



# 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 24, 2021  
**Time:** 11:15 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/ihWvsKzwBuo> 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. **11:15 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 August 10, 2021 regular meeting.
  
- IV. **CONSENT CALENDAR:**
  1. Consider accepting a Withdrawal on Application for Changed Assessment No. 19-016 filed by Ryan, LLC on behalf of Hanford Medical Plaza.
  2. Consider accepting a Withdrawal on Application for Changed Assessment No. 19-017 filed by Ryan, LLC on behalf of Hanford Medical Plaza.
  3. Consider accepting a Withdrawal on Application for Changed Assessment No. 19-018 filed by Ryan, LLC on behalf of Hanford Medical Plaza.
  4. Consider accepting Stipulation for Reduction of Assessment No. 19-015 filed by Ryan, LLC on behalf of ARHC AHFDCOA01 LLC.
  
- 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:** 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>

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<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**  
**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. Two (2) minutes are allowed for each item. None*
  
- III. **APPROVAL OF MINUTES**
  - A. Approval of the minutes from July 19, 2021 regular meeting.  
**ACTION: APPROVED AS PRESENTED (DV, JN, RF, CP-Aye, RV-Absent)**
  
- 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.  
**ACTION: APPROVED AS PRESENTED (JN, DV, RV, RF, CP-Aye)**
  
  2. Consider accepting a Withdrawal on Application for Changed Assessment No. 19-009 filed by Ryan, LLC on behalf of Wells Fargo Bank.  
**ACTION: APPROVED AS PRESENTED (JN, DV, RV, RF, CP-Aye)**



3. Consider accepting a Withdrawal on Application for Changed Assessment No. 19-019 filed by Joe and Ocie Curry.

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

4. Consider accepting Stipulation for Reduction of Assessment No. 19-022 filed by Ryan, LLC on behalf of Citibank N.A. as Lessee.

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

**V. 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

August 24, 2021

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment 19-016, APN 010-310-025

RECOMMENDED ACTION: **Accept a Withdrawal on Application for Changed Assessment No. 19-016 filed by Ryan, LLC on behalf of Hanford Medical Plaza.**

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 10 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: 19-016

FILED ON ASSESSOR'S PARCEL NUMBER: 010-310-025

Hanford Medical Plaza  
NAME OF APPLICANT

P O Box 9440  
ADDRESS

Fresno                      CA                      93792  
CITY                              STATE                      ZIP

Heather Hedges, Director - Ryan, LLC  
PRINTED NAME OF APPLICANT / AUTHORIZED AGENT

  
SIGNATURE OF APPLICANT / AUTHORIZED AGENT

8/10/2021  
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 24, 2021

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment 19-017, APN 010-310-029

RECOMMENDED ACTION: **Accept a Withdrawal on Application for Changed Assessment No. 19-017 filed by Ryan, LLC on behalf of Hanford Medical Plaza.**

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

REQUEST TO WITHDRAW

AUG 10 2021

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: 19-017

FILED ON ASSESSOR'S PARCEL NUMBER: 010-310-029

Hanford Medical Plaza  
NAME OF APPLICANT

P O Box 9440  
ADDRESS

Fresno                      CA                      93792  
CITY                              STATE                      ZIP

Heather Hedges, Director - Ryan, LLC  
PRINTED NAME OF APPLICANT / AUTHORIZED AGENT

  
SIGNATURE OF APPLICANT / AUTHORIZED AGENT

8/10/2021  
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 24, 2021

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment 19-018, APN 010-310-030

RECOMMENDED ACTION: **Accept a Withdrawal on Application for Changed Assessment No. 19-018 filed by Ryan, LLC on behalf of Hanford Medical Plaza.**

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

REQUEST TO WITHDRAW

AUG 10 2021

APPLICATION FOR CHANGED ASSESSMENT

CLERK 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: 19-018

FILED ON ASSESSOR'S PARCEL NUMBER: 010-310-030

Hanford Medical Plaza  
NAME OF APPLICANT

P O Box 9440  
ADDRESS

Fresno                      CA                      93792  
CITY                              STATE                      ZIP

Heather Hedges, Director - Ryan, LLC  
PRINTED NAME OF APPLICANT / AUTHORIZED AGENT

  
SIGNATURE OF APPLICANT / AUTHORIZED AGENT

8/10/2021  
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 24, 2021

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment 19-015, APN 010-310-032

RECOMMENDED ACTION: **Accept Stipulation for Reduction of Assessment No. 19-015 filed by Ryan, LLC on behalf of ARHC AHHFDCA01 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 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	\$1,077,391	\$560,000
IMPROVEMENTS	\$15,083,480	\$14,040,000
PERSONAL PROPERTY	\$0	\$0
FIXTURES	\$0	\$0
GROWING IMPS	\$0	\$0
EXEMPTIONS	\$0	\$0
TOTAL	\$16,160,871	\$14,600,000

## 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 13 2021

BOARD OF SUPERVISORS

RE: APPLICATION# 19-015

PARCEL # 010-310-032

ASSESSMENT YEAR: 2019

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

**Owner**

ARHC AHHFDCA01 LLC  
C/O RYAN LLC  
1735 MARKET ST STE A-40  
PHILADELPHIA PA 19103

**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	\$1,077,391	\$560,000
IMPROVEMENTS	\$15,083,480	\$14,040,000
PERSONAL PROPERTY	\$0	\$0
FIXTURES	\$0	\$0
GROWING IMPS	\$0	\$0
EXEMPTIONS	\$0	\$0
<b>TOTAL</b>	<b>\$16,160,871</b>	<b>\$14,600,000</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

  
8/10/2021  
\_\_\_\_\_  
APPLICANT OR APPLICANT'S AGENT (Signature)  
Heather Hedges, Director - Ryan, LLC  
\_\_\_\_\_  
APPLICANT OR APPLICANT'S AGENT (Typed or Printed)