

YOLO COUNTY ASSESSMENT APPEALS BOARD

APRIL 26, 2023

MINUTES

The Yolo County Assessment Appeals Board met on the 26th day of April, 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
Patricia Sanchez, Deputy Assessor
Tim Landregan, Senior Real Property Appraiser
Eileen Lee, Principal Auditor-Appraiser
Michelle Lee, Auditor-Appraiser
Andrew McCoy, Real Property Appraiser
Paula Hugi, Deputy Clerk

9:00 A.M. CALL TO ORDER

1. Consider approval of the agenda.

Minute Order No. 23-27: Approved agenda as submitted.

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.

There was no public comment.

CONSENT AGENDA

Minute Order No. 23-28: Approved Consent Agenda Item Nos. 3-7.

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

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

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

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

- A. Application No. 21-028 - Paramount Recordings Studios
- B. Application No. 21-048 - Bixby SPE Finance I LLC (Bixby Land Company)
- C. Application No. 21-050 - Carlin I Southport LLC 600 (Bixby Land Company)

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 September 27, 2023 at 9:00 a.m.** for *Assessment Appeal Application No. 21-160* filed by Daniel Harrell

Approved Extension of Time and Continuances on Consent.

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

- A. Application No. 21-049 filed by Bixby Land Company to **May 24, 2023 at 9:00 a.m.** (Application expires December 31, 2024) (3rd Request) (Mutual Agreement)
- B. Application Nos. 21-153 and 21-154 filed by Lewis Land Developers, LLC to **May 24, 2023 at 9:00 a.m.** (Application expires December 31, 2024) (2nd Request) (Mutual Agreement)
- C. Application No. 22-185 filed by Brighter Rentals, LLC to **July 26, 2023 at 9:00 a.m.** (Application expires January, 17, 2025) (2nd Request) (Timeliness)
- D. Application No. 21-134 filed by Test America Laboratories, Inc. to **August 23, 2023 at 9:00 a.m.** (Application does not expire) (2nd Request) (Mutual Agreement)
- E. Application No. 21-135 filed by Cummins to **August 23, 2023 at 9:00 a.m.** (Application does not expire) (2nd Request) (Mutual Agreement)
- F. Application No. 20-213 filed by Tony's Fine Foods to **September 27, 2023 at 9:00 a.m.** (Application expires December 31, 2023) (2nd Request) (Assessor's request)

Approved Continuances on Consent.

7. Adopt 2024 Assessment Appeals Board calendar.

Adopted the 2024 Assessment Appeals Board calendar on Consent.

REGULAR AGENDA

8. Administer Oath

The Clerk swore in the Applicants, Deputy Assessor Patricia Sanchez, Senior Real Property Appraiser Tim Landregan, Senior Real Property Appraiser Kyle Wicky, Real Property Appraiser Andrew McCoy, Real Property Appraiser Ashley Carpenter, Real Property Appraiser Laura Reynolds, Principal Auditor-Appraiser Eileen Lee and Auditor-Appraiser Michelle Lee.

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

A. Application No. 21-159 - Daniel Harrell

Minute Order No. 23-29: Approved Stipulation.

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

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

A. Application No. 20-062 - Einer Brothers Inc - Ryder Truck Rental Lessee

Minute Order No. 23-30: **Denied** Assessment Appeal Application No. 20-062 filed by Einer Brothers Inc - Ryder Truck Rental Lessee for lack of appearance by the applicant, who was duly notified of the hearing.

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

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

A. Application No. 21-059 - Ryder Truck Rental

Minute Order No. 23-31: **Denied** Assessment Appeal Application No. 21-059 filed by Ryder Truck Rental for lack of appearance by the applicant, who was duly notified of the hearing.

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

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

A. Application No. 21-069 - Richard J Fenaroli

Considered Assessment Appeal Application No. 21-069 filed by Richard J Fenaroli. Mr. Fenaroli appeared. The applicant, Deputy Patricia Sanchez and Real Property Appraiser Andrew McCoy addressed the Board.

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

Applicant's Exhibit 1 - Property Background - PowerPoint Presentation

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 within 30 days.

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

A. Application Nos. 20-216, 20-219 and 20-222 filed by Mori Seiki Davis Land Holding Inc.

Considered Assessment Appeal Application Nos. 20-216, 20-219 and 20-222 filed by Mori Seiki Davis Land Holding Inc. Albert Zamarripa, Senior Director representing Mori Seiki Davis Land Holding Inc., Rochelle Ferguson, Senior Consultant, and Takahiro Takahashi, General Manager, appeared. Senior Director Albert Zamarripa, Senior Consultant Rochelle Ferguson, General Manager, Takahiro Takahashi, Senior Real Property Appraiser Tim Landregan and Auditor-Appraiser Michelle Lee addressed the Board.

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

Applicant's Exhibit 1 - Appeal Evidence

Applicant's Exhibit 2 - Michelle Lee's Email from Assessor

Assessor's Exhibit A - Response to Application for reduction

After consideration the matter was taken under submission. Applicants were appraised they would be notified by mail within 30 days.

CLOSED SESSION

14. Approve closed session minutes of March 22, 2023.

ADJOURNMENT

Next meeting scheduled for: May 24, 2023

Patrick Scribner, Chairman
Assessment Appeals Board

Paula Hugi, Clerk
Assessment Appeals Board