



# 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:** Thursday, December 1, 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 ❖ [KCBOE@co.kings.ca.us](mailto:KCBOE@co.kings.ca.us) ❖ 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. **APPROVAL OF MINUTES**  
A. Approval of the minutes from the regular meeting for August 30, 2022.
- IV. **CONSENT CALENDAR**
- A. Accept a Withdrawal on Application for Changed Assessment No. 21-013 filed by Property Tax Resources, LLC on behalf of Aquamarine Westside, LLC APN: 026-260-004-000
  - B. Accept a Withdrawal on Application for Changed Assessment No. 21-014 filed by Property Tax Resources, LLC on behalf of Aquamarine Westside, LLC APN: 026-260-009-000
  - C. Accept a Withdrawal on Application for Changed Assessment No. 21-015 filed by Property Tax Resources, LLC on behalf of Aquamarine Westside, LLC APN: 026-260-028-000
  - D. Accept a Withdrawal on Application for Changed Assessment No. 21-016 filed by Property Tax Resources, LLC on behalf of Aquamarine Westside, LLC APN: 026-260-034-000
  - E. Accept a Withdrawal on Application for Changed Assessment No. 21-017 filed by Property Tax Resources, LLC on behalf of Aquamarine Westside, LLC APN: 026-260-039-000
  - F. Accept Stipulation for Reduction of Assessment No. 19-028, filed by Law Office of Peter Michaels on behalf of Solar Kansas South, LLC APN: 850-003-286-000
  - G. Accept Stipulation for Reduction of Assessment No. 20-033, filed by Law Office of Peter Michaels on behalf of Solar Kansas South, LLC APN: 850-003-286-000
  - H. Accept Stipulation for Reduction of Assessment No. 21-033, filed by Law Office of Peter Michaels on behalf of Solar Kansas South, LLC APN: 850-003-286-000

**CONSENT CALENDAR CONTINUED**

- I. Accept Stipulation for Reduction of Assessment No. 22-040,  
filed by Law Office of Peter Michaels on behalf of Solar Kansas South, LLC  
APN: 850-003-286-000

**V.**

**REGULAR AGENDA ITEMS**

- A. Hold an Appeal Hearing for Application for Changed Assessment 18-023EA14, filed by Property Tax Assistance Co., Inc./Altus Group U.S., Inc. on behalf of 2012 ESA Project Co., LLC  
APN: 800-039-298-000
- B. Hold an Appeal Hearing for Application for Changed Assessment 18-023EA15, filed by Property Tax Assistance Co., Inc./Altus Group U.S., Inc. on behalf of 2012 ESA Project Co., LLC  
APN: 800-039-298-000
- C. Hold an Appeal Hearing for Application for Changed Assessment 18-023EA16, filed by Property Tax Assistance Co., Inc./Altus Group U.S., Inc. on behalf of 2012 ESA Project Co., LLC  
APN: 800-039-298-000
- D. Hold an Appeal Hearing for Application for Changed Assessment 18-023EA17, filed by Property Tax Assistance Co., Inc./Altus Group U.S., Inc. on behalf of 2012 ESA Project Co., LLC  
APN: 800-039-298-000
- E. Hold an Appeal Hearing for Application for Changed Assessment 19-025, filed by Property Tax Assistance Co., Inc./Altus Group U.S., Inc. on behalf of 2012 ESA Project Co., LLC  
APN: 800-039-298-000
- F. Hold an Appeal Hearing for Application for Changed Assessment 21-035, filed by Altus Group U.S., Inc. on behalf of 2012 ESA Project Co., LLC  
APN: 800-039-298-000

**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 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](mailto:KCBOE@co.kings.ca.us) ❖ website: <https://www.countyofkings.com>

- I. 8:30 AM **CALL TO ORDER**  
ROLL CALL – Clerk of the Board  
ALL MEMBERS PRESENT
  
- 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 12, 2022.  
**ACTION: APPROVED AS PRESENTED (DV, RV, CP, RF, JN - Aye)**
  
  - B. Approval of the minutes from the regular meeting for August 16, 2022.  
**ACTION: APPROVED AS PRESENTED (DV, RF, RV, JN – Aye; CP - Abstain)**
  
  - C. Approval of the minutes from the regular meeting for August 17, 2022.  
**ACTION: APPROVED AS PRESENTED (DV, RV, RF, JN – Aye; CP - Abstain)**
  
- IV. **CONFIDENTIAL DELIBERATIONS**
  - ♦ Assessment Appeal Application No. 20-003  
**Prior hearing began and continued today to discuss under advisement.**
  
- 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

December 1, 2022

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: **Application for Changed Assessment 21-013**

RECOMMENDED ACTION: **Accept a Withdrawal on Application for Changed Assessment No. 21-013 filed by Property Tax Resources, LLC on behalf of Aquamarine Westside, LLC APN: 026-260-004-000**

DISCUSSION:

The County Assessor recommended acceptance of the withdrawal as presented by the applicant.

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## 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 WITHDRAWAL**

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

OCT 21 2022

Kings County Board of Equalization  
ATTN: Clerk of the Board  
1400 W. Lacey Blvd.  
Hanford, CA 93230

Or email to:  
diane.badasci@co.kings.ca.us

Received by D. Badasci via email

**APPLICANT AND PROPERTY INFORMATION**

NAME OF APPLICANT Aquamarine Westside, LLC					HEARING DATE <i>if applicable</i> 12/1/2022	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) P.O. Box 131237					EMAIL ADDRESS	
CITY Carlsbad	STATE CA	ZIP CODE 92013	DAYTIME TELEPHONE ( ) ( )	ALTERNATE TELEPHONE ( ) ( )	FAX TELEPHONE ( ) ( )	

I no longer wish to pursue an assessment appeal on the property, or properties, indicated below and hereby request that the *Assessment Appeal Application* be withdrawn.

APPLICATION NUMBER 21-013	PARCEL, ACCOUNT OR TAX BILL NUMBER 026-260-004
APPLICATION NUMBER 21-014	PARCEL, ACCOUNT OR TAX BILL NUMBER 026-260-009
APPLICATION NUMBER 21-015	PARCEL, ACCOUNT OR TAX BILL NUMBER 026-260-028


ADDITIONAL AFFECTED APPLICATIONS ARE LISTED ON ATTACHMENT. NUMBER OF PAGES ATTACHED: 1

An *Assessment Appeal Application* may be withdrawn at any time prior to or at the time of the hearing upon submission of this request, unless the Assessor has given the applicant a written notice of an intention to recommend an increase in the assessed value of the property. Additionally, the county Board can decide to review an assessment even though the Assessor and applicant may have agreed to withdraw the appeal.

Withdrawals are final and will conclude any further action on the appeal. No conditional withdrawals will be accepted.

**CERTIFICATION**

***I certify that I am authorized to transact all business relating to the above filing, including this withdrawal of the Assessment Appeal Application.***

SIGNATURE 	DATE 10/20/2022
PRINT NAME OF AUTHORIZED SIGNER Chelley Becker	TITLE Senior Director
COMPANY NAME Property Tax Resources, LLC	EMAIL ADDRESS chelley.becker@ptaxresources.com

FILING STATUS

OWNER  AGENT  ATTORNEY  SPOUSE  REGISTERED DOMESTIC PARTNER  CHILD  PARENT  PERSON AFFECTED

CALIFORNIA ATTORNEY, STATE BAR NUMBER: \_\_\_\_\_  CORPORATE OFFICER OR DESIGNATED EMPLOYEE

**FOR COUNTY BOARD USE ONLY**

- The withdrawal request is accepted and will conclude any further action on the appeal.
- The withdrawal request is denied. The Assessor has delivered a notice of increase. Your appeal will be set for hearing, in which you will be notified of the date no less than 45 days prior to the hearing date.
- The withdrawal request is denied by the appeals board. In accordance with section 1610.8, the appeals board has the authority to proceed with an assessment review to determine the full value of the property or other issues.

