

Board of Equalization

Regular Meeting Agenda

Board of Equalization Members
Joe Neves, District 1
Richard Valle, District 2
Doug Verboon, District 3
Rusty Robinson, District 4
Richard Fagundes, District 5

Date: Wednesday, February 15, 2023

Time: 9:00 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. 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 February 7, 2023 regular meeting.

IV. REGULAR AGENDA ITEMS

A. Consider holding an Appeal Hearing for Application for Changed Assessment 15-013, filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 023-470-006-000

B. Consider holding an Appeal Hearing for Application for Changed Assessment 15-014, filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 023-430-013-000

C. Consider holding an Appeal Hearing for Application for Changed Assessment 15-015, filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 020-016-022-000

D. Consider holding an Appeal Hearing for Application for Changed Assessment 15-016, filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 020-016-021-000

E. Consider holding an Appeal Hearing for Application for Changed Assessment 15-017, filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 023-470-007-000

F. Consider holding an Appeal Hearing for Application for Changed Assessment 15-036, filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 023-470-007-000

G. Consider holding an Appeal Hearing for Application for Changed Assessment 16-012, filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 020-016-021-000

H. Consider holding an Appeal Hearing for Application for Changed Assessment 16-013, filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 020-016-022-000

Board of Equalization Regular Meeting Agenda February 15, 2023 Page 2 of 2



I. Consider holding an Appeal Hearing for Application for Changed Assessment 16-014, filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 023-430-013-000

J. Consider holding an Appeal Hearing for Application for Changed Assessment 16-015, filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 023-470-006-000

K. Consider holding an Appeal Hearing for Application for Changed Assessment 16-016, filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 023-470-007-000

V. ADJOURNMENT

The next regularly scheduled meeting will be held Friday, February 17, 2023 at 9:00 AM



Board of Equalization

Regular Meeting Action Summary

Board of Equalization Members
Joe Neves, District 1
Richard Valle, District 2
Doug Verboon, District 3
Rusty Robinson, District 4
Richard Fagundes, District 5

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 ALL MEMBERS PRESENT

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.

On a motion by Supervisor Fagundes, seconded by Supervisor Verboon, the Board elected Supervisor Valle as Chairman for 2023 and closed the nominations. (RF, DV, JN, RV, RR – AYE)

B. The Office of Vice-Chairman of the Board of Equalization is declared vacant and a call for nominations is made.

On a motion by Supervisor Fagundes, seconded by Supervisor Verboon, the Board elected Supervisor Verboon as Vice-Chairman for 2023 and closed the nominations. (RF, DV, JN, RV, RR – AYE)

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. **None**

IV. APPROVAL OF MINUTES

A. Approval of the minutes from December 6, 2022 regular meeting.

ACTION: APPROVED AS PRESENTED (JN, DV, RV – AYE; RR, RF - ABSTAIN)



V. CONSENT CALENDAR:

- A. Consider dismissing Application for Changed Assessment 22-027, filed by Deloite 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

- 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.

ACTION: APPROVED AS PRESENTED (RR, DV, JN, RF, RV - AYE)

VI. ADJOURNMENT

THE ATTACHED INFORMATION WAS RECEIVED WITH THE FOLLOWING FIVE LEPRINO FOODS COMPANY ASSESSMENT APPEAL APPLICATIONS

15-013

15-014

15-015

15-016

15-017



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
Rusty Robinson, District 4
Richard Fagundes, District 5

January 18, 2023

Leprino Foods Company 1830 W. 38th Ave. Denver, CO 80211 Andrew Grove/Mark LaRusso RYAN LLC 13155 Noel Rd, Ste 100 Dallas, TX 75240

On October 11, 2022 the BOE provided notice that Applications for Changes Assessment filed by Leprino Foods for years 2015 and 2016 would be heard by the Board on January 11, 12 and 13. On January 4, 2023, the BOE received a request to continue the hearing to a later date due to unforeseen circumstances. By mutual agreement of the parties and for good cause the BOE rescheduled the hearing for February 15, 16, and 17, 2023. Pursuant to that agreement, please see the attached amended notice of hearing showing the new hearing dates.

Additionally, February 15, 16 and 17, 2023 were previously reserved for hearings on the Applications for Changed Assessment filed by Leprino Foods for years 2017 through 2020 and notice issued. Consequently, the February 15, 16 and 17 hearing on these applications is vacated and new hearing dates will issued.

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 01-18-2023



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

Joe Neves, District 1
Richard Valle, District 2
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Rusty Robinson, District 4
Richard Fagundes, District 5

January 18, 2023

Leprino Foods Company 1830 W 38th Ave. Denver, CO 80211 Andrew Grove/Mark LaRusso RYAN LLC 13155 Noel Rd, Ste 100 Dallas, TX 75240

AMENDED NOTICE OF RE-HEARING

Application for Changed Assessment No. 15-013
Application for Changed Assessment No. 15-014
Application for Changed Assessment No. 15-015
Application for Changed Assessment No. 15-016
Application for Changed Assessment No. 15-017
Application for Changed Assessment No. 15-017
Application for Changed Assessment No. 15-017
Application for Changed Assessment No. 15-036
Application for Changed Assessment No. 16-012
Application for Changed Assessment No. 16-013
Application for Changed Assessment No. 16-014
Application for Changed Assessment No. 16-015
Application for Changed Assessment No. 16-016

The Re-Hearing on your Application for Changed Assessment is set beginning <u>Wednesday February 15, 2023 at 9:00 AM, and will continue on Thursday, February 16, 2023 and Friday, February 17, 2023</u>, 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!**

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 01-18-2023

BOE-305-AG REV. 02 (P1) (07-15)

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.

SEP 1 5 2015

Received bys MC

AF	PLIC	ANT AND PRO	PERTY INFO	ORMAT	TION	
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL)			E	MAIL ADDRI	ESS	
LEPRINO FOODS COMPANY MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. 1830 W. 38TH AVENUE	O. BOX)					3
DENVER	STATE	ZIP CODE 80211	DAYTIME TELEPHO	DNE	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
SECURED: ASSESSOR'S PARCEL NUMBER SEE ATTACHED		-	SEE AT		T OR TAX BILL NUMBER	
✓ AUTHORIZATION OF AGENT □	ESIGN	NATION OF CAL	IFORNIA ATT	ORNEY	, STATE BAR NO	
If the applicant is a corporation, limited partner employee of the business entity.	rship,	or limited liability	company, the a	authoriza	ation must be signed by	y an officer or authorized
NAME OF AGENT OR ATTORNEY MARK LORUSSO / FORREST POOL				1900	MAILADDRESS MARK.LORUSSO@	RYAN.COM
COMPANY NAME RYAN, LLC						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 16220 NORTH SCOTTSDALE ROAD,	SUITE	#650			31734	
SCOTTSDALE	STATE	ZIP CODE 85254	(602) 955.		ALTERNATE TELEPHONE ()	FAX TELEPHONE (602) 955.4892
The above named person/company is hereby a stipulated agreements, and otherwise settle iss above.			cation or any As	ssessme		
APPLICANT SIGNATURE			APPLICANT	ecto	V	
David Fowler						DATE 8/13/15
The remaining sections are required	only wh	nen authorizing ar	agent. (Not re	quired w	hen designating a Califo	ornia attorney.)
THIS AUTHORIZATION IS FOR CALENDAR Y Calendar Year is January 1 through December 2			ust be complete	d for the	specific year in which t	he application is filed.
CHECK AND INITIAL ONE						
The named agent is hereby authorized to and all assessments or property located					act all business relating	to such filings on any
Applicant must initial this state	ement.					
The named agent is hereby authorized t specific property listed above or the spec	cific pro					
Applicant must initial this state	ment.		~	-		
		CERTIFICATION	ON OF AGEN	IT		
I am an agent for the applicant filing the Appeal Application, attached to this author						completed Assessment
I have been retained as the agent for the	3305	8	8			
If a copy of this form is being submitted, or the f request or any action being requested will be der	orm is i	being submitted e			ce the original form with	original signatures upon
AGENT SIGNATURE			PRINT AGE		SSO / FORREST PO	OOL
AGENT COMPANY NAME RYAN, LLC			MARK.		SSO@RYAN.COM	

AUTHORIZATION OF AGENT FOR MULTIPLE PROPERTIES

THIS AUTHORIZATION IS FOR CALENDAR YEAR: 2015

AGENT NAME	APPLICANT NAME
RYAN, LLC	LEPRINO FOODS COMPANY
SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER
SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER
SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER
SECURED ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER
SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER

ATTACH A SEPARATE SHEET IF ADDITIONAL SPACE IS REQUIRED

Property Tax Rule 305 (a) and (b) provides for the authorization of an agent.

Rule 305, Application.

No change in an assessment sought by a person affected shall be made unless the following application procedure is followed.

- (a) ELIGIBLE PERSONS. (1) An application is filed by a person affected or the person's agent, or a relative mentioned in regulation 317 of this division. If the application is made by an agent, other than an authorized attorney licensed to practice in this state who has been retained and authorized by the applicant to file the application, written authorization to so act must be filed with the application. For purposes of signing an application on behalf of an applicant, an agent shall be deemed to have been duly authorized if the applicant's written agent authorization is on the application or attached to each application at the time it is filed with the board. The attached authorization shall include the following:
 - (A) The date the authorization statement is executed:
 - (B) A statement to the effect that the agent is authorized to sign and file applications in the specific calendar year in which the application is filed;
 - (C) The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located in the specific county;
 - (D) The name, address, and telephone number of the specific agent who is authorized to represent the applicant;
 - (E) The applicant's signature and title; and
 - (F) A statement that the agent will provide the applicant with a copy of the application.
- (2) If a photocopy of the original authorization is attached to the application, the agent shall be prepared to submit an original signed authorization if requested by the board. The application form shall show that the agent's authorization was attached to the application. An agent must have authorization to file an application at the time the application is filed; retroactive authorizations are not permitted.
- (3) If the applicant is a corporation, limited partnership, or a limited liability company, the agent authorization must be signed by an officer or authorized employee of the business entity.
- (4) No application shall be rejected as a duplicate application by the clerk unless it qualifies as a duplicate application within the meaning specified in section 1603.5 of the Revenue and Taxation Code.
- (b) SIGNATURE AND VERIFICATION. The application shall be in writing and signed by the applicant or the applicant's agent with declaration under penalty of perjury that the statements made in the application are true and that the person signing the application is one of the following:
 - (1) The person affected, a relative mentioned in regulation 317 of this division, an officer of a corporation, or an employee of a corporation who has been designated in writing by the board of directors or corporate officer to represent the corporation on property tax matters;
 - (2) An agent authorized by the applicant as indicated in the agent's authorization portion of the application; or
 - (3) An attorney licensed to practice law in this state who has been retained by the applicant and who has been authorized by the applicant, prior to the time the application is filed, to file the application.

Property Tax Rule 317 states that a relative is a parent, spouse, son, or daughter of the applicant or the affected person. Such persons are not considered agents and no authorization is required when an application is filed, signed, and/or represented at the hearing by one of these relatives.



Three Galleria Tower 13155 Noel Road Suite 100 Dallas, Texas 75240 Main 972.934.0022

Fax 972.960.0613

www.ryan.com

Via Certified Mail #: 91 7199 9991 7034 5806 6122

September 11, 2015

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

RE: 2015 Property Tax Assessment Appeals

Leprino Foods Company Account #'s: 023-470-007-000; 020-016-021-000; 020-016-022-000; 023-470-006-000; 023-430-013-000

Dear Sir or Madam:

Please accept this letter and the enclosed Assessment Appeal Applications as our official appeal of the 2015 real and personal property values for the above referenced accounts of Leprino Foods Company. Also enclosed is a check in the amount of \$1,000 for the appeal filing fee (\$200 per parcel) for the above referenced accounts as well as a Statement of Agency for your reference.

Please direct all correspondence to:

Ryan Attn: Forrest Pool 13155 Noel Road – Suite 100 Dallas, TX 75240-5090

If you have any questions, please feel free to contact me at (972) 934-0022.

Sincerely,

RYAN

Forrest Pool

Director, Property Tax

Enclosures -As Stated

STATEMENT OF AGENCY PROPERTY LISTING ATTACHMENT

Leprino Foods Company
Kings County, California
Account #'s: 023-470-007-000; 020-016-021-000; 020-016-022-000;
023-470-006-000; 023-430-013-000



COUNTY OF KINGS

ASSESSOR-CLERK/RECORDER-REGISTRAR OF VOTERS

KINGS COUNTY GOVERNMENT CENTER 1400 WEST LACEY BLVD HANFORD, CALIFORNIA 93230-5905

PHONE (559) 582-3211 EXT. 2486 FAX - ASSESSOR (559) 582-2794 FAX - CLERK/RECORDER (559) 582-6639 FAX - ELECTIONS (559) 585-8453

June 24, 2015

LEPRINO FOODS INC ATTN COLLEEN KERSHISNIK 1830 W 38TH AVE DENVER CO 80211-2200

Subject: California Revenue and Taxation Code Section 51 Value Review

2015 - 2016 Assessment Year

APN: 020-016-022-000.

Lemoore Past

The Kings County Assessor's Office has completed its annual review of the property listed above. Under Section 51 of the Revenue and Taxation Code, the Assessor is directed to enroll property at the lesser of its Factored Base Year Value or its Market Value. Our review has indicated that the Current Factored Base Year Value of your property exceeds its current Market Value, resulting in a Section 51 value reduction as follows:

Current Factored

Section 51

Net Value

Base Year Value

Value

Reduction

\$6,646,377

\$2,954,000

\$3,692,377

Properties that receive a value reduction under Section 51 of the Revenue and Taxation Code are subject to review on an annual basis until such time as the factored base year value no longer exceeds the market value. For more information on how the Section 51 process works, please see our website at

http://www.countyofkings.com/departments/general-services/assessor/section-51

Please review your annual *Notification of Assessment* for details on your full rights as a taxpayer.

Please feel free to contact our office if you have any questions regarding this review.

** Please see the reverse of this notice for important information regarding the assessment of your property. **

Kristine Lee, County Assessor

General Information

APN: 020-016-022-000 Situs Address: LEMOORE CA 93245

INDUSTRIAL 003-011

Use Type: Tax Rate Area:

Mailing Address: 1830 W 38TH AVE DENVER CO 80211
Legal Desciption: PTN OF ABANDONED F STREET

CLICK HERE
For More Info
on this Property!

