



Board of Equalization Members

Joe Neves, District 1

Richard Valle, District 2

Doug Verboon, District 3

Rusty Robinson, District 4

Richard Fagundes, District 5

Board of Equalization

Regular Meeting Agenda

Date: Tuesday, February 7, 2023
Time: 8:30 a.m.
Place: Board of Supervisors Chambers, Kings County Government Center
1400 W. Lacey Boulevard, Hanford, California 93230

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

- I. 8:30 AM **CALL TO ORDER**
ROLL CALL – Clerk of the Board
- II. **BOARD REORGANIZATION**
Clerk of the Board/Chairman of the Board of Equalization
A. The Office of Chairman of the Board of Equalization is declared vacant and a call for nominations is made.
B. The Office of Vice-Chairman of the Board of Equalization is declared vacant and a call for nominations is made.
- III. **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.
- IV. **APPROVAL OF MINUTES**
A. Approval of the minutes from December 6, 2022 regular meeting.
- V. **CONSENT CALENDAR:**
A. Consider dismissing Application for Changed Assessment 22-027, filed by Deloitte Tax LLP on behalf of Longs Drug Stores CA LLC c/o CVS as Lessee for failure to submit a hearing deposit required by Resolution No. 00-067.
B. Consider accepting a Withdrawal on Application for Changed Assessment No. 18-014
Filed by Passco Hanford Mall, LLC
APN: 011-060-038-000
C. Consider accepting a Withdrawal on Application for Changed Assessment No. 19-020
Filed by Passco Hanford Mall, LLC
APN: 011-060-038-000
D. Consider accepting a Withdrawal on Application for Changed Assessment No. 19-023
Filed by California Resources Production Corp.
APN: 906-000-025-000
E. Consider accepting a Withdrawal on Application for Changed Assessment No. 21-023
Filed by Ryan, LLC on behalf of Hanford Medical Plaza.
APN: 010-310-025-000
F. Consider accepting a Withdrawal on Application for Changed Assessment No. 21-024
Filed by Ryan, LLC on behalf of Hanford Medical Plaza.
APN: 010-310-029-000



- G. Consider accepting a Withdrawal on Application for Changed Assessment No. 21-025 Filed by Ryan, LLC on behalf of Hanford Medical Plaza.
APN: 010-310-030-000
- H. Consider accepting a Withdrawal on Application for Changed Assessment No. 22-025 Filed by Ajmer Nahal.
APN: 009-040-045-000
- I. Consider accepting Stipulation for Reduction of Assessment No. 20-036, filed by Property Tax Resources, LLC on behalf of Realty Income Properties 23 LLC
APN: 011-060-041-000
- J. Consider accepting Stipulation for Reduction of Assessment No. 21-012, filed by Property Tax Resources, LLC on behalf of Realty Income Properties 23 LLC
APN: 011-060-041-000
- K. Consider accepting Stipulation for Reduction of Assessment No. 21-022, filed by Ryan, LLC on behalf of ARHC AHHFDCA01, LLC
APN: 010-310-032-000
- L. Consider approving the meeting schedule for 2023.

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, December 6, 2022
Time: 10:00 a.m., or soon thereafter following the
Kings County Board of Supervisors Meeting
Place: Board of Supervisors Chambers, Kings County Government Center
1400 W. Lacey Boulevard, Hanford, California 93230
☎ (559) 852-2362 ❖ KCBOE@co.kings.ca.us ❖ website: <https://www.countyofkings.com>

- I. 10:00 AM **CALL TO ORDER**
ROLL CALL – Clerk of the Board
MEMBERS PRESENT: JOE NEVES, RICHARD VALLE, DOUG VERBOON, CRAIG PEDERSEN
MEMBERS ABSENT: RICHARD FAGUNDES

- 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 December 1, 2022.
ACTION: APPROVED AS PRESENTED (DV, RV, CP, JN-Aye, RF-Absent)

- IV. **CONFIDENTIAL DELIBERATIONS**
♦ Assessment Appeal Application No.'s 18-023EA14, 18-023EA15, 18-023EA16, 18-023EA17, 19-025 and 21-035.

