

Napa County

1195 THIRD STREET
SUITE 310
NAPA, CA 94559



Agenda - Final

Thursday, March 13, 2025

9:00 AM

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

Assessment Appeals Board

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

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 February 6, 2025. [25-313](#)

Attachments: [February 6, 2025](#)

3. AGENDA REVIEW

4. STIPULATIONS

5. WITHDRAWALS

- A. Request the Assessment Appeals Board approve the following withdrawal: [25-373](#)

24-041 Dodson, William/Dodson & Kopper
 Michael Jay
 (Assessor’s Parcel No. 039-170-006)

6. REQUESTS FOR CONTINUANCE

- A. Request the Assessment Appeals Board approve the following requests for continuance: [25-389](#)

24-020, 24-021, Pendant Sponsors PM LLC
 24-022, 24-023, (Assessor’s Parcel Nos. 036-213-015,
 24-106, & 24-107 036-213-007)

24-054 Spring Mountain Hotel LLC
 (Assessor’s Parcel No. 009-490-009)

24-061, 24-083 KHP V Napa LLC
 (Assessor’s Parcel No. 007-300-004)

24-066, 24-067, Arcade Silverado JV LLC
 24-068, 24-069, (Assessor’s Parcel Nos. 039-222-019,
 24-070, & 24-071 039-232-015, 060-010-001,
 060-140-003, 060-320-008,
 & 060-230-012)

24-072, 24-073 Mani NVR Napa De LLC
 (Assessor’s Parcel Nos. 002-141-002
 002-200-001)

24-085 CN Napa Owner LLC
 (Assessor’s Parcel No. 046-160-080)

24-086	CL White House LLC (Assessor's Parcel No. 005-101-003)
24-087, 24-088	Ashford Yountville II LP (Assessor's Parcel Nos. 036-090-040 036-090-052)
24-095	Pacifica Host Hotels (Assessor's Parcel No. 038-120-042)
24-099	IA Lodging Napa First LLC (Assessor's Parcel No. 003-330-003)
24-102	Solage Owners LLC (Assessor's Parcel No. 011-050-045)
24-110	Vino Bello (Assessor's Parcel No. 046-620-015)
24-111	Fairfield Inn American Canyon (Assessor's Parcel No. 059-072-003)
24-112	North Block Hotel (Assessor's Parcel No. 036-032-013)
24-113	Bardessono Hotel (Assessor's Parcel No. 036-090-029)
24-141	LDMUD LLC (Assessor's Parcel No. 011-092-038)

Attachments: [Assessor's Notice of Pending Litigation - Pendant Sponsors](#)
[Assessor's Notice of Pending Litigation - Spring Mountain Hotel](#)
[Assessor's Notice of Pending Litigation - KHP](#)
[Assessor's Notice of Pending Litigation - Arcade Silverado](#)
[Assessor's Notice of Pending Litigation - Mani NVR Napa](#)
[Assessor's Notice of Pending Litigation - CN Napa Owner](#)
[Assessor's Notice of Pending Litigation - CL White House](#)
[Assessor's Notice of Pending Litigation - Ashford Yountville II](#)
[Assessor's Notice of Pending Litigation - Pacifica Host Hotels](#)
[Assessor's Notice of Pending Litigation - IA Lodging](#)
[Assessor's Notice of Pending Litigation - Solage](#)
[Assessor's Notice of Pending Litigation - Vino Bello](#)
[Assessor's Notice of Pending Litigation - Fairfield Inn](#)
[Assessor's Notice of Pending Litigation - North Block Hotel](#)
[Assessor's Notice of Pending Litigation - Bardessono Hotel](#)
[Assessor's Notice of Pending Litigation - LDMUD](#)

7. HEARINGS

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

[25-182](#)

- | | |
|--------|---|
| 24-003 | Circle R Ranch LLC
(Assessor's Parcel No. 032-550-024,
Assessment No. 032-550-024-100) |
| 24-004 | Circle R Ranch LLC
(Assessor's Parcel No. 032-550-013,
Assessment No. 032-550-013-100) |
| 24-005 | Circle R Ranch LLC
(Assessor's Parcel No. 032-160-088,
Assessment No. 032-160-088-100) |
| 24-006 | Circle R Ranch LLC
(Assessor's Parcel No. 032-160-084,
Assessment No. 032-160-084-100) |
| 24-007 | Foss Valley Ranch LLC
(Assessor's Parcel No. 032-160-086,
Assessment No. 032-160-086-100) |
| 24-008 | Foss Valley Ranch LLC
(Assessor's Parcel No. 032-160-072,
Assessment No. 032-160-072-100) |

