

YOLO COUNTY ASSESSMENT APPEALS BOARD

FEBRUARY 22, 2023

MINUTES

The Yolo County Assessment Appeals Board met on the 22nd day of February, 2023, starting at 9:00 a.m. in regular session in the Board of Supervisors' Chambers in the Erwin W. Meier Administration Building, Woodland, California.

Present: Lawrence Hoppin; John Lynch; Donald B. Sharp

Staff Present: Charles Mack, Special County Counsel
George Galang, Chief Deputy Assessor
Patricia Sanchez, Deputy Assessor
Rene Jimenez, Appraiser
Whitney Hernandez, Appraiser
Paula Hugi, Deputy Clerk

9:00 A.M. CALL TO ORDER

1. Consider approval of the agenda.

Minute Order No. 23-06: Approved agenda as submitted.

MOVED BY: Lynch. SECONDED BY: Sharp.
AYES: Sharp, Lynch, Hoppin.

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. 23-07: Approved Consent Agenda Item Nos. 3-6.

MOVED BY: Sharp. SECONDED BY: Lynch.
AYES: Sharp, Lynch, Hoppin.

3. Approve the minutes of the Assessment Appeals Board meeting of January 25, 2023.

Approved the minutes of the Assessment Appeals Board meeting of January 25, 2023 on Consent.

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

- A. Application No. 21-027 - Waltrust Properties Inc
- B. Application No. 21-030 - Wrench (DE) LP
- C. Application Nos. 21-037 and 21-038 - Shami Valley West, LLC
- D. Application No. 21-053 - ARX, LLC
- E. Application Nos. 21-118 thru 21-123 - RLR Investments LLC
- F. Application No. 21-155 - Davis Dental Services
- G. Application No. 21-156 - Woodland Dental Services
- H. Application No. 21-157 - West Sacramento Dental Services

Approved withdrawals on Consent.

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

- A. From *November 30, 2023 to Indefinitely* and request for **continuance to August 23, 2023 at 9:00 a.m.** for *Assessment Appeal Application Nos. 21-172 thru 21-177* filed by Marketplace Center Inc
- B. From *November 23, 2023 to Indefinitely* and request for **continuance to September 27, 2023 at 9:00 a.m.** for *Assessment Appeal Application No. 21-077* filed by West Sacramento Hospitality LLC
- C. From *November 30, 2023 to December 31, 2024* and request for **continuance to September 27, 2023 at 9:00 a.m.** for *Assessment Appeal Application No. 21-164* filed by Tony's Fine Foods (Business Property)
- D. From *November 29, 2023 to December 31, 2024* and request for **continuance to November 15, 2023 at 9:00 a.m.** for *Assessment Appeal Application No. 21-117* filed by Palmetto of W. Sac. c/o Bre Polygon Owner LLC
- E. From *November 30, 2023 to December 31, 2024* and request for **continuance to December 13, 2023 at 9:00 a.m.** for *Assessment Appeal Application No. 21-136* filed by Au Energy LLC
- F. From *November 30, 2023 to December 31, 2024* and request for **continuance to December 13, 2023 at 9:00 a.m.** for *Assessment Appeal Application Nos. 21-137 and 21-138* filed by Anabi Real Estate Development
- G. From *November 30, 2023 to December 31, 2024* and request for **continuance to December 13, 2023 at 9:00 a.m.** for *Assessment Appeal Application No. 21-143* filed by Clean Energy - Affected Party

Approved Extensions of Time and Continuances on Consent.

6. **Continue** the following Assessment Appeal Application(s):
- A. Application Nos. 20-063 and 20-064 - Teichert Land Co. to **March 22, 2023 at 9:00 a.m.** (Applications expire December 31, 2023) (Mutual request) (**Findings requested**)
 - B. Application No. 20-065 - Triangle Properties, Inc. to **March 22, 2023 at 9:00 a.m.** (Application expires December 31, 2023) (Mutual request) (**Findings requested**)
 - C. Application No. 20-133 filed by Best Buy Corporation to **August 23, 2023 at 9:00 a.m.** (Application expires December 31, 2023) (4th Request)
 - D. Application No. 21-021 filed by Best Buy Corporation to **August 23, 2023 at 9:00 a.m.** (Application expires December 31, 2024) (2nd Request)

Approved Continuances on Consent.

REGULAR AGENDA

7. Administer Oath

The Clerk swore in the Chief Deputy Assessor George Galang, Deputy Assessor Patricia Sanchez, Appraiser Rene Jimenez, Appraiser Whitney Hernandez and Applicant Joseph M. Spector.

8. Approve **Stipulation** on the following Assessment Appeal Application(s):

- A. Application No. 21-016 - Baird Family Trust

Minute Order No. 23-08: Approved Stipulations.

MOVED BY: Lynch. SECONDED BY: Sharp.

AYES: Sharp, Lynch, Hoppin.

9. Consider the following actions for Assessment Appeal Application No. 21-180 filed by Tony's Fine Foods:

- A. Request to amend application deleting any reference to personal property in order to file solely on the real property assessment.
- B. If amendment granted, approve Extension of Time from November 30, 2023 to December 31, 2024 and **continue to September 27, 2023 at 9:00 a.m.**

Considered applicant's request to first amend and then **continue to September 27, 2023 at 9:00 a.m.** Assessment Appeal Application No. 21-180 filed by Tony's Fine Foods.

Minute Order No. 23-09: After discussion, the Board approved the request to amend and continued this application to September 27, 2023 at 9:00 a.m.

MOTION: Sharp. SECONDED: Lynch.

AYES: Sharp, Lynch, Hoppin.

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

A. Application No. 21-104 - Joseph M Spector

Considered Assessment Appeal Application No. 21-104 filed by Joseph M. Spector. Mr. Spector, applicant, appeared. Applicant, Chief Deputy Assessor George Galang, Deputy Assessor Patricia Sanchez and Assessor Appraiser Rene Jimenez addressed the Board.

During the presentation the following Exhibits were furnished to the Board:

Applicant's Exhibit 1 - Appraisal of Property
Applicant's Exhibit 2 - Background information

Assessor's Exhibit A - Response to Application for reduction

After consideration, the matter was taken under submission. Applicant was appraised he would be notified by mail.

CLOSED SESSION

11. Approve closed session minutes of January 25, 2023.

ADJOURNMENT

Next meeting scheduled for: March 22, 2023

Patrick Scribner, Chairman
Assessment Appeals Board

Julie Dachtler, Clerk
Assessment Appeals Board