Meeting Minutes

Napa County Assessment Appeals Board

Chair Philip Husby Vice Chair Donald Chase Member Michael Basayne Member Conrad Hewitt Member - Vacant

Thursday, March 7, 2024

9:00 AM

COUNTY COUNSEL LARGE **CONFERENCE ROOM** 1195 Third Street, Ste. 301

1. CALL TO ORDER; ROLL CALL

The Napa County Assessment Appeals Board met in regular session on Thursday, March 7, 2024, at 9:00 AM with the following members present: Chair Philip Husby, Vice Chair Donald Chase, Members Michael Basayne and Conrad Hewitt. The meeting was called to order by Chair Philip Husby.

2. APPROVAL OF MINUTES

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

24-364

Motion Text: Approve the Minutes.

Voting Yes: Hewitt, Chase, and Husby

Recusals: None **Result: Passed**

3. AGENDA REVIEW

Supervising Appraiser Timothy Eggers, representing Assessor John Tuteur, requested the following:

Move Application Nos. 20-082, 21-090, and 22-037 from Hearings to Stipulations.

Move Application Nos. 19-090 and 22-058 from Hearings to Requests for Continuance.

4. STIPULATIONS

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

24-233

20-101 Bloom Energy 2009 PPA Project Co.

> (Assessor's Parcel No. 058-420-036 Assessment No. 810-012-517)

21-112 Cornell, Jeffrey A. & Martina N., TR (Assessor's Parcel No. 043-093-002)

See Item No. 3 - Agenda Review.

Supervising Appraiser Timothy Eggers presented the Stipulations for 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:

<u>24-245</u>

17-092, 18-142, 19-117, 22-054	Safeway Inc. (Assessor's Parcel No. 058-463-021, Assessment No. 800-051-871)
17-093, 18-143, 19-118, 22-055	Safeway Inc. (Assessor's Parcel No. 001-522-015, Assessment No. 800-003-067)
18-144, 19-119, 22-056	Safeway Inc. (Assessor's Parcel No. 009-201-022)
18-166, 19-098, 20-095, 21-150, 22-077	1000 Oakville Cross Road LLC (Assessor's Parcel No. 031-040-033)
18-164, 19-099, 20-096, 21-153	1455 Coombsville Road LLC (Assessor's Parcel No. 045-240-023)
18-158, 19-100, 20-098, 21-155, 22-078	2867 St. Helena Highway LLC (Assessor's Parcel No. 022-230-013)
18-162	Clarevale Limited Liability Co. (Assessor's Parcel No. 030-060-053)
18-139, 19-106, 20-103, 21-156	Clarevale Limited Liability Co. (Assessor's Parcel No. 030-060-059)
18-163	Clarevale Limited Liability Co. (Assessor's Parcel No. 030-060-062)
18-159	Huneeus Chantre Properties LLC (Assessor's Parcel No. 030-060-050)

18-137, 19-107, 20-107, 21-144	Huneeus Chantre Properties LLC (Assessor's Parcel No. 030-060-054)
18-160	Huneeus Chantre Properties LLC (Assessor's Parcel No. 030-060-060)
18-138, 20-106, 21-143	Huneeus Chantre Properties LLC (Assessor's Parcel No. 030-060-063, Assessment No. 800-055-370)
18-041, 18-042, 18-043, 18-052, 18-053, 18-054, 18-169, 19-109, 20-109, 21-141, 22-079	Huneeus Vintners LLC (Assessor's Parcel No. 030-060-063, Assessment No. 800-055-371)
18-044, 18-045, 18-046, 18-047, 18-048, 18-049, 18-050, 18-051, 18-170, 19-110, 20-108, 21-142	Huneeus Vintners LLC (Assessor's Parcel No. 003-172-007, Assessment No. 800-057-406)
18-167, 19-111, 20-110, 21-151, 22-080	Oakville Cross Road Winery LLC (Assessor's Parcel No. 031-040-031)
18-168, 19-112, 20-111, 21-152, 22-081	Oakville Cross Road Winery LLC (Assessor's Parcel No. 031-040-035)
19-104, 20-102, 21-125	Cakebread Cellars Inc. (Assessor's Parcel No. 031-010-014, Assessment No. 800-008-031)
19-105, 19-129, 19-130, 19-131, 20-038, 20-039, 20-040, 20-041, 21-124	Cakebread Home Ranch LP (Assessor's Parcel Nos. 031-010-011, 030-190-007-000, 031-010-009-000, 031-010-010-000, 031-010-014-000, 031-010-015-000)
19-128	Cakebread, John E. & Dolores E., Tr (Assessor's Parcel No. 027-250-049)
19-132, 19-133, 19-134, 19-135, 19-136, 19-137, 19-138, 19-139, 19-140, 19-141, 19-142, 19-143, 20-042, 20-043, 20-044, 20-045, 20-046, 20-047,	Cakebread Vineyards LP (Assessor's Parcel Nos. 020-370-036, 021-010-009, 021-010-012, 021-010-058, 021-010-078, 025-060-034, 047-100-022, 047-100-025, 047-190-002,

