1195 THIRD STREET SUITE 310 NAPA, CA 94559



Agenda - Final

Thursday, September 5, 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

GENERAL INFORMATION

The Napa County Assessment Appeals Board meets as specified in its adopted annual calendar on the first Thursday of every month at 9:00 a.m. in regular session at 1195 Third Street, Suite 305, Napa, California 94559. The meeting room is wheelchair accessible. Assistive listening devices and interpreters are available through the Clerk of the Assessment Appeals Board. Requests for disability related modifications or accommodations, aids or services may be made to the Clerk of the Assessment Appeals Board's office no less than 72 hours prior to the meeting date by contacting (707) 253-4580.

All materials relating to an agenda item for an open session of a regular meeting of the Napa County Assessment Appeals Board which are provided to a majority or all of the members of the Board by Board members, staff or the public within 72 hours of but prior to the meeting will be available for public inspection, at the time of such distribution, in the office of the Clerk of the Assessment Appeals Board, 1195 Third Street, Suite 305, Napa, California 94559, Monday through Friday, between the hours of 8:00 a.m. and 5:00 p.m., except for County holidays. Materials distributed to a majority or all of the members of the Board at the meeting will be available for public inspection at the public meeting if prepared by the members of the Board or County staff and after the public meeting if prepared by some other person. Availability of materials related to agenda items for public inspection does not include materials which are exempt from public disclosure under Government Code sections 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22.

AGENDA AVAILABLE ONLINE AT www.countyofnapa.org

- 1. CALL TO ORDER; ROLL CALL
- 2. APPROVAL OF MINUTES
 - A. Clerk of the Assessment Appeals Board requests approval of minutes from the meeting of August 1, 2024.

Attachments: August 1, 2024

- 3. AGENDA REVIEW
- 4. STIPULATIONS
- 5. WITHDRAWALS
- 6. REQUESTS FOR CONTINUANCE

7. HEARINGS

A.	Request the Assessm	ent Appeals Board hold the following hearings:	<u>24-718</u>
	22-111	JMK-A LLC et al (Assessor's Parcel No. 027-100-037)	
	22-112	JMK-A LLC et al (Assessor's Parcel No. 027-100-037)	
	22-113	JMK-A LLC et al (Assessor's Parcel No. 027-100-037)	
	22-114	JMK-A LLC et al (Assessor's Parcel No. 027-100-037)	
	22-115	JMK-B LLC et al (Assessor's Parcel No. 027-100-038)	
	22-116	JMK-B LLC et al (Assessor's Parcel No. 027-100-038)	
	22-117	JMK-B LLC et al (Assessor's Parcel No. 027-100-038)	
	22-118	JMK-B LLC et al (Assessor's Parcel No. 027-100-038)	
	22-119	Myers, Lisa M. Tr et al (Assessor's Parcel No. 027-120-059)	
	22-120	Myers, Lisa M. Tr et al (Assessor's Parcel No. 027-120-059)	
	22-121	Myers, Lisa M. Tr et al (Assessor's Parcel No. 027-120-059)	
	22-122	Myers, Lisa M. Tr et al (Assessor's Parcel No. 027-120-059)	
	22-123	JMK-C LLC et al (Assessor's Parcel No. 027-120-060)	

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22-124	JMK-C LLC et al (Assessor's Parcel No. 027-120-060)	
22-125	JMK-C LLC et al (Assessor's Parcel No. 027-120-060)	
22-126	JMK-C LLC et al (Assessor's Parcel No. 027-100-060)	

8. BOARD MEMBER COMMENTS

9. ADMINISTRATIVE ITEMS

10. CLOSED SESSION

A.	Request the Assessment Appeals Board hold closed session deliberations on the following (continued from August 1, 2024):		<u>24-1463</u>
	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)	

11. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, OCTOBER 3, 2024 AT 9:00 A.M.

