

Napa County



Agenda - Final

Thursday, August 4, 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 [22-1434](#) the regular meeting of July 7, 2022 and the special meeting of July 18, 2022.

Attachments: [July 7, 2022 Regular Meeting](#)
[July 18, 2022 Special Meeting](#)

3. AGENDA REVIEW**4. STIPULATIONS****5. WITHDRAWALS****6. WAIVERS****7. REQUESTS FOR CONTINUANCE****8. HEARINGS**

A. Request the Assessment Appeals Board hold the following hearings:[22-423](#)

21-002	JMK LLC (Assessor's Parcel No. 027-100-037)
21-003	JMK LLC (Assessor's Parcel No. 027-100-037)
21-004	JMK LLC (Assessor's Parcel No. 027-100-037)
21-005	JMK LLC (Assessor's Parcel No. 027-100-037)
21-006	JMK LLC (Assessor's Parcel No. 027-100-037)
21-007	JMK LLC (Assessor's Parcel No. 027-100-038)
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21-019	JMK LLC (Assessor's Parcel No. 027-120-060)
21-020	JMK LLC (Assessor's Parcel No. 027-120-060)
21-021	JMK LLC (Assessor's Parcel No. 027-120-060)

9. BOARD MEMBER COMMENTS**10. ADMINISTRATIVE ITEMS****11. CLOSED SESSION**

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

[22-1534](#)

20-086	TDK Rental Properties LLC (Assessor's Parcel No. 039-240-029)
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12. ADJOURN**ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, SEPTEMBER 1, 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 JULY 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: 8/4/2022

File ID #: 22-1434

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: Approval of Minutes

RECOMMENDATION

Clerk of the Assessment Appeals Board requests approval of minutes from the regular meeting of July 7, 2022 and the special meeting of July 18, 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 regular meeting of July 7, 2022 and the special meeting of July 18, 2022.

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

Draft Summary of the Meeting Minutes

1. CALL TO ORDER; ROLL CALL

The Napa County Assessment Appeals Board met in regular session on Thursday, July 7, 2022, at 9:00 a.m. with the following members present: Chair Michael Murray, Member Michael Basayne (alternate voting member), Member Donald Chase, and Member Philip Husby. Vice Chair Conrad Hewitt (alternate voting member) was excused. 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 May 5, 2022.

Motion moved by Philip Husby, seconded by Michael Murray, to approve the May 5, 2022 minutes. Motion passed 2 - 0, with Philip Husby and Chair Michael Murray voting yes / Donald Chase abstained.

3. AGENDA REVIEW

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

Move Application No. 20-197 Napastay, LLC from Hearings to Stipulations.

Move Application No. 20-202 David J. LaMonica from Hearings to Requests for Continuance.

Move Application No. 21-001 Ellen G. Davis TR from Hearings to Stipulations.

Move Application No. 21-022 Napa Square Owner NY LLC from Hearings to Stipulations.

4. STIPULATIONS

See Agenda Review.

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 as amended. 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:

19-091	First Napa Acquisition LLC (Assessor's Parcel No. 044-531-047)
20-105	Desilva Gates Construction LP (Assessor's Parcel No. 800-059-375)
20-113	Pacific Development II (PETCO) (Assessor's Parcel No. 001-251-024)
20-166	Longs Drug Store Inc. (Assessor's Parcel No. 001-314-045)
20-173	CVS as Lessee (Assessor's Parcel No. 005-153-039)
20-189	David B. Waterman (Assessor's Parcel No. 995-146-074)
20-192	Napastay, LLC (Assessor's Parcel No. 060-420-009)
20-193	Napastay, LLC (Assessor's Parcel No. 060-220-007)
20-194	Napastay, LLC (Assessor's Parcel No. 060-200-006)
20-195	Napastay, LLC (Assessor's Parcel No. 060-230-004)
20-196	Napastay, LLC (Assessor's Parcel No. 060-200-012)
20-198	Napastay, LLC (Assessor's Parcel No. 060-190-001)
20-199	Napastay, LLC (Assessor's Parcel No. 060-280-002)
20-200	Napastay, LLC (Assessor's Parcel No. 060-300-009)
20-201	Napastay, LLC (Assessor's Parcel No. 060-170-010)
21-094	149 S La Brea LLC (Assessor's Parcel No. 009-201-007)

