

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: Wednesday, August 17, 2022

Time: 9:00 a.m.

Place: Board of Supervisors Chambers, Kings County Government Center

1400 W. Lacey Boulevard, Hanford, California 93230

I. 9:00 AM CALL TO ORDER

ROLL CALL – Clerk of the Board

Pledge of Allegiance

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. CONSENT CALENDAR

- A. Dismiss Application for Changed Assessment 21-036, filed by Deloitte Tax LLP on behalf of Longs Drug Stores California Inc. C/O CVS as Lessee for failure to submit a hearing deposit required by Resolution No. 00-067.
- B. Dismiss Application for Changed Assessment 21-037, filed by Deloitte Tax LLP on behalf of Longs Drug Stores California Inc. C/O CVS as Lessee for failure to submit a hearing deposit required by Resolution No. 00-067.

IV. REGULAR AGENDA ITEMS

- A. Hold an Appeal Hearing for Application for Changed Assessment 19-026, filed by Property Tax Assistance Co., Inc. on behalf of 2014 ESA Project Company LLC. APN: 800-039-395-000
- B. Hold an Appeal Hearing for Application for Changed Assessment 20-005, filed by Property Tax Assistance Co., Inc. on behalf of 2014 ESA Project Company LLC APN: 800-039-395-000
- C. Hold an Appeal Hearing for Application for Changed Assessment 20-004, filed by Property Tax Assistance Co., Inc. on behalf of 2012 ESA Project Company LLC. APN: 800-039-298-000

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 17, 2022

SUBMITTED BY: **BOARD OF EQUALIZATION**

SUBJECT: Application for Changed Assessment 21-036

RECOMMENDED ACTION: Hearing for Dismissal on Application for Changed Assessment 21-036
Filed by Deloitte Tax LLP on behalf of Longs Drug Stores California Inc.

C/O CVS as Lessee APN: 007-270-003-000

SUMMARY:

Overview:

Resolution No. 00-067, adopted by the Kings County Board of Supervisors on July 18, 2000, sets local rules for processing applications for reduction in value under Revenue and Taxation Code Section 1063. Rule 3, Hearings Deposit, requires that all applications other than those involving owner-occupied single family dwellings must be submitted with a hearing deposit in the amount of Two Hundred Dollars (\$200.00).

Recommendation:

Dismiss Application for Changed Assessment 21-036, filed by Deloitte Tax LLP on behalf of Longs Drug Stores California Inc. C/O CVS as Lessee for failure to submit a hearing deposit required by Resolution No. 00-067.

Fiscal Impact:

The assessed value on the property will remain as shown on the assessment roll.

BACKGROUND:

The application for changed assessment referenced above was received in the Clerk to the Board Office on September 17, 2021. An E-mail was sent to the agent on September 17, 2021 requesting submission of the hearing deposit, with a response received on September 20 2021 stating the check is in the mail. The deposit was never received. A follow-up email was sent October 28, 2021 and no response was received.

BOARD ACTION

I hereby certify that the abo	ve order was passed
and adopted on	_2022.
Catherine Venturella, Clerk	to the Board of Supervisors
By:	

CC: Applicant
Assessor
Auditor
County Counsel

PENALTIES (amount or percent)

FINAL FILING DATE. SEFT. 10, 2021

ASSESSMENT APPEAL APPLICATION ASSESSMENT ROLL FY 2021-2022

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.

Filed with the Kings County Clerk of the Deard

SEP 1 7 2021

Received by

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 NUMBER: Clerk Use Only

1. APPLICANT INFORMATION - PLEASE	-	21-	036			
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUILDINGS DRUG STORES CALIFORNIA INC C					EMAIL ADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS C 200 Highland Corporate Drive						
CITY Cumberland	STATE	ZIP CODE 02684		IME TELEPHONE 01)770-5815	ALTERNATE TELEPH	ONE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, AT	TORNEY,	OR RELATIV	E OF AP	PLICANT if app	licable - (REPRES	ENTATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRS	T, MIDDLE INIT	ΓIAL)			EMAIL ADDRESS	
Evan Staggs COMPANY NAME					estaggs@deloitte.co	om
Deloitte Tax LLP						
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST	, MIDDLE INTI	TAL)				
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)						
555 West 5th Street, Suite 2700						
CITY Los Angeles	STATE	ZIP CODE 90013	DAYT	IME TELEPHONE 13) 668-5282	ALTERNATE TELEPH	ONE FAX TELEPHONE
AUTHORIZATION OF AGENT The following information must be compattorney as indicated in the Certification applicant is a business entity, the agent	section, o	ttached to thi or a spouse,	is applica child, pa	rent, registered	uctions) unless the I domestic partner	, or the person affected. If the
The person named in Section 2 above is	hereby au	thorized to a	ct as my	agent in this a	pplication, and ma	y inspect assessor's records,
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED		ents, and our	ierwise s	TITLE	lating to this applic	DATE
☐ Yes ☑ No Is this property a single ENTER APPLICABLE NUMBER FROM YOU					tion is required for eac	
ASSESSOR'S PARCEL NUMBER 007-270-003-000	ASSE	ESSMENT NUMI	BER		FEE NUMBER	
ACCOUNT NUMBER	TAX E	BILL NUMBER				
PROPERTY ADDRESS OR LOCATION 2539 N 11th Ave, Hanford, CA 93230					DOING BUSINESS AS	S (DBA), if appropriate
PROPERTY TYPE						
☐ SINGLE-FAMILY / CONDOMINIUM / TOW	/NHOUSE /	DUPLEX	□ A	GRICULTURAL		POSSESSORY INTEREST
☐ MULTI-FAMILY/APARTMENTS: NO. OF U	INITS		□м	ANUFACTURED	HOME	VACANT LAND
COMMERCIAL/INDUSTRIAL			□ w	ATER CRAFT		AIRCRAFT
☐ BUSINESS PERSONAL PROPERTY/FIXT	TURES		1 200	THER:		
4. VALUE	A. V	ALUE ON ROLL	_	B. APPLICANT'S	OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	330 0000		848,254		424,127	
IMPROVEMENTS/STRUCTURES		2	,542,384		1,271,192	
FIXTURES						
PERSONAL PROPERTY (see instructions)						
MINERAL RIGHTS						
TREES & VINES						
OTHER						
TOTAL		:	3,752,142		1,876,071	

21-036

5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. Se	instructions for filing periods	
☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF TH		
☐ SUPPLEMENTAL ASSESSMENT		
*DATE OF NOTICE: ROLL YEAR: _		
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAM		ENALTY ASSESSMENT
*DATE OF NOTICE: **ROLL YEAR:		
*Must attach copy of notice or bill, where applicable **Eac		
6. REASON FOR FILING APPEAL (FACTS) See instruction		
If you are uncertain of which item to check, please check "I. OTHER" and The reasons that I rely upon to support requested changes in value are a	provide a brief explanation of you s follows:	r reasons for filing this application.
A. DECLINE IN VALUE	, ionowa.	
☑ The assessor's roll value exceeds the market value as of Janua	ry 1 of the current year.	
B. CHANGE IN OWNERSHIP		
1. No change in ownership occurred on the date of		
$\ \square$ 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	•	
$\ \square$ 2. Base year value for the completed new construction establis	ned 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		
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value	e of personal property and/or fix	ures exceeds market value.
1. All personal property/fixtures.		
 2. Only a portion of the personal property/fixtures. Attach descr F. PENALTY ASSESSMENT 	ption of those items.	6 W = 37
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		
H. APPEAL AFTER AN AUDIT. Must include description of each prop	erty, issues being appealed, and	your opinion of value.
1. Amount of escape assessment is incorrect.	In Innoverse	
 2. Assessment of other property of the assessee at the location I. OTHER 	is incorrect.	
Explanation (attach sheet if necessary)		
7. WRITTEN FINDINGS OF FACTS (\$155 per hour with a \$100 deposit	per application)	
☐ Are requested.	,	
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See	instructions	
✓ Yes □ No	msuucuons.	
CERTIFICA	TON	
I certify (or declare) under penalty of perjury under the laws of the State of	California that the foregoing and al	l information hereon, including any
accompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic inter-	best of my knowledge and belief	and that I am (1) the owner of the
agent authorized by the applicant under item 2 of this application, or (3) an		
Number, who has been retained by the applicant and		
SIGNATURE (Use Blue Pen Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE IT IDEAL
NAME (Please Print)	Los Angeles, CA	7/11/1024
Evan Staggs		
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)		
✓ OWNER ✓ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERE	D DOMESTIC PARTNER	☐ PARENT ☐ PERSON AFFECTED
CORPORATE OFFICER OR DESIGNATED EMPLOYEE		

BOE-305-AG REV. 02 (P1) (07-15)

AUTHORIZATION OF AGENT/ DESIGNATION OF ATTORNEY

May be filed with initial Assessment Appeal Application when naming an agent or when an agent or California attorney is being named when none was named in the initial application. Mail or fax the completed form to the Clerk of the Board at the address shown.

