



Board of Equalization Members

Joe Neves, District 1

Richard Valle, District 2

Doug Verboon, District 3

Rusty Robinson, District 4

Richard Fagundes, District 5

Board of Equalization

Regular Meeting Agenda

Date: 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



- 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 Members

Joe Neves, District 1

Richard Valle, District 2

Doug Verboon, District 3

Rusty Robinson, District 4

Richard Fagundes, District 5

Board of Equalization

Regular Meeting Action Summary

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 Deloitte Tax LLP on behalf of Longs Drug Stores CA LLC c/o CVS as Lessee for failure to submit a hearing deposit required by Resolution No. 00-067.
- B. Consider accepting a Withdrawal on Application for Changed Assessment No. 18-014
Filed by Passco Hanford Mall, LLC
APN: 011-060-038-000
- C. Consider accepting a Withdrawal on Application for Changed Assessment No. 19-020
Filed by Passco Hanford Mall, LLC
APN: 011-060-038-000
- D. Consider accepting a Withdrawal on Application for Changed Assessment No. 19-023
Filed by California Resources Production Corp.
APN: 906-000-025-000
- E. Consider accepting a Withdrawal on Application for Changed Assessment No. 21-023
Filed by Ryan, LLC on behalf of Hanford Medical Plaza.
APN: 010-310-025-000
- F. Consider accepting a Withdrawal on Application for Changed Assessment No. 21-024
Filed by Ryan, LLC on behalf of Hanford Medical Plaza.
APN: 010-310-029-000
- G. Consider accepting a Withdrawal on Application for Changed Assessment No. 21-025
Filed by Ryan, LLC on behalf of Hanford Medical Plaza.
APN: 010-310-030-000
- H. Consider accepting a Withdrawal on Application for Changed Assessment No. 22-025
Filed by Ajmer Nahal.
APN: 009-040-045-000
- I. Consider accepting Stipulation for Reduction of Assessment No. 20-036,
filed by Property Tax Resources, LLC on behalf of Realty Income Properties 23 LLC
APN: 011-060-041-000
- J. Consider accepting Stipulation for Reduction of Assessment No. 21-012,
filed by Property Tax Resources, LLC on behalf of Realty Income Properties 23 LLC
APN: 011-060-041-000
- K. Consider accepting Stipulation for Reduction of Assessment No. 21-022,
filed by Ryan, LLC on behalf of ARHC AHHFDCA01, LLC
APN: 010-310-032-000
- L. Consider approving the meeting schedule for 2023.

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
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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

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January 18, 2023

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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 APN: 023-470-006
Application for Changed Assessment No. 15-014 APN: 023-430-013
Application for Changed Assessment No. 15-015 APN: 020-016-022
Application for Changed Assessment No. 15-016 APN: 020-016-021
Application for Changed Assessment No. 15-017 APN: 023-470-007
Application for Changed Assessment No. 15-036 APN: 023-470-007
Application for Changed Assessment No. 16-012 APN: 020-016-021
Application for Changed Assessment No. 16-013 APN: 020-016-022
Application for Changed Assessment No. 16-014 APN: 023-430-013
Application for Changed Assessment No. 16-015 APN: 023-470-006
Application for Changed Assessment No. 16-016 APN: 023-470-007
Located in -- Lemoore, CA

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

SEP 1 5 2015

Received by MC

**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 PROPERTY INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) LEPRINO FOODS COMPANY				EMAIL ADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 1830 W. 38TH AVENUE					
CITY DENVER	STATE CO	ZIP CODE 80211	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
SECURED ASSESSOR'S PARCEL NUMBER SEE ATTACHED			UNSECURED ACCOUNT OR TAX BILL NUMBER SEE ATTACHED		

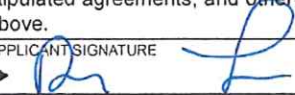
AUTHORIZATION OF AGENT DESIGNATION OF CALIFORNIA ATTORNEY, STATE BAR NO. _____

If the applicant is a corporation, limited partnership, or limited liability company, the authorization must be signed by an officer or authorized employee of the business entity.

NAME OF AGENT OR ATTORNEY 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					
CITY SCOTTSDALE	STATE AZ	ZIP CODE 85254	DAYTIME TELEPHONE (602) 955.1792	ALTERNATE TELEPHONE ()	FAX TELEPHONE (602) 955.4892

The above named person/company is hereby authorized to act as my agent in this application and may inspect Assessor's records, enter into stipulated agreements, and otherwise settle issues relating to this application or any *Assessment Appeal Application* in this county as indicated above.

APPLICANT SIGNATURE 	APPLICANT TITLE Director
APPLICANT NAME David Fowler	DATE 8/13/15

The remaining sections are required only when authorizing an agent. (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 Application* and transact all business relating to such filings on any and all assessments or property located within the county owned by this applicant.

_____ Applicant must initial this statement.

The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on the specific property listed above or the specific properties identified in the *Multiple Properties List* (see page 2 of this authorization).

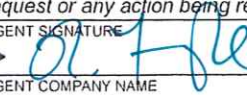
_____ Applicant must initial this statement.

CERTIFICATION OF AGENT

I am an agent for the applicant filing the initial *Assessment Appeal Application*. I hereby certify that a copy of the completed *Assessment Appeal Application*, attached to this authorization, has been forwarded to the applicant named in the application.

I have been retained as the agent for the applicant who has previously filed an *Assessment Appeal Application*.

If a copy of this form is being submitted, or the form is being submitted electronically, I will produce the original form with original signatures upon request or any action being requested will be denied.

AGENT SIGNATURE 	PRINT AGENT NAME MARK LORUSSO / FORREST POOL
AGENT COMPANY NAME RYAN, LLC	EMAIL ADDRESS MARK.LORUSSO@RYAN.COM

AUTHORIZATION OF AGENT FOR MULTIPLE PROPERTIES

THIS AUTHORIZATION IS FOR CALENDAR YEAR: 2015

AGENT NAME RYAN, LLC	APPLICANT NAME 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**



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

KRISTINE LEE

COUNTY OF KINGS
ASSESSOR-CLERK/RECORDER-REGISTRAR OF VOTERS

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 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:

<u>Current Factored Base Year Value</u>	<u>Section 51 Value</u>	<u>Net Value Reduction</u>
\$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. ****

Striving to exceed expectations in serving the people of Kings County

Kristine Lee , County Assessor

General Information

APN: 020-016-022-000 **Use Type:** INDUSTRIAL
Situs Address: LEMOORE CA 93245 **Tax Rate Area:** 003-011
Mailing Address: 1830 W 38TH AVE DENVER CO 80211
Legal Description: PTN OF ABANDONED F STREET

CLICK HERE
 For More Info
 on this Property!