- 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

February 7, 2023

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 22-027

RECOMMENDED ACTION: Hearing for Dismissal on Application for Changed Assessment 22-027
Filed by Deloitte Tax LLP on behalf of Longs Drug Stores CA LLC
c/o CVS as Lessee
APN: 010-510-001-000

SUMMARY:

Overview:

Resolution No. 00-067, adopted by the Kings County Board of Supervisors on July 18, 2000, sets local rules for processing applications for reduction in value under Revenue and Taxation Code Section 1063. Rule 3, Hearings Deposit, requires that all applications other than those involving owner-occupied single family dwellings must be submitted with a hearing deposit in the amount of Two Hundred Dollars (\$200.00).

Recommendation:

Dismiss Application for Changed Assessment 22-027, filed by Deloitte Tax LLP on behalf of Longs Drug Stores CA LLC c/o CVS as Lessee for failure to submit a hearing deposit required by Resolution No. 00-067.

Fiscal Impact:

The assessed value on the property will remain as shown on the assessment roll.

BACKGROUND:

The application for changed assessment referenced above was received in the Clerk to the Board Office on September 16, 2022. An E-mail was sent to the agent on September 16, 2022 requesting submission of the hearing deposit and a signature on page 2 of application, no response was received. An email was sent again on November 9, 2022 and no response was received.

BOARD ACTION

I hereby certify that the above order was passed
and adopted on _____2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

Badasci, Diane

From: Badasci, Diane
Sent: Wednesday, November 9, 2022 9:27 AM
To: 'estaggs@deloitte.com'
Subject: RE: Assessment Appeal Application - Longs Drug Stores CA LLC c/o CVS as Lessee
Importance: High

Hi Evan,
I have not received a check for the Hearing Deposit Fee. This is an incomplete application for Longs Drug Stores CA LLC
Please contact me immediately if you are planning on sending a \$200.00 check.
Thank you,

Diane Badasci
Deputy Clerk of the Board of Supervisors
1400 W. Lacey Blvd.
Hanford, CA 93230
559-852-2362
diane.badasci@co.kings.ca.us

From: Badasci, Diane
Sent: Friday, September 16, 2022 3:53 PM
To: 'estaggs@deloitte.com' <estaggs@deloitte.com>
Subject: Assessment Appeal Application - Longs Drug Stores CA LLC c/o CVS as Lessee
Importance: High

Good afternoon Evan,
I just received the Assessment Appeal application for Longs Drug Stores CA LLC c/o CVS as Lessee for Kings County, APN 010-510-001 574 W. Lacey Blvd. Hanford, CA
A \$200.00 hearing deposit is required for applications. You are also missing a signature on page 2.
Can you please return a check for \$200.00 and a signed copy of page 2, postmarked no later than Tuesday, September 27, 2022.
Please contact us if you have any questions.
Sincerely,

Diane Badasci
Deputy Clerk of the Board of Supervisors
1400 W. Lacey Blvd.
Hanford, CA 93230
559-852-2362
diane.badasci@co.kings.ca.us



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

February 7, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 18-014
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 18-014
Filed by Passco Hanford Mall, LLC
APN: 011-060-038-000

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 February 7, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Applicant
Assessor
Auditor
County Counsel

Filed with the Kings County
Clerk of the Board

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

ASSESSMENT APPEAL WITHDRAWAL

Mail or fax the completed form to the Clerk of the Board at the address shown.

NOV - 7 2022

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

Received by:
D. Badasci

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT PASSCO HANFORD MALL, LLC					HEARING DATE <i>if applicable</i> 12-12-2022	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 2050 MAIN ST., STE. 650					EMAIL ADDRESS vwhite@passco.com	
CITY IRVINE	STATE CA	ZIP CODE 92614	DAYTIME TELEPHONE (949)263-7984	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 18-014, 19-020	PARCEL, ACCOUNT OR TAX BILL NUMBER 011-060-038-000
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER

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

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 11.7.22
PRINT NAME OF AUTHORIZED SIGNER Alan Clifton	TITLE President
COMPANY NAME Passco Property Management Inc.	EMAIL ADDRESS vwhite@passco.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