Filed with the Kinns County Clerk of the about

SEP 1 7 2021

Received by

APPLICANT AND PROPERTY INFORMATION

AP	PLIC.	ANT AND PRO	PER	CIT INFORMA	ATION	
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) CVS Pharmacy, Inc.				EMAILADI	DRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.	D. BOX)				10	
200 Highland Corporate Drive						
Cumberland	RI	2IP CODE 02684	100000000000000000000000000000000000000	ME TELEPHONE 1) 770-5815	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
SECURED: ASSESSOR'S PARCEL NUMBER				UNSECURED: ACCOU	UNT OR TAX BILL NUMBER	
✓ AUTHORIZATION OF AGENT □ D	ESIGI	NATION OF CAL	IFOR	NIA ATTORNE	EY, STATE BAR NO	
If the applicant is a corporation, limited partne employee of the business entity.	rship,	or limited liability	comp	any, the author	ization must be signed by	an officer or authorized
NAME OF AGENT OR ATTORNEY					EMAIL ADDRESS	
Evan Staggs					estaggs@deoitte.con	n
COMPANY NAME Deloitte Tax LLP						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 555 West 5th Street, Suite 2700						
CITY Los Angeles		ZIP CODE 90013		ME TELEPHONE 3) 668-5282	ALTERNATE TELEPHONE ()	FAX TELEPHONE
The above named person/company is hereby a stipulated agreements, and otherwise settle issuabove.	uthori: ues rel	zed to act as my a ating to this applic	agent	in this applicati	on and may inspect Asse ment Appeal Application in	ssor's records, enter into n this county as indicated
APPLICANT SIGNATURE		-		APPLICANT TITLE		
Johnan				Sr. Oirce	to	
APPLICANT/NAME CVS Pharmacy, Inc.						DATE 09-14-2021
The remaining sections are required of	only wi	hen authorizing ar	n ager	nt. (Not required	when designating a Califo	ornia attornev.)
THIS AUTHORIZATION IS FOR CALENDAR Y		02/02/02/03			J	, ,,
Calendar Year is January 1 through December 3			ust be	completed for t	he specific year in which t	he application is filed
CHECK AND INITIAL ONE					ne epecine year in milen	are application is med.
The named agent is hereby authorized to and all assessments or property located	o file A within	ssessment Appea	al App	lication and tran	nsact all business relating	to such filings on any
Applicant must initial this state	ment.					
The named agent is hereby authorized to specific property listed above or the spec	o file A	ssessment Appea	al App in the	olication and tran	nsact all business relating	to such filings on the is authorization).
Applicant must initial this state	ment.					, , , , , , , , , , , , , , , , , , ,
		CERTIFICATIO				
I am an agent for the applicant filing the Appeal Application, attached to this author	initial / rizatio	Assessment Appe n, has been forwa	eal Ap	oplication. I here to the applicant r	by certify that a copy of the named in the application.	completed Assessment
I have been retained as the agent for the						
If a copy of this form is being submitted, or the forequest or any action being requested will be der	orm is					n original signatures upon
AGENT SIGNATURE Van Staggs				PRINT AGENT NAM Evan Staggs		
AGENT COMPANY NAME				EMAIL ADDRESS	,	
Deloitte Tax LLP				estaggs@de		
TUIC DO	THEFT	THE OLID IE	OT T	O DUDI IO IN	ODEOTION	

AUTHORIZATION OF AGENT FOR MULTIPLE PROPERTIES

THIS AUTHORIZATION IS FOR CALENDAR YEAR: 2021

AGENT NAME EVAN STAGGS - DELOITTE TAX LLP	CVS PHARMACY, INC.
SECURED: ASSESSOR'S PARCEL NUMBER 010-510-001-000	UNSECURED: ACCOUNT OR TAX BILL NUMBER
SECURED: ASSESSOR'S PARCEL NUMBER 007-270-003-000	UNSECURED: ACCOUNT OR TAX BILL NUMBER
SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER
SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER
SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER

ATTACH A SEPARATE SHEET IF ADDITIONAL SPACE IS REQUIRED

Property Tax Rule 305 (a) and (b) provides for the authorization of an agent.

Rule 305. Application.

No change in an assessment sought by a person affected shall be made unless the following application procedure is followed.

- (a) ELIGIBLE PERSONS. (1) An application is filed by a person affected or the person's agent, or a relative mentioned in regulation 317 of this division. If the application is made by an agent, other than an authorized attorney licensed to practice in this state who has been retained and authorized by the applicant to file the application, written authorization to so act must be filed with the application. For purposes of signing an application on behalf of an applicant, an agent shall be deemed to have been duly authorized if the applicant's written agent authorization is on the application or attached to each application at the time it is filed with the board. The attached authorization shall include the following:
 - (A) The date the authorization statement is executed;
 - (B) A statement to the effect that the agent is authorized to sign and file applications in the specific calendar year in which the application is filed;
 - (C) The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located in the specific county;
 - (D) The name, address, and telephone number of the specific agent who is authorized to represent the applicant;
 - (E) The applicant's signature and title; and
 - (F) A statement that the agent will provide the applicant with a copy of the application.
- (2) If a photocopy of the original authorization is attached to the application, the agent shall be prepared to submit an original signed authorization if requested by the board. The application form shall show that the agent's authorization was attached to the application. An agent must have authorization to file an application at the time the application is filed; retroactive authorizations are not permitted.
- (3) If the applicant is a corporation, limited partnership, or a limited liability company, the agent authorization must be signed by an officer or authorized employee of the business entity.
- (4) No application shall be rejected as a duplicate application by the clerk unless it qualifies as a duplicate application within the meaning specified in section 1603.5 of the Revenue and Taxation Code.
- (b) SIGNATURE AND VERIFICATION. The application shall be in writing and signed by the applicant or the applicant's agent with declaration under penalty of perjury that the statements made in the application are true and that the person signing the application is one of the following:
 - (1) The person affected, a relative mentioned in regulation 317 of this division, an officer of a corporation, or an employee of a corporation who has been designated in writing by the board of directors or corporate officer to represent the corporation on property tax matters;
 - (2) An agent authorized by the applicant as indicated in the agent's authorization portion of the application; or
 - (3) An attorney licensed to practice law in this state who has been retained by the applicant and who has been authorized by the applicant, prior to the time the application is filed, to file the application.

Property Tax Rule 317 states that a relative is a parent, spouse, son, or daughter of the applicant or the affected person. Such persons are not considered agents and no authorization is required when an application is filed, signed, and/or represented at the hearing by one of these relatives.

Badasci, Diane

From:

Badasci, Diane

Sent:

Tuesday, February 15, 2022 2:19 PM

To:

Badasci, Diane

Subject:

FW: Kings County Assessment Appeal - Missing Deposit Check

From: Badasci, Diane

Sent: Thursday, October 28, 2021 10:41 AM To: 'Staggs, Evan' <estaggs@deloitte.com>

Subject: RE: Kings County Assessment Appeal - Missing Deposit Check

Hi Evan,

Check was neve Recd.

Charles not

responded to.

"" Incomplete I have not received this check yet, can you see if this was possibly returned to you?

Thank you,

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

From: Staggs, Evan <estaggs@deloitte.com>

Sent: Monday, September 20, 2021 9:11 AM

To: Badasci, Diane < Diane. Badasci@co.kings.ca.us>

Cc: Venturella, Catherine < Catherine. Venturella@co.kings.ca.us> Subject: RE: Kings County Assessment Appeal - Missing Deposit Check

Hi Diane,

Check is in the mail. Thanks.

Evan Staggs

Manager | Property Tax

Deloitte Tax LLP

555 West 5th Street, Suite 2700, Los Angeles, CA 90013-1010

Tel/Direct: +1 213 688 5282 | Mobile: +1 213 248 4968

www.deloitte.com

From: Badasci, Diane < Diane. Badasci@co.kings.ca.us>

Sent: Friday, September 17, 2021 11:11 AM

1

To: Staggs, Evan < estaggs@deloitte.com >

Cc: Venturella, Catherine < Catherine. Venturella@co.kings.ca.us>

Subject: [EXT] Kings County Assessment Appeal - Missing Deposit Check

Importance: High

Hi Evan,

I just received the Assessment Appeals applications for Longs Drug Stores California Inc C/O CVS As Lessee APNs 007-270-003-000 and 010-510-001-000

We did not receive the \$200 per application deposit check.

Please send a check for \$400 so we can process the Assessment Appeal Applications.

Please contact me if you need any additional information.

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

*****Any tax advice included in this communication may not contain a full description of all relevant facts or a complete analysis of all relevant tax issues or authorities. This communication is solely for the intended recipient's benefit and may not be relied upon by any other person or entity. *****

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v.T.1



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 17, 2022

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 21-037

RECOMMENDED ACTION: Hearing for dismissal on Application for Changed Assessment 21-037 Filed by Deloitte Tax LLP on behalf of Longs Drug Stores California Inc.

C/O CVS as Lessee APN: 010-510-001-000

SUMMARY:

Overview:

Resolution No. 00-067, adopted by the Kings County Board of Supervisors on July 18, 2000, sets local rules for processing applications for reduction in value under Revenue and Taxation Code Section 1063. Rule 3, Hearings Deposit, requires that all applications other than those involving owner-occupied single family dwellings must be submitted with a hearing deposit in the amount of Two Hundred Dollars (\$200.00).

Recommendation:

Dismiss Application for Changed Assessment 21-037, filed by Deloitte Tax LLP on behalf of Longs Drug Stores California Inc. C/O CVS as Lessee for failure to submit a hearing deposit required by Resolution No. 00-067.

Fiscal Impact:

The assessed value on the property will remain as shown on the assessment roll.

BACKGROUND:

The application for changed assessments referenced above was received in the Clerk to the Board Office on September 17, 2021. An E-mail was sent to the agent on September 17, 2021 requesting submission of the hearing deposit, with a response received on September 20 2021 stating the check is in the mail. The deposit was never received. A follow-up email was sent October 28, 2021 and no response was received.