Assessment

Year Assd: 2015
Land: \$37,500
Structure(s): \$2,916,500
Other: \$2,954,000
HO Exempt?: N

Property Characteristics

Exemption Amt:

Bedrooms:
Baths:
Bldg/Liv Area:
Year Built:

Lot Acres: Lot SqFt:

1.490

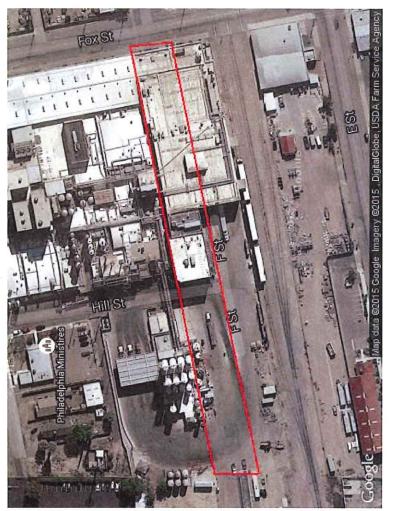
Recent Sale History

Document Image: No Document Found Recording Date:

Transfer Amount:

Document #:

A/A



**The information provided here is deemed reliable, but is not guaranteed.

© 2015 ParcelQuest | Toll Free 1-844-893-7216 | Privacy Policy | Refund Policy

7/17/2015

1 Property Address: LEMOORE CA 93245

Ownership	
County:	KINGS, CA
Assessor:	KRISTINE LEE, ASSESSOR
Parcel # (APN):	023-430-013-000
Parcel Status:	ACTIVE
Owner Name:	LEPRINO FOODS CO
Mailing Address:	1830 W 38TH AVE DENVER CO 80211
Legal Description:	PCL B OF PCL MAP 1 PAGE 67 BE PTN OF SW

Assessment					
Total Value	\$539,330	Use Code:	2500	Use Type:	INDUSTRIAL
Land Value:	\$199,000	Tax Rate Area:	003-003	Zoning:	
Impr Value:	\$333,000	Year Assd:	2015	Census Tract:	4.04/4
Other Value:	\$7,330	Property Tax:		Price/SqFt:	
% Improved:	%89	Delinquent Yr:			
Exempt Amt:		HO Exempt:	z		

Sale History					
	Sale 1	Sale 2	Sale 3	Transfer	
Recording Date:					
Recording Doc:					
Recording Doc Type:					

Property Characteristics

Transfer Amount: Seller (Grantor):

Units:	Stories:
Fireplace:	A/C:
Bedrooms:	Baths (Full):

	0000	1	5	
	40000		5	

Heating:	Pool:	Park Type:
Baths (Half):	Total Rooms:	Bldg/Liv Area:

7/17/2015

Garage SqFt: Spaces: 346,302 7.950 Lot Acres: Lot SqFt:

Timber Preserve:

Ag Preserve:

Site Influence:

Building Class:

Quality:

Condition:

Effective Year:

Year Built:

 $^{^{\}ast}$ The information provided here is deemed reliable, but is not guaranteed. $\,$ $\,$ 2015 ParcelQuest www.parcelquest.com (888) 217-8999

7/17/2015

100RE CA 93245
Address: LEMO
Property
H

Ownership					
County:	KINGS, CA				
Assessor:	KRISTINE	KRISTINE LEE, ASSESSOR			
Parcel # (APN):	023-470-006-000	000-90			
Parcel Status:	ACTIVE				
Owner Name:	LEPRINO F	LEPRINO FOODS COMPANY			
Mailing Address:	1830 W 38	1830 W 38TH AVE DENVER CO 80211			
Legal Description:	PARCEL 2 OF PM	OF PM 15-73 05/19/20			
Assessment					
Total Value	\$446,346	Use Code:	5500	Use Type:	INDUSTRIAL
Land Value:	\$446,346	Tax Rate Area:	960-600	Zoning:	
Impr Value:		Year Assd:	2015	Census Tract:	4.02/2
Other Value:		Property Tax:		Price/SqFt:	
% Improved:	%0	Delinquent Yr:			
Exempt Amt:		HO Exempt:	z		
Sale History					
Recording Date:	Sale 1 10/13/2000	Sale 2	SS	Sale 3	Transfer 10/13/2000
Recording Doc:	0018505				0018505

Property Characteristics

SEMAS, LIONEL & LOLA RE

Seller (Grantor):

Recording Doc Type: Transfer Amount:

Units:	Stories:
Fireplace:	A/C:
Bedrooms:	Baths (Full):

L	c)	
1000			
1	1	:	

Baths (Half):

Total Rooms:

Bldg/Liv Area:

Lot Acres:

Lot SqFt:

1,475,377 33.870

* The information provided here is deemed reliable, but is not guaranteed.

Effective Year:

Year Built:

© 2015 ParcelQuest www.parcelquest.com (888) 217-8999

Spaces:

Park Type:

Heating:

Pool:

Garage SqFt:

Quality:

Search | ParcelQuest

Building Class: Condition: Site Influence:

Timber Preserve: Ag Preserve:

https://pqweb.parcelquest.com/#home



KRISTINE LEE

COUNTY OF KINGS

KINGS COUNTY GOVERNMENT CENTER 1400 WEST LACEY BLVD HANFORD, CALIFORNIA 93230-5905

PHONE (559) 582-3211 EXT, 2486 FAX - ASSESSOR (559) 582-2794 FAX - CLERK/RECORDER (559) 582-6639 FAX - ELECTIONS (559) 585-8453

June 24, 2015

LEPRINO FOODS COMPANY ATTN: COLLEEN KERSHISNIK 1830 W 38TH AVE DENVER CO 80211-2200

Subject: California Revenue and Taxation Code Section 51 Value Review

2015 - 2016 Assessment Year

APN: 023-470-007-000.

hemoore West

The Kings County Assessor's Office has completed its annual review of the property listed above. Under Section 51 of the Revenue and Taxation Code, the Assessor is directed to enroll property at the lesser of its Factored Base Year Value or its Market Value. Our review has indicated that the Current Factored Base Year Value of your property exceeds its current Market Value, resulting in a Section 51 value reduction as follows:

Current Factored

Section 51

Net Value

Base Year Value

Value

Reduction

\$110,088,716

\$75,000,000

\$35,088,716

Properties that receive a value reduction under Section 51 of the Revenue and Taxation Code are subject to review on an annual basis until such time as the factored base year value no longer exceeds the market value. For more information on how the Section 51 process works, please see our website at

http://www.countyofkings.com/departments/general-services/assessor/section-51

Please review your annual Notification of Assessment for details on your full rights as a taxpayer.

Please feel free to contact our office if you have any questions regarding this review.

** Please see the reverse of this notice for important information regarding the assessment of your property. **



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 15, 2023

February 17, 2023 **SUBMITTED BY**: **BOARD OF EQUALIZATION Application for Changed Assessment 15-013 SUBJECT:** <u>RECOMMENDED</u> Hold an Appeal Hearing for Application for Changed Assessment 15-013, ACTION: filed by Ryan, LLC on behalf of Leprino Foods Company. APN: 023-470-006-000 **DISCUSSION:** Assessment Appeal Application for APN: 023-470-006-000 was filed by Ryan, LLC on behalf of Leprino

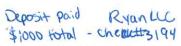
Foods Company. As stated on the application, the value on the roll and the applicant's opinion of value for 2015-2016 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND	446,346	250,000
IMPROVEMENTS/STRUCTURES		
FIXTURES		
PERSONAL PROPERTY		
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTAL	446,346	250,000

ROARD ACTION

I hereby certify that the ab	ove order was passed	
and adopted on	2023.	
Catherine Venturella, Cler	k 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

Filed with Kings County Clerk of the Board

FINAL FILING DATE: SEPT. 15, 2015 Assessment Roll FY 2015-2015 Mail to: Clark of Board Supervisors

appeal. Applicants should be prepared to subminformation if requested by the assessor or at the hearing. Failure to provide information at the appeals board considers necessary may reprint the appeals board considers necessary may reprint the appeals board.	it additional the time of the hearing	EP 1 €			Blvd., Hanford, CA 93	
continuance of the hearing or denial of the app attach hearing evidence to this application				Contract and the Contract of t	MBER: Clerk Use Only	\neg
1. APPLICANT INFORMATION - PLEASE PR	RINT			15-013		
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSING Leprino Foods Company				EMAIL ADDRESS		_
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR F	- ES					
Denver	CO STATE ZIP CODE 80211	DAYTI))	ALTERNATE TELEPH	ONE FAX TELEPHONE	
2. CONTACT INFORMATION - AGENT, ATTO	RNEY, OR RELATIVE	OF AP	PLICANT if app	olicable - (REPRES	ENTATION IS OPTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, N Forrest Pool - Taxpayer's Agent	MIDDLE INITIAL)			forrest.pool@r	yan.com	
COMPANY NAME Ryan, LLC						
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MI	IDDLE INTITAL)					
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 13155 Noel Rd; Ste 100						
Dallas	STATE ZIP CODE 75240		72) 934.0022	ALTERNATE TELEPH	PAX TELEPHONE (972) 934.4939	
AUTHORIZATION OF AGENT The following information must be complet attorney as indicated in the Certification so applicant is a business entity, the agent's a The person named in Section 2 above is he	ed (or attached to this ection, or a spouse, c authorization must be ereby authorized to ac	applica hild, pa signed ct as my	rent, registered by an officer o agent in this a	ructions) unless the d domestic partner or authorized emplo application, and ma	or the person affected. If eyee of the business. y inspect assessor's reco	fthe
enter in stipulation SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EM	agreements, and oth	erwise s	TITLE	lating to this applic	DATE	_
► SEE ATTACHED	. 20, 22				DATE	
3. PROPERTY IDENTIFICATION INFORMAT Yes No Is this property a single-fa ENTER APPLICABLE NUMBER FROM YOU	mily dwelling that is occup	pied as th	e principal place o	of residence by the owr	er?	
ASSESSOR'S PARCEL NUMBER 023-470-006-000	ASSESSMENT NUMB	ER		FEE NUMBER		3
ACCOUNT NUMBER	TAX BILL NUMBER					
PROPERTY ADDRESS OR LOCATION Lemoore, CA 93245				DOING BUSINESS AS	(DBA), if appropriate	
PROPERTY TYPE ✓						 k
SINGLE-FAMILY / CONDOMINIUM / TOWNI	HOUSE / DUPLEX	□ A	GRICULTURAL	П	POSSESSORY INTEREST	
☐ MULTI-FAMILY/APARTMENTS: NO, OF UNI	TS	Пм	ANUFACTURED		ACANT LAND	
☐ COMMERCIAL/INDUSTRIAL	Consider Manager Manag	-	ATER CRAFT		AIRCRAFT	
☐ BUSINESS PERSONAL PROPERTY/FIXTUI	RES		THER:	Ц		
4. VALUE	A. VALUE ON ROLL			OPINION OF VALUE	C. APPEALS BOARD USE (ONLY
LAND	446.	346		250,000	5// II - E/ 120 DO/ II (D COE)	31121
IMPROVEMENTS/STRUCTURES	110,	0.10		200,000		
FIXTURES						
PERSONAL PROPERTY (see instructions)						
MINERAL RIGHTS						
TREES & VINES						
OTHER						
TOTAL	44	6,346		250,000		
DENAITIES (amount or parcent)		5,540		200,000		

BOE-305-AH (P2) REV. 08 (01-15)			
5. TYPE OF ASSESSMENT BEING APPEALED V Check only one. See it	nstructions for filing p	eriods	
☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE	CURRENT YEAR		
☐ SUPPLEMENTAL ASSESSMENT			
*DATE OF NOTICE: ROLL YEAR:			
	Y REASSESSMENT	☐ PENALTY ASSES	SSMENT
*DATE OF NOTICE: **ROLL YEAR:			
*Must attach copy of notice or bill, where applicable **Each	roll year requires a sep	parate application	
	ons before completing		
If you are uncertain of which item to check, please check "I. OTHER" and p The reasons that I rely upon to support requested changes in value are as t A. DECLINE IN VALUE		n of your reasons for filir	ng this application.
☑ The assessor's roll value exceeds the market value as of January B. CHANGE IN OWNERSHIP	y 1 of the current year.		
1. No change in ownership occurred on the date of			
2. Base year value for the change in ownership established on the		is incorrect.	
C. NEW CONSTRUCTION			
1. No new construction occurred on the date of	_ .		
2. Base year value for the completed new construction established	ed on the date of	is inc	orrect.
☐ 3. Value of construction in progress on January 1 is incorrect.			
D. CALAMITY REASSESSMENT			
 Assessor's reduced value is incorrect for property damaged by m BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value 	1.00	nd/or fixtures exceeds	market value
1. All personal property/fixtures.	or personal property ar	id/or lixtures exceeds i	market value.
2. Only a portion of the personal property/fixtures. Attach descrip	tion 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 a 	and improvements)		
H. APPEAL AFTER AN AUDIT. Must include description of each proper		led. and your opinion o	f value.
1. Amount of escape assessment is incorrect.	7,	,	
2. Assessment of other property of the assessee at the location is	s incorrect.		
I. OTHER			
Explanation (attach sheet if necessary)		1.47	
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 i	nstructions.		
☑ Yes ☐ No			
CERTIFICATI	ON		
I certify (or declare) under penalty of perjury under the laws of the State of Ca	alifornia that the foregoin	g and all information her	reon, including any
accompanying statements or documents, is true, correct, and complete to the	best of my knowledge a	nd belief and that I am (1) the owner of the
property or the person affected (i.e., a person having a direct economic interest agent authorized by the applicant under item 2 of this application, or (3) an a			
Number, who has been retained by the applicant and h			
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)		DATE
NAME (Cleans Print)	Dallas, TX		9/11/15
NAME (Please Print) Forrest Pool			
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

February 15, 2023 February 17, 2023

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 15-014

RECOMMENDED Hold an Appeal Hearing for Application for Changed Assessment 15-014,

ACTION: filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 023-430-013-000

DISCUSSION:

Assessment Appeal Application for APN: 023-430-013-000 was filed by Ryan, LLC on behalf of Leprino Foods Company. As stated on the application, the value on the roll and the applicant's opinion of value for 2015-2016 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND	199,000	120,000
IMPROVEMENTS/STRUCTURES	333,000	200,000
FIXTURES		
PERSONAL PROPERTY	7,330	4,000
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTAL	539,330	324,000

• • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	 	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •
]	BOARD	ACTION			

I hereby certify that th	e above order w	as passed	
and adopted on	2023.		
Catherine Venturella,	Clerk to the Boa	ard of Supervisors	
By:			

CC: Applicant Assessor Auditor County Counsel Deposit Paid by Pyan LLC \$1000 total #3194 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 Kings County Clerk of the Board

SEP 1 5 2015

FINAL FILING DATE: SEPT. 15, 2015
Assessment Roll FY 2015-2015
Mail to: Clerk of Board Supervisors
1400 W. Lacey Blvd., Hanford, CA 93230

information if requested by the assessor or at the hearing. Failure to provide information at the			1 10,2010		, , , , , , , , , , , , , , , , , , , ,
the appeals board considers necessary may re continuance of the hearing or denial of the appe attach hearing evidence to this application.	sult in		red by: MC	APPLICATION NUMBER	: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE PRI	NT			15-014	
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINE. Leprino Foods Company	SS, OR T	RUST NAME		EMAIL ADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. 1830 W 38th Ave	O. BOX)				
Denver	STATE	ZIP CODE 80211	DAYTIME TELEPHONE	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
2. CONTACT INFORMATION - AGENT, ATTO	RNEY,	OR RELATIVE	OF APPLICANT if app	olicable - (REPRESENTA	TION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MILE FOR FOR ST. ATTORNEY, OR RELATIVE (LAST, FIRST, MILE OF AGENT).	DDLE INI	TIAL)		EMAIL ADDRESS forrest.pool@ryan.c	com
COMPANY NAME Ryan, LLC					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MID	DLE INTI	ITAL)			
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 13155 Noel Rd; Ste 100					
Ďallas	STATE	ZIP CODE 75240	(972) 934.0022	ALTERNATE TELEPHONE ()	FAX TELEPHONE (972) 934.4939
AUTHORIZATION OF AGENT The following information must be complete attorney as indicated in the Certification se applicant is a business entity, the agent's a	ction,	ttached to this or a spouse, ch	ild, parent, registere	ructions) unless the ager d domestic partner, or th	e person affected. If the
The person named in Section 2 above is her enter in stipulation a			, ,	pplication, and may insp lating to this application	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMP SEE ATTACHED	LOYEE		TITLE		DATE
3. PROPERTY IDENTIFICATION INFORMATION Yes No Is this property a single-fan	500	lling that is occupi	ed as the principal place o	of residence by the owner?	