Assessment

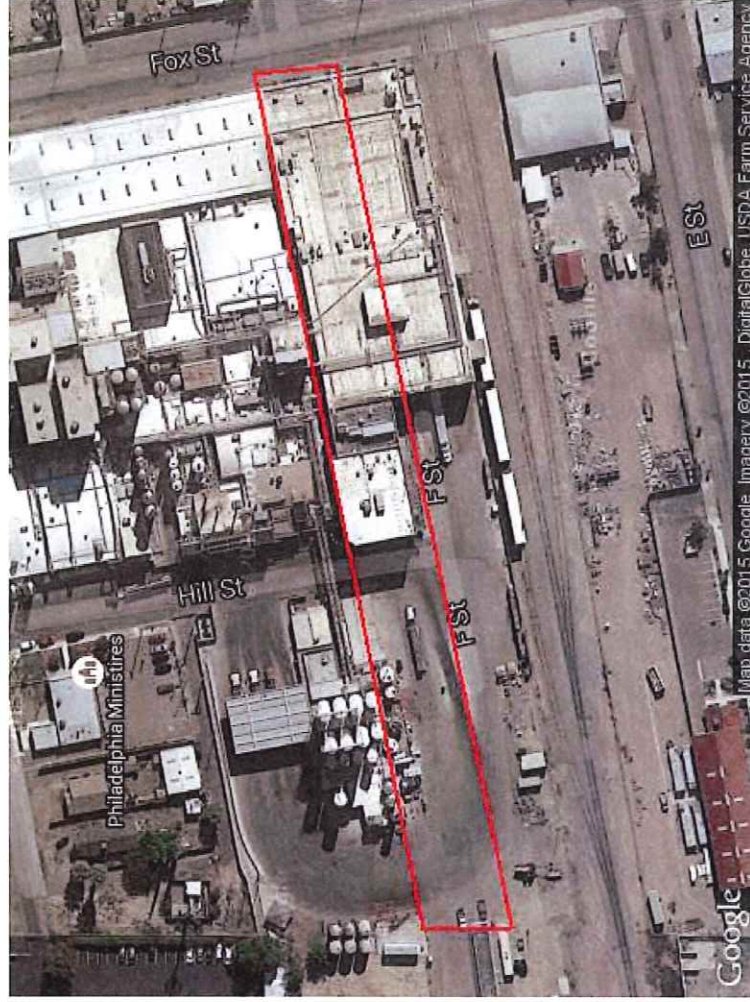
Year Assd: 2015
Land: \$37,500
Structure(s): \$2,916,500
Other: \$2,954,000
Total Land and Improv: N
HO Exempt?:
Exemption Amt:

Property Characteristics

Bedrooms:
Baths:
Bldg/Liv Area: 1,490
Year Built: 64,904
Lot Acres:
Lot SqFt:

Recent Sale History

Document Image: No Document Found
Recording Date:
Document #: N/A
Transfer Amount:



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



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:	5500	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:	63%	Delinquent Yr:			
Exempt Amt:		HO Exempt:	N		

Sale History

Recording Date:	Sale 1	Sale 2	Sale 3
Recording Doc:			
Recording Doc Type:			Transfer
Transfer Amount:			
Seller (Grantor):			

Property Characteristics

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

7/17/2015

Search | ParcelQuest

Baths (Half):	Heating:	Quality:
Total Rooms:	Pool:	Building Class:
Bldg/Liv Area:	Park Type:	Condition:
Lot Acres:	Spaces:	Site Influence:
Lot SqFt:	Garage SqFt:	Timber Preserve:
Year Built:		Ag Preserve:
Effective Year:		

7.950

346,302

* The information provided here is deemed reliable, but is not guaranteed.
© 2015 ParcelQuest www.parcelquest.com (888) 217-8999



1 Property Address: LEMOORE CA 93245

Ownership

County: **KINGS, CA**
 Assessor: **KRISTINE LEE, ASSESSOR**
 Parcel # (APN): **023-470-006-000**
 Parcel Status: **ACTIVE**
 Owner Name: **LEPRINO FOODS COMPANY**
 Mailing Address: **1830 W 38TH AVE DENVER CO 80211**
 Legal Description: **PARCEL 2 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:	003-036	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:	N		

Sale History

Recording Date:	10/13/2000	Sale 1	Sale 2	Sale 3
Recording Doc:	0018505			
Recording Doc Type:				Transfer
Transfer Amount:				10/13/2000
Seller (Grantor):	SEMAS, LIONEL & LOLA RE			0018505

Property Characteristics

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

7/17/2015

Search | ParcelQuest

Baths (Half):

Total Rooms:

Bldg/Liv Area:

Lot Acres:

Lot SqFt:

Year Built:

Effective Year:

33.870

1,475,377

Heating:

Pool:

Park Type:

Spaces:

Garage SqFt:

Quality:

Building Class:

Condition:

Site Influence:

Timber Preserve:

Ag Preserve:

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

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



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

KRISTINE LEE

COUNTY OF KINGS
ASSESSOR-CLERK/RECORDER-REGISTRAR OF VOTERS

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. *hemore west*

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<u>Current Factored Base Year Value</u>	<u>Section 51 Value</u>	<u>Net Value Reduction</u>
\$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. ****

Striving to exceed expectations in serving the people of Kings County



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 15-013
RECOMMENDED ACTION: Hold 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

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

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 Ryan LLC
\$1000 total - check # 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

FINAL FILING DATE: SEPT. 15, 2015
Assessment Roll FY 2015-2015

SEP 15 2015

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

Received by: mc

APPLICATION NUMBER: Clerk Use Only
15-013

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
Lepirno Foods Company EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
1830 W 38th Ave

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
Denver CO 80211 () () ()

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) EMAIL ADDRESS
Forrest Pool - Taxpayer's Agent forrest.pool@ryan.com

COMPANY NAME
Ryan, LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
13155 Noel Rd; Ste 100