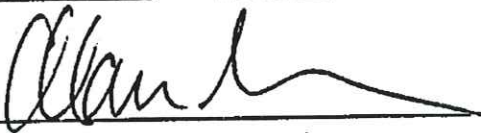
CLERK OF THE BOARD

**STATE OF DELAWARE
CERTIFICATE OF CANCELLATION**

1. The name of the limited liability company is _____
Passco Hanford Mall, LLC

2. The Certificate of Formation of the limited liability company was filed on
7.25.2011

IN WITNESS WHEREOF, the undersigned has executed this Certificate of
Cancellation this 21th day of April, A.D. 2020.

By: 
Authorized Person(s)

Name: Alan Clifton
Print or Type



**Secretary of State
Certificate of Cancellation
Limited Liability Company (LLC)**

LLC-4/7

FILED *EW*
Secretary of State
State of California

JUN 08 2020

IMPORTANT — Read Instructions before completing this form.

There is No Fee for filing a Certificate of Cancellation

Copy Fees – First page \$1.00; each attachment page \$0.50;
Certification Fee - \$5.00 plus copy fees

This Space For Office Use Only

1. Limited Liability Company Name (Enter the exact name of the LLC as it is recorded with the California Secretary of State)

Passco Hanford Mall, LLC

2. LLC 12-Digit Entity (File) Number (Enter the exact 12-digit Entity (File) Number issued by the California Secretary of State.)

2	0	1	1	2	2	5	1	0	3	8	7
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3. Dissolution (California LLCs ONLY: Check the box if the vote to dissolve was made by the vote of ALL the members.)

The dissolution was made by a vote of ALL of the members of the California Limited Liability Company.

Note: If the above box is not checked, a **Certificate of Dissolution** (Form LLC-3) must be filed prior to or together with this Certificate of Cancellation. (California Corporations Code section 17707.08(a).)

4. Tax Liability Statement (Do not alter the Tax Liability Statement.)

All final returns required under the California Revenue and Taxation Code have been or will be filed with the California Franchise Tax Board.

5. Cancellation Statement (Do not alter the Cancellation Statement.)

Upon the effective date of this Certificate of Cancellation, the Limited Liability Company's registration is cancelled and its powers, rights and privileges will cease in California.

6. Read and Sign Below (See Instructions for signature requirements. Do not use a computer generated signature.)

By signing, I affirm under penalty of perjury that the information herein is true and correct and that I am authorized by California law to sign.

Signature

Alan Clifton

Type or Print Name

Signature

Type or Print Name

Signature

Type or Print Name



COUNTY OF KINGS

Board of Equalization

Kings County Government Center
1400 W. Lacey Blvd., Building 1
Hanford, CA 93230

559-852-2362 kcboe@co.kings.ca.us

Board of Equalization Members

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

October 28, 2022

Passco Hanford Mall, LLC
2050 Main Street, Ste. 650
Irvine, CA 92614

Tanner Bral
DePasquale, Kelley & Company
19200 Von Karman Ave., Ste. 1000
Irvine, CA 92612

NOTICE OF HEARING:

Application for Changed Assessment No. 18-014 and 19-020
APN: 011-060-038 – 1675 W. Lacey Blvd., Hanford, CA

The hearing on your Application for Changed Assessment is set for **Monday, December 12, 2022 at 9:00 AM**, or as soon thereafter as the matter may be heard, in the Board Chambers, County Administration Building #1, 1400 W. Lacey Blvd., Hanford, California.

The Board is required to find the full cash value of the property from the evidence presented at the hearing. This finding may grant the reduction requested, or may exceed the full cash value as determined by the Assessor with the result that the assessment will be raised rather than lowered.

An application for a reduction in the assessment of a portion of an improved real property (land or improvements only) or a portion of installations which are partly real property (only the improvement portion or only the personal property portion of machinery and equipment) may result in an increase in the un-protested assessment of the other portions of the property, which increase will offset, in whole or in part, any reduction in the protested assessment.

