



# Board of Equalization

## Regular Meeting Agenda

### Board of Equalization Members

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

**Date:** Tuesday, August 10, 2021  
**Time:** 11:00 a.m.  
**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. The Board of Supervisors will convene their public meetings via video and teleconference. Pursuant to the Executive Orders, and as advised by local Health Officials, the Kings County Board of Supervisors, County staff and interested members of the public may attend the meeting in person. The meeting can also be attended telephonically or by the Internet by sending an email to [bosquestions@co.kings.ca.us](mailto:bosquestions@co.kings.ca.us) on the morning of the meeting for an automated email response with the WebEx meeting information.

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

<https://youtu.be/7PH3sAiebNY> or go to [www.countyofkings.com](http://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 the Board's consideration or action, and those comments will become part of the administrative record of the meeting. Comments will not be read into the record, only the names of who have submitted comments will be read into the record. Written comments received by the Clerk of the Board of Supervisors no later than 8:30 a.m. on the morning of the noticed meeting will be included in the record, those comments received after 8:30 a.m. will become part of the record of the next meeting. To submit written comments by email, please forward them to [bosquestions@co.kings.ca.us](mailto:bosquestions@co.kings.ca.us) or 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. **11:00 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. Two (2) minutes are allowed for each item.*
  
- III. **APPROVAL OF MINUTES**
  - A. Approval of the minutes from July 19, 2021 regular meeting.
  
- IV. **REGULAR ITEMS**
  1. Consider accepting a Withdrawal on Application for Changed Assessment No. 19-006 filed by Savage and Browning on behalf of Realty Income Properties 23, LLC.
  2. Consider accepting a Withdrawal on Application for Changed Assessment No. 19-009 filed by Ryan, LLC on behalf of Wells Fargo Bank.



3. Consider accepting a Withdrawal on Application for Changed Assessment No. 19-019 filed by Joe and Ocie Curry.
4. Consider accepting Stipulation for Reduction of Assessment No. 19-022 filed by Ryan, LLC on behalf of Citibank N.A. as Lessee.

**V. ADJOURNMENT**



# Board of Equalization

## Regular Meeting Action Summary

### Board of Equalization Members

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

**Date:** Monday, July 19, 2021  
**Time:** 9:00 a.m.  
**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 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](mailto: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](mailto: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**  
**MEMBERS PRESENT: JOE NEVES, DOUG VERBOON, CRAIG PEDERSEN, RICHARD FAGUNDES**  
**MEMBERS ABSENT: RICHARD VALLE**
  
- 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. Two (2) minutes are allowed for each item. **None***
  
- III. **APPROVAL OF MINUTES**
  - A. Approval of the minutes from June 15, 2021 regular meeting.  
**ACTION: APPROVED AS PRESENTED (DV, RF, JN, CP-Aye, RV-Absent)**



**IV.**

**REGULAR ITEMS**

**A. Assessor – Kristine Lee**

1. Consider accepting the report by the Assessor and equalize assessments of property on the roll for 2021/2022.

**ACTION: APPROVED AS PRESENTED (DV, JN, RF, CP-Aye, RV-Absent)**

**V.**

**ADJOURNMENT**

**The meeting was adjourned at 9:46 a.m.**



# COUNTY OF KINGS BOARD OF EQUALIZATION

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

## AGENDA ITEM

August 10, 2021

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SUBMITTED BY: BOARD OF EQUALIZATION  
SUBJECT: Applications for Changed Assessment 19-006, APN 011-060-041  
RECOMMENDED ACTION: **Accept a Withdrawal on Application for Changed Assessment No. 19-006 filed by Savage and Browning on behalf of Realty Income Properties 23, LLC.**

DISCUSSION:

The County Assessor recommended acceptance of the withdrawal as presented by the applicant.

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## BOARD ACTION

I hereby certify that the above order was passed  
and adopted on \_\_\_\_\_2021.  
Catherine Venturella, Clerk to the Board of Supervisors

By: \_\_\_\_\_

Cc: Assessor  
County Counsel  
Applicant

RECEIVED

JUL 22 2021

REQUEST TO WITHDRAW

APPLICATION FOR CHANGED ASSESSMENT

BOARD OF SUPERVISORS

CLERK OF THE BOARD OF SUPERVISORS  
1400 WEST LACEY BLVD.  
HANFORD, CA 93230

I HEREBY WISH TO WITHDRAW APPLICATION FOR CHANGED ASSESSMENT

APPLICATION NUMBER: 19-006

FILED ON ASSESSOR'S PARCEL NUMBER: 011-060-041-000

Realty Income Properties 23, LLC  
NAME OF APPLICANT

11995 El Camino Real  
ADDRESS

San Diego                      CA                      66212  
CITY                                      STATE                                      ZIP

