

YOLO COUNTY ASSESSMENT APPEALS BOARD

JULY 24, 2024

MINUTES

The Yolo County Assessment Appeals Board met on the 24th day of July, 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
Timothy Landregan, Deputy Assessor
Adam Duvall, Senior Auditor-Appraiser
Sandra Leon, Senior Real Property Appraiser
Whitney Hernandez, Real Property Appraiser
Ashley Carpenter, Real Property Appraiser
Hoang To, Real Property Appraiser
Paula Hugi, Deputy Clerk

9:00 A.M. CALL TO ORDER

1. Consider approval of the agenda.

Minute Order No. 24-41: Approved agenda as submitted.

MOVED BY: Sharp. SECONDED BY: Hoppin.

AYES: Hoppin, Sharp, Scribner.

ABSENT: None.

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. 24-42: Approved Consent Agenda Item Nos. 3-5.

MOVED BY: Hoppin. SECONDED BY: Sharp.

AYES: Hoppin, Sharp, Scribner.

ABSENT: None.

3. Approve the minutes of the Assessment Appeals Board meeting of May 22, 2024.

Approved the minutes of the Assessment Appeals Board meeting of May 22, 2024 on Consent.

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

- A. Application No. 22-050 - Schwenger Living Trust
- B. Application No. 22-062 - Cybercade Inc.
- C. Application No. 23-050 - RPRO152N3, LLC
- D. Application No. 23-102 - Conrad Ethan
- E. Application No. 23-103 - Clean Car Woodland LLC
- F. Application No. 23-122 - Stag CA Holdings LP
- G. Application No. 23-147 - Pacific Coast Producers

Approved **Withdrawals** on Consent.

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

- A. From *September 5, 2025 to December 31, 2026* and request for **continuance to September 25, 2024 at 9:00 a.m.** for *Assessment Appeal Application No. 23-010- South Market Court PTN LP/ Skreden Family Trust (Mutual request)*
- B. From *November 28, 2025 to Indefinitely* and request for **continuance to September 25, 2024 at 9:00 a.m.** for *Assessment Appeal Application No. 23-100 - Nihal Development LLC (Mutual request)*
- C. From *November 29, 2025 to Indefinitely* and request for **continuance to September 25, 2024 at 9:00 a.m.** for *Assessment Appeal Application No. 23-151 - USCLP CA 29 Ramco, LLC*
- D. From *October 18, 2025 to December 31, 2026* and request for **continuance to October 23, 2024 at 9:00 a.m.** for *Assessment Appeal Application No. 23-036* filed by Ivory Ma Family Living Trust
- E. From *November 28, 2025 to December 31, 2026* and request for **continuance to October 23, 2024 at 9:00 a.m.** for *Assessment Appeal Application No. 23-106* filed by Omninet Sacramento LLC
- F. From *November 30, 2025 to Indefinitely* and request for **continuance to November 20, 2024 at 9:00 a.m.** for *Assessment Appeal Application No. 23-190* filed by Woodland Biomass Power, LTD et. Al. Attn: Property Tax Department
- G. From *November 28, 2025 to Indefinitely* and request for **continuance to December 11, 2024 at 9:00 a.m.** for *Assessment Appeal Application No. 23-117* filed by 3005 Ramco SP LLC
- H. From *November 28, 2025 to December 31, 2026* and request for **continuance to December 11, 2024 at 9:00 a.m.** for *Assessment Appeal Application No. 23-129* filed by Tulloch Construction Inc/ Eastgroup Gold Rush
- I. From *November 30, 2025 to December 31, 2026* and request for **continuance to December 11, 2024 at 9:00 a.m.** for *Assessment Appeal Application No. 23-193* filed by Tulloch Construction Inc/ Eastgroup Gold Rush
- J. From *November 29, 2025 to Indefinitely* and request for **continuance to December 11, 2024 at 9:00 a.m.** for *Assessment Appeal Application No. 23-152* filed by O'Reilly Auto Enterprises, LLC (as affected party)
- K. From *November 07, 2025 to Indefinitely* and request for **continuance to January 29, 2025 at 9:00**

- a.m. for Assessment Appeal Application No. 23-051 filed by Best Buy Stores, L.P. as lessee
- L. From November 16, 2025 to December 31, 2026 and request for **continuance** to **January 29, 2025 at 9:00 a.m.** for Assessment Appeal Application No. 23-056 filed by WRENCH (DE) LP
- M. From November 28, 2025 to *Indefinitely* and request for **continuance** to **February 26, 2025 at 9:00 a.m.** for Assessment Appeal Application No. 23-078 filed by California Agriculture Museum
- N. From November 28, 2025 to *Indefinitely* and request for **continuance** to **February 26, 2025 at 9:00 a.m.** for Assessment Appeal Application No. 23-116 filed by Cranbrook Properties LLC/Kulka
- O. From November 28, 2025 to December 31, 2026 and request for **continuance** to **March 26, 2025 at 9:00 a.m.** for Assessment Appeal Application No. 23-104 filed by Two Rivers Cement LLC (Mutual request)
- P. From November 29, 2024 to *indefinitely* and request for **continuance** to **a date to be determined** for Assessment Appeal Application Nos. 22-143 thru 22-147 filed by Tesla Energy Operations Inc.

