

Napa County



Agenda - Final

Thursday, May 5, 2022

9:00 AM

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

Assessment Appeals Board

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

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 [22-937](#)
the regular meeting of April 7, 2022.

Attachments: [April 7, 2022 Minutes](#)

3. AGENDA REVIEW

***** CONTINUED ON NEXT PAGE *****

4. STIPULATIONS

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

[22-973](#)

20-089	Orlando Bravo and Kathryn Garrison, TR (Assessor's Parcel No. 050-372-006)
20-090	Orlando Bravo and Kathryn Garrison, TR (Assessor's Parcel No. 050-372-003)
20-091	Orlando Bravo and Kathryn Garrison, TR (Assessor's Parcel No. 047-010-008)
20-092	Orlando Bravo and Kathryn Garrison, TR (Assessor's Parcel No. 050-372-010)
20-155	CH-Smokey St. Helena JV, LP (Assessor's Parcel No. 009-083-021)
21-118	Palmetto Hospitality of Napa LLC (Assessor's Parcel No. 005-180-028)

5. WITHDRAWALS

*** CONTINUED ON NEXT PAGE ***

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

[22-741](#)

20-060	Chelsea Financing Partnership LP (Assessor's Parcel No. 004-420-017)
20-061	Chelsea Financing Partnership LP (Assessor's Parcel No. 004-680-004)
20-084	Honest Man LLC (Assessor's Parcel No. 027-460-016)
20-087	Narrow Vista LLC (Assessor's Parcel No. 036-180-001)
20-114	BSREP II Vintage Estate LLC (Assessor's Parcel No. 800-049-813)
20-115	BSREP II Vintage Estate LLC (Assessor's Parcel No. 036-330-005)
20-159	c/o Madison Oxbow Ventures LP (Assessor's Parcel No. 003-183-004)
20-160	c/o Oxbow Market LP (Assessor's Parcel No. 003-183-008)
20-161	c/o Oxbow Market LP (Assessor's Parcel No. 003-183-009)
20-162	Palmetto Hospitality of Napa LLC (Assessor's Parcel No. 005-180-028)
20-167	Silverado Resort Investment Group (Assessor's Parcel No. 039-222-019)
20-168	Silverado Resort Investment Group (Assessor's Parcel No. 039-232-015)
20-172	Au Energy LLC (Assessor's Parcel No. 001-522-004)
20-174	Silverado Resort Investment Group (Assessor's Parcel No. 060-010-001)

20-175	Silverado Resort Investment Group (Assessor's Parcel No. 060-140-003)
20-176	Silverado Resort Investment Group (Assessor's Parcel No. 060-170-010)
20-177	Silverado Resort Investment Group (Assessor's Parcel No. 060-190-001)
20-178	Silverado Resort Investment Group (Assessor's Parcel No. 060-190-015)
20-179	Silverado Resort Investment Group (Assessor's Parcel No. 060-200-006)
20-180	Silverado Resort Investment Group (Assessor's Parcel No. 060-200-012)
20-181	Silverado Resort Investment Group (Assessor's Parcel No. 060-230-004)
20-182	Silverado Resort Investment Group (Assessor's Parcel No. 060-230-012)
20-183	Silverado Resort Investment Group (Assessor's Parcel No. 060-280-002)
20-184	Silverado Resort Investment Group (Assessor's Parcel No. 060-300-009)
20-185	Silverado Resort Investment Group (Assessor's Parcel No. 060-320-008)
20-186	Silverado Resort Investment Group (Assessor's Parcel No. 060-420-009)
20-187	Silverado Resort Investment Group (Assessor's Parcel No. 060-450-008)
20-188	Silverado Resort Investment Group (Assessor's Parcel No. 061-131-003)

6. WAIVERS

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

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

[22-375](#)

20-058 Raley's Family of Stores
FW CA Silverado Plaza LLC
(Assessor's Parcel No. 044-030-021)