ATTEST BY COUNTY BOARD:

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CLERK OF THE BOARD



# COUNTY OF KINGS BOARD OF EQUALIZATION

GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 (559) 852-2362  
Catherine Venturella, Clerk of the Board of Supervisors

## AGENDA ITEM

December 1, 2022

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**SUBMITTED BY:** BOARD OF EQUALIZATION  
**SUBJECT:** Application for Changed Assessment 21-014  
**RECOMMENDED ACTION:** Accept a Withdrawal on Application for Changed Assessment No. 21-014  
filed by Property Tax Resources, LLC on behalf of Aquamarine Westside, LLC  
APN: 026-260-009-000

**DISCUSSION:**

The County Assessor recommended acceptance of the withdrawal as presented by the applicant.

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## BOARD ACTION

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

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

Cc: Applicant  
Assessor  
Auditor  
County Counsel



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Clerk of the Board

OCT 21 2022

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SIGNATURE 	DATE 10/20/2022
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COMPANY NAME Property Tax Resources, LLC	EMAIL ADDRESS chelley.becker@ptaxresources.com

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DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CLERK OF THE BOARD





# COUNTY OF KINGS BOARD OF EQUALIZATION

GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 (559) 852-2362  
Catherine Venturella, Clerk of the Board of Supervisors

## AGENDA ITEM

December 1, 2022

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**SUBMITTED BY:** BOARD OF EQUALIZATION  
**SUBJECT:** Application for Changed Assessment 21-015  
**RECOMMENDED ACTION:** Accept a Withdrawal on Application for Changed Assessment No. 21-015  
filed by Property Tax Resources, LLC on behalf of Aquamarine Westside, LLC  
APN: 026-260-028-000

**DISCUSSION:**

The County Assessor recommended acceptance of the withdrawal as presented by the applicant.

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## BOARD ACTION

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

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

Cc: Applicant  
Assessor  
Auditor  
County Counsel

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OCT 21 2022

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DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CLERK OF THE BOARD



# COUNTY OF KINGS BOARD OF EQUALIZATION

GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 (559) 852-2362  
Catherine Venturella, Clerk of the Board of Supervisors

## AGENDA ITEM

December 1, 2022

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: **Application for Changed Assessment 21-016**

RECOMMENDED ACTION: **Accept a Withdrawal on Application for Changed Assessment No. 21-016 filed by Property Tax Resources, LLC on behalf of Aquamarine Westside, LLC APN: 026-260-034-000**

DISCUSSION:

The County Assessor recommended acceptance of the withdrawal as presented by the applicant.

## BOARD ACTION

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

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

Cc: Applicant  
Assessor  
Auditor  
County Counsel

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OCT 21 2022

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NAME OF APPLICANT Aquamarine Westside, LLC					HEARING DATE <i>if applicable</i> 12/1/2022	
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CITY Carlsbad	STATE CA	ZIP CODE 92013	DAYTIME TELEPHONE ( ) ( )	ALTERNATE TELEPHONE ( ) ( )	FAX TELEPHONE ( ) ( )	

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APPLICATION NUMBER 21-016	PARCEL, ACCOUNT OR TAX BILL NUMBER 026-260-034
APPLICATION NUMBER 21-017	PARCEL, ACCOUNT OR TAX BILL NUMBER 026-260-039
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER

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DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CLERK OF THE BOARD



# COUNTY OF KINGS BOARD OF EQUALIZATION

GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 (559) 852-2362  
Catherine Venturella, Clerk of the Board of Supervisors

## AGENDA ITEM

December 1, 2022

---

**SUBMITTED BY:** BOARD OF EQUALIZATION  
**SUBJECT:** Application for Changed Assessment 21-017  
**RECOMMENDED ACTION:** Accept a Withdrawal on Application for Changed Assessment No. 21-017  
filed by Property Tax Resources, LLC on behalf of Aquamarine Westside, LLC  
APN: 026-260-039-000

**DISCUSSION:**

The County Assessor recommended acceptance of the withdrawal as presented by the applicant.

---

## 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 WITHDRAWAL**

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Filed with the Kings County  
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OCT 21 2022

Kings County Board of Equalization  
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Or email to:  
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PRINT NAME OF AUTHORIZED SIGNER Chelley Becker	TITLE Senior Director
COMPANY NAME Property Tax Resources, LLC	EMAIL ADDRESS chelley.becker@ptaxresources.com

FILING STATUS

OWNER  AGENT  ATTORNEY  SPOUSE  REGISTERED DOMESTIC PARTNER  CHILD  PARENT  PERSON AFFECTED

CALIFORNIA ATTORNEY, STATE BAR NUMBER: \_\_\_\_\_  CORPORATE OFFICER OR DESIGNATED EMPLOYEE

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ATTEST BY COUNTY BOARD:

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CLERK OF THE BOARD



# COUNTY OF KINGS BOARD OF EQUALIZATION

GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 (559) 852-2362  
Catherine Venturella, Clerk of the Board of Supervisors

## AGENDA ITEM

December 1, 2022

**SUBMITTED BY:** BOARD OF EQUALIZATION

**SUBJECT:** Application for Changed Assessment 19-028

**RECOMMENDED ACTION:** Accept Stipulation for Reduction of Assessment No. 19-028,  
filed by Law Office of Peter Michaels on behalf of Solar Kansas South, LLC  
APN: 850-003-286-000

### DISCUSSION:

The facts upon which the change in assessed value is based are as follows:

A review of various information pertaining to the valuation of solar equipment revealed that the replacement cost new component of the factor applied to the equipment in question has diminished significantly since the acquisition of the system in 2013. Consequently, it has been agreed between the applicant and the Assessor that a 12-year life factor better represents the actual value of the equipment for each year under appeal.

	Assessor's Roll Value	Corrected Assessed Value
LAND		
IMPROVEMENTS/STRUCTURES	\$486,000	\$486,000
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES	\$65,379,399	\$47,415,692
PERSONAL PROPERTY	\$104,301	\$200,704
TOTALS	\$65,969,700	\$48,102,396

## 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



County of Kings  
 Kristine Lee, Assessor  
 County Government Center  
 1400 W Lacey Blvd  
 Hanford, CA 93230  
 (559) 852-2486

**STIPULATION AGREEMENT**

To be completed by the Assessor and filed with the Clerk of the Board at the address shown.

Filed with the Kings County  
 Clerk of the Board

NOV 14 2022

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

**BEFORE THE COUNTY BOARD**

COUNTY OF Kings, STATE OF CALIFORNIA

**IN THE MATTER OF THE APPLICATION OF:**

Solar Kansas South, LLC  
 NAME OF APPLICANT

19-028  
 APPLICATION NUMBER(S)  
850-003-286-000  
 PARCEL OR FILE NUMBER(S)

**STIPULATION TO VALUE**

For the *Assessment Appeal Application* referenced above, the applicant and the Assessor stipulate the following:

1. This stipulation agreement is made pursuant to Revenue and Taxation Code section 1607 and becomes effective only upon acceptance by the County Board.
2. The corrected assessed value of the property described in the application and enrolled upon the assessment roll for the year indicated shall be as hereafter set forth. The Assessor has reviewed the values and is now of the opinion that the full taxable value of the property, as of the lien date or event date (for change in ownership or new construction), should have been the values listed below as "Corrected Assessed Value."