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
Dallas TX 75240 (972) 934.0022 () (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 business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE ▶ SEE ATTACHED	TITLE	DATE
---	-------	------

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER <u>023-470-006-000</u>	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION <u>Lemoore, CA 93245</u>	DOING BUSINESS AS (DBA), if appropriate	

PROPERTY TYPE

<input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX	<input type="checkbox"/> AGRICULTURAL	<input type="checkbox"/> POSSESSORY INTEREST
<input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____	<input type="checkbox"/> MANUFACTURED HOME	<input checked="" type="checkbox"/> VACANT LAND
<input type="checkbox"/> COMMERCIAL/INDUSTRIAL	<input type="checkbox"/> WATER CRAFT	<input type="checkbox"/> AIRCRAFT
<input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES	<input type="checkbox"/> OTHER: _____	

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	446,346	250,000	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	446,346	250,000	
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application*

6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS (\$45.00 per hour)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) Dallas, TX	DATE 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 ACTION: Hold 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

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 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 Ryan 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

FINAL FILING DATE: SEPT. 15, 2015

Assessment Roll FY 2015-2015

Mail to: Clerk of Board Supervisors

1400 W. Lacey Blvd., Hanford, CA 93230

SEP 15 2015

Received by: MC

APPLICATION NUMBER: Clerk Use Only

15-014

1. APPLICANT INFORMATION - PLEASE PRINT

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

Lepriano Foods Company

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)

1830 W 38th Ave

CITY Denver	STATE CO	ZIP CODE 80211	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)

Forrest Pool - Taxpayer's Agent

EMAIL ADDRESS

forrest.pool@ryan.com

COMPANY NAME
Ryan, LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

13155 Noel Rd; Ste 100

CITY Dallas	STATE TX	ZIP CODE 75240	DAYTIME TELEPHONE (972) 934.0022	ALTERNATE TELEPHONE ()	FAX TELEPHONE (972) 934.4939
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AUTHORIZATION OF AGENT

AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE SEE ATTACHED	TITLE	DATE
---	-------	------

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 023-430-013-000	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION Lemoore, CA 93245	DOING BUSINESS AS (DBA), if appropriate	

PROPERTY TYPE

<input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX	<input type="checkbox"/> AGRICULTURAL	<input type="checkbox"/> POSSESSORY INTEREST
<input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____	<input type="checkbox"/> MANUFACTURED HOME	<input checked="" type="checkbox"/> VACANT LAND
<input checked="" type="checkbox"/> COMMERCIAL/INDUSTRIAL	<input type="checkbox"/> WATER CRAFT	<input type="checkbox"/> AIRCRAFT
<input checked="" type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES	<input type="checkbox"/> OTHER: _____	

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	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)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application*

6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS (\$45.00 per hour)


- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) Dallas, TX	DATE 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 15-015
RECOMMENDED ACTION: Hold 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

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 passed
and adopted on _____ 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

Deposit Paid Ryan 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

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

SEP 15 2015

Received by: MC

APPLICATION NUMBER: Clerk Use Only
15-015

1. APPLICANT INFORMATION - PLEASE PRINT

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

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
1830 W 38th Ave

CITY <u>Denver</u>	STATE <u>CO</u>	ZIP CODE <u>80211</u>	DAYTIME TELEPHONE () () ()	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE () () ()
-----------------------	--------------------	--------------------------	----------------------------------	------------------------------------	------------------------------

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Forrest Pool - Taxpayer's Agent

EMAIL ADDRESS
forrest.pool@ryan.com

COMPANY NAME
Ryan, LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
13155 Noel Rd; Ste 100

CITY <u>Dallas</u>	STATE <u>TX</u>	ZIP CODE <u>75240</u>	DAYTIME TELEPHONE (<u>972</u>) <u>934.0022</u>	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE (<u>972</u>) <u>934.4939</u>
-----------------------	--------------------	--------------------------	---	------------------------------------	---

AUTHORIZATION OF AGENT **AUTHORIZATION ATTACHED**
The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.
The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE SEE ATTACHED	TITLE	DATE
--	-------	------

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER <u>020-016-022-000</u>	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION
F St, Lemoore, CA 93245

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

- | | | |
|---|--|--|
| <input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | <input type="checkbox"/> AGRICULTURAL | <input type="checkbox"/> POSSESSORY INTEREST |
| <input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND |
| <input checked="" type="checkbox"/> COMMERCIAL/INDUSTRIAL | <input type="checkbox"/> WATER CRAFT | <input type="checkbox"/> AIRCRAFT |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES | <input type="checkbox"/> OTHER: _____ | |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	37,500	20,000	
IMPROVEMENTS/STRUCTURES	2,916,500	1,700,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	2,954,000	1,720,000	
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS (\$45.00 per hour)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) Dallas, TX	DATE 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 15-016
RECOMMENDED ACTION: Hold 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

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 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 Ryan 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

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

SEP 15 2015

Received by: MC

APPLICATION NUMBER: Clerk Use Only
15-016

1. APPLICANT INFORMATION - PLEASE PRINT

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

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
1830 W 38th Ave

CITY <u>Denver</u>	STATE <u>CO</u>	ZIP CODE <u>80211</u>	DAYTIME TELEPHONE () () ()	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE () () ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Forrest Pool - Taxpayer's Agent

COMPANY NAME
Ryan, LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
13155 Noel Rd; Ste 100

CITY <u>Dallas</u>	STATE <u>TX</u>	ZIP CODE <u>75240</u>	DAYTIME TELEPHONE <u>(972) 934.0022</u>	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE <u>(972) 934.4939</u>
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AUTHORIZATION OF AGENT **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE <u>SEE ATTACHED</u>	TITLE	DATE
--	-------	------

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER <u>020-016-021-000</u>	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION <u>490 F St, Lemoore, CA 93245</u>	DOING BUSINESS AS (DBA), if appropriate	

PROPERTY TYPE

- | | | |
|---|--|--|
| <input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | <input type="checkbox"/> AGRICULTURAL | <input type="checkbox"/> POSSESSORY INTEREST |
| <input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND |
| <input checked="" type="checkbox"/> COMMERCIAL/INDUSTRIAL | <input type="checkbox"/> WATER CRAFT | <input type="checkbox"/> AIRCRAFT |
| <input checked="" type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES | <input type="checkbox"/> OTHER: _____ | |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	106,500	60,000	
IMPROVEMENTS/STRUCTURES	30,159,360	18,100,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)	5,640,580	,3,400,000	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	35,906,440	21,500,000	
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS (\$45.00 per hour)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) Dallas, TX	DATE 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 15-017
RECOMMENDED ACTION: Hold 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