BOARD ACTION

I hereby certify that the abo	ve order was passed
and adopted on	_2022.
Catherine Venturella, Clerk	to the Board of Supervisors
By:	

CC: Applicant
Assessor
Auditor
County Counsel

FINAL FILING DATE. SEFT. 10, 2021

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

Cleric of 1, 2021

ASSESSMENT ROLL FY 2021-2022 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.

the appeals board considers necessary may		SEL I I COCI	арріісаціон.	
continuance of the hearing or denial of the appattach hearing evidence to this application		Received by:	APPLICATION NUMBER	10
1. APPLICANT INFORMATION - PLEASE P	RINT		2 -	031
NAME OF APPLICANT <i>(LAST, FIRST, MIDDLE INITIAL), BUSII</i> LONGS DRUG STORES CA LLC LESSEE C/		i	EMAIL ADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR 200 Highland Corporate Drive	P. O. BOX)			
CITY Cumberland	STATE ZIP CODE RI 02684	DAYTIME TELEPHONE (401)770-5815	ALTERNATE TELEPHONE ()	FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, ATT	ORNEY, OR RELA	ATIVE OF APPLICANT if ap	plicable - (REPRESENTA	TION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, Evan Staggs	MIDDLE INITIAL)		EMAIL ADDRESS estaggs@deloitte.com	
COMPANY NAME Deloitte Tax LLP				
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, M	MIDDLE INTITAL)			
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)				
555 West 5th Street, Suite 2700				
CITY Los Angeles	STATE ZIP CODE CA 90013	DAYTIME TELEPHONE (213) 668-5282	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
The person named in Section 2 above is h enter in stipulation SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EN	agreements, and	to act as my agent in this a d otherwise settle issues re		• 1
>		100000000		100.000
3. PROPERTY IDENTIFICATION INFORMA	TION			
Yes Vo No Is this property a single-f	amily dwelling that is	occupied as the principal place	of residence by the owner?	
ENTER APPLICABLE NUMBER FROM YOU	UR NOTICE/TAX E	A separate applic	cation is required for each parc	cel
ASSESSOR'S PARCEL NUMBER 010-510-001-000	ASSESSMENT	NUMBER	FEE NUMBER	
ACCOUNT NUMBER	TAX BILL NUMB	ER		
PROPERTY ADDRESS OR LOCATION 574 West Lacey Boulevard, Hanford, CA 93230	1		DOING BUSINESS AS (DBA	A), if appropriate
PROPERTY TYPE 🗹			·	
SINGLE-FAMILY / CONDOMINIUM / TOWN	IHOUSE / DUPLEX	☐ AGRICULTURAL	□ POSS	SESSORY INTEREST
☐ MULTI-FAMILY/APARTMENTS: NO. OF UN	IITS	☐ MANUFACTURE	D HOME VACA	NT LAND
☑ COMMERCIAL/INDUSTRIAL		☐ WATER CRAFT	☐ AIRC	RAFT
☐ BUSINESS PERSONAL PROPERTY/FIXTU	JRES	☐ OTHER:		
4. VALUE	A. VALUE ON	ROLL B. APPLICANT'	S OPINION OF VALUE	APPEALS BOARD USE ONLY

LAND 2,095,141 1,047,571 IMPROVEMENTS/STRUCTURES 2,601,491 1,300,745 **FIXTURES** PERSONAL PROPERTY (see instructions) MINERAL RIGHTS TREES & VINES OTHER 308,363 154,181 TOTAL 5,004,995 2,502,497 PENALTIES (amount or percent)

BOE-305-AH (P2) REV. 09 (05-20)

21-037

5. TYPE OF ASSESSMENT BEING APPEALED V Check only one.	See instructions for filing p	periods	
☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF	THE CURRENT YEAR		
☐ SUPPLEMENTAL ASSESSMENT *DATE OF NOTICE: ROLL YEAR	_		
- Control of Control o	:	□ PENN T/ 400 F00	
57.6		☐ PENALTY ASSESS	MENT
	: Each roll year requires a se	narate application	
6. REASON FOR FILING APPEAL (FACTS) See inst			
If you are uncertain of which item to check, please check "I. OTHER" The reasons that I rely upon to support requested changes in value at A. DECLINE IN VALUE ☑ The assessor's roll value exceeds the market value as of Jab. CHANGE IN OWNERSHIP ☐ 1. No change in ownership occurred on the date of ☐ 2. Base year value for the change in ownership established C. NEW CONSTRUCTION ☐ 1. No new construction occurred on the date of ☐ 2. Base year value for the completed new construction esta ☐ 3. Value of construction in progress on January 1 is incorred. ☐ Assessor's reduced value is incorrect for property damaged. E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value. ☐ 1. All personal property/fixtures. ☐ 2. Only a portion of the personal property/fixtures. Attach defended to the property and the property of the assessment is not justified. G. CLASSIFICATION/ALLOCATION ☐ 1. Classification of property is incorrect (e.g., between H. APPEAL AFTER AN AUDIT. Must include description of each property. Amount of escape assessment is incorrect. ☐ 2. Assessment of other property of the assessee at the local. OTHER ☐ Explanation (attach sheet if necessary) 7. WRITTEN FINDINGS OF FACTS (\$155 per hour with a \$100 dep. ☐ Are requested. ☑ Are not requested. 8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ☑ Yes ☐ No	and provide a brief explanation as follows: anuary 1 of the current year. on the date of blished on the date of to the date of blished on the date of ct. by misfortune or calamity. ralue of personal property and escription of those items. land and improvements). roperty, issues being appearation is incorrect.	on of your reasons for filing is incorrect. is incorrect ind/or fixtures exceeds ma	rect. arket value.
CERTIFI	CATION		
I certify (or declare) under penalty of perjury under the laws of the State		a and all information horse	n including one
accompanying statements or documents, is true, correct, and complete t property or the person affected (i.e., a person having a direct economic is agent authorized by the applicant under item 2 of this application, or (3)	o the best of my knowledge a nterest in the payment of taxed an attorney licensed to pract	nd belief and that I am (1) t s on that property – "The Ap ice law in the State of Calif	the owner of the oplicant"), (2) an fornia, State Bar
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DA	ГЕ
NAME (Please Print) Evan Staggs	Los Angeles, CA		
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)			
M ☐ OWNER AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGIST	ERED DOMESTIC PARTNER	CHILD ☐ PARENT ☐ PE	RSON AFFECTED
CORPORATE OFFICER OR DESIGNATED EMPLOYEE			

BOE-305-AG REV. 02 (P1) (07-15)

AUTHORIZATION OF AGENT/ DESIGNATION OF ATTORNEY

May be filed with initial Assessment Appeal Application when naming an agent or when an agent or California attorney is being named when none was named in the initial application. Mail or fax the completed form to the Clerk of the Board at the address shown.

Filed with the Kinns County Clerk of the Trans

SEP 1 7 2021

Received by

		APPLIC	ANT AND F	PROPER	TY INFORMA	TION		
	of APPLICANT (LAST, FIRST, MIDDLE INITIAL) Pharmacy, Inc.				EMAIL ADDR	RESS		
MAILIN	GADDRESS OF APPLICANT (STREET ADDRES	SS OR P. O. BOX)						
_	Highland Corporate Drive							
CITY	berland	RI	ZIP CODE 02684		1E TELEPHONE 770-5815	ALTERNATE TELEPHONE ()	FAX TEL	EPHONE)
SECUR	ED: ASSESSOR'S PARCEL NUMBER			, (INSECURED: ACCOUN	NT OR TAX BILL NUMBER	1	
✓	AUTHORIZATION OF AGENT	DESIGN	NATION OF	CALIFOR	NIA ATTORNE	, STATE BAR NO		
If the emplo	applicant is a corporation, limited byee of the business entity.	partnership,	or limited liab	ility compa	any, the authoriz	ation must be signed by	an offi	cer or authorized
	OF AGENT OR ATTORNEY	7.5			I	EMAIL ADDRESS		
	n Staggs					estaggs@deoitte.com	n	
Delo	NY NAME Ditte Tax LLP							
555	GADDRESS (STREET ADDRESS OR P. O. BOX West 5th Street, Suite 2700	0						
	Angeles	CA	90013	(213	B) 668-5282	ALTERNATE TELEPHONE ()	()
above		ereby authoriz ettle issues rel	zed to act as ating to this a	my agent pplication	in this applicatio or any Assessm	n and may inspect Asse ent Appeal Application in	ssor's re n this co	ecords, enter into unty as indicated
APPLIC	ANT SIGNATURE				APPLICANT TITLE			
ADDITO	ANT LA-				Sr. Oirect	2		
	Pharmacy, Inc.						DATE 09	-14-2021
	The remaining sections are re-	quired only wh	nen authorizin	ng an agen	t. (Not required v	vhen designating a Califo	ornia att	orney.)
THIS	AUTHORIZATION IS FOR CALEN	DAR YEAR:	2021					
Caler	dar Year is January 1 through Dece	ember 31. Thi	s authorizatio	n must be	completed for th	e specific year in which t	he appli	cation is filed.
	CHECK AND INITIAL ONE							
1	The named agent is hereby author and all assessments or property k	orized to file A ocated within	ssessment Apthe county ow	ppeal App med by thi	<i>lication</i> and trans s applicant.	sact all business relating	to such	filings on any
	Applicant must initial th	is statement.						
	The named agent is hereby authors specific property listed above or the	orized to file A	ssessment Apperties identi	ppeal App	lication and trans Multiple Properti	eact all business relating ies List (see page 2 of the	to such	filings on the rization).
	Applicant must initial the	is statement.						
			CERTIFICA					
√	I am an agent for the applicant filin Appeal Application, attached to thi	is authorizatio	n, has been fo	orwarded to	the applicant na	med in the application.	comple	ted Assessment
	I have been retained as the agent							
reque	ppy of this form is being submitted, o st or any action being requested will	or the form is I be denied.	being submitt	ted electro	nically, I will prod	uce the original form with	origina	signatures upon
AGENT	signature Evan Staggs				PRINT AGENT NAME Evan Staggs			-
	COMPANY NAME itte Tax LLP				estaggs@del	oitte.com		_
					The second secon			

AUTHORIZATION OF AGENT FOR MULTIPLE PROPERTIES

THIS AUTHORIZATION IS FOR CALENDAR YEAR: 2021

AGENT NAME EVAN STAGGS - DELOITTE TAX LLP	CVS PHARMACY, INC.
SECURED: ASSESSOR'S PARCEL NUMBER 010-510-001-000	UNSECURED: ACCOUNT OR TAX BILL NUMBER
SECURED: ASSESSOR'S PARCEL NUMBER 007-270-003-000	UNSECURED: ACCOUNT OR TAX BILL NUMBER
SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER
SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER
SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER

ATTACH A SEPARATE SHEET IF ADDITIONAL SPACE IS REQUIRED

Property Tax Rule 305 (a) and (b) provides for the authorization of an agent.