- 24-009 Foss Valley Ranch LLC
(Assessor's Parcel No. 032-550-015,
Assessment No. 032-550-015-100)
- 24-010 Foss Valley Ranch LLC
(Assessor's Parcel No. 032-550-017,
Assessment No. 032-550-017-100)
- 24-011 Foss Valley Ranch LLC
(Assessor's Parcel No. 032-550-022,
Assessment No. 032-550-022-100)
- 24-012 Rocking R Ranch LLC
(Assessor's Parcel No. 032-550-023,
Assessment No. 032-550-023-100)
- 24-013 Rocking R Ranch LLC
(Assessor's Parcel No. 032-160-085,
Assessment No. 032-160-085-100)
- 24-014 Rocking R Ranch LLC
(Assessor's Parcel No. 032-550-016,
Assessment No. 032-550-016-100)
- 24-015 Rocking R Ranch LLC
(Assessor's Parcel No. 032-550-014,
Assessment No. 032-550-014-100)
- 24-016 Rocking R Ranch LLC
(Assessor's Parcel No. 032-160-087,
Assessment No. 032-160-087-100)
- 24-017 Rocking R Ranch LLC
(Assessor's Parcel No. 032-550-020,
Assessment No. 032-550-020-100)
- 24-018 Rocking R Ranch LLC
(Assessor's Parcel No. 032-550-025,
Assessment No. 032-550-025-100)
- 24-037 The Raley's Companies/South Napa Fee LLC
(Assessor's Parcel No. 046-693-023)

- | | |
|--------|---|
| 24-038 | F4 St. Helena LLC
(Assessor's Parcel No. 009-070-039) |
| 24-039 | LBA RVI-Company XLVIII LLC
(Assessor's Parcel No. 057-090-078) |
| 24-040 | LBA RVI-Company XLVIII LLC
(Assessor's Parcel No. 057-090-077) |

8. BOARD MEMBER COMMENTS

9. ADMINISTRATIVE ITEMS

10. CLOSED SESSION

11. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, APRIL 3, 2025 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: 3/13/2025

File ID #: 25-313

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 February 6, 2025.



Meeting Minutes

Napa County Assessment Appeals Board

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

Thursday, February 6, 2025

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, February 6, 2025, at 9:00 AM with the following members present: Chair Philip Husby, Vice Chair Donald Chase, Members Michael Basayne, and Conrad Hewitt. Member William Molinari was excused. The meeting was called to order by Chair Philip Husby.

- A. Election of Officers for Calendar Year 2025 per the rotation schedule: Chair [24-2148](#) and Vice Chair.

Motion Text: Appoint Donald Chase as Chair and William Molinari as Vice Chair.
Voting Yes: Hewitt, Basayne, and Husby
Excused: Molinari
Recusals: None
Result: Passed

2. APPROVAL OF MINUTES

- A. Clerk of the Assessment Appeals Board requests approval of minutes from the regular meeting of December 5, 2024. [24-2147](#)

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

3. AGENDA REVIEW

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

Move Application No. 24-001 from Hearings to Stipulations.

Move Application Nos. 24-019, 24-027, 24-029, 24-032, 24-033, 24-034, 24-035, 24-036 from Hearings to Withdrawals.

4. STIPULATIONS

A. Request the Assessment Appeals Board approve the following stipulation: [25-245](#)

24-028 Puneet Chopra
(Assessor’s Parcel No. 036-292-007)

See Item 3 – Agenda Review.

Chief Appraiser Jennifer Tydingco reviewed the two Stipulations.

Motion Text: Approve the Stipulations as amended.

Voting Yes: Hewitt, Basayne, and Chase

Excused: Molinari

Recusals: None

Result: Passed

5. WITHDRAWALS

A. Request the Assessment Appeals Board approve the following withdrawals: [24-2151](#)

- 23-136 Harberts Family Ltd Partnership
(Assessor’s Parcel No. 039-650-016)
- 23-137 Harberts Family Ltd Partnership
(Assessor’s Parcel No. 039-650-016)
- 23-138 Harberts Family Ltd Partnership
(Assessor’s Parcel No. 039-650-016)
- 23-139 Harberts Family Ltd Partnership
(Assessor’s Parcel No. 039-650-016)
- 23-140 Harberts Family Ltd Partnership
(Assessor’s Parcel No. 039-650-016)
- 23-141 Harberts Family Ltd Partnership
(Assessor’s Parcel No. 039-650-016)

See Item 3 – Agenda Review.