20-048, 20-049, 20-050, 20-051, 20-051, 20-052, 20-053, 21-126, 21-127, 21-128, 21-129, 21-130, 21-131, 21-132, 21-133, 21-134	047-230-008, 047-330-041)
19-127	Jack & Dolores LLC (Assessor's Parcel No. 031-010-012)
19-113, 19-114, 19-115, 20-054, 20-055, 20-056, 21-145, 21-146, 21-147	Suscol Springs Ranch LP (Assessor's Parcel Nos. 045-360-018, 046-370-031, 046-400-034)
21-81	1135 Golden Gate Drive Storage LP (Assessor's Parcel No. 043-062-021)
21-82	1135 Golden Gate Drive Storage LP (Assessor's Parcel No. 043-062-023)
21-83	1135 Golden Gate Drive Storage LP (Assessor's Parcel No. 043-062-024)
22-64	1135 Golden Gate Drive Storage LP (Assessor's Parcel No. 043-062-023)
22-65	1135 Golden Gate Drive Storage LP (Assessor's Parcel No. 043-062-021)
22-66	1135 Golden Gate Drive Storage LP (Assessor's Parcel No. 043-062-024)
23-92	1135 Golden Gate Drive Storage LP (Assessor's Parcel No. 043-062-021)
23-93	1135 Golden Gate Drive Storage LP (Assessor's Parcel No. 043-062-023)
23-94	1135 Golden Gate Drive Storage LP (Assessor's Parcel No. 043-062-024
21-104	Houstons Restaurants Inc. (Assessor's Parcel No. 036-032-010)
21-105	Houstons Restaurants Inc.

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	(Assessor's Parcel No. 036-032-014)
21-106	Houstons Restaurants Inc. (Assessor's Parcel No. 030-160-005)
21-107	Houstons Restaurants Inc. (Assessor's Parcel No. 030-160-006)
21-108	Houstons Restaurants Inc. (Assessor's Parcel No. 030-160-012)
21-109	Houstons Restaurants Inc. (Assessor's Parcel No. 030-160-016)
21-110	Houstons Restaurants Inc. (Assessor's Parcel No. 030-160-017)
21-111	Houstons Restaurants Inc. (Assessor's Parcel No. 030-160-021)
Motion Text: Voting Yes: Recusals: Result:	Approve the Withdrawals. Hewitt, Chase, and Husby None Passed

6. WAIVERS

None.

7. REQUESTS FOR CONTINUANCE

See Item No. 3 - Agenda Review.

Motion Text: Approve the Requests for Continuance as amended.

Voting Yes: Hewitt, Chase, and Husby

Recusals: None Result: Passed

21-090

8. HEARINGS

A.	Request the Assessment Appeals Board hold the following hearings:		<u>24-195</u>
	19-090	AVE RET CONDO II LLC ETAL (Assessor's Parcel No. 001-522-018)	
	20-082	Steven L. and Seanne C. Contursi, TR (Assessor's Parcel No. 052-100-038)	

Steven L. and Seanne C. Contursi, TR

	(Assessor's Parcel No. 052-100-038)
22-037	Steven L. and Seanne C. Contursi, TR (Assessor's Parcel No. 052-100-038)
22-058	RAD 2021 Bloom ESA Fund LLC (Assessor's Parcel No. 046-450-056 Assessment No. 800-061-333)

See Item No. 3 - Agenda Review.

9. BOARD MEMBER COMMENTS

Member Conrad Hewitt inquired about the number of Withdrawals on the agenda.

Chief Appraiser Timothy Eggers responded many agents and applicants will file a "protective" appeal to preserve their right to appeal a property valuation in the future.

The Board discussed the vacant Member position and ways to recruit qualified individuals.

10. ADMINISTRATIVE ITEMS

None.

11. CLOSED SESSION 24-241

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

21-212 Rosemary J. Math (Assessor's Parcel No. 038-133-004, Assessment No. 990-213-706)

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

By motion made by Member Hewitt, seconded by Chair Husby, the Board voted unanimously to approve and adopt Resolution No. 2024-01 (AAB) - Resolution of Findings of Fact for Application No. 21-212 - Rosemary J. Math.

12. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, APRIL 4, 2024 AT 9:00 A.M.

Neha Hoskins (By e-signature)

NEHA HOSKINS, Clerk of the Assessment Appeals Board