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 023-430-013-000	ASSESSMENT NUM	BER	FEE NUMBER	
ACCOUNT NUMBER	TAX BILL NUMBER			
PROPERTY ADDRESS OR LOCATION Lemoore, CA 93245			DOING BUSINESS A	AS (DBA), if appropriate
PROPERTY TYPE				
SINGLE-FAMILY / CONDOMINIUM / TOV	VNHOUSE / DUPLEX	☐ AGRICULTURAL		POSSESSORY INTEREST
☐ MULTI-FAMILY/APARTMENTS: NO. OF U	JNITS	☐ MANUFACTURE	O HOME	VACANT LAND
☑ COMMERCIAL/INDUSTRIAL		☐ WATER CRAFT		AIRCRAFT
☑ BUSINESS PERSONAL PROPERTY/FIX	TURES	☐ OTHER:		
4 MALLIE	A VALUE ON BOLL	D 4001104117	0.0000000000000000000000000000000000000	0 1005110 00100 1105 0111

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	199,000	120,000	
IMPROVEMENTS/STRUCTURES	333,000	200,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)	7,330	4,000	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	539,330	324,000	
PENALTIES (amount or percent)	·	1	

BOE-305-AH (P2) REV. 08 (01-15)			
5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See		periods	
☐ SUPPLEMENTAL ASSESSMENT	CORRENT TEAR		
*DATE OF NOTICE: ROLL YEAR:		—	
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMI *DATE OF NOTICE: **ROLL YEAR:		☐ PENALTY ASSES	SMENT
	 n roll year requires a sep	narata annlication	
	tions before completing		
If you are uncertain of which item to check, please check "I. OTHER" and The reasons that I rely upon to support requested changes in value are as A. DECLINE IN VALUE The assessor's roll value exceeds the market value as of Janua B. CHANGE IN OWNERSHIP 1. No change in ownership occurred on the date of	follows:	n of your reasons for filir	g this application.
		la la como et	
2. Base year value for the change in ownership established on	ne 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 establish	ied on the date of	is inc	orrect.
 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		nd/or fixtures exceeds r	narket value
☑ 1. All personal property/fixtures.	, , , , , , , , , , , , , ,		
2. Only a portion of the personal property/fixtures. Attach descri	ption 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 H. APPEAL AFTER AN AUDIT. Must include description of each property. 		led and your oninion of	f value
1. Amount of escape assessment is incorrect.	ity, issues being appea	ied, and your opinion o	value.
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			
CERTIFICAT			W 8 8
I certify (or declare) under penalty of perjury under the laws of the State of Caccompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic intereagent authorized by the applicant under item 2 of this application, or (3) an Number, who has been retained by the applicant and	e best of my knowledge a est in the payment of taxes attorney licensed to practi	nd belief and that I am (1 s on that property – "The ice law in the State of Ca	1) the owner of the Applicant"), (2) an alifornia, State Bar
SIGNATURE (Use flue Pen - Priginal signature required on paper-filed application)	SIGNED AT (CITY, STATE)		DATE
· Ox. + Cl	Dallas, TX		9/11/15
NAME (Please Print) Forrest Pool			
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)			
d			
✓ ☐ OWNER	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

February 15, 2023 February 17, 2023

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 15-015

RECOMMENDED Hold an Appeal Hearing for Application for Changed Assessment 15-015,

ACTION: filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 020-016-022-000

DISCUSSION:

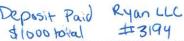
Assessment Appeal Application for APN: 020-016-022-000 was filed by Ryan, LLC on behalf of Leprino Foods Company. As stated on the application, the value on the roll and the applicant's opinion of value for 2015-2016 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND	37,500	20,000
IMPROVEMENTS/STRUCTURES	2,916,500	1,700,000
FIXTURES		
PERSONAL PROPERTY		
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTAL	2,954,000	1,720,000

BOARD ACTION

I hereby certify that the above order was p	passed
and adopted on2023.	
Catherine Venturella, Clerk to the Board of	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

Filed with Kings County Clerk of the Board

FINAL FILING DATE: SEPT. 15, 2015 Assessment Roll FY 2015-2015 Mail to: Clerk of Board Supervisors

SEP 1 5 2015

1400 W. Lacey Blvd., Hanford, CA 93230

the hearing. Failure to provide information the appeals board considers necessary ma		ho		0,2013				
continuance of the hearing or denial of the a	The state of the s	iot p	corpord by	mc				
attach hearing evidence to this application.			ECEIVED DYS	7	APPLICATION NUMBER: Clerk Use Only			
1. APPLICANT INFORMATION - PLEASE					15-015			
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BU Leprino Foods Company		UST NAME			EMAIL ADDRESS			
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF 1830 W 38th Ave	OR P. O. BOX)							
Denver	STATE	80211	DAYTI))	ALTERNATE TELEPHO	ONE FAX TE	LEPHONE)	
2. CONTACT INFORMATION - AGENT, AT			E OF AP	PLICANT if ap		ENTATION IS	OPTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST FORTEST POOL - Taxpayer's Agent COMPANY NAME	ST, MIDDLE INIT	IAL)			forrest.pool@r	yan.com		
Ryan, LLC								
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS)	T, MIDDLE INTIT	AL)						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 13155 Noel Rd; Ste 100							,	
CITY Dallas	STATE	ZIP CODE 75240		ME TELEPHONE 72) 934.0022	ALTERNATE TELEPHO		LEPHONE 2) 934.4939	
AUTHORIZATION OF AGENT	IA			ION ATTACHE		(912	2 / 934.4939	
The following information must be comp attorney as indicated in the Certification applicant is a business entity, the agent	section, o	tached to thi or a spouse, ation must b	is applica child, pa e signed	ation - see inst rent, registere I by an officer	ructions) unless the d domestic partner, or authorized emplo	or the perso yee of the b	on affected. If the usiness.	
The person named in Section 2 above is enter in stipulati					application, and ma elating to this applic		sessor's records,	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED SEE ATTACHED				TITLE			DATE	
ENTER APPLICABLE NUMBER FROM Y ASSESSOR'S PARCEL NUMBER	OUR NOTIC	=		e principal place	of residence by the owr	er?		
020-016-022-000								
ACCOUNT NUMBER	TAX E	BILL NUMBER						
PROPERTY ADDRESS OR LOCATION F St, Lemoore, CA 93245					DOING BUSINESS AS	(DBA), if appro	priate	
PROPERTY TYPE 🗹								
SINGLE-FAMILY / CONDOMINIUM / TOV				GRICULTURAL	_	POSSESSOR	Y INTEREST	
☐ MULTI-FAMILY/APARTMENTS: NO. OF U	JNITS	_	□ M	ANUFACTURE	HOME .	VACANT LAND)	
☑ COMMERCIAL/INDUSTRIAL			□ w	ATER CRAFT		AIRCRAFT		
BUSINESS PERSONAL PROPERTY/FIX	TURES		□ o	THER:				
4. VALUE	A. V	ALUE ON ROLI	L	B. APPLICANT'S	S OPINION OF VALUE	C. APPEAL	S BOARD USE ONLY	
LAND		3	37,500		20,000			
IMPROVEMENTS/STRUCTURES		2,91	16,500		1,700,000			
FIXTURES								
PERSONAL PROPERTY (see instructions)								
MINERAL RIGHTS								
TREES & VINES								
OTHER								
TOTAL		2,9	54,000		1,720,000			
PENALTIES (amount or percent)								

DOE 005 AV /DO DEV 00 /04 /EV	
BOE-305-AH (P2) REV. 08 (01-15)	
5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See in	
☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE (CURRENT YEAR
☐ SUPPLEMENTAL ASSESSMENT	
*DATE OF NOTICE: ROLL YEAR:	
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMIT	Y REASSESSMENT
*DATE OF NOTICE: **ROLL YEAR:* *Must attach copy of notice or bill, where applicable **Each i	roll year requires a separate application
6. REASON FOR FILING APPEAL (FACTS) See instruction	
If you are uncertain of which item to check, please check "I. OTHER" and property requested changes in value are as for A. DECLINE IN VALUE	rovide a brief explanation of your reasons for filing this application. ollows:
☑ The assessor's roll value exceeds the market value as of January □ CHANGE IN COMMERCEUR. □ CHANGE IN COMMERCEUR. □ CH	/ 1 of the current year.
B. CHANGE IN OWNERSHIP	
1. No change in ownership occurred on the date of 2. Recovery law for the observe in ownership octabilished on the	
2. Base year value for the change in ownership established on the construction.	e date or is incorrect.
C. NEW CONSTRUCTION 1. No new construction occurred on the date of	
2. Base year value for the completed new construction established.	
3. Value of construction in progress on January 1 is incorrect.	is incorrect.
D. CALAMITY REASSESSMENT	
Assessor's reduced value is incorrect for property damaged by m	isfortune 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	tion of those items.
F. PENALTY ASSESSMENT	
☐ Penalty assessment is not justified. G. CLASSIFICATION/ALLOCATION	
Classification of property is incorrect.	
2. Allocation of value of property is incorrect (e.g., between land a	and improvements).
H. APPEAL AFTER AN AUDIT. Must include description of each proper	ty, 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 I. OTHER 	s incorrect.
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 i	nstructions
✓ Yes □ No	institutions.
CERTIFICATI	ON
I certify (or declare) under penalty of perjury under the laws of the State of Ca	
accompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic interes	
agent authorized by the applicant under item 2 of this application, or (3) an at	ttorney licensed to practice law in the State of California, State Bal
	as been authorized by that person to file this application.
SIGNATURE (Use Blue Pen - Origina) signature required on paper-filed application)	SIGNED AT (CITY, STATE) Dallas, TX DATE 9/11//5
NAME (Please Print)	1/(1/1)
Forrest Pool	
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)	
✓ OWNER ✓ AGENT ATTORNEY SPOUSE REGISTERED	DOMESTIC PARTNER

☐ 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

February 15, 2023 February 17, 2023

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 15-016

RECOMMENDED Hold an Appeal Hearing for Application for Changed Assessment 15-016,

ACTION: filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 020-016-021-000

DISCUSSION:

Assessment Appeal Application for APN: 020-016-021-000 was filed by Ryan, LLC on behalf of Leprino Foods Company. As stated on the application, the value on the roll and the applicant's opinion of value for 2015-2016 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND	106,500	60,000
IMPROVEMENTS/STRUCTURES	30,159,360	18,100,000
FIXTURES		
PERSONAL PROPERTY	5,640,580	3,400,000
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTAL	35,906,440	21,500,000

BOARD ACTION

I hereby certify that the abo	ve order was passed
and adopted on	2023.
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

Filed with Kings County Clerk of the BOARD

SFP 1 5 2015

FINAL FILING DATE: SEPT. 15, 2015 Assessment Roll FY 2015-2015 Mail to: Clerk of Board Supervisors

1400 W. Lacey Blvd., Hanford, CA 93230

the hearing. Failure to provide information the appeals board considers necessary ma				,	00 0				
continuance of the hearing or denial of the a		. Do not	REC	EIVED by:_	MC	ABBLICA	ATION NUI	MDED. C	lerk Use Only
attach hearing evidence to this applicati		_				20	5-01		ierk Use Only
1. APPLICANT INFORMATION - PLEASE NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BU			NAME			EMAIL ADDR		0	
Leprino Foods Company			NAME			LIVIALLADDI	NLOO		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF 1830 W 38th Ave									
Denver		CO	30211	[())	(ATE TELEPHO	(AX TELEPHONE
2. CONTACT INFORMATION - AGENT, AT			RELATIV	E OF AP	PLICANT if app	plicable - (REPRESI	ENTATIC	N IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST Forrest Pool - Taxpayer's Agent COMPANY NAME	ST, MIDD	OLE INITIAL)				forrest	ress t.pool@r	yan.con	n
Ryan, LLC									
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	T, MIDDL	LE INTITAL)							
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)									
13155 Noel Rd; Ste 100	le	STATE ZIP	CODE	DAVE	IME TELEDUONE	ALTERN	ATE TELEBU	ONE TE	TAY TELEBUIONE
Dallas	13		5240		ME TELEPHONE 72) 934.0022)		972) 934.4939
The following information must be comp attorney as indicated in the Certification applicant is a business entity, the agent The person named in Section 2 above is enter in stipulati	n sect 's aut here	ion, or a horizatio by autho	hed to thi spouse, on must b rized to a	is applica child, pa e signed act as my	rent, registere I by an officer o agent in this a	ructions) u d domesti or authoriz applicatior	c partner, zed emplo n, and ma	or the poyee of to y inspec	person affected. If the he business.
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED			s, and ou	ierwise s	TITLE	erating to t	піѕ аррііс	ation.	DATE
SEE ATTACHED									
3. PROPERTY IDENTIFICATION INFORM Yes No Is this property a single ENTER APPLICABLE NUMBER FROM Y	e-famil	y dwelling			ne principal place	of residence	by the own	er?	
ASSESSOR'S PARCEL NUMBER 020-016-021-000		ASSESSA	MENT NUME	BER		FEE NUM	BER		
ACCOUNT NUMBER		TAX BILL	NUMBER						
PROPERTY ADDRESS OR LOCATION 490 F St, Lemoore, CA 93245				_		DOING BUSINESS AS (DBA), if appropriate			
PROPERTY TYPE V									
SINGLE-FAMILY / CONDOMINIUM / TOV	NNHO	USE / DU	PLEX	□ A	GRICULTURAL			POSSES	SORY INTEREST
☐ MULTI-FAMILY/APARTMENTS: NO. OF U	UNITS			□м	ANUFACTURED	HOME		VACANT	LAND
✓ COMMERCIAL/INDUSTRIAL					ATER CRAFT			AIRCRAI	
☑ BUSINESS PERSONAL PROPERTY/FIX	TURE	S			THER:				
4. VALUE		A. VALU	JE ON ROLL	<u> </u>	B. APPLICANT'S	S OPINION C	F VALUE	C. AF	PEALS BOARD USE ONLY
LAND			1	06,500			60,000		
IMPROVEMENTS/STRUCTURES			0,000 0 1	159,360		18.	100,000		
FIXTURES				·		,			
PERSONAL PROPERTY (see instructions)			5.6	640,580		,3,	,400,000		
MINERAL RIGHTS				,					
TREES & VINES									
OTHER									
TOTAL			35.9	06,440		21.	500,000		
PENALTIES (amount or percent)			1.0			,			

BOE-305-AH (P2) REV. 08 (01-15)			
5. TYPE OF ASSESSMENT BEING APPEALED V Check only one. See	instructions for filing p	eriods	
☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE	CURRENT YEAR		
☐ SUPPLEMENTAL ASSESSMENT			
*DATE OF NOTICE: ROLL YEAR:			
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMIT		☐ PENALTY ASSES	SSMENT
*DATE OF NOTICE: **ROLL YEAR:			
*Must attach copy of notice or bill, where applicable **Each	roll year requires a seț	parate application	
If you are uncertain of which item to check, please check "I. OTHER" and p The reasons that I rely upon to support requested changes in value are as A. DECLINE IN VALUE ☑ The assessor's roll value exceeds the market value as of Januar 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 C. NEW CONSTRUCTION ☐ 1. No new construction occurred on the date of ☐ 2. Base year value for the completed new construction established ☐ 3. Value of construction in progress on January 1 is incorrect. D. CALAMITY REASSESSMENT ☐ Assessor's reduced value is incorrect for property damaged by meaning the property of the complete of the property damaged by meaning the property of	y 1 of the current year. y 1 of the current year. ne date of ed on the date of nisfortune or calamity. of personal property ar	n of your reasons for filing is incorrect.	correct.
 □ 2. Only a portion of the personal property/fixtures. Attach descripted. 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 H. APPEAL AFTER AN AUDIT. Must include description of each propertory in the lassessment of each propertory. □ 2. Assessment of other property of the assessee at the location in the location of explanation (attach sheet if necessary) 7. WRITTEN FINDINGS OF FACTS (\$45.00 per hour) 	and improvements). rty, issues being appea	led, and your opinion c	of value.
 Are requested.	instructions.		
CERTIFICATI	ON		
I certify (or declare) under penalty of perjury under the laws of the State of Conscients or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic interest agent authorized by the applicant under item 2 of this application, or (3) an a Number, who has been retained by the applicant and h	alifornia that the foregoin best of my knowledge a st in the payment of taxes ttorney licensed to pract	nd belief and that I am (s on that property – "The ice Iaw in the State of C	(1) the owner of the e Applicant"), (2) an California, State Bar
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE) Dallas, TX	A	DATE 9/11/15
NAME (Please Print)	1		
Forrest Pool			
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

February 15, 2023 February 17, 2023

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 15-017

RECOMMENDED Hold an Appeal Hearing for Application for Changed Assessment 15-017,

ACTION: filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 023-470-007-000

DISCUSSION:

Assessment Appeal Application for APN: 023-470-007-000 was filed by Ryan, LLC on behalf of Leprino Foods Company. As stated on the application, the value on the roll and the applicant's opinion of value for 2015-2016 are as follows:

	Value on Roll	Applicant's Opinion of Value		
LAND	3,866,000	2,300,000		
IMPROVEMENTS/STRUCTURES	288,924,760	173,400,000		
FIXTURES	21,790,760	13,100,000		
PERSONAL PROPERTY	32,774,420	19,700,000		
MINERAL RIGHTS				
TREES & VINES				
OTHER				
TOTAL	347,355,940	208,500,000		

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

Deposit Paid by

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

Filed with Kings County Clerk of the BOARE

FINAL FILING DATE: SEPT. 15, 2015 Assessment Roll FY 2015-2015 Mail to: Clerk of Board Supervisors

information if requested by the assessor or at the hearing. Failure to provide information at the appeals board considers necessary may continuance of the hearing or denial of the app attach hearing evidence to this application	the hear result in real. Do	ing		5,2015 MC		MBER: Clerk Use Only			
1. APPLICANT INFORMATION - PLEASE PRINT					15-017				
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME Leprino Foods Company					EMAIL ADDRESS				
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 1830 W 38th Ave									
Denver	STATE	ZIP CODE 80211	DAYT	ME TELEPHONE)	ALTERNATE TELEPHO	ONE FAX TELEPHONE			
2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)									
NAME OF AGENT, ATTORNEY, OR RELATIVE (<i>LAST, FIRST, MIDDLE INITIAL</i>) Forrest Pool - Taxpayer's Agent EMAIL ADDRE forrest, p						/an.com			
COMPANY NAME Ryan, LLC									
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, M	IDDLE INTI	TAL)							
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)									
13155 Noel Rd; Ste 100									
Dallas	STATE	ZIP CODE 75240		ME TELEPHONE 72) 934.0022	ALTERNATE TELEPHO	FAX TELEPHONE (972) 934.4939			
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 pusing a policy the agent is a pusing a specific partner of the business of the business.									
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	agreem			ettle issues re		ation.			
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EM SEE ATTACHED	IPLOYEE			TITLE		DATE			
3. PROPERTY IDENTIFICATION INFORMATION									
☐ Yes ☐ No Is this property a single-fa	amily dwe	lling that is occupie	ed as th	e principal place o	of residence by the own	er?			
ENTER APPLICABLE NUMBER FROM YOU	JR NOTI	CE/TAX BILL							
ASSESSOR'S PARCEL NUMBER 023-470-007-000	ASSESSMENT NUMBER		3		FEE NUMBER				
ACCOUNT NUMBER	TAX	TAX BILL NUMBER							
PROPERTY ADDRESS OR LOCATION 351 Belle Haven Dr, Lemoore, CA 93245					DOING BUSINESS AS (DBA), if appropriate				
PROPERTY TYPE ✓									
☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX ☐ AGRICULTURAL				GRICULTURAL		POSSESSORY INTEREST			
☐ MULTI-FAMILY/APARTMENTS: NO. OF UN	MULTI-FAMILY/APARTMENTS: NO. OF UNITS MANUFACTURED HOME					VACANT LAND			
☑ COMMERCIAL/INDUSTRIAL ☐ WATER CRAFT ☐ AIRCRAFT						AIRCRAFT			
☑ BUSINESS PERSONAL PROPERTY/FIXTURES □ OTHER:									
4. VALUE	Α. \	A. VALUE ON ROLL B. AF		B. APPLICANT'S	S OPINION OF VALUE	C. APPEALS BOARD USE ONLY			
LAND		3,866,000		2,300,000					
IMPROVEMENTS/STRUCTURES		288,924,760			173,400,000				
FIXTURES		21,790,760		13,100,000					
PERSONAL PROPERTY (see instructions)		32,774	,420		19,700,000				
MINERAL RIGHTS									
TREES & VINES									
OTHER									

208,500,000

347,355,940

TOTAL

PENALTIES (amount or percent)

BOE-305-AH (P2) REV. 08 (01-15)		
5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See	instructions for filing ported	
REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE		
	CORRENT TEAR	
SUPPLEMENTAL ASSESSMENT *DATE OF NOTICE:		
*DATE OF NOTICE: ROLL YEAR: ROLL CHANGE		COCOMENT
*DATE OF NOTICE: **ROLL YEAR:		SESSMENT
	roll year requires a separate application	
	ons before completing this section.	
If you are uncertain of which item to check, please check "I. OTHER" and p The reasons that I rely upon to support requested changes in value are as	rovide a brief explanation of your reasons for	or filing this application.
A. DECLINE IN VALUE		
☑ The assessor's roll value exceeds the market value as of Januar	y 1 of the current year.	
B. CHANGE IN OWNERSHIP		
1. No change in ownership occurred on the date of		
$\ \square$ 2. Base year value for the change in ownership established on the	ne date of is incorr	ect.
C. NEW CONSTRUCTION		
1. No new construction occurred on the date of		м
2. Base year value for the completed new construction established.	ed on the date ofi	s 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 n 	nisfortune or calamity	
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value		eds market value
☑ 1. All personal property/fixtures.	er personal property amarer instance exec	240 market valuet
 2. Only a portion of the personal property/fixtures. Attach descrip 	ition 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 H. APPEAL AFTER AN AUDIT. Must include description of each proper 		ion of value
1. Amount of escape assessment is incorrect.	rsy, recase being appeared, and year epin	on or variable
2. Assessment of other property of the assessee at the location i	s incorrect.	
I. OTHER		
Explanation (attach sheet if necessary)		
7. WRITTEN FINDINGS OF FACTS (\$45.00 per hour)		
☐ Are requested.		
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See	instructions.	
☑ Yes □ No		
CERTIFICATI	ION	
I certify (or declare) under penalty of perjury under the laws of the State of Ca		n horoon including on
accompanying statements or documents, is true, correct, and complete to the		
property or the person affected (i.e., a person having a direct economic interest	st 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 a Number, who has been retained by the applicant and h		
SIGNATURE (Use Blue Pen / Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
DX. 714	Dallas, TX	9/11/15
NAME (Please Print)		-ti
Forrest Pool FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)		
✓ OWNER ✓ AGENT ATTORNEY SPOUSE REGISTERED	DOMESTIC PARTNER	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

February 15, 2023 February 17, 2023

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 15-036

RECOMMENDED Hold an Appeal Hearing for Application for Changed Assessment 15-036,

ACTION: filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 023-470-007-000

DISCUSSION:

Assessment Appeal Application for APN: 023-470-007-000 was filed by Ryan, LLC on behalf of Leprino Foods Company. As stated on the application, the value on the roll and the applicant's opinion of value for 2015-2016 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND	3,866,000	2,300,000
IMPROVEMENTS/STRUCTURES	72,520,360	47,700,000
FIXTURES		
PERSONAL PROPERTY		
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTAL	76,386,360	50,000,000

DOADD ACTION

BOARD ACTION

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

CC: Applicant
Assessor
Auditor
County Counsel

Paid \$200 Deposit 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

FINAL FILING DATE: SEPT. 15, 2016 ASSESSMENT ROLL FY 2016-2017 Mail to: Clerk of the Board of Supervisors 1400 W. Lacey Blvd,

Hanford, CA 93230

continuance of the hearing of defination the a	3.5	1101			APPLICATION	NUMBER	Clerk Use Only
attach hearing evidence to this applicat						036	Olerk Ose Olliy
1. APPLICANT INFORMATION - PLEASE NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BU		DUSTNAME		<u> </u>	EMAIL ADDRESS	056	
LEPRINO FOODS COMPANY	ISINESS, OK TI	NOST NAME					
MAILING ADDRESS OF APPLICANT (STREET ADDRESS ATTN: COLLEEN KERSHISNIK 1830 W 38							
DENVER	STATE	ZIP CODE 80211-2200		ME TELEPHONE 03 480-2600	ALTERNATE TEL	EPHONE	FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, A					olicable - (REPR	RESENTAT	TION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRS		Chorago Library XX - Christian Cont.			EMAIL ADDRESS		
R. FORREST POOL COMPANY NAME					FORREST.POO	DL@RYAN	.COM
RYAN, LLC							
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	T, MIDDLE INTI	TAL)					
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)							
13155 NOEL RD., SUITE 100							
CITY DALLAS	STATE	ZIP CODE 75240		ME TELEPHONE 72) 934.0022	ALTERNATE TEL	EPHONE	FAX TELEPHONE (972) 934.4939
AUTHORIZATION OF AGENT	IX			ION ATTACHE	D /		(372) 304,4300
The following information must be comp	leted (or a					the agen	t is a licensed California
attorney as indicated in the Certification	section, o	or a spouse, c	hild, pa	rent, registere	d domestic part	ner, or th	e person affected. If the
applicant is a business entity, the agent			230	530		- 12 C	
The person named in Section 2 above is enter in stipulati							
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED				TITLE			DATE
				AUTHORIZE	D AGENT		
3. PROPERTY IDENTIFICATION INFORM	IATION						
Yes X No Is this property a singl	e-family dwe	lling that is occup	ied as th	ne principal place	of residence by the	owner?	
		15 d			•		
ENTER APPLICABLE NUMBER FROM Y							
ASSESSOR'S PARCEL NUMBER 023-470-007-000		ESSMENT NUMBE 210626000	ER		FEE NUMBER		
ACCOUNT NUMBER	1.50.000	BILL NUMBER				*	
PROPERTY ADDRESS OR LOCATION					DOING BUSINES		, if appropriate
351 BELLE HAVEN DR. LEMOORE					LEPRINO FOO)DS	
PROPERTY TYPE ✓						_	
SINGLE-FAMILY / CONDOMINIUM / TOV		/ DUPLEX	∐ A	GRICULTURAL		☐ POSSE	ESSORY INTEREST
MULTI-FAMILY/APARTMENTS: NO. OF	JNITS		□ M	ANUFACTURED	HOME	☐ VACAN	IT LAND
○ COMMERCIAL/INDUSTRIAL			\square W	ATER CRAFT		☐ AIRCE	RAFT
☐ BUSINESS PERSONAL PROPERTY/FIX	TURES		0	THER:			
4. VALUE	A. \	VALUE ON ROLL		B. APPLICANT'S	OPINION OF VALU	JE C.	APPEALS BOARD USE ONLY
LAND		3,8	66,000		2,300,0	000	
IMPROVEMENTS/STRUCTURES		72,5	20,360		47,700,0	000	
FIXTURES							
PERSONAL PROPERTY (see instructions)							
MINERAL RIGHTS							
TREES & VINES							
OTHER	=						
TOTAL		76.3	86,360		50,000,	000	
PENALTIES (amount or percent)		70,0	50,500		30,000,	000	

BOE-305-AH (P2) REV. 08 (01-15)			
5. TYPE OF ASSESSMENT BEING APPEALED V Check only one. See	instructions for filing p	eriods	
☐ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE			
*DATE OF NOTICE: 06/14/2016 ROLL YEAR:	2015-2016		
	Y REASSESSMENT	☐ PENALTY ASSES	SSMENT
*DATE OF NOTICE: **ROLL YEAR:			
*Must attach copy of notice or bill, where applicable **Each	roll year requires a se _l	parate application	
	ons before completing		
If you are uncertain of which item to check, please check "I. OTHER" and property the reasons that I rely upon to support requested changes in value are as A. DECLINE IN VALUE		n of your reasons for fili	ng this application.
☒ The assessor's roll value exceeds the market value as of Januar	y 1 of the current year.		
B. CHANGE IN OWNERSHIP	NoticeAnd President Co. Marketinesery Co. Victorial Co. Vic		
1. No change in ownership occurred on the date of	<u>`</u>		
$\ \square$ 2. Base year value for the change in ownership established on the	ie 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 establish	ed on the date of	is inc	orrect.
☐ 3. Value of construction in progress on January 1 is incorrect.			
D. CALAMITY REASSESSMENT		. 6	
Assessor's reduced value is incorrect for property damaged by r			
 E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value [X] 1. All personal property/fixtures. 	or personal property ar	id/or fixtures exceeds i	narket value.
2. Only a portion of the personal property/fixtures. Attach descriptions of the personal property/fixtures.	tion of those items		
F. PENALTY ASSESSMENT			
Penalty assessment is not justified.			
G. CLASSIFICATION/ALLOCATION		9 9 2	
☐ 1. Classification of property is incorrect.	22		
2. Allocation of value of property is incorrect (e.g., between land			£l
 H. APPEAL AFTER AN AUDIT. Must include description of each prope 1. Amount of escape assessment is incorrect. 	rty, issues being appea	ied, and your opinion o	r value.
2. Assessment of other property of the assessee at the location	s incorrect.	æ	
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.		
CERTIFICAT			
I certify (or declare) under penalty of perjury under the laws of the State of Consequences and complete to the			
accompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic intere-			
agent authorized by the applicant under item 2 of this application, or (3) an a	ttorney licensed to pract	ce law in the State of C	alifornia, State Bar
Number, who has been retained by the applicant and h		at person to file this appl	DATE
SIGNATURE (Use Blue Fer - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE) Dallas, TX		7/18/16
NAME (Please Print)	- 11/2		
R. FORREST POOL			
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)			
✓ OWNER X AGENT ATTORNEY SPOUSE REGISTERED	DOMESTIC PARTNER	CHILD PARENT	PERSON AFFECTED
CORPORATE OFFICER OR DESIGNATED EMPLOYEE			

BOE-305-AG REV. 02 (P1) (07-15)

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.

APPLICANT AND PROPE	RTY INFORMATION
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL)	EMAIL ADDRESS
LEPRINO FOODS COMPANY	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 1830 W. 38TH AVENUE	
DENVER STATE ZIP CODE DAY (TIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE ()
SECURED: ASSESSOR'S PARCEL NUMBER SEE ATTACHED	SEE ATTACHED
	PRNIA ATTORNEY, STATE BAR NO
If the applicant is a corporation, limited partnership, or limited liability con employee of the business entity.	npany, the authorization must be signed by an officer or authorized
NAME OF AGENT OR ATTORNEY MARK LORUSSO / FORREST POOL	EMAIL ADDRESS MARK.LORUSSO@RYAN.COM
COMPANY NAME RYAN, LLC	
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 16220 NORTH SCOTTSDALE ROAD, SUITE #650	3
SCOTTSDALE AZ 85254 (6	TIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE (602) 955.4892
The above named person/company is hereby authorized to act as my age stipulated agreements, and otherwise settle issues relating to this application above.	nt in this application and may inspect Assessor's records, enter into on or any Assessment Appeal Application in this county as indicated
APPLICANTSIGNATURE	APPLICANT TITLE DIRECTOR
APPLICANT NAME David Fowler	DATE 8/13/15
The remaining sections are required only when authorizing an ag	ent. (Not required when designating a California attorney.)
THIS AUTHORIZATION IS FOR CALENDAR YEAR: 2015	, , , , , , , , , , , , , , , , , , , ,
Calendar Year is January 1 through December 31. This authorization must	be completed for the specific year in which the application is filed.
CHECK AND INITIAL ONE	
The named agent is hereby authorized to file Assessment Appeal A and all assessments or property located within the county owned by	oplication and transact all business relating to such filings on any this applicant.
Applicant must initial this statement.	
The named agent is hereby authorized to file Assessment Appeal A specific property listed above or the specific properties identified in the	
Applicant must initial this statement.	
CERTIFICATION	OF AGENT
I am an agent for the applicant filing the initial Assessment Appeal Appeal Application, attached to this authorization, has been forwarded.	Application. I hereby certify that a copy of the completed Assessment d to the applicant named in the application.
I have been retained as the agent for the applicant who has previously	y filed an Assessment Appeal Application.
If a copy of this form is being submitted, or the form is being submitted elec- request or any action being requested will be denied.	ronically, I will produce the original form with original signatures upon
AGENT SIGNATURE	PRINT AGENT NAME MARK LORUSSO / FORREST POOL
RYAN, LLC	EMAIL ADDRESS MARK.LORUSSO@RYAN.COM

AUTHORIZATION OF AGENT FOR MULTIPLE PROPERTIES

THIS AUTHORIZATION IS FOR CALENDAR YEAR: 2015

AGENT NAME	APPLICANT NAME
RYAN, LLC	LEPRINO FOODS COMPANY
SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER
	ž
SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER
SECURED; ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER
SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER
SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER

ATTACH A SEPARATE SHEET IF ADDITIONAL SPACE IS REQUIRED

Property Tax Rule 305 (a) and (b) provides for the authorization of an agent.