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

6. REQUESTS FOR CONTINUANCE

- A. Request the Assessment Appeals Board approve the following requests for continuance: [24-2149](#)

24-030 Calistoga Hotel Group LP
(Assessor’s Parcel No. 011-050-041)

24-045, 24-046, Boardwalk Investments Yountville LLC
24-047, 24-048, (Assessor’s Parcel Nos. 036-330-011,
24-049, & 24-050 036-330-005, 036-330-010,
 036-081-010, 036-330-009,
 & 036-330-006)

Motion Text: **Approve the Requests for Continuance.**
Voting Yes: **Hewitt, Basayne, and Chase**
Excused: **Molinari**
Recusals: **None**
Result: **Passed**

7. HEARINGS

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

[24-2153](#)

- 24-001 Christy M. Stewart
(Assessor's Parcel No. 043-190-031,
Assessment No. 990-220-843)
- 24-019 James & Hilary Zucherman
(Assessor's Parcel No. 061-103-005)
- 24-027 Jeffrey W. & Lisa A. Edwards
(Assessor's Parcel No. 021-040-030)
- 24-028 SNR 27 The Springs of Napa Owner LLC
dba Springs of Napa
(Assessor's Parcel No. 038-170-038)
- 24-031 1351 95th Ave LLC
(Assessor's Parcel No. 036-230-016)
- 24-032 PG 2602 LLC
(Assessor's Parcel No. 009-305-053)
- 24-033 PG 2602 LLC
(Assessor's Parcel No. 009-305-054)
- 24-034 Ampersand Futures LLC
(Assessor's Parcel No. 011-540-006)
- 24-035 Ronald & Martha Doornink, Trustees
(Assessor's Parcel No. 009-020-006)
- 24-036 M&A Margulis Living Trust
(Assessor's Parcel No. 043-132-004)

See Item 3 - Agenda Review.

Motion Text: Motion to deny application No. 24-031 due to lack of appearance.

Voting Yes: Hewitt, Basayne, and Chase

Excused: Molinari

Recusals: None

Result: Passed

8. BOARD MEMBER COMMENTS

Member Michael Basayne thanked Member Phillip Husby for his time as the previous Chair of the Assessment Appeals Board and wished him luck on his future endeavors.

Chair Donald Chase reminded staff of the change in meeting date from March 6, 2025 to March 13, 2025.

Discussion held.

9. ADMINISTRATIVE ITEMS

None

10. CLOSED SESSION

None

11. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, MARCH 13, 2025 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: 3/13/2025

File ID #: 25-373

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 withdrawal:

24-041 Dodson, William/Dodson & Kopper
 Michael Jay
 (Assessor's Parcel No. 039-170-006)



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: 3/13/2025

File ID #: 25-389

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: Requests for Continuance

RECOMMENDATION

Request the Assessment Appeals Board approve the following requests for continuance:

24-020, 24-021, Pendant Sponsors PM LLC
24-022, 24-023, (Assessor's Parcel Nos. 036-213-015,
24-106, & 24-107 036-213-007)

24-054 Spring Mountain Hotel LLC
(Assessor's Parcel No. 009-490-009)

24-061, 24-083 KHP V Napa LLC
(Assessor's Parcel No. 007-300-004)

24-066, 24-067, Arcade Silverado JV LLC
24-068, 24-069, (Assessor's Parcel Nos. 039-222-019,
24-070, & 24-071 039-232-015, 060-010-001,
060-140-003, 060-320-008,
& 060-230-012)

24-072, 24-073 Mani NVR Napa De LLC
(Assessor's Parcel Nos. 002-141-002
002-200-001)

24-085 CN Napa Owner LLC
(Assessor's Parcel No. 046-160-080)

24-086 CL White House LLC
(Assessor's Parcel No. 005-101-003)

24-087, 24-088 Ashford Yountville II LP
(Assessor's Parcel Nos. 036-090-040
036-090-052)

