

YOLO COUNTY ASSESSMENT APPEALS BOARD

FEBRUARY 26, 2025

MINUTES

The Yolo County Assessment Appeals Board met on the 26th day of February, 2025, 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; Joe Hackett

Staff Present: Jim Laughlin, Special County Counsel
Eric May, Senior Deputy County Counsel
George Galang, Chief Deputy Assessor
Erasmus Berdejo, Deputy Assessor
Sandra Leon, Senior Real Property Appraiser
Laura Reynolds, Real Property Appraiser
Ashley Carpenter, Real Property Appraiser
Whitney Hernandez, Real Property Appraiser
Michelle Lee, Auditor Appraiser
Paula Hugi, Deputy Clerk

9:00 A.M. CALL TO ORDER

1. Consider approval of the agenda.

Minute Order No. 25-06: Approved agenda as submitted.

MOVED BY: Hackett. SECONDED BY: Hoppin.

AYES: Hackett, Hoppin, 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. 25-07: Approved Consent Agenda Item Nos. 3-6.

MOVED BY: Hoppin. SECONDED BY: Hackett.
AYES: Hackett, Hoppin, Scribner.
ABSENT: None.

3. Approve the minutes of the Assessment Appeals Board meeting of January 29, 2025.

Approved the minutes of the Assessment Appeals Board meeting of January 29, 2025 on Consent.

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

- A. Application Nos. 22-102 and 23-097 - Oakshade Regency LLC
- B. Application Nos. 22-104, 22-107, 22-108, 23-090, 23-093 and 23-095 - Marketplace Center Inc.
- C. Application No. 23-069 - Fairview River Landing LLC
- D. Application No. 23-078 - California Agriculture Museum
- E. Application Nos. 23-137 and 23-138 - H&S Energy LLC
- F. Application No. 24-102 - Baird Fam Trust

Approved **Withdrawals** on Consent.

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

- A. From *November 28, 2025 to December 31, 2026* and request for **continuance to May 28, 2025 at 9:00 a.m.** for *Assessment Appeal Application Nos. 23-130 thru 23-134* filed by Tesla Energy Operations Inc
- B. From *December 31, 2025 to December 31, 2026* and request for **continuance to October 22, 2025 at 9:00 a.m.** for *Assessment Appeal Application No. 22-060* filed by Schilling Robotics LLC

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

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

- A. Application No. 23-116 filed by Cranbrook Properties LLC/ Kulka to **April 16, 2025 at 9:00 a.m.** (Application does not expire) (2nd Request) (Mutual Request)
- B. Application No. 23-111 filed by Vulcan Materials Company to **May 28, 2025 at 9:00 a.m.** (Application expires December 31, 2026) (2nd Request) (Mutual Request)
- C. Application Nos. 21-098 thru 21-102 filed by Tesla Energy Operations Inc to **May 28, 2025 at 9:00 a.m.** (Applications expire December 31, 2025) (3rd Request) (Mutual Request)
- D. Application Nos. 22-143 thru 22-147 filed by Tesla Energy Operations Inc to **May 28, 2025 at 9:00 a.m.** (Applications do not expire) (2nd Request) (Mutual Request)

- E. Application No. 20-053 filed by Dayton Hudson Corporation to **September 24, 2025 at 9:00 a.m.** (Application does not expire) (5th Request) (Mutual Request)
- F. Application Nos. 21-065 and 22-138 filed by Dayton Hudson Corporation to **September 24, 2025 at 9:00 a.m.** (Applications do not expire) (2nd Request) (Mutual Request)
- G. Application No. 20-054 filed by Target Corporation to **September 24, 2025 at 9:00 a.m.** (Application does not expire) (5th Request) (Mutual Request)
- H. Application Nos. 21-067 and 22-139 thru 22-141 filed by Target Corporation to **September 24, 2025 at 9:00 a.m.** (Applications do not expire) (2nd Request) (Mutual Request)
- I. Application Nos. 23-079 and 23-080 filed by Yara West Sacramento Terminal - Attn: Rosemary Malarkey to **September 24, 2025 at 9:00 a.m.** (Applications expire December 31, 2026) (2nd Request)
- J. Application Nos. 20-229, 20-232, 20-235 and 21-147 filed by Schilling Robotics LLC to **October 22, 2025 at 9:00 a.m.** (Applications do not expire) (2nd Request)

Approved Continuances on Consent.

REGULAR AGENDA

7. Administer Oath

The Clerk swore in Senior Deputy County Counsel Eric May, Chief Deputy Assessor George Galang, Deputy Assessor Erasmo Berdejo, Senior Real Property Appraiser Sandra Leon, Real Property Appraiser Laura Reynolds, Real Property Appraiser Ashley Carpenter, Real Property Appraiser Whitney Hernandez and Auditor Appraiser Michelle Lee, Agents with Ryan, LLC Ricky Gangloff and Jolene Matthews, and the applicants.

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

- A. Application Nos. 22-100, 22-101 and 23-096, 23-098 and 23-099 - Oakshade Regency LLC
- B. Application Nos. 22-105, 22-106, 22-109, 23-091, 23-092 and 23-094 - Marketplace Center Inc.
- C. Application No. 23-072 - 110 F Street LLC
- D. Application No. 23-177 - Pan Norcal LLC

Minute Order No. 25-08: Approved **Stipulations**.

MOVED BY: Hackett. SECONDED BY: Hoppin.
AYES: Hackett, Hoppin, Scribner.
ABSENT: None.

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

- A. Application No. 23-110 - TGI Equipment Corporation (Appeal expires December 31, 2026) (**Confirmed late**)

Minute Order No. 25-09: Accepted the late filing of Assessment Appeal Application No. 23-110 filed by TGI Equipment Corporation and agreed to hear their appeal at today's hearing.

MOVED BY: Hoppin. SECONDED BY: Hackett.
AYES: Hackett, Hoppin, Scribner.
ABSENT: None.

Considered Assessment Appeal Application No. 23-110 - TGI Equipment Corporation. The Agents, Ricky Gangloff and Jolene Matthews, appeared, were sworn in and paid a deposit of \$309 for findings of fact. The Agents, Senior Deputy County Counsel Eric May, Chief Deputy Assessor George Galang, Deputy Assessor Erasmo Berdejo, and Auditor Appraiser Michelle Lee 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
Assessor's Exhibit B - Property Details costs

After consideration, the matter was taken under submission. Applicants were appraised they would be notified by mail within 30-60 days.

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

- A. Application No. 23-001 - Majid A Chaudhry

Considered Assessment Appeal Application No. 23-001 - Majid A Chaudhry. The applicant appeared. The applicant, Chief Deputy Assessor George Galang 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
Assessor's Exhibit B - Communication log

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

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

A. Application No. 23-076 - David Corkill, Woodland State Theater, LLC

Considered Assessment Appeal Application No. 23-076 - David Corkill, Woodland State Theater, LLC. The applicant appeared, was sworn in and paid a deposit of \$309 for findings of fact. The applicant, Chief Deputy Assessor George Galang and Real Property Appraiser Laura Reynolds 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. Applicant was appraised he would be notified by mail within 30-60 days.

CLOSED SESSION

12. **Approve** closed session minutes of January 29, 2025.

ADJOURNMENT

Next meeting scheduled for: March 26, 2025

Patrick Scribner, Chairman
Assessment Appeals Board

Paula Hugi, Deputy Clerk
Assessment Appeals Board