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

Assessment Year 2019-2020 <u>X</u> Regular <u>  </u> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	0	0	0	0
IMPROVEMENTS/ STRUCTURES	486,000	486,000	486,000	0
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	65,379,399	33,896,190	47,415,692	-17,963,707
PERSONAL PROPERTY	104,301	617,810	200,704	96,403
TOTALS	65,969,700	35,000,000	48,102,396	-17,867,304
PENALTY				

3. The facts upon which the change in assessed value is based are as follows:

A review of various information pertaining to the valuation of solar equipment revealed that the replacement cost new component of the factor applied to the equipment in question has diminished significantly since the acquisition of the system in 2013. Consequently, it has been agreed between the applicant and the Assessor that a 12-year life factor better represents the actual value of the equipment for each year under appeal.

The undersigned respectfully requests that the County Board accept the stipulation, waive the appearance of the applicant, and change the assessed value in accordance with Revenue and Taxation Code section 1610.8 and the California Constitution, Article XIII, section 16.

The applicant understands that in the event this stipulation agreement is not approved by the County Board prior to the time that taxes, or any portion thereof, become due, payment shall be made in accordance with the appropriate provisions of the Revenue and Taxation Code.

Further, applicant understands that the County Board may reject this stipulation agreement, and set or reset this application for hearing, pursuant to Revenue and Taxation Code section 1607.

I hereby stipulate to the values for the subject property, as stated in the "Corrected Assessed Value" section of this agreement. If the corrected value(s) is approved by the County Board, the stipulation agreement also constitutes a withdrawal of the Assessment Appeal Application.

SIGNATURE <u>1</u> <u>Peter Michaels</u>	DATE EXECUTED <u>11/11/2022</u>
NAME OF AUTHORIZED SIGNER <u>319F29F9D685B90805F96367F1F4A41A</u> <small>readySign</small> <b>Peter Michaels</b>	TITLE

FILING STATUS

OWNER  AGENT  ATTORNEY  SPOUSE  REGISTERED DOMESTIC PARTNER  CHILD  PARENT  PERSON AFFECTED

CALIFORNIA ATTORNEY, STATE BAR NUMBER: 093212  CORPORATE OFFICER OR DESIGNATED EMPLOYEE

SIGNATURE OF COUNTY ASSESSOR <u>1</u> <u>Kristine Lee</u>	PRINT NAME OF COUNTY ASSESSOR <u>Kristine Lee</u>
SIGNATURE OF COUNTY COUNSEL <u>FFE3EC50B033C60DD85F339DBA585345</u> <small>readySign</small> <u>1</u> <u>Diane Walker Freeman</u>	PRINT NAME OF COUNTY COUNSEL <u>Diane Freeman</u>

52DA2F874E65B3089E0E9F2495BF31F1 readySign **FOR COUNTY BOARD USE ONLY**

The stipulation agreement is approved and appearance is waived. The full value of the property in question is changed in accordance with Revenue and Taxation Code section 1607.

The stipulation agreement is rejected, and the *Assessment Appeal Application* is set for hearing on: \_\_\_\_\_ DATE

ATTEST BY COUNTY BOARD:

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CLERK OF THE BOARD





# COUNTY OF KINGS BOARD OF EQUALIZATION

GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 (559) 852-2362  
Catherine Venturella, Clerk of the Board of Supervisors

## AGENDA ITEM

December 1, 2022

**SUBMITTED BY:** BOARD OF EQUALIZATION

**SUBJECT:** Application for Changed Assessment 20-033

**RECOMMENDED ACTION:** Accept Stipulation for Reduction of Assessment No. 20-033,  
filed by Law Office of Peter Michaels on behalf of Solar Kansas South, LLC  
APN: 850-003-286-000

### DISCUSSION:

The facts upon which the change in assessed value is based are as follows:

A review of various information pertaining to the valuation of solar equipment revealed that the replacement cost new component of the factor applied to the equipment in question has diminished significantly since the acquisition of the system in 2013. Consequently, it has been agreed between the applicant and the Assessor that a 12-year life factor better represents the actual value of the equipment for each year under appeal.

	Assessor's Roll Value	Corrected Assessed Value
LAND		
IMPROVEMENTS/STRUCTURES	\$495,720	\$495,720
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES	\$62,241,315	\$41,268,283
PERSONAL PROPERTY	\$104,293	\$180,789
TOTALS	\$62,841,328	\$41,944,792

## 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

**STIPULATION AGREEMENT**

To be completed by the Assessor and filed with the Clerk of the Board at the address shown.

Filed with the Kings County  
Clerk of the Board

NOV 14 2022

Received by:

County of Kings  
Kristine Lee, Assessor  
County Government Center  
1400 W Lacey Blvd  
Hanford, CA 93230  
(559) 852-2486

**BEFORE THE COUNTY BOARD**

COUNTY OF Kings, STATE OF CALIFORNIA

**IN THE MATTER OF THE APPLICATION OF:**

Solar Kansas South, LLC

NAME OF APPLICANT

20-033

APPLICATION NUMBER(S)

850-003-286-000

PARCEL OR FILE NUMBER(S)

**STIPULATION TO VALUE**

For the *Assessment Appeal Application* referenced above, the applicant and the Assessor stipulate the following:

1. This stipulation agreement is made pursuant to Revenue and Taxation Code section 1607 and becomes effective only upon acceptance by the County Board.
2. The corrected assessed value of the property described in the application and enrolled upon the assessment roll for the year indicated shall be as hereafter set forth. The Assessor has reviewed the values and is now of the opinion that the full taxable value of the property, as of the lien date or event date (for change in ownership or new construction), should have been the values listed below as "Corrected Assessed Value."

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

Assessment Year 2020-2021 <u>X</u> Regular <u>  </u> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	0	0	0	0
IMPROVEMENTS/ STRUCTURES	495,720	495,720	495,720	0
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	62,241,315	33,929,370	41,268,283	-20,973,032
PERSONAL PROPERTY	104,293	574,910	180,789	76,496
TOTALS	62,841,328	35,000,000	41,944,792	-20,896,536
PENALTY				

3. The facts upon which the change in assessed value is based are as follows:

A review of various information pertaining to the valuation of solar equipment revealed that the replacement cost new component of the factor applied to the equipment in question has diminished significantly since the acquisition of the system in 2013. Consequently, it has been agreed between the applicant and the Assessor that a 12-year life factor better represents the actual value of the equipment for each year under appeal.

The undersigned respectfully requests that the County Board accept the stipulation, waive the appearance of the applicant, and change the assessed value in accordance with Revenue and Taxation Code section 1610.8 and the California Constitution, Article XIII, section 16.

The applicant understands that in the event this stipulation agreement is not approved by the County Board prior to the time that taxes, or any portion thereof, become due, payment shall be made in accordance with the appropriate provisions of the Revenue and Taxation Code.

Further, applicant understands that the County Board may reject this stipulation agreement, and set or reset this application for hearing, pursuant to Revenue and Taxation Code section 1607.

