



# 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

☎ (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. 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 above order was passed  
and adopted on \_\_\_\_\_ 2022.  
Catherine Venturella, Clerk to the Board of Supervisors

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

CC: Applicant  
Assessor  
Auditor  
County Counsel



**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.**

Filed with the Kings County  
Clerk of the Board

SEP 17 2021

Received by: \_\_\_\_\_

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.

**APPLICATION NUMBER: Clerk Use Only**

21-036

**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME  
LONGS DRUG STORES CALIFORNIA INC C/O CVS AS LESSEE

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)  
200 Highland Corporate Drive

CITY Cumberland	STATE RI	ZIP CODE 02684	DAYTIME TELEPHONE ( 401 ) 770-5815	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)  
Evan Staggs

EMAIL ADDRESS  
estaggs@deloitte.com

COMPANY NAME  
Deloitte Tax LLP

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)  
555 West 5th Street, Suite 2700

CITY Los Angeles	STATE CA	ZIP CODE 90013	DAYTIME TELEPHONE ( 213 ) 668-5282	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?

A separate application is required for each parcel

**ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL**

ASSESSOR'S PARCEL NUMBER 007-270-003-000	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION 2539 N 11th Ave, Hanford, CA 93230	DOING BUSINESS AS (DBA), if appropriate
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**PROPERTY TYPE**

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | <input type="checkbox"/> AGRICULTURAL      | <input type="checkbox"/> POSSESSORY INTEREST |
| <input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____      | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND         |
| <input checked="" type="checkbox"/> COMMERCIAL/INDUSTRIAL                 | <input type="checkbox"/> WATER CRAFT       | <input type="checkbox"/> AIRCRAFT            |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES              | <input type="checkbox"/> OTHER: _____      |  |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	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	
PENALTIES (amount or percent)			

21-036

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) Los Angeles, CA	DATE 9/15/2024
NAME (Please Print) Evan Staggs		

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

**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 Kings County  
Clerk of the Board

SEP 17 2021

Received by \_\_\_\_\_

**APPLICANT AND PROPERTY INFORMATION**

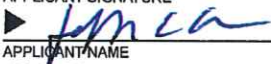
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) CVS Pharmacy, Inc.			EMAIL ADDRESS		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 200 Highland Corporate Drive					
CITY Cumberland	STATE RI	ZIP CODE 02684	DAYTIME TELEPHONE (401) 770-5815	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )
SECURED: ASSESSOR'S PARCEL NUMBER			UNSECURED: ACCOUNT OR TAX BILL NUMBER		

AUTHORIZATION OF AGENT     DESIGNATION OF CALIFORNIA ATTORNEY, STATE BAR NO. \_\_\_\_\_

If the applicant is a corporation, limited partnership, or limited liability company, the authorization must be signed by an officer or authorized employee of the business entity.

NAME OF AGENT OR ATTORNEY Evan Staggs			EMAIL ADDRESS estaggs@deoitte.com		
COMPANY NAME Deloitte Tax LLP					
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 555 West 5th Street, Suite 2700					
CITY Los Angeles	STATE CA	ZIP CODE 90013	DAYTIME TELEPHONE (213) 668-5282	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )

The above named person/company is hereby authorized to act as my agent in this application and may inspect Assessor's records, enter into stipulated agreements, and otherwise settle issues relating to this application or any *Assessment Appeal Application* in this county as indicated above.

APPLICANT SIGNATURE 	APPLICANT TITLE Sr. Director
APPLICANT NAME CVS Pharmacy, Inc.	DATE 09-14-2021

The remaining sections are required only when authorizing an agent. (Not required when designating a California attorney.)

THIS AUTHORIZATION IS FOR CALENDAR YEAR: 2021


Calendar Year is January 1 through December 31. This authorization must be completed for the specific year in which the application is filed.

- CHECK AND INITIAL ONE
- The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on any and all assessments or property located within the county owned by this applicant.  
*ESC* Applicant must initial this statement.
- The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on the 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.

**CERTIFICATION OF AGENT**

- I am an agent for the applicant filing the initial *Assessment Appeal Application*. I hereby certify that a copy of the completed *Assessment Appeal Application*, attached to this authorization, has been forwarded to the applicant named in the application.
- I have been retained as the agent for the applicant who has previously filed an *Assessment Appeal Application*.

If a copy of this form is being submitted, or the form is being submitted electronically, I will produce the original form with original signatures upon request or any action being requested will be denied.

