

Napa County

1195 THIRD STREET
SUITE 310
NAPA, CA 94559



Agenda - Final

Thursday, September 7, 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 [23-1419](#) the regular meeting of July 6, 2023 and the special meeting of July 17, 2023.

Attachments: [July 6, 2023](#)
[July 17, 2023](#)

3. AGENDA REVIEW

4. STIPULATIONS

5. WITHDRAWALS

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

[23-1367](#)

- | | |
|--------|---|
| 20-164 | Hall Napa Hotel Manager LLC
(Assessor's Parcel No. 036-213-015) |
| 21-079 | Hall Napa Hotel Manager LLC
(Assessor's Parcel No. 036-213-015) |
| 22-076 | Joseph F., III and Patricia A. Harbison, TR
(Assessor's Parcel No. 031-070-007) |
| 22-084 | Walmart Real Estate Business Trust
(Assessor's Parcel No. 059-351-010) |
| 22-090 | W. Jason Daniel and Janet M. Hayes, Trustees
(Assessor's Parcel No. 022-270-012) |
| 22-091 | J. David Ficeli and C.E. Ficeli, Trustees
(Assessor's Parcel No. 052-220-025) |
| 22-092 | Hall Napa Hotel Manager LLC
(Assessor's Parcel No. 036-213-015) |
| 22-094 | Rite Aid Corporation - Lessee
(Assessor's Parcel No. 043-112-026) |
| 22-095 | BRM-TAJ LLC
(Assessor's Parcel No. 009-460-013) |
| 22-133 | Bloom Energy Corp-Affected Party
(Assessor's Parcel No. 004-520-013,
Assessment No. 810-012-600) |
| 22-136 | Bridgeview Apartment Associates LLC
(Assessor's Parcel No. 005-131-038,
Assessment No. 995-150-197) |

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

8. HEARINGS

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

[23-1309](#)

22-057 Calistoga Vines LLC
(Assessor's Parcel No. 011-540-001)

22-093 Grand Mere Gardens LP
(Assessor's Parcel No. 043-341-013)

9. BOARD MEMBER COMMENTS

10. ADMINISTRATIVE ITEMS

11. CLOSED SESSION

12. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, OCTOBER 5, 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, SEPTEMBER 1, 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: 9/7/2023

File ID #: 23-1419

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 6, 2023 and the special meeting of July 17, 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 July 6, 2023 and the special meeting of July 17, 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, July 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, July 6, 2023, at 9:00 a.m. with the following members present: Chair Conrad Hewitt, Vice Chair Philip Husby, Members Michael Basayne, Michael Murray, and Donald Chase. 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 June 1, 2023.

[23-1216](#)

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:

Add Application No. 20-088 (3275 Villa Lane LLC, Assessor's Parcel No. 044-040-002) to Stipulations.

Move Application Nos. 22-050, 22-051, 22-062 and 22-067 from Hearings to Stipulations.

Move Application No. 22-074 from Hearings to Withdrawals.

Move Application Nos. 21-212 and 22-061 from Hearings to Requests for Continuance.

4. STIPULATIONS

See Item No. 3 - Agenda Review.

Chief Appraiser Jennifer Tydingco reviewed the Stipulations for Application Nos. 20-088 and 22-067; 22-050 and 22-051; and 22-062.

Motion Text: Approve Stipulations as amended.
Voting Yes: Husby, Chase, and Hewitt
Recusals: None
Result: Passed

5. WITHDRAWALS

A. Request the Assessment Appeals Board approve the following withdrawals: [23-0936](#)

- 22-42 Jeffrey Burton TR
(Assessor’s Parcel No. 009-194-004)
- 22-43 DeSilva Gates Construction LP
(Assessor’s Parcel No. 057-360-001,
Assessment No. 800-059-375)
- 22-59 Mark & Lynne Florian
(Assessor’s Parcel No. 022-110-020)
- 22-60 BREF2 111 Green Island LLC
(Assessor’s Parcel No. 058-330-015)

See Item No. 3 - Agenda Review.

Motion Text: Approve Withdrawals as amended.
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 hearings:

[23-0775](#)

- | | |
|--------|---|
| 21-212 | Rosemary Math
(Assessor's Parcel No. 038-133-004,
Assessment No. 990-213-706) |
| 22-50 | Chelsea Financing Partnership
c/o Simon Property Group Inc.
(Assessor's Parcel No. 004-420-017) |
| 22-51 | Chelsea Financing Partnership
c/o Simon Property Group Inc.
(Assessor's Parcel No. 004-680-004) |
| 22-61 | Cunat Premium Vineyards LLC
(Assessor's Parcel No. 036-160-003) |
| 22-62 | Tractor Supply Company as Lessee
(Assessor's Parcel No. 059-020-051) |
| 22-067 | 3275 Villa Lane LLC
(Assessor's Parcel No. 044-040-002) |
| 22-074 | Hurley Hafen LLC
(Assessor's Parcel No. 052-440-030) |

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, AUGUST 3, 2023 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 Conrad Hewitt
Vice Chair Philip Husby
Member Michael Basayne
Member Donald Chase
Member Michael Murray

Monday, July 17, 2023

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 3, 2023 AT 9:00 A.M.

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: 9/7/2023

File ID #: 23-1367

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:

- 20-164 Hall Napa Hotel Manager LLC
(Assessor's Parcel No. 036-213-015)
- 21-079 Hall Napa Hotel Manager LLC
(Assessor's Parcel No. 036-213-015)
- 22-076 Joseph F., III and Patricia A. Harbison, TR
(Assessor's Parcel No. 031-070-007)
- 22-084 Walmart Real Estate Business Trust
(Assessor's Parcel No. 059-351-010)
- 22-090 W. Jason Daniel and Janet M. Hayes, Trustees
(Assessor's Parcel No. 022-270-012)

- 22-091 J. David Ficeli and C.E. Ficeli, Trustees
(Assessor's Parcel No. 052-220-025)
- 22-092 Hall Napa Hotel Manager LLC
(Assessor's Parcel No. 036-213-015)
- 22-094 Rite Aid Corporation - Lessee
(Assessor's Parcel No. 043-112-026)
- 22-095 BRM-TAJ LLC
(Assessor's Parcel No. 009-460-013)
- 22-133 Bloom Energy Corp-Affected Party
(Assessor's Parcel No. 004-520-013,
Assessment No. 810-012-600)
- 22-136 Bridgeview Apartment Associates LLC
(Assessor's Parcel No. 005-131-038,
Assessment No. 995-150-197)

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.



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: 9/7/2023

File ID #: 23-1309

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:

22-057 Calistoga Vines LLC
(Assessor's Parcel No. 011-540-001)

22-093 Grand Mere Gardens LP
(Assessor's Parcel No. 043-341-013)

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.