



Board of Equalization

Regular Meeting Agenda

Board of Equalization Members

Joe Neves, District 1, Chairman
Doug Verboon, District 3, Vice Chairman
Richard Valle, District 2
Craig Pedersen, District 4
Richard Fagundes, District 5

Date: Tuesday, December 15, 2020
Time: 11:00 a.m. or soon thereafter upon adjournment of the Board of Supervisors
Place: Board of Supervisors Chambers, Kings County Government Center
1400 W. Lacey Boulevard, Hanford, California 93230

☎ (559) 852-2362 ❖ FAX (559) 585-8047 ❖ website: <https://www.countyofkings.com>

COUNTY OF KINGS PUBLIC MEETING PROTOCOL IN RESPONSE TO CORONAVIRUS COVID-19

California Governor Gavin Newsom issued Executive Orders N-25-20 and N-29-20 on March 12, 2020 and March 17, 2020, respectively, relating to the convening of public agency meetings in light of the COVID-19 pandemic. On December 3, 2020, the State announced a regional Stay-at-Home order to slow the spread of COVID-19. In response to the State's additional restrictions, and for the protection of the public's health, the Board of Supervisors will convene their public meetings via video and teleconference as detailed below, and will close its Board Chambers to the public until further notice.

Pursuant to the Executive Orders, and to maintain the orderly conduct of the meeting, Kings County will allow the Board Supervisors, County staff and interested members of the public to attend the meeting telephonically or by the Internet, and to participate in the meeting to the same extent as if they were present in the Board's Chambers.

Members of the public who wish to observe the meeting virtually can do so via the worldwide web at:

https://youtu.be/G_ZX8U5BUE0 or go to www.countyofkings.com and click on the "Join Meeting" link.

Members of the public who wish to comment may submit written comments on any matter within the Board's subject matter jurisdiction, regardless of whether it is on the agenda for Board consideration or action, and those comments will be entered into the administrative record of the meeting. To submit written comments by U.S. Mail or email for inclusion in the meeting record, they must be received by the Clerk of the Board of Equalization no later than 9:00 a.m. on the morning of the noticed meeting. To submit written comments by email, please forward them to either bosquestions@co.kings.ca.us. To submit such comments by U.S. Mail, please forward them to: Clerk of the Board of Equalization, County of Kings, 1400 W. Lacey Blvd., Hanford, CA 93230

To comment during the meeting by telephone or the Internet, E-mail the Clerk of the Board at any time before or during the meeting at bosquestions@co.kings.ca.us for a phone number, access code and meeting link.

- I. **9:00 AM** **CALL TO ORDER**
ROLL CALL – Clerk of the Board

- II. **UNSCHEDULED APPEARANCES**
Any person may directly address the Board of Equalization at this time on any item on the agenda, or on any other items within the subject matter jurisdiction of the Board. Three (3) minutes are allowed for each item.

- III. **APPROVAL OF MINUTES**
 - A. Approval of the minutes from December 7, 2020 regular meeting.
 - B. Approval of the minutes from December 8, 2020 special meeting.

- IV. **REGULAR ITEMS**
 - A. Consider accepting a Stipulation on Application for Changed Assessment No. 18-007 filed by Realty Income Properties 23, LLC.

- V. **ADJOURNMENT**



Board of Equalization

Regular Meeting Action Summary

Board of Equalization Members

Joe Neves, District 1, Chairman
Doug Verboon, District 3, Vice Chairman
Richard Valle, District 2
Craig Pedersen, District 4
Richard Fagundes, District 5

Date: Monday, December 7, 2020
Time: 10:00 a.m.
Place: Board of Supervisors Chambers, Kings County Government Center
1400 W. Lacey Boulevard, Hanford, California 93230

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COUNTY OF KINGS PUBLIC MEETING PROTOCOL IN RESPONSE TO CORONAVIRUS COVID-19

California Governor Gavin Newsom issued Executive Orders N-25-20 and N-29-20 on March 12, 2020 and March 17, 2020, respectively, relating to the convening of public agency meetings in light of the COVID-19 pandemic. The County of Kings hereby provides notice that it will convene its regularly scheduled public meetings of the Board of Supervisors by video and teleconference going forward, and will close its Board Chambers to the public generally, except as described below, until further notice.