24-095 Pacifica Host Hotels
(Assessor's Parcel No. 038-120-042)

24-099 IA Lodging Napa First LLC
(Assessor's Parcel No. 003-330-003)

24-102 Solage Owners LLC
(Assessor's Parcel No. 011-050-045)

24-110 Vino Bello
(Assessor's Parcel No. 046-620-015)

24-111 Fairfield Inn American Canyon
(Assessor's Parcel No. 059-072-003)

24-112 North Block Hotel
 (Assessor's Parcel No. 036-032-013)

24-113 Bardessono Hotel
 (Assessor's Parcel No. 036-090-029)

24-141 LDMUD LLC
 (Assessor's Parcel No. 011-092-038)

BACKGROUND AND DISCUSSION

The Clerk of the Assessment Appeals Board received the attached Assessor's Notices of Pending Litigation requesting these appeals not be scheduled for hearing due to pending litigation in the State of California that may impact these appeals (*Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000)). The majority of the applicants, excluding Pendant Sponsors PM LLC, Mani NVR Napa De LLC, and Ashford Yountville II LP, filed appeals for prior tax years, which are also on hold due to the pending litigation and will not be scheduled for hearing until after the resolution of the court case.

Therefore, the Clerk requests a continuance of these appeals.

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property of
Pendant Sponsors PM LLC
APN(s) 036-213-015,
036-213-007
for purposes of property taxation.

Appeal(s) No: 24-020, 24-021, 24-022, 24-023, 24-106, 24-107

ASSESSOR'S NOTICE OF PENDING LITIGATION

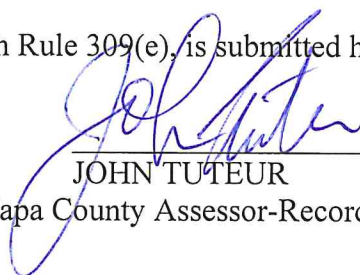
Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above-referenced Pendant Sponsors PM LLC Appeal(s) No: 24-020, 24-021, 24-022, 24-023, 24-106, 24-107. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeal(s) until *Olympic* has been decided. Postponing the Board's hearing of these appeal(s) will promote efficiency for the Board and the parties, allowing the Board to consider the appeal(s) under the proper legal standards.

The Assessor asks that the above-referenced appeal(s) not be scheduled for hearing until after the resolution of the above-referenced court case.

A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: 2-28-2025



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of
Spring Mountain Hotel
APN(s) 009-490-009

Appeal(s) No: 24-054

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

for purposes of property taxation.

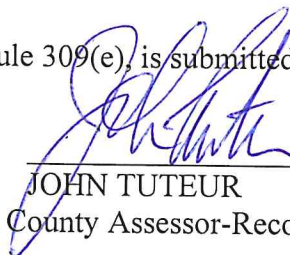
Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above-referenced Spring Mountain Hotel Appeal(s) No: 24-054. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeal(s) until *Olympic* has been decided. Postponing the Board's hearing of these appeal(s) will promote efficiency for the Board and the parties, allowing the Board to consider the appeal(s) under the proper legal standards.

The Assessor asks that the above-referenced appeal(s) not be scheduled for hearing until after the resolution of the above-referenced court case.

A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: 2-28-2025



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of
KHP
APN(s) 007-300-004

for purposes of property taxation.

Appeal(s) No: 24-061, 24-083

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

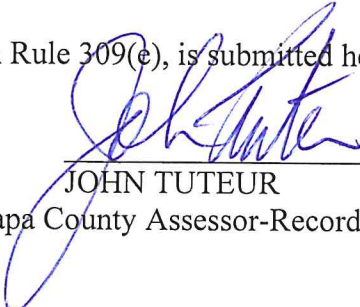
Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above-referenced KHP Appeal(s) No: 24-061, 24-083. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeal(s) until *Olympic* has been decided. Postponing the Board's hearing of these appeal(s) will promote efficiency for the Board and the parties, allowing the Board to consider the appeal(s) under the proper legal standards.

The Assessor asks that the above-referenced appeal(s) not be scheduled for hearing until after the resolution of the above-referenced court case.

A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: 2-28-2025



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property of
Arcade Silverado
APN(s) 039-222-019, 039-232-015, 060-010-001, 060-140-003, 060-230-012, 060-320-008

Appeal(s) No: 24-066 through 24-071

ASSESSOR'S NOTICE OF PENDING LITIGATION

for purposes of property taxation.