I hereby stipulate to the values for the subject property, as stated in the "Corrected Assessed Value" section of this agreement. If the corrected value(s) is approved by the County Board, the stipulation agreement also constitutes a withdrawal of the Assessment Appeal Application.

SIGNATURE ↓ <i>Peter Michaels</i>	DATE EXECUTED <b>11/11/2022</b>
NAME OF AUTHORIZED SIGNER <b>Peter Michaels</b> 319F24F9D6B5B90805F96367F1F4A41A	TITLE <b>Agent/Attorney</b>

FILING STATUS

OWNER  AGENT  ATTORNEY  SPOUSE  REGISTERED DOMESTIC PARTNER  CHILD  PARENT  PERSON AFFECTED

CALIFORNIA ATTORNEY, STATE BAR NUMBER: **093212**  CORPORATE OFFICER OR DESIGNATED EMPLOYEE

SIGNATURE OF COUNTY ASSESSOR ↓ <i>Kristine Lee</i>	PRINT NAME OF COUNTY ASSESSOR <b>Kristine Lee</b>
SIGNATURE OF COUNTY COUNSEL ↓ <i>Diane Walker Freeman</i>	PRINT NAME OF COUNTY COUNSEL <b>Diane Freeman</b>

**FOR COUNTY BOARD USE ONLY**

The stipulation agreement is approved and appearance is waived. The full value of the property in question is changed in accordance with Revenue and Taxation Code section 1607.

The stipulation agreement is rejected, and the *Assessment Appeal Application* is set for hearing on: \_\_\_\_\_ DATE

ATTEST BY COUNTY BOARD:

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CLERK OF THE BOARD







# COUNTY OF KINGS BOARD OF EQUALIZATION

GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 (559) 852-2362  
Catherine Venturella, Clerk of the Board of Supervisors

## AGENDA ITEM

December 1, 2022

**SUBMITTED BY:** BOARD OF EQUALIZATION

**SUBJECT:** Application for Changed Assessment 21-033

**RECOMMENDED ACTION:** Accept Stipulation for Reduction of Assessment No. 21-033,  
filed by Law Office of Peter Michaels on behalf of Solar Kansas South, LLC  
APN: 850-003-286-000

### DISCUSSION:

The facts upon which the change in assessed value is based are as follows:

A review of various information pertaining to the valuation of solar equipment revealed that the replacement cost new component of the factor applied to the equipment in question has diminished significantly since the acquisition of the system in 2013. Consequently, it has been agreed between the applicant and the Assessor that a 12-year life factor better represents the actual value of the equipment for each year under appeal.

	Assessor's Roll Value	Corrected Assessed Value
LAND		
IMPROVEMENTS/STRUCTURES	\$500,856	\$500,856
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES	\$59,077,330	\$35,157,169
PERSONAL PROPERTY	\$134,135	\$182,736
TOTALS	\$59,712,321	\$35,840,761

## 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

**STIPULATION AGREEMENT**

To be completed by the Assessor and filed with the Clerk of the Board at the address shown.

Filed with the Kings County  
Clerk of the Board

NOV 14 2022

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

County of Kings  
Kristine Lee, Assessor  
County Government Center  
1400 W Lacey Blvd  
Hanford, CA 93230  
(559) 852-2486

**BEFORE THE COUNTY BOARD**

COUNTY OF Kings, STATE OF CALIFORNIA

**IN THE MATTER OF THE APPLICATION OF:**

Solar Kansas South, LLC  
NAME OF APPLICANT

21-033

APPLICATION NUMBER(S)

850-003-286-000

PARCEL OR FILE NUMBER(S)

**STIPULATION TO VALUE**

For the *Assessment Appeal Application* referenced above, the applicant and the Assessor stipulate the following:

1. This stipulation agreement is made pursuant to Revenue and Taxation Code section 1607 and becomes effective only upon acceptance by the County Board.
2. The corrected assessed value of the property described in the application and enrolled upon the assessment roll for the year indicated shall be as hereafter set forth. The Assessor has reviewed the values and is now of the opinion that the full taxable value of the property, as of the lien date or event date (for change in ownership or new construction), should have been the values listed below as "Corrected Assessed Value."

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

Assessment Year 2021-2022 <u>X</u> Regular <u>  </u> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	0	0	0	0
IMPROVEMENTS/ STRUCTURES	500,856	500,856	500,856	0
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	59,077,330	33,961,514	35,157,169	-23,920,161
PERSONAL PROPERTY	134,135	537,630	182,736	48,601
TOTALS	59,712,321	35,000,000	35,840,761	-23,871,560
PENALTY				

3. The facts upon which the change in assessed value is based are as follows:

A review of various information pertaining to the valuation of solar equipment revealed that the replacement cost new component of the factor applied to the equipment in question has diminished significantly since the acquisition of the system in 2013. Consequently, it has been agreed between the applicant and the Assessor that a 12-year life factor better represents the actual value of the equipment for each year under appeal.

The undersigned respectfully requests that the County Board accept the stipulation, waive the appearance of the applicant, and change the assessed value in accordance with Revenue and Taxation Code section 1610.8 and the California Constitution, Article XIII, section 16.

The applicant understands that in the event this stipulation agreement is not approved by the County Board prior to the time that taxes, or any portion thereof, become due, payment shall be made in accordance with the appropriate provisions of the Revenue and Taxation Code.

Further, applicant understands that the County Board may reject this stipulation agreement, and set or reset this application for hearing, pursuant to Revenue and Taxation Code section 1607.

I hereby stipulate to the values for the subject property, as stated in the "Corrected Assessed Value" section of this agreement. If the corrected value(s) is approved by the County Board, the stipulation agreement also constitutes a withdrawal of the Assessment Appeal Application.

SIGNATURE 1 <u>Peter Michaels</u>		DATE EXECUTED <b>11/11/2022</b>
NAME OF AUTHORIZED SIGNER 319F24F9D6B5B90805F96367F1F4A41A ready-sign <b>Peter Michaels</b>		TITLE <b>Agent/Attorney</b>

FILING STATUS

OWNER  AGENT  ATTORNEY  SPOUSE  REGISTERED DOMESTIC PARTNER  CHILD  PARENT  PERSON AFFECTED

CALIFORNIA ATTORNEY, STATE BAR NUMBER: **093212**  CORPORATE OFFICER OR DESIGNATED EMPLOYEE

SIGNATURE OF COUNTY ASSESSOR 1 <u>Kristine Lee</u>	PRINT NAME OF COUNTY ASSESSOR <b>Kristine Lee</b>
SIGNATURE OF COUNTY COUNSEL FFE3EC50B033C60DD85F339DBA5B5345 ready-sign 1 <u>Diane Walker Freeman</u>	PRINT NAME OF COUNTY COUNSEL <b>Diane Freeman</b>

52DA2F874E65B3089E0E9F2495BF31F1 ready-sign **FOR COUNTY BOARD USE ONLY**

The stipulation agreement is approved and appearance is waived. The full value of the property in question is changed in accordance with Revenue and Taxation Code section 1607.