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 Ryan 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

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

SEP 15 2015

Received by: Mc

APPLICATION NUMBER: Clerk Use Only
15-017

1. APPLICANT INFORMATION - PLEASE PRINT

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

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
1830 W 38th Ave

CITY Denver STATE CO ZIP CODE 80211 DAYTIME TELEPHONE () ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Forrest Pool - Taxpayer's Agent

EMAIL ADDRESS
forrest.pool@ryan.com

COMPANY NAME
Ryan, LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
13155 Noel Rd; Ste 100

CITY Dallas STATE TX ZIP CODE 75240 DAYTIME TELEPHONE (972) 934.0022 ALTERNATE TELEPHONE () 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 business entity, the agent's authorization must be signed by an officer or authorized employee of the business.
The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE
▶ **SEE ATTACHED**

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER <u>023-470-007-000</u>	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	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
 - MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____
 - COMMERCIAL/INDUSTRIAL
 - BUSINESS PERSONAL PROPERTY/FIXTURES
 - AGRICULTURAL
 - MANUFACTURED HOME
 - WATER CRAFT
 - OTHER: _____
 - POSSESSORY INTEREST
 - VACANT LAND
 - AIRCRAFT

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'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			
TOTAL	347,355,940	208,500,000	
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application*

6. REASON FOR FILING APPEAL (FACTS) *See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS (\$45.00 per hour)


- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND *See instructions.*

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) Dallas, TX	DATE 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 15-036
RECOMMENDED ACTION: Hold 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

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

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

Paid \$200 Deposit
by Ryan LLC #3571

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.**

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

7-22-16

APPLICATION NUMBER: Clerk Use Only
15-036

1. APPLICANT INFORMATION - PLEASE PRINT

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)
ATTN: COLLEEN KERSHISNIK 1830 W 38TH AVE.

CITY DENVER	STATE CO	ZIP CODE 80211-2200	DAYTIME TELEPHONE (303) 480-2600	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
R. FORREST POOL

EMAIL ADDRESS
FORREST.POOL@RYAN.COM

COMPANY NAME
RYAN, LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
13155 NOEL RD., SUITE 100

CITY DALLAS	STATE TX	ZIP CODE 75240	DAYTIME TELEPHONE (972) 934.0022	ALTERNATE TELEPHONE ()	FAX TELEPHONE (972) 934.4939
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AUTHORIZATION OF AGENT **AUTHORIZATION ATTACHED**
The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE 	TITLE AUTHORIZED AGENT	DATE
---	---------------------------	------

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 023-470-007-000	ASSESSMENT NUMBER 995210626000	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION
351 BELLE HAVEN DR. LEMOORE

DOING BUSINESS AS (DBA), if appropriate
LEPRINO FOODS

PROPERTY TYPE

- | | | |
|---|--|--|
| <input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | <input type="checkbox"/> AGRICULTURAL | <input type="checkbox"/> POSSESSORY INTEREST |
| <input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND |
| <input checked="" type="checkbox"/> COMMERCIAL/INDUSTRIAL | <input type="checkbox"/> WATER CRAFT | <input type="checkbox"/> AIRCRAFT |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES | <input type="checkbox"/> OTHER: _____ | |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	3,866,000	2,300,000	
IMPROVEMENTS/STRUCTURES	72,520,360	47,700,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	76,386,360	50,000,000	
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT
 - *DATE OF NOTICE: 06/14/2016 ROLL YEAR: 2015-2016
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application*

6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
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- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
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 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS (\$45.00 per hour)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
	Dallas, TX	7/18/16

NAME (Please Print)
R. 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

**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 PROPERTY INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) LEPRINO FOODS COMPANY				EMAIL ADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 1830 W. 38TH AVENUE					
CITY DENVER	STATE CO	ZIP CODE 80211	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
SECURED: ASSESSOR'S PARCEL NUMBER SEE ATTACHED			UNSECURED: ACCOUNT OR TAX BILL NUMBER SEE ATTACHED		

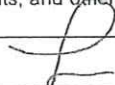
AUTHORIZATION OF AGENT DESIGNATION OF CALIFORNIA ATTORNEY, STATE BAR NO. _____

If the applicant is a corporation, limited partnership, or limited liability company, the authorization must be signed by an officer or authorized employee of the business entity.

NAME OF AGENT OR ATTORNEY 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					
CITY SCOTTSDALE	STATE AZ	ZIP CODE 85254	DAYTIME TELEPHONE (602) 955.1792	ALTERNATE TELEPHONE ()	FAX TELEPHONE (602) 955.4892

The above named person/company is hereby authorized to act as my agent in this application and may inspect Assessor's records, enter into stipulated agreements, and otherwise settle issues relating to this application or any *Assessment Appeal Application* in this county as indicated above.

APPLICANT SIGNATURE 	APPLICANT TITLE Director
APPLICANT NAME David Fowler	DATE 8/13/15

The remaining sections are required only when authorizing an agent. (Not required when designating a California attorney.)

THIS AUTHORIZATION IS FOR CALENDAR YEAR: 2015

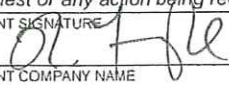
Calendar Year is January 1 through December 31. This authorization must be completed for the specific year in which the application is filed.

- CHECK AND INITIAL ONE
- The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on *any and all* assessments or property located within the county owned by this applicant.
_____ *Applicant must initial this statement.*
- The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on the *specific* property listed above or the specific properties identified in the *Multiple Properties List* (see page 2 of this authorization).
_____ *Applicant must initial this statement.*

CERTIFICATION OF AGENT

- I am an agent for the applicant filing the initial *Assessment Appeal Application*. I hereby certify that a copy of the completed *Assessment Appeal Application*, attached to this authorization, has been forwarded to the applicant named in the application.
- I have been retained as the agent for the applicant who has previously filed an *Assessment Appeal Application*.