AGENT SIGNATURE 	PRINT AGENT NAME Evan Staggs
AGENT COMPANY NAME Deloitte Tax LLP	EMAIL ADDRESS estaggs@deloitte.com

**AUTHORIZATION OF AGENT FOR MULTIPLE PROPERTIES**  
**THIS AUTHORIZATION IS FOR CALENDAR YEAR: 2021**

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

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**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,  
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](mailto: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](mailto:Diane.Badasci@co.kings.ca.us)>  
**Cc:** Venturella, Catherine <[Catherine.Venturella@co.kings.ca.us](mailto: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 5<sup>th</sup> Street, Suite 2700, Los Angeles, CA 90013-1010  
Tel/Direct: +1 213 688 5282 | Mobile: +1 213 248 4968  
[www.deloitte.com](http://www.deloitte.com)

**From:** Badasci, Diane <[Diane.Badasci@co.kings.ca.us](mailto:Diane.Badasci@co.kings.ca.us)>  
**Sent:** Friday, September 17, 2021 11:11 AM

Check was never Recd.  
Email was not  
responded to.  
INCOMPLETE

**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](mailto: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. \*\*\*\*\***

**This message (including any attachments) contains confidential information intended for a specific individual and purpose, and is protected by law. If you are not the intended recipient, you should delete this message and any disclosure, copying, or distribution of this message, or the taking of any action based on it, by you is strictly prohibited.**

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# 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 above order was passed  
and adopted on \_\_\_\_\_ 2022.  
Catherine Venturella, Clerk to the Board of Supervisors

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

CC: Applicant  
Assessor  
Auditor  
County Counsel



**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 2021-2022  
 Mail to: Clerk of the Board of Supervisors  
 1400 W. Lacey Blvd  
 Hanford, CA 93230

Filed with the Clerk of the Board of Supervisors

SEP 17 2021

Received by:

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**  
 21-037

**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME  
 LONGS DRUG STORES CA LLC LESSEE C/O CVS AS LESSEE

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)  
 200 Highland Corporate Drive

CITY Cumberland	STATE RI	ZIP CODE 02684	DAYTIME TELEPHONE (401) 770-5815	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)  
 Evan Staggs

EMAIL ADDRESS  
 estaggs@deloitte.com

COMPANY NAME  
 Deloitte Tax LLP

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)  
 555 West 5th Street, Suite 2700

CITY Los Angeles	STATE CA	ZIP CODE 90013	DAYTIME TELEPHONE (213) 668-5282	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?

A separate application is required for each parcel

**ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL**

ASSESSOR'S PARCEL NUMBER 010-510-001-000	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION  
 574 West Lacey Boulevard, Hanford, CA 93230

DOING BUSINESS AS (DBA), if appropriate

**PROPERTY TYPE**

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | <input type="checkbox"/> AGRICULTURAL      | <input type="checkbox"/> POSSESSORY INTEREST |
| <input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____      | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND         |
| <input checked="" type="checkbox"/> COMMERCIAL/INDUSTRIAL                 | <input type="checkbox"/> WATER CRAFT       | <input type="checkbox"/> AIRCRAFT            |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES              | <input type="checkbox"/> OTHER: _____      |  |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. 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	
<b>TOTAL</b>	<b>5,004,995</b>	<b>2,502,497</b>	
PENALTIES (amount or percent)			

21-037

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)

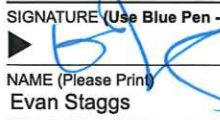
- Are requested.     Are not requested.

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) Los Angeles, CA	DATE
NAME (Please Print) Evan Staggs		

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

**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 Kings County  
Clerk of the Board

SEP 17 2021

Received by \_\_\_\_\_

**APPLICANT AND PROPERTY INFORMATION**

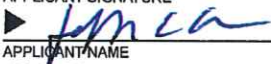
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) CVS Pharmacy, Inc.			EMAIL ADDRESS		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 200 Highland Corporate Drive					
CITY Cumberland	STATE RI	ZIP CODE 02684	DAYTIME TELEPHONE (401) 770-5815	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )
SECURED: ASSESSOR'S PARCEL NUMBER			UNSECURED: ACCOUNT OR TAX BILL NUMBER		

AUTHORIZATION OF AGENT     DESIGNATION OF CALIFORNIA ATTORNEY, STATE BAR NO. \_\_\_\_\_

If the applicant is a corporation, limited partnership, or limited liability company, the authorization must be signed by an officer or authorized employee of the business entity.