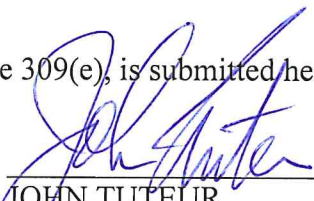
Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above-referenced Arcade Silverado Appeal(s) No: 24-066 through 24-071. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeal(s) until *Olympic* has been decided. Postponing the Board's hearing of these appeal(s) will promote efficiency for the Board and the parties, allowing the Board to consider the appeal(s) under the proper legal standards.

The Assessor asks that the above-referenced appeal(s) not be scheduled for hearing until after the resolution of the above-referenced court case.

A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: 2-28-2025



JOHN TUTEUR

Napa County Assessor-Recorder-County Clerk

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of
Mani NVR Napa DE LLC
APN(s) 002-141-002,
002-200-001

Appeal(s) No: 24-072, 24-073

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

for purposes of property taxation.

Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above-referenced Mani NVR Napa DE LLC Appeal(s) No: 24-072, 24-073. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeal(s) until *Olympic* has been decided. Postponing the Board's hearing of these appeal(s) will promote efficiency for the Board and the parties, allowing the Board to consider the appeal(s) under the proper legal standards.

The Assessor asks that the above-referenced appeal(s) not be scheduled for hearing until after the resolution of the above-referenced court case.

A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: 2-28-2025

JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of

CN Napa Owner

APN(s) 046-160-080

for purposes of property taxation.

Appeal(s) No: 24-085

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

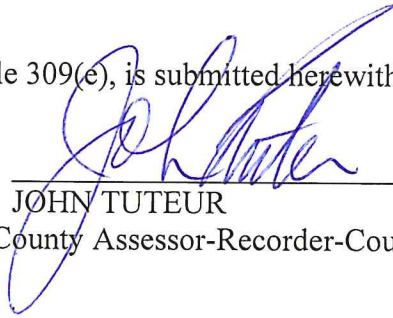
Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above-referenced CN Napa Owner Appeal(s) No: 24-085. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeal(s) until *Olympic* has been decided. Postponing the Board's hearing of these appeal(s) will promote efficiency for the Board and the parties, allowing the Board to consider the appeal(s) under the proper legal standards.

The Assessor asks that the above-referenced appeal(s) not be scheduled for hearing until after the resolution of the above-referenced court case.

A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: 2-28-2025



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of
CL White House LLC
APN(s) 005-101-003

for purposes of property taxation.

Appeal(s) No: 24-086

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above-referenced CL White House LLC Appeal(s) No: 24-086. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeal(s) until *Olympic* has been decided. Postponing the Board's hearing of these appeal(s) will promote efficiency for the Board and the parties, allowing the Board to consider the appeal(s) under the proper legal standards.

The Assessor asks that the above-referenced appeal(s) not be scheduled for hearing until after the resolution of the above-referenced court case.

A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: 2-28-2025



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of
Ashford Yountville II LP
APN(s) 036-090-040, 036-090-052

for purposes of property taxation.

Appeal(s) No: 24-087, 24-088

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above-referenced Ashford Yountville II LP Appeal(s) No: 24-087, 24-088. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeal(s) until *Olympic* has been decided. Postponing the Board's hearing of these appeal(s) will promote efficiency for the Board and the parties, allowing the Board to consider the appeal(s) under the proper legal standards.

The Assessor asks that the above-referenced appeal(s) not be scheduled for hearing until after the resolution of the above-referenced court case.

A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: 2-28-2025



JOHN TUTEUR

Napa County Assessor-Recorder-County Clerk

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of

Pacifica Host Hotels
APN(s) 038-120-042

for purposes of property taxation.

Appeal(s) No: 24-095

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

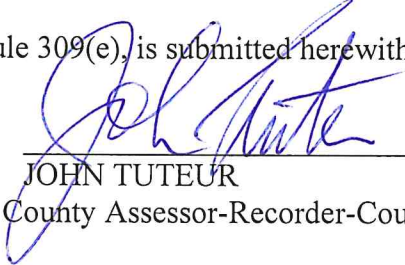
Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above-referenced Pacifica Host Hotels Appeal(s) No: 24-095. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeal(s) until *Olympic* has been decided. Postponing the Board's hearing of these appeal(s) will promote efficiency for the Board and the parties, allowing the Board to consider the appeal(s) under the proper legal standards.