20-059 Raley's Family of Stores
Peter A. and Vernice H. Gasser
(Assessor's Parcel No. 046-693-023)

9. BOARD MEMBER COMMENTS**10. ADMINISTRATIVE ITEMS****11. CLOSED SESSION****12. ADJOURN****ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, JUNE 2, 2022 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 29, 2022 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

Assessment Appeals Board

Agenda Date: 5/5/2022

File ID #: 22-937

TO: Napa County Assessment Appeals Board
FROM: Neha Hoskins - Clerk of the Assessment Appeals Board
REPORT BY: Jennifer Ivancie - 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 7, 2022.

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 special meeting of April 7, 2022.

MINUTES OF THE
NAPA COUNTY ASSESSMENT APPEALS BOARD MEETING
April 7, 2022

1. CALL TO ORDER; ROLL CALL

The Napa County Assessment Appeals Board met in regular session on Thursday, April 7, 2022, at 9:00 a.m. with the following members present: Chair Michael Murray, Vice Chair Conrad Hewitt (alternate voting member), Member Michael Basayne (alternate voting member), Member Donald Chase, and Member Philip Husby. The meeting was called to order by Chair Michael Murray.

2. APPROVAL OF MINUTES

- A. Clerk of the Assessment Appeals Board requests approval of minutes from the regular meeting of March 3, 2022.

Motion moved by Philip Husby, seconded by Donald Chase, to approve the March 3, 2022 minutes. Motion passed 3 - 0, with Donald Chase, Philip Husby, and Chair Michael Murray voting yes.

3. AGENDA REVIEW

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

Move Application No. 20-026 Eagle Vines Vineyards and Golf Club LLC from Hearings to Requests for Continuance.

Move Application No. 20-027 Eagle Vines Vineyards and Golf Club LLC from Hearings to Requests for Continuance.

Move Application No. 20-028 Eagle Vines Vineyards and Golf Club LLC from Hearings to Requests for Continuance.

Move Application No. 20-029 Eagle Vines Vineyards and Golf Club LLC from Hearings to Requests for Continuance.

Move Application No. 21-074 Eagle Vines Vineyards and Golf Club LLC from Hearings to Requests for Continuance.

Move Application No. 21-075 Eagle Vines Vineyards and Golf Club LLC from Hearings to Requests for Continuance.

Move Application No. 21-076 Eagle Vines Vineyards and Golf Club LLC from Hearings to Requests for Continuance.

Move Application No. 21-077 Eagle Vines Vineyards and Golf Club LLC from Hearings to Requests for Continuance.

4. STIPULATIONS

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

19-144	Donald Gordon (Assessor's Parcel No. 990-207-470)
20-037	Steven Augustine Giovannoni (Assessor's Parcel No. 003-222-005)
20-073	Mikail and Anna Margulis (Assessor's Parcel No. 001-304-013)
20-074	Ares commercial Properties (Assessor's Parcel No. 001-304-013)

The top three Stipulations with the highest dollar amount changes were reviewed.

Motion moved by Philip Husby, seconded by Donald Chase, to approve the Stipulations. Motion passed 3 - 0, with Donald Chase, Philip Husby, and Chair Michael Murray voting yes.

5. WITHDRAWALS

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

19-154	Intelstat Corporation (Assessor's Parcel No. 046-630-004)
19-155	Intelstat Corporation (Assessor's Parcel No. 046-630-005)
19-156	Intelstat Corporation (Assessor's Parcel No. 046-630-006)
20-032	Jonathan S. Cohen (Assessor's Parcel No. 061-210-009)
20-072	870 Meadowood Lane LLC (Assessor's Parcel No. 025-080-029)
20-076	Napa Industrial LLC (Assessor's Parcel No. 057-350-002)
20-077	Napa Industrial LLC (Assessor's Parcel No. 057-350-003)