NAME OF AGENT OR ATTORNEY Evan Staggs			EMAIL ADDRESS estaggs@deoitte.com		
COMPANY NAME Deloitte Tax LLP					
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 555 West 5th Street, Suite 2700					
CITY Los Angeles	STATE CA	ZIP CODE 90013	DAYTIME TELEPHONE (213) 668-5282	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )

The above named person/company is hereby authorized to act as my agent in this application and may inspect Assessor's records, enter into stipulated agreements, and otherwise settle issues relating to this application or any *Assessment Appeal Application* in this county as indicated above.

APPLICANT SIGNATURE 	APPLICANT TITLE Sr. Director
APPLICANT NAME CVS Pharmacy, Inc.	DATE 09-14-2021

The remaining sections are required only when authorizing an agent. (Not required when designating a California attorney.)

THIS AUTHORIZATION IS FOR CALENDAR YEAR: 2021


Calendar Year is January 1 through December 31. This authorization must be completed for the specific year in which the application is filed.

- CHECK AND INITIAL ONE
- The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on *any and all* assessments or property located within the county owned by this applicant.  
ESC Applicant must initial this statement.
- The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on the *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.

**CERTIFICATION OF AGENT**

- I am an agent for the applicant filing the initial *Assessment Appeal Application*. I hereby certify that a copy of the completed *Assessment Appeal Application*, attached to this authorization, has been forwarded to the applicant named in the application.
- I have been retained as the agent for the applicant who has previously filed an *Assessment Appeal Application*.

If a copy of this form is being submitted, or the form is being submitted electronically, I will produce the original form with original signatures upon request or any action being requested will be denied.

AGENT SIGNATURE 	PRINT AGENT NAME Evan Staggs
AGENT COMPANY NAME Deloitte Tax LLP	EMAIL ADDRESS estaggs@deloitte.com

**AUTHORIZATION OF AGENT FOR MULTIPLE PROPERTIES**  
**THIS AUTHORIZATION IS FOR CALENDAR YEAR: 2021**

AGENT NAME <b>EVAN STAGGS - DELOITTE TAX LLP</b>	APPLICANT NAME <b>CVS PHARMACY, INC.</b>
SECURED: ASSESSOR'S PARCEL NUMBER <b>010-510-001-000</b>	UNSECURED: ACCOUNT OR TAX BILL NUMBER
SECURED: ASSESSOR'S PARCEL NUMBER <b>007-270-003-000</b>	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,  
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](mailto: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](mailto:Diane.Badasci@co.kings.ca.us)>  
**Cc:** Venturella, Catherine <[Catherine.Venturella@co.kings.ca.us](mailto: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 5<sup>th</sup> Street, Suite 2700, Los Angeles, CA 90013-1010  
Tel/Direct: +1 213 688 5282 | Mobile: +1 213 248 4968  
[www.deloitte.com](http://www.deloitte.com)

**From:** Badasci, Diane <[Diane.Badasci@co.kings.ca.us](mailto:Diane.Badasci@co.kings.ca.us)>  
**Sent:** Friday, September 17, 2021 11:11 AM

Check was never Recd.  
Email was not  
responded to.  
INCOMPLETE

**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](mailto: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. \*\*\*\*\***

**This message (including any attachments) contains confidential information intended for a specific individual and purpose, and is protected by law. If you are not the intended recipient, you should delete this message and any disclosure, copying, or distribution of this message, or the taking of any action based on it, by you is strictly prohibited.**

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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 ACTION: 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**

**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 order was passed  
and adopted on \_\_\_\_\_ 2022.  
Catherine Venturella, Clerk to the Board of Supervisors

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

CC: Applicant  
Assessor  
Auditor  
County Counsel

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:

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

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.**

**FINAL FILING DATE: SEPT. 16, 2019**  
**ASSESSMENT ROLL FY 2019-2020**  
 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 19 2019

Received by

APPLICATION NUMBER: Clerk Use Only 19-026
--

**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME 2014 ESA PROJECT COMPANY LLC	EMAIL ADDRESS
---	---------------

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 4353 N 1ST STREET, 4TH FLOOR				
--	--	--	--	--

CITY SAN JOSE	STATE CA	ZIP CODE 95134	DAYTIME TELEPHONE ( )	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )
------------------	-------------	-------------------	--------------------------	----------------------------	----------------------

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) GANGLOFF, DAVID L., JR.	E-MAIL ADDRESS PTAAPPEALS@property-taxes.com
---	---