Rule 305, Application.

No change in an assessment sought by a person affected shall be made unless the following application procedure is followed.

(a) ELIGIBLE PERSONS. (1) An application is filed by a person affected or the person's agent, or a relative mentioned in regulation 317 of this division. If the application is made by an agent, other than an authorized attorney licensed to practice in this state who has been retained and authorized by the applicant to file the application, written authorization to so act must be filed with the application. For purposes of signing an application on behalf of an applicant, an agent shall be deemed to have been duly authorized if the applicant's written agent authorization is on the application or attached to each application at the time it is filed with the board. The attached authorization shall include the following:

- (A) The date the authorization statement is executed;
- (B) A statement to the effect that the agent is authorized to sign and file applications in the specific calendar year in which the application is filed:
- (C) The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located in the specific county;
- (D) The name, address, and telephone number of the specific agent who is authorized to represent the applicant;
- (E) The applicant's signature and title; and
- (F) A statement that the agent will provide the applicant with a copy of the application.
- (2) If a photocopy of the original authorization is attached to the application, the agent shall be prepared to submit an original signed authorization if requested by the board. The application form shall show that the agent's authorization was attached to the application. An agent must have authorization to file an application at the time the application is filed; retroactive authorizations are not permitted.
- (3) If the applicant is a corporation, limited partnership, or a limited liability company, the agent authorization must be signed by an officer or authorized employee of the business entity.
- (4) No application shall be rejected as a duplicate application by the clerk unless it qualifies as a duplicate application within the meaning specified in section 1603.5 of the Revenue and Taxation Code.
- (b) SIGNATURE AND VERIFICATION. The application shall be in writing and signed by the applicant or the applicant's agent with declaration under penalty of perjury that the statements made in the application are true and that the person signing the application is one of the following:
 - (1) The person affected, a relative mentioned in regulation 317 of this division, an officer of a corporation, or an employee of a corporation who has been designated in writing by the board of directors or corporate officer to represent the corporation on property tax matters:
 - (2) An agent authorized by the applicant as indicated in the agent's authorization portion of the application; or
 - (3) An attorney licensed to practice law in this state who has been retained by the applicant and who has been authorized by the applicant, prior to the time the application is filed, to file the application.

Property Tax Rule 317 states that a relative is a parent, spouse, son, or daughter of the applicant or the affected person. Such persons are not considered agents and no authorization is required when an application is filed, signed, and/or represented at the hearing by one of these relatives.



KRISTINE LEE

ASSESSOR

NOTICE OF SUPPLEMENTAL ASSESSMENT AND IMPENDING TAX BILL

KINGS COUNTY GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 PHONE (559) 852-2486 FAX (559) 582-2794

(THIS IS NOT A TAX BILL)

ASSESSED TO: LEPRINO FOODS COMPANY

ATTN: COLLEEN KERSHISNIK 1830 W 38TH AVE

DENVER CO 80211-2200

ASSMT: 995210626000

PARCEL NUMBER: 023-470-007-000 DOCUMENT NUMBER: 2015 P L1401-054

DATE OF NOTICE:

DATE OF EVENT:

06/14/2016

CHANGE OF OWNERSHIP:

COMPLETION OF CONSTRUCTION: 06/30/2015

PROPERTY DESCRIPTION:

PARCEL 1 OF PM 15-73 SEC(S) 4, 5 & 8 19/20
One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIIIA, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and it's existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption, the veterans' exemption, or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice.

	SECT	ION II. CURRENT I	ROLL	SECTION	III. ROLL BEING	PREPARED
	2015-2016 EXISTING VALUE	NEW BASE YEAR VALUE	NEW SUPPLEMENTAL ASSESSMENT	EXISTING VALUE	NEW BASE YEAR VALUE	NEW SUPPLEMENTAL
LAND IMPR/STRUCTURAL /GROWING /FIXTURES PERSONAL PROP.	3,866,000 71,134,000 0 0	3,866,000 72,520,360 0 0	1,386,360		. 0	ASSESSMENT
TAXABLE VALUE EXEMPTIONS:	75,000,000	76,386,360	1,386,360	188	, (0	st'
HOMEOWNERS OTHER	0	0	0		a 328 801.	\$ 229
NET TOTAL	75,000,000	76,386,360	1,386,360		10	

023470007000 ** ORIGINATING ASSESSMENT ** YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at (559) 852-2486.

STATEMENT OF AGENCY PROPERTY LISTING ATTACHMENT

Leprino Foods Company Kings County, California Account #'s: 023-470-007-000; 020-016-021-000; 020-016-022-000; 023-470-006-000; 023-430-013-000

7/17/2015

1 Property Address: 351 BELLE HAVEN DR LEMOORE CA 93245-9247

Ownership	
County:	KINGS, CA
Assessor:	KRISTINE LEE, ASSESSOR
Parcel # (APN):	023-470-007-000
Parcel Status:	ACTIVE
Owner Name:	LEPRINO FOODS COMPANY
Mailing Address:	1830 W 38TH AVE DENVER CO 80211
Legal Description:	

Assessment					
Total Value	\$347,355,940	Use Code:	2500	Use Type:	INDUSTRIAL
Land Value:	\$3,866,000	Tax Rate Area:	003-041	Zoning:	
Impr Value:	\$288,924,760	Year Assd:	2015	Census Tract:	4.02/2
Other Value:	\$54,565,180	Property Tax:		Price/SqFt:	
% Improved:	%86	Delinquent Yr:			
Exempt Amt:		HO Exempt:	z		
Sale History					
	Sale 1	Sale 2	Sale 3		Transfer
Recording Date:	06/28/2000				06/28/2000
Recording Doc:	0011365				0011362
Recording Doc Type:					
Transfer Amount:	\$740,940				
Seller (Grantor):	LEPRINO FOODS COMPANY 93	MPANY 93			

Bedrooms: Fireplace: MODERN A/C: MODERN				
); A/C:	dro	Fireplace:		Units:
	Baths (Full):	A/C:	MODERN	Stories:

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Search | ParcelQuest

7/17/2015

Effective Year:

* The information provided here is deemed reliable, but is not guaranteed.

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KRISTINE LEE

COUNTY OF KINGS

KINGS COUNTY GOVERNMENT CENTER 1400 WEST LACEY BLVD HANFORD, CALIFORNIA 93230-5905

PHONE (559) 582-3211 EXT. 2486 FAX - ASSESSOR (559) 582-2794 FAX - CLERK/RECORDER (559) 582-6639 FAX - ELECTIONS (559) 585-8453

June 24, 2015

LEPRINO FOODS CO ATTN COLLEEN KERSHISNIK 1830 W 38TH AVE DENVER CO 80211-2200

Subject: California Revenue and Taxation Code Section 51 Value Review

2015 - 2016 Assessment Year

APN: 020-016-021-000.

hemoore East

The Kings County Assessor's Office has completed its annual review of the property listed above. Under Section 51 of the Revenue and Taxation Code, the Assessor is directed to enroll property at the lesser of its Factored Base Year Value or its Market Value. Our review has indicated that the Current Factored Base Year Value of your property exceeds its current Market Value, resulting in a Section 51 value reduction as follows:

Current Factored

Section 51

Net Value

Base Year Value

Value

Reduction

\$15,812,910

\$3,465,000

\$12,347,910

Properties that receive a value reduction under Section 51 of the Revenue and Taxation Code are subject to review on an annual basis until such time as the factored base year value no longer exceeds the market value. For more information on how the Section 51 process works, please see our website at

http://www.countyofkings.com/departments/general-services/assessor/section-51

Please review your annual Notification of Assessment for details on your full rights as a taxpayer.

Please feel free to contact our office if you have any questions regarding this review.

** Please see the reverse of this notice for important information regarding the assessment of your property. **

Kristine Lee, County Assessor

9/11/2015

General Information

020-016-021-000

1830 W 38TH AVE DENVER CO 80211 490 F ST LEMOORE CA 93245-2661 Situs Address: Mailing Address:

Use Type: Tax Rate Area:

INDUSTRIAL 003-000



Assessment

Legal Desciption:

Year Assd: Land:

2015

Total Land and Improv:

Structure(s):

Other:

\$30,159,360 \$5,640,580 \$35,906,440 \$106,500

Property Characteristics Bedrooms:

Exemption Amt:

HO Exempt?:

Bldg/Liv Area: Year Built: Baths:

Lot Acres: Lot SqFt: Recent Sale History Document Image:

4.250 185,130

No Document Found

N/A

Transfer Amount:

Document #:

Recording Date:



**The information provided here is deemed reliable, but is not guaranteed.

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Three Galleria Tower

13155 Noel Road

Suite 100

Dallas, Texas 75240

Main 972.934.0022

5 072 000 001

Fax 972.960.0613

Via Certified Mail #:

91 7199 9991 7035 3793 2423

www.ryan.com

July 18, 2016

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

RE:

2015 Supplemental Property Tax Assessment Appeals

Leprino Foods Company Account #'s: 023-470-007-000

Dear Sir or Madam:

Please accept this letter and the enclosed Assessment Appeal Application as our official appeal of the enclosed 2015 supplemental assessed values for the above referenced account of Leprino Foods Company. Also enclosed is a check in the amount of \$200.00 for the appeal filing fee for the above referenced account as well as a Statement of Agency for your reference.

Please direct all correspondence to:

Ryan, LLC Attn: R. Forrest Pool 13155 Noel Road – Suite 100 Dallas, TX 75240-5090

If you have any questions, please feel free to contact me at (972) 934-0022.

Sincerely,

RYAN

R. Forrest Pool

Director, Property Tax

Enclosures - As Stated



THE ATTACHED INFORMATION WAS RECEIVED WITH THE FOLLOWING FIVE LEPRINO FOODS COMPANY ASSESSMENT APPEAL APPLICATIONS

16-012

16-013

16-014

16-015

16-016



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
Rusty Robinson, District 4
Richard Fagundes, District 5

January 18, 2023

Leprino Foods Company 1830 W. 38th Ave. Denver, CO 80211 Andrew Grove/Mark LaRusso RYAN LLC 13155 Noel Rd, Ste 100 Dallas, TX 75240

On October 11, 2022 the BOE provided notice that Applications for Changes Assessment filed by Leprino Foods for years 2015 and 2016 would be heard by the Board on January 11, 12 and 13. On January 4, 2023, the BOE received a request to continue the hearing to a later date due to unforeseen circumstances. By mutual agreement of the parties and for good cause the BOE rescheduled the hearing for February 15, 16, and 17, 2023. Pursuant to that agreement, please see the attached amended notice of hearing showing the new hearing dates.

Additionally, February 15, 16 and 17, 2023 were previously reserved for hearings on the Applications for Changed Assessment filed by Leprino Foods for years 2017 through 2020 and notice issued. Consequently, the February 15, 16 and 17 hearing on these applications is vacated and new hearing dates will issued.

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 01-18-2023



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

Joe Neves, District 1
Richard Valle, District 2
Doug Verboon, District 3
Rusty Robinson, District 4
Richard Fagundes, District 5

January 18, 2023

Leprino Foods Company 1830 W 38th Ave. Denver, CO 80211 Andrew Grove/Mark LaRusso RYAN LLC 13155 Noel Rd, Ste 100 Dallas, TX 75240

AMENDED NOTICE OF RE-HEARING

Application for Changed Assessment No. 15-013
Application for Changed Assessment No. 15-014
Application for Changed Assessment No. 15-015
Application for Changed Assessment No. 15-016
Application for Changed Assessment No. 15-017
Application for Changed Assessment No. 15-017
Application for Changed Assessment No. 15-017
Application for Changed Assessment No. 15-036
Application for Changed Assessment No. 16-012
Application for Changed Assessment No. 16-013
Application for Changed Assessment No. 16-014
Application for Changed Assessment No. 16-015
Application for Changed Assessment No. 16-016

The Re-Hearing on your Application for Changed Assessment is set beginning <u>Wednesday February 15, 2023 at 9:00 AM, and will continue on Thursday, February 16, 2023 and Friday, February 17, 2023</u>, 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!**

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 01-18-2023

BOE-305-AG REV. 02 (P1) (07-15)

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

SEP 1 6 2016

Received by:

Al	PLIC	ANT AND PRO	OPERTY	INFORMAT	TION		
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) LEPRINO FOODS COMPANY				EMAIL ADDR	ESS	or steep in the state of the st	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. 1830 W. 38TH AVENUE	O. BOX)						
DENVER	STATE	80211	DAYTIME 1	TELEPHONE	ALTERNATE TELEPHONE ()	FAX TELEPHONE	
SEE ATTACHED			F-200.5.7	ECURED: ACCOUN	T OR TAX BILL NUMBER		
✓ AUTHORIZATION OF AGENT □	✓ AUTHORIZATION OF AGENT DESIGNATION OF CALIFORNIA ATTORNEY, STATE BAR NO.						
If the applicant is a corporation, limited partner employee of the business entity.	ership,	or limited liability	company	, the authoriza	ation must be signed by	y an officer or authorized	
NAME OF AGENT OR ATTORNEY MARK LORUSSO / ANDREW GROVE					MARK.LORUSSO@	RYAN.COM	
RYAN, LLC						e.	
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 16220 NORTH SCOTTSDALE ROAD,	SUITE	#650			3		
SCOTTSDALE	AZ	ZIP CODE 85254	(602)	955.1792	ALTERNATE TELEPHONE ()	FAX TELEPHONE (602) 955.4892	
The above named person/company is hereby stipulated agreements, and otherwise settle iss above.	authoriz ues rel	zed to act as my ating to this appli	cation or	any Assessme	and may inspect Asse ent Appeal Application in	ssor's records, enter into n this county as indicated	
APPLICANT SIGNATURE			1000	PLICANT TITLE IRECTOR		7777	
APPLICANT NAME DAVID FOWLER						DATE 9/13/16	
The remaining sections are required	only wi	nen authorizing a	n agent. (Not required w	hen designating a Calif	ornia attorney.)	
THIS AUTHORIZATION IS FOR CALENDAR			200	CO SK VOICE MAS			
Calendar Year is January 1 through December	31. Thi	s authorization m	ust be co	mpleted for the	e specific year in which	the application is filed.	
✓ CHECK AND INITIAL ONE	ia fila A			. C 1 t			
The named agent is hereby authorized and all assessments or property located	within	the county owner	al Applica I by this a	ation and trans	act all business relating	to such filings on any	
Applicant must initial this stat	ement.						
The named agent is hereby authorized specific property listed above or the spe	to file A	ssessment Appe operties identified	al Applica in the Mi	ation and trans ultiple Propertie	act all business relating es List (see page 2 of th	to such filings on the is authorization).	
Applicant must initial this state	ement.						
		CERTIFICATION	ON OF	AGENT			
I am an agent for the applicant filing the Appeal Application, attached to this auth	orizatio	n, has been forwa	arded to th	ne applicant na	med in the application.	e completed Assessment	
I have been retained as the agent for the							
If a copy of this form is being submitted, or the request or any action being requested will be de	form is nied.	being submitted o	electronic	ally, I will produ	ice the original form with	n original signatures upon	
AGENT SIGNATURE		41-	1	INTAGENT NAME IARK LORU	SSO / ANDREW GF	ROVE	
AGENT COMPANY NAME RYAN, LLC				IAILADDRESS IARK.LORU	SSO@RYAN.COM		

AUTHORIZATION OF AGENT FOR MULTIPLE PROPERTIES

THIS AUTHORIZATION IS FOR CALENDAR YEAR: 2016

APPLICANT NAME			
LEPRINO FOODS COMPANY			
UNSECURED: ACCOUNT OR TAX BILL NUMBER			
UNSECURED: ACCOUNT OR TAX BILL NUMBER			
UNSECURED: ACCOUNT OR TAX BILL NUMBER			
UNSECURED: ACCOUNT OR TAX BILL NUMBER			
UNSECURED: ACCOUNT OR TAX BILL NUMBER			

ATTACH A SEPARATE SHEET IF ADDITIONAL SPACE IS REQUIRED

Property Tax Rule 305 (a) and (b) provides for the authorization of an agent.

