



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 November 23, 2021
Time: 11:00 a.m. or soon thereafter, immediately following the meeting of the Kings County 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 signed into Law AB 361 on September 16, 2021, relating to the convening of public agency meetings via teleconference in light of the COVID-19 pandemic. Under this authority, the Board of Supervisors will convene its public meetings via video and teleconference. Pursuant to AB 361, 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 on the morning of the meeting for an automated email response with the WebEx meeting information. Members of the public attending via WebEx will have the opportunity to provide public comment during the meeting.

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 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 August 31, 2021 regular meeting.
- IV. **CONSENT CALENDAR:**
 1. Accept a Withdrawal on Application for Changed Assessment No. 20-009, APN 012-290-056, filed by Paramount Property Tax Appeal on behalf of Grewal Pritam S & Manjeet K.
- V. **CLOSED SESSION**
 - ♦ **Significant Exposure to Litigation: 1 Case [Govt. Code Section 54956.9 (d)(2)]**
- VI. **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 31, 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 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/Jc-ll85SvEs> 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 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 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
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.

- III. **APPROVAL OF MINUTES**
A. Approval of the minutes from August 24, 2021 regular meeting.
APPROVED AS PRESENTED: (DV, RF, JN, RV, CP - Aye)

- IV. **CONSENT CALENDAR:**
 1. Consider accepting a Withdrawal on Application for Changed Assessment No. 19-027 filed by Property Tax Assistance Co., Inc. on behalf of Transcontinental US LLC.
APPROVED AS PRESENTED: (DV, RF, JN, RV, 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

November 23, 2021

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment 20-009

RECOMMENDED ACTION: **Accept a Withdrawal on Application for Changed Assessment No. 20-009, APN 012-290-056, filed by Paramount Property Tax Appeal on behalf of Grewal Pritam S & Manjeet K.**

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

Kings County Board of Equalization
 ATTN: Clerk of the Board
 1400 W. Lacey Blvd.
 Hanford, CA 93230

ASSESSMENT APPEAL WITHDRAWAL

Mail or fax the completed form to the Clerk of the Board at the address shown.

Or email to:
 diane.badasci@co.kings.ca.us

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT GREWAL PRITAM S & MANJEET K GREWAL						HEARING DATE <i>if applicable</i> _____
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 110 S. 11TH AVE					EMAIL ADDRESS	
CITY HANFORD	STATE CA	ZIP CODE 93230	DAYTIME TELEPHONE (858) 225-1200	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 20-009	PARCEL, ACCOUNT OR TAX BILL NUMBER 012-290-056-000
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 	DATE 9-23-21
PRINT NAME OF AUTHORIZED SIGNER WES NICHOLS	TITLE AGENT
COMPANY NAME PARAMOUNT PROPERTY TAX APPEAL	EMAIL ADDRESS wes@pptaappeal.com

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

Deposit paid
by Paramount

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.

RECEIVED

SEP 17 2020

FINAL FILING DATE: SEPT. 15, 2020

ASSESSMENT ROLL FY 2020-2021
Mail to: Clerk of the Board of Supervisors
1400 W. Lacey Blvd
Hanford, CA 93230

Hearing deposit of \$200 per application required except for owner occupied homes. Request for findings of facts must include a deposit of \$100 per application.

APPLICATION NUMBER: Clerk Use Only
20-009

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
GREWAL PRITAM S & MANJEET K

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
4219 CHABOYA HILLS CT

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
SAN JOSE CA 95148 () () ()

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) EMAIL ADDRESS
Wes Nichols wes@pntaxappeal.com

COMPANY NAME
Paramount Property Tax Appeal

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
9845 Erma Rd #311

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
San Diego CA 92131 (858) 225-1200 () (866) 823-5577

AUTHORIZATION OF AGENT AUTHORIZATION ATTACHED
The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.
The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE TITLE DATE
See Attached

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL *A separate application is required for each parcel!*

ASSESSOR'S PARCEL NUMBER 012-290-056-000	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION DOING BUSINESS AS (DBA), if appropriate
110 S 11TH AVE HANFORD, CA 93230

PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX AGRICULTURAL POSSESSORY INTEREST
 MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ MANUFACTURED HOME VACANT LAND
 COMMERCIAL/INDUSTRIAL WATER CRAFT AIRCRAFT
 BUSINESS PERSONAL PROPERTY/FIXTURES OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$905,148	\$452574	
IMPROVEMENTS/STRUCTURES	\$2,827,287	\$1413644	
FIXTURES	\$0	\$0	
PERSONAL PROPERTY (see instructions)	0	0	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$3,732,435	\$1866218	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application*

6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE

The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP

- 1. No change in ownership occurred on the date of _____.
- 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION

- 1. No new construction occurred on the date of _____.
- 2. Base year value for the completed new construction established on the date of _____ is incorrect.
- 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT

Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.

- 1. All personal property/fixtures.
- 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT

Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION

- 1. Classification of property is incorrect.
- 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.

- 1. Amount of escape assessment is incorrect.
- 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER

Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS (\$155 per hour with a \$100 deposit per application)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE



San Diego, CA

9/15/20

NAME (Please Print)

Wes Nichols

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

**2020, 2021 & 2022 AGENT AUTHORIZATION TO REPRESENT APPLICANT
COUNTY: Kings**



Property Address		Property Owner Of Record	
110 S 11TH AVE HANFORD CA 932305057		GREWAL PRITAM S & MANJEET K	
Property APN(s)			
012-290-056-000			

This form serves as authorization for Paramount Property Tax Appeal (Agent) to act on my behalf for all matters pertaining to the above mentioned assessor parcel number(s) for property tax assessment appeal applications filed in 2020, 2021 & 2022. This action includes authorization to sign, inspect County Assessor's records, enter into stipulations, withdraw this application; and settle issues relating to this application. This authorization includes all parcels and assessments located in the county where the above listed property is situated. Agent has knowledge of the property under consideration and will answer all questions pertinent to the inquiry.

Agent will provide applicant with a copy of the submitted application.

If Paramount Property Tax Appeal lowers the assessed value on the above mentioned property, I/we agree to pay in accordance to Exhibit A's fee percentage (located on the back) of the total refund or reduced taxes received by applicant.

See second page for full terms and conditions.

Contact Info - Property Owner or Contact	
Name of Contact Person	PRITAM S GREWAL

Pritam S Grewal
APPLICANT'S SIGNATURE

OWNER
TITLE

4-3-2020
DATE