20-078	Napa Industrial LLC (Assessor's Parcel No. 057-350-004)
20-156	Intelstat Corporation (Assessor's Parcel No. 046-630-004)
20-157	Intelstat Corporation (Assessor's Parcel No. 046-630-005)
20-158	Intelstat Corporation (Assessor's Parcel No. 046-630-006)
20-163	Hall Napa Hotel Manager LLC (Assessor's Parcel No. 036-213-007)
21-041	Ares Commercial Properties (Assessor's Parcel No. 001-304-013)

Motion moved by Philip Husby, seconded by Donald Chase, to approve the Withdrawals. Motion passed 3 - 0, with Donald Chase, Philip Husby, and Chair Michael Murray voting yes.

6. WAIVERS

None.

7. REQUESTS FOR CONTINUANCE

See Agenda Review.

Motion moved by Philip Husby, seconded by Donald Chase, to approve the Requests for Continuance as amended. Motion passed 3 - 0, with Donald Chase, Philip Husby, and Chair Michael Murray voting yes.

8. HEARINGS

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

20-020	1228 Hagen, LLC (Assessor's Parcel No. 049-200-003)
20-026	Eagle Vines Vineyards and Golf Club LLC (Assessor's Parcel No. 057-070-018)
20-027	Eagle Vines Vineyards and Golf Club LLC (Assessor's Parcel No. 860-002-672)

20-028	Eagle Vines Vineyards and Golf Club LLC (Assessor's Parcel No. 850-000-293)
20-029	Eagle Vines Vineyards and Golf Club LLC (Assessor's Parcel No. 860-002-671)
21-074	Eagle Vines Vineyards and Golf Club LLC (Assessor's Parcel No. 860-002-672)
21-075	Eagle Vines Vineyards and Golf Club LLC (Assessor's Parcel No. 850-000-293)
21-076	Eagle Vines Vineyards and Golf Club LLC (Assessor's Parcel No. 860-002-671)
21-077	Eagle Vines Vineyards and Golf Club LLC (Assessor's Parcel No. 057-070-018)

See Agenda Review.

Application No. 20-020 1228 Hagen, LLC (Assessor's Parcel No. 049-200-003)

Chair Michael Murray announced the hearing.

The Clerk administered the Oath to the parties who would be providing testimony.

Mr. Abe A.D. Marapao, Esq., (present via video conference), representing the Applicant, made presentation.

Discussion held.

Chair Michael Murray requested the Board take the matter under submission and deliberate during closed session.

9. BOARD MEMBER COMMENTS

Member Donald Chase stated that he will be absent for the May 5, 2022 meeting.

10. ADMINISTRATIVE ITEMS

None.

11. CLOSED SESSION

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

By motion moved by Philip Husby, seconded by Donald Chase, the Board unanimously finds that the Applicant did not produce sufficient evidence to overcome the presumption that the Assessor performed their duty and assessed the property fairly. Therefore, the Board denies the appeal.

12. ADJOURNMENT

**Adjourned to the Napa County Assessment Appeals Board regular meeting,
Thursday, May 5, 2022 at 9:00 a.m.**

MICHAEL MURRAY, Chair

ATTEST:

NEHA HOSKINS, Clerk of the Board



Napa County

Board Agenda Letter

Assessment Appeals Board

Agenda Date: 5/5/2022

File ID #: 22-973

TO: Napa County Assessment Appeals Board
FROM: Neha Hoskins - Clerk of the Assessment Appeals Board
REPORT BY: Greg Morgan - Deputy Clerk of the Assessment Appeals Board
SUBJECT: Stipulations

RECOMMENDATION

Request the Assessment Appeals Board approve the following stipulations:

- 20-089 Orlando Bravo and Kathryn Garrison, TR
(Assessor's Parcel No. 050-372-006)
- 20-090 Orlando Bravo and Kathryn Garrison, TR
(Assessor's Parcel No. 050-372-003)
- 20-091 Orlando Bravo and Kathryn Garrison, TR
(Assessor's Parcel No. 047-010-008)
- 20-092 Orlando Bravo and Kathryn Garrison, TR
(Assessor's Parcel No. 050-372-010)
- 20-155 CH-Smokey St. Helena JV, LP
(Assessor's Parcel No. 009-083-021)

21-118 Palmetto Hospitality of Napa LLC
(Assessor's Parcel No. 005-180-028)

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.