Rule 305. Application.

No change in an assessment sought by a person affected shall be made unless the following application procedure is followed.

- (a) ELIGIBLE PERSONS. (1) An application is filed by a person affected or the person's agent, or a relative mentioned in regulation 317 of this division. If the application is made by an agent, other than an authorized attorney licensed to practice in this state who has been retained and authorized by the applicant to file the application, written authorization to so act must be filed with the applicant. For purposes of signing an application on behalf of an applicant, an agent shall be deemed to have been duly authorized if the applicant's written agent authorization is on the application or attached to each application at the time it is filed with the board. The attached authorization shall include the following:
 - (A) The date the authorization statement is executed;
 - (B) A statement to the effect that the agent is authorized to sign and file applications in the specific calendar year in which the application is filed;
 - (C) The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located in the specific county;
 - (D) The name, address, and telephone number of the specific agent who is authorized to represent the applicant;
 - (E) The applicant's signature and title; and
 - (F) A statement that the agent will provide the applicant with a copy of the application.
- (2) If a photocopy of the original authorization is attached to the application, the agent shall be prepared to submit an original signed authorization if requested by the board. The application form shall show that the agent's authorization was attached to the application. An agent must have authorization to file an application at the time the application is filed; retroactive authorizations are not permitted.
- (3) If the applicant is a corporation, limited partnership, or a limited liability company, the agent authorization must be signed by an officer or authorized employee of the business entity.
- (4) No application shall be rejected as a duplicate application by the clerk unless it qualifies as a duplicate application within the meaning specified in section 1603.5 of the Revenue and Taxation Code.
- (b) SIGNATURE AND VERIFICATION. The application shall be in writing and signed by the applicant or the applicant's agent with declaration under penalty of perjury that the statements made in the application are true and that the person signing the application is one of the following:
 - (1) The person affected, a relative mentioned in regulation 317 of this division, an officer of a corporation, or an employee of a corporation who has been designated in writing by the board of directors or corporate officer to represent the corporation on property tax matters;
 - (2) An agent authorized by the applicant as indicated in the agent's authorization portion of the application; or
 - (3) An attorney licensed to practice law in this state who has been retained by the applicant and who has been authorized by the applicant, prior to the time the application is filed, to file the application.

Property Tax Rule 317 states that a relative is a parent, spouse, son, or daughter of the applicant or the affected person. Such persons are not considered agents and no authorization is required when an application is filed, signed, and/or represented at the hearing by one of these relatives.



Three Galleria Tower

13155 Noel Road

Suite 100

Dallas, Texas 75240

Main 972.934.0022

Fax 972.960.0613

www.ryan.com

Via Certified Mail #:

91 7199 9991 7035 3792 0765

September 13, 2016

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

RE:

2016 Property Tax Assessment Appeals

Leprino Foods Company

Account #'s: 023-470-007-000; 020-016-021-000; 020-016-022-000;

023-470-006-000; 023-430-013-000

Dear Sir or Madam:

Please accept this letter and the enclosed Assessment Appeal Applications as our official appeal of the 2016 real and personal property values for the above referenced accounts of Leprino Foods Company. Also enclosed is a check in the amount of \$1,000 for the appeal filing fee (\$200 per parcel) for the above referenced accounts as well as a Statement of Agency for your reference.

Please direct all correspondence to:

Ryan Attn: W. Andrew Grove 13155 Noel Road – Suite 100 Dallas, TX 75240-5090

If you have any questions, please feel free to contact me at (972) 934-0022.

Sincerely,

RYAN

W. Andrew Grove

Manager, Property Tax

W. And Am

Enclosures - As Stated





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 15, 2023 February 17, 2023

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 16-012

RECOMMENDED Hold an Appeal Hearing for Application for Changed Assessment 16-012,

ACTION: filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 020-016-021-000

DISCUSSION:

Assessment Appeal Application for APN: 020-016-021-000 was filed by Ryan, LLC on behalf of Leprino Foods Company. As stated on the application, the value on the roll and the applicant's opinion of value for 2016-2017 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND	110,500	60,000
IMPROVEMENTS/STRUCTURES	28,387,270	18,100,000
FIXTURES		
PERSONAL PROPERTY	6,787,390	3,400,000
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTAL	35,285,160	21,500,000

DO L DD L CONTON

BOARD ACTION

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

CC: Applicant Assessor Auditor County Counsel BOE-305-AH (P1) REV. 08 (01-15)

PENALTIES (amount or percent)

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 P

SEP 1 6 2016 INAL FILING DATE: SEPT. 15, 2016 ASSESSMENT ROLL FY 2016-2017

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

attach hearing evidence to this application.				APPLICATION NUMBER: Clerk Use Only			
1. APPLICANT INFORMATION - PLEASE PRINT				16-12			
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME Leprino Foods Company				EMAIL ADDRESS			
MAILING ADDRESS OF APPLICANT (STREET ADDRESS	R P. O. BOX)						
Denver	STATE	ZIP CODE 80211	DAYT	IME TELEPHONE	ALTERNATE TELEPH	ONE FA	XX TELEPHONE
2. CONTACT INFORMATION - AGENT, AT			OF AP	PLICANT if app	licable - (REPRES	ENTATIO	N IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST	T, MIDDLE INIT	TIAL)			Andrew.Grov	(O@ry)	ın com
W. Andrew Grove					Allalew.Glov	cwi ya	III.COIII
Ryan, LLC CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST,	MODI E INT	TAIN					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, PIRST,	, MIDDLE INTI	TAL)					
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)				8			
13155 Noel Rd; Ste 100	STATE	ZIP CODE	DAYT	IME TELEPHONE	ALTERNATE TELEPH	ONE FA	AX TELEPHONE
Dallas	STATE	75240	(9)	72) 934.022	()	(972) 934.4939
AUTHORIZATION OF AGENT	la4aal /			ION ATTACHED			a licensed Califaria
The following information must be compl attorney as indicated in the Certification							
applicant is a business entity, the agent's							
The person named in Section 2 above is							assessor's records,
enter in stipulation SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED I		ents, and othe	rwise :	TITLE	ating to this applic	cation.	DATE
Note of All Eloant, of Hour, of Nothionized	LIIII LOTEL						
3. PROPERTY IDENTIFICATION INFORM	ATION						
		lling that is occur	iod as th	a principal place of	f residence by the own	ner?	
X			ieu as ii	ie principal place of	residence by the own	ici :	
ENTER APPLICABLE NUMBER FROM YO							
ASSESSOR'S PARCEL NUMBER 020-016-021-000	ASSE	ESSMENT NUMBE	R		FEE NUMBER		
ACCOUNT NUMBER	TAX	BILL NUMBER					
PROPERTY ADDRESS OR LOCATION 490 F St, Lemoore, CA 932	45				DOING BUSINESS AS	S (DBA), if a	ppropriate
PROPERTY TYPE							
☐ SINGLE-FAMILY / CONDOMINIUM / TOW	/NHOUSE /	/ DUPLEX	□ A	GRICULTURAL		POSSESS	ORY INTEREST
☐ MULTI-FAMILY/APARTMENTS: NO. OF U	INITS		□ M	ANUFACTURED	HOME :	VACANT L	AND
			\square w	ATER CRAFT		AIRCRAF	Т
BUSINESS PERSONAL PROPERTY/FIXT	TURES		□ 0.	THER:			
4. VALUE	A. \	VALUE ON ROLL		B. APPLICANT'S	OPINION OF VALUE	C. APF	PEALS BOARD USE ONLY
LAND		110	,500		60,000		
IMPROVEMENTS/STRUCTURES		28,387	.270		18,100,000		
FIXTURES			,				
PERSONAL PROPERTY (see instructions)		6,787	,390		3,400,000		
MINERAL RIGHTS	(1				,		
TREES & VINES							
OTHER							
TOTAL		35,285	5,160		21,500,000		

POE 205 AL (D2) DEV 09 (04 45)		
BOE-305-AH (P2) REV. 08 (01-15)	gg 2670 2700 8074 40000	
5. TYPE OF ASSESSMENT BEING APPEALED Check only one. Se	e instructions for filing p	eriods
☐ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF TH	E CURRENT YEAR	
☐ SUPPLEMENTAL ASSESSMENT		
*DATE OF NOTICE: ROLL YEAR: _		
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAM	ITY REASSESSMENT	☐ PENALTY ASSESSMENT
*DATE OF NOTICE: **ROLL YEAR: *Must attach copy of notice or bill, where applicable **Eac		
6. REASON FOR FILING APPEAL (FACTS) See instruc	n roll year requires a sep	parate application
If you are uncertain of which item to check, please check "I. OTHER" and The reasons that I rely upon to support requested changes in value are a	provide a brief explanation	this section. n of your reasons for filing this application
A. DECLINE IN VALUE		
✓ The assessor's roll value exceeds the market value as of Janua	ary 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 establis	ned 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 	minfortuna ou coloueit.	
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value	of personal property an	d/or fixtures exceeds market unlike
✓ 1. All personal property/fixtures.	s or personal property and	d/or lixtures exceeds market value.
☐ 2. Only a portion of the personal property/fixtures. Attach descri	ption of those items.	*
F. PENALTY ASSESSMENT		
Penalty assessment is not justified.		301 W
G. CLASSIFICATION/ALLOCATION		5 T
1. Classification of property is incorrect.	reserved som	
 2. Allocation of value of property is incorrect (e.g., between land H. APPEAL AFTER AN AUDIT. Must include description of each property. 	and improvements).	ad and usus suisies of sales of
☐ 1. Amount of escape assessment is incorrect.	rty, issues being appeare	ed, and your opinion of value.
$\hfill \square$ 2. Assessment of other property of the assessee at the location	is incorrect.	ť
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		
CERTIFICAT		
I certify (or declare) under penalty of perjury under the laws of the State of C accompanying statements or documents, is true, correct, and complete to the	alifornia that the foregoing	and all information hereon, including any
property or the person affected (i.e., a person having a direct economic intere	st in the payment of taxes of	on that property - "The Applicant") (2) an
agent authorized by the applicant under item 2 of this application, or (3) an a	attorney licensed to practice	e law in the State of California State Bar
Number, who has been retained by the applicant and I SIGNATURE (Use, Blue Pen - Original signature required on paper-filed application)		The second secon
1) () () () () () () () () ()	SIGNED AT (CITY, STATE) Dallas, TX	DATE
NAME (Please Print)	Dallas, 17	14010
W. Andrew Grove		
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)		

☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED

CORPORATE OFFICER OR DESIGNATED EMPLOYEE



KRISTINE LEE

ASSESSOR

KINGS COUNTY GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 PHONE (559) 852-2486 FAX (559) 582-2794

2016-2017 NOTIFICATION OF ASSESSMENT

LEPRINO FOODS CO

DBA LEPRINO FOODS EAST PLANT VAN, LLC

ATTN COLLEEN KERSHISNIK

1830 W 38TH AVE

DENVER CO 80211-2200

THIS IS NOT A TAX BILL

Owner name: LEPRINO FOODS CO

Parcel Nbr: 020-016-021-000 Tax Rate Area: 003-000 Assessee: LEPRINO FOODS CO 490 F ST LEMCORE Situs/Desc: Acres: 4.25 Land Improvements Personal Property Exemptions Assessed Value 110,500 Structural 5,017,400 6,787,390 35,285,160 Fixed 23,369,870 023-430-013-000 Tax Rate Area: 003-003 Assessee: LEPRINO FOODS CO Parcel Nor: PCL B OF PCL MAP 1 PAGE 67 BE Situs/Desc: PTN OF SW 1/4 SEC 7.95

RECEIVED

Situs/Desc: PCL B OF PCL MAP 1 PAGE 67 BE PTN OF SW 1/4 SEC Acres: 7.95

Land Improvements Structural 269,300 Personal Property Exemptions Assessed Value 4,880 480,880

Owner name: LEPRINO FOODS COMPANY

LONG.

Parcel Nbr: 023-470-007-000 Tax Rate Area: 003-041 Assessee: LEPRINO FOODS COMPANY Situs/Desc: 351 BELLE HAVEN DR LEMOORE 60.81 Acres: Land Improvements Personal Property Exemptions Assessed Value 4,142,000 Structural 106,652,000 53,151,570 359,422,180 Fixed 195,476,610

Owner name: LEPRING FOODS INC

Parcel Nbr: 020-016-022-000 Tax Rate Area: 003-011 Assessee: LEPRINO FOODS INC Situs/Desc: PTN OF ABANDONED "F" STREET Acres: 1.49 Land Improvements Personal Property Assessed Value Exemptions 38,740 2,804,600 Structural 2,843,340



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 15, 2023 February 17, 2023

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 16-013

RECOMMENDED Hold an Appeal Hearing for Application for Changed Assessment 16-013,

ACTION: filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 020-016-022-000

DISCUSSION:

Assessment Appeal Application for APN: 020-016-022-000 was filed by Ryan, LLC on behalf of Leprino Foods Company. As stated on the application, the value on the roll and the applicant's opinion of value for 2016-2017 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND	38,740	20,000
IMPROVEMENTS/STRUCTURES	2,804,600	1,700,000
FIXTURES		
PERSONAL PROPERTY		
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTAL	2,843,340	1,720,000

BOARD ACTION

Thereby certify that the above	order was passed
and adopted on20	023.
Catherine Venturella, Clerk to	the Board of Supervisors
	•
By:	
•	

CC: Applicant
Assessor
Auditor
County Counsel

BOE-305-AH (P1) REV. 08 (01-15)

Filed with the Kings Charty Clerk of the Board

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

SEP 1 6 2016

M (WAS

FINAL FILING DATE: SEPT. 15, 2016 ASSESSMENT ROLL FY 2016-2017 Mail to: Clerk of the Board of

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

the appeals board considers necessary ma						
continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.				APPLICATION NUMBER: Clerk Use Only		
1. APPLICANT INFORMATION - PLEASE PRINT				16-i3		
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME Leprino Foods Company			EMAIL ADDRESS			
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF 1830 W 38th Ave				1		
Denver	CO 80211	DAYT))	ALTERNATE TELEPHO	ONE FAX TELEPHONE ()	
2. CONTACT INFORMATION - AGENT, AT	TORNEY, OR RELATIV	/E OF AP	PLICANT if app		ENTATION IS OPTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST W. Andrew Grove	ST, MIDDLE INITIAL)			Andrew.Grov	e@ryan.com	
Ryan, LLC						
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	T, MIDDLE INTITAL)					
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 13155 Noel Rd; Ste 100						
Dallas	TX 75240	DAYT	1ME TELEPHONE 72) 934.022	ALTERNATE TELEPHO	FAX TELEPHONE (972) 934.4939	
AUTHORIZATION OF AGENT The following information must be comp attorney as indicated in the Certification applicant is a business entity, the agent	pleted (or attached to the n section, or a spouse, n's authorization must l	nis applica child, pa be signed	rent, registered I by an officer o	ructions) unless the d domestic partner, or authorized emplo	or the person affected. If the byee of the business.	
The person named in Section 2 above is enter in stipulati	hereby authorized to on agreements, and of					
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED SEE ATTACHED			TITLE		DATE	
3. PROPERTY IDENTIFICATION INFORM	IATION					
	e-family dwelling that is occ	cupied as th	ne principal place o	of residence by the own	ner?	
ENTER APPLICABLE NUMBER FROM Y				, , , , , , , , , , , , , , , , , , , ,		
ASSESSOR'S PARCEL NUMBER 020-016-022-000	ASSESSMENT NUM	MBER		FEE NUMBER		
ACCOUNT NUMBER	TAX BILL NUMBER		***			
PROPERTY ADDRESS OR LOCATION F St, Lemoore, CA 93245				DOING BUSINESS AS	S (DBA), if appropriate	
PROPERTY TYPE V						
SINGLE-FAMILY / CONDOMINIUM / TOV	WNHOUSE / DUPLEX	□ A	GRICULTURAL		POSSESSORY INTEREST	
☐ MULTI-FAMILY/APARTMENTS: NO. OF U	JNITS	□ M	IANUFACTURED	HOME	VACANT LAND	
		□w	ATER CRAFT		AIRCRAFT	
☐ BUSINESS PERSONAL PROPERTY/FIX	TURES	□ 0	THER:			
4. VALUE	A. VALUE ON ROL	L	B. APPLICANT'S	OPINION OF VALUE	C. APPEALS BOARD USE ONLY	
LAND	3	8,740		20,000		
IMPROVEMENTS/STRUCTURES	2.80	04,600		1,700,000		
FIXTURES	_,0					
PERSONAL PROPERTY (see instructions)						
MINERAL RIGHTS						
TREES & VINES						
OTHER						
TOTAL	2,84	13,340		1,720,000		
DENIALTIEO /						

