

Napa County



Agenda - Final

Thursday, September 1, 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 [22-1598](#)
the regular meeting of August 4, 2022.

Attachments: [August 4, 2022 Minutes](#)

3. AGENDA REVIEW

4. STIPULATIONS

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

[22-1625](#)

21-024	Edward E. Hall & Warren R. Lindeleaf, Lindeleaf/Hall Trust UA 10/11/1991 (Assessor's Parcel No. 027-310-042)
21-025	Anderson Irrevocable Investment Trust (Assessor's Parcel No. 990-212-682)
21-026	The Coca-Cola Company (Assessor's Parcel No. 800-056-154)
21-027	Bank of the West as Lessee (Assessor's Parcel No. 009-223-023)
21-033	Puneet and Ratika Chopra (Assessor's Parcel No. 036-292-007)
21-036	Jeffrey W. and Lisa A. Edwards (Assessor's Parcel No. 021-040-030)
21-040	Ronald and Martha Doornink, TTEE (Assessor's Parcel No. 009-020-006)

5. WITHDRAWALS

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

[22-1589](#)

21-028	Calistoga Hotel Group LP (Assessor's Parcel No. 011-050-041)
21-029	Lawrence Nibbi (Assessor's Parcel No. 035-042-021)
21-030	Narrow Vista, LLC (Assessor's Parcel No. 036-180-001)
21-034	Fod Vineyard LLC (Assessor's Parcel No. 039-400-082)
21-035	H & P Chadha Family Trust (Assessor's Parcel No. 045-061-004)
21-038	John David Ficeli and Christien E Coors-Ficeli (Assessor's Parcel No. 052-220-025)
21-058	Napa Valley Lodge c/o Woodside Hotel Group (Assessor's Parcel No. 850-000-078)

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

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

[22-612](#)

21-023	Ignome Vintage, LP (Assessor's Parcel No. 009-580-014)
21-037	CPG Okuno LLC (Assessor's Parcel No. 001-510-057)

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

12. ADJOURN**ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, OCTOBER 6, 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, AUGUST 26, 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: 9/1/2022

File ID #: 22-1598

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 August 4, 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 August 4, 2022.

MINUTES OF THE
NAPA COUNTY ASSESSMENT APPEALS BOARD MEETING
August 4, 2022

1. CALL TO ORDER; ROLL CALL

The Napa County Assessment Appeals Board met in regular session on Thursday, August 4, 2022, at 9:00 a.m. with the following members present: Chair Michael Murray, Vice Chair Conrad Hewitt, and Member Donald Chase. Member Michael Basayne, and Member Philip Husby were 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 July 7, 2022 and the special meeting of July 18, 2022.

Motion moved by Donald Chase, seconded by Michael Murray, to approve the minutes from the regular meeting of July 7, 2022 and the special meeting of July 18, 2022. Motion passed 2 - 0, with Donald Chase, and Chair Michael Murray voting yes. Conrad Hewitt abstained.

3. AGENDA REVIEW

None.

4. STIPULATIONS

None.

5. WITHDRAWALS

None.

6. WAIVERS

None.

7. REQUESTS FOR CONTINUANCE

None.

8. HEARINGS

A. 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 (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)
21-008	JMK LLC (Assessor's Parcel No. 027-100-038)
21-009	JMK LLC (Assessor's Parcel No. 027-100-038)
21-010	JMK LLC (Assessor's Parcel No. 027-100-038)
21-011	JMK LLC (Assessor's Parcel No. 027-100-038)
21-012	JMK LLC (Assessor's Parcel No. 027-120-059)
21-013	JMK LLC (Assessor's Parcel No. 027-120-059)
21-014	JMK LLC (Assessor's Parcel No. 027-120-059)

21-015	JMK LLC (Assessor's Parcel No. 027-120-059)
21-016	JMK LLC (Assessor's Parcel No. 027-120-059)
21-017	JMK LLC (Assessor's Parcel No. 027-120-060)
21-018	JMK LLC (Assessor's Parcel No. 027-120-060)
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)

Chair Michael Murray announced the hearing.

