



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: Thursday, May 26, 2022
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>

- I. 9:00 AM **CALL TO ORDER**
ROLL CALL – Clerk of the Board
PLEDGE OF ALLEGIANCE
- II. **BOARD REORGANIZATION**
Clerk of the Board/Chairman of the Board of Equalization
A. The Office of Chairman of the Board of Equalization is declared vacant and a call for nominations is made.
B. The Office of Vice-Chairman of the Board of Equalization is declared vacant and a call for nominations is made.
- III. **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.
- IV. **APPROVAL OF MINUTES**
A. Approval of the minutes from November 23, 2021 regular meeting.
- V. **CONSENT CALENDAR:**
A. Consider accepting a Withdrawal on Application for Changed Assessment No. 20-017 filed by Ryan, LLC on behalf of Hanford Medical Plaza.
B. Consider accepting a Withdrawal on Application for Changed Assessment No. 20-018 filed by Ryan, LLC on behalf of Hanford Medical Plaza.
C. Consider accepting a Withdrawal on Application for Changed Assessment No. 20-019 filed by Ryan, LLC on behalf of Hanford Medical Plaza.
D. Consider accepting a Withdrawal on Application for Changed Assessment No. 20-022 filed by Flanagan Bilton, LLC on behalf of Con-Way Transportation Services, Inc.
E. Consider accepting a Withdrawal on Application for Changed Assessment No. 21-018 filed by Greenberg Traurig, LLP on behalf of Benderson-Lemoore Associates, LP.
F. Consider accepting a Stipulation for Reduction of Assessment No. 20-015 filed by Christopher Middleton, PROTAX LLC on behalf of M & B Industries II A Ptp.
G. Consider accepting a Stipulation for Reduction of Assessment No. 20-016 filed by Roy Swartzberg, Preferred Tax Service on behalf of Transform SR Holding Management LLC.
H. Consider accepting a Stipulation for Reduction of Assessment No. 20-020 filed by Ryan, LLC on behalf of ARHC AHHFDCA01 LLC.



- I. Consider accepting a Stipulation for Reduction of Assessment No. 20-029 filed by Ryan, LLC on behalf of Blackheart Capital LLC.

VI.

REGULAR ITEMS:

- A. Conduct an Appeal Hearing to consider Application for Changed Assessment 20-021 for Longs Drug Stores California LLC filed by Ryan, LLC.

VII.

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 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
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 August 31, 2021 regular meeting.
APPROVED AS PRESENTED: (DV, JN, RF – Aye; RV – Absent; CP – Abstain)

- 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.
APPROVED AS PRESENTED: (JN, DV, RF, CP – Aye; RV – Absent)

- V. **CLOSED SESSION**
♦ **Significant Exposure to Litigation: 1 Case [Govt. Code Section 54956.9 (d)(2)]**
RECUSE FROM ITEM: Craig Pedersen, Diane Freeman

- VI. **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

May 26, 2022

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment 20-017

RECOMMENDED ACTION: **Accept a Withdrawal on Application for Changed Assessment No. 20-017 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 _____, 2022.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Assessor
County Counsel
Applicant
Auditor



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

May 26, 2022

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment 20-018

RECOMMENDED ACTION: **Accept a Withdrawal on Application for Changed Assessment No. 20-018 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 _____, 2022.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Assessor
County Counsel
Applicant
Auditor



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

May 26, 2022

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment 20-019

RECOMMENDED ACTION: **Accept a Withdrawal on Application for Changed Assessment No. 20-019 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 _____, 2022.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Assessor
County Counsel
Applicant
Auditor



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

May 26, 2022

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment 20-022

RECOMMENDED ACTION: **Accept a Withdrawal on Application for Changed Assessment No. 20-022 filed by Flanagan Bilton, LLC on behalf of Con-Way Transportation Services, Inc.**

DISCUSSION:

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

BOARD ACTION

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Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Assessor
County Counsel
Applicant
Auditor



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

May 26, 2022

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment 21-018

RECOMMENDED ACTION: **Accept a Withdrawal on Application for Changed Assessment No. 21-018 filed by Greenberg Traurig, LLP on behalf of Benderson-Lemoore Associates, LP.**

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 _____, 2022.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Assessor
County Counsel
Applicant
Auditor



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

May 26, 2022

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment 20-015

RECOMMENDED ACTION: **Accept a Stipulation for Reduction of Assessment No. 20-015 filed by Christopher Middleton, PROTAX LLC on behalf of M & B Industries II A Ptp.**

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 value as of the lien date, January 1, 2020.

Proposition 8 is codified by section 51(a)(2) of the California Revenue and Taxation Code.