BOE-305-AH (P2) REV. 08 (01-15)			
5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. See	instructions for filing p	eriods	
REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE	CURRENT YEAR		
☐ SUPPLEMENTAL ASSESSMENT			
*DATE OF NOTICE: ROLL YEAR:			
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMI	TY REASSESSMENT	☐ PENALTY ASSE	SSMENT
*DATE OF NOTICE: **ROLL YEAR:			
*Must attach copy of notice or bill, where applicable **Each	roll year requires a sep	parate application	
The device the contract of the	ons before completing		
If you are uncertain of which item to check, please check "I. OTHER" and property the reasons that I rely upon to support requested changes in value are as		n of your reasons for fill	ng this application.
A. DECLINE IN VALUE			
X The assessor's roll value exceeds the market value as of Januar	y 1 of the current year.		
B. CHANGE IN OWNERSHIP			
1. No change in ownership occurred on the date of			(18)
$\hfill \hfill $	ne date of	is incorrect.	
C. NEW CONSTRUCTION		*-	
1. No new construction occurred on the date of		9.000	0.1-1.0000
2. Base year value for the completed new construction establish	ed on the date of	is inc	correct.
3. Value of construction in progress on January 1 is incorrect.			
 D. CALAMITY REASSESSMENT Assessor's reduced value is incorrect for property damaged by r 	nisfortune or calamity		
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value		nd/or fixtures exceeds	market value.
🕅 1. All personal property/fixtures.			
☐ 2. Only a portion of the personal property/fixtures. Attach descrip	otion of those items.		
F. PENALTY ASSESSMENT			
Penalty assessment is not justified.			
G.CLASSIFICATION/ALLOCATION 1. Classification of property is incorrect.		9	
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 prope		led, and your opinion o	of value.
1. Amount of escape assessment is incorrect.			
2. Assessment of other property of the assessee at the location	is incorrect.	ne l	
I. OTHER ☐ Explanation (attach sheet if necessary)			
7. WRITTEN FINDINGS OF FACTS (\$45.00 per hour) Are requested.			
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See	instructions		
Yes No	mstructions.		
CERTIFICAT	ION		
I certify (or declare) under penalty of perjury under the laws of the State of C			
accompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic intere			
agent authorized by the applicant under item 2 of this application, or (3) an a	attorney licensed to pract	ice law in the State of C	California, State Bar
Number, who has been retained by the applicant and I		at person to file this app	
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE) Dallas, TX		9/0/16
NAME (Please Print)	2 41140) 171		40116
W. Andrew Grove			
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)			
✓ OWNER X AGENT ATTORNEY SPOUSE REGISTERED	DOMESTIC PARTNER	CHILD PARENT	PERSON AFFECTED
CORPORATE OFFICER OR DESIGNATED EMPLOYEE			



KRISTINE LEE

ASSESSOR

KINGS COUNTY GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 PHONE (559) 852-2486 FAX (559) 582-2794

2016-2017 NOTIFICATION OF ASSESSMENT

LEPRINO FOODS CO

DBA LEPRINO FOODS EAST PLANT YAM, LLO

ATTN COLLEEN KERSHISNIK

1830 W 38TH AVE

DENVER CO 80211-2200

THIS IS NOT A

Parcel Nbr: Situs/Desc:	020-016-021-00 490 F ST LEM	O Tax Rate Area: 003-000 OORE	Assessee: LEPRINO	FOODS CO Acres:	4.25
Land 110,500		Improvements Structural 5,017,400 Fixed 23,369,870	Dersonal Property 6,787,390	Exemptions	Assessed Value 35,285,160
		O Tax Rate Area: 003-003 AP 1 PAGE 67 BE PTW OF	Assessee: LEPRINO SW 1/4 SEC	FOODS CO Acres:	7.95
Land 206,700		Improvements Structural 269,300	Personal Property 4,880	Exemptions	Assessed Value
Parcel Nbr:	023-470-006-00	0 Tax Rate Area: 003-036	Assessee: LEPRINO		82 TOS
Parcel Nbr: Situs/Desc: Land 453,153	023-470-006-00 PARCEL 2 OF PM	0 Tax Rate Area: 003-036 15-73 05/19/20 Improvements	Assessee: LEPRINO Personal Property	FOODS COMPANY Acres: Exemptions	
Situs/Desc: Land	023-470-006-00 PARCEL 2 OF PM	15-73 05/19/20		Acres:	XX-34-5-X
Land 453,153	PARCEL 2 OF PM	15-73 05/19/20 Improvements	Personal Property	Acres:	Assessed Value
Land	023-470-007-00	15-73 05/19/20	Personal Property	Acres:	Assessed Value
Land 453,153 Parcel Nbr:	023-470-007-00	15-73 05/19/20 Improvements 0 Tax Rate Area: 003-041	Personal Property	Acres: Exemptions FOODS COMPANY	Assessed Value 453,153
Land 453,153 Parcel Nbr: Situs/Desc: Land 4,142,000	023-470-007-00	15-73 05/19/20 Improvements 0 Tax Rate Area: 003-041 VEN DR LEMOORE Improvements Structural 106,652,000 Fixed 195,476,610	Personal Property Assessee: LEPRINO Personal Property	Acres: Exemptions FOODS COMPANY Acres:	Assessed Value 453,153 60.81 Assessed Value
Land 453,153 Parcel Nbr: Situs/Desc: Land 4,142,000 wher name: Li	023-470-007-00 351 BELLE HA	15-73 05/19/20 Improvements 0 Tax Rate Area: 003-041 VEN DR LEMOORE Improvements Structural 106,652,000 Fixed 195,476,610 C 0 Tax Rate Area: 003-011	Personal Property Assessee: LEPRINO Personal Property 53,151,570	Acres: Exemptions FOODS COMPANY Acres: Exemptions	Assessed Value 453,153 60.81 Assessed Value



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 15, 2023 February 17, 2023

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 16-014

RECOMMENDED Hold an Appeal Hearing for Application for Changed Assessment 16-014,

ACTION: filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 023-430-013-000

DISCUSSION:

Assessment Appeal Application for APN: 023-430-013-000 was filed by Ryan, LLC on behalf of Leprino Foods Company. As stated on the application, the value on the roll and the applicant's opinion of value for 2016-2017 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND	206,700	120,000
IMPROVEMENTS/STRUCTURES	269,300	200,000
FIXTURES		
PERSONAL PROPERTY	4,880	4,000
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTAL	480,880	324,000

DO / DD / CONTON

BOARD ACTION

I hereby certify that the above or	der was passed
and adopted on2023	
Catherine Venturella, Clerk to th	e Board of Supervisors
	_
By:	

CC: Applicant
Assessor
Auditor
County Counsel

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information 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

FINAL FILING DATE: SEPT. 15, 2016 that are required for filing an application for changed that are required for filing an application may Filed with the Kings CASSESSMENT ROLL FY 2016-2017 Clerk of the Board Mail to: Clerk of the Board of SEP 1 6 2016 Supervisors 1400 W. Lacey Blvd,

the hearing. Failure to provide information the appeals board considers necessary ma	0	Han Received by:	ford, CA 93230	
continuance of the hearing or denial of the a attach hearing evidence to this applicati	ppeal. Do not	urtio		MBER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE	PRINT		16-	19
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BU Leprino Foods Company	ISINESS, OR TRUST NAME		EMAIL ADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF APPLICANT)	OR P. O. BOX)			
Denver	STATE ZIP CODE 80211	(972) 934.0		ONE FAX TELEPHONE (972) 934.4939
2. CONTACT INFORMATION - AGENT, AT	TORNEY, OR RELATIVE	E OF APPLICANT IS	applicable - (REPRES	ENTATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST W. Andrew Grove - Taxpayer's Agent	ST, MIDDLE INITIAL)		EMAIL ADDRESS Andrew.Grove@ry	/an.com
COMPANY NAME Ryan, LLC				
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	T, MIDDLE INTITAL)			3
HAN INC ADDDESS (STREET ADDRESS OF R O. BOY				
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 13155 Noel Rd; Ste 100				
CITY	STATE ZIP CODE	DAYTIME TELEPHON		
AUTHORIZATION OF AGENT	TX 75240	(972) 934.00 IORIZATION ATTAC	1, ,	(972) 934.4939
The following information must be comp attorney as indicated in the Certification applicant is a business entity, the agent The person named in Section 2 above is	leted (or attached to this n section, or a spouse, o 's authorization must be hereby authorized to a	s application - see i child, parent, regist e signed by an offic ct as my agent in th	nstructions) unless the tered domestic partner cer or authorized empl nis application, and ma	y inspect assessor's records,
enter in stipulati SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED	on agreements, and oth	TITLE	s relating to this applic	DATE
SEE ATTACHED	EMI EOTEE	11112		
Yes No Is this property a single ENTER APPLICABLE NUMBER FROM Y ASSESSOR'S PARCEL NUMBER	e-family dwelling that is occu OUR NOTICE/TAX BILL ASSESSMENT NUME		ace of residence by the own	ner?
023-430-013-000	AGGEGOWENT NOWE		TEE NOWBER	
ACCOUNT NUMBER	TAX BILL NUMBER			
PROPERTY ADDRESS OR LOCATION Lemoore, CA 93245		100	DOING BUSINESS AS	S (DBA), if appropriate
PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOV MULTI-FAMILY/APARTMENTS: NO. OF U		☐ AGRICULTUF		POSSESSORY INTEREST VACANT LAND
☑ COMMERCIAL/INDUSTRIAL		☐ WATER CRAF		AIRCRAFT
☐ BUSINESS PERSONAL PROPERTY/FIX	TURES	OTHER:		
4. VALUE	A. VALUE ON ROLL	B. APPLICA	NT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	206,700	120	0,000	
IMPROVEMENTS/STRUCTURES	269,300	200	0,000	
FIXTURES				
PERSONAL PROPERTY (see instructions)	4,880	4,0	000	
MINERAL RIGHTS	₹ 5 m (5 m m m m m m m m m m m m m m m m			
TREES & VINES				
OTHER				
TOTAL				
PENALTIES (amount or percent)	480.880	32	4.000	

POE 205 ALI /P2\ PEV 00 /04 45\		
BOE-305-AH (P2) REV. 08 (01-15) 5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See	instructions for filing ported	
✓ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE		
☐ SUPPLEMENTAL ASSESSMENT	CORRENT TEAR	
*DATE OF NOTICE: ROLL YEAR:		
	 TY REASSESSMENT ☐ PENALTY ASS	PECOMENT
*DATE OF NOTICE: **ROLL YEAR:	TT NEAGGEGGWENT	SESSIVIEIVI
11022 12/111	roll year requires a separate application	
6. REASON FOR FILING APPEAL (FACTS) See instruct	ions before completing this section.	
If you are uncertain of which item to check, please check "I. OTHER" and The reasons that I rely upon to support requested changes in value are as		filing this application
A. DECLINE IN VALUE	m. 1 of the current year	81
☑ The assessor's roll value exceeds the market value as of Janua B. CHANGE IN OWNERSHIP	ry 1 of the current year.	720
1. No change in ownership occurred on the date of		
2. Base year value for the change in ownership established on the date of		ot.
C. NEW CONSTRUCTION		×1.
1. No new construction occurred on the date of	grav.	
2. Base year value for the completed new construction establish		incorrect
☐ 3. Value of construction in progress on January 1 is incorrect.	ied on the date ofis	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	5	ls market value.
☑ 1. All personal property/fixtures.	*	**
 2. Only a portion of the personal property/fixtures. Attach descri 	otion 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 proper		n of value.
☐ 1. Amount of escape assessment is incorrect.	, , , , , , , , , , , , , , , , , , ,	
$\hfill \square$ 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	8	
a a		
CERTIFICAT	ION	
I certify (or declare) under penalty of perjury under the laws of the State of C		
accompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic interest		
agent authorized by the applicant under item 2 of this application, or (3) and		f California, State Ba pplication.
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
NAME (Please Print)	Dallas, TX	7/8/16
W. Andrew Grove		
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		



KRISTINE LEE

ASSESSOR

KINGS COUNTY GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 PHONE (559) 852-2486 FAX (559) 582-2794

2016-2017 NOTIFICATION OF ASSESSMENT

LEPRINO FOODS CO
DBA LEPRINO FOODS EAST PLANTRYAN, LLC
ATTN COLLEEN KERSHISNIK
1830 W 38TH AVE
DENVER CO 80211-2200

THIS IS NOT A TAX BILL

Owner name: LEPRINO FOODS CO

Parcel Nbr: 020-016-021-000 Tax Rate Area: 003-000 Assesses: LEPRING FOODS CO Situs/Desc: 490 F ST LEMOORE Acres: 4.25 Land Improvements Personal Property Exemptions Assessed Value 110,500 Structural 5,017,400 6,787,390 35,285,160 Fixed 23,369,870

RECEIVED

023-430-013-000 Tax Rate Area: 003-003 Parcel Nbr: Assessee: LEPRINO FOODS CO PCL B OF PCL MAP 1 PAGE 67 BE Situs/Desc: PTN OF SW 1/4 SEC Acres: 7.95 Land Improvements Personal Property Exemptions Assessed Value 206,700 Structural 269,300 4,380 480,880

Owner name: LEPRINO FOODS COMPANY

Parcel Nbr: 023-470-006-000 Tax Rate Area: 003-036 Assessee: LEPRINO FOODS COMPANY Situs/Desc: PARCEL 2 OF PM 15-73 05/19/20 Acres: 33.87

Land Improvements Personal Property Exemptions Assessed Value 453,153

Parcel Nbr: 023-470-007-000 Tax Rate Area: 003-041 Assessee: LEPRINO FOODS COMPANY Situs/Desc: 351 BELLE HAVEN DR. LEMOORE Acres: 60.81 Land Improvements_ Personal Property Assessed Value Exemptions 4,142,000 Structural 106,652,000 53,151,570 359,422,180 Fixed_ 195,476,610

Owner name: LEPRING FOODS INC

Parcel Nbr: 02	0-016-022-000 Tax Rate Area: 003-01: N OF ABANDONED "F" STREET	Assessee: LEPRINO	FOODS INC Acres:	1,49
Land 38,740	Improvements Structural 2,804,600	Personal Property	Exemptions	Assessed Value 2,843,340



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 15, 2023 February 17, 2023

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 16-015

RECOMMENDED Hold an Appeal Hearing for Application for Changed Assessment 16-015,

ACTION: filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 023-470-006-000

DISCUSSION:

Assessment Appeal Application for APN: 023-470-006-000 was filed by Ryan, LLC on behalf of Leprino Foods Company. As stated on the application, the value on the roll and the applicant's opinion of value for 2016-2017 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND	453,153	250,000
IMPROVEMENTS/STRUCTURES		
FIXTURES		
PERSONAL PROPERTY		
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTAL	453,153	250,000

BOARD ACTION

I hereby certify that the abov	e order was passed
and adopted on2	2023.
Catherine Venturella, Clerk t	o the Board of Supervisors
By:	