COMPANY NAME PROPERTY TAX ASSISTANCE CO., INC.
---

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL) GANGLOFF, RONALD W
--

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 16600 WOODRUFF AVE., SUITE 200
---

CITY BELLFLOWER	STATE CA	ZIP CODE 90706	DAYTIME TELEPHONE (562) 282-5912	ALTERNATE TELEPHONE (562) 282-5905 (Admin)	FAX TELEPHONE (562) 920-5775
--------------------	-------------	-------------------	-------------------------------------	---	---------------------------------

<b>AUTHORIZATION OF AGENT</b>	<input checked="" type="checkbox"/> AUTHORIZATION ATTACHED
<i>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.</i>	
<i>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.</i>	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE 	DATE

**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**

ASSESSOR'S PARCEL NUMBER 800-039-395-000	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION EQUIP & SUPPLIES HANFORD	DOING BUSINESS AS (DBA), if appropriate
--	---

**PROPERTY TYPE**

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

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)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	1,209,840	604,920	
PENALTIES (amount or percent)			

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 (\$45.00 per hour)

- 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



BELLFLOWER, CA

SEP 06 2019

NAME (Please Print)

DAVID L. GANGLOFF, JR.

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

**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  
FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020

800-039-395-000

2014 ESA PROJECT COMPANY LLC  
1299 ORLEANS DR  
SUNNYVALE CA 94089

**IMPORTANT MESSAGES**

1. TAX BILL DATE: 06/24/2019
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**

- COUNTY TELEPHONE  
(559) 582-3211
- VALUATION  
EXT. 2486
- TAX RATE  
EXT. 2459
- EXEMPTIONS  
EXT. 2486
- PAYMENTS  
EXT. 2479

	ASSESSED VALUE	X TAX RATE	= GENERAL TAXES
IMPROVEMENTS/FIXTURES	1,209,840		
GROSS TAXABLE VALUE	1,209,840		
NET TAXABLE VALUE	1,209,840	X 1%	12,098.40



12,098.40

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

	ASSESSED VALUE	X TAX RATE	= AGENCY TAXES
(559) 852-2479 HANFORD EL 98 BD	1,209,840	.00018392	222.50
(559) 852-2479 HANFORD EL 16 BD	1,209,840	.00013150	159.08
(559) 852-2479 HANFORD HI 10 R	1,209,840	.00008234	99.60
(559) 852-2479 HANFORD HI 98 B	1,209,840	.00011780	142.50
(559) 852-2479 HANFORD HI 14 REF GOB	1,209,840	.00002509	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 HANFORD HI 16 A	1,209,840	.00007351	88.92
(559) 852-2479 COS/HFD 06-A GOB	1,209,840	.00007000	84.68
(559) 852-2479 COS/HFD 06-B GOB	1,209,840	.00008600	104.04
(559) 852-2479 COS/HFD 06-C GOB	1,209,840	.00014400	174.20

1,412.80

TAXES DUE BY: AUG 31, 2019    **TOTAL**

13,511.20

**THIS TAX IS NOW DUE AND  
PAYABLE**

**MAKE YOUR PAYMENT EARLY TO AVOID**

**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**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) <b>2014 ESA PROJECT CO LLC</b>	EMAIL ADDRESS
---	---------------

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX) <b>4353 N 1ST STREET, 4TH FLOOR</b>					
--	--	--	--	--	--

CITY <b>SAN JOSE</b>	STATE <b>CA</b>	ZIP CODE <b>95134</b>	DAYTIME TELEPHONE ( )	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )
-------------------------	--------------------	--------------------------	--------------------------	----------------------------	----------------------

SECURED: ASSESSORS PARCEL NUMBER <b>ALL PROPERTY IN COUNTY OF KINGS</b>	UNSECURED: ACCOUNT OR TAX BILL NUMBER <b>ALL PROPERTY IN COUNTY OF KINGS</b>
--	---

**AUTHORIZATION OF AGENT**     **DESIGNATION OF CALIFORNIA ATTORNEY, STATE BAR NO.** \_\_\_\_\_

If the applicant is a corporation, limited partnership, or limited liability company, the authorization must be signed by an officer or authorized employee of the business entity.