The stipulation agreement is rejected, and the *Assessment Appeal Application* is set for hearing on: \_\_\_\_\_ DATE

ATTEST BY COUNTY BOARD:

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CLERK OF THE BOARD





# COUNTY OF KINGS BOARD OF EQUALIZATION

GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 (559) 852-2362  
Catherine Venturella, Clerk of the Board of Supervisors

## AGENDA ITEM

December 1, 2022

**SUBMITTED BY:** BOARD OF EQUALIZATION

**SUBJECT:** Application for Changed Assessment 22-040

**RECOMMENDED ACTION:** Accept Stipulation for Reduction of Assessment No. 22-040,  
filed by Law Office of Peter Michaels on behalf of Solar Kansas South, LLC  
APN: 850-003-286-000

### DISCUSSION:

The facts upon which the change in assessed value is based are as follows:

A review of various information pertaining to the valuation of solar equipment revealed that the replacement cost new component of the factor applied to the equipment in question has diminished significantly since the acquisition of the system in 2013. Consequently, it has been agreed between the applicant and the Assessor that a 12-year life factor better represents the actual value of the equipment for each year under appeal.

	Assessor's Roll Value	Corrected Assessed Value
LAND		
IMPROVEMENTS/STRUCTURES	\$510,873	\$510,873
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES	\$37,249,870	\$32,096,578
PERSONAL PROPERTY	\$153,780	\$174,155
TOTALS	\$37,914,523	\$32,781,606

## 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

Filed with the Kings County  
Clerk of the Board

County of Kings  
Kristine Lee, Assessor  
County Government Center  
1400 W Lacey Blvd  
Hanford, CA 93230  
(559) 852-2486

**STIPULATION AGREEMENT**

To be completed by the Assessor and filed with  
the Clerk of the Board at the address shown.

NOV 14 2022

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

**BEFORE THE COUNTY BOARD**

COUNTY OF Kings, STATE OF CALIFORNIA

**IN THE MATTER OF THE APPLICATION OF:**

Solar Kansas South, LLC  
NAME OF APPLICANT

22-040

APPLICATION NUMBER(S)

850-003-286-000

PARCEL OR FILE NUMBER(S)

**STIPULATION TO VALUE**

For the *Assessment Appeal Application* referenced above, the applicant and the Assessor stipulate the following:

1. This stipulation agreement is made pursuant to Revenue and Taxation Code section 1607 and becomes effective only upon acceptance by the County Board.
2. The corrected assessed value of the property described in the application and enrolled upon the assessment roll for the year indicated shall be as hereafter set forth. The Assessor has reviewed the values and is now of the opinion that the full taxable value of the property, as of the lien date or event date (for change in ownership or new construction), should have been the values listed below as "Corrected Assessed Value."

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

Assessment Year 2022-2023 <u>X</u> Regular <u>  </u> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	0	0	0	0
IMPROVEMENTS/ STRUCTURES	510,873	510,873	510,873	0
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	37,249,870	11,289,095	32,096,578	-5,153,292
PERSONAL PROPERTY	153,780	153,780	174,155	20,375
TOTALS	37,914,523	11,953,748	32,781,606	-5,132,917
PENALTY				

3. The facts upon which the change in assessed value is based are as follows:

A review of various information pertaining to the valuation of solar equipment revealed that the replacement cost new component of the factor applied to the equipment in question has diminished significantly since the acquisition of the system in 2013. Consequently, it has been agreed between the applicant and the Assessor that a 12-year life factor better represents the actual value of the equipment for each year under appeal.

The undersigned respectfully requests that the County Board accept the stipulation, waive the appearance of the applicant, and change the assessed value in accordance with Revenue and Taxation Code section 1610.8 and the California Constitution, Article XIII, section 16.

The applicant understands that in the event this stipulation agreement is not approved by the County Board prior to the time that taxes, or any portion thereof, become due, payment shall be made in accordance with the appropriate provisions of the Revenue and Taxation Code.

Further, applicant understands that the County Board may reject this stipulation agreement, and set or reset this application for hearing, pursuant to Revenue and Taxation Code section 1607.

I hereby stipulate to the values for the subject property, as stated in the "Corrected Assessed Value" section of this agreement. If the corrected value(s) is approved by the County Board, the stipulation agreement also constitutes a withdrawal of the Assessment Appeal Application.

SIGNATURE 1 <u>Peter Michaels</u>		DATE EXECUTED <b>11/11/2022</b>
NAME OF AUTHORIZED SIGNER <b>Peter Michaels</b> <small>319F24F9D6B5B90805F96367F1F4A41A reodysign</small>		TITLE <b>Agent/Attorney</b>
FILING STATUS <input type="checkbox"/> OWNER <input type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input checked="" type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: <b>093212</b> <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE		
SIGNATURE OF COUNTY ASSESSOR 1 <u>Kristine Lee</u>		PRINT NAME OF COUNTY ASSESSOR <b>Kristine Lee</b>
SIGNATURE OF COUNTY COUNSEL <u>Diane Walker Freeman</u>		PRINT NAME OF COUNTY COUNSEL <b>Diane Freeman</b>

32DA2F874E65B3089E0E9F2495BF31F1 reodysign **FOR COUNTY BOARD USE ONLY**

The stipulation agreement is approved and appearance is waived. The full value of the property in question is changed in accordance with Revenue and Taxation Code section 1607.

The stipulation agreement is rejected, and the *Assessment Appeal Application* is set for hearing on: \_\_\_\_\_ DATE

ATTEST BY COUNTY BOARD:

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CLERK OF THE BOARD







# COUNTY OF KINGS BOARD OF EQUALIZATION

GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 (559) 852-2362  
Catherine Venturella, Clerk of the Board of Supervisors

## AGENDA ITEM

December 1, 2022

**SUBMITTED BY:** BOARD OF EQUALIZATION

**SUBJECT:** Application for Changed Assessment 18-023EA14

**RECOMMENDED ACTION:** Hold an Appeal Hearing for Application for Changed Assessment 18-023EA14, filed by Property Tax Assistance Co., Inc./Altus Group U.S., Inc. on behalf of 2012 ESA Project Co., LLC  
APN: 800-039-298-000

### DISCUSSION:

Assessment Appeal Application for APN: 800-039-298-000 was received from Property Tax Assistance Co., Inc./Altus Group U.S., Inc. on behalf of 2012 ESA Project Co., LLC. As stated on the application, the value on the roll and the applicant's opinion of value for 2014 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND		
IMPROVEMENTS/STRUCTURES		
FIXTURES		
PERSONAL PROPERTY	\$264,320	\$0
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTALS	\$264,320	\$0

## 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

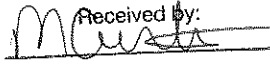
**ASSESSMENT APPEAL APPLICATION**

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.**

FINAL FILING DATE: SEPT. 17, 2018  
 ASSESSMENT ROLL FY 2018-2019  
 Mail to: Clerk of the Board of Supervisors  
 1400 W. Lacey Blvd  
 Hanford, CA 93230

Filed with the Kings County  
 Clerk of the Board

MAY 13 2019

Received by:  


APPLICATION NUMBER: Clerk Use Only 18-023 (EA 2014)
EMAIL ADDRESS

**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME 2012 ESA PROJECT COMPANY LLC	
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, RONALD W., EVP	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
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<b>AUTHORIZATION OF AGENT</b>	<input checked="" type="checkbox"/> 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**

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER 800-039-298	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION 250 SOUTH 12TH AVE 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			
PERSONAL PROPERTY (see instructions)	264,320	0	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
<b>TOTAL</b>	<b>264,320</b>	<b>0</b>	
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: 03/12/19 \*\*ROLL YEAR: 2014  
\*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	5/7/19