Value	Value on Roll	Applicant's Opinion of Value
LAND	\$137,700	\$135,000
IMPROVEMENTS	\$780,300	\$715,000
TOTAL	\$918,000	\$850,000

BOARD ACTION

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Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Assessor
County Counsel
Applicant
Auditor



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

May 26, 2022

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment 20-016

RECOMMENDED ACTION: **Accept a Stipulation for Reduction of Assessment No. 20-016 filed by Roy Swartzberg, Preferred Tax Service on behalf of Transform SR Holding Management 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 original base year value in Assessment Appeal 20-016.

Value	Value on Roll	Applicant's Opinion of Value
LAND/MINERAL	\$1,790,000	\$1,790,000
IMPROVEMENTS	\$2,449,500	\$2,180,000
TOTAL	\$4,239,500	\$3,970,000

BOARD ACTION

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and adopted on _____, 2022.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Assessor
County Counsel
Applicant
Auditor



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

May 26, 2022

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment 20-020

RECOMMENDED ACTION: **Accept a Stipulation for Reduction of Assessment No. 20-020 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, 2020.
Proposition 8 is codified by section 51(a)(2) of the California Revenue and Taxation Code.

	Assessed Value	Corrected Assessed Value
LAND/MINERAL	\$1,098,939	\$570,000
IMPROVEMENTS	\$15,385,150	\$14,340,000
PERSONAL PROPERTY	\$0	\$0
FIXTURES	\$0	\$0
GROWING IMPS	\$0	\$0
EXEMPTIONS	\$0	\$0
TOTAL	\$16,484,089	\$14,910,000

BOARD ACTION

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Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Assessor
County Counsel
Applicant
Auditor



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

May 26, 2022

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment 20-029

RECOMMENDED ACTION: **Accept a Stipulation for Reduction of Assessment No. 20-029 filed by Ryan, LLC on behalf of Blackheart Capital LLC.**

DISCUSSION:

The Assessor sets forth the following facts upon which the requested change is premised:
The current analysis of market data indicate the 2020 Assessed Value (Prop 13 Factored Base Year Value) exceeds the current fair market value of the property; the result of which is the corrected assessed value as indicated. This value is being reduced under provisions of Section 51 of the California Revenue and Taxation Code.

	Assessed Value	Corrected Assessed Value
LAND/MINERAL	\$1,148,391	\$654,500
IMPROVEMENTS	\$5,640,105	\$2,545,500
PERSONAL PROPERTY	\$0	\$0
FIXTURES	\$0	\$0
GROWING IMPS	\$0	\$0
EXEMPTIONS	\$0	\$0
TOTAL	\$6,788,496	\$3,200,000

BOARD ACTION

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Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Assessor
County Counsel
Applicant
Auditor



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

May 26, 2022

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment 20-021

RECOMMENDED ACTION: **Conduct an Appeal Hearing to consider Application for Changed Assessment 20-021 for Longs Drug Stores California LLC filed by Ryan, LLC**

DISCUSSION:

Assessment appeal application for APN Number 010-510-001-000 was received for Longs Drug Stores California LLC, filed by Ryan, LLC. As stated on the application, the value on the roll and the applicant's opinion of value for 2020 are as follows:

Value	Value on Roll	Applicant's Opinion of Value
LAND	\$2,073,658	\$1,036,829
IMPROVEMENTS/STRUCTURES	\$2,574,826	\$1,287,408
Total	\$4,648,474	\$2,324,237

BOARD ACTION

I hereby certify that the above order was passed
and adopted on _____, 2022.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Assessor
County Counsel
Applicant
Auditor



COUNTY OF KINGS

Board of Equalization

Government Center
1400 W. Lacey Blvd., Hanford, CA 93230
559-852-2362

Board of Equalization Members

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

April 5, 2022

Longs Drug Stores California LLC
200 Highland Corporate Drive
Finance Bldg Mail Drop 203157
Cumberland, RI 02864

Vanessa A. Hernandez
Ryan, LLC
P O Box 4549
Carlsbad, CA 92018

NOTICE OF HEARING:

Application for Changed Assessment No. 20-021...

APN: 010-510-001 – 574 W. Lacey Blvd, Hanford, CA

The hearing on your Application for Changed Assessment is set for **Thursday, May 26, 2022 at 9:00 AM**, or as soon thereafter as the matter may be heard, in the Board Chambers, County Administration Building #1, 1400 W. Lacey Blvd., Hanford, California.

The Board is required to find the full cash value of the property from the evidence presented at the hearing. This finding may grant the reduction requested or may exceed the full cash value as determined by the Assessor with the result that the assessment will be raised rather than lowered.

An application for a reduction in the assessment of a portion of an improved real property (land or improvements only) or a portion of installations which are partly real property (only the improvement portion or only the personal property portion of machinery and equipment) may result in an increase in the un-protested assessment of the other portions of the property, which increase will offset, in whole or in part, any reduction in the protested assessment.