The Assessor asks that the above-referenced appeal(s) not be scheduled for hearing until after the resolution of the above-referenced court case.

A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: 2-28-2025



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of
IA Lodging
APN(s) 003-330-003

for purposes of property taxation.

Appeal(s) No: 24-099

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above-referenced IA Lodging Appeal(s) No: 24-099. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeal(s) until *Olympic* has been decided. Postponing the Board's hearing of these appeal(s) will promote efficiency for the Board and the parties, allowing the Board to consider the appeal(s) under the proper legal standards.

The Assessor asks that the above-referenced appeal(s) not be scheduled for hearing until after the resolution of the above-referenced court case.

A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: 2-28-2025

JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of
Solage
APN(s) 011-050-045

Appeal(s) No: 24-102

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

for purposes of property taxation.

Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above-referenced Solage Appeal(s) No: 24-102. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeal(s) until *Olympic* has been decided. Postponing the Board's hearing of these appeal(s) will promote efficiency for the Board and the parties, allowing the Board to consider the appeal(s) under the proper legal standards.

The Assessor asks that the above-referenced appeal(s) not be scheduled for hearing until after the resolution of the above-referenced court case.

A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: 2-28-2025



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of

Vino Bello
APN(s) 046-620-015

for purposes of property taxation.

Appeal(s) No: 24-110

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

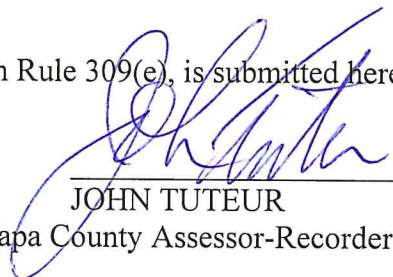
Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above-referenced Vino Bello. Appeal(s) No: 24-110. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeal(s) until *Olympic* has been decided. Postponing the Board's hearing of these appeal(s) will promote efficiency for the Board and the parties, allowing the Board to consider the appeal(s) under the proper legal standards.

The Assessor asks that the above-referenced appeal(s) not be scheduled for hearing until after the resolution of the above-referenced court case.

A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: 2-28-2025



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of

Fairfield Inn
APN(s) 059-072-003

for purposes of property taxation.

Appeal(s) No: 24-111

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

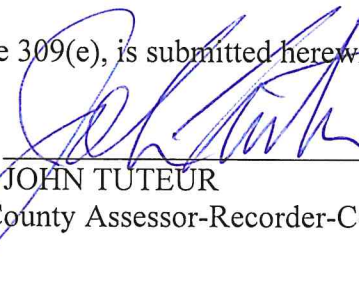
Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above-referenced Fairfield Inn. Appeal(s) No: 24-111. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeal(s) until *Olympic* has been decided. Postponing the Board's hearing of these appeal(s) will promote efficiency for the Board and the parties, allowing the Board to consider the appeal(s) under the proper legal standards.

The Assessor asks that the above-referenced appeal(s) not be scheduled for hearing until after the resolution of the above-referenced court case.

A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: 2-28-2025



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of
North Block Hotel
APN(s) 036-032-013

for purposes of property taxation.

Appeal(s) No: 24-112

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

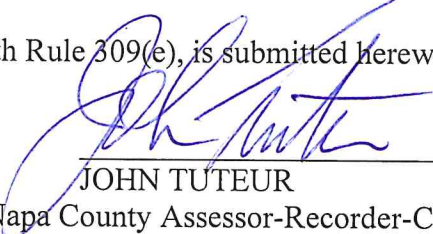
Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above-referenced North Block Hotel Appeal(s) No: 24-112. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeal(s) until *Olympic* has been decided. Postponing the Board's hearing of these appeal(s) will promote efficiency for the Board and the parties, allowing the Board to consider the appeal(s) under the proper legal standards.

The Assessor asks that the above-referenced appeal(s) not be scheduled for hearing until after the resolution of the above-referenced court case.

A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: 2-28-2025



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of
Bardessono Hotel
APN(s) 036-090-029

for purposes of property taxation.