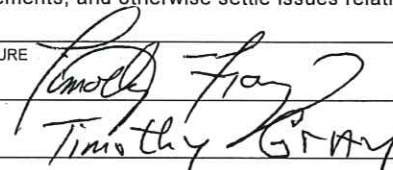
NAME OF AGENT OR ATTORNEY	EMAIL ADDRESS
---------------------------	---------------

COMPANY NAME <b>PROPERTY TAX ASSISTANCE CO., INC.</b>
--

MAILING ADDRESS (STREET ADDRESS OR P.O. BOX) <b>16600 WOODRUFF AVE., STE 200</b>					
---	--	--	--	--	--

CITY <b>BELLFLOWER</b>	STATE <b>CA</b>	ZIP CODE <b>90706</b>	DAYTIME TELEPHONE <b>( 562 ) 920-1864</b>	ALTERNATE TELEPHONE ( )	FAX TELEPHONE <b>( 562 ) 920-5775</b>
---------------------------	--------------------	--------------------------	--	----------------------------	--

The above named person/company is hereby authorized to act as my agent in this application and may inspect Assessor's records, enter into stipulated agreements, and otherwise settle issues relating to this application or any Assessment Appeal Application in this county as indicated above.

APPLICANT SIGNATURE 	APPLICANT TITLE <b>VP</b>
--	------------------------------

APPLICANT NAME <b>Timothy Gray</b>	DATE <b>9/11/2019</b>
---------------------------------------	--------------------------


The remaining sections are required only when authorizing an 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.

CHECK AND INITIAL ONE

The named agent is hereby authorized to file Assessment Appeal Application and transact all business relating to such filings on any and all assessments or property located within the county owned by this applicant.

INITIAL HERE →

 Applicant must initial this statement.

The named agent is hereby authorized to file Assessment Appeal Application and transact all business relating to such filings on the 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.

**CERTIFICATION OF AGENT**

I am an agent for the applicant filing the initial Assessment Appeal Application. I hereby certify that a copy of the completed Assessment Appeal Application, attached to this authorization, has been forwarded to the applicant named in the application.

I have been retained as the agent for the applicant who has previously filed an Assessment Appeal Application.

If a copy of this form is being submitted, or the form is being submitted electronically, I will produce the original form with original signatures upon request or any action being requested will be denied.

AGENT SIGNATURE 	PRINT AGENT NAME <b>DAVID GANGLOFF, JR., CEO</b>
--	---

AGENT COMPANY NAME <b>PROPERTY TAX ASSISTANCE CO., INC.</b>	EMAIL ADDRESS <b>PTAAppeals@property-taxes.com</b>
--	---





# 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 ACTION:** 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: 800-039-298-000**

### 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		
<b>TOTALS</b>	<b>\$1,067,510</b>	<b>\$533,755</b>

## 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: Applicant  
Assessor  
Auditor  
County Counsel



Paid by Property Tax Assistance

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.

Filed with the Kings County Clerk of the Board

SEP 11 2020

Received by [Signature]

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
20-005

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME
2014 ESA PROJECT COMPANY LLC

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
4353 N 1ST STREET, 4TH FLOOR

CITY SAN JOSE STATE CA ZIP CODE 95134 DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
GANGLOFF, DAVID L., JR. E-MAIL ADDRESS
PTAAPPEALS@property-taxes.com

COMPANY NAME
PROPERTY TAX ASSISTANCE CO., INC.

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
16600 WOODRUFF AVE., SUITE 200

CITY BELLFLOWER STATE CA ZIP CODE 90706 DAYTIME TELEPHONE (562) 282-5912 ALTERNATE TELEPHONE (562) 282-5905 FAX TELEPHONE (562) 920-5775

AUTHORIZATION OF AGENT [X] 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

3. PROPERTY IDENTIFICATION INFORMATION

[ ] Yes [X] 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

Table with 3 columns: ASSESSOR'S PARCEL NUMBER (800-039-395-000), ASSESSMENT NUMBER, FEE NUMBER; ACCOUNT NUMBER, TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION EQUIP & SUPPLIES HANFORD DOING BUSINESS AS (DBA), if appropriate

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

Table with 4 columns: 4. VALUE, A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Rows include LAND, IMPROVEMENTS/STRUCTURES, FIXTURES (1,067,510 / 533,755), PERSONAL PROPERTY, MINERAL RIGHTS, TREES & VINES, OTHER, TOTAL (1,067,510 / 533,755), PENALTIES

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)

BELLFLOWER, CA

SEP 02 2020

NAME (Please Print)

DAVID L. GANGLOFF, JR.

