



Board of Equalization

Regular Meeting Agenda

Board of Equalization Members

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

Date: Tuesday, August 30, 2022
Time: 8:30 a.m.
Place: Board of Supervisors Chambers, Kings County Government Center
1400 W. Lacey Boulevard, Hanford, California 93230

☎ (559) 852-2362 ❖ KCBOE@co.kings.ca.us ❖ website: <https://www.countyofkings.com>

- I. 8:30 AM **CALL TO ORDER**
ROLL CALL – Clerk of the Board

- II. **UNSCHEDULED APPEARANCES**
Any person may directly address the Board of Equalization at this time on any item on the agenda, or on any other items within the subject matter jurisdiction of the Board. Two (2) minutes are allowed for each item.

- III. **APPROVAL OF MINUTES**
 - A. Approval of the minutes from the regular meeting for August 12, 2022.
 - B. Approval of the minutes from the regular meeting for August 16, 2022.
 - C. Approval of the minutes from the regular meeting for August 17, 2022.

- IV. **CONFIDENTIAL DELIBERATIONS**
 - ◆ Assessment Appeal Application No. 20-003

- V. **ADJOURNMENT**



Board of Equalization

Regular Meeting Action Summary

Board of Equalization Members

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

Date: Friday, August 12, 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
MEMBERS PRESENT: JOE NEVES, DOUG VERBOON, CRAIG PEDERSEN, RICHARD FAGUNDES
MEMBERS ABSENT: RICHARD VALLE
- II. **UNSCHEDULED APPEARANCES**
Any person may directly address the Board of Equalization at this time on any item on the agenda, or on any other items within the subject matter jurisdiction of the Board. Two (2) minutes are allowed for each item. None
- III. **APPROVAL OF MINUTES**
A. Approval of the minutes from the regular meeting for August 4, 2022.
ACTION: APPROVED AS PRESENTED (RF, DV, CP, JN-Aye, RV-Absent)
- IV. **CONSENT CALENDAR**
A. Accept a Withdrawal on Application for Changed Assessment No. 20-014 filed by Paramount Property Tax Appeal on behalf of Sunay Hospitality Corp A CA Corp
APN: 023-020-076-000
B. Accept a Withdrawal on Application for Changed Assessment No. 20-030 filed by Ryan LLC on behalf of Aldi as Lessee
APN: 011-530-015-000
C. Accept a Withdrawal on Application for Changed Assessment No. 20-034 filed by Lemoore Hospitality LLC
APN: 023-310-009-000
D. Accept a Withdrawal on Application for Changed Assessment No. 20-035 filed by Mowji, Pankaj & Daksha Rev Trust
APN: 023-310-007-000
E. Accept Stipulation for Reduction of Assessment No. 20-006, filed by Walmart Property Tax Dept. on behalf of Wal-Mart Stores East, LP
APN: 023-470-027-000
F. Accept Stipulation for Reduction of Assessment No. 20-007, filed by Walmart Property Tax Dept. on behalf of Wal-Mart Stores East, LP
APN: 023-470-011-000
G. Accept Stipulation for Reduction of Assessment No. 20-008, filed by Ryan, LLC on behalf of 7-Eleven, Inc.
APN: 023-450-017-000
ACTION: APPROVED AS PRESENTED (DV, CP, RF, JN-Aye, RV-Absent)

V.

REGULAR AGENDA ITEMS

- A. Hold an Appeal Hearing, continued from August 4, 2022, for Application for Changed Assessment 20-EA-12, filed by JC Diversified Enterprises, Inc.
APN: 026-120-003-000
- B. Hold an Appeal Hearing, continued from August 4, 2022, for Application for Changed Assessment 20-EA-13, filed by JC Diversified Enterprises, Inc.
APN: 026-120-003-000
- C. Hold an Appeal Hearing, continued from August 4, 2022, for Application for Changed Assessment 20-EA-14, filed by JC Diversified Enterprises, Inc.
APN: 026-120-003-000