The applicant shall personally appear at the hearing. You may have an agent make your presentation. If you are unable to make the date set for the hearing, you may postpone the hearing by submitting a waiver. **NON APPEARANCE MAY RESULT IN DENIAL OF YOUR APPLICATION!**

If you wish to withdraw the application, please notify us promptly so the hearing time may be assigned to other applicants. Please call (559) 852-2362 or by email diane.badasci@co.kings.ca.us for more information or questions.

Sincerely,

Diane Badasci
Deputy Clerk to the Board of Equalization

BOE Notice

cc: County Assessor

County Counsel

Mailed at Hanford, CA on 4-5-2022

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.**

Deposit paid by
Ryan LLC \$200
RECEIVED

SEP 21 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
20-021

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
Longs Drug Stores California LLC

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
200 Highland Corporate Drive, Finance Bldg Mail Drop 203157

CITY Cumberland	STATE RI	ZIP CODE 02864	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Vanessa A. Hernandez

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
Post Office Box 4549

CITY Carlsbad	STATE CA	ZIP CODE 92018	DAYTIME TELEPHONE (619) 774-2510	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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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
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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 010-510-001-000	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION
574 W Lacey Blvd

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$2,073,658	\$1,036,829	
IMPROVEMENTS/STRUCTURES	\$2,574,816	\$1,287,408	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$4,648,474	\$2,324,237	
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)

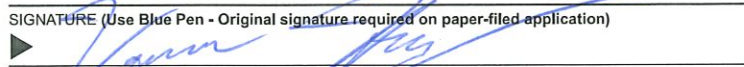
- Are requested. Are not requested.

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	9/14/20

NAME (Please Print)
Vanessa A. Hernandez

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



Real Property Tax Assessors Office – Alameda, Amador, Butte, Calaveras, Contra Costa, El Dorado, Fresno, Glenn, Humboldt, Kern, Kings, Los Angeles, Madera, Marin, Mendocino, Merced, Monterey, Napa, Nevada, Orange, Placer, Riverside, Sacramento, San Bernardino, San Diego, San Francisco, San Joaquin, San Luis Obispo, San Mateo, Santa Barbara, Santa Clara, Santa Cruz, Shasta, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tulare, Tuolumne, Ventura, Yolo, Yuba

Re: Authorization of Ryan, LLC – Retail Property Tax Representative

This letter is to notify you that CVS Health/Longs Drugs Stores, LLC, has appointed Ryan, LLC as its real property tax representative for all properties in the aforementioned counties for 2015, 2016, 2017, 2018, 2019 & 2020 effective as of January 1st, 2015. Ryan, LLC is hereby authorized to represent the Company in real property tax matters, including but not limited to:

- (1) Preparing applications, declarations, exemptions, renditions, and any other informational returns or extensions requests,
- (2) Responding to inquiries for cost, value and any other related financial and tax data,
- (3) Filing protests and appeals to the assessor and appraisal review boards,
- (4) Negotiating any disputed real property tax matters
- (5) Presenting appeals and protests before appraisal review boards

To the staff of Ryan, LLC are hereby authorized to represent the Company and sign documents described in (1) through (5) above. Ryan's contact information is as follows:

PO Box 4549, Carlsbad CA 90018 / (619) 574-2510 (Telephone)

The duly appointed tax agent will provide the applicant with a copy of the filed application.

The authorization letter is in compliance with California Revenue and Taxation Code, and is revocable through a signed letter from a corporate officer that has been granted the authority to represent the Company on property tax matters.

If you require any additional information, please contact me at the address of telephone number listed below.

X 
Leo A. Lapierre
National Property Tax Manager

Date: 4-24-2020



RECEIVED

SEP 21 2020

BOARD OF SUPERVISORS

501 W Broadway
Suite 1300
San Diego, California 92101
Main 619.574.0929
Fax 972.960.0613
www.ryan.com

September 14, 2020

Certified Article Number

VIA CERTIFIED U.S. MAIL # 9414 7266 9904 2143 3579 54

SENDER'S RECORD

Kings County
Board Of Supervisors
1400 W. Lacey Blvd
Hanford, CA 93230

Re: **2020 Annual Appeals Application for Change in Property Assessment**

Dear Sir or Madam:

Please accept receipt of the attached assessment appeal application(s).

Sincerely,

Aubree Anderson | Consultant, PTS - Commercial | Ryan, LLC | 619.574.2509 |
Aubree.Anderson@Ryan.com

Innovative Solutions to Taxing Problems

Ryan, LLC

32361

Ryan, LLC

32361

Date	Invoice No.	Payee	Memo	Amount
Sep 9, 2020	CR090920-1	KINGS COUNTY	CR090920-1	200.00