Meeting Minutes



Napa County Assessment Appeals Board

Thursday, March 13, 2025	9:00 AM	Board of Supervisors Chambers 1195 Third Street, Third Floor
Member Philip Husby		
Member Conrad Hewitt		
Member Michael Basayne		
Vice Chair William Molinari		
Chair Donald Chase		

1. CALL TO ORDER; ROLL CALL

The Napa County Assessment Appeals Board met in regular session on Thursday, March 13, 2025, at 9:00 AM with the following members present: Vice Chair William Molinari, Members Conrad Hewitt, and Philip Husby. Chair Donald Chase and Member Michael Basayne were excused. The meeting was called to order by Vice Chair William Molinari.

2. APPROVAL OF MINUTES

A. Clerk of the Assessment Appeals Board requests approval of minutes from <u>25-313</u> the regular meeting of February 6, 2025.

Motion Text:	Approve the Minutes.
Voting Yes:	Hewitt, Husby, and Molinari
Excused:	Basayne and Chase
Recusals:	None
Result:	Passed

3. AGENDA REVIEW

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

Move Application Nos. 24-037 and 24-038 from Hearings to Withdrawals.

Move Application Nos. 24-039 and 24-040 from Hearings to Request for Continuance.

4. STIPULATIONS

None

5. WI	WI	VITHDRAWALS		
	A.	Request the Assess	ment Appeals Board approve the following withdrawal:	<u>25-373</u>
		24-041	Dodson, William/Dodson & Kopper Michael Jay (Assessor's Parcel No. 039-170-006)	
		See Item 3 – Agenda Review.		
		Motion Text:	Approve the Withdrawals as amended.	
		Voting Yes:	Hewitt, Husby, and Molinari	
		Excused:	Basayne and Chase	
		Recusals:	None	

Result: Passed

6. REQUESTS FOR CONTINUANCE

A.	Request the Assessment Appeals Board approve the following requests for continuance:		<u>25-389</u>
	24-020, 24-021, 24-022, 24-023, 24-106, & 24-107	Pendant Sponsors PM LLC (Assessor's Parcel Nos. 036-213-015, 036-213-007)	
	24-054	Spring Mountain Hotel LLC (Assessor's Parcel No. 009-490-009)	
	24-061, 24-083	KHP V Napa LLC (Assessor's Parcel No. 007-300-004)	
	24-066, 24-067, 24-068, 24-069, 24-070, & 24-071	Arcade Silverado JV LLC (Assessor's Parcel Nos. 039-222-019, 039-232-015, 060-010-001, 060-140-003, 060-320-008, & 060-230-012)	
	24-072, 24-073	Mani NVR Napa De LLC (Assessor's Parcel Nos. 002-141-002 002-200-001)	
	24-085	CN Napa Owner LLC (Assessor's Parcel No. 046-160-080)	
	24-086	CL White House LLC (Assessor's Parcel No. 005-101-003)	
	24-087, 24-088	Ashford Yountville II LP (Assessor's Parcel Nos. 036-090-040 036-090-052)	
	24-095	Pacifica Host Hotels (Assessor's Parcel No. 038-120-042)	
	24-099	IA Lodging Napa First LLC (Assessor's Parcel No. 003-330-003)	
	24-102	Solage Owners LLC (Assessor's Parcel No. 011-050-045)	
	24-110	Vino Bello (Assessor's Parcel No. 046-620-015)	
	24-111	Fairfield Inn American Canyon (Assessor's Parcel No. 059-072-003)	

24-112	North Block Hotel (Assessor's Parcel No. 036-032-013)	
24-113	Bardessono Hotel (Assessor's Parcel No. 036-090-029)	
24-141	LDMUD LLC (Assessor's Parcel No. 011-092-038)	
See Item 3 - Agenda Review.		
Motion Text:	Approve the Request for Continuance as amended.	
Motion Text: Voting Yes:	Approve the Request for Continuance as amended. Hewitt, Husby, and Molinari	
Voting Yes:	Hewitt, Husby, and Molinari	

7. HEARINGS

A.	Request the As	Request the Assessment Appeals Board hold the following hearings:25-182		
	24-003	Circle R Ranch LLC (Assessor's Parcel No. 032-550-024, Assessment No. 032-550-024-100)		
	24-004	Circle R Ranch LLC (Assessor's Parcel No. 032-550-013, Assessment No. 032-550-013-100)		
	24-005	Circle R Ranch LLC (Assessor's Parcel No. 032-160-088, Assessment No. 032-160-088-100)		
	24-006	Circle R Ranch LLC (Assessor's Parcel No. 032-160-084, Assessment No. 032-160-084-100)		
	24-007	Foss Valley Ranch LLC (Assessor's Parcel No. 032-160-086, Assessment No. 032-160-086-100)		
	24-008	Foss Valley Ranch LLC (Assessor's Parcel No. 032-160-072, Assessment No. 032-160-072-100)		
	24-009	Foss Valley Ranch LLC (Assessor's Parcel No. 032-550-015, Assessment No. 032-550-015-100)		
	24-010	Foss Valley Ranch LLC (Assessor's Parcel No. 032-550-017, Assessment No. 032-550-017-100)		
	24-011	Foss Valley Ranch LLC (Assessor's Parcel No. 032-550-022, Assessment No. 032-550-022-100)		
	24-012	Rocking R Ranch LLC (Assessor's Parcel No. 032-550-023, Assessment No. 032-550-023-100)		
	24-013	Rocking R Ranch LLC (Assessor's Parcel No. 032-160-085, Assessment No. 032-160-085-100)		
	24-014	Rocking R Ranch LLC		