Napa County

Board Agenda Letter

Assessment Appeals Board

Agenda Date: 5/5/2022

File ID #: 22-741

TO: Napa County Assessment Appeals Board
FROM: Neha Hoskins - Clerk of the Assessment Appeals Board
REPORT BY: Jennifer Ivancie - Deputy Clerk of the Assessment Appeals Board
SUBJECT: Withdrawals

RECOMMENDATION

Request the Assessment Appeals Board approve the following withdrawals:

20-060 Chelsea Financing Partnership LP
(Assessor's Parcel No. 004-420-017)

20-061 Chelsea Financing Partnership LP
(Assessor's Parcel No. 004-680-004)

20-084 Honest Man LLC
(Assessor's Parcel No. 027-460-016)

20-087 Narrow Vista LLC
(Assessor's Parcel No. 036-180-001)

20-114 BSREP II Vintage Estate LLC
(Assessor's Parcel No. 800-049-813)

20-115	BSREP II Vintage Estate LLC (Assessor's Parcel No. 036-330-005)
20-159	c/o Madison Oxbow Ventures LP (Assessor's Parcel No. 003-183-004)
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20-167	Silverado Resort Investment Group (Assessor's Parcel No. 039-222-019)
20-168	Silverado Resort Investment Group (Assessor's Parcel No. 039-232-015)
20-172	Au Energy LLC (Assessor's Parcel No. 001-522-004)
20-174	Silverado Resort Investment Group (Assessor's Parcel No. 060-010-001)
20-175	Silverado Resort Investment Group (Assessor's Parcel No. 060-140-003)

20-176	Silverado Resort Investment Group (Assessor's Parcel No. 060-170-010)
20-177	Silverado Resort Investment Group (Assessor's Parcel No. 060-190-001)
20-178	Silverado Resort Investment Group (Assessor's Parcel No. 060-190-015)
20-179	Silverado Resort Investment Group (Assessor's Parcel No. 060-200-006)
20-180	Silverado Resort Investment Group (Assessor's Parcel No. 060-200-012)
20-181	Silverado Resort Investment Group (Assessor's Parcel No. 060-230-004)
20-182	Silverado Resort Investment Group (Assessor's Parcel No. 060-230-012)
20-183	Silverado Resort Investment Group (Assessor's Parcel No. 060-280-002)
20-184	Silverado Resort Investment Group (Assessor's Parcel No. 060-300-009)
20-185	Silverado Resort Investment Group

(Assessor's Parcel No. 060-320-008)

20-186 Silverado Resort Investment Group
(Assessor's Parcel No. 060-420-009)

20-187 Silverado Resort Investment Group
(Assessor's Parcel No. 060-450-008)

20-188 Silverado Resort Investment Group
(Assessor's Parcel No. 061-131-003)

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

Assessment Appeals Board

Agenda Date: 5/5/2022

File ID #: 22-375

TO: Napa County Assessment Appeals Board
FROM: Neha Hoskins - Clerk of the Assessment Appeals Board
REPORT BY: Jennifer Ivancie - Deputy Clerk of the Assessment Appeals Board
SUBJECT: Hearings

RECOMMENDATION

Request the Assessment Appeals Board hold the following hearings:

20-058 Raley's Family of Stores
 FW CA Silverado Plaza LLC
 (Assessor's Parcel No. 044-030-021)

20-059 Raley's Family of Stores
 Peter A. and Vernice H. Gasser
 (Assessor's Parcel No. 046-693-023)

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.