The applicant shall personally appear at the hearing. You may have an agent make your presentation. If you are unable to make the date set for the hearing, you may postpone the hearing by submitting a waiver. **NON APPEARANCE MAY RESULT IN DENIAL OF YOUR APPLICATION!**

If you wish to withdraw the application, please notify us promptly so the hearing time may be assigned to other applicants. Please call (559) 852-2362 or by email diane.badasci@co.kings.ca.us for more information or questions.

Sincerely,

Diane Badasci
Deputy Clerk to the Board of Equalization

BOE Notice

cc: County Assessor
County Counsel

Mailed at Hanford, CA on 10-28-2022

*Called -
out Diane
I know we
do not see
the proof*



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

February 7, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 19-020
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 19-020
Filed by Passco Hanford Mall, LLC
APN: 011-060-038-000

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 February 7, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Applicant
Assessor
Auditor
County Counsel

Filed with the Kings County
Clerk of the Board

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

ASSESSMENT APPEAL WITHDRAWAL

Mail or fax the completed form to the Clerk of the Board at the address shown.

NOV - 7 2022

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

Received by:
D. Badasci

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT PASSCO HANFORD MALL, LLC					HEARING DATE <i>if applicable</i> 12-12-2022	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 2050 MAIN ST., STE. 650					EMAIL ADDRESS vwhite@passco.com	
CITY IRVINE	STATE CA	ZIP CODE 92614	DAYTIME TELEPHONE (949)263-7984	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 18-014, 19-020	PARCEL, ACCOUNT OR TAX BILL NUMBER 011-060-038-000
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER

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

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 11.7.22
PRINT NAME OF AUTHORIZED SIGNER Alan Clifton	TITLE President
COMPANY NAME Passco Property Management Inc.	EMAIL ADDRESS vwhite@passco.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

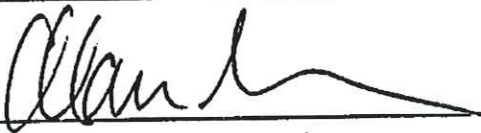
CLERK OF THE BOARD

**STATE OF DELAWARE
CERTIFICATE OF CANCELLATION**

1. The name of the limited liability company is _____
Passco Hanford Mall, LLC

2. The Certificate of Formation of the limited liability company was filed on
7.25.2011

IN WITNESS WHEREOF, the undersigned has executed this Certificate of
Cancellation this 21th day of April, A.D. 2020.

By: 
Authorized Person(s)

Name: Alan Clifton
Print or Type



**Secretary of State
Certificate of Cancellation
Limited Liability Company (LLC)**

LLC-4/7

FILED *EW*
Secretary of State
State of California

JUN 08 2020

IMPORTANT — Read Instructions before completing this form.

There is No Fee for filing a Certificate of Cancellation

Copy Fees – First page \$1.00; each attachment page \$0.50;
Certification Fee - \$5.00 plus copy fees

This Space For Office Use Only

1. Limited Liability Company Name (Enter the exact name of the LLC as it is recorded with the California Secretary of State)

Passco Hanford Mall, LLC

2. LLC 12-Digit Entity (File) Number (Enter the exact 12-digit Entity (File) Number issued by the California Secretary of State.)

2	0	1	1	2	2	5	1	0	3	8	7
---	---	---	---	---	---	---	---	---	---	---	---

3. Dissolution (California LLCs ONLY: Check the box if the vote to dissolve was made by the vote of ALL the members.)

The dissolution was made by a vote of ALL of the members of the California Limited Liability Company.

Note: If the above box is not checked, a **Certificate of Dissolution** (Form LLC-3) must be filed prior to or together with this Certificate of Cancellation. (California Corporations Code section 17707.08(a).)

4. Tax Liability Statement (Do not alter the Tax Liability Statement.)

All final returns required under the California Revenue and Taxation Code have been or will be filed with the California Franchise Tax Board.

5. Cancellation Statement (Do not alter the Cancellation Statement.)

Upon the effective date of this Certificate of Cancellation, the Limited Liability Company's registration is cancelled and its powers, rights and privileges will cease in California.

