

YOLO COUNTY ASSESSMENT APPEALS BOARD

MARCH 22, 2023

MINUTES

The Yolo County Assessment Appeals Board met on the 22nd day of March, 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: Patrick Scribner; Lawrence Hoppin; John Lynch

Staff Present: Charles Mack, Special County Counsel
Eric May, Senior Deputy Co. Counsel
George Galang, Chief Deputy Assessor
Patricia Sanchez, Deputy Assessor
Tim Landregan, Real Property Appraiser
Michelle Lee, Auditor-Appraiser
Rene Jimenez, Appraiser
Julie Dachtler, Clerk
Paula Hugi, Deputy Clerk

9:00 A.M. CALL TO ORDER

1. Consider approval of the agenda.

Minute Order No. 23-14: Approved the agenda with the following two changes: Removed the word "Tentative" from Item No. 8 and in that same section, removed Item No. 8B, Application No. 20-225 filed by DMG Mori USA Inc., as a stipulation for this same appeal will be considered as part of Item No. 9B.

MOVED 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.

Richard Fenaroli addressed the Board during public comment.

CONSENT AGENDA

Minute Order No. 23-15: Approved Consent Agenda Item Nos. 3-6.

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

3. Approve the minutes of the Assessment Appeals Board meeting of February 22, 2023.

Approved the minutes of the Assessment Appeals Board meeting of February 22, 2023 on Consent.

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

- A. Application No. 20-244 - Syngenta Seeds
- B. Application Nos. 21-045 and 22-037 - Raley's Family of Stores/Raley's c/o Morris Rev Trust
- C. Application Nos. 21-047 and 22-039 - Raley's Family of Stores/3925 Seaport Associates LLC
- D. Application Nos. 21-080 thru 21-088 - Excel Riverpoint LP c/o Revantage Corp. 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 November 15, 2023 at 9:00 a.m.** for Assessment Appeal Application No. 21-166 filed by 2750 Cowell Hotel LLC
- B. From *November 30, 2023 to Indefinitely* and request for **continuance to November 15, 2023 at 9:00 a.m.** for Assessment Appeal Application No. 21-167 filed by 110 F Street LLC
- C. From *November 18, 2023 to Indefinitely* and request for **continuance to December 13, 2023 at 9:00 a.m.** for Assessment Appeal Application No. 21-054 and 21-055 filed by Wood Brother Properties LLC
- D. From *November 18, 2023 to Indefinitely* and request for **continuance to December 13, 2023 at 9:00 a.m.** for Assessment Appeal Application No. 21-056 filed by Visone Enterprises LLC
- E. From *November 18, 2023 to Indefinitely* and request for **continuance to December 13, 2023 at 9:00 a.m.** for Assessment Appeal Application No. 21-058 filed by Rader & Ettin Liv Trust

Approved Extensions of Time and Continuances on Consent.

6. **Continue** the following Assessment Appeal Application(s):

- A. Application No. 22-185 filed by Brighter Rentals, LLC to **April 26, 2023 at 9:00 a.m.** (Application expires 1/17/25) (Timeliness)
- B. Application No. 20-063 and 20-064 filed by Teichert Land Co. to **May 24, 2023 at 9:00 a.m.** (Applications expire 12/31/23) (Mutual Agreement) (5th Request)
- C. Application Nos. 20-065 filed by Triangle Properties, Inc. to **May 24, 2023 at 9:00 a.m.** (Application expires December 31, 2023) (Mutual Agreement) (5th Request)
- D. Application No. 21-009 filed by Homawood LP/ Bay State Milling Company (Lessee) to **July 26, 2023 at 9:00 a.m.** (Application expires 12/31/24) (2nd Request)
- E. Application No. 21-069 filed by Richard J. Fenarolito to **July 26, 2023 at 9:00 a.m.** (Application expires November 22, 2023) (Assessor's Request)
- F. Application No. 21-096 filed by Homawood LP/ Bay State Milling Company to **July 26, 2023 at 9:00 a.m.** (Application expires 12/31/24) (2nd Request)