NAME (Please Print)  
RONALD W. GANGLOFF, EVP

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





# COUNTY OF KINGS BOARD OF EQUALIZATION

GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 (559) 852-2362  
Catherine Venturella, Clerk of the Board of Supervisors

## AGENDA ITEM

December 1, 2022

**SUBMITTED BY:** BOARD OF EQUALIZATION

**SUBJECT:** Application for Changed Assessment 18-023EA15

**RECOMMENDED ACTION:** Hold an Appeal Hearing for Application for Changed Assessment 18-023EA15, filed by Property Tax Assistance Co., Inc./Altus Group U.S., Inc. on behalf of 2012 ESA Project Co., LLC  
APN: 800-039-298-000

### DISCUSSION:

Assessment Appeal Application for APN: 800-039-298-000 was received from Property Tax Assistance Co., Inc./Altus Group U.S., Inc. on behalf of 2012 ESA Project Co., LLC. As stated on the application, the value on the roll and the applicant's opinion of value for 2015 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND		
IMPROVEMENTS/STRUCTURES		
FIXTURES		
PERSONAL PROPERTY	\$508,300	\$0
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTALS	\$508,300	\$0

## 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.**

**FINAL FILING DATE: SEPT. 17, 2018**  
**ASSESSMENT ROLL FY 2018-2019**

Filed with the Kings County  
Clerk of the Board

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

MAY 13 2019

Received by  
*M. [Signature]*

APPLICATION NUMBER: Clerk Use Only

18-023 (EA 2015)

EMAIL ADDRESS

**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME

2012 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 ( ) ( ) ( )
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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)

GANGLOFF, RONALD W., EVP

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
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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

**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	ASSESSMENT NUMBER 800-039-298	FEE NUMBER
--------------------------	----------------------------------	------------

ACCOUNT NUMBER	TAX BILL NUMBER
----------------	-----------------

PROPERTY ADDRESS OR LOCATION 250 SOUTH 12TH AVE 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			
PERSONAL PROPERTY (see instructions)	508,300	0	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	508,300	0	
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: 03/12/19 \*\*ROLL YEAR: 2015

**\*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)

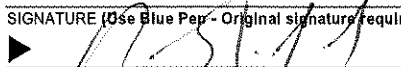
- Are requested.  Are not requested.

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	5/7/19

NAME (Please Print)  
RONALD W. GANGLOFF, EVP

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







# COUNTY OF KINGS BOARD OF EQUALIZATION

GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 (559) 852-2362  
Catherine Venturella, Clerk of the Board of Supervisors

## AGENDA ITEM

December 1, 2022

**SUBMITTED BY:** BOARD OF EQUALIZATION

**SUBJECT:** Application for Changed Assessment 18-023EA16

**RECOMMENDED ACTION:** Hold an Appeal Hearing for Application for Changed Assessment 18-023EA16, filed by Property Tax Assistance Co., Inc./Altus Group U.S., Inc. on behalf of 2012 ESA Project Co., LLC  
APN: 800-039-298-000

### DISCUSSION:

Assessment Appeal Application for APN: 800-039-298-000 was received from Property Tax Assistance Co., Inc./Altus Group U.S., Inc. on behalf of 2012 ESA Project Co., LLC. As stated on the application, the value on the roll and the applicant's opinion of value for 2016 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND		
IMPROVEMENTS/STRUCTURES		
FIXTURES		
PERSONAL PROPERTY	\$731,950	\$0
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTALS	\$731,950	\$0

## 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.**

FINAL FILING DATE: SEPT. 17, 2018

ASSESSMENT ROLL FY 2018-2019

Filed with the Kings County Clerk of the Board  
 Mail to: Clerk of the Board of Supervisors  
 1400 W. Lacey Blvd  
 Hanford, CA 93230

MAY 13 2019

Received by: *M. Guate*

APPLICATION NUMBER: Clerk Use Only  
 18-023 (EA 2016)

**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME  
 2012 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 ( ) ( ) ( )
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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)  
 GANGLOFF, RONALD W., EVP

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
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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?

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

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER 800-039-298	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION  
 250 SOUTH 12TH AVE 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			
PERSONAL PROPERTY (see instructions)	731,950	0	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
<b>TOTAL</b>	<b>731,950</b>	<b>0</b>	
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: 03/12/19 \*\*ROLL YEAR: 2016  
\*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) BELLFLOWER, CA	DATE 5/7/19
NAME (Please Print) RONALD W. GANGLOFF, EVP		

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





# COUNTY OF KINGS BOARD OF EQUALIZATION

GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 (559) 852-2362  
Catherine Venturella, Clerk of the Board of Supervisors

## AGENDA ITEM

December 1, 2022

**SUBMITTED BY:** BOARD OF EQUALIZATION

**SUBJECT:** Application for Changed Assessment 18-023EA17

**RECOMMENDED ACTION:** Hold an Appeal Hearing for Application for Changed Assessment 18-023EA17, filed by Property Tax Assistance Co., Inc./Altus Group U.S., Inc. on behalf of 2012 ESA Project Co., LLC  
APN: 800-039-298-000

### DISCUSSION:

Assessment Appeal Application for APN: 800-039-298-000 was received from Property Tax Assistance Co., Inc./Altus Group U.S., Inc. on behalf of 2012 ESA Project Co., LLC. As stated on the application, the value on the roll and the applicant's opinion of value for 2017 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND		
IMPROVEMENTS/STRUCTURES		
FIXTURES		
PERSONAL PROPERTY	\$874,280	\$0
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTALS	\$874,280	\$0

## 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.**

FINAL FILING DATE: SEPT. 17, 2018

ASSESSMENT ROLL FY 2018-2019

Filed with the Kings County  
Clerk of the Board of Supervisors

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

MAY 13 2018

Received by: *[Signature]*

APPLICATION NUMBER: Clerk Use Only  
**18-023 (EA 2017)**

**1. APPLICANT INFORMATION - PLEASE PRINT**

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

EMAIL ADDRESS

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

CITY <b>SAN JOSE</b>	STATE <b>CA</b>	ZIP CODE <b>95134</b>	DAYTIME TELEPHONE ( ) ( ) ( )	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)  
**GANGLOFF, RONALD W., EVP**

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

**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**

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER <b>800-039-298</b>	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION <b>250 SOUTH 12TH AVE HANFORD</b>	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			
PERSONAL PROPERTY (see instructions)	874,280	0	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
<b>TOTAL</b>	<b>874,280</b>	<b>0</b>	
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: 03/12/19 \*\*ROLL YEAR: 2017  
\*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) BELLFLOWER, CA	DATE 5/7/19
---	---	----------------

NAME (Please Print)  
RONALD W. GANGLOFF, EVP

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







# COUNTY OF KINGS BOARD OF EQUALIZATION

GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 (559) 852-2362  
Catherine Venturella, Clerk of the Board of Supervisors

## AGENDA ITEM

December 1, 2022

**SUBMITTED BY:** BOARD OF EQUALIZATION

**SUBJECT:** Application for Changed Assessment 19-025

**RECOMMENDED ACTION:** Hold an Appeal Hearing for Application for Changed Assessment 19-025, filed by Property Tax Assistance Co., Inc./Altus Group U.S., Inc. on behalf of 2012 ESA Project Co., LLC  
APN: 800-039-298-000