I HEREBY CERTIFY THAT THE AGENDA FOR THE ABOVE STATED MEETING WAS POSTED AT A LOCATION FREELY ACCESSIBLE TO MEMBERS OF THE PUBLIC AT THE NAPA COUNTY ADMINISTRATIVE BUILDING, 1195 THIRD STREET, NAPA, CALIFORNIA ON FRIDAY, AUGUST 30, 2024 BY 5:00 P.M. A HARDCOPY SIGNED VERSION OF THE CERTIFICATE IS ON FILE WITH THE CLERK OF THE COMMISSION AND AVAILABLE FOR PUBLIC INSPECTION.

Neha Hoskins (By e-signature)

NEHA HOSKINS, Clerk of the Assessment Appeals Board



Board Agenda Letter

1195 THIRD STREET SUITE 310 NAPA, CA 94559 www.countyofnapa.org

Main: (707) 253-4580

Assessment Appeals Board Agenda Date: 9/5/2024 File ID #: 24-1465

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: Minutes

RECOMMENDATION

Clerk of the Assessment Appeals Board requests approval of minutes from the meeting of August 1, 2024.

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Meeting Minutes

Napa County Assessment Appeals Board

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

Thursday, August 1, 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, August 1, 2024, at 9:00 AM with the following members present: Vice Chair Donald Chase, and Members Michael Basayne, and Conrad Hewitt. Chair Philip Husby, and Member William Molinari were excused. The meeting was called to order by Vice Chair Donald Chase.

- 2. APPROVAL OF MINUTES
 - A. Clerk of the Assessment Appeals Board requests approval of minutes from the regular meeting of July 11, 2024 and special meeting of July 15, 2024.

24-1262

Motion Text: Approve the Minutes. Voting Yes: Hewitt, and Chase

Recusals: Basavne

Absent: Husby, and Molinari

Result: Passed

3. AGENDA REVIEW

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

Move Application No. 23-084 from Hearings to Withdrawals.

Move Application No. 23-121 from Hearings to Requests for Continuance.

4. STIPULATIONS

None

5. WITHDRAWALS

A.

Request the Assessme	nt Appeals Board approve the following withdrawals:	<u>24-1231</u>
23-003	FOD Vineyard, LLC (Assessor's Parcel No. 039-400-064)	
23-004	FOD Vineyard, LLC (Assessor's Parcel No. 039-400-082)	
23-005	FOD Vineyard, LLC (Assessor's Parcel No. 039-400-083)	
23-085	Grand Mere Gardens LP (Assessor's Parcel No. 043-341-013)	
23-086	Napa Junction Partners LLC (Assessor's Parcel No. 059-020-050)	
23-091	Pro Equity Asset Management (Assessor's Parcel No. 021-351-001)	
23-099	PG 2602, LLC (Assessor's Parcel No. 009-305-053)	
23-100	PG 2602, LLC (Assessor's Parcel No. 009-305-054)	
23-102	Napa Industrial, LLC (Assessor's Parcel No. 057-350-002)	
23-103	Napa Industrial, LLC (Assessor's Parcel No. 057-350-003)	
23-104	Napa Industrial, LLC (Assessor's Parcel No. 057-350-004)	

See Item 3 - Agenda Review.

Motion Text: Approve the Withdrawals as amended.

Voting Yes: Hewitt, Basayne, and Chase

Recusals: None

Absent: Husby, and Molinari

Result: Passed

6. REQUESTS FOR CONTINUANCE

See Item 3 - Agenda Review.

Motion Text: Approve the Requests for Continuance as amended.

Voting Yes: Hewitt, Basayne, and Chase

Recusals: None

Absent: Husby, and Molinari

Result: Passed

7. HEARINGS

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

24-574

23-084 870 Meadowood Lane LLC

(Assessor's Parcel No. 025-080-029)

Varner, Sean S.

(Assessor's Parcel No. 024-101-001)

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)

See Item 3 - Agenda Review.

Application No. 23-123- Red Feather LL (Assessor's Parcel No. 032-540-031 Assessment No. 850-000-442)

Vice Chair Donald Chase announced the hearing.