- G. Application No. 21-113 filed by Homawood L.P. to **July 26, 2023 at 9:00 a.m.** (Application expires 12/31/24) (3rd Request)
- H. Application No. 21-078 filed by Payless Drug Stores Northwest to **July 26, 2023 at 9:00 a.m.** (Application does not expire) (2nd Request) (Mutual Agreement)
- I. Application Nos. 22-004 and 22-005 filed by Thrifty Payless Inc - Lessee to **July, 26, 2023 at 9:00 a.m.** (Applications do not expire) (2nd Request) (Mutual Agreement)
- J. Application No. 21-090 filed by Hotel Winters LLC to **September 27, 2023 at 9:00 a.m.** (Application does not expire) (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, Senior Deputy Co. Counsel Eric May, Senior Appraiser Timothy Landregan, Auditor-Appraiser Michelle Lee, Appraiser Rene Jimenez, Applicant Noah Kauffman, Attorney representing Walgreen Company Peter Michaels, Senior Property Tax Consultant Robert E Cooney, Senior Property Tax Consultant John P Origer and Facility Manager Scott Matthews.

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

- A. Application No. 20-140 - DMG Mori Manufacturing USA Inc - Affected Party
- B. ~~Application No. 20-225 - DMG Mori USA Inc.~~
- C. Application No. 20-226 - DMG Mori USA Inc.
- D. Application No. 21-072 - Centro Watt Property Owner I
- E. Application Nos. 21-079 and 21-089 - Excel Riverpoint LP c/o Revantage Corp. Services
- F. Application No. 21-093 - DMG Mori Manufacturing USA Inc - Affected Party
- G. Application Nos. 21-007 and 21-008 - Homawood LP/ Bay State Milling Company (Lessee)

Minute Order No. 23-16: Approved Stipulations, except for Application No. 20-225 filed by DMG Mori USA Inc., which will be considered as part of Item No. 9B.

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

9. Consider the following:

- A. Assessment Appeal Application Nos. 20-216, 20-219 and 20-222 filed by Mori Seiki Davis Land Holding Inc:
 1. Request to amend to show the full Audit values as shown on the notices of Enrollment of Escape Assessment.
 2. Accept withdrawals of Assessment Appeal Application Nos. 20-215, 20-218 and 20-221, provided the amendments are accepted and approved by the Board.
 3. Consider request to postpone Assessment Appeal Application Nos. 20-216, 20-219 and 20-222.
- B. Assessment Appeal Application No. 20-225 filed by DMG Mori USA Inc:
 1. Request to amend to show the full Audit values as shown on the notices of Enrollment of Escape Assessment.

2. Accept withdrawal of Assessment Appeal Application No. 20-224, provided the amendment is accepted and approved by the Board.
 3. Approve Stipulation.
- C. Continue Assessment Appeal Application Nos. 20-141 (Application expires 12/31/23) (3rd request) and 21-092 (Application does not expire) (2nd Request) filed by DMG Mori Manufacturing USA Inc - Affected Party to December 13, 2023 at 9:00 a.m.

Took the following action for **Item No. 9A:**

1. Minute Order No. 23-17: Approved request to **amend** Assessment Appeal Application Nos. 20-216, 20-219 and 20-222 filed by Mori Seiki Davis Land Holding Inc. to show the full Audit values as shown on the notices of Enrollment of Escape Assessment.

MOVED BY: Hoppin / SECONDED BY: Lynch
AYES: Hoppin, Lynch, Scribner.

2. Minute Order No. 23-18: Accepted **withdrawals** of Assessment Appeal Application Nos. 20-215, 20-218 and 20-221 filed by Mori Seiki Davis Land Holding Inc.

MOVED BY: Hoppin / SECONDED BY: Lynch
AYES: Hoppin, Lynch, Scribner.

3. Minute Order No. 23-19: Approved request to **postpone** Assessment Appeal Application Nos. 20-216, 20-219 and 20-222 filed by Mori Seiki Davis Land Holding Inc. **to April 26, 2023 at 9:00 a.m.**

MOVED BY: Hoppin / SECONDED BY: Lynch
AYES: Hoppin, Lynch, Scribner.

Took the following action for **Item No. 9B:**

1. Minute Order No. 23-20: Approved request to **amend** Assessment Appeal Application No. 20-225 filed by DMG Mori USA Inc. to show the full Audit values as shown on the notices of Enrollment of Escape Assessment.

MOVED BY: Hoppin / SECONDED BY: Lynch
AYES: Hoppin, Lynch, Scribner.

2. Minute Order No. 23-21: Accepted **withdrawal** of Assessment Appeal Application No. 20-224 filed by DMG Mori USA Inc..

