

Napa County

1195 THIRD STREET
SUITE 310
NAPA, CA 94559



Agenda

Thursday, May 4, 2023

9:00 AM

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

Assessment Appeals Board

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

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 April 6, 2023. [23-0678](#)

Attachments: [April 6, 2023](#)

3. AGENDA REVIEW

4. STIPULATIONS

Request the Assessment Appeals Board approve the following stipulation: [23-0778](#)

22-018	Bank of the West as Lessee (Assessor’s Parcel No. 009-223-023)
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5. WITHDRAWALS

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

[23-0639](#)

22-010	M&A Margulis Living Trust (Assessor's Parcel No. 043-132-004)
22-011	Jeffrey & Lisa Edwards (Assessor's Parcel No. 021-040-030)
22-014	Cara and Louis Parsons (Assessor's Parcel No. 061-051-013)
22-015	1351 95th Ave., LLC (Assessor's Parcel No. 036-230-016)
22-016	Chadha H & P Family Trust (Assessor's Parcel No. 045-061-004)
22-019	James Johnson and Devonna Kaji (Assessor's Parcel No. 020-261-004)
22-021	Estate of Richard Moyer & The Mary Rose Moyer Living Trust dated February 11, 2021 (Assessor's Parcel No. 001-522-010)
22-022	PG 2602, LLC (Assessor's Parcel No. 009-305-053)
22-023	PG 2602, LLC (Assessor's Parcel No. 009-305-054)

6. WAIVERS**7. REQUESTS FOR CONTINUANCE****8. HEARINGS**

- A. Request the Assessment Appeals Board hold the following hearing:

[23-0457](#)

22-017	Pro Equity Asset Management (Assessor's Parcel No. 021-351-001)
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9. BOARD MEMBER COMMENTS

10. ADMINISTRATIVE ITEMS

11. CLOSED SESSION

12. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, JUNE 1, 2023, 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, APRIL 28, 2023, 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
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Main: (707) 253-4580

Assessment Appeals Board

Agenda Date: 5/4/2023

File ID #: 23-0678

TO: Napa County Assessment Appeals Board
FROM: Neha Hoskins - Clerk of the Assessment Appeals Board
REPORT BY: Anthony Williams - 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 April 6, 2023.

EXECUTIVE SUMMARY

Clerk requests approval of minutes.

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.

BACKGROUND AND DISCUSSION

Clerk of the Assessment Appeals Board requests approval of minutes from the regular meeting of April 6, 2023.



Meeting Minutes

Napa County Assessment Appeals Board

Chair Conrad Hewitt
Vice Chair Philip Husby
Member Michael Basayne
Member Donald Chase
Member Michael Murray

Thursday, April 6, 2023

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, April 6, 2022, at 9:00 a.m. with the following members present: Chair Conrad Hewitt, Members Michael Basayne, Michael Murray, and Donald Chase. Vice Chair Phillip Husby was excused. The meeting was called to order by Chair Conrad Hewitt.

2. APPROVAL OF MINUTES

A. Clerk of the Assessment Appeals Board requests approval of minutes from the special meeting of January 12, 2023.

[22-2158](#)

Motion Text: Approve Minutes.

Voting Yes: Murray, Basayne, and Hewitt

Recusals: None

Result: Passed

3. AGENDA REVIEW

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

Move Application No. 22-012 from Hearings to Stipulations.

4. STIPULATIONS

See Item No. 3 - Agenda Review.

Chief Appraiser Jennifer Tydingco made presentation.

Four Stipulations were reviewed.

A. Request the Assessment Appeals Board approve the following stipulations: [23-0489](#)

21-211 Theodore T. Tyson
(Assessor’s Parcel No. 004-356-003,
Assessment No. 991-214-400)

21-213 Mary J. Zaletel
(Assessor’s Parcel No. 052-190-013,
Assessment No. 990-213-011)

21-214 Mary J. Zaletel
(Assessor’s Parcel No. 052-190-013,
Assessment No. 991-213-011)

21-215 Thomas Cord Miller and Ruthann M. Miller
(Assessor’s Parcel No. 032-260-006,
Assessment No. 990-214-496)

Motion Text: Approve Stipulations 21-211, 21-213, 21-214,
and 21-215.

Voting Yes: Basayne, Murray, and Hewitt

Recusals: None

Result: Passed

Motion Text: Approve Stipulation 22-012.