6. Read and Sign Below (See Instructions for signature requirements. Do not use a computer generated signature.)

By signing, I affirm under penalty of perjury that the information herein is true and correct and that I am authorized by California law to sign.

Signature

Alan Clifton

Type or Print Name

Signature

Type or Print Name

Signature

Type or Print Name



COUNTY OF KINGS

Board of Equalization

Kings County Government Center
1400 W. Lacey Blvd., Building 1
Hanford, CA 93230

559-852-2362 kcboe@co.kings.ca.us

Board of Equalization Members

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

October 28, 2022

Passco Hanford Mall, LLC
2050 Main Street, Ste. 650
Irvine, CA 92614

Tanner Bral
DePasquale, Kelley & Company
19200 Von Karman Ave., Ste. 1000
Irvine, CA 92612

NOTICE OF HEARING:

Application for Changed Assessment No. 18-014 and 19-020
APN: 011-060-038 – 1675 W. Lacey Blvd., Hanford, CA

The hearing on your Application for Changed Assessment is set for **Monday, December 12, 2022 at 9:00 AM**, or as soon thereafter as the matter may be heard, in the Board Chambers, County Administration Building #1, 1400 W. Lacey Blvd., Hanford, California.

The Board is required to find the full cash value of the property from the evidence presented at the hearing. This finding may grant the reduction requested, or may exceed the full cash value as determined by the Assessor with the result that the assessment will be raised rather than lowered.

An application for a reduction in the assessment of a portion of an improved real property (land or improvements only) or a portion of installations which are partly real property (only the improvement portion or only the personal property portion of machinery and equipment) may result in an increase in the un-protested assessment of the other portions of the property, which increase will offset, in whole or in part, any reduction in the protested assessment.

The applicant shall personally appear at the hearing. You may have an agent make your presentation. If you are unable to make the date set for the hearing, you may postpone the hearing by submitting a waiver. **NON APPEARANCE MAY RESULT IN DENIAL OF YOUR APPLICATION!**

If you wish to withdraw the application, please notify us promptly so the hearing time may be assigned to other applicants. Please call (559) 852-2362 or by email diane.badasci@co.kings.ca.us for more information or questions.

Sincerely,

Diane Badasci
Deputy Clerk to the Board of Equalization

BOE Notice

cc: County Assessor
County Counsel

Mailed at Hanford, CA on 10-28-2022

*Called -
out Diane
I know we
do not see
the proof*



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

February 7, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 19-023
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 19-023
Filed by California Resources Production Corp.
APN: 906-000-025-000

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 February 7, 2023.
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.

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

Filed with the Kings County Clerk of the Board

DEC 5 2022

or email to:
kcboe@co.kings.ca.us

Received by: [Signature]

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT: California Resources Production Corporation
MAILING ADDRESS OF APPLICANT: 27200 Tournay Rd., STE 200
CITY: Santa Clarita
STATE: CA
ZIP CODE: 91355
HEARING DATE: 12/12/2022

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: 19-023
PARCEL, ACCOUNT OR TAX BILL NUMBER: 906-000-025-000 Appraisal Unit

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

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.

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: [Signature]
DATE: 12/5/2022
PRINT NAME OF AUTHORIZED SIGNER: Matthew Enegren
TITLE: Tax Manager
COMPANY NAME: California Resources Production Corporation
EMAIL ADDRESS: matthew.enegren@crc.com

FILING STATUS:
[] OWNER [] AGENT [] ATTORNEY [] SPOUSE [] REGISTERED DOMESTIC PARTNER [] CHILD [] PARENT [] PERSON AFFECTED
[] CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ [X] 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

Rec'd via email



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

February 7, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 21-023
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 21-023
Filed by Ryan, LLC on behalf of Hanford Medical Plaza.
APN: 010-310-025-000

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 February 7, 2023.
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.

