

# YOLO COUNTY ASSESSMENT APPEALS BOARD

DECEMBER 10, 2025

## MINUTES

The Yolo County Assessment Appeals Board met on the 10th day of December, 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; Donald B. Sharp

Staff Present: Erasmo Berdejo, Deputy Assessor  
Sandra Leon, Deputy Assessor  
Laura Reynolds, Real Property Appraiser  
Adam Duvall, Senior Auditor-Appraiser  
Michelle Lee, Auditor-Appraiser  
Ryan Tempel, Auditor-Appraiser  
Paula Hugj, Deputy Clerk

### 9:00 A.M. CALL TO ORDER

1. Consider approval of the agenda.

Minute Order No. 25-57: 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. 25-58: Approved Consent Agenda Item Nos. 3-6.

MOVED BY: Hoppin. SECONDED BY: Sharp.

AYES: Hoppin, Sharp, Scribner.

ABSENT: None.

3. Approve the minutes of the Assessment Appeals Board meeting of November 19, 2025.

Approved the minutes of the Assessment Appeals Board meeting of November 19, 2025 on Consent.

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

- A. Application No. 24-024 - Harsch Investment Property LLC
- B. Application No. 24-025 - Harsch Investment Properties, LLC
- C. Application Nos. 20-054, 21-067, 22-139 thru 22-141 and 23-113 thru 23-115 - Target Corporation
- D. Application No. 24-133 - Greencycle Properties Inc

Approved **Withdrawals** on Consent.

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

- A. From *November 25, 2026 to December 31, 2027* and request for **continuance to March 18, 2026 at 9:00 a.m.** for Assessment Appeal Application Nos. 24-119 and 24-120 filed by DMG Mori Manufacturing USA Inc - Affected Party
- B. From *November 15, 2026 to Indefinitely* and request for **continuance to July 22, 2026 at 9:00 a.m.** for Assessment Appeal Application Nos. 24-073 and 24-074 filed by Cranbrook Properties LLC

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

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

- A. Application Nos. 22-162 and 22-163 filed by RMS Pacific Materials Inc **to February 25, 2026 at 9:00 a.m.** (Applications expire 12/31/26) (3rd Request) (Mutual Postponement)
- B. Application Nos. 22-164 thru 22-169 filed by United Metro Materials Inc **to February 25, 2026 at 9:00 a.m.** (Applications expire 12/31/26) (3rd Request) (Mutual Postponement)
- C. Application Nos. 22-170 and 22-171 filed by Solano Concrete Co Inc **to February 25, 2026 at 9:00 a.m.** (Applications expire 12/31/26) (3rd Request) (Mutual Postponement)
- D. Application Nos. 23-159 thru 23-164 filed by United Metro Materials Inc **to February 25, 2026 at 9:00 a.m.** (Applications expire 12/31/26) (2nd Request) (Mutual Postponement)
- E. Application Nos. 23-165 and 23-166 filed by RMC Pacific Materials Inc **to February 25, 2026 at 9:00 a.m.** (Applications expire 12/31/26) (2nd Request) (Mutual Postponement)
- F. Application No. 23-167 filed by Solano Concrete Co Inc **to February 25, 2026 at 9:00 a.m.** (Application expires 12/31/26) (2nd Request) (Mutual Postponement)
- G. Application No. 24-188 filed by Stern Finance SPVII, LLC **to March 18, 2026 at 9:00 a.m.** (Application expires 12/31/26) (2nd Request) (Mutual Postponement)

Approved **Continuances** on Consent.

**REGULAR AGENDA**

7. Administer Oath

The Clerk swore in the Agent, Deputy Assessor Erasmo Berdejo, Deputy Assessor Sandra Leon, Real Property Appraiser Laura Reynolds, Senior Auditor-Appraiser Adam Duvall, Auditor-Appraiser Michelle Lee, and Auditor-Appraiser Ryan Tempel.

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

1. Application Nos. 20-053, 21-065, 22-138 and 23-112 - Dayton Hudson Corporation
2. Application No. 23-104 - Two Rivers Cement LLC

Minute Order No. 25-59: Approved **Stipulations**.

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

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

- A. Application No. 24-046 - 2018 ESA Project Company LLC (**Findings of Fact Requested**)

Considered Assessment Appeal Application No. 24-046 filed by 2018 ESA Project Company LLC. The Agent, Donald Jackson with Cost Containment Advisors, appeared. The clerk confirmed that the \$309 deposit for Findings of Fact was paid. (Note: Once the Board took action, Findings of Fact were no longer required due to the stipulation, so the check was returned to the Applicant) The Agent, Deputy Assessor Erasmo Berdejo and Auditor Appraiser Ryan Tempel addressed the Board.

Prior to the Agent's presentation, Deputy Assessor Erasmo Berdejo addressed the Board, noting their office had proposed a stipulation to the applicant to settle the matter. After a short recess whereby the applicant met with the Assessor's Office to discuss the value, the Assessor's office provided the following exhibit to the Board:

Assessor's Exhibit A - Response to Application for reduction

The Chair noted for the record that both the Assessor's Office and the Applicant have mutually agreed upon a stipulation value of \$2,241,690 classified as Fixtures.

Minute Order No. 25-60: As to Assessment Appeal Application No. 24-046 filed by 2018 ESA Project Company LLC, the Board approved the stipulation to a new value of \$2,241,690 for the 2024 lien date classified as Fixtures with a 10-year commercial life.

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

**CLOSED SESSION**

10. Approve closed session minutes of November 19, 2025.

**ADJOURNMENT**

Next meeting scheduled for: January 28, 2026

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Paula Hugi, Deputy Clerk  
Assessment Appeals Board

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Patrick Scribner, Chairman  
Assessment Appeals Board