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

Applicant attorney Diego Alvarez-Miranda Ezpeleta made presentation.

Deputy County Counsel Wendy Dau made presentation.

Chief Appraiser Jennifer Tydingco, representing Assessor John Tuteur, made presentation.

Applicant attorney Diego Alvarez-Miranda Ezpeleta provided rebuttal.

Discussion held.

Vice Chair Donald Chase requested the Board take the matter under submission and deliberate during closed session.

Upon returning to open session, the hearing was continued to September 5, 2024 for further closed session deliberations.

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

Vice Chair Donald Chase announced the hearing.

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

Applicant Carl W. Hampe made presentation.

Deputy County Counsel Wendy Dau made presentation.

Mapping and Title Supervisor Kim Morgan, representing Assessor John Tuteur, made presentation.

Applicant Carl W. Hampe provided rebuttal.

Discussion held.

Vice Chair Donald Chase requested the Board take the matter under submission and deliberate during closed session.

Upon returning to open session, the hearing was continued to September 5, 2024 for further closed session deliberations.

8. BOARD MEMBER COMMENTS

None

9. ADMINISTRATIVE ITEMS

None

10. CLOSED SESSION

None

11. ADJOURN

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

Neha Hoskins (By e-signature)

NEHA HOSKINS, Clerk of the Assessment Appeals Board



Board Agenda Letter

1195 THIRD STREET SUITE 310 NAPA, CA 94559 www.countyofnapa.org

Main: (707) 253-4580

Assessment Appeals Board Agenda Date: 9/5/2024 File ID #: 24-718

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: Hearings

RECOMMENDATION

Request the Assessment Appeals Board hold the following hearings:

(Assessor's Parcel No. 027-100-037)

22-112 JMK-A LLC et al

(Assessor's Parcel No. 027-100-037)

22-113 JMK-A LLC et al

(Assessor's Parcel No. 027-100-037)

22-114 JMK-A LLC et al

(Assessor's Parcel No. 027-100-037)

22-115 JMK-B LLC et al

(Assessor's Parcel No. 027-100-038)

Assessment Appeals	s Board	Agenda Date: 9/5/2024	File ID #: 24-718
22-116	JMK-B LLC	et al	
	(Assessor's P	Parcel No. 027-100-038)	
22 117	DAY DILIC	. 1	
22-117	JMK-B LLC		
	(Assessor's P	arcel No. 027-100-038)	
22-118	JMK-B LLC	et al	
	(Assessor's P	Parcel No. 027-100-038)	
22-119	Myers, Lisa I	M. Tretal	
22-11)	•	Parcel No. 027-120-059)	
	(Assessor s r	arcci No. 027-120-039)	
22-120	Myers, Lisa l	M. Tr et al	
	(Assessor's P	Parcel No. 027-120-059)	
22-121	Myers, Lisa I	M. Tr et al	
		arcel No. 027-120-059)	
22-122	Myers, Lisa l	M. Tratal	
22-122	•	Parcel No. 027-120-059)	
	(Assessor s r	arcer No. 027-120-039)	
22-123	JMK-C LLC	et al	
	(Assessor's P	arcel No. 027-120-060)	
22-124	JMK-C LLC	et al	
	(Assessor's P	Parcel No. 027-120-060)	
22.125	D. 07. 2. 7. 2		
22-125	JMK-C LLC	et al	

(Assessor's Parcel No. 027-120-060)

22-126 JMK-C LLC et al

(Assessor's Parcel No. 027-100-060)



Board Agenda Letter

1195 THIRD STREET SUITE 310 NAPA, CA 94559 www.countyofnapa.org

Main: (707) 253-4580

Assessment Appeals Board Agenda Date: 9/5/2024 File ID #: 24-1463

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: Closed Session

RECOMMENDATION

Request the Assessment Appeals Board hold closed session deliberations on the following (continued from August 1, 2024):

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)