Pursuant to the Executive Orders, and to maintain the orderly conduct of the meeting, Kings County will allow the Board Supervisors, County staff and interested members of the public to attend the meeting telephonically or by the Internet, and to participate in the meeting to the same extent as if they were present in the Board's Chambers. Only those members of the public who cannot participate virtually, due to a need for a special accommodation (vision, hearing, etc.), may attend the meeting in the Board Chambers. A maximum of 10 individuals will be allowed in the Chambers at a time. To secure the accommodation consistent with the American's with Disabilities Act and to attend in person, interested parties will need to contact the Clerk of the Board of Supervisors as directed below no later than 8:30 a.m. the morning of the meeting.

Members of the public who wish to participate in the meeting virtually can do so one of three ways: Via the worldwide web; by telephone; or by postal or electronic mail. Members of the public who participate via their computers or through the WebEx app, may provide public comment at the meeting by using the "Raise Your Hand" function. Public comment will be limited to two (2) minutes during the "Unscheduled Appearances" section of the meeting. Public comment will not be available via phone. All others who wish to submit comments may only do so as outlined below.

- **Web Access:** To access the meeting via computer, please go to: <https://countyofkings.webex.com> and enter the meeting number **177 086 6196**
- You may also participate from your smart phone by downloading the **WebEx Meetings app** to your smartphone. After opening the app, click on **Join Meeting**, and then enter the meeting information. The **meeting number is 177 086 6196** and the **password is KingsBOE**.
- If you have trouble logging in through the Internet, you may join the meeting via telephone by calling **(415) 655-0003**, then enter the **access code of 177 086 6196 #**.
- For members of the public who wish to participate, but are unable to do so virtually, you may submit written comments on any matter within the Board's subject matter jurisdiction, regardless of whether it is on the agenda for Board consideration or action, and those comments will be entered into the administrative record of the meeting. To submit written comments by U.S. Mail or email for inclusion in the meeting record, they must be received by the Clerk of the Board of Supervisors no later than 9:00 a.m. on the morning of the noticed meeting. To submit written comments by email, please forward them to either Catherine.Venturella@co.kings.ca.us or Melanie.Curtis@co.kings.ca.us. To submit such comments by U.S. Mail, please forward them to:

Clerk of the Board of Supervisors, County of Kings, 1400 W. Lacey Blvd., Hanford, CA 93230

I. 9:00 AM **CALL TO ORDER**
ROLL CALL – Clerk of the Board
MEMBERS PRESENT: JOE NEVES, RICHARD VALLE, DOUG VERBOON, RICHARD FAGUNDES
CRAIG PEDERSEN WAS ABSENT FOR REGULAR MEETING, PRESENT FOR CLOSED SESSION



UNSCHEDULED APPEARANCES

Any person may directly address the Board of Equalization at this time on any item on the agenda, or on any other items within the subject matter jurisdiction of the Board. Three (3) minutes are allowed for each item.

None.

III.

APPROVAL OF MINUTES

Approval of the minutes from November 2, 2020 regular meeting.

ACTION: APPROVED AS PRESENTED (RF, JN, RV, DV – AYE, CP – ABSENT)

IV.

REGULAR AGENDA ITEMS

A. Conduct a hearing to consider the Assessor's Request for Clarification of the Board's Decision on Application Nos. 15-013 through 15-017, 15-036, and 16-012 through 16-016.

ACTION: THE BOARD HEARD ARGUMENTS FROM DIANE FREEMAN, REPRESENTING THE ASSESSOR, AND WADE NORWOOD, REPRESENTING LEPRINO FOODS, REGARDING THE BOARD'S LEGAL AUTHORITY TO ISSUE CLARIFICATION NOW THAT THE DECISION HAS BEEN APPEALED. ON A MOTION BY SUPERVISOR NEVES, SECONDED BY SUPERVISOR FAGUNDES, THE BOARD VOTED TO DENY THE ASSESSOR'S REQUEST. (JN, RF, RV, DV – AYE, CP- ABSENT)

V.

CLOSED SESSION

♦ **Litigation initiated formally.** The title is: *In the Matter of the Assessment Appeal of Charles & Jamie Coon Revocable Living Trust from the Application for Changed Assessment*[Govt. Code Section 54956.9(d)(1)]

LEE BURDICK STATED THAT NO REPORTABLE ACTION WAS ANTICIPATED TO BE TAKEN TODAY.