If a copy of this form is being submitted, or the form is being submitted electronically, I will produce the original form with original signatures upon request or any action being requested will be denied.

AGENT SIGNATURE 	PRINT AGENT NAME MARK LORUSSO / FORREST POOL
AGENT COMPANY NAME RYAN, LLC	EMAIL ADDRESS MARK.LORUSSO@RYAN.COM

AUTHORIZATION OF AGENT FOR MULTIPLE PROPERTIES

THIS AUTHORIZATION IS FOR CALENDAR YEAR: 2015

AGENT NAME RYAN, LLC	APPLICANT NAME LEPRINO FOODS COMPANY
SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER
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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: 06/14/2016
DATE OF EVENT:
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 XIII A, 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 its 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.

	SECTION II. CURRENT 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 ASSESSMENT
LAND	3,866,000	3,866,000	0			
IMPR/STRUCTURAL	71,134,000	72,520,360	1,386,360			
/GROWING	0	0	0			
/FIXTURES	0	0	0			
PERSONAL PROP.	0	0	0			
TAXABLE VALUE	75,000,000	76,386,360	1,386,360			
EXEMPTIONS:						
HOMEOWNERS	0	0	0			
OTHER	0	0	0			
NET TOTAL	75,000,000	76,386,360	1,386,360			

88 x 106
9,328 sq. ft.
\$ 1419

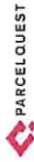
023470007000 ** ORIGINATING ASSESSMENT **
YOUR RIGHT TO AN INFORMAL REVIEW

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**



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:	5500	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:	98%	Delinquent Yr:			
Exempt Amt:		HO Exempt:	N		

Sale History

Recording Date:	06/28/2000	Sale 1	Sale 2	Sale 3
Recording Doc:	0011365			
Recording Doc Type:				Transfer
Transfer Amount:	\$740,940			06/28/2000
Seller (Grantor):	LEPRINO FOODS COMPANY 93			0011362

Property Characteristics

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

7/17/2015

Search | ParcelQuest

Baths (Half):

Heating:

Quality:

Total Rooms:

Pool:

Building Class:

Bldg/Liv Area:

Park Type:

Condition:

Lot Acres:

Spaces:

Site Influence:

Lot SqFt:

Garage SqFt:

Timber Preserve:

Year Built:

2002

Ag Preserve:

Effective Year:

2002

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

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



KRISTINE LEE

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 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.

hemore 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:

<u>Current Factored Base Year Value</u>	<u>Section 51 Value</u>	<u>Net Value Reduction</u>
\$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. ****

Striving to exceed expectations in serving the people of Kings County

Kristine Lee , County Assessor

General Information

APN: 020-016-021-000
Situs Address: 490 F ST LEMOORE CA 93245-2661
Mailing Address: 1830 W 38TH AVE DENVER CO 80211
Legal Description:

Use Type: INDUSTRIAL
Tax Rate Area: 003-000

CLICK HERE
 For More Info
 on this Property!

Assessment

Year Assd: 2015
Land: \$106,500
Structure(s): \$30,159,360
Other: \$5,640,580
Total Land and Improv: \$35,906,440
HO Exempt?: N
Exemption Amt: N

Property Characteristics

Bedrooms:
Baths:
Bldg/Liv Area:
Year Built: 4.250
Lot Acres: 185,130
Lot SqFt:

Recent Sale History

Document Image: No Document Found
Recording Date:
Document #: N/A
Transfer Amount:



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



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

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

AMENDED NOTICE OF RE-HEARING

Application for Changed Assessment No. 15-013 APN: 023-470-006
Application for Changed Assessment No. 15-014 APN: 023-430-013
Application for Changed Assessment No. 15-015 APN: 020-016-022
Application for Changed Assessment No. 15-016 APN: 020-016-021
Application for Changed Assessment No. 15-017 APN: 023-470-007
Application for Changed Assessment No. 15-036 APN: 023-470-007
Application for Changed Assessment No. 16-012 APN: 020-016-021
Application for Changed Assessment No. 16-013 APN: 020-016-022
Application for Changed Assessment No. 16-014 APN: 023-430-013
Application for Changed Assessment No. 16-015 APN: 023-470-006
Application for Changed Assessment No. 16-016 APN: 023-470-007
Located in -- Lemoore, CA

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

Filed with the Kings County
Clerk of the Board

SEP 16 2016

Received by: _____

**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 PROPERTY INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) LEPRINO FOODS COMPANY				EMAIL ADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 1830 W. 38TH AVENUE					
CITY DENVER	STATE CO	ZIP CODE 80211	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
SECURED: ASSESSOR'S PARCEL NUMBER SEE ATTACHED			UNSECURED: ACCOUNT OR TAX BILL NUMBER SEE ATTACHED		

AUTHORIZATION OF AGENT **DESIGNATION OF CALIFORNIA ATTORNEY, STATE BAR NO.** _____

If the applicant is a corporation, limited partnership, or limited liability company, the authorization must be signed by an officer or authorized employee of the business entity.

NAME OF AGENT OR ATTORNEY MARK LORUSSO / ANDREW GROVE	EMAIL ADDRESS MARK.LORUSSO@RYAN.COM
---	---

COMPANY NAME
RYAN, LLC

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 16220 NORTH SCOTTSDALE ROAD, SUITE #650					
CITY SCOTTSDALE	STATE AZ	ZIP CODE 85254	DAYTIME TELEPHONE (602) 955.1792	ALTERNATE TELEPHONE ()	FAX TELEPHONE (602) 955.4892

The above named person/company is hereby authorized to act as my agent in this application and may inspect Assessor's records, enter into stipulated agreements, and otherwise settle issues relating to this application or any *Assessment Appeal Application* in this county as indicated above.

APPLICANT SIGNATURE 	APPLICANT TITLE DIRECTOR
--	------------------------------------

APPLICANT NAME DAVID FOWLER	DATE 9/13/16
---------------------------------------	------------------------

The remaining sections are required only when authorizing an agent. (Not required when designating a California attorney.)

THIS AUTHORIZATION IS FOR CALENDAR YEAR: 2016

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 Application* and transact all business relating to such filings on any and all assessments or property located within the county owned by this applicant.

_____ *Applicant must initial this statement.*

The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on the specific property listed above or the specific properties identified in the *Multiple Properties List* (see page 2 of this authorization).