Rule 305. Application.

No change in an assessment sought by a person affected shall be made unless the following application procedure is followed.

- (a) ELIGIBLE PERSONS. (1) An application is filed by a person affected or the person's agent, or a relative mentioned in regulation 317 of this division. If the application is made by an agent, other than an authorized attorney licensed to practice in this state who has been retained and authorized by the applicant to file the application, written authorization to so act must be filed with the application. For purposes of signing an application on behalf of an applicant, an agent shall be deemed to have been duly authorized if the applicant's written agent authorization is on the application or attached to each application at the time it is filed with the board. The attached authorization shall include the following:
 - (A) The date the authorization statement is executed;
 - (B) A statement to the effect that the agent is authorized to sign and file applications in the specific calendar year in which the application is filed;
 - (C) The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located in the specific county;
 - (D) The name, address, and telephone number of the specific agent who is authorized to represent the applicant;
 - (E) The applicant's signature and title; and
 - (F) A statement that the agent will provide the applicant with a copy of the application.
- (2) If a photocopy of the original authorization is attached to the application, the agent shall be prepared to submit an original signed authorization if requested by the board. The application form shall show that the agent's authorization was attached to the application. An agent must have authorization to file an application at the time the application is filed; retroactive authorizations are not permitted.
- (3) If the applicant is a corporation, limited partnership, or a limited liability company, the agent authorization must be signed by an officer or authorized employee of the business entity.
- (4) No application shall be rejected as a duplicate application by the clerk unless it qualifies as a duplicate application within the meaning specified in section 1603.5 of the Revenue and Taxation Code.
- (b) SIGNATURE AND VERIFICATION. The application shall be in writing and signed by the applicant or the applicant's agent with declaration under penalty of perjury that the statements made in the application are true and that the person signing the application is one of the following:
 - (1) The person affected, a relative mentioned in regulation 317 of this division, an officer of a corporation, or an employee of a corporation who has been designated in writing by the board of directors or corporate officer to represent the corporation on property tax matters;
 - (2) An agent authorized by the applicant as indicated in the agent's authorization portion of the application; or
 - (3) An attorney licensed to practice law in this state who has been retained by the applicant and who has been authorized by the applicant, prior to the time the application is filed, to file the application.

Property Tax Rule 317 states that a relative is a parent, spouse, son, or daughter of the applicant or the affected person. Such persons are not considered agents and no authorization is required when an application is filed, signed, and/or represented at the hearing by one of these relatives.

Badasci, Diane

From:

Badasci, Diane

Sent:

Tuesday, February 15, 2022 2:19 PM

To:

Badasci, Diane

Subject:

FW: Kings County Assessment Appeal - Missing Deposit Check

From: Badasci, Diane

Sent: Thursday, October 28, 2021 10:41 AM To: 'Staggs, Evan' <estaggs@deloitte.com>

Subject: RE: Kings County Assessment Appeal - Missing Deposit Check

Hi Evan,

Check was neve Recd.

Charles not

responded to.

"" Incomplete I have not received this check yet, can you see if this was possibly returned to you?

Thank you,

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

From: Staggs, Evan <estaggs@deloitte.com>

Sent: Monday, September 20, 2021 9:11 AM

To: Badasci, Diane < Diane. Badasci@co.kings.ca.us>

Cc: Venturella, Catherine < Catherine. Venturella@co.kings.ca.us>

Subject: RE: Kings County Assessment Appeal - Missing Deposit Check

Hi Diane,

Check is in the mail. Thanks.

Evan Staggs

Manager | Property Tax

Deloitte Tax LLP

555 West 5th Street, Suite 2700, Los Angeles, CA 90013-1010

Tel/Direct: +1 213 688 5282 | Mobile: +1 213 248 4968

www.deloitte.com

From: Badasci, Diane < Diane. Badasci@co.kings.ca.us>

Sent: Friday, September 17, 2021 11:11 AM

To: Staggs, Evan <estaggs@deloitte.com>

Cc: Venturella, Catherine < Catherine. Venturella@co.kings.ca.us>

Subject: [EXT] Kings County Assessment Appeal - Missing Deposit Check

Importance: High

Hi Evan,

I just received the Assessment Appeals applications for Longs Drug Stores California Inc C/O CVS As Lessee APNs 007-270-003-000 and 010-510-001-000

We did not receive the \$200 per application deposit check.

Please send a check for \$400 so we can process the Assessment Appeal Applications.

Please contact me if you need any additional information.

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

*****Any tax advice included in this communication may not contain a full description of all relevant facts or a complete analysis of all relevant tax issues or authorities. This communication is solely for the intended recipient's benefit and may not be relied upon by any other person or entity. *****

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v.T.1



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 17, 2022

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 19-026

RECOMMENDED Hold an Appeal Hearing for Application for Changed Assessment 19-026,

ACTION: filed by Property Tax Assistance Co., Inc. on behalf of 2014 ESA Project

Company LLC.

APN: 800-039-395-000

DISCUSSION:

Application for Changed Assessment No. 19-026 ("Application") regarding APN: 800-039-395-000/010-310-038-000 filed by Property Tax Assistance Co., Inc. on behalf of 2014 ESA Project Company LLC was received by the Board of Equalization on September 19, 2019 and processed according to standard procedures with all applications for 2019. Due to emergency circumstances arising from COVID-19, the Board sought and believed it had secured an extension of time to hear and make a final determination on all 2019 applications. Upon recent review of the applications for the purpose of setting hearing dates, staff of the Clerk of the Board of Supervisors determined that there was no copy of a waiver on file for this specific Application. A request for a copy of the waiver was submitted to Applicant's agent and no response was received. It was determined in consultation with County Counsel that the Application should be set for hearing and findings by the Board. A notice of hearing date was sent to Applicant's agent on June 28, 2022. As of August 12, 2022, the date this agenda item was prepared, staff has not received any correspondence from Applicant's agent on this matter.

Per Revenue & Taxation Code 1604.(c) if the county board fails to hear evidence and fails to make a final determination on the application for reduction in assessment of property within two-years of the timely filing of the application, the applicant's opinion of value as reflected on the application for reduction in assessment shall be the value upon which taxes are to be levied for the tax year or tax years covered by the application.

(Cont'd)

BOARD ACTION

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

CC: Applicant
Assessor
Auditor
County Counsel

Agenda Item Application for Changed Assessment 19-026 August 17, 2022 Page 2 of 2

Today the Board of Equalization will hold a hearing to consider Application 19-026 for tax year 2019. Upon completion of the hearing, and absent evidence to the contrary, the Board will be asked to accept pursuant to Revenue & Taxation Code 1604.(c) Applicant's opinion of value as stated on the Application which is as follows:

	Value on Roll	Applicant's Opinion of Value
LAND		
IMPROVEMENTS/STRUCTURES		
FIXTURES	\$1,209,840	\$604,920
PERSONAL PROPERTY		
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTALS	\$1,209,840	\$604,920

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

FINAL FILING DATE: SEPT. 16, 2019 ASSESSMENT ROLL FY 2019-2020

Mail to: Clerk of the Board of Supervisors

appeal. Applicants should be prepared to sub information if requested by the assessor or the hearing. Failure to provide information at the appeals board considers necessary macontinuance of the hearing or denial of the apattach hearing evidence to this application. 1. APPLICANT INFORMATION - PLEASE NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUT 2014 ESA PROJECT COMPANY LL MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF ASSAN 1ST STREET, 4TH FLOOR CITY	omit additional at the time of at the hearing y result in the opeal. Do not on. PRINT SINESS OR TRUST NAME C OR P. O. BOX)	Mith the Kings C9 400 Clerk of the Board Hanfo EP 1 9 2019 Received by DAYTIME TELEPHONE	W. Lacey Blvd ord, CA 93230 APPLICATION NUMBER: 9-07.6 EMAIL ADDRESS	
SAN JOSE	CA 95134	, ,	()	TION IS OPTIONAL \
2. CONTACT INFORMATION - AGENT, AT NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRE GANGLOFF, DAVID L., JR. COMPANY NAME PROPERTY TAX ASSISTANCE CO	ST, MIDDLE INITIAL)	IVE OF APPLICANT IT A	E-MAIL ADDRESS PTAAPPEALS@proper	
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST GANGLOFF, RONALD W MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)				
16600 WOODRUFF AVE., SUITE 20	00			
CITY BELLFLOWER	STATE ZIP CODE CA 90706	DAYTIME TELEPHONE (562) 282-591	2 ALTERNATE TELEPHONE (562) 282-5905 (Admin)	FAX TELEPHONE (562) 920-5775
AUTHORIZATION OF AGENT The following information must be compl attorney as indicated in the Certification applicant is a business entity, the agent The person named in Section 2 above is enter in stipulation	leted (or attached to the section, or a spouse is authorization must hereby authorized to	, child, parent, register be signed by an officer act as my agent in this	structions) unless the agen ed domestic partner, or th or authorized employee o	e person affected. If the of the business. pect assessor's records
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED	EMPLOYEE	TITLE		DATE
3. PROPERTY IDENTIFICATION INFORM. Yes No Is this property a single	e-family dwelling that is occ	•		
ASSESSOR'S PARCEL NUMBER 800-039-395-000	ASSESSMENT NU	MBER	FEE NUMBER	
ACCOUNT NUMBER	TAX BILL NUMBE	R		
PROPERTY ADDRESS OR LOCATION EQUIP & SUPPLIES HANFORD			DOING BUSINESS AS (DBA), i	f appropriate
PROPERTY TYPE ☐ SINGLE-FAMILY / CONDOMINIUM / TOV ☐ MULTI-FAMILY/APARTMENTS: NO. OF ☐ COMMERCIAL/INDUSTRIAL ☑ BUSINESS PERSONAL PROPERTY/FIX	UNITS	MANUFACTURED WATER CRAFT OTHER:		LAND T
4. VALUE	A. VALUE ON ROL	L B. APPLICANT'S	OPINION OF VALUE C. APE	PEALS BOARD USE ONLY