Appeal(s) No: 24-113

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

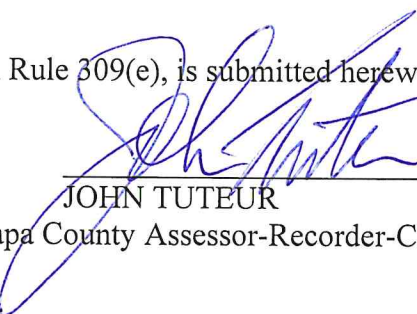
Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above-referenced Bardessono Hotel Appeal(s) No: 24-113. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeal(s) until *Olympic* has been decided. Postponing the Board's hearing of these appeal(s) will promote efficiency for the Board and the parties, allowing the Board to consider the appeal(s) under the proper legal standards.

The Assessor asks that the above-referenced appeal(s) not be scheduled for hearing until after the resolution of the above-referenced court case.

A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: 2-28-2025



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of
LDMUD
APN(s) 011-092-038

for purposes of property taxation.

Appeal(s) No: 24-141

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

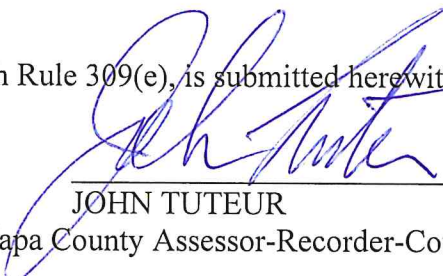
Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above-referenced LDMUD Appeal(s) No: 24-141. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeal(s) until *Olympic* has been decided. Postponing the Board's hearing of these appeal(s) will promote efficiency for the Board and the parties, allowing the Board to consider the appeal(s) under the proper legal standards.

The Assessor asks that the above-referenced appeal(s) not be scheduled for hearing until after the resolution of the above-referenced court case.

A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: 2-28-2025



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk



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: 3/13/2025

File ID #: 25-182

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:

- 24-003 Circle R Ranch LLC
(Assessor's Parcel No. 032-550-024,
Assessment No. 032-550-024-100)
- 24-004 Circle R Ranch LLC
(Assessor's Parcel No. 032-550-013,
Assessment No. 032-550-013-100)
- 24-005 Circle R Ranch LLC
(Assessor's Parcel No. 032-160-088,
Assessment No. 032-160-088-100)
- 24-006 Circle R Ranch LLC
(Assessor's Parcel No. 032-160-084,
Assessment No. 032-160-084-100)

24-007 Foss Valley Ranch LLC
(Assessor's Parcel No. 032-160-086,
Assessment No. 032-160-086-100)

24-008 Foss Valley Ranch LLC
(Assessor's Parcel No. 032-160-072,
Assessment No. 032-160-072-100)

24-009 Foss Valley Ranch LLC
(Assessor's Parcel No. 032-550-015,
Assessment No. 032-550-015-100)

24-010 Foss Valley Ranch LLC
(Assessor's Parcel No. 032-550-017,
Assessment No. 032-550-017-100)

24-011 Foss Valley Ranch LLC
(Assessor's Parcel No. 032-550-022,
Assessment No. 032-550-022-100)

24-012 Rocking R Ranch LLC
(Assessor's Parcel No. 032-550-023,
Assessment No. 032-550-023-100)

24-013 Rocking R Ranch LLC
(Assessor's Parcel No. 032-160-085,
Assessment No. 032-160-085-100)

- 24-014 Rocking R Ranch LLC
(Assessor's Parcel No. 032-550-016,
Assessment No. 032-550-016-100)
- 24-015 Rocking R Ranch LLC
(Assessor's Parcel No. 032-550-014,
Assessment No. 032-550-014-100)
- 24-016 Rocking R Ranch LLC
(Assessor's Parcel No. 032-160-087,
Assessment No. 032-160-087-100)
- 24-017 Rocking R Ranch LLC
(Assessor's Parcel No. 032-550-020,
Assessment No. 032-550-020-100)
- 24-018 Rocking R Ranch LLC
(Assessor's Parcel No. 032-550-025,
Assessment No. 032-550-025-100)
- 24-037 The Raley's Companies/South Napa Fee LLC
(Assessor's Parcel No. 046-693-023)
- 24-038 F4 St. Helena LLC
(Assessor's Parcel No. 009-070-039)
- 24-039 LBA RVI-Company XLVIII LLC
(Assessor's Parcel No. 057-090-078)

24-040

LBA RVI-Company XLVIII LLC

(Assessor's Parcel No. 057-090-077)