### DISCUSSION:

Assessment Appeal Application for APN: 800-039-298-000 was received from Property Tax Assistance Co., Inc./Altus Group U.S., Inc. on behalf of 2012 ESA Project Co., LLC. As stated on the application, the value on the roll and the applicant's opinion of value for 2018-2019 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND		
IMPROVEMENTS/STRUCTURES		
FIXTURES		
PERSONAL PROPERTY	\$1,240,250	\$620,125
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTALS	\$1,240,250	\$620,125

## 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

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.**

*Deposit Paid  
by Property Tax  
Assistance # 388 39*

**FINAL FILING DATE: SEPT. 16, 2019**

**ASSESSMENT ROLL FY 2019-2020**

Filed with the Kings County  
Clerk of the Board

Mail to: Clerk of the Board of Supervisors

1400 W. Lacey Blvd

Hanford, CA 93230

SEP 19 2019

Received by:  
*M. W. ...*

APPLICATION NUMBER: Clerk Use Only  
**19-025**

**1. APPLICANT INFORMATION - PLEASE PRINT**

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

EMAIL ADDRESS

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

CITY <b>SAN JOSE</b>	STATE <b>CA</b>	ZIP CODE <b>95134</b>	DAYTIME TELEPHONE ( ) ( ) ( )	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)  
**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 <b>BELLFLOWER</b>	STATE <b>CA</b>	ZIP CODE <b>90706</b>	DAYTIME TELEPHONE ( 562 ) 282-5912	ALTERNATE TELEPHONE (562) 282-5905 (Admin)	FAX TELEPHONE ( 562 ) 920-5775
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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?

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

ASSESSOR'S PARCEL NUMBER <b>800-039-298-000</b>	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	1,240,250	620,125	
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
<b>TOTAL</b>	<b>1,240,250</b>	<b>620,125</b>	
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 **SEP 16 2019**

NAME (Please Print)

DAVID L. GANGLOFF, JR.

BELLFLOWER, CA

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

800-039-298-000

2012 ESA PROJECT COMPANY, LLC  
1299 ORLEANS DRIVE  
SUNNYVALE CA 94090

**IMPORTANT MESSAGES**

1. TAX BILL DATE: 06/24/2019
2. OWNERSHIP ON JANUARY 1ST DETERMINES PARTY RESPONSIBLE TO PAY

*Where is situs?*

**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**

	ASSESSED VALUE	X TAX RATE	GENERAL TAXES
IMPROVEMENTS/FIXTURES	1,240,250		
GROSS TAXABLE VALUE	1,240,250		
NET TAXABLE VALUE	1,240,250	X 1%	12,402.50

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

12,402.50

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

	ASSESSED VALUE	X TAX RATE	AGENCY TAXES
559)852-2479 HANFORD EL 98 BD	1,240,250	.00018392	228.10
559)852-2479 HANFORD EL 16 BD	1,240,250	.00013150	163.08
559)852-2479 HANFORD HI 10 R	1,240,250	.00008234	102.12
559)852-2479 HANFORD HI 98 B	1,240,250	.00011780	146.10
559)852-2479 HANFORD HI 14 REF GOB	1,240,250	.00002509	31.10
559)852-2479 HANFORD HI 04 A	1,240,250	.00023573	292.34
559)852-2479 HANFORD HI 04 B	1,240,250	.00001801	22.32
559)852-2479 HANFORD HI 16 A	1,240,250	.00007351	91.14
559)852-2479 COS/HFD 06-A GOB	1,240,250	.00007000	86.80
559)852-2479 COS/HFD 06-B GOB	1,240,250	.00008600	106.66
559)852-2479 COS/HFD 06-C GOB	1,240,250	.00014400	178.58

1,448.34

**TAXES DUE BY: AUG 31, 2019      TOTAL      13,850.84**

**THIS TAX IS NOW DUE AND  
PAYABLE**

**MAKE YOUR PAYMENT EARLY TO AVOID**



# COUNTY OF KINGS BOARD OF EQUALIZATION

GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 (559) 852-2362  
Catherine Venturella, Clerk of the Board of Supervisors

## AGENDA ITEM

December 1, 2022

**SUBMITTED BY:** BOARD OF EQUALIZATION  
**SUBJECT:** Application for Changed Assessment 21-035  
**RECOMMENDED ACTION:** Hold an Appeal Hearing for Application for Changed Assessment 21-035, filed by Altus Group U.S., Inc. on behalf of 2012 ESA Project Co., LLC  
APN: 800-039-298-000

### DISCUSSION:

Assessment Appeal Application for APN: 800-039-298-000 was received from Property Tax Assistance Co., Inc./Altus Group U.S., Inc. on behalf of 2012 ESA Project Co., 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		
PERSONAL PROPERTY	\$914,940	\$457,470
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTALS	\$914,940	\$457,470

## 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



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.**

Filed with the Kings County  
Clerk of the Board

SEP 20 2021

Received by: *Madani*

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  
*21-035*

**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 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 ( ) ( ) ( )
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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)  
GANGLOFF, DAVID L., JR.

E-MAIL ADDRESS  
PTAAPPEALS@property-taxes.com

COMPANY NAME  
ALTUS GROUP U.S., 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
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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
---	-------	------

**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	ASSESSMENT NUMBER 800-039-298-000	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	914,940	457,470	
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
<b>TOTAL</b>	<b>914,940</b>	<b>457,470</b>	
PENALTIES (amount or percent)			



21-035

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 14 2021

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



KINGS COUNTY 2021 - 2022 PROPERTY TAX BILL  
James P. Erb, CPA

Kings County Treasurer-Tax Collector, 1400 W. Lacey Blvd, Hanford CA 93230  
UNSECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

PROPERTY INFORMATION		IMPORTANT MESSAGES
ASMT NUMBER:	800-039-298-000	TAX RATE AREA: 002102
ORIG ASMT:	800-039-298-000	
FEE NUMBER:	011-020-029-000	
LOCATION:	EQUIPMENT & SUPPLIES	
<i>2012 ExA Project Co</i> 4353 N 1ST ST SAN JOSE CA 95134		Original bill date 08/10/2021 EQUIPMENT & SUPPLIES  <i>21.035</i>

2021 - 2022

COUNTY VALUES, EXEMPTIONS, AND TAXES				
PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
GENERAL INQ (559) 852-2479		0	0	0
VALUATIONS (559) 852-2486	FIXED IMPROVEMENTS	0	914940	914940
TAX RATES (559) 852-2459		0	0	0
EXEMPTIONS (559) 852-2486		0	0	0
PAYMENTS (559) 852-2479		0	0	0
PERS PROP		0	0	0
ADDR CHGS (559) 852-2486		0	0	0
NET TAXABLE VALUE				914940
VALUES X TAX RATE PER \$100 1.000000				\$9,149.40

VOTER APPROVED TAXES, FEES AND OTHER CHARGES						
PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE PER \$100	= AGENCY TAXES
(559) 852-2479	20322	HANFORD EL 16B BD	914940		0.026207	\$239.78
(559) 852-2479	20324	HANFORD EL 98 BD	914940		0.016614	\$152.01
(559) 852-2479	20325	HANFORD EL 16 BD	914940		0.009275	\$84.86
(559) 852-2479	20326	HANFORD HI 10 R	914940		0.007221	\$66.07
(559) 852-2479	20327	HANFORD HI 98 B	914940		0.010566	\$96.67
(559) 852-2479	20328	HANFORD HI 14 REF GOB	914940		0.002144	\$19.62
(559) 852-2479	20329	HANFORD HI 04 A	914940		0.023042	\$210.82
(559) 852-2479	20332	HANFORD HI 04 B	914940		0.001454	\$13.30
PHONE #S	DESCRIPTION	DIR CHR	PHONE #S	DESCRIPTION	DIR CHR	DIR CHR

