

**YOLO COUNTY
ASSESSMENT APPEALS BOARD**

JANUARY 26, 2022

MINUTES

The Yolo County Assessment Appeals Board met on the 26th day of January, 2022, via teleconference at 9:00 a.m. pursuant to the Governor's Executive Order N-63-20 (May 7, 2020), available at the following [link](#).

Present: Patrick Scribner; Lawrence Hoppin; John Lynch

Staff Present: Charles Mack, Special County Counsel
George Galang, Chief Deputy Assessor
Patricia Sanchez, Principal Appraiser
Kyle Wicky, Senior Real Property Appraiser
Tim Landregan, Real Property Appraiser
Lupita Ramirez, Deputy Clerk

9:00 A.M. CALL TO ORDER

1. Consider approval of the agenda.

Minute Order No. 22-01: Approved agenda noting that Assessment Appeal Application No. 20-089 filed United Natural Foods, Inc. was moved from Appeals to be Heard to withdrawals, Section 4.

MOTION: Lynch / SECOND: Hoppin
AYES: Hoppin, Lynch, Scribner.

2. Public Comment: Opportunity for members of the public to address the Assessment Appeals Board on subjects not otherwise on the agenda relating to the Yolo County Assessment Appeals Board. The Board reserves the right to impose a reasonable limit on time afforded to any topic or to any individual speaker.

There was no public comment.

CONSENT AGENDA

Minute Order No. 22-02: Approved Consent Agenda Item Nos. 3-7, noting that Section 4 includes the withdrawal of Appeal No. 20-089 filed by United Natural Foods, Inc. Additionally, comments were made on Section 7, as well as correcting the Application Number from 20-017 to 20-217 filed by Mori Seiki Davis Land Holding Inc.

MOTION: Hoppin / SECOND: Lynch
AYES: Hoppin, Lynch, Scribner.

3. Approve the minutes of the Assessment Appeals Board meeting of December 8, 2021.

Approved the minutes of the Assessment Appeals Board meeting of December 8, 2021 on Consent.

4. Accept request for **withdrawal** on the following Assessment Appeal Application(s):

- A. Application No. 20-018 - Tung-Ming & Kim Hsieh
- B. Application No. 20-025 - Wal-Mart Real Estate Business Trust
- C. Application No. 20-089 - United Natural Foods, Inc.
- D. Application No. 20-094 - Charles & Norma Lemoine & Lemoine Liv Trust
- E. Application No. 20-108 - Raley's Family of Stores / Lakeport Associates
c/o First American Comme
- F. Application No. 21-018 - WT Southport LLC

Approved withdrawals on Consent.

5. Approve **Extension of Time** and request for **continuance** on the following Assessment Appeal Applications:

- A. From July 27, 2022 to December 31, 2023 and request for **continuance** to **May 25, 2022 at 9:00 a.m.** for Assessment Appeal Application No. 20-003 filed by Western Truck Parts & Equipment c/o Nancy M. Hunt, Evans Petree PC
- B. From November 30, 2022 to December 31, 2023 and request for **continuance** to **May 25, 2022 at 9:00 a.m.** for Assessment Appeal Application No. 20-133 filed by Best Buy Corporation, Att. Andrew Geving, Associate Manager, Tax
- C. From November 30, 2022 to December 31, 2023 and request for **continuance** to **May 25, 2022 at 9:00 a.m.** for Assessment Appeal Application No. 20-205 filed by WT Southport I LLC
- D. From November 30, 2022 to December 31, 2023 and request for **continuance** to **May 25, 2022 at 9:00 a.m.** for Assessment Appeal Application No. 20-206 filed by Watt Turner LLC
- E. From October 29, 2022 to December 31, 2023 and request for **continuance** to **August 24, 2022 at 9:00 a.m.** for Assessment Appeal Application No. 20-034 filed by Apple American Group, LLC/Applebee's International, Inc. - Lessee (Assessor's Request)
- F. From August 14, 2022 to December 31, 2023 and request for **continuance** to **November 16, 2022 at 9:00 a.m.** for Assessment Appeal Application No. 20-012- thru 20-015 filed by United Parcel Service, Inc
- G. From November 18, 2022 to December 31, 2023 and request for **continuance** to **November 16, 2022 at 9:00 a.m.** for Assessment Appeal Application No. 20-047 filed by United Parcel Service, Inc
- H. From November 17, 2022 to December 31, 2023 and request for **continuance** to **TBD in 2023 at 9:00 a.m.** for Assessment Appeal Application No. 20-053 filed by Dayton Hudson (Requesting in-person hearing) (1st Request)
- I. From November 17, 2022 to December 31, 2023 and request for **continuance** to **TBD in 2023 at 9:00 a.m.** for Assessment Appeal Application Nos. 20-054 thru 20-056 filed by Target Corporation (Requesting in-person hearing) (1st Request)

Approved Extension of Time and Continuance on Consent.