Approved Extensions of Time and Continuances on Consent.

REGULAR AGENDA

6. Administer Oath

The Clerk swore in Deputy Assessor Timothy Landregan, Senior Real Property Appraiser Sandra Leon, Real Property Appraiser Whitney Hernandez, Real Property Appraiser Ashley Carpenter, Real Property Appraiser Hoang To, Senior Auditor-Appraiser Adam Duvall and the applicants.

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

- A. Application Nos. 20-063, 20-064, 21-111, 21-112, 22-174 and 22-175 - Teichert Land Co
- B. Application Nos. 20-065, 21-110 and 22-173 - Triangle Properties, Inc.
- C. Application No. 22-103 - 110 F Street LLC
- D. Application No. 22-114 - FSY Empire Partners LTD PTP
- E. Application No. 23-005 - Patel, Rohitbhai C. & Gitaben R.
- F. Application No. 23-007 - John P. Castelfranco
- G. Application No. 23-101 - Woodland Fitness Inc
- H. Application No. 23-150 - USCLP CA Southport LLC

Minute Order No. 24-43: Approved **Stipulations**.

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

8. Consider the following **unconfirmed or confirmed** late application(s):

A. Application No. 22-079 -- US Endo Partners (Appeal expires 11/23/24)

Minute Order No. 24-44: **Denied** Assessment Application No. 22-079 filed by US Endo Partners for lack of appearance by the applicant, who was duly notified of the hearing.

MOVED BY: Hoppin. SECONDED BY: Sharp.

AYES: Hoppin, Sharp, Scribner.

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

A. Application No. 21-151 -- Al Kashikar (Appeal does not expire) (**Requested third continuance late**)

Minute Order No. 24-45: **Denied** Assessment Application No. 21-151 filed by Al Kashikar 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. Consider the following actions for Assessment Appeal Application No. 23-061 filed by Watts Exemption Trust ETAL Milton Bruce Watts TR:

A. Request from Applicant to amend application to include Assessor's Parcel Number 025-440-088-000 and for the three events March 7, 2022, July 18, 2022 and September 22, 2022.

B. If amendment granted, approve Extension of Time from November 20, 2024 to December 31, 2026 and **continue to September 25, 2024 at 9:00 a.m.**

Minute Order No. 24-46: Approved request to amend Assessment Appeal Application No. 23-061 filed by Watts Exemption Trust ETAL Milton Bruce Watts TR to include Assessor's Parcel Number 025-440-088-000 and for the three triggering events of March 7, 2022, July 18, 2022 and September 22, 2022; accepted the extension of time from *November 20, 2024 to December 31, 2026* and **continued Amended Assessment Appeal App. Nos. 23-061A thru 23-061F to September 25, 2024 at 9:00 a.m.** Board Member Sharp recused himself from this Item. It has been noted for the record that Findings of Fact were not requested.

MOVED BY: Hoppin. SECONDED BY: Scribner.

AYES: Hoppin, Scribner.

RECUSE: Sharp.

11. Consider the following Assessment Appeal Application on Timeliness:

A. Application Nos. 23-208 thru 23-210 -- Kurt Sandhoff, Our Gang Enterprises, LLC

Kurt Sandhoff addressed the Assessment Appeals Board on this item.

Minute Order No. 24-47: After discussion on the issue of **Timeliness**, the Board approved Assessment Appeal Application Nos. 23-208 thru 23-210 filed by Kurt Sandhoff, Our Gang Enterprises, LLC for timeliness and scheduled a hearing for **October 23, 2024 at 9:00 a.m.**

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

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

A. Application No. 22-180 - Wei Peng

Considered Assessment Appeal Application No. 22-180 filed by Wei Peng. The applicants appeared. The applicants, Deputy Assessor Timothy Landregan and Real Property Appraiser Whitney Hernandez addressed the Board. During the presentation, the following exhibits were furnished to the Board:

Applicant's Exhibit 1 - Property Background
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

13. Approve closed session minutes of May 22, 2024.

ADJOURNMENT

Next meeting scheduled for: August 28, 2024.

Patrick Scribner, Chairman
Assessment Appeals Board

Paula Hugi, Deputy Clerk
Assessment Appeals Board