PENALTY & COST TOTAL AGENCY TAXES \$1,133.41  
 AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES TOTAL DIRECT CHARGES \$0.00  
 \$1,133.41

<b>DUE BY AND DELINQUENT AFTER</b> 09/30/2021	<b>TOTAL TAXES</b> \$10,282.81
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IMPORTANT INFORMATION REGARDING THIS UNSECURED TAX BILL

THE LIEN DATE OWNER (ASSEESSE AT 12:01 AM ON JANUARY 1) IS RESPONSIBLE FOR PAYMENT OF THIS TAX BILL.  
THE SALE OR DISPOSAL OF PROPERTY DOES NOT RELIEVE THE ASSESSEE OF THE OBLIGATION TO PAY TAXES.

IF THE TAXES REMAIN UNPAID AT 5:00 PM ON THE DUE DATE, A 10% PENALTY ATTACHES.

IF THE TAXES REMAIN UNPAID TWO MONTHS AFTER THE DUE DATE, AN ADDITIONAL 1.5% PENALTY ATTACHES ON THE FIRST OF EACH MONTH UNTIL THE TAXES ARE PAID IN FULL.

TO ENFORCE PAYMENT, THE LAW ALLOWS THE TAX COLLECTOR TO PURSUE COLLECTION ENFORCEMENT ACTIVITIES. THIS MAY INCLUDE THE FILING OF A CERTIFICATE OF LIEN OR THE SEIZURE AND SALE OF PERSONAL PROPERTY, IMPROVEMENTS OR POSSESSORY INTEREST OF THE ASSESSEE.

KINGS COUNTY UNSECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB			
ASMT NUMBER:	800-039-298-000	TAX YEAR: 2021	MAKE CHECK PAYABLE TO:
ORIG ASMT:	800-039-298-000		James P. Erb, CPA
FEE NUMBER:	011-020-029-000		Kings County Treasurer - Tax Collector
LOCATION:	EQUIPMENT & SUPPLIES		1400 W. Lacey Blvd Hanford CA 93230
4353 N 1ST ST SAN JOSE CA 95134			

2021 - 2022 1ST

IF PAID BY 09/30/2021 \$10,282.81  
DELINQUENT AFTER 09/30/2021 (INCLUDES 10% PENALTY OF \$1028.28 AND \$0.00 COST) \$11311.09

800039298000120214000010282810100001131109220214

**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

**KINGS County**

SEP 20 2021

21-035

Received by  
**APPLICANT AND PROPERTY INFORMATION**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) <b>2012 ESA PROJECT CO LLC</b>	EMAIL ADDRESS
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MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX) <b>4353 N 1ST STREET, 4TH FLOOR</b>					
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CITY <b>SAN JOSE</b>	STATE <b>CA</b>	ZIP CODE <b>95134</b>	DAYTIME TELEPHONE ( ) ( )	ALTERNATE TELEPHONE ( ) ( )	FAX TELEPHONE ( ) ( )
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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>
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**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 <b>PTAAPPEALS@property-taxes.com</b>
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COMPANY NAME <b>ALTUS GROUP U.S., INC.</b>
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MAILING ADDRESS (STREET ADDRESS OR P.O. BOX) <b>16600 WOODRUFF AVE., STE 200</b>					
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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 	APPLICANT TITLE <b>Sr.Accountant</b>
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APPLICANT NAME <b>Nadejda Vasiliteva</b>	DATE <b>08/27/2021</b>
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The remaining sections are required only when authorizing an agent. (Not required when designating a California attorney.)

**THIS AUTHORIZATION IS FOR CALENDAR YEAR(S): 2021-2024**

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.

**INITIAL HERE** → NV 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., EVP</b>
AGENT COMPANY NAME <b>ALTUS GROUP U.S., INC.</b>	EMAIL ADDRESS <b>PTAAppeals@property-taxes.com</b>





**Sent Via Delivery Confirmation # 9405 5036 9930 0005 3438 35**

September 15, 2021

Filed with the Kings County  
Clerk of the Board

SEP 20 2021

Received by:

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

21-035

Dear Clerk of the Board:

Enclosed please find the Assessment Appeal Application for the 2021 tax year, filed on behalf of the following client:

2012 ESA PROJECT CO LLC

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

Cordially,

Margaret Everitt  
Tax Coordinator - Appeals  
(562) 282-5905  
PTAAppeals@Property-Taxes.com

Enclosure: Check #3819

THIS DOCUMENT CONTAINS SECURITY FEATURES - SEE REVERSE

ALTUS GROUP US INC. DISBURSEMENT ACCOUNT  
241 HEADQUARTERS PLAZA, EAST TOWER, 10th FLOOR  
MORRISTOWN, NEW JERSEY 07960

HARRIS N.A.  
CHICAGO, ILLINOIS

3819

15 09 2021

2-28/710

DATE D D M M Y Y Y Y

PAY  
TO THE  
ORDER OF

Kings County

\$ 200.<sup>00</sup>

Two hundred

100 DOLLARS  
U.S. FUNDS

FOR

filing fees

ALTUS GROUP US INC. DISBURSEMENT ACCOUNT

PER

[Signature]

⑈003819⑈ ⑆071000288⑆

1644558⑈

FIRMLY TO SEAL

PRESS FIRMLY TO SEAL

POSTAGE REQUIRED

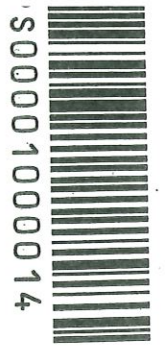


PRIORITY MAIL

SEP 20 2021

File with the Kings County Clerk of the Board

US TRACKING™ included to many major international destinations. International insurance. Flat Rate Env. Mailer supplies online. \* For international, a customs declaration label may be required. Domestic only



EP14F Oct 2018  
OD: 12 1/2 x 9 1/2

USPS.COM/PICKUP



<b>UNITED STATES POSTAL SERVICE®</b>		<b>Click-N-Ship®</b>	
<b>P</b>	usps.com \$7.95 <b>US POSTAGE</b> Flat Rate Env	9405 5036 9930 0005 3438 35 0079 5000 0029 3230	<b>U.S. POSTAGE PAID</b> <small>Click-N-Ship®</small>
	21.035 09/15/2021	Mailed from 90706	
<b>PRIORITY MAIL 2-DAY™</b>			
MARGARET EVERITT 16600 WOODRUFF AVE # 200 BELLFLOWER CA 90706-4916		Expected Delivery Date: 09/20/21 <b>0006</b>	
		<b>C012</b>	
SHIP TO:	Filed with the Kings County Clerk of the Board B O S CLERK KINGS COUNTY 1400 W LACEY BLVD HANFORD CA 93230-5905		SEP 20 2021 Received by:
<b>USPS TRACKING #</b>			
<b>9405 5036 9930 0005 3438 35</b>			
Electronic Rate Approved #038555749			

For Domestic shipments, the maximum weight is 70 lbs. For International shipments, the maximum weight is 4 lbs.