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

**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

**IMPORTANT MESSAGES**

1. TAX BILL DATE: 06/22/2020
2. OWNERSHIP ON JANUARY 1ST DETERMINES PARTY RESPONSIBLE TO PAY

800-039-395-000  
2014 ESA PROJECT COMPANY LLC  
4353 N 1ST ST  
SAN JOSE CA 95134

**PROPERTY INFORMATION**

PROPERTY DESCRIPTION  
**EQUIPMENT & SUPPLIES**  
PARCEL NUMBER 800-039-395-000 FEE NUMBER 010-038-000 TAX RATE AREA 002-096  
OWNER AS OF LIEN DATE JANUARY 1st  
2014 ESA PROJECT COMPANY LLC

**ASSESSED VALUES, EXEMPTIONS AND TAXES**

COUNTY TELEPHONE  
(559) 582-3211

VALUATION  
EXT. 2486

TAX RATE  
EXT. 2459

EXEMPTIONS  
EXT. 2486

PAYMENTS  
EXT. 2479

	ASSESSED VALUE	X TAX RATE	= GENERAL TAXES
IMPROVEMENTS/FIXTURES	1,067,510		
GROSS TAXABLE VALUE	1,067,510		
NET TAXABLE VALUE	1,067,510	X 1%	10,675.10

10,675.10

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

	ASSESSED VALUE	X TAX RATE	= AGENCY TAXES
(559)852-2479 HANFORD EL 16B BD	1,067,510	.00017096	182.50
(559)852-2479 HANFORD EL 98 BD	1,067,510	.00017350	185.20
(559)852-2479 HANFORD EL 16 BD	1,067,510	.00008930	95.32
(559)852-2479 HANFORD HI 10 R	1,067,510	.00007731	82.50
(559)852-2479 HANFORD HI 98 B	1,067,510	.00011000	117.42
(559)852-2479 HANFORD HI 14 REF GOB	1,067,510	.00002211	23.58
(559)852-2479 HANFORD HI 04 A	1,067,510	.00023189	247.52
(559)852-2479 HANFORD HI 04 B	1,067,510	.00001564	16.68
(559)852-2479 HANFORD HI 16 A	1,067,510	.00008184	87.36
(559)852-2479 COS/HFD 06-B GOB	1,067,510	.00015000	160.12
(559)852-2479 COS/HFD 06-C GOB	1,067,510	.00015000	160.12

1,358.32

TAXES DUE BY: AUG 31, 2020 **TOTAL** 12,033.42

**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

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

**CURRENT OWNER:**  
2014 ESA PROJECT COMPANY LLC  
4353 N 1ST ST  
SAN JOSE CA 95134

**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**

**APPLICANT AND PROPERTY INFORMATION**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) <b>2014 ESA PROJECT COMPANY LLC</b>				EMAIL ADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX) <b>4353 N 1ST STREET, 4TH FLOOR</b>					
CITY <b>SAN JOSE</b>	STATE <b>CA</b>	ZIP CODE <b>95134</b>	DAYTIME TELEPHONE ( )	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )
SECURED: ASSESSORS PARCEL NUMBER <b>ALL PROPERTY IN COUNTY OF KINGS</b>			UNSECURED: ACCOUNT OR TAX BILL NUMBER <b>ALL PROPERTY IN COUNTY OF KINGS</b>		

AUTHORIZATION OF AGENT     DESIGNATION OF CALIFORNIA ATTORNEY, STATE BAR NO. \_\_\_\_\_

If the applicant is a corporation, limited partnership, or limited liability company, the authorization must be signed by an officer or authorized employee of the business entity.

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 <b>BELLFLOWER</b>	STATE <b>CA</b>	ZIP CODE <b>90706</b>	DAYTIME TELEPHONE <b>(562) 920-1864</b>	ALTERNATE TELEPHONE ( )	FAX TELEPHONE <b>(562) 920-5775</b>
---------------------------	--------------------	--------------------------	--	----------------------------	--

The above named person/company is hereby authorized to act as my agent in this application and may inspect Assessor's records, enter into stipulated agreements, and otherwise settle issues relating to this application or any *Assessment Appeal Application* in this county as indicated above.

APPLICANT SIGNATURE — DocuSigned by: 	APPLICANT TITLE VP
APPLICANT NAME Tim Gray	DATE 8/21/2020

The remaining sections are required only when authorizing an agent. (Not required when designating a California attorney.)

**THIS AUTHORIZATION IS FOR CALENDAR YEAR(S): 2020-2023**  
Calendar Year is January 1 through December 31. This authorization must be completed for the specific year in which the application is filed or years indicated, limited to four consecutive calendar years. See Rule 305(a)(1)(B).