IV.

ADJOURNMENT



Board of Equalization

Special Meeting Action Summary

Board of Equalization Members

Joe Neves, District 1, Chairman
Doug Verboon, District 3, Vice Chairman
Richard Valle, District 2
Craig Pedersen, District 4
Richard Fagundes, District 5

Date: Tuesday, December 8, 2020
Time: 1:30 p.m.
Place: Board of Supervisors Chambers, Kings County Government Center
1400 W. Lacey Boulevard, Hanford, California 93230

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- I. **1:30 PM** **CALL TO ORDER**
ROLL CALL – Clerk of the Board
ALL MEMBERS PRESENT

- II. **UNSCHEDULED APPEARANCES**
Any person may directly address the Board of Equalization at this time on any item on the agenda, or on any other items within the subject matter jurisdiction of the Board. Three (3) minutes are allowed for each item.
None.

- III. **REGULAR AGENDA ITEMS**
 - A. Consider approving the Statement of Decision applications for Changed Assessment 18-009 and 19-008 filed by Charles & Jamie Coon Revocable Living Trust.
ACTION: APPROVED AS PRESENTED (CP, RF, JN, RV, DV –AYE)

- IV. **ADJOURNMENT**



COUNTY OF KINGS BOARD OF EQUALIZATION

GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 (559) 852-2362
Catherine Venturella, Clerk of the Board of Supervisors

AGENDA ITEM

December 15, 2020

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment 18-007

RECOMMENDED ACTION: **Accept a Stipulation on Application for Changed Assessment No. 18-007 filed by Realty Income Properties 23 LLC**

DISCUSSION:

The Assessor sets forth the following facts upon which the requested change is premised: The current assessed value is being corrected to reflect a reduction in the base year value in Assessment Appeal 18-007.

Application No.	Parcel No.	Assessed Value	Corrected Value
Appl 18-007	001-060-041	\$7,198,121	\$5,450,000

BOARD ACTION

I hereby certify that the above order was passed
and adopted on _____, 2020.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Assessor
County Counsel
Applicant



**BEFORE THE BOARD OF SUPERVISORS
COUNTY OF KINGS
SITTING AS A LOCAL BOARD OF EQUALIZATION**

RE: APPLICATION # 18-007

IN THE MATTER OF THE APPLICATION OF:

PARCEL # 011-060-041

Owner
Realty Income Properties 23 LLC
Attn: PM Dept #3260
11995 El Camino Real
San Diego, CA 92130

ASSESSMENT YEAR: 2018

STIPULATION FOR REDUCTION OF ASSESSMENT

In the above referenced application, the Assessor and County Counsel on behalf of the County of Kings Stipulate as follows:

- 1) This stipulation is made pursuant to Revenue and Taxation Code Section 1607 and becomes effective only upon acceptance by the above entitled Board.
- 2) The Assessor has reviewed said values and in view of the facts stated below is now of the opinion that the full value of said property, as of the lien date, should have been the amount set forth below and designated as "Corrected Assessed Value."
- 3) The value referred to above are as follows:

	ASSESSED VALUE	CORRECTED ASSESSED VALUE
LAND/MINERAL	\$2,462,146	\$1,759,000
IMPROVEMENTS	\$4,735,975	\$3,691,000
PERSONAL PROPERTY	\$0	\$0
FIXTURES	\$0	\$0
GROWING IMPS	\$0	\$0
EXEMPTIONS	\$0	\$0
TOTAL	\$7,198,121	\$5,450,000

- 4) The parties request that the Board of Equalization change the assessed value of the property described in said application to the corrected assessed value in accordance with Revenue and Taxation Code 1610.8 and stipulate that the Board may waive the appearance of the applicant or his agent.
- 5) This stipulation constitutes a claim for refund on behalf of the applicant under California Revenue and Taxation Code 5097. This claim is applicable to the parcel referenced above and all related Parcels under this appeal.
- 6) The Assessor sets forth the following facts upon which the requested change is premised:
The current assessed value is being corrected to reflect a reduction in the original base year value in Assessment Appeal 18-007.

COUNTY OF KINGS



ASSESSOR



COUNTY COUNSEL



APPLICANT OR APPLICANT'S AGENT (Signature)

Ray Browning, Agent

APPLICANT OR APPLICANT'S AGENT (Typed or Printed)