21-100	Khaledi Darioush TR (Assessor's Parcel No. 061-151-020)
21-101	Pamela Andrews Bradford Trust (Assessor's Parcel No. 027-200-013)
21-123	Shane Howard Pavitt & Suzanne Phifer TR (Assessor's Parcel No. 020-350-026)

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:

20-086	TDK Rental Properties LLC (Assessor's Parcel No. 039-240-029)
20-197	Napastay, LLC (Assessor's Parcel No. 060-190-015)
20-202	David J. LaMonica (Assessor's Parcel No. 039-140-008)
21-001	Ellen G. Davis TR (Assessor's Parcel No. 017-140-019)
21-022	Napa Square Owner NY LLC (Assessor's Parcel No. 003-204-010)

See Agenda Review.

Application No. 20-086 TDK Rental Properties LLC (Assessor's Parcel No. 039-240-029)

Chair Michael Murray announced the hearing.

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

Mr. Steve Simi, representing the Applicant, made presentation.

Discussion held.

Chair Michael Murray requested the Board take the matter under submission and deliberate during closed session. (See Item No. 11.)

Chief Appraiser Jennifer Tydingco, representing Assessor John Tuteur.

The Clerk distributed Assessor's Exhibit A.

Discussion held.

Chair Michael Murray requested the Board take the matter under submission and deliberate during closed session. (See Item No. 11.)

9. BOARD MEMBER COMMENTS

None.

10. ADMINISTRATIVE ITEMS

None.

11. CLOSED SESSION

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

By motion made by Donald Chase, seconded by Philip Husby, the Board unanimously decided that the applicant presented sufficient evidence to overcome the presumption that the property has been correctly assessed.

By motion made by Donald Chase, seconded by Philip Husby, the Board voted unanimously to deny the appeal and to uphold the assessed value of \$1,408,605, as reflected on the tax roll. The Board directs County Counsel to prepare written findings and return to the Board for approval at a later meeting.

12. ADJOURNMENT

Adjourned to the Napa County Assessment Appeals Board special meeting, Monday, July 18, 2022 at 9:00 a.m.

MICHAEL MURRAY, Chair

ATTEST:

NEHA HOSKINS, Clerk of the Board

MINUTES OF THE
NAPA COUNTY ASSESSMENT APPEALS BOARD SPECIAL MEETING
July 18, 2022

Draft Summary of the Meeting Minutes

1. CALL TO ORDER; ROLL CALL

The Board of Equalization meeting was cancelled due to lack of 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 that purpose, from time to time, until the business of equalization is disposed of.

3. ADJOURNMENT

Adjourned to the Napa County Assessment Appeals Board special meeting, Monday, August 4, 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: 8/4/2022

File ID #: 22-423

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:

21-002 JMK LLC
(Assessor's Parcel No. 027-100-037)

21-003 JMK LLC
(Assessor's Parcel No. 027-100-037)

21-004 JMK LLC
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- 21-021 JMK LLC
(Assessor's Parcel No. 027-120-060)

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.



Napa County

Board Agenda Letter

Assessment Appeals Board

Agenda Date: 8/4/2022

File ID #: 22-1534

TO: Napa County Assessment Appeals Board
FROM: Neha Hoskins - Clerk of the Assessment Appeals Board
REPORT BY: Jason Dooley - Deputy County Counsel
SUBJECT: Findings of Fact - TDK Rental Properties LLC

RECOMMENDATION

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

20-086 TDK Rental Properties LLC
 (Assessor's Parcel No. 039-240-029)