)

- 23-114 RAD 2021 Bloom ESA Fund LLC
(Assessor’s Parcel No. 046-450-056,
Assessment No. 800-061-333)

See Item 3 – Agenda Review.

Motion Text: Approve the Withdrawals as amended.
Voting Yes: Hewitt, Chase, and Husby
Recusals: None
Result: Passed

6. REQUESTS FOR CONTINUANCE

None

7. HEARINGS

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

- 23-007 Ares Commercial Properties
(Assessor’s Parcel No. 001-304-013)

- 23-013 Napa Square Owner NY LLC ETAL
(Assessor’s Parcel No. 003-204-010)

- 23-028 XGCX LLC
(Assessor’s Parcel No. 007-321-009)

See Item 3 – Agenda Review.

8. BOARD MEMBER COMMENTS

None

9. ADMINISTRATIVE ITEMS

None

10. CLOSED SESSION

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

23-123 Red Feather LLC
(Assessor’s Parcel No. 032-540-031
Assessment No. 850-000-442)

23-126 Hampe, Carl W.
(Assessor’s Parcel No. 039-580-007
Assessment No. 990-220-454)

The Board recessed for closed session deliberations.

Upon returning to open session, Deputy County Counsel Jason Dooley reported the following decisions:

Application No. 23-123 - Red Feather LLC: By motion made by Member Hewitt, seconded by Member Chase, the Board voted unanimously to approve and adopt the Findings of Fact as presented.

Application No. 23-126 - Carl W. Hampe: By motion made by Member Hewitt, seconded by Member Chase, the Board voted unanimously to approve and adopt the Findings of Fact as presented.

11. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, NOVEMBER 7, 2024 AT 9:00 A.M.

Neha Hoskins (By e-signature)

NEHA HOSKINS, Clerk of the Assessment Appeals Board



Napa County
Board Agenda Letter

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Assessment Appeals Board

Agenda Date: 11/7/2024

File ID #: 24-1751

TO: Napa County Assessment Appeals Board
FROM: Neha Hoskins - Clerk of the Assessment Appeals Board
REPORT BY: Greg Morgan - Senior Deputy Clerk of the Assessment Appeals Board
SUBJECT: Stipulations

RECOMMENDATION

Request the Assessment Appeals Board approve the following stipulations:

- 21-070 IA Lodging Napa First LLC
 (Assessor's Parcel No. 003-330-003)
- 22-075 Eric Seuthe
 (Assessor's Parcel No. 050-010-005,
 Assessment No. 995-150-109)
- 22-142 Marek Brzezinski and Jasleen Kukreja
 (Assessor's Parcel No. 047-380-004,
 Assessment No. 995-143-516)
- 23-095 ACI Real Estate SPE 125 LLC Albertson
 as affected party
 (Assessor's Parcel No. 009-201-022)

23-101 First & Main
 (Assessor's Parcel No. 003-172-002)

24-002 Ares Commercial Properties
 (Assessor's Parcel No. 001-304-013)



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Assessment Appeals Board

Agenda Date: 11/7/2024

File ID #: 24-1748

TO: Napa County Assessment Appeals Board
FROM: Neha Hoskins - Clerk of the Assessment Appeals Board
REPORT BY: Greg Morgan - Senior Deputy Clerk of the Assessment Appeals Board
SUBJECT: Withdrawals

RECOMMENDATION

Request the Assessment Appeals Board approve the following withdrawals:

22-063 IA Lodging Napa First LLC
(Assessor's Parcel No. 003-330-003)

23-014 Narrow Vista, LLC
(Assessor's Parcel No. 036-180-001)

23-058 Wells Fargo Advisors LLC
(Assessor's Parcel No. 003-204-010,
Assessment No. 800-056-662)

23-065 IA Lodging Napa First LLC
(Assessor's Parcel No. 003-330-003)

23-096 In-Shape Solutions LLC #174
(Assessor's Parcel No. 005-180-027,

Assessment No. 800-061-335)



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Assessment Appeals Board

Agenda Date: 11/7/2024

File ID #: 24-1030

TO: Napa County Assessment Appeals Board
FROM: Neha Hoskins - Clerk of the Assessment Appeals Board
REPORT BY: Anthony Williams - Senior Deputy Clerk of the Assessment Appeals Board
SUBJECT: Hearings

RECOMMENDATION

Request the Assessment Appeals Board hold the following hearings:

- 21-157 Desilva Gates Construction LP
(Assessor's Parcel No. 057-360-001)
- 23-057 The Raleys Companies- South Napa Fee LLC
(Assessor's Parcel No. 046-693-023)
- 23-097 Longs Drug Stores California, LLC (lessee)
(Assessor's Parcel No. 005-153-039)

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.



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Assessment Appeals Board

Agenda Date: 11/7/2024

File ID #: 24-1759

TO: Napa County Assessment Appeals Board
FROM: Neha Hoskins - Clerk of the Assessment Appeals Board
REPORT BY: Greg Morgan - Senior Deputy Clerk of the Assessment Appeals Board
SUBJECT: 2025 Assessment Appeals Board Meeting Calendar

RECOMMENDATION

Clerk of the Assessment Appeals Board requests adoption of the 2025 Assessment Appeals Board meeting calendar.

BACKGROUND AND DISCUSSION

Per Napa County Assessment Appeals Board Local Rules, Rule No. 14. Hearing. Reference: Revenue and Taxation Code Sections 441, 1603, 1604, 1606, 1624.4, 1641.1, 1641.2. A. The Board meets regularly on the first Thursday of each month at 9:00 a.m. at the County Administration Building, 1195 Third Street, Room 305, Napa. The Board may modify this schedule to accommodate holidays or the nature and duration of scheduled hearings. The Board will continue to sit from time to time until the business of assessment appeals is completed.

Per Revenue and Taxation Code Section 1604(a)(2), the County shall meet on the third Monday in July to equalize the assessment of property on the local roll. It shall continue to meet for that purpose, from time to time, until the business of equalization is disposed of. (This special procedural meeting is conducted by County staff and doesn't require the participation of the Assessment Appeals Board.)



Napa County Assessment Appeals Board Calendar 2025

Regular Meetings

Special Meeting

County Holidays

January						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			