6. **Continue** the following Assessment Appeal Applications:

- A. Application No. 17-104 filed by CEMEX - General Counsel to **March 23, 2022 at 9:00 a.m.** (Application expires 12/31/22) (Mutual Request)
- B. Application No. 19-115 filed by RMC Pacific Materials Inc. to **March 23, 2022 at 9:00 a.m.** (Application expires 12/31/22) (Mutual Request)
- C. Application Nos. 19-174 and 20-131 filed by West Sacramento Dental Services to **March 23, 2022 at 9:00 a.m.** (Applications expire 12/31/23) (Mutual Request)
- D. Application Nos. 19-175 and 20-129 filed by Woodland Dental Services to **March 23, 2022 at 9:00 a.m.** (Applications expire 12/31/23) (Mutual Request)
- E. Application Nos. 19-176 and 20-130 filed by Davis Dental Services to **March 23, 2022 at 9:00 a.m.** (Applications expire 12/31/23) (Mutual Request)
- F. Application Nos. 18-56 thru 18-58 and 19-033 thru 19-035 filed by Target Corporation to **October 26, 2022 at 9:00 a.m.** (Applications do not expire) (Requesting In-person Hearing)
- G. Application Nos. 18-59 and 19-032 filed by Dayton Hudson Corporation to **October 26, 2022 at 9:00 a.m.** (Applications do not expire) (Requesting In-person Hearing)

Approved Continuances on Consent.

7. Approve request by Applicant and Assessor to drop Assessment Appeal Nos. 20-217, 20-220 and 20-223, filed by Mori Seiki Davis Land Holding Inc., from the agenda, to be scheduled for a future hearing date.

Approved on Consent request by Applicant and Assessor to drop Assessment Appeal Nos. 20-217 (corrected from 20-017), 20-220 and 20-223, filed by Mori Seiki Davis Land Holding Inc., from the agenda, and to be scheduled for a future hearing date.

REGULAR AGENDA

8. Administer Oath

The Clerk swore in the Applicants, Chief Deputy Assessor George Galang, Principal Appraiser Patty Sanchez and Senior Real Property Appraiser Kyle Wicky.

9. Approve Stipulation on the following Assessment Appeal Applications:

A. Application Nos. 20-097 thru 20-101 - RLR Investments LLC

Minute Order No. 22-02A: Approved Stipulation.

MOTION: Lynch / SECOND: Hoppin
AYES: Hoppin, Lynch, Scribner.

10. Consider the following Assessment Appeal Application:

A. Application No. 20-119 - Amarjit Sangha

Amarjit Sangha, applicant, appeared, as well as George Galang, Chief Deputy Assessor. Mr. Galang requested a continuance due to Mr. Sangha not providing the requested information from the Assessor's Office to prepare for the hearing.

Minute Order No. 22-03: After discussion the Board approved continuing Assessment Appeal Application No. 20-119 filed by Amarjit Sangha to **March 23, 2022 at 9:00 a.m.**, with the understanding that the March hearing will be for a status update, and directed the Assessor's Office and Mr. Sangha to meet and confer by February 23, 2022.

MOTION: Hoppin / SECONDED: Lynch
AYES: Hoppin, Lynch, Scribner.

11. Consider the following Assessment Appeal Application:

A. Application No. 20-121 - Felton Family Trust

Considered Assessment Appeal No. 20-121 filed by Felton Family Trust. Mark Felton, applicant, appeared and was sworn in by the Clerk. The applicant, Chief Deputy Assessor George Galang and Senior Real Property Appraiser Kyle Wicky addressed the Board.

During the presentation the following exhibit was submitted:

- Assessor's Exhibit A - Response to application for reduction

After consideration the matter was taken under submission. Applicant was appraised he would be notified of the decision in 30 days.

CLOSED SESSION

12. Consider the following Items:

- A. Approve closed session minutes of December 8, 2021.
- B. Approve Findings of Fact for Appeal Nos. 15-137, 16-144 and 17-182 (Business Portion Only) - Bayer Cropscience LP
- C. Approve Findings of Fact for Appeal No. 19-139 - Woodland Biomass Power, LLC

ADJOURNMENT

Next meeting scheduled for: February 23, 2022

Patrick Scribner, Chairman
Assessment Appeals Board

Lupita Ramirez, Deputy Clerk
Assessment Appeals Board