

YOLO COUNTY ASSESSMENT APPEALS BOARD

FEBRUARY 28, 2024

MINUTES

The Yolo County Assessment Appeals Board met on the 28th day of February, 2024, 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; Donald B. Sharp

Staff Present: Jim Laughlin, Special County Counsel
George Galang, Chief Deputy Assessor
Timothy Landregan, Deputy Assessor
Michelle Lee, Auditor-Appraiser
Adam Duvall, Senior Auditor-Appraiser
Sandra Leon, Senior Real Property Appraiser
Laura Reynolds, Real Property Appraiser
Paula Hugi, Deputy Clerk

9:00 A.M. CALL TO ORDER

1. Consider approval of the agenda.

Minute Order No. 24-10: Approved agenda as submitted.

MOVED BY: Sharp. SECONDED BY: Hoppin.

AYES: Hoppin, Sharp, 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. 24-11: Approved Consent Agenda Item Nos. 3-6.

MOVED BY: Hoppin. SECONDED BY: Sharp.

AYES: Hoppin, Sharp, Scribner.

3. Approve the minutes of the Assessment Appeals Board meeting of January 24, 2024.

Approved the minutes of the Assessment Appeals Board meeting of January 24, 2024 on Consent.

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

- A. Application No. 22-001 - Rachel Skewes
- B. Application No. 22-022 - Sunpower Corporation
- C. Application No. 22-049 - Dai N Tieu
- D. Application No. 22-059 - Desilva Gates Construction LP
- E. Application Nos. 22-075, 23-179 and 23-180 - DMG Mori Manufacturing USA Inc - Affected Party

Approved **Withdrawals** on Consent.

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

- A. From *November 17, 2024 to December 31, 2025* and request for **continuance to March 27, 2024 at 9:00 a.m.** for Assessment Appeal Application No. 22-066 filed by Stephen Heringer
- B. From *November 30, 2024 to December 31, 2025* and request for **continuance to March 27, 2024 at 9:00 a.m.** for Assessment Appeal Application No. 22-120 filed by Stephen Frederick Heringer IV
- C. From *November 29, 2024 to indefinitely* and request for **continuance to May 22, 2024 at 9:00 a.m.** for Assessment Appeal Application No. 22-114 filed by FSY Empire Partners LTD PTP
- D. From *November 29, 2024 to indefinitely* and request for **continuance to May 22, 2024 at 9:00 a.m.** for Assessment Appeal Application No. 22-115 filed by El Macero Partners LLC
- E. From *November 15, 2024 to December 31, 2025* and request for **continuance to July 24, 2024 at 9:00 a.m.** for Assessment Appeal Application No. 22-062 filed by Cybercade Inc.

Approved **Extensions of Time and Continuances** on Consent.

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

- A. Application No. 20-061 filed by Equilon Enterprises LLC dba Shell Oil Products US to **March 27, 2024 at 9:00 a.m.** (Application expires 12/31/24) (3rd request) (Mutual postponement)
- B. Application No. 21-151 filed by Al Kashikar to **July 24, 2024 at 9:00 a.m.** (Application does not expire) (2nd Request)

Approved **Continuances** on Consent.

REGULAR AGENDA

7. Administer Oath

The Clerk swore in Chief Deputy Assessor George Galang, Deputy Assessor Timothy Landregan, Senior Real Property Appraiser Sandra Leon, Real Property Appraiser Laura Reynolds, Senior Auditor-Appraiser Adam Duvall, Auditor Appraiser Michelle Lee and the applicants.

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

- A. Application Nos. 20-132, 21-022 and 22-153 - Woodland Biomass Power, LLC

Minute Order No. 24-12: Approved **Stipulations**.

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

9. Consider the following **unconfirmed** application(s):

- A. Application No. 22-076 - Taylor Communications Inc (Appeal expires 11/22/24)

Minute Order No. 24-13: **Denied** Assessment Application No. 22-076 filed by Taylor Communications Inc. for lack of appearance by the applicant, who was duly notified of the hearing.

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

10. **Deny** the following Assessment Appeal Applications as invalid, due to the fact that they are duplicates:

- A. Application No. 22-102 - Oakshade Regency LLC
B. Application No. 23-171 - Thrifty Payless Inc ("Rite-Aid") - Lessee/Taxpayer

Minute Order No. 24-14: Motion made to **Deny** Application No. 22-102 - Oakshade Regency LLC and Application No. 23-171 - Thrifty Payless Inc ("Rite-Aid") - Lessee/Taxpayer as invalid, due to the fact that they are duplicates. Motion failed by a 0:3 vote.

MOVED BY: Sharp. SECONDED BY: Hoppin.
AYES: None.
NOES: Hoppin, Sharp, Scribner.

Minute Order No. 24-15: After discussion, the Board tabled the matter of invalidity and directed the Clerk to send out 45-day hearing notices scheduling Assessment Appeal Application No. 22-102 - Oakshade Regency LLC and Application No. 23-171 - Thrifty Payless Inc ("Rite-Aid") - Lessee/Taxpayer for **April 24, 2024 at 9:00 a.m.**

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

11. **Deny** the following Assessment Appeal Application on **Timeliness**, as no request for hearing received:

A. Application No. 23-192 - 68 Zinfandel JV LLC

Minute Order No. 24-16: **Denied** Assessment Appeal Application No. 23-192 filed by 68 Zinfandel JV LLC on the matter of **Timeliness**.

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

12. **Deny** the following Assessment Appeal Application on **Timeliness**, as no request for hearing received:

1. Application No. 23-194 - Davis 3G LLC

Minute Order No. 24-17: **Denied** Assessment Appeal Application No. 23-194 filed by Davis 3G LLC on the matter of **Timeliness**.

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

13. **Deny** the following Assessment Appeal Application on **Timeliness**, as no request for hearing received:

1. Application No. 23-195 - Filson Sawyer Properties LLC

Minute Order No. 24-18: **Denied** Assessment Appeal Application No. 23-195 filed by Filson Sawyer Properties LLC on the matter of **Timeliness**.

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

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

A. Application Nos. 22-002 and 22-003 - G Estates, LLC

Considered Assessment Appeal Application Nos. 22-002 and 22-003 filed by G Estates, LLC. The applicants appeared. The applicants, Chief Deputy Assessor George Galang and Real Property Appraiser Sandra Leon addressed the Board.

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

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

15. Approve closed session minutes of January 24, 2024.

ADJOURNMENT

Next meeting scheduled for: March 27, 2024

Patrick Scribner, Chairman
Assessment Appeals Board

Paula Hugi, Deputy Clerk
Assessment Appeals Board