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES	1,209,840	604,920	
PERSONAL PROPERTY (see instructions)			50
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	1,209,840	604,920	
PENALTIES (amount or percent)			

BOE-305-AH (P2) REV. 08 (01-15)		
5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See it	nstructions for filing periods	
☑ REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE	CURRENT YEAR	
☐ SUPPLEMENTAL ASSESSMENT		
*DATE OF NOTICE: ROLL YEAR:		
	IITY REASSESSMENT PENALTY AS:	SESSMENT
*DATE OF NOTICE: **ROLL YEAR:		
*Must attach copy of notice or bill, where applicable **Eac		
	ions before completing this section.	
If you are uncertain of which item to check, please check "I. OTHER" and processes that I rely upon to support requested changes in value are as	provide a brief explanation of your reasons for follows:	iling this application.
A. DECLINE IN VALUE The assessor's roll value exceeds the market value as of Januar	v 1 of the current year	
B. CHANGE IN OWNERSHIP	y 1 of the current year.	
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		rrect
☐ 3. Value of construction in progress on January 1 is incorrect.	on the date ofis inco	nect.
D. CALAMITY REASSESSMENT		
Assessor's reduced value is incorrect for property damaged by n	nisfortune or calamity.	
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of		narket value
	r personal property analysi fixtures execute in	idikot valdo.
2. Only a portion of the personal property/fixtures. Attach descrip	otion 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 proper		of value.
☐ 1. Amount of escape assessment is incorrect.		
2. Assessment of other property of the assessee at the location in	s incorrect.	
I. OTHER		
Explanation (attach sheet if necessary)		
7. WRITTEN FINDINGS OF FACTS (\$45.00 per hour)		
☐ Are requested. ☒ Are not requested.		
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See	instructions	
✓ Yes □ No	, manucuona.	
2 100 E 110		
CERTIFICATI		
I certify (or declare) under penalty of perjury under the laws of the State of Co accompanying statements or documents, is true, correct, and complete to the		
property or the person affected (i.e., a person having a direct economic interest		
agent authorized by the applicant under item 2 of this application, or (3) an a	ttorney licensed to practice law in the State of	California, State Bar
	as been authorized by that person to file this app	A CONTRACTOR OF THE CONTRACTOR
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	CED O C 2010
NAME (Please Print)	BELLFLOWER, CA	SEP 0 6 2019
DAVID L. GANGLOFF, JR.		
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)		
✓ □ OWNER ☑ AGENT □ ATTORNEY □ SPOUSE □ REGISTERED DO	MESTIC PARTNER CHILD PARENT	PERSON AFFECTED
CORPORATE OFFICER OR DESIGNATED EMPLOYEE		

UNSECURED TAXES IMPORTANT MESSAGES COUNTY OF KINGS TAX BILL DATE: 06/24/2019 2. OWNERSHIP ON JANUARY 1ST DETERMINES PARTY RESPONSIBLE TO PAY OFFICE OF THE TREASURER AND TAX COLLECTOR JAMES P. ERB, CPA Director of Finance 1400 W. Lacey Blvd., Bldg. #7 Hanford, CA 93230-5997 STATEMENT OF PROPERTY TAXES SCAL YEAR JULY 1, 2019 TO JUNE 30, 2020 800-039-395-000 PROPERTY INFORMATION 2000年 2014 ESA PROJECT COMPANY LLC PROPERTY DESCRIPTION 1299 ORLEANS DR EQUIPMENT & SUPPLIES SUNNYVALE CA 94089 PARCEL NUMBER FEE NUMBER TAX RATE AREA 800-039-395-000010-310-038-000 002-096 OWNER AS OF LIEN DATE JANUARY 1st 2014 ESA PROJECT COMPANY LLC ASSESSED VALUES, EXEMPTIONS AND TAXES ASSESSED VALUE X TAX RATE . GENERAL TAXES COUNTY TELEPHONE IMPROVEMENTS/FIXTURES 1,209,840 (559) 582-3211 GROSS TAXABLE VALUE NET TAXABLE VALUE VALUATION 1,209,840 X 1% 12,098.40 EXT. 2486 TAX RATE EXT. 2459 EXEMPTIONS EXT. 2486 12,098.40 PAYMENTS TAX AGENCY/VOTER APPROVED TAX/FIXED OR SPECIAL CHARGES EXT. 2479 ASSESSED VALUE TAX RATE AGENCY TAXES (559) 852-2479 HANFORD EL 98 BD 222.50 1,209,840 .00018392 159.08 (559) 852-2479 HANFORD EL 16 BD 1,209,840 .00013150 (559) 852-2479 HANFORD HI 10 R 1,209,840 99.60 .00008234 1,209,840 (559) 852-2479 HANFORD HI 98 B .00011780 142.50 HANFORD HI 14 REF GOB .00002509 (559) 852-2479 1,209,840 30.34 (559) 852-2479 HANFORD HI 04 A 1,209,840 .00023573 285.18 559) 852-2479 HANFORD HI 04 B 1,209,840 .00001801 21.76 559) 852-2479 .00007351 HANFORD HI 16 A 1,209,840 88.92 559) 852-2479 COS/HFD 06-A GOB 1,209,840 .00007000 84.68 (559) 852-2479 1,209,840 COS/HFD 06-B GOB .00008600 104.04 (559)852-2479COS/HFD 06-C GOB .00014400 1,209,840 174.20 1,412.80

THIS TAX IS NOW DUE AND PAYABLE

TAXES DUE BY: AUG 31, 2019

TOTAL

13,511.20

AUTHORIZATION OF AGENT/ DESIGNATION OF ATTORNEY

May be filed with initial Assessment Appeal Application when naming an agent or when an agent or California attorney is being named when none was named in the initial application. Mail or fax the completed form to the Clerk of the Board at the address shown

KINGS County

APPLICANT AND PROPERTY INFORMATION

ALL ELEMAN AND LIKE	LICITIAL CRUIATION
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL)	EMAIL ADDRESS
2014 ESA PROJECT CO LLC MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)	
300 000 000 000 000 000 000 000 000 000	
4353 N 1ST STREET, 4TH FLOOR	DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
SAN JOSE CA 95134	() ()
SECURED: ASSESSORS PARCEL NUMBER ALL PROPERTY IN COUNTY OF KINGS	UNSECURED: ACCOUNT OR TAX BILL NUMBER ALL PROPERTY IN COUNTY OF KINGS
	LIFORNIA ATTORNEY, STATE BAR NO.
If the applicant is a corporation, limited partnership, or limited liability employee of the business entity.	company, the authorization must be signed by an officer or authoriz
NAME OF AGENT OR ATTORNEY	EMAIL ADDRESS
COMPANY NAME	
PROPERTY TAX ASSISTANCE CO., INC.	
MAILING ADDRESS (STREET ADDRESS OR P.O.BOX)	
16600 WOODRUFF AVE., STE 200	
CITY STATE ZIP CODE	DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
BELLFLOWER CA 90706	(562) 920-1864 () (562) 920-5775
The above named person/company is hereby authorized to act as my stipulated agreements, and otherwise settle issues relating to this appl above.	agent in this application and may inspect Assessor's records, enter i ication or any Assessment Appeal Application in this county as indica
APPLICANT SIGNATURE	APPLICANT TITLE 1/1
[Cmolle] Tray	V /
APPLICANT NAME Timothy Gray	DATE 9/11/2
The remaining sections are required only when authorizing a	in agent. (Not required when designating a California attorney.)
THIS AUTHORIZATION IS FOR CALENDAR YEAR: 2019	
Calendar Year is January 1 through December 31. This authorization must	be completed for the specific year in which the application is filed.
	· a.r. a. a. v. souse · a.c. encountry that all the control and a second
The named agent is hereby authorized to file Assessment Appe	eal Application and transact all business relating to such filings on an
Applicant must initial this statement.	d by this applicant.
Approach must mile the statement.	
The named agent is hereby authorized to file Assessment Appe	eal Application and transact all business relating to such filings on th
specific property listed above or the specific properties identified	in the Multiple Properties List (see page 2 of this authorization).
Applicant must initial this statement.	
CERTIFICATI	ON OF AGENT
I am an agent for the applicant filing the initial Assessment App Appeal Application, attached to this authorization, has been forw	eal Application. I hereby certify that a copy of the completed Assessm arded to the applicant named in the application.
I have been retained as the agent for the applicant who has prev	
If a copy of this form is being submitted, or the form is being submitted request or any action being requested will be denied.	electronically, I will produce the original form with original signatures up
AGENT SIGNATURE	PRINT AGENT NAME
	DAVID GANGLOFF, JR., CEO
AGENT COMPANY NAME	EMAIL ADDRESS
PROPERTY TAX ASSISTANCE CO., INC.	PTAAppeals@property-taxes.com



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 17, 2022

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 20-005

RECOMMENDED Hold an Appeal Hearing for Application for Changed Assessment 20-005,

ACTION: filed by Property Tax Assistance Co., Inc. on behalf of 2014 ESA Project

Company LLC.

