

Napa County

1195 THIRD STREET
SUITE 310
NAPA, CA 94559



Agenda - Final

Thursday, August 1, 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 regular meeting of July 11, 2024 and special meeting of July 15, 2024. [24-1262](#)

Attachments: [July 11, 2024 Regular Meeting](#)
[July 15, 2024 Special Meeting](#)

3. AGENDA REVIEW

4. STIPULATIONS

5. WITHDRAWALS

- A. Request the Assessment Appeals Board approve the following withdrawals: [24-1231](#)

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)

6. REQUESTS FOR CONTINUANCE

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)
- 23-121 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)

8. BOARD MEMBER COMMENTS

9. ADMINISTRATIVE ITEMS

10. CLOSED SESSION

11. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, SEPTEMBER 5, 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, JULY 26, 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



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: 8/1/2024

File ID #: 24-1262

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: Approval of Minutes

RECOMMENDATION

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.

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.



Meeting Minutes

Napa County Assessment Appeals Board

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

Thursday, July 11, 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, July 11, 2024, at 9:00 AM with the following members present: Chair Philip Husby, Vice Chair Donald Chase, Members Conrad Hewitt, and William Molinari. Member Michael Basayne was 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 regular meeting of June 6, 2024.

[24-1175](#)

Motion Text: Approve the Minutes.
Voting Yes: Molinari, and Husby
Recusals: Chase
Result: Passed

3. AGENDA REVIEW

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

Move Application No. 22-142 to Requests for Continuance.

Deny Application Nos. 23-043, and 23-044, under Hearings, due to failure to appear.

4. STIPULATIONS

A. Request the Assessment Appeals Board approve the following stipulation: [24-1174](#)

23-063 Pasquale R. & Linda Pingitore
(Assessor's Parcel No. 061-081-005)

The Stipulation was reviewed.

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

5. WITHDRAWALS

A. Request the Assessment Appeals Board approve the following withdrawals: [24-752](#)

Various Treasury Wine Estates Americas Company
137 Applications, 52 Assessor's Parcel Nos.
(See Itemized List Attached to
Agenda Item Report)

23-006 Fairfield Napa Phase I LLC
(Assessor's Parcel No. 046-190-068,
Assessment No. 995-141-383)

23-026 Ampersand Futures LLC
(Assessor's Parcel No. 011-540-006)

23-039 James Andrew Johnson & Devonna Mae Kaji
(Assessor's Parcel No. 020-261-004)

23-040 Villa Zinfandel LLC
(Assessor's Parcel No. 027-160-049)

23-078 William Dodson & Kopper Michael Jay Dodson
(Assessor's Parcel No. 039-170-006)

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

6. REQUESTS FOR CONTINUANCE

See Item 3 - Agenda Review.

Motion Text: Approve the Requests for Continuance as amended.
Voting Yes: Chase, Molinari, and Husby
Recusals: None
Result: Passed

7. HEARINGS

A. Request the Assessment Appeals Board hold the following hearings: [24-573](#)

22-142 Marek Brzezinski & Jasleen Kukreja
(Assessor’s Parcel No. 047-380-004,
Assessment No. 995-143-516)

23-043 Caroline Simmons, Trustee of the
Caroline Simmons Trust
(Assessor’s Parcel No. 027-460-013)

23-044 VGA Calistoga LLC
(Assessor’s Parcel No. 011-072-012)

See Item 3 - Agenda Review.

**Application No. 23-043 - Caroline Simmons, Trustee of the Caroline Simmons Trust
(Assessor's Parcel No. 027-460-013)**

Motion Text: Deny the appeal due to lack of appearance.
Voting Yes: Molinari, Chase, and Husby
Recusals: None
Result: Passed

**Application No. 23-044 - VGA Calistoga LLC
(Assessor's Parcel No. 011-072-012)**

Motion Text: Deny the appeal due to lack of appearance.
Voting Yes: Molinari, Chase, and Husby
Recusals: None
Result: Passed

8. BOARD MEMBER COMMENTS

Vice Chair Donald Chase requested to discuss an upcoming bifurcated hearing scheduled for September 5 and October 3, 2024 (JMK, et al).

Senior Deputy Clerk of the Assessment Appeals Board Greg Morgan and Deputy County Counsel Jason Dooley provided comments.

9. ADMINISTRATIVE ITEMS

None

10. CLOSED SESSION

None

11. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, AUGUST 1, 2024 AT 9:00 A.M.

Neha Hoskins (By e-signature)

NEHA HOSKINS, Clerk of the Assessment Appeals Board



Meeting Minutes

Napa County Assessment Appeals Board

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

Monday, July 15, 2024

9:00 AM

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

****SPECIAL MEETING****

1. CALL TO ORDER; ROLL CALL

The Napa County Assessment Appeals Board meeting was cancelled due to lack of a quorum.

2. PURPOSE OF MEETING

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 the purpose, from time to time, until the business of equalization is disposed of.

3. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, AUGUST 1, 2024 AT 9:00 A.M.

Neha Hoskins (By e-signature)

NEHA HOSKINS, Clerk of the Assessment Appeals Board



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Assessment Appeals Board

Agenda Date: 8/1/2024

File ID #: 24-1231

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:

- 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
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- 23-085 Grand Mere Gardens LP
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Assessment Appeals Board

Agenda Date: 8/1/2024

File ID #: 24-574

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:

- 23-084 870 Meadowood Lane LLC
 (Assessor's Parcel No. 025-080-029)
- 23-121 Varner, Sean S.
 (Assessor's Parcel No. 024-101-001)
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