ACTION: THE BOARD OPENED THE CONTINUED HEARING AND RECEIVED EXHIBIT 3 FROM THE ASSESSOR AND HEARD TESTIMONY FROM KRISTINE LEE, ASSESSOR/CLERK-RECORDER ON THE AGREEMENT TERMS THAT WERE APPROVED BY HER OFFICE AND THE APPLICANT, ATTORNEY. THE BOARD HEARD TESTIMONY FROM ROBERT ZUMWALT, ATTORNEY FOR THE APPLICANT STATED THAT ALL PARTIES AGREED TO EXHIBIT 3 SUBMITTED FOR THE RECORD. HE CLOSED WITH ASKING THE BOARD TO APPROVE THE AGREED UPON NUMBERS BACK TO 2016 WHICH IS FOUR YEARS BACK AND TO REQUEST THE EQUIPMENT AGREED UPON BY BOTH PARTIES AS DUPLICATES TO BE ENTERED ON THE ROLL BACK TO 2011. THE ASSESSOR STATED THAT THE APPLICATION WAS FILED IN 2020 AND THE AGREED UPON TERMS WERE FOR FOUR YEARS, 2017, 2018, 2019 AND 2020 AND THAT THE ASSESSOR COULD NOT ENTER THE DUPLICATED EQUIPMENT FOR THE PREVIOUS YEARS AS THEY WERE SUBMITTED BY THE APPLICANT ON THE PROPERTY TAX STATEMENT FOR YEARS 2011-2016. THE BOARD CLOSED THE HEARING AND TOOK THE MATTER UNDER ADVISEMENT FOR DELIBERATIONS AND WILL NOTIFY THE APPLICANT AND ASSESSOR WHEN A DECISION IS MADE.

ROLL CALL – Clerk of the Board

MEMBERS PRESENT: JOE NEVES, DOUG VERBOON, CRAIG PEDERSEN, RICHARD FAGUNDES

MEMBERS ABSENT: RICHARD VALLE

- D. Hold an Appeal Hearing for Application for Changed Assessment 20-003, filed by Coon, Charles R & Jamie Rev Liv Trust.
APN: 009-080-027-000

THE BOARD OPENED THE HEARING AND WAS HEARING TESTIMONY FROM TIM KOCHENDARFER, SENIOR APPRAISER, ASSESSOR'S OFFICE AND DIANE FREEMAN, COUNTY COUNSEL REPRESENTING THE BOARD OF EQUALIZATION STATED THE SUPERVISOR VALLE HAS JOINED THE HEARING AND ASKED EACH PARTY TO STATE IF THERE WERE ANY OBJECTIONS, BOTH PARTIES HAD NO OBJECTIONS AND THE BOARD PROCEEDED TO HEARD TESTIMONY AND RECEIVED EXHIBIT 1 FOR THE RECORD. THE BOARD HEARD TESTIMONY FROM ROBBIE COON, APPLICANT AND RECEIVED EXHIBIT A & B FOR THE RECORD. THE BOARD CLOSED THE HEARING AND TOOK THE MATTER UNDER ADVISEMENT FOR DELIBERATIONS AND WILL NOTIFY THE APPLICANT AND ASSESSOR WHEN A DECISION IS MADE.

VI.

ADJOURNMENT



Board of Equalization

Regular Meeting Action Summary

Board of Equalization Members

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

Date: Tuesday, August 16, 2022
Time: 8:30 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>

The meeting can be attended telephonically, on the Internet by clicking this link:

<https://countyofkings.webex.com/countyofkings/j.php?MTID=mfedf634eaf1da87548c2ad7355eda7a9>

or by sending an email to bosquestions@co.kings.ca.us on the morning of the meeting for an automated email response with the WebEx meeting link information. Members of the public attending via WebEx will have the opportunity to provide public comment during the meeting.

Members of the public who wish to view/observe the meeting virtually can do so via the worldwide web at: www.countyofkings.com and click on the "Join Meeting" button or by clicking this link:

<https://youtu.be/HiQgrVUjPmQ>

Members of the public viewing the meeting through YouTube will not have the ability to provide public comment.

Members of the public who wish to comment may submit written comments on any matter within the Board's subject matter jurisdiction, regardless of whether it is on the agenda for the Board's consideration or action, and those comments will become part of the administrative record of the meeting. Comments will not be read into the record, only the names of who have submitted comments will be read into the record. Written comments received by the Clerk of the Board of Supervisors no later than 8:00 a.m. on the morning of the noticed meeting will be included in the record, those comments received after 8:00 a.m. will become part of the record of the next meeting. Email is not monitored during the meeting. To submit written comments by email, please forward them to bosquestions@co.kings.ca.us or by U.S. Mail, please forward them to:
Clerk of the Board of Supervisors, County of Kings, 1400 W. Lacey Blvd., Hanford, CA 93230.