The Clerk read into the record Application Nos. 21-002 – 21-006 were filed as JMK-A LLC, Application Nos. 21-007 – 21-016 were filed as JMK-B, and Application Nos. 21-017 – 21-021 were filed as JMK-C LLC. The Clerk also administered the Oath to the parties who would be providing testimony.

Deputy County Counsel John Myers made presentation.

Deputy County Counsel Jason Dooley made presentation.

Discussion held.

Chief Appraiser Jennifer Tydingco, representing Assessor John Tuteur, made presentation. Assessor Exhibits A, B, and C were distributed.

Discussion held.

Applicant representatives Lisa Myers and Nadine McIntosh made presentation. Applicant Exhibits 1 through 5 were distributed, and Exhibit 6 was displayed via videoconference and distributed to the Board, Assessor staff and counsel after the meeting.

Discussion held.

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

9. BOARD MEMBER COMMENTS

None.

10. ADMINISTRATIVE ITEMS

None.

11. CLOSED SESSION

- A. 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)

Motion moved by Donald Chase, seconded by Michael Murray, the Board unanimously voted to adopt a resolution of Findings and Fact in the appeal of 20-086 TDK Rental Properties. Motion passed 2 - 0, with Donald Chase and Chair Michael Murray voting yes. Conrad Hewitt abstained.

- B. Hearing for JMK LLC

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

The Board did not take any action in closed session. The Board will continue deliberations to the next regular meeting of the Assessment Appeals Board on September 1, 2022.

12. ADJOURNMENT

Adjourned to the Napa County Assessment Appeals Board regular meeting, Thursday, September 1, 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: 9/1/2022

File ID #: 22-1625

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: Stipulations

RECOMMENDATION

Request the Assessment Appeals Board approve the following stipulations:

21-024 Edward E. Hall & Warren R. Lindeleaf,
Lindeleaf/Hall Trust UA 10/11/1991
(Assessor's Parcel No. 027-310-042)

21-025 Anderson Irrevocable Investment Trust
(Assessor's Parcel No. 990-212-682)

21-026 The Coca-Cola Company
(Assessor's Parcel No. 800-056-154)

21-027 Bank of the West as Lessee
(Assessor's Parcel No. 009-223-023)

21-033 Puneet and Ratika Chopra
(Assessor's Parcel No. 036-292-007)

21-036 Jeffrey W. and Lisa A. Edwards
 (Assessor's Parcel No. 021-040-030)

21-040 Ronald and Martha Doornink, TTEE
 (Assessor's Parcel No. 009-020-006)

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: 9/1/2022

File ID #: 22-1589

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:

- 21-028 Calistoga Hotel Group LP
 (Assessor's Parcel No. 011-050-041)
- 21-029 Lawrence Nibbi
 (Assessor's Parcel No. 035-042-021)
- 21-030 Narrow Vista, LLC
 (Assessor's Parcel No. 036-180-001)
- 21-034 Fod Vineyard LLC
 (Assessor's Parcel No. 039-400-082)
- 21-035 H & P Chadha Family Trust
 (Assessor's Parcel No. 045-061-004)

21-038 John David Ficeli and Christien E Coors-Ficeli
(Assessor's Parcel No. 052-220-025)

21-058 Napa Valley Lodge c/o Woodside Hotel Group
(Assessor's Parcel No. 850-000-078)

EXECUTIVE SUMMARY

Request the Assessment Appeals Board approve the withdrawals.

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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: 9/1/2022

File ID #: 22-612

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:

21-023 Ignome Vintage, LP
(Assessor's Parcel No. 009-580-014)

21-037 CPG Okuno LLC
(Assessor's Parcel No. 001-510-057)

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.

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Request the Assessment Appeals Board hold the hearings.