

YOLO COUNTY ASSESSMENT APPEALS BOARD

MAY 18, 2022

MINUTES

The Yolo County Assessment Appeals Board met pursuant to the Special Meeting date of May 18, 2022, starting at 9:00 a.m. in the Board of Supervisors' Chambers in the Erwin W. Meier Administration Building, Woodland, California, said meeting date having been previously mutually agreed upon among the Assessment Appeals Board, Yolo County Assessor and Applicant Walgreen Company for the purpose of hearing Applicant's Application Nos. 16-25, 17-101, 18-91, and 19-044 (Real Property Only).

Present: Patrick Scribner, Member; Lawrence Hoppin, Member; John Lynch, Member

Staff Present: Charles Mack, Special County Counsel
George Galang, Chief Deputy Assessor
Patricia Sanchez, Principal Appraiser
Lupita Ramirez, Deputy Clerk

9:00 A.M. CALL TO ORDER

1. Consider approval of the agenda.

Minute Order 22-32: Approved agenda as submitted.

MOTION BY: Lynch / SECONDED BY: 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.

REGULAR AGENDA

3. Administer Oath

The Clerk swore in John Origer and Robert Cooney, Agents, Mike Zimmerman, Witness, Chief Deputy Assessor George Galang and Principal Appraiser Patricia Sanchez.

4. Consider the following Assessment Appeal Application(s):

- A. Application Nos. 16-25, 17-101, 18-91 and 19-044 (Real Property Only) - Walgreen Company (**Requesting Findings**)

Considered Assessment Appeal Application Nos. 16-25, 17-101, 18-91 and 19-044 (Real Property Only) filed by Walgreen Company, the facility which is the subject of all the Applicant's Appeals is a warehouse located at 2170 East Main Street in Woodland, California. John Origer and Rob Cooney, agents for the applicant, appeared. Agents, Chief Deputy Assessor George Galang and Principal Appraiser Patricia Sanchez addressed the Board. The Clerk confirmed that a deposit of \$309 for findings of fact had been paid.

On behalf of the AAB, Board Member Hoppin asked if the parties agreed that there were basically two issues before the Board:

1. Whether the subject facility should be appraised as a general use building or a special use building; and
2. Notwithstanding the outcome of Issue No.1. there would still remain the issue of the valuation of the subject facility.

After hearing from the parties that the Applicant was asserting a general use and that the Assessor was asserting a special use, and with agreement of the parties, the Board bifurcated the two issues.

The Board called the parties attention to two prior appeals taken by Applicant on the same subject facility and suggested that application of the doctrine of res judicata may well be applicable in the issue of general use or special use facility. Applicant's representatives indicated that they had not seen nor reviewed these findings and were not aware of this being an issue. The Board provided to both parties copies of Yolo County Assessment Appeals Board FINDINGS, CONCLUSION AND ORDER filed January 24, 2001 in the Application of Walgreen Company for this same subject facility in Application 99-67 and also Yolo County Assessment Appeals Board FINDINGS, CONCLUSION AND ORDER filed November 16, 2011 in the Application of Walgreen Company for this same subject facility in Application 09-1151. The Board then called a recess to give the parties an opportunity to review the findings. At the conclusion of the recess the Applicant asserted that the doctrine of res judicata does not apply to proceedings before a County Board of Equalization and offered two letters by James W. Williams, Esq., Tax Counsel to the State Board of Equalization, one dated October 10, 1991, and the other dated April 30, 1993, both advising that the doctrine of res judicata does not apply in assessment appeals. In response the Board took testimony and heard argument on the issue of special or general use and retired to closed session to consider the matter.

Upon return to open session, the Board took the following action:

Minute Order No. 22-33: Moved that at the valuation dates for these proceedings the subject property is to be valued as a special purpose facility and not a general use warehouse in that its wall height is 45 and 56 feet, not the 28 to 30 feet of a general purpose warehouse, it is of steel I-beam and concrete block construction, not the tilt-up concrete construction of a general purpose warehouse, unlike a general use warehouse it is heated and air conditioned, has a special racking and conveyer system initially state of the art but no longer so considered by Applicant, extra high forklifts designed to accommodate the higher walls and racking, a fine mesh steel chain link vault for pharmaceuticals no longer locked and now used only for general storage (the pharmaceutical function having been outsourced by Applicant), a large area specially designed for regional distribution staff consisting of offices, conference rooms, and training facilities, forklift repair facility for extra high forklifts, truck maintenance and fueling center, specially reinforced truck parking, solar panels, and a large water tank and fire suppression system.

MOVED BY: Hoppin / SECONDED BY: Lynch

AYES: Hoppin, Lynch, Scribner

Applicant requested a continuance inasmuch as it was not aware of the potential characterization of the property as a special use facility. After the Board considered the request in closed session, they took the following action in open session:

Minute Order No. 22-34: Granted Applicant's request for Continuance to **August 10, 2022 at 9:00 a.m.** (a date agreed to by all parties) for the purpose of valuation of the subject facility as a special use warehouse.

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

CLOSED SESSION

5. Discussion of Assessment Appeal Application Nos. 16-25, 17-101, 18-91 and 19-044 (Real Property Only) - Walgreen Company

ADJOURNMENT

Next meeting scheduled for: May 25, 2022

Patrick Scribner, Chairman
Assessment Appeals Board

Lupita Ramirez, Deputy Clerk
Assessment Appeals Board
