



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>

- I. 9:00 AM CALL TO ORDER**
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.