APN: 800-039-298-000

DISCUSSION:

Assessment Appeal Application for APN: 800-039-298-000/011-020-029-000 was received from Property Tax Assistance Co., Inc. on behalf of 2012 ESA Project Company LLC. As stated on the application, the value on the roll and the applicant's opinion of value for 2020-2021 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND		
IMPROVEMENTS/STRUCTURES		
FIXTURES	\$1,067,510	\$533,755
PERSONAL PROPERTY		
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTALS	\$1,067,510	\$533,755

DOADD ACTION

BOARD ACTION

I hereby certify that the above	e order was passed
and adopted on2	022.
Catherine Venturella, Clerk to	the Board of Supervisors
	_
By:	

CC: Applicant
Assessor
Auditor
County Counsel

TREES & VINES OTHER

PENALTIES (amount or percent)

TOTAL

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

FINAL FILING DATE: SEPT. 15, 2020

BLME-01

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

Filed with the Kings County Clerk of the Board

SEP 1 1 2020

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

the appeals board considers necessary may i			Receive	ad hult	applicatio		iciude a	deposit of \$ 100
continuance of the hearing or denial of the appraattach hearing evidence to this application	1.	11/		Adda	-	O - OOS	: Clerk U	se Only
1. APPLICANT INFORMATION - PLEASE F NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSI 2014 ESA PROJECT COMPANY LLC	NESS OR TRU	JST NAME			EMAIL ADDR			
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR 4353 N 1ST STREET, 4TH FLOOR								
CITY SAN JOSE	STATE	2IP CODE 95134	DAYT) ·	ALTERNA	TE TELEPHONE	FAX TEL	EPHONE)
2. CONTACT INFORMATION - AGENT, ATT	ORNEY,	OR RELATIVE	OF AF	PLICANT if a	pplicable - (REPRESENTA	TION IS	OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST GANGLOFF, DAVID $L.$, JR .					E-MAIL ADDR			
COMPANY NAME	INIC							
PROPERTY TAX ASSISTANCE CO., CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, I GANGLOFF, RONALD W		AL)						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 16600 WOODRUFF AVE., SUITE 200					[FRUONE
BELLFLOWER	CA	90706		1ME TELEPHONE 12) 282-591		TE TELEPHONE) 282-5905	(562	920-5775
The following information must be comple attorney as indicated in the Certification sapplicant is a business entity, the agent's The person named in Section 2 above is h	section, o authoriza	r a spouse, ci ation must be	hild, pa signed	rent, registere by an officer	ed domestic or authoriz	partner, or the ed employee	he perso of the bu	n affected. If the usiness.
enter in stipulation	n agreeme							iessor s records,
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E	MPLOYEE			TITLE				DATE
3. PROPERTY IDENTIFICATION INFORMA Yes No Is this property a single-f		ng that is occupie	ed as the	principal place of	of residence by	the owner?	,	
ENTER APPLICABLE NUMBER FROM YOU	JR NOTICE	E/TAX BILL		A separa	te application	is required for	each parc	cel
ASSESSOR'S PARCEL NUMBER 800-039-395-000	ASSE	SSMENT NUMBI	ER		FEE NUMBI	ER		
ACCOUNT NUMBER	TAX	BILL NUMBER						
PROPERTY ADDRESS OR LOCATION EQUIP & SUPPLIES HANFORD					DOING BUSI	NESS AS (DBA),	if appropri	ate
PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOWN	NHOUSE /	DUPLEX	☐ AG	RICULTURAL		☐ POSSES	SORY IN	TEREST
MULTI-FAMILY/APARTMENTS: NO. OF U	NITS	_	☐ MA	NUFACTURED	HOME	☐ VACANT	LAND	
☐ COMMERCIAL/INDUSTRIAL			☐ WA	TER CRAFT		☐ AIRCRAF	FT	
BUSINESS PERSONAL PROPERTY/FIXTU	JRES		□ от	HER:				
4. VALUE	A. VA	LUE ON ROLL		B. APPLICANT'S	OPINION OF V	ALUE C. AP	PEALS BO	OARD USE ONLY
LAND								
IMPROVEMENTS/STRUCTURES						7,100		
FIXTURES		1,06	7,510		533	3,755		
PERSONAL PROPERTY (see instructions)								
MINERAL RIGHTS								

533,755

1,067,510

	05-AH (P2) REV. 08 (01-15) PE 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:
П	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. RE	ASON FOR FILING APPEAL (FACTS) See instructions before completing this section.
If yo	ou are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. e reasons that I rely upon to support requested changes in value are as follows:
	DECLINE IN VALUE The assessor's roll value exceeds the market value as of January 1 of the current year.
-	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.
	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. 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.
	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.
	PENALTY ASSESSMENT Penalty assessment is not justified.
	CLASSIFICATION/ALLOCATION
	1. Classification of property is incorrect.
	2. Allocation of value of property is incorrect (e.g., between land and improvements).
	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.
	OTHER
	Explanation (attach sheet if necessary)
_	RITTEN FINDINGS OF FACTS (\$155 per hour with a \$100 deposit per application) Are requested. Are not requested.
	IS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.
	Yes No
	CERTIFICATION
accor	ify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any inpanying 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 rty or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) and authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Barantees when the state of the control of the applicant and has been authorized by that person to file this application.
	URE TUS Blue Pen - Original signature required on paper-filed application) SIGNED AT (CITY, STATE)
	BELLFLOWER, CA SET UZ ZUZ
	Please Print)
	ID L. GANGLOFF, JR. STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)
FILING	
	OWNER ■ AGENT ■ ATTORNEY ■ SPOUSE ■ REGISTERED DOMESTIC PARTNER ■ CHILD ■ PARENT ■ PERSON AFFECTED ■ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

UNSECURED TAXES COUNTY OF KINGS

OFFICE OF THE TREASURER AND TAX COLLECTOR

JAMES P. ERB, CPA Director of Finance 1400 W. Lacey Blvd., Bldg. #7 Hanford, CA 93230-5997 STATEMENT OF PROPERTY TAXES SCAL YEAR JULY 1, 2020 TO JUNE 30, 2021

15

VALUATION EXT. 2486

EXEMPTION EXT, 2486

EXT. 2479

800-039-395-000

2014 ESA PROJECT COMPANY LLC 4353 N 1ST ST SAN JOSE CA 95134

IMPORTANT MESSAGES

1. TAX BILL DATE: 06/22/2020

2. OWNERSHIP ON JANUARY 1ST DETERMINES PARTY RESPONSIBLE TO PAY

PROPERTY INFORMATION PROPERTY DESCRIPTION

EQUIPMENT & SUPPLIES

PARCEL NUMBER FEE NUMBER

TAX RATE AREA 800-039-395-000 010-310-038-000 002-096 OWNER AS OF LIEN DATE JANUARY 1st

2014 ESA PROJECT COMPANY LLC

ASSESSED VALUES, EXEMPTIONS AND TAXES

ASSESSED VALUE IMPROVEMENTS/FIXTURES
GROSS TAXABLE VALUE
NET TAXABLE VALUE 1,067,510 1,067,510

1,067,510

X 1%

10,675.10

TAX AGENCY/VOTER APPROVED TAX/FIXED OR SPECIAL CHARGES AGENCY TAXES

HANFORD EL 16B BD HANFORD EL 98 BD HANFORD EL 16 BD 1,067,510 1,067,510 1,067,510 (559) 852-2479 .00017096 182.50 (559) 852-2479 (559) 852-2479 (559) 852-2479 (559) 852-2479 .00017350 185.20 185.20 95.32 82.50 117.42 23.58 247.52 16.68 87.36 .00008930 HANFORD HI 10 R HANFORD HI 98 B 1,067,510 1,067,510 1,067,510 .00007731 HANFORD HI 14 REF GOB HANFORD HI 04 A HANFORD HI 04 B HANFORD HI 16 A COS/HFD 06-B GOB COS/HFD 06-C GOB (559) 852-2479 (559) 852-2479 (559) 852-2479 (559) 852-2479 1,067,510 1,067,510 1,067,510 1,067,510 .00023189 .00008184 (559) 852-2479 1,067,510 .00015000

TAXES DUE BY: AUG 31, 2020 TOTAL

12,033.42

1,358.32

10,675.10

THIS TAX IS NOW DUE AND PAYABLE

MAKE YOUR PAYMENT EARLY TO AVOID **DELINQUENT PENALTIES**

PLEASE RETURN STUB BELOW WITH PAYMENT

KINGS COUNTY INSTALLMENT

PARCEL NUMBER: 800-039-395-000 FEE NUMBER: 010-310-038-000 TAX TYPE: UNSECURED TAXES

CURRENT OWNER:

2014 BSA PROJECT COMPANY LLC 4353 N 1ST ST SAN JOSE CA 95134

MAKE CHECK PAYABLE TO: KINGS COUNTY TAX COLLECTOR 1400 W. Lacay Bivd., Hanford, CA 93230 (PLEASE DO NOT STAPLE CHECK TO STUB)

DUE BY: AUG 31, 2020

12,033.42

AMOUNT DUE AFTER DUE DATE

13,236.76



BOE-305-AG (P1) REV. 03 (02-20)

AUTHORIZATION OF AGENT/ DESIGNATION OF ATTORNEY

May be filed with initial Assessment Appeal Application when naming an agent or when an agent or California attorney is being named when none was named in the initial application. Mail or fax the completed form to the Clerk of the Board at the address shown.