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

with the Kings County
Clerk of the Board

NOV 28 2022

or email to:
kcboe@co.kings.ca.us

Received by:
[Signature]

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT <i>Hanford Medical Plaza</i> 650 Fifth Avenue 30th Floor					HEARING DATE if applicable 12/17/22
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) New York				EMAIL ADDRESS	
CITY	STATE NY	ZIP CODE 10019	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 21-023	PARCEL, ACCOUNT OR TAX BILL NUMBER 010-310-025-000
APPLICATION NUMBER 21-024	PARCEL, ACCOUNT OR TAX BILL NUMBER 010-310-029-000
APPLICATION NUMBER 21-025	PARCEL, ACCOUNT OR TAX BILL NUMBER 010-310-030-000

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

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 <i>[Signature]</i>	DATE 11-28-22
PRINT NAME OF AUTHORIZED SIGNER Ryan LLC	TITLE
COMPANY NAME	EMAIL ADDRESS ptsconsulting@ryan.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

February 7, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 21-024
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 21-024
Filed by Ryan, LLC on behalf of Hanford Medical Plaza.
APN: 010-310-029-000

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 February 7, 2023.
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.

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

with the Kings County
Clerk of the Board

NOV 28 2022

or email to:
kcboe@co.kings.ca.us

Received by:
[Signature]

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT <i>Hanford Medical Plaza</i> 650 Fifth Avenue 30th Floor					HEARING DATE if applicable 12/17/22
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) New York				EMAIL ADDRESS	
CITY	STATE NY	ZIP CODE 10019	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 21-023	PARCEL, ACCOUNT OR TAX BILL NUMBER 010-310-025-000
APPLICATION NUMBER 21-024	PARCEL, ACCOUNT OR TAX BILL NUMBER 010-310-029-000
APPLICATION NUMBER 21-025	PARCEL, ACCOUNT OR TAX BILL NUMBER 010-310-030-000

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

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 <i>[Signature]</i>	DATE 11-28-22
PRINT NAME OF AUTHORIZED SIGNER Ryan LLC	TITLE
COMPANY NAME	EMAIL ADDRESS ptsconsulting@ryan.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

February 7, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 21-025
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 21-025
Filed by Ryan, LLC on behalf of Hanford Medical Plaza.
APN: 010-310-030-000

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 February 7, 2023.
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.

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

NOV 28 2022

or email to:
kcboe@co.kings.ca.us

Received by: *[Signature]*

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT <i>Hanford Medical Plaza</i>					HEARING DATE if applicable <i>12/17/22</i>
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <i>650 Fifth Avenue 30th Floor</i>					EMAIL ADDRESS
<i>New York</i>					
CITY	STATE <i>NY</i>	ZIP CODE <i>10019</i>	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 <i>21-023</i>	PARCEL, ACCOUNT OR TAX BILL NUMBER <i>010-310-025-000</i>
APPLICATION NUMBER <i>21-024</i>	PARCEL, ACCOUNT OR TAX BILL NUMBER <i>010-310-029-000</i>
APPLICATION NUMBER <i>21-025</i>	PARCEL, ACCOUNT OR TAX BILL NUMBER <i>010-310-030-000</i>

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

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 <i>[Signature]</i>	DATE <i>11-28-22</i>
PRINT NAME OF AUTHORIZED SIGNER <i>Ryan LLC</i>	TITLE
COMPANY NAME	EMAIL ADDRESS <i>ptsconsulting@ryan.com</i>

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

February 7, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-025
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 22-025
Filed by Ajmer Nahal.
APN: 009-040-045-000

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 February 7, 2023.
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.

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

Filed with the Kings County
Clerk of the Board

JAN 3 2023

or email to:
kcboe@co.kings.ca.us

Received by: 

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT Nahal, Ajmer						HEARING DATE if applicable
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 2497 N 10th Ave					EMAIL ADDRESS	
CITY Hanford	STATE CA	ZIP CODE 93230	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 22-025	PARCEL, ACCOUNT OR TAX BILL NUMBER 009-040-045-000
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER


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

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 12-30-22
PRINT NAME OF AUTHORIZED SIGNER Ajmer Nahal	TITLE owner
COMPANY NAME	EMAIL ADDRESS

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

February 7, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 20-036
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 20-036,
filed by Property Tax Resources, LLC on behalf of Realty Income Properties
23 LLC
APN: 011-060-041-000

DISCUSSION:

The facts upon which the change in assessed value is based are as follows:
An analysis of market data using the income approach, indicates the 2020-2021 Assessed Value exceeds the fair market value of the property as of lien date January 1, 2020; the result of which is the corrected assessed value of \$5,330,000 as indicated above. The reduction of assessment is codified by Section 51(a)(2) of the California Revenue and Taxation Code.