- I. 8:30 AM CALL TO ORDER
ROLL CALL – Clerk of the Board
MEMBERS PRESENT: JOE NEVES, RICHARD VALLE, DOUG VERBOON, RICHARD FAGUNDES
MEMBERS ABSENT: CRAIG PEDERSEN
- II. UNSCHEDULED APPEARANCES
Any person may directly address the Board of Equalization at this time on any item on the agenda, or on any other items within the subject matter jurisdiction of the Board. Two (2) minutes are allowed for each item. None
- III. REGULAR AGENDA ITEMS
A. Assessor - Kristine Lee
1. Consider accepting the report on the Assessment Roll as continued from the July 18, 2022 meeting.
ACTION: APPROVED THE REPORT AS PRESENTED (DV, RF, RF, JN-Aye, CP-Absent)
- IV. ADJOURNMENT



Board of Equalization

Regular Meeting Action Summary

Board of Equalization Members

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

Date: 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>

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ROLL CALL – Clerk of the Board
Pledge of Allegiance
MEMBERS PRESENT: JOE NEVES, RICHARD VALLE, DOUG VERBOON, RICHARD FAGUNDES
MEMBERS ABSENT: CRAIG PEDERSEN
- II. UNSCHEDULED APPEARANCES**
Any person may directly address the Board of Equalization at this time on any item on the agenda, or on any other items within the subject matter jurisdiction of the Board. Two (2) minutes are allowed for each item. None
- III. 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.
- ACTION: APPROVED CONSENT CALENDAR AS PRESENTED (DV, RF, RV, JN-Aye, CP-Absent)**
- 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
- THE BOARD OPENED THE HEARING AND THE APPLICANT AND/OR AGENT WERE NOT PRESENT IN CHAMBERS. THE BOARD ASKED FOR AFFIRMATION OF THE MEANS THAT THE APPLICANT AND/OR AGENT WERE NOTIFIED OF TODAY'S HEARING. THE CLERK OF THE BOARD STAFF AND ASSESSORS' OFFICE STAFF STATED THAT NOTIFICATION OF THE HEARING DATE WAS SENT BY U.S. MAIL AND BY ELECTRONIC MAIL AND NO RESPONSE HAS BEEN RECEIVED TO DATE. THE BOARD ACCEPTED A REPORT BY DIANE FREEMAN, COUNSEL FOR THE BOARD OF EQUALIZATION TO CREATE A RECORD OF TODAY'S PROCEEDINGS AND PURSUANT TO REVENUE AND TAXATION CODE 1604 (C) THE APPLICATION WAS NOT HEARD WITHIN THE REQUIRED TWO-YEAR PERIOD AND THE BOARD MUST ACCEPT THE APPLICANTS OPINION OF VALUE AS STATED ON THE 2019 ASSESSMENT APPEAL APPLICATION, NO. 19-025. THE BOARD DISCUSSED THE LOSS OF REVENUE AND DIRECTED STAFF TO DETERMINE IF EXISTING AMERICAN RESCUE PLAN ACT FUNDING COULD BE USED TO OFFSET THE LOSS DUE TO STAFFING ISSUES DURING THE APPLICATION PROCESSING ARISING FROM THE COVID-19 PANDEMIC AND THE HEARING WAS CLOSED. ACTION: APPROVED AS PRESENTED (DV, RV, RF, JN-Aye, CP-Absent)**

- 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

THE BOARD OPENED THE HEARING AND THE APPLICANT AND/OR AGENT WERE NOT PRESENT IN CHAMBERS. THE BOARD ASKED FOR AFFIRMATION OF THE MEANS THAT THE APPLICANT AND/OR AGENT WERE NOTIFIED OF TODAY'S HEARING. THE CLERK OF THE BOARD STAFF AND ASSESSORS' OFFICE STAFF STATED THAT NOTIFICATION OF THE HEARING DATE WAS SENT BY U.S. MAIL AND BY ELECTRONIC MAIL AND NO RESPONSE HAS BEEN RECEIVED TO DATE. THE BOARD CLOSED THE HEARING. ACTION: DENY THE APPEAL DUE TO LACK OF APPEARANCE (DV, RV, RF, JN-Aye, CP-Absent)

- 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

THE BOARD OPENED THE HEARING AND THE APPLICANT AND/OR AGENT WERE NOT PRESENT IN CHAMBERS. THE BOARD ASKED FOR AFFIRMATION OF THE MEANS THAT THE APPLICANT AND/OR AGENT WERE NOTIFIED OF TODAY'S HEARING. THE CLERK OF THE BOARD STAFF AND ASSESSORS' OFFICE STAFF STATED THAT NOTIFICATION OF THE HEARING DATE WAS SENT BY U.S. MAIL AND BY ELECTRONIC MAIL AND NO RESPONSE HAS BEEN RECEIVED TO DATE. THE BOARD CLOSED THE HEARING. ACTION: DENY THE APPEAL DUE TO LACK OF APPEARANCE (DV, RV, RF, JN-Aye, CP-Absent)

V.

ADJOURNMENT

THE MEETING WAS ADJOURNED AT 9:12 A.M.