KINGS County

MANE OF ARRIVANT A ARE FIRST AND FRANCE.	PLICANT AND PRO	EMAIL ADD		
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) 2014 ESA PROJECT COMPANY LLC		EMAIL AUD	NC99	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P	O. BOX)			
4353 N 1ST STREET, 4TH FLOOR				
CITY	STATE ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
SAN JOSE	CA 95134	()	()	()
SECURED: ASSESSORS PARCEL NUMBER			INT OR TAX BILL NUMBER	00
ALL PROPERTY IN COUNTY OF KINGS		ALL PROPERT	Y IN COUNTY OF KIN	55
AUTHORIZATION OF AGENT	DESIGNATION OF CA	ALIFORNIA ATTORNI	EY, STATE BAR NO	
If the applicant is a corporation, limited partnershouse of the business entity.	ership, or limited liabili	ity company, the author	zation must be signed b	y an officer or authorized
NAME OF AGENT OR ATTORNEY			EMAIL ADDRESS	
COMPANY NAME				
PROPERTY TAX ASSISTANCE CO., I	NC.			
MAILING ADDRESS (STREET ADDRESS OR P.O.BOX)				
16600 WOODRUFF AVE., STE 200				
CITY	STATE ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
BELLFLOWER	CA 90706	(562) 920-1864	1()	(562) 920-5775
The above named person/company is hereby stipulated agreements, and otherwise settle is above.				
APPLICANT SIGNATURE—DocuSigned by:		APPLICANT TITLE	VP	
im Gray				DATE
Tim Gratisascoccasss				8/21/2020
The remaining sections are require	d only when authorizing	g an agent. (Not require	ed when designating a C	alifornia attorney.)
THIS AUTHORIZATION IS FOR CALENDAR	YEAR(S): 202	20-2023		
Calendar Year is January 1 through December			the specific year in which	the application is filed or
years indicated, limited to four consecutive ca	lendar years. See Rule	e 305(a)(1)(B).		
CHECK AND INITIAL ONE				
The named agent is hereby authorized	to file Assessment Appe	eal Application and trans	act all business relating t	o such filings on any and
differssessments or property located wi	thin the county owned	by this applicant		
Applicant must Initial this sta		of the approprie		
Applicant must initial this sta	atement.	by tillo applicant.		
	atement.		angage all business salat	ing to such filings on the
The named agent is hereby authorized	atement. d to file Assessment Ap	opeal Application and tr		
The named agent is hereby authorized specific property listed above or the sp	atement. d to file Assessment Ap recific properties identifi	opeal Application and tr		
The named agent is hereby authorized	atement. d to file Assessment Ap recific properties identifi	opeal Application and tr		
The named agent is hereby authorized specific property listed above or the sp	atement. d to file Assessment Appecific properties identificatement.	opeal Application and tr		
The named agent is hereby authorized specific property listed above or the sp Applicant must initial this sta	atement. d to file Assessment Appecific properties identificatement. CERTIFICA the initial Assessment Appecification in the initial Appecification in the initial Assessment Appecification in the initial Appecification in th	opeal Application and traited in the Multiple Properation OF AGENT ppeal Application. I here	rties List (see page 2 of	this authorization).
The named agent is hereby authorized specific property listed above or the spApplicant must initial this sta	atement. d to file Assessment Appecific properties identificatement. CERTIFICATE The initial Assessment Application, has been for	opeal Application and traited in the Multiple Properties ATION OF AGENT ppeal Application. I here twarded to the applicant	rties List (see page 2 of some page	this authorization). the completed Assessmen
The named agent is hereby authorized specific property listed above or the spApplicant must initial this state. I am an agent for the applicant filing the Appeal Application, attached to this authorized.	atement. d to file Assessment Applecific properties identificatement. CERTIFICA the initial Assessment Application, has been for the applicant who has present of the form is being submittee.	ppeal Application and trained in the Multiple Properation OF AGENT ppeal Application. I here applicant reviously filed an Assess	rties List (see page 2 of the state of the s	this authorization). the completed Assessmen
The named agent is hereby authorized specific property listed above or the sp	atement. d to file Assessment Applecific properties identificatement. CERTIFICA the initial Assessment Application, has been for the applicant who has present of the form is being submittee.	Application and trained in the Multiple Property of the Multiple Property of the Multiple Property of the Application. I here the Applicant of the Applicant reviously filed an Assessed electronically, I will property of the Applicant of the App	oby certify that a copy of the named in the application. In the application of the original form when the original	this authorization). the completed Assessmen
The named agent is hereby authorized specific property listed above or the sp Applicant must initial this state. I am an agent for the applicant filling the Appeal Application, attached to this authorized in the Appeal Application at the agent for the If a copy of this form is being submitted, or the request or any action being requested will be deaded.	atement. d to file Assessment Applecific properties identificatement. CERTIFICA the initial Assessment Application, has been for the applicant who has present of the form is being submittee.	Application and trained in the Multiple Properation ATION OF AGENT Application. I here are a properation and trained to the applicant reviously filed an Assess and electronically, I will proper a print AGENT NA DAVID GAN	oby certify that a copy of the named in the application. The ment Appeal Application will be the original form will be the	this authorization). the completed Assessmen
The named agent is hereby authorized specific property listed above or the sp	d to file Assessment Applecific properties identificatement. CERTIFICA The initial Assessment Application, has been for the applicant who has presented.	Application and trained in the Multiple Property of the Multiple Property of the Application. I here the Application of the Applicant reviously filed an Assessed delectronically, I will property of the Applicant of the Applicant reviously filed an Assessed delectronically, I will property of the Applicant of th	oby certify that a copy of the named in the application. In the application of the original form when the original	this authorization). the completed Assessmen ith original signatures upor

PROPERTY TAX ASSISTANCE CO., INC.



Sent Via Delivery Confirmation # 9405 5036 9930 0020 9444 06

September 9, 2020

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

Dear Clerk of the Board:

Enclosed please find the Assessment Appeal Application(s) for the 2020 tax year, filed on behalf of the following client(s):

2012 ESA PROJECT COMPANY LLC 2014 ESA PROJECT COMPANY LLC

Your assistance is greatly appreciated. Please call with any questions or concerns.

Cordially,

Margaret Everitt

Administrative Assistant - Appeals

Margart Eventl

(562) 282-5905

PTAAppeals@Property-Taxes.com

Enclosure: Check #39500



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 17, 2022

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 20-004

RECOMMENDED Hold an Appeal Hearing for Application for Changed Assessment 20-004,

ACTION: filed by Property Tax Assistance Co., Inc. on behalf of 2012 ESA Project

Company LLC.

APN: 800-039-298-000

DISCUSSION:

Assessment Appeal Application for APN: 800-039-298-000/011-020-029-000 was received from Property Tax Assistance Co., Inc. on behalf of 2012 ESA Project Company LLC. As stated on the application, the value on the roll and the applicant's opinion of value for 2020-2021 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND		
IMPROVEMENTS/STRUCTURES		
FIXTURES	\$1,077,590	\$538,795
PERSONAL PROPERTY		
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTALS	\$1,077,590	\$538,795

DOADD ACCION

BOARD ACTION

I hereby certify that the abo	ve order was passed
and adopted on	_2022.
Catherine Venturella, Clerk	to the Board of Supervisors
By:	

CC: Applicant Assessor Auditor County Counsel

FIXTURES

OTHER

MINERAL RIGHTS
TREES & VINES

PERSONAL PROPERTY (see instructions)

PENALTIES (amount or percent)

TOTAL

FINAL FILING DATE: SEPT. 15, 2020

BLME-01

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.

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

Filed with the Kings County Clerk of the Board

SEP 1 1 2020

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.

attach hearing evidence to this applicati 1. APPLICANT INFORMATION - PLEASI	on.	Mark	APPLICATION N		erk Use Only
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BE 2012 ESA PROJECT CO LLC	USINESS OR TRUST NAME		EMAIL ADDRESS		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS 4353 N 1ST STREET, 4TH FLOOR					
SAN JOSE	CA ZIP CODE 95134	DAYTIME TELEPHONE	ALTERNATE TELE	(AX TELEPHONE)
2. CONTACT INFORMATION - AGENT, A	TTORNEY, OR RELATIV	E OF APPLICANT if ap		ESENTATIO	ON IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIR GANGLOFF, DAVID L., JR.	RST, MIDDLE INITIAL)		E-MAIL ADDRESS PTAAPPEALS(
COMPANY NAME PROPERTY TAX ASSISTANCE CO					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS GANGLOFF, RONALD W	T, MIDDLE INITIAL)				
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 16600 WOODRUFF AVE., SUITE 2	00				
BELLFLOWER	STATE ZIP CODE CA 90706	(562) 282-5912	2 (562) 282		562) 920-5775
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED 3. PROPERTY IDENTIFICATION INFORM 1. Yes No Is this property a single	s hereby authorized to a ion agreements, and other personal person	rct as my agent in this herwise settle issues r	application, and invelating to this ap	may inspect plication.	DATE
ENTER APPLICABLE NUMBER FROM YO			e application is requ	uired for eac	n parcei
ASSESSOR'S PARCEL NUMBER 800-039-298-000	ASSESSMENT NUM	BER	FEE NUMBER		
ACCOUNT NUMBER	TAX BILL NUMBER				
PROPERTY ADDRESS OR LOCATION EQUIP & SUPPLIES HANFORD			DOING BUSINESS A	AS (DBA), if ap	ppropriate
PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TO MULTI-FAMILY/APARTMENTS: NO. OF COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIX	UNITS	☐ AGRICULTURAL ☐ MANUFACTURED ☐ WATER CRAFT ☐ OTHER:	HOME U	POSSESSON ACANT LANA	RY INTEREST ND
4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S	OPINION OF VALUE	C. APPEA	ALS BOARD USE ONLY
LAND					
IMPROVEMENTS/STRUCTURES					