_____ *Applicant must initial this statement.*

CERTIFICATION OF AGENT

I am an agent for the applicant filing the initial *Assessment Appeal Application*. I hereby certify that a copy of the completed *Assessment Appeal Application*, attached to this authorization, has been forwarded to the applicant named in the application.

I have been retained as the agent for the applicant who has previously filed an *Assessment Appeal Application*.

If a copy of this form is being submitted, or the form is being submitted electronically, I will produce the original form with original signatures upon request or any action being requested will be denied.

AGENT SIGNATURE 	PRINT AGENT NAME MARK LORUSSO / ANDREW GROVE
AGENT COMPANY NAME RYAN, LLC	EMAIL ADDRESS MARK.LORUSSO@RYAN.COM

AUTHORIZATION OF AGENT FOR MULTIPLE PROPERTIES

THIS AUTHORIZATION IS FOR CALENDAR YEAR: 2016

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

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 ACTION: Hold 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

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

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

Filed with the Kings County
Clerk of the P

SEP 16 2016

FINAL FILING DATE: SEPT. 15, 2016

ASSESSMENT ROLL FY 2016-2017

Received by:
M. Curtis

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

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.**

APPLICATION NUMBER: Clerk Use Only
16-12

1. APPLICANT INFORMATION - PLEASE PRINT

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

CITY Denver STATE CO ZIP CODE 80211 DAYTIME TELEPHONE () ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
W. Andrew Grove EMAIL ADDRESS
Andrew.Grove@ryan.com

COMPANY NAME
Ryan, LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INTIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
13155 Noel Rd; Ste 100

CITY Dallas STATE TX ZIP CODE 75240 DAYTIME TELEPHONE (972) 934.022 ALTERNATE TELEPHONE () 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 business entity, the agent's authorization must be signed by an officer or authorized employee of the business.
The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER <u>020-016-021-000</u>	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION
490 F St, Lemoore, CA 93245 DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

- SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
- MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____
- COMMERCIAL/INDUSTRIAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- AGRICULTURAL
- MANUFACTURED HOME
- WATER CRAFT
- OTHER: _____
- POSSESSORY INTEREST
- VACANT LAND
- AIRCRAFT

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS 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			
TREES & VINES			
OTHER			
TOTAL	35,285,160	21,500,000	
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application*

6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS (\$45.00 per hour)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)		SIGNED AT (CITY, STATE)	DATE
		Dallas, TX	7/8/16
NAME (Please Print)			
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
ATTN COLLEEN KERSHISNIK
1830 W 38TH AVE
DENVER CO 80211-2200

RYAN, LLC
JUL 19 2016
RECEIVED

THIS IS NOT A TAX BILL

Owner name: LEPRINO FOODS CO

Table with 5 columns: Land, Improvements (Structural, Fixed), Personal Property, Exemptions, Assessed Value. Includes parcel number 020-016-021-000 and address 490 F ST LEMOORE.

Table with 5 columns: Land, Improvements (Structural), Personal Property, Exemptions, Assessed Value. Includes parcel number 023-430-013-000 and address PCL B OF PCL MAP 1 PAGE 67 BE PTN OF SW 1/4 SEC.

Owner name: LEPRINO FOODS COMPANY

Table with 5 columns: Land, Improvements, Personal Property, Exemptions, Assessed Value. Includes parcel number 023-470-006-000 and address PARCEL 2 OF PM 15-73 05/19/20.

rem west

Table with 5 columns: Land, Improvements (Structural, Fixed), Personal Property, Exemptions, Assessed Value. Includes parcel number 023-470-007-000 and address 351 BELLE HAVEN DR LEMOORE.

rem west

Owner name: LEPRINO FOODS INC

Table with 5 columns: Land, Improvements (Structural), Personal Property, Exemptions, Assessed Value. Includes parcel number 020-016-022-000 and address PTN OF ABANDONED "F" STREET.



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 ACTION: Hold 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

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

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 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.**

SEP 16 2016

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

Received by
M. Curtis

APPLICATION NUMBER: Clerk Use Only
16-13

1. APPLICANT INFORMATION - PLEASE PRINT

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

CITY **Denver** STATE **CO** ZIP CODE **80211** DAYTIME TELEPHONE () ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
W. Andrew Grove

EMAIL ADDRESS
Andrew.Grove@ryan.com

COMPANY NAME
Ryan, LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
13155 Noel Rd; Ste 100

CITY **Dallas** STATE **TX** ZIP CODE **75240** DAYTIME TELEPHONE **(972) 934.022** ALTERNATE TELEPHONE () 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 business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE
SEE ATTACHED

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER **020-016-022-000** ASSESSMENT NUMBER FEE NUMBER

ACCOUNT NUMBER TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION **F St, Lemoore, CA 93245** DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

- SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
- AGRICULTURAL
- POSSESSORY INTEREST
- MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____
- MANUFACTURED HOME
- VACANT LAND
- COMMERCIAL/INDUSTRIAL
- WATER CRAFT
- AIRCRAFT
- BUSINESS PERSONAL PROPERTY/FIXTURES
- OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	38,740	20,000	
IMPROVEMENTS/STRUCTURES	2,804,600	1,700,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	2,843,340	1,720,000	
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
*Must attach copy of notice or bill, where applicable **Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS) *See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
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 - 1. No change in ownership occurred on the date of _____.
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 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
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- 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.
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- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
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- I. OTHER
 - Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS (\$45.00 per hour)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND *See instructions.*

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) Dallas, TX	DATE 9/8/16
--	---------------------------------------	----------------

NAME (Please Print)
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
ATTN COLLEEN KERSHISNIK
1830 W 38TH AVE
DENVER CO 80211-2200

RYAN, LLC
JUL 19 2016
RECEIVED

THIS IS NOT A TAX BILL

Owner name: LEPRINO FOODS CO

Table with 5 columns: Land, Improvements (Structural, Fixed), Personal Property, Exemptions, Assessed Value. Row 1: Parcel Nbr: 020-016-021-000, Situs/Desc: 490 F ST LEMOORE, Acres: 4.25.

Table with 5 columns: Land, Improvements (Structural), Personal Property, Exemptions, Assessed Value. Row 1: Parcel Nbr: 023-430-013-000, Situs/Desc: PCL B OF PCL MAP 1 PAGE 67 BE PTN OF SW 1/4 SEC, Acres: 7.95.