Ray Bowring  
PRINTED NAME OF APPLICANT / AUTHORIZED AGENT

[Signature]  
SIGNATURE OF APPLICANT / AUTHORIZED AGENT

7-22-2021  
DATE



# COUNTY OF KINGS BOARD OF EQUALIZATION

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

## AGENDA ITEM

August 10, 2021

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SUBMITTED BY: BOARD OF EQUALIZATION  
SUBJECT: Applications for Changed Assessment 19-009, APN 012-052-008  
RECOMMENDED ACTION: **Accept a Withdrawal on Application for Changed Assessment No. 19-009 filed by Ryan, LLC on behalf of Wells Fargo Bank.**

DISCUSSION:

The County Assessor recommended acceptance of the withdrawal as presented by the applicant.

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## BOARD ACTION

I hereby certify that the above order was passed  
and adopted on \_\_\_\_\_2021.  
Catherine Venturella, Clerk to the Board of Supervisors

By: \_\_\_\_\_

Cc: Assessor  
County Counsel  
Applicant

## **Badasci, Diane**

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**From:** Badasci, Diane  
**Sent:** Thursday, July 1, 2021 8:56 AM  
**To:** 'Gibney, Gregory'  
**Subject:** RE: Wells Fargo Bank - Appeal Application No. 19-009 - APN 012-052-008

Good Morning Gregory,  
We will accept this email as your official withdrawal.  
Thank you.  
Sincerely,

Diane Badasci  
Deputy Clerk of the Board of Supervisors  
1400 W. Lacey Blvd.  
Hanford, CA 93230  
559-852-2362  
diane.badasci@co.kings.ca.us

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**From:** Gibney, Gregory <Gregory.Gibney@ryan.com>  
**Sent:** Tuesday, June 29, 2021 2:14 PM  
**To:** Badasci, Diane <Diane.Badasci@co.kings.ca.us>  
**Subject:** Wells Fargo Bank - Appeal Application No. 19-009 - APN 012-052-008

Good afternoon Diane –

We received the appeal hearing notice for this upcoming appeal. After looking over the location, we would like to withdraw this appeal.

Please let me know if there is a specific withdrawal form I need to fill out and send in, or how we can finalize this appeal.

Thank you,

Greg  
**Gregory Gibney**  
Senior Manager, Property Tax Commercial  
Property Tax - Parent  
Ryan - Carlsbad CA  
442.244.2419 Direct  
442.244.2419 Ext. 44-2419  
760.594.0700 Mobile





# COUNTY OF KINGS BOARD OF EQUALIZATION

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

## AGENDA ITEM

August 10, 2021

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment 19-019, APN 011-460-032

RECOMMENDED ACTION: **Accept a Withdrawal on Application for Changed Assessment No. 19-019 filed by Joe and Ocie Curry.**

DISCUSSION:

The County Assessor recommended acceptance of the withdrawal as presented by the applicant.

## BOARD ACTION

I hereby certify that the above order was passed  
and adopted on \_\_\_\_\_2021.  
Catherine Venturella, Clerk to the Board of Supervisors

By: \_\_\_\_\_

Cc: Assessor  
County Counsel  
Applicant

RECEIVED

AUG - 2 2021

BOARD OF SUPERVISORS

**ASSESSMENT APPEAL WITHDRAWAL**

Mail or fax the completed form to the Clerk of the Board at the address shown.  
**Kings County Board of Supervisors**  
**Kings County Government Center**  
**1400 W. Lacey Boulevard**  
**Hanford, CA 93230**

**APPLICANT AND PROPERTY INFORMATION**

NAME OF APPLICANT <i>JOE CURRY &amp; OCIE CURRY</i>					HEARING DATE <i>if applicable</i> 08/09/2021	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <i>1165 JORDAN WAY</i>					EMAIL ADDRESS	
CITY <i>HANFORD</i>	STATE <i>CA</i>	ZIP CODE <i>93230</i>	DAYTIME TELEPHONE <i>(559) 584-6236</i>	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )	

I no longer wish to pursue an assessment appeal on the property, or properties, indicated below and hereby request that the *Assessment Appeal Application* be withdrawn.