	Assessor's Roll Value	Corrected Assessed Value
LAND	\$1,759,000	\$1,700,000
IMPROVEMENTS/STRUCTURES	\$3,808,000	\$3,630,000
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY		
TOTALS	\$5,567,000	\$5,330,000

BOARD ACTION

I hereby certify that the above order was passed
and adopted on February 7, 2023.
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

DEC 8 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:

Realty Income Properties 23 LLC
NAME OF APPLICANT

20-036
APPLICATION NUMBER(S)
011-060-041-000
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."

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	1,759,000	880,000	1,700,000	59,000
IMPROVEMENTS/ STRUCTURES	3,808,000	1,904,000	3,630,000	178,000
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	0	0	0	0
PERSONAL PROPERTY	0	0	0	0
TOTALS	5,567,000	2,784,000	5,330,000	237,000
PENALTY				

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

An analysis of market data using the income approach, indicates the 2020-2021 Assessed Value exceeds the fair market value of the property as of lien date January 1, 2020; the result of which is the corrected assessed value of \$5,330,000 as indicated above. The reduction of assessment is codified by Section 51(a)(2) of the California Revenue and Taxation Code.

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 <i>Chelley Becker</i>		DATE EXECUTED December 6, 2022
NAME OF AUTHORIZED SIGNER Chelley Becker - Property Tax Resources, LLC		TITLE Senior Director
FILING STATUS <input type="checkbox"/> OWNER <input checked="" 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 type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE		
SIGNATURE OF COUNTY ASSESSOR 1 <i>Kristine Lee</i>	PRINT NAME OF COUNTY ASSESSOR Kristine Lee	
SIGNATURE OF COUNTY COUNSEL 1 <i>Diane Freeman</i>	PRINT NAME OF COUNTY COUNSEL Diane Freeman	

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

February 7, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 21-012
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 21-012,
filed by Property Tax Resources, LLC on behalf of Realty Income Properties
23 LLC
APN: 011-060-041-000

DISCUSSION:

The facts upon which the change in assessed value is based are as follows:
An analysis of market data using the income approach, indicates the 2021-2022 Assessed Value exceeds the fair market value of the property as of lien date January 1, 2021; the result of which is the corrected assessed value of \$4,370,000 as indicated above. The reduction of assessment is codified by Section 51(a)(2) of the California Revenue and Taxation Code.

	Assessor's Roll Value	Corrected Assessed Value
LAND	\$1,846,950	\$1,600,000
IMPROVEMENTS/STRUCTURES	\$3,998,050	\$2,770,000
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY		
TOTALS	\$5,845,000	\$4,370,000

BOARD ACTION

I hereby certify that the above order was passed
and adopted on February 7, 2023.
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.

DEC 8 2022

Received by:
[Signature]

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

21-012

Realty Income Properties 23 LLC

APPLICATION NUMBER(S)
011-060-041-000

NAME OF APPLICANT

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."

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	1,846,950	923,475	1,600,000	246,950
IMPROVEMENTS/ STRUCTURES	3,998,050	1,999,025	2,770,000	1,228,050
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	0	0	0	0
PERSONAL PROPERTY	0	0	0	0
TOTALS	5,845,000	2,922,500	4,370,000	1,475,000
PENALTY				

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

An analysis of market data using the income approach, indicates the 2021-2022 Assessed Value exceeds the fair market value of the property as of lien date January 1, 2021; the result of which is the corrected assessed value of \$4,370,000 as indicated above. The reduction of assessment is codified by Section 51(a)(2) of the California Revenue and Taxation Code.

