

Napa County

1195 THIRD STREET
SUITE 310
NAPA, CA 94559



Agenda

Thursday, June 1, 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 May 4, 2023. [23-0854](#)

Attachments: [May 4, 2023](#)

3. AGENDA REVIEW

4. STIPULATIONS

- A. Request the Assessment Appeals Board approve the following stipulations: [23-0796](#)

22-017	Evan Kletter, TR, etal (Assessor’s Parcel No. 021-351-001)
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22-032	Coca-Cola Company (Assessor’s Parcel No. 058-420-036, Assessment No. 800-056-154)
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22-036	Napa Square Owner NY LLC etal (Assessor’s Parcel No. 003-204-010)
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5. WITHDRAWALS

- A. Request the Assessment Appeals Board approve the following withdrawals: [23-0907](#)

22-024	Glaser Financial Group, Inc. (Assessor's Parcel No. 007-321-009)
22-035	Gerald M. Schiefferly Tr etal (Assessor's Parcel No. 003-207-012)
22-038	Hillstone Restaurant Group, Inc. (Assessor's Parcel No. 036-032-010)
22-039	Hillstone Restaurant Group, Inc. (Assessor's Parcel No. 036-032-014)
22-040	James and Hilary Zucherman (Assessor's Parcel No. 061-103-005)
22-041	Joel W. and Jaime Carone (Assessor's Parcel No. 005-044-023)

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

- A. Request the Assessment Appeals Board hold the following hearings: [23-0502](#)

	Mark H. Bissiri - Jurisdictional Hearing (Assessor's Parcel No. 036-300-015 Assessment No. 991-217-038)
22-031	Raley's Family of Stores/South Napa Fee LLC (Assessor's Parcel No. 046-693-023)
22-033	Robert E. and Marcia D. Rosecrans (Assessor's Parcel No. 032-420-018)
22-034	Robert E. and Marcia D. Rosecrans (Assessor's Parcel No. 032-420-018, Assessment No. 990-217-491)

- 9. BOARD MEMBER COMMENTS
- 10. ADMINISTRATIVE ITEMS
- 11. CLOSED SESSION
- 12. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, JULY 6, 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, MAY 26, 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
SUITE 310
NAPA, CA 94559
www.countyofnapa.org
Main: (707) 253-4580

Assessment Appeals Board

Agenda Date: 6/1/2023

File ID #: 23-0854

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 May 4, 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 May 4, 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, May 4, 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, May 4, 2022, at 9:00 a.m. with the following members present: Chair Conrad Hewitt, Members Michael Basayne, Donald Chase and Vice Chair Phillip Husby. Member Michael Murray 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 regular meeting of April 6, 2023.

[23-0678](#)

Motion Text: Approve Minutes.

Voting Yes: Chase, Husby, and Hewitt

Recusals: None

Result: Passed

3. AGENDA REVIEW

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

Move Application No. 22-017 from Hearings to Request for Continuance.

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)

Chief Appraiser Jennifer Tydingco made presentation.

One Stipulation was reviewed.

Motion Text: Approve Stipulation 22-018.

Voting Yes: Husby, Chase, and Hewitt

Recusals: None

Result: Passed

5. WITHDRAWALS

A. Request the Assessment Appeals Board approve the following withdrawals: [23-0639](#)

- 22-10 M&A Margulis Living Trust
(Assessor's Parcel No. 043-132-004)
- 22-11 Jeffrey & Lisa Edwards
(Assessor's Parcel No. 021-040-030)
- 22-14 Cara and Louis Parsons
(Assessor's Parcel No. 061-051-013)
- 22-15 1351 95th Ave., LLC
(Assessor's Parcel No. 036-230-016)
- 22-16 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)
- 22-21 Estate of Richard Moyer &
The Mary Rose Moyer Living Trust
dated February 11, 2021
(Assessor's Parcel No. 001-522-010)
- 22-22 PG 2602, LLC
(Assessor's Parcel No. 009-305-053)
- 22-23 PG 2602, LLC
(Assessor's Parcel No. 009-305-054)

Motion Text: Approve Withdrawals.

Voting Yes: Husby, Chase, and Hewitt

Recusals: None

Result: Passed

6. WAIVERS

None

7. REQUESTS FOR CONTINUANCE

See Item No. 3 - Agenda Review.

Motion Text: Approve Requests for Continuance as amended.

Voting Yes: Husby, Chase, and Hewitt

Recusals: None

Result: Passed

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)

See Item No. 3 - Agenda Review.

9. BOARD MEMBER COMMENTS

Member Michael Basayne acknowledged how the Assessment Appeals Board meetings are being operated by Chair Conrad Hewitt.

10. ADMINISTRATIVE ITEMS

None

11. CLOSED SESSION

None

12. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD

REGULAR MEETING, THURSDAY, JUNE 1, 2023, AT 9:00 A.M.

Neha Hoskins (By e-signature)

NEHA HOSKINS, Clerk of the Assessment Appeals Board



Napa County
Board Agenda Letter

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Assessment Appeals Board

Agenda Date: 6/1/2023

File ID #: 23-0796

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 stipulations:

- 22-017 Evan Kletter, TR, etal
(Assessor's Parcel No. 021-351-001)
- 22-032 Coca-Cola Company
(Assessor's Parcel No. 058-420-036,
Assessment No. 800-056-154)
- 22-036 Napa Square Owner NY LLC etal
(Assessor's Parcel No. 003-204-010)

EXECUTIVE SUMMARY

Request the Assessment Appeals Board approve the stipulations.

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 stipulations.



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Assessment Appeals Board

Agenda Date: 6/1/2023

File ID #: 23-0907

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:

- 22-024 Glaser Financial Group, Inc.
 (Assessor's Parcel No. 007-321-009)
- 22-035 Gerald M. Schiefferly Tr etal
 (Assessor's Parcel No. 003-207-012)
- 22-038 Hillstone Restaurant Group, Inc.
 (Assessor's Parcel No. 036-032-010)
- 22-039 Hillstone Restaurant Group, Inc.
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- 22-040 James and Hilary Zucherman
 (Assessor's Parcel No. 061-103-005)

22-041

Joel W. and Jaime Carone

(Assessor's Parcel No. 005-044-023)

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: 6/1/2023

File ID #: 23-0502

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:

Mark H. Bissiri - Jurisdictional Hearing
(Assessor's Parcel No. 036-300-015
Assessment No. 991-217-038)

22-031 Raley's Family of Stores/South Napa Fee LLC
(Assessor's Parcel No. 046-693-023)

22-033 Robert E. and Marcia D. Rosecrans
(Assessor's Parcel No. 032-420-018)

22-034 Robert E. and Marcia D. Rosecrans
(Assessor's Parcel No. 032-420-018,
Assessment No. 990-217-491)

EXECUTIVE SUMMARY

Request the Assessment Appeals Board hold the hearings.

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 hearings.