Owner name: LEPRINO FOODS COMPANY

Table with 5 columns: Land, Improvements, Personal Property, Exemptions, Assessed Value. Row 1: Parcel Nbr: 023-470-006-000, Situs/Desc: PARCEL 2 OF PM 15-73 05/19/20, Acres: 33.87. Includes handwritten note 'new west'.

Table with 5 columns: Land, Improvements (Structural, Fixed), Personal Property, Exemptions, Assessed Value. Row 1: Parcel Nbr: 023-470-007-000, Situs/Desc: 351 BELLE HAVEN DR LEMOORE, Acres: 60.81. Includes handwritten note 'new west'.

Owner name: LEPRINO FOODS INC

Table with 5 columns: Land, Improvements (Structural), Personal Property, Exemptions, Assessed Value. Row 1: Parcel Nbr: 020-016-022-000, Situs/Desc: PTN OF ABANDONED "F" STREET, Acres: 1.49. Includes handwritten asterisk.



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 ACTION: Hold 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

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

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 information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Filed with the Kings County Clerk of the Board

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

SEP 16 2016

Received by: *Martinez*

APPLICATION NUMBER: Clerk Use Only <i>16-14</i>
--

1. APPLICANT INFORMATION - PLEASE PRINT

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					
CITY Denver	STATE CO	ZIP CODE 80211	DAYTIME TELEPHONE (972) 934.0022	ALTERNATE TELEPHONE ()	FAX TELEPHONE (972) 934.4939

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) W. Andrew Grove - Taxpayer's Agent	EMAIL ADDRESS Andrew.Grove@ryan.com
--	--

COMPANY NAME Ryan, LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 13155 Noel Rd; Ste 100					
CITY Dallas	STATE TX	ZIP CODE 75240	DAYTIME TELEPHONE (972) 934.0022	ALTERNATE TELEPHONE ()	FAX TELEPHONE (972) 934.4939

AUTHORIZATION OF AGENT			<input checked="" type="checkbox"/> AUTHORIZATION ATTACHED
<p><i>The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.</i></p> <p><i>The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.</i></p>			
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE ▶ SEE ATTACHED	TITLE	DATE	

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 023-430-013-000	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION Lemoore, CA 93245	DOING BUSINESS AS (DBA), if appropriate	

PROPERTY TYPE

<input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX	<input type="checkbox"/> AGRICULTURAL	<input type="checkbox"/> POSSESSORY INTEREST
<input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____	<input type="checkbox"/> MANUFACTURED HOME	<input checked="" type="checkbox"/> VACANT LAND
<input checked="" type="checkbox"/> COMMERCIAL/INDUSTRIAL	<input type="checkbox"/> WATER CRAFT	<input type="checkbox"/> AIRCRAFT
<input checked="" type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES	<input type="checkbox"/> OTHER: _____	

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	206,700	120,000	
IMPROVEMENTS/STRUCTURES	269,300	200,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)	4,880	4,000	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)	480,880	324,000	

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
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 - 1. No change in ownership occurred on the date of _____.
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- C. NEW CONSTRUCTION
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 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
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 - 2. Assessment of other property of the assessee at the location is incorrect.
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 - Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS (\$45.00 per hour)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND *See instructions.*

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) Dallas, TX	DATE 9/8/16
NAME (Please Print) 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
ATTN COLLEEN KERSHISNIK
1830 W 38TH AVE
DENVER CO 80211-2200

RYAN, LLC
JUL 18 2016
RECEIVED

THIS IS NOT A
TAX BILL

Owner name: LEPRINO FOODS CO

Table with 5 columns: Land, Improvements (Structural, Fixed), Personal Property, Exemptions, Assessed Value. Row 1: Parcel Nbr: 020-016-021-000, Situs/Desc: 490 F ST LEMOORE, Acres: 4.25, Assessed Value: 35,285,160.

Table with 5 columns: Land, Improvements (Structural), Personal Property, Exemptions, Assessed Value. Row 1: Parcel Nbr: 023-430-013-000, Situs/Desc: PCL B OF PCL MAP 1 PAGE 67 BE PTN OF SW 1/4 SEC, Acres: 7.95, Assessed Value: 480,880.

Owner name: LEPRINO FOODS COMPANY

Table with 5 columns: Land, Improvements, Personal Property, Exemptions, Assessed Value. Row 1: Parcel Nbr: 023-470-006-000, Situs/Desc: PARCEL 2 OF PM 15-73 05/19/20, Acres: 33.87, Assessed Value: 453,153.

Table with 5 columns: Land, Improvements (Structural, Fixed), Personal Property, Exemptions, Assessed Value. Row 1: Parcel Nbr: 023-470-007-000, Situs/Desc: 351 BELLE HAVEN DR LEMOORE, Acres: 60.81, Assessed Value: 359,422,180.

Owner name: LEPRINO FOODS INC

Table with 5 columns: Land, Improvements (Structural), Personal Property, Exemptions, Assessed Value. Row 1: Parcel Nbr: 020-016-022-000, Situs/Desc: PTN OF ABANDONED "F" STREET, Acres: 1.49, 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 ACTION: Hold 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

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 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 information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Filed with the Kings County Clerk of the Board

FINAL FILING DATE: SEPT. 15, 2016

ASSESSMENT ROLL FY 2016-2017

SEP 16 2016

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

Received by: *M. Curtis*

APPLICATION NUMBER: Clerk Use Only 16-15
--

1. APPLICANT INFORMATION - PLEASE PRINT

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

CITY Denver	STATE CO	ZIP CODE 80211	DAYTIME TELEPHONE (972) 934.0022	ALTERNATE TELEPHONE ()	FAX TELEPHONE (972) 934.4939
----------------	-------------	-------------------	---------------------------------------	----------------------------	-----------------------------------

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) W. Andrew Grove - Taxpayer's Agent	EMAIL ADDRESS Andrew.Grove@ryan.com
--	--

COMPANY NAME
Ryan, LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
13155 Noel Rd; Ste 100

CITY Dallas	STATE TX	ZIP CODE 75240	DAYTIME TELEPHONE (972) 934.0022	ALTERNATE TELEPHONE ()	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 business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE SEE ATTACHED	TITLE	DATE
---	-------	------