1.077.590

1,077,590

538,795

538,795

BOE-305-AH (P2) REV. 08 (01-15) 5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See	instructions for filing periods	
☑ REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE		
SUPPLEMENTAL ASSESSMENT	. SOMMENT TEXM	
*DATE OF NOTICE: ROLL YEAR:		
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAM	MITY REASSESSMENT D PENALTY AS	SESSMENT
*DATE OF NOTICE: **ROLL YEAR:		0200112111
*Must attach copy of notice or bill, where applicable **Eac	ch roll year requires a separate application	
6. REASON FOR FILING APPEAL (FACTS) See instruc	tions before completing this section.	
If you are uncertain of which item to check, please check "I. OTHER" and The reasons that I rely upon to support requested changes in value are as A. DECLINE IN VALUE The assessor's roll value exceeds the market value as of Janua	s follows:	filing this application.
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	e date of is incorrect.	
C. NEW CONSTRUCTION		
1. No new construction occurred on the date of	<u> </u>	
2. Base year value for the completed new construction established	d on the date of is inco	orrect.
 3. Value of construction in progress on January 1 is incorrect. D. CALAMITY REASSESSMENT 		
Assessor's reduced value is incorrect for property damaged by		
 E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value 1. All personal property/fixtures. 		market value.
2. Only a portion of the personal property/fixtures. Attach descri	ption 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 prope	erty, 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 particles). Are requested.	er application)	
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND SO	ee instructions.	
☑ Yes ☐ No		
CERTIFICAT	CION	
I certify (or declare) under penalty of perjury under the laws of the State of C		hereon including any
accompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic intereagent authorized by the applicant under item 2 of this application, or (3) an	e best of my knowledge and belief and that I an est in the payment of taxes on that property - "T	n (1) the owner of the The Applicant"), (2) an f California, State Bar
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	
12	BELLFLOWER, CA	SEP 0 2 2020
NAME (Please Print)		
DAVID L. GANGLOFF, JR. FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)		
✓ □OWNER MAGENT □ATTORNEY □SPOUSE □REGISTERED DO	DMESTIC PARTNER CHILD PARENT	PERSON AFFECTED
CORPORATE OFFICER OR DESIGNATED EMPLOYEE		

PPA3A **UNSECURED TAXES IMPORTANT** MESSAGES COUNTY OF KINGS 1. TAX BILL DATE: 06/22/2020 2. OWNERSHIP ON JANUARY 1ST DETERMINES PARTY RESPONSIBLE TO PAY OFFICE OF THE TREASURER AND TAX COLLECTOR JAMES P. ERB, CPA Director of Finance 1400 W. Lacey Blvd., Bldg. #7 Hanford, CA 93230-5997 STATEMENT OF PROPERTY TAXES SCAL YEAR JULY 1, 2020 TO JUNE 30, 2021 800-039-298-000 PROPERTY INFORMATION 32 PROPERTY DESCRIPTION 2012 ESA PROJECT COMPANY, LLC 4353 N 1ST ST **EQUIPMENT & SUPPLIES** SAN JOSE CA 95134 TAX RATE AREA PARCEL NUMBER FEE NUMBER 800-039-298-000011-020-029-000 002-102 OWNER AS OF LIEN DATE JANUARY 1st 2012 ESA PROJECT COMPANY, LLC ASSESSED VALUES, EXEMPTIONS AND TAXES ASSESSED VALUE - GENERAL TAXES COUNTY TELEPHONE 1,077,590 IMPROVEMENTS/FIXTURES (559) 582-3211 GROSS TAXABLE VALUE 1,077,590 NET TAXABLE VALUE 1,077,590 X 1% 10.775.90 VALUATION EXT. 2486 TAX RATE EXT. 2459 EXEMPTIONS EXT. 2486 10,775.90 PAYMENTS TAX AGENCY/VOTER APPROVED TAX/FIXED OR SPECIAL CHARGES EXT. 2479 ASSESSED VALUE X TAX RATE AGENCY TAXES .00017096 184.22 1,077,590 (559) 852-2479 HANFORD EL 16B BD 1,077,590 1,077,590 HANFORD EL 98 BD .00017350 186.96 (559) 852-2479 559) 852-2479 .00008930 96.22 HANFORD EL 16 BD .00007731 (559) 852-2479 HANFORD HI 10 R 1,077,590 83.28 .00011000 559) 852-2479 HANFORD HI 98 B 1,077,590 118.52 HANFORD HI 14 REF GOB 559) 852-2479 1,077,590 .00002211 23.80 (559) 852-2479 HANFORD HI 04 A 1,077,590 .00023189 249.86 .00001564 (559) 852-2479 HANFORD HI 04 B 1,077,590 16.84 1,077,590 1,077,590 .00008184 88.18 (559) 852-2479 HANFORD HI 16 A

1,077,590

TAXES DUE BY: TOTAL AUG 31, 2020 12,147.02

161.62

161.62

1,371.12

.00015000

.00015000

THIS TAX IS NOW DUE AND PAYABLE

COS/HFD 06-B GOB

COS/HFD 06-C GOB

559) 852-2479 (559) 852-2479

MAKE YOUR PAYMENT EARLY TO AVOID

BOE-305-AG (P1) REV. 03 (02-20)

AUTHORIZATION OF AGENT/ DESIGNATION OF ATTORNEY

May be filed with initial Assessment Appeal Application when naming an agent or when an agent or California attorney is being named when none was named in the initial application. Mail or fax the completed form to the Clerk of the Board at the address shown.

KINGS County

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL)			**	EMAIL ADDR	ESS	
2012 ESA PROJECT COMPANY LI						
MAILING ADDRESS OF APPLICANT (STREET ADDRESS	OR P.O. BOX)					
4353 N 1ST STREET, 4TH FLOOR	Januar	Tain cone	Towerse :	THE STATE OF THE S	ALTERNATE TELEPHONE	FAY TELEPHIONE
CITY	CA	2IP CODE 95134	/ I	ELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
SAN JOSE SECURED: ASSESSORS PARCEL NUMBER	LA	195134	UNS	ECURED: ACCOUN	IT OR TAX BILL NUMBER](/
ALL PROPERTY IN COUNTY OF KING	SS				IN COUNTY OF KIN	GS
	7					
AUTHORIZATION OF AGENT	DESIG	NATION OF CA	LIFORNI	A ATTORNE	Y, STATE BAR NO.	
If the applicant is a corporation, limited permutation of the business entity.	artnership,	or limited liability	compan	y, the authoriz	ation must be signed b	y an officer or authorized
NAME OF AGENT OR ATTORNEY				E	EMAIL ADDRESS	^
COMPANY NAME				<u> </u>		
PROPERTY TAX ASSISTANCE CO	., INC.					
MAILING ADDRESS (STREET ADDRESS OR P.O.BOX)						
16600 WOODRUFF AVE., STE 200						
CITY	STATE			TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
BELLFLOWER The above named person/company is her	CA	90706		920-1864	()	(562) 920-5775
stipulated agreements, and otherwise sett above. APPLICANT SIGNATURE—DocuSigned by:				ORI ICANT TITLE	VP	
APPLICANT NAME Tim GT 452A8FCFC28481			1			8/21/2020
The remaining sections are requ	AR YEAR	(S): 2020)-2023			
Calendar Year is January 1 through Dece years indicated, limited to four consecutive					he specific year in which	h the application is filed o
CHECK AND INITIAL ONE						
The named agent is hereby authorize	ed to file A	ssessment Appea	al Applica y this app	ion and transa	ct all business relating t	o such filings on any and
di-assessments or property locate	A Land Company or the					
Applicant must initial this	statemen	t.				
di assessments or property locate	statemen	t.			nsact all business relat	ing to such filings on the
Applicant must initial this	statemen	t. Assessment App	oeal Appl	cation and tra		
Applicant must initial this The named agent is hereby author	istatement rized to file e specific p	t. Assessment Approperties identifie	oeal Appl	cation and tra		
Applicant must initial this The named agent is hereby author specific property listed above or the	istatement rized to file e specific p	t. Assessment Approperties identifie	peal Apple ed in the M	cation and trai		
Applicant must initial this The named agent is hereby author specific property listed above or the Applicant must Initial this I am an agent for the applicant fillin Appeal Application, attached to this	s statement ized to file a specific p s statement ag the initia s authorizat	Assessment Approperties identified. CERTIFICA Assessment Appropriate Appropr	peal Applied in the M	cation and training the second	tles List (see page 2 of	this authorization). the completed Assessmen
The named agent is hereby author specific property listed above or the Applicant must Initial this I am an agent for the applicant filing	s statement ized to file e specific p s statement ng the initia s authorizat	Assessment Approperties identified. CERTIFICA Assessment Appropriate Appropr	peal Applied in the M	cation and training the second	tles List (see page 2 of	this authorization). the completed Assessmen
Applicant must initial this The named agent is hereby author specific property listed above or the Applicant must Initial this Applicant must Initial this Applicant must Initial this I am an agent for the applicant filir Appeal Application, attached to this I have been retained as the agent of the acopy of this form is being submitted, or request or any action being requested will be	ized to file e specific p s statement ag the initia s authorizati for the appli	Assessment Approperties identified. CERTIFICAT Assessment Appropriate the control of the contr	TION OF peal Appl warded to eviously file	cation and training the second	tles List (see page 2 of by certify that a copy of amed in the application ment Appeal Application. duce the original form w	this authorization). the completed Assessmen
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Applicant must initial this The named agent is hereby author specific property listed above or the Applicant must Initial this Applicant must Initial this Applicant must Initial this I am an agent for the applicant filir Appeal Application, attached to this I have been retained as the agent of the acopy of this form is being submitted, or request or any action being requested will be	ized to file e specific p s statement ag the initia s authorizati for the appli	Assessment Approperties identified. CERTIFICAT Assessment Appropriate the control of the contr	TION OF peal Apple warded to eviously file telectronic	AGENT Cation. I hereb the applicant n ed an Assessm cally, I will proceed	tles List (see page 2 of by certify that a copy of amed in the application ment Appeal Application. duce the original form w	this authorization). the completed Assessmen

PIA

PROPERTY TAX ASSISTANCE CO., INC.

Sent Via Delivery Confirmation # 9405 5036 9930 0020 9444 06

September 9, 2020

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

Dear Clerk of the Board:

Enclosed please find the Assessment Appeal Application(s) for the 2020 tax year, filed on behalf of the following client(s):

2012 ESA PROJECT COMPANY LLC 2014 ESA PROJECT COMPANY LLC

Your assistance is greatly appreciated. Please call with any questions or concerns.

Cordially,

Margaret Everitt

Administrative Assistant - Appeals

Margart Event

(562) 282-5905

PTAAppeals@Property-Taxes.com

Enclosure: Check #39500