CHECK AND INITIAL ONE

The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on any and all assessments or property located within the county owned by this applicant.  
*Applicant must Initial this statement.*

The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on the 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.*

**CERTIFICATION OF AGENT**

I am an agent for the applicant filing the initial *Assessment Appeal Application*. I hereby certify that a copy of the completed *Assessment Appeal Application*, attached to this authorization, has been forwarded to the applicant named in the application.  
 I have been retained as the agent for the applicant who has previously filed an *Assessment Appeal Application*.

If a copy of this form is being submitted, or the form is being submitted electronically, I will produce the original form with original signatures upon request or any action being requested will be denied.

AGENT SIGNATURE 	PRINT AGENT NAME <b>DAVID GANGLOFF, JR., CEO</b>
AGENT COMPANY NAME <b>PROPERTY TAX ASSISTANCE CO., INC.</b>	EMAIL ADDRESS <b>PTAAppeals@property-taxes.com</b>



**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,

A handwritten signature in blue ink that reads 'Margaret Everitt'. The signature is fluid and cursive.

Margaret Everitt  
Administrative Assistant - Appeals  
(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 ACTION:** 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

### 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

## 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: Applicant  
Assessor  
Auditor  
County Counsel



Paid by Property Tax Assistance

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.

Filed with the Kings County Clerk of the Board

SEP 11 2020

Received by: Maunz

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 20-004

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME 2012 ESA PROJECT CO LLC

EMAIL ADDRESS

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 4353 N 1ST STREET, 4TH FLOOR

CITY SAN JOSE STATE CA ZIP CODE 95134 DAYTIME TELEPHONE ( ) ALTERNATE TELEPHONE ( ) FAX TELEPHONE ( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) GANGLOFF, DAVID L., JR.

E-MAIL ADDRESS PTAAPPEALS@property-taxes.com

COMPANY NAME PROPERTY TAX ASSISTANCE CO., INC.

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 16600 WOODRUFF AVE., SUITE 200

CITY BELLFLOWER STATE CA ZIP CODE 90706 DAYTIME TELEPHONE (562) 282-5912 ALTERNATE TELEPHONE (562) 282-5905 FAX TELEPHONE (562) 920-5775

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

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 800-039-298-000 ASSESSMENT NUMBER FEE NUMBER ACCOUNT NUMBER TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION EQUIP & SUPPLIES HANFORD DOING BUSINESS AS (DBA), if appropriate

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

Table with 4 columns: 4. VALUE, A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Rows include LAND, IMPROVEMENTS/STRUCTURES, FIXTURES (1,077,590 / 538,795), PERSONAL PROPERTY, MINERAL RIGHTS, TREES & VINES, OTHER, TOTAL (1,077,590 / 538,795), PENALTIES.

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

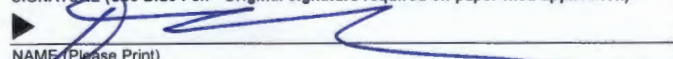
CERTIFICATION

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



BELLFLOWER, CA

SEP 02 2020

NAME (Please Print)

DAVID L. GANGLOFF, JR.

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

PPA3A

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

IMPORTANT MESSAGES

- 1. TAX BILL DATE: 06/22/2020
- 2. OWNERSHIP ON JANUARY 1ST DETERMINES PARTY RESPONSIBLE TO PAY



800-039-298-000

2012 ESA PROJECT COMPANY, LLC  
4353 N 1ST ST  
SAN JOSE CA 95134

PROPERTY INFORMATION

PROPERTY DESCRIPTION  
**EQUIPMENT & SUPPLIES**

PARCEL NUMBER      FEE NUMBER      TAX RATE AREA  
800-039-298-000 011-020-029-000      002-102  
OWNER AS OF LIEN DATE JANUARY 1st  
2012 ESA PROJECT COMPANY, LLC



ASSESSED VALUES, EXEMPTIONS AND TAXES

COUNTY TELEPHONE  
(559) 582-3211

VALUATION  
EXT. 2486

TAX RATE  
EXT. 2459

EXEMPTIONS  
EXT. 2486

PAYMENTS  
EXT. 2479

	ASSESSED VALUE	X TAX RATE	= GENERAL TAXES
IMPROVEMENTS/FIXTURES	1,077,590		
GROSS TAXABLE VALUE	1,077,590		
NET TAXABLE VALUE	1,077,590	X 1%	10,775.90