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 023-470-006-000	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION Lemoore, CA 93245	DOING BUSINESS AS (DBA), if appropriate
---	---

PROPERTY TYPE

- SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
- MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____
- COMMERCIAL/INDUSTRIAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- AGRICULTURAL
- MANUFACTURED HOME
- WATER CRAFT
- OTHER: _____
- POSSESSORY INTEREST
- VACANT LAND
- AIRCRAFT

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	453,153	250,000	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)	453,153	250,000	

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application*

6. REASON FOR FILING APPEAL (FACTS) *See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS (\$45.00 per hour)

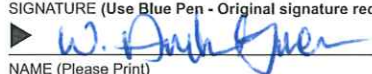
- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND *See instructions.*

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) Dallas, TX	DATE 9/8/16
NAME (Please Print) 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
ATTN COLLEEN KERSHISNIK
1830 W 38TH AVE
DENVER CO 80211-2200

THIS IS NOT A TAX BILL

RECEIVED
JUL 15 2016

Owner name: LEPRINO FOODS CO

Table with 5 columns: Land, Improvements, Personal Property, Exemptions, Assessed Value. Row 1: Parcel Nbr: 020-016-021-000, Situs/Desc: 490 F ST LEMOORE, Acres: 4.25.

Table with 5 columns: Land, Improvements, Personal Property, Exemptions, Assessed Value. Row 1: Parcel Nbr: 023-430-013-000, Situs/Desc: PCL B OF PCL MAP 1 PAGE 67 BE PTN OF SW 1/4 SEC, Acres: 7.95.

Owner name: LEPRINO FOODS COMPANY

Table with 5 columns: Land, Improvements, Personal Property, Exemptions, Assessed Value. Row 1: Parcel Nbr: 023-470-006-000, Situs/Desc: PARCEL 2 OF EM 15-73 05/19/20, Acres: 33.87. Includes handwritten 'new west' and an asterisk.

Table with 5 columns: Land, Improvements, Personal Property, Exemptions, Assessed Value. Row 1: Parcel Nbr: 023-470-007-000, Situs/Desc: 351 BELLE HAVEN DR LEMOORE, Acres: 60.81. Includes handwritten 'new west'.

Owner name: LEPRINO FOODS INC

Table with 5 columns: Land, Improvements, Personal Property, Exemptions, Assessed Value. Row 1: Parcel Nbr: 020-016-022-000, Situs/Desc: PTN OF ABANDONED "F" STREET, Acres: 1.49.



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 ACTION: Hold 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

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 information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

FINAL FILING DATE: SEPT. 15, 2016
 ASSESSMENT ROLL FY 2016-2017
 Mail to: Clerk of the Board of Supervisors 1400 W. Lacey Blvd, Hanford, CA 93230

Filed with the Kings County Clerk of the Board
 SEP 16 2016
 Received by: M. Cortez

APPLICATION NUMBER: Clerk Use Only 16-16
--

1. APPLICANT INFORMATION - PLEASE PRINT

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					
CITY Denver	STATE CO	ZIP CODE 80211	DAYTIME TELEPHONE (972) 934.0022	ALTERNATE TELEPHONE ()	FAX TELEPHONE (972) 934.4939

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) W. Andrew Grove - Taxpayer's Agent	EMAIL ADDRESS Andrew.Grove@ryan.com
--	--

COMPANY NAME Ryan, LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)
--

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 13155 Noel Rd; Ste 100					
CITY Dallas	STATE TX	ZIP CODE 75240	DAYTIME TELEPHONE (972) 934.0022	ALTERNATE TELEPHONE ()	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 business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE SEE ATTACHED	TITLE	DATE
---	-------	------

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 023-470-007-000	ASSESSMENT NUMBER	FEE NUMBER
---	-------------------	------------

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

PROPERTY ADDRESS OR LOCATION 351 Belle Haven Dr, Lemoore, CA 93245	DOING BUSINESS AS (DBA), if appropriate
---	---

PROPERTY TYPE

- | | | |
|---|--|--|
| <input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | <input type="checkbox"/> AGRICULTURAL | <input type="checkbox"/> POSSESSORY INTEREST |
| <input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND |
| <input checked="" type="checkbox"/> COMMERCIAL/INDUSTRIAL | <input type="checkbox"/> WATER CRAFT | <input type="checkbox"/> AIRCRAFT |
| <input checked="" type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES | <input type="checkbox"/> OTHER: _____ | |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	4,142,000	2,300,000	
IMPROVEMENTS/STRUCTURES	302,128,610	173,400,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)	53,151,570	19,700,000	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)	359,422,180	195,400,000	

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application*

6. REASON FOR FILING APPEAL (FACTS) *See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
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- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
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 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS (\$45.00 per hour)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND *See instructions.*

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) Dallas, TX	DATE 7/8/14
--	---------------------------------------	----------------

NAME (Please Print)
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
ATTN COLLEEN KERSHISNIK
1830 W 38TH AVE
DENVER CO 80211-2200

RYAN, LLC
JUL 15 2016
RECEIVED

THIS IS NOT A TAX BILL

Owner name: LEPRINO FOODS CO

Table with 5 columns: Land, Improvements, Personal Property, Exemptions, Assessed Value. Includes Parcel Nbr: 020-016-021-000 and Situs/Desc: 490 F ST LEMOORE.

Table with 5 columns: Land, Improvements, Personal Property, Exemptions, Assessed Value. Includes Parcel Nbr: 023-430-013-000 and Situs/Desc: PCL B OF PCL MAP 1 PAGE 67 BE PTN OF SW 1/4 SEC.

Owner name: LEPRINO FOODS COMPANY

new west

Table with 5 columns: Land, Improvements, Personal Property, Exemptions, Assessed Value. Includes Parcel Nbr: 023-470-006-000 and Situs/Desc: PARCEL 2 OF PM 15-73 05/19/20.

new west

Table with 5 columns: Land, Improvements, Personal Property, Exemptions, Assessed Value. Includes Parcel Nbr: 023-470-007-000 and Situs/Desc: 351 BELLE HAVEN DR LEMOORE.

*

Owner name: LEPRINO FOODS INC

Table with 5 columns: Land, Improvements, Personal Property, Exemptions, Assessed Value. Includes Parcel Nbr: 020-016-022-000 and Situs/Desc: PTN OF ABANDONED "F" STREET.