APPLICATION NUMBER 19-019	PARCEL, ACCOUNT OR TAX BILL NUMBER 011-460-032
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER

ADDITIONAL AFFECTED APPLICATIONS ARE LISTED ON ATTACHMENT. NUMBER OF PAGES ATTACHED: \_\_\_\_\_

An *Assessment Appeal Application* may be withdrawn at any time prior to or at the time of the hearing upon submission of this request, unless the Assessor has given the applicant a written notice of an intention to recommend an increase in the assessed value of the property. Additionally, the county Board can decide to review an assessment even though the Assessor and applicant may have agreed to withdraw the appeal.

Withdrawals are final and will conclude any further action on the appeal. No conditional withdrawals will be accepted.

**CERTIFICATION**

***I certify that I am authorized to transact all business relating to the above filing, including this withdrawal of the Assessment Appeal Application.***

SIGNATURE <i>Joe Curry</i>	DATE <i>Aug 2 - 2021</i>
PRINT NAME OF AUTHORIZED SIGNER <i>JOE CURRY</i>	TITLE
COMPANY NAME	EMAIL ADDRESS

FILING STATUS

OWNER    AGENT    ATTORNEY    SPOUSE    REGISTERED DOMESTIC PARTNER    CHILD    PARENT    PERSON AFFECTED

CALIFORNIA ATTORNEY, STATE BAR NUMBER: \_\_\_\_\_    CORPORATE OFFICER OR DESIGNATED EMPLOYEE

**FOR COUNTY BOARD USE ONLY**

- The withdrawal request is accepted and will conclude any further action on the appeal.
- The withdrawal request is denied. The Assessor has delivered a notice of increase. Your appeal will be set for hearing, in which you will be notified of the date no less than 45 days prior to the hearing date.
- The withdrawal request is denied by the appeals board. In accordance with section 1610.8, the appeals board has the authority to proceed with an assessment review to determine the full value of the property or other issues.

ATTEST BY COUNTY BOARD:

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CLERK OF THE BOARD



# COUNTY OF KINGS BOARD OF EQUALIZATION

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

## AGENDA ITEM

August 10, 2021

**SUBMITTED BY:** BOARD OF EQUALIZATION

**SUBJECT:** Applications for Changed Assessment 19-022, APN 012-022-010

**RECOMMENDED ACTION:** **Accept Stipulation for Reduction of Assessment No. 19-022 filed by Ryan, LLC on behalf of Citibank N.A. as Lessee.**

### 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 decline in value due to the current market value being less than the current assessed factored base year value as of the lien date, January 1, 2019.  
Proposition 8 is codified by section 51(a)(2) of the California Revenue and Taxation Code.

	Assessed Value	Corrected Assessed Value
LAND/MINERAL	\$ 397,953	\$ 322,000
IMPROVEMENTS	\$2,122,416	\$1,719,000
PERSONAL PROPERTY	\$0	\$0
FIXTURES	\$0	\$0
GROWING IMPS	\$0	\$0
EXEMPTIONS	\$0	\$0
TOTAL	\$2,520,369	\$2,041,000

## BOARD ACTION

I hereby certify that the above order was passed  
and adopted on \_\_\_\_\_2021.  
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**

RECEIVED

AUG - 2 2021

RE: APPLICATION # 19-022

PARCEL # 012-022-010

ASSESSMENT YEAR: 2019

IN THE MATTER OF THE APPLICATION OF: \_\_\_\_\_

**Owner**

Lovi, Robert J & Jeanne F Trust  
C/O Citibank NA – ATTN Tax Department  
P O Box 30508  
Tampa, FL 33630

BOARD OF SUPERVISORS

**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	\$397,953	\$322,000
IMPROVEMENTS	\$2,122,416	\$1,719,000
PERSONAL PROPERTY	\$0	\$0
FIXTURES	\$0	\$0
GROWING IMPS	\$0	\$0
EXEMPTIONS	\$0	\$0
<b>TOTAL</b>	<b>\$2,520,369</b>	<b>\$2,041,000</b>

- 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 decline in value due to the current market value being less than the current assessed factored base year value as of the lien date, January 1, 2019. Proposition 8 is codified by section 51(a)(2) of the California Revenue and Taxation Code.*

COUNTY OF KINGS

ASSESSOR

COUNTY COUNSEL

APPLICANT OR APPLICANT'S AGENT (Signature)

Heather Hedges – Director, Ryan, LLC

APPLICANT OR APPLICANT'S AGENT (Typed or Printed)