	(Assessor's Parcel No. 032-550-016, Assessment No. 032-550-016-100)
24-015	Rocking R Ranch LLC (Assessor's Parcel No. 032-550-014,
	Assessment No. 032-550-014-100)
24-016	Rocking R Ranch LLC
	(Assessor's Parcel No. 032-160-087, Assessment No. 032-160-087-100)
24-017	Rocking R Ranch LLC
	(Assessor's Parcel No. 032-550-020,
	Assessment No. 032-550-020-100)
24-018	Rocking R Ranch LLC
	(Assessor's Parcel No. 032-550-025,
	Assessment No. 032-550-025-100)
24-037	The Raley's Companies/South Napa Fee LLC (Assessor's Parcel No. 046-693-023)
24-038	F4 St. Helena LLC
	(Assessor's Parcel No. 009-070-039)
24-039	LBA RVI-Company XLVIII LLC
	(Assessor's Parcel No. 057-090-078)
24-040	LBA RVI-Company XLVIII LLC
	(Assessor's Parcel No. 057-090-077)
See Item 3 - Agenda	Review.
Application Nos 21-	003 - Circle R Ranch LLC
Application Nos. 24-	(Assessor's Parcel No. 032-550-024, Assessment No. 032-550-024-100)
24-004	Circle R Ranch LLC
	(Assessor's Parcel No. 032-550-013, Assessment No. 032-550-013-100)
24-005	Circle R Ranch LLC
	(Assessor's Parcel No. 032-160-088, Assessment No. 032-160-088-100)
24-006	Circle R Ranch LLC

	(Assessor's Parcel No. 032-160-084, Assessment No. 032-160-084-100)
24-007	Foss Valley Ranch LLC
	(Assessor's Parcel No. 032-160-086,
	Assessment No. 032-160-086-100)
24-008	Foss Valley Ranch LLC
	(Assessor's Parcel No. 032-160-072,
	Assessment No. 032-160-072-100)
24-009	Foss Valley Ranch LLC
	(Assessor's Parcel No. 032-550-015,
	Assessment No. 032-550-015-100)
24-010	Foss Valley Ranch LLC
	(Assessor's Parcel No. 032-550-017,
	Assessment No. 032-550-017-100)
24-011	Foss Valley Ranch LLC
	(Assessor's Parcel No. 032-550-022,
	Assessment No. 032-550-022-100)
24-012	Rocking R Ranch LLC
	(Assessor's Parcel No. 032-550-023,
	Assessment No. 032-550-023-100)
24-013	Rocking R Ranch LLC
	(Assessor's Parcel No. 032-160-085,
	Assessment No. 032-160-085-100)
24-014	Rocking R Ranch LLC
	(Assessor's Parcel No. 032-550-016,
	Assessment No. 032-550-016-100)
24-015	Rocking R Ranch LLC
	(Assessor's Parcel No. 032-550-014,
	Assessment No. 032-550-014-100)
24-016	Rocking R Ranch LLC
	(Assessor's Parcel No. 032-160-087, Assessment No. 032-160-087, 100)
	Assessment No. 032-160-087-100)
24-017	Rocking R Ranch LLC
	(Assessor's Parcel No. 032-550-020,
	Assessment No. 032-550-020-100)

24-018

Rocking R Ranch LLC (Assessor's Parcel No. 032-550-025, Assessment No. 032-550-025-100)

Vice Chair William Molinari announced the hearing.

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

Chief Appraiser Jennifer Tydingco made presentation.

Agent representative Alison Sundberg Telleen made presentation.

Discussion held.

Vice Chair William Molinari requested the Board take the matter under submission and deliberate during closed session.

Upon returning to open session, Deputy County Counsel Ryan Fitzgerald reported the following: the Assessment Appeals Board (AAB) finds that the penalties were properly assessed, but the AAB finds that reasonable cause existed for the late filing and orders that the penalties be abated.

Motion Text:	Approve the abatement of the penalties.
Voting Yes:	Hewitt, Husby, and Molinari Basayne and
Excused:	Chase
Recusals:	None
Result:	Passed

8. BOARD MEMBER COMMENTS

None

9. ADMINISTRATIVE ITEMS

None

10. CLOSED SESSION

None

11. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, APRIL 3, 2025 AT 9:00 A.M.