MOVED BY: Hoppin / SECONDED BY: Lynch
AYES: Hoppin, Lynch, Scribner.

3. Minute Order No. 23-22: Approved **Stipulation** of Assessment Appeal Application No. 20-225 filed by DMG Mori USA Inc.

MOVED BY: Hoppin / SECONDED BY: Lynch
AYES: Hoppin, Lynch, Scribner.

Took the following action for **Item No. 9C:**

Minute Order No. 23-23: Approved request to **continue** Assessment Appeal Application Nos. 20-141 and 21-092 filed by DMG Mori Manufacturing USA Inc - Affected Party **to December 13, 2023 at 9:00 a.m.**

MOVED BY: Hoppin / SECONDED BY: Lynch
AYES: Hoppin, Lynch, Scribner.

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

A. Application No. 20-242- Noah Kauffman

Considered Assessment Appeal Application No. 20-242 filed by Noah Kauffman. Mr. Kauffman, applicant, appeared. Applicant and Assessor Appraiser Rene Jimenez addressed the Board. During the presentation the following exhibits were furnished to the Board:

Applicant's Exhibit 1 - Appraisal Report

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 in about 30 days.

11. Consider Assessment Appeal Application Nos. 16-25, 17-101, 18-91, 19-044 and 20-044 (Real Property Only) filed by Walgreen Company, including the Minute Order from October 26, 2022 (**Findings requested**):

The Parties hereby stipulate that:

- A. The November 1, 2022, hearing be vacated.
- B. The Pending Appeals be consolidated with Application No. 20-044, which concerns the assessment of the same property on the 2020 lien date (collectively, the "Consolidated Appeals").
- C. The March 22, 2023, hearing currently scheduled in Application No. 20-044 be used to present additional evidence on the argument on the classification of the property as a special use or general warehouse property for purpose of the Consolidated Appeals.
- D. Evidence and argument on the valuation of the property in the Consolidated Appeals, based on the AAB's finding of the classification, be heard at a later date at the Board's convenience and the parties' availability.
- E. The transcript from the May 18, 2022, hearing be admitted for the Consolidated Appeals, to the extent relevant.
- F. Walgreen agrees to extend the AAB's deadline to issue its decision as to the Consolidated Appeals to March 31, 2024.

Considered Assessment Appeal Application Nos. 16-25, 17-101, 18-91, 19-044 and 20-044 (Real Property Only) filed by Walgreen Company, including the Minute Order from October 26, 2022. Peter Michaels, Attorney representing Walgreens, Robert E Cooney, John P Origer and Scott Matthews, witnesses, appeared. Attorney representing Walgreens Peter Michaels, Chief Deputy Assessor George Galang, Deputy Assessor Patricia Sanchez, and Senior Deputy Co. Counsel Eric May addressed the Board. During the presentation the following exhibits were furnished to the Board:

Applicant's Exhibit 1 - Copy of the State of California Revenue Taxation Code Section 401.6

Applicant's Exhibit 2 - Copy of the Assessors' Handbook Section 502

Applicant's Exhibit 3 - Pac. Mut. Life Ins. Co. v. County of Orange

Applicant's Exhibit 4 - Appraisal Qualifications of Robert E. Cooney

Applicant's Exhibit 5 - Area and Number of Distribution Warehouses by Year graph

Applicant's Exhibit 6 - Data on Sales and Leases of Large (400,000 SF+) Distribution Centers in California

Applicant's Exhibit 7 - Appraisal Qualifications of John P. Origer

Applicant's Exhibit 8 - Class A Construction definition

Applicant's Exhibit 9 - Copy of the Property Use Classification System
Applicant's Exhibit 10 - Valuing Special - Purposes Properties article
Applicant's Exhibit 11 - Subject Aerial Photographs
Applicant's Exhibit 12 - Copy of the Industrial Building Record

Assessor's Exhibit A - Classification of Property

After consideration the matter was taken under submission. Applicant was appraised he would be notified by mail in about 30 days.

CLOSED SESSION

12. Consider the following items:

- Approve corrected closed session minutes of January 25, 2023.
- Approve closed session minutes of February 22, 2023.

ADJOURNMENT

Next meeting scheduled for: April 26, 2023

Patrick Scribner, Chairman
Assessment Appeals Board

Paula Hugi, Clerk
Assessment Appeals Board