10,775.90

TAX AGENCY/VOTER APPROVED TAX/FIXED OR SPECIAL CHARGES

	ASSESSED VALUE	X TAX RATE	= AGENCY TAXES
(559) 852-2479 HANFORD EL 16B BD	1,077,590	.00017096	184.22
(559) 852-2479 HANFORD EL 98 BD	1,077,590	.00017350	186.96
(559) 852-2479 HANFORD EL 16 BD	1,077,590	.00008930	96.22
(559) 852-2479 HANFORD HI 10 R	1,077,590	.00007731	83.28
(559) 852-2479 HANFORD HI 98 B	1,077,590	.00011000	118.52
(559) 852-2479 HANFORD HI 14 REF GOB	1,077,590	.00002211	23.80
(559) 852-2479 HANFORD HI 04 A	1,077,590	.00023189	249.86
(559) 852-2479 HANFORD HI 04 B	1,077,590	.00001564	16.84
(559) 852-2479 HANFORD HI 16 A	1,077,590	.00008184	88.18
(559) 852-2479 COS/HFD 06-B GOB	1,077,590	.00015000	161.62
(559) 852-2479 COS/HFD 06-C GOB	1,077,590	.00015000	161.62

1,371.12

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

THIS TAX IS NOW DUE AND  
PAYABLE

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**

**APPLICANT AND PROPERTY INFORMATION**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) <b>2012 ESA PROJECT COMPANY LLC</b>				EMAIL ADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX) <b>4353 N 1ST STREET, 4TH FLOOR</b>					
CITY <b>SAN JOSE</b>	STATE <b>CA</b>	ZIP CODE <b>95134</b>	DAYTIME TELEPHONE ( )	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )
SECURED: ASSESSORS PARCEL NUMBER <b>ALL PROPERTY IN COUNTY OF KINGS</b>			UNSECURED: ACCOUNT OR TAX BILL NUMBER <b>ALL PROPERTY IN COUNTY OF KINGS</b>		

AUTHORIZATION OF AGENT     DESIGNATION OF CALIFORNIA ATTORNEY, STATE BAR NO. \_\_\_\_\_

If the applicant is a corporation, limited partnership, or limited liability company, the authorization must be signed by an officer or authorized employee of the business entity.

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 <b>BELLFLOWER</b>	STATE <b>CA</b>	ZIP CODE <b>90706</b>	DAYTIME TELEPHONE <b>(562) 920-1864</b>	ALTERNATE TELEPHONE ( )	FAX TELEPHONE <b>(562) 920-5775</b>
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The above named person/company is hereby authorized to act as my agent in this application and may inspect Assessor's records, enter into stipulated agreements, and otherwise settle issues relating to this application or any *Assessment Appeal Application* in this county as indicated above.

APPLICANT SIGNATURE — DocuSigned by: 	APPLICANT TITLE VP
APPLICANT NAME Tim Gray	DATE 8/21/2020

The remaining sections are required only when authorizing an agent. (Not required when designating a California attorney.)

**THIS AUTHORIZATION IS FOR CALENDAR YEAR(S): 2020-2023**  
Calendar Year is January 1 through December 31. This authorization must be completed for the specific year in which the application is filed or years indicated, limited to four consecutive calendar years. See Rule 305(a)(1)(B).

CHECK AND INITIAL ONE

The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on any and all assessments or property located within the county owned by this applicant.  
**dg** Applicant must initial this statement.

The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on the 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.

**CERTIFICATION OF AGENT**

I am an agent for the applicant filing the initial *Assessment Appeal Application*. I hereby certify that a copy of the completed *Assessment Appeal Application*, attached to this authorization, has been forwarded to the applicant named in the application.  
 I have been retained as the agent for the applicant who has previously filed an *Assessment Appeal Application*.

If a copy of this form is being submitted, or the form is being submitted electronically, I will produce the original form with original signatures upon request or any action being requested will be denied.

AGENT SIGNATURE 	PRINT AGENT NAME <b>DAVID GANGLOFF, JR., CEO</b>
AGENT COMPANY NAME <b>PROPERTY TAX ASSISTANCE CO., INC.</b>	EMAIL ADDRESS <b>PTAAppeals@property-taxes.com</b>



## 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,

A handwritten signature in blue ink that reads 'Margaret Everitt'. The signature is fluid and cursive, written over a light blue textured background.

Margaret Everitt  
Administrative Assistant - Appeals  
(562) 282-5905  
PTAAppeals@Property-Taxes.com

Enclosure: Check #39500