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 <i>Chelley Becker</i>		DATE EXECUTED December 6, 2022
NAME OF AUTHORIZED SIGNER Chelley Becker - Property Tax Resources, LLC		TITLE Senior Director
FILING STATUS <input type="checkbox"/> OWNER <input checked="" 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 type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE		
SIGNATURE OF COUNTY ASSESSOR 1 <i>Christine Lee</i>		PRINT NAME OF COUNTY ASSESSOR <i>Christine Lee</i>
SIGNATURE OF COUNTY COUNSEL 1 <i>Diane Freeman</i>		PRINT NAME OF COUNTY COUNSEL <i>Diane Freeman</i>

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

February 7, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 21-022
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 21-022, filed by Ryan, LLC on behalf of ARHC AHHFDCA01, LLC
APN: 010-310-032-000

DISCUSSION:

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

The 2021-2022 assessed value is being corrected to reflect a decline in value due to the market value being less than the assessed factored base year value as of the lien date, January 1, 2021. The income approach to value was used to develop market value. The reduction of assessment is codified by section 51(a)(2) of the California Revenue and Taxation Code.

	Assessor's Roll Value	Corrected Assessed Value
LAND	\$1,110,324	\$590,000
IMPROVEMENTS/STRUCTURES	\$15,544,540	\$14,510,000
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY		
TOTALS	\$16,654,864	\$15,100,000

BOARD ACTION

I hereby certify that the above order was passed and adopted on February 7, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

Filed with the Kings County
Clerk of the Board

NOV 30 2022

Received by:

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.

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

ARHC AHHFDCA01 LC
NAME OF APPLICANT

21-022
APPLICATION NUMBER(S)
010-310-032
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."

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	1,110,324	555,162	590,000	520,324
IMPROVEMENTS/ STRUCTURES	15,544,540	7,772,270	14,510,000	1,034,540
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	0	0	0	0
PERSONAL PROPERTY	0	0	0	0
TOTALS	16,654,864	8,327,432	15,100,000	1,554,864
PENALTY				

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


The 2021-2022 assessed value is being corrected to reflect a decline in value due to the market value being less than the assessed factored base year value as of the lien date, January 1, 2021. The income approach to value was used to develop market value. The reduction of assessment is codified by section 51(a)(2) of the California Revenue and Taxation Code.

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.

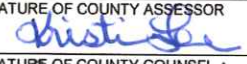

I hereby stipulate to the values for the subject property, as stated in the "Corrected Assessed Value" section of this agreement. If the corrected value(s) is approved by the County Board, the stipulation agreement also constitutes a withdrawal of the Assessment Appeal Application.

SIGNATURE } 	DATE EXECUTED 11-28-22
NAME OF AUTHORIZED SIGNER Susan Orloff	TITLE Principal

FILING STATUS

OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

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

SIGNATURE OF COUNTY ASSESSOR } 	PRINT NAME OF COUNTY ASSESSOR KRISTINE LEE
SIGNATURE OF COUNTY COUNSEL } 	PRINT NAME OF COUNTY COUNSEL Diane Freeman

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

February 7, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: BOARD OF EQUALIZATION MEETING SCHEDULE 2023
RECOMMENDED ACTION: APPROVE THE MEETING SCHEDULE FOR 2023

DISCUSSION:

The Board of Supervisors is the governing body for the County of Kings and serves as the Board of Equalization in a quasi-judicial role to conduct appeal hearings on assessment appeal applications filed on behalf of property owners. Staff is proposing to designate the second Tuesday of each calendar month, starting at 2:00 p.m. as Board of Equalization (BOE) meetings dates. By setting this schedule the BOE will support staff in helping to streamline the handling of applications, moving them to hearing, accepting withdrawals and other required processes in a timely manner. Separate special meetings to hear larger or more complicated applications, or for other legally required reasons may still need to be scheduled on an as needed basis. The following is the proposed list of dates for BOE meetings for 2023 at 2:00 p.m., notice that May 9, 2023 has not been included due to the Employee Recognition Barbecue, the calendar is as follows

March 21, 2023
April 11, 2023
June 13, 2023
July 11, 2023
August 8, 2023
September 12, 2023
October 10, 2023
November 21, 2023
December 12, 2023

BOARD ACTION

I hereby certify that the above order was passed
and adopted on _____ 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____