



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