Voting Yes: Murray, Basayne, and Hewitt

Recusals: None

Result: Passed

5. WITHDRAWALS

- A. Request the Assessment Appeals Board approve the following withdrawals: [23-0461](#)
- 20-097 2015 ESA Project Company LLC
(Assessor's Parcel No. 046-693-022,
Assessment No. 810-012-652)
- 21-113 Cara & Louis Parsons
(Assessor's Parcel No. 061-051-013)
- 21-119 Intelsat Corporation
(Assessor's Parcel No. 046-630-005)
- 21-120 Intelsat Corporation
(Assessor's Parcel No. 046-630-006)
- 21-121 Intelsat Corporation
(Assessor's Parcel No. 046-630-004)
- 21-154 2015 ESA Project Company LLC
(Assessor's Parcel No. 046-693-022,
Assessment No. 810-012-652)
- 22-002 Rielly Family Vineyards, LLC
(Assessor's Parcel No. 020-420-026)
- 22-003 Rielly Family Vineyards, LLC
(Assessor's Parcel No. 020-420-027)
- 22-004 Ronald and Martha Doornink, Trs.
(Assessor's Parcel No. 009-020-006)
- 22-005 Narrow Vista, LLC
(Assessor's Parcel No. 036-180-001)
- 22-006 Ares Commercial Properties
(Assessor's Parcel No. 001-304-013)
- 22-007 FOD Vineyard, LLC
(Assessor's Parcel No. 039-400-064)
- 22-008 FOD Vineyard, LLC
(Assessor's Parcel No. 039-400-082)
- 22-009 FOD Vineyard, LLC
(Assessor's Parcel No. 039-400-083)
- 22-013 Chandra Tso

(Assessor’s Parcel No. 009-533-009,
Assessment No. 990-214-396)

Motion Text: Approve the Withdrawals.
Voting Yes: Basayne, Murray, and Hewitt
Recusals: None
Result: Passed

6. WAIVERS

None

7. REQUESTS FOR CONTINUANCE

None

8. HEARINGS

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

[22-2184](#)

22-012 Calistoga Vines LLC
(Assessor’s Parcel No. 011-540-001,
Assessment No. 990-215-545)

See Item No. 3 - Agenda Review.

9. BOARD MEMBER COMMENTS

None

10. ADMINISTRATIVE ITEMS

None

11. CLOSED SESSION

None

12. ADJOURN

**ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD
REGULAR MEETING, THURSDAY, MAY 4, 2023, 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: 5/4/2023

File ID #: 23-0778

Re

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 stipulation:

22-018 Bank of the West as Lessee
(Assessor's Parcel No. 009-223-023)

EXECUTIVE SUMMARY

Request the Assessment Appeals Board approve the stipulation.

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.

BACKGROUND AND DISCUSSION

Request the Assessment Appeals Board approve the stipulation.



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Assessment Appeals Board

Agenda Date: 5/4/2023

File ID #: 23-0639

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:

- 22-010 M&A Margulis Living Trust
(Assessor's Parcel No. 043-132-004)
- 22-011 Jeffrey & Lisa Edwards
(Assessor's Parcel No. 021-040-030)
- 22-014 Cara and Louis Parsons
(Assessor's Parcel No. 061-051-013)
- 22-015 1351 95th Ave., LLC
(Assessor's Parcel No. 036-230-016)
- 22-016 Chadha H & P Family Trust
(Assessor's Parcel No. 045-061-004)

22-019 James Johnson and Devonna Kaji
(Assessor's Parcel No. 020-261-004)

22-021 Estate of Richard Moyer &
The Mary Rose Moyer Living Trust
dated February 11, 2021
(Assessor's Parcel No. 001-522-010)

22-022 PG 2602, LLC
(Assessor's Parcel No. 009-305-053)

22-023 PG 2602, LLC
(Assessor's Parcel No. 009-305-054)

EXECUTIVE SUMMARY

Request the Assessment Appeals Board approve the withdrawals.

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.

BACKGROUND AND DISCUSSION

Request the Assessment Appeals Board approve the withdrawals.



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Assessment Appeals Board

Agenda Date: 5/4/2023

File ID #: 23-0457

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 hearing:

22-017 Pro Equity Asset Management
(Assessor's Parcel No. 021-351-001)

EXECUTIVE SUMMARY

Request the Assessment Appeals Board hold the hearing.

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.

BACKGROUND AND DISCUSSION

Request the Assessment Appeals Board hold the hearing.