CC: Applicant Assessor Auditor County Counsel ASSESSMENT APPEAL APPLICATION

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

This form contains all of the requests for information Filed with the Kings County FINAL FILING DATE: SEPT. 15, 2016 that are required for filing an application for changed ASSESSMENT ROLL FY 2016-2017 SEP 1 6 2016 Mail to: Clerk of the Board of

Supervisors 1400 W. Lacey Blvd,

information if requested by the assessor of the hearing. Failure to provide information the appeals board considers necessary managements.	at the heari ay result in t	ng ///Cu	ceived	Hanford	d, CA 93230	,	P
continuance of the hearing or denial of the a attach hearing evidence to this applicat		iot			APPLICATION N	JMBER: C	Clerk Use Only
1. APPLICANT INFORMATION - PLEASE	PRINT				16.	-15	
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BU Leprino Foods Company	JSINESS, OR TR	RUST NAME			EMAIL ADDRESS		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS 1830 W 38th Ave	OR P. O. BOX)						
CITY		ZIP CODE		TIME TELEPHONE	ALTERNATE TELEP	HONE	FAX TELEPHONE
Denver	CO	80211		72) 934.0022		CHITATIC	(972) 934.4939
 CONTACT INFORMATION - AGENT, A NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIR: W. Andrew Grove - Taxpayer's Agent 			OF AF	PLICANT IT app	EMAIL ADDRESS Andrew.Grove@		ON IS OPTIONAL)
COMPANY NAME Ryan, LLC						*	N TO THE RESERVE TO T
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	T, MIDDLE INTIT	AL)				-	
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)							
13155 Noel Rd; Ste 100							
CITY		ZIP CODE		TIME TELEPHONE	ALTERNATE TELEP		FAX TELEPHONE
Dallas AUTHORIZATION OF AGENT	TX		ORIZA	72) 934.0022 TION ATTACHE			(972) 934.4939
The following information must be compattorney as indicated in the Certification		tached to this	applic	ation - see instr	ructions) unless th		
applicant is a business entity, the agent			- 576			_50	
The person named in Section 2 above is enter in stipulati					pplication, and m lating to this appl		ct assessor's records,
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED	EMPLOYEE			TITLE			DATE
SEE ATTACHED							
3. PROPERTY IDENTIFICATION INFORM	IATION						
Yes No Is this property a singl	e-family dwell	ing that is occup	ied as th	ne principal place o	of residence by the ow	mer?	
ENTER APPLICABLE NUMBER FROM Y	OUR NOTIC	E/TAX BILL					
ASSESSOR'S PARCEL NUMBER 023-470-006-000	ASSE	SSMENT NUMBE	ΞR		FEE NUMBER		
ACCOUNT NUMBER	TAX B	ILL NUMBER			1		
PROPERTY ADDRESS OR LOCATION					DOING BUSINESS A	S (DBA) if	appropriate
Lemoore, CA 93245					DOING DOOMESON	10 (00/1), 11	арргорнаю
PROPERTY TYPE ✓							
SINGLE-FAMILY / CONDOMINIUM / TOV	WNHOUSE /	DUPLEX		GRICULTURAL		POSSES	SORY INTEREST
☐ MULTI-FAMILY/APARTMENTS: NO. OF U	JNITS	_	\square N	MANUFACTURED	HOME 🗹	VACANT	LAND
☐ COMMERCIAL/INDUSTRIAL			\square v	ATER CRAFT	П		
BUSINESS PERSONAL PROPERTY/FIX	TURES		□ o	THER:			
4. VALUE	A. V	ALUE ON ROLL		B. APPLICANT'S	OPINION OF VALUE	C. AF	PPEALS BOARD USE ONLY
LAND	453	,153		250,00	0		
IMPROVEMENTS/STRUCTURES							
FIXTURES							
PERSONAL PROPERTY (see instructions)							
MINERAL RIGHTS							
TREES & VINES							
OTHER					2		
TOTAL							
PENALTIES (amount or percent)	45	3 153		250.00	00		

BOE-305-AH (P2) REV. 08 (01-15)			
5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See		eriods	
REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE	CURRENT YEAR		
☐ SUPPLEMENTAL ASSESSMENT *DATE OF NOTICE: ROLL YEAR:			
□ ROLL CHANGE □ ESCAPE ASSESSMENT □ CALAMI		☐ PENALTY ASSE	COMENT
*DATE OF NOTICE: **ROLL YEAR:			SSIVIEIVI
*Must attach copy of notice or bill, where applicable **Each	roll year requires a sep	parate application	
If you are uncertain of which item to check, please check "I. OTHER" and provided the reasons that I rely upon to support requested changes in value are as			ng this application.
A. DECLINE IN VALUE ☑ The assessor's roll value exceeds the market value as of Janua B. CHANGE IN OWNERSHIP	y 1 of the current year.		
1. No change in ownership occurred on the date of			
2. Base year value for the change in ownership established on t		is incorrect	
C. NEW CONSTRUCTION	le date of	is incorrect.	
1. No new construction occurred on the date of			
2. Base year value for the completed new construction establish		is inc	correct.
☐ 3. Value of construction in progress on January 1 is incorrect.			
D. CALAMITY REASSESSMENT	*		
Assessor's reduced value is incorrect for property damaged by r	nisfortune or calamity.	ŧ	
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value1. All personal property/fixtures.	of personal property an	nd/or fixtures exceeds	market value.
 2. Only a portion of the personal property/fixtures. Attach description 	otion of those items.		
F. PENALTY ASSESSMENT			
Penalty assessment is not justified.	(*)		•
G.CLASSIFICATION/ALLOCATION 1. Classification of property is incorrect.		e.•	*
2. Allocation of value of property is incorrect (e.g., between land)	and improvements).		
H. APPEAL AFTER AN AUDIT. Must include description of each prope		led, and your opinion o	of value.
1. Amount of escape assessment is incorrect.			
2. Assessment of other property of the assessee at the locationI. OTHER	s incorrect.		
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	moti dottono.		
			•
CERTIFICAT	ON		
I certify (or declare) under penalty of perjury under the laws of the State of C			
accompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic intere-			
agent authorized by the applicant under item 2 of this application, or (3) an a	ttorney licensed to practic	ce law in the State of C	alifornia, State Bar
Number, who has been retained by the applicant and	19.	at person to file this app	DATE /
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE) Dallas, TX		9/8/110
NAME (Please Print)			110119
W. Andrew Grove			
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



KRISTINE LEE

ASSESSOR

KINGS COUNTY GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 PHONE (559) 852-2486 FAX (559) 582-2794

2016-2017 NOTIFICATION OF ASSESSMENT

LEPRINO FOODS CO DBA LEPRINO FOODS EAST PLANT YAN INC ATTN COLLEEN KERSHISNIK 1830 W 38TH AVE DENVER CO 80211-2200 RECEIVED)

THIS IS NOT A TAX BILL

T ST LEMOORE Improvements		Acres:	4.25
Improvements	I D		
Structural 5,017,400 Fixed 23,369,870	Personal Property 6,787,390	Exemptions'	Assessed Value 35,285,160
		FOODS CO Acres:	7.95
Improvements Structural 269,300	Personal Property 4,380	Exemptions	Assessed Value 480,880
	Fixed 23,369,870 1-013-000 Tax Rate Area: 003-003 F PCL MAP 1 PAGE 67 BE PTN OF Improvements	Fixed 23,369,870 1-013-000 Tax Rate Area: 003-003 Assessee: LEPRINO F F PCL MAP 1 PAGE 67 BE PTN OF SW 1/4 SEC Improvements Personal Property	Fixed 23,369,870 1-013-000 Tax Rate Area: 003-003 Assessee: LEPRINO FOODS CO F PCL MAP 1 PAGE 67 BE PTN OF SW 1/4 SEC Acres: Improvements Personal Property Exemptions

Land Improvements Personal Property Exemptions Assessed Value 453,153 453, 153 Parcel Nbr:

023-470-007-000 Tax Rate Area: 003-041 Assessee: LEPRINO FOODS COMPANY 351 BELLE HAVEN DR LEMOORE Situs/Desc: 60.BI Land Improvements Personal Property Exemptions Assessed Value 4,142,000 Structural 106,652,000 53,151,570 359,422,180 Fixed 195,476,610

Owner name: LEPRING FOODS INC

Parcel Nbr: Situs/Desc:	020-016-022-000 PTN OF ABANDONED	Tax Rate Area: 003-011 "F" STREET	Assessee: LEPRINO FO	CODS INC Acres:	1.49
Land 38,740	S S S S S S S S S S S S S S S S S S S	mprovements tructural 2,804,600	Personal Property	Exemptions	Assessed Value 2,843,340



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 15, 2023 February 17, 2023

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 16-016

RECOMMENDED Hold an Appeal Hearing for Application for Changed Assessment 16-016,

ACTION: filed by Ryan, LLC on behalf of Leprino Foods Company.

APN: 023-470-007-000

DISCUSSION:

Assessment Appeal Application for APN: 023-470-007-000 was filed by Ryan, LLC on behalf of Leprino Foods Company. As stated on the application, the value on the roll and the applicant's opinion of value for 2016-2017 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND	4,142,000	2,300,000
IMPROVEMENTS/STRUCTURES	302,128,610	173,400,000
FIXTURES		
PERSONAL PROPERTY	53,151,570	19,700,000
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTAL	359,422,180	195,400,000

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

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for informationed with the Kings CourtyNAL FILING DATE: SEPT. 15, 2016 that are required for filing an application for changed Clerk of the Board assessment. Failure to complete this application may result in rejection of the application and/or denial of the

ASSESSMENT ROLL FY 2016-2017

Mail to: Clerk of the Board of

result in rejection of the application and/or			6 20	16 Iviali to	. Clerk or t			
appeal. Applicants should be prepared to sub information if requested by the assessor or		of		Supervi	sors 1400		ey Blvd,	
the hearing. Failure to provide information a		ing A Hece	ived by	Hanford	I, CA 9323	30		
the appeals board considers necessary ma		110	W					
continuance of the hearing or denial of the a attach hearing evidence to this application		not			APPLICATION	NUMBER	: Clerk Use Only	
1. APPLICANT INFORMATION - PLEASE					16	-16		
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUS		RUST NAME			EMAIL ADDRESS			
Leprino Foods Company								
MAILING ADDRESS OF APPLICANT (STREET ADDRESS O 1830 W 38th Ave								
Denver	STATE	ZIP CODE 80211		72) 934.0022	ALTERNATE TE	LEPHONE	(972) 934.49	339
2. CONTACT INFORMATION - AGENT, AT	(55)	\$2500 A TO A TO			licable - (REP	RESENTA		
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRS W. Andrew Grove - Taxpayer's Agent				•	EMAIL ADDRESS Andrew.Grov			
COMPANY NAME								
Ryan, LLC CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST,	, MIDDLE INTI	TAL) .						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)							4	
13155 Noel Rd; Ste 100	STATE	ZIP CODE	IDAYT	IME TELEPHONE	· ALTERNATE TE	I EDHONE	FAX TELEPHONE	
Dallas	TX	75240		72) 934.0022	(())	LLITIONL	(972) 934.493	39
AUTHORIZATION OF AGENT The following information must be compl	latad (ar a	AUTHO M	ORIZAT	TION ATTACHED) uctions) unlos	s the age	at is a licensed Cal	ifornia
attorney as indicated in the Certification	section (r a spouse, c	appiic hild. na	auon - see msm arent, registered	ucuons) umes I domestic pai	s uie agei tner, or th	ne person affected	. If the
applicant is a business entity, the agent'	's authoriz	ation must be	signed	by an officer o	r authorized e	mployee	of the business.	
The person named in Section 2 above is enter in stipulation	hereby au	thorized to ac	t as my	agent in this a	pplication, and	d may ins	oect assessor's re	cords,
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED		ems, and othe	77775	TITLE	·	ppnoution	DATE	
SEE ATTACHED								
3. PROPERTY IDENTIFICATION INFORM	ATION							
						0		
Yes No Is this property a single	e-ramily dwe	ling that is occup	ied as tr	ne principal place o	r residence by th	e owner?		
ENTER APPLICABLE NUMBER FROM YO	OUR NOTI	CE/TAX BILL			**			
ASSESSOR'S PARCEL NUMBER	ASSE	SSMENT NUMBE	ER		FEE NUMBER			
023-470-007-000								
ACCOUNT NUMBER	TAX	BILL NUMBER						
PROPERTY ADDRESS OR LOCATION					DOING BUSINE	SS AS (DBA), if appropriate	
351 Belle Haven Dr, Lemoore, CA 93	3245	5						
PROPERTY TYPE 🔽								
SINGLE-FAMILY / CONDOMINIUM / TOW	VNHOUSE /	DUPLEX	ПА	GRICULTURAL		□ poss	ESSORY INTEREST	г
☐ MULTI-FAMILY/APARTMENTS: NO. OF U			-	IANUFACTURED	HOME	45	NT LAND	Te.
COMMERCIAL/INDUSTRIAL	, NITO	_	17 - 10 1 1 1 1	ATER CRAFT	TIOME			
	FUDEO					AIRC	KAFI	
☑ BUSINESS PERSONAL PROPERTY/FIXT	TURES			THER:				
4. VALUE	A. \	ALUE ON ROLL		B. APPLICANT'S	OPINION OF VAL	UE C	. APPEALS BOARD US	E ONLY
LAND	4,1	42,000		2,300,0	000			
IMPROVEMENTS/STRUCTURES	30	2,128,610		173,400	0,000			
FIXTURES								
PERSONAL PROPERTY (see instructions)	53	,151,570		19,700	,000			
MINERAL RIGHTS								
TREES & VINES								
OTHER								
TOTAL								
PENALTIES (amount or percent)	3	59,422,180		195,40	00.000			
	0.	,,		100,10	-,			

BOE-305-AH (P2) REV. 08 (01-15) 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 X 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 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 ☐ 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 , who has been retained by the applicant and has been authorized by that person to file this application. SIGNED AT (CITY, STATE) SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) Dallas, TX W. Andrew Grove FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

☐ OWNER X AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED ☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE



KRISTINE LEE

ASSESSOR

KINGS COUNTY GOVERNMENT CENTER HANFORD, CALIFORNIA 93230 PHONE (559) 852-2486 FAX (559) 582-2794

2016-2017 NOTIFICATION OF ASSESSMENT

LEPRINO FOODS CO DBA LEPRINO FOODS EAST PLANT WAN, LLC ATTN COLLEEN KERSHISNIK 1830 W 38TH AVE DENVER CO 80211-2200 RECEIVED

THIS IS NOT A TAX BILL

	021-000 Tax Rate Area: 003-000 ST LEMCORE	Assessee: LEPRINO	FOODS CO Acres:	4.25
Land 110,500	Improvements Structural 5,017,400 Fixed 23,369,870	Personal Property 6,787,390	Exemptions	Assessed Value 35,285,160
				I
	013-000 Tax Rate Area: 003-003 PCL MAP 1 PAGE 67 BE PTN OF	Assessee: LEPRINO : SW 1/4 SEC	FOODS CO Acres:	7.95
Ĺand 206 <u>,</u> 700	Improvements Structural 269,300	Personal Property 4,880	Exemptions	Assessed Value
vier namé: LEPRINO FO	ODS COMPANY			(
	006-000 Tax Rate Area: 003-036 OF PM 15-73 05/19/20	Assessee: LEPRINO	POODS COMPANY Acres:	33.87
Land 453,153	Improvements	Personal Property	Exemptions	Assessed Value

Parcel Nbr: Situs/Desc:	023-470-007-000 Tax Rate Area: 003 351 BELLE HAVEN DR LEMCORE	-041 Assessee	: LEPRINO	POODS COMPANY Acres:	60.81
Land 4,142,000	Improvements Structural 106,652,0 Fixed 195,476,6			Exemptions	Assessed Value

Owner name: LEPRINO FOODS INC

	020-016-022-000 PTN OF ABANDONED	Tax Rate Area: 003-011 "F" STREET	Assessee:	LEPRINO	FOODS INC Acres:	1.49
Land 38,740	t e	mprovements tructural 2,804,600	Fersonal	Property	Exemptions	Assessed Value 2,843,340