



Board of Equalization Members

Joe Neves, District 1

Richard Valle, District 2

Doug Verboon, District 3

Rusty Robinson, District 4

Richard Fagundes, District 5

Board of Equalization

Regular Meeting Agenda

Date: Tuesday, March 21, 2023
Time: 2:00 p.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. 2:00 PM **CALL TO ORDER**
ROLL CALL – Clerk of the Board
- 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 15, 2023 and February 17, 2023 regular meeting.
- IV. **CONSENT CALENDAR**
- A. Consider accepting a Withdrawal on Application for Changed Assessment No. 21-003
Filed by Rick Pitman on behalf of Bel's Poultry
APN: 044-020-042-000
 - B. Consider accepting a Withdrawal on Application for Changed Assessment No. 21-006
Filed by Preferred Tax Service on behalf of Sears Roebuck and Co Lessee
APN: 011-060-040-000
 - C. Consider accepting a Withdrawal on Application for Changed Assessment No. 22-041
Filed by Preferred Tax Service on behalf of Sears Roebuck and Co Lessee
APN: 011-060-040-000
 - D. Consider accepting Stipulation for Reduction of Assessment No. 21-021
filed by Wal-Mart Stores Inc.
APN: 023-480-027-000
 - E. Consider accepting Stipulation for Reduction of Assessment No. 21-020
filed by Ryan, LLC on behalf of Citibank NA as Lessee
APN: 012-022-010-000
 - F. Consider accepting Stipulation for Reduction of Assessment No. 22-036
filed by Ryan, LLC on behalf of Citibank NA as Lessee
APN: 012-022-010-000
 - G. Consider accepting Stipulation for Reduction of Assessment No. 22-001
filed by Alford L. Albertson
APN: 820-003-465-000
- V. **ADJOURNMENT**
The next regularly scheduled meeting will be held Tuesday, April 11, 2023 at 2:00 PM



Board of Equalization

Regular Meeting Rough Minutes

Board of Equalization Members

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

Date: Wednesday, February 15, 2023
Time: 9:00 a.m.
Place: Board of Supervisors Chambers, Kings County Government Center
1400 W. Lacey Boulevard, Hanford, California 93230

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

- I. 9:00 AM **CALL TO ORDER**
ROLL CALL – Clerk of the Board
Pledge of Allegiance
ALL MEMBERS PRESENT
- II. **UNSCHEDULED APPEARANCES**
Any person may directly address the Board of Equalization at this time on any item on the agenda, or on any other items within the subject matter jurisdiction of the Board. Two (2) minutes are allowed for each item. None
- III. **APPROVAL OF MINUTES**
A. Approval of the minutes from February 7, 2023 regular meeting.
ACTION: APPROVED AS PRESENTED (RF, DV, JN, RR, RV-Aye)
- 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

ACTION: THE BOARD OPENED THE HEARING, THE FOLLOWING WERE SWORN IN AND PRESENTED TESTIMONY FOR LEPRINO: WADE E. NORWOOD, TIM LANDOLT, JOHN KEN THOMPSON, COLLEEN KERSHISNIK AND MARK LARUSSO AND FOR THE ASSESSOR: ALBERT RAMSEYER, KRISTINE LEE AND MAYRA TRUJILLO AND THE HEARING WAS CONCLUDED. THE BOARD WILL MEET ON FEBRUARY 17, 2023 AT 9:00 A.M. FOR DELIBERATIONS ON THE HEARING.

V.

ADJOURNMENT

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



Board of Equalization

Regular Meeting Action Summary

Board of Equalization Members

Joe Neves, District 1

Richard Valle, District 2

Doug Verboon, District 3

Rusty Robinson, District 4

Richard Fagundes, District 5

Date: Friday, February 17, 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
ALL MEMBERS PRESENT
- II. UNSCHEDULED APPEARANCES**
Any person may directly address the Board of Equalization at this time on any item on the agenda, or on any other items within the subject matter jurisdiction of the Board. Two (2) minutes are allowed for each item. None
- III. 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

ACTION: THE CHAIRMAN STATED THAT THE BOARD OF EQUALIZATION CONDUCTED THE HEARING ON THE APPLICATIONS AS LISTED ON THE AGENDA AND CONCLUDED THE HEARING ON FEBRUARY 15, 2023. THE BOARD ADJOURNED THE MEETING INTO DELIBERATIONS AND THE PARTIES WILL BE NOTIFIED IN WRITING WHEN A DECISION IS MADE.

IV. ADJOURNMENT



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

March 21, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 21-003
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 21-003
Filed by Rick Pitman on behalf of Bel's Poultry
APN: 044-020-042-000

DISCUSSION:

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

BOARD ACTION

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

By: _____

Cc: Applicant
Assessor
Auditor
County Counsel

ASSESSMENT APPEAL WITHDRAWAL

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

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

Filed with the Kings County
 Clerk of the Board

FEB 28 2023

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

Received by: 

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT Bel's Poultry					HEARING DATE <i>if applicable</i> 3/21/2023	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)					EMAIL ADDRESS	
CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()	

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

APPLICATION NUMBER 21-003	PARCEL, ACCOUNT OR TAX BILL NUMBER 044-020-042-000
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER

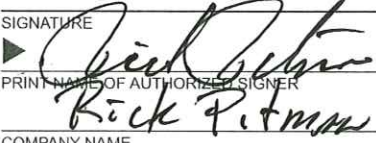
ADDITIONAL AFFECTED APPLICATIONS ARE LISTED ON ATTACHMENT. NUMBER OF PAGES ATTACHED: _____

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

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

CERTIFICATION

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

SIGNATURE 	DATE 3/1/23
PRINT NAME OF AUTHORIZED SIGNER Rick Pitman	TITLE
COMPANY NAME Bel's Poultry	EMAIL ADDRESS

FILING STATUS
 OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
 CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
 CHAIRPERSON

 CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

March 21, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 21-006
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 21-006
Filed by Preferred Tax Service on behalf of Sears Roebuck and Co Lessee
APN: 011-060-040-000

DISCUSSION:

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

BOARD ACTION

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

By: _____

Cc: Applicant
Assessor
Auditor
County Counsel

ASSESSMENT APPEAL WITHDRAWAL

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

Filed with the Kings County Clerk of the Board

FEB 14 2023

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

Filed with the Kings County Clerk of the Board

FEB 14 2023

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

Received by: _____

Received by: _____

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT Sears Roebuck and Co Lessee					HEARING DATE <i>if applicable</i> 3/21/2023	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)					EMAIL ADDRESS	
CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()	

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

APPLICATION NUMBER 21-006	PARCEL, ACCOUNT OR TAX BILL NUMBER 011-060-040-000
APPLICATION NUMBER 22-041	PARCEL, ACCOUNT OR TAX BILL NUMBER 011-060-040-000
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER

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

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

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

CERTIFICATION

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

SIGNATURE 	DATE 2/14/2023
PRINT NAME OF AUTHORIZED SIGNER ROY SWARTZBERG	TITLE Authorized Tax Rep
COMPANY NAME PREFERRED TAX SERVICE 770-265-1330 (CELL)	EMAIL ADDRESS roy@preferredtaxservices.com

FILING STATUS
 OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
 CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

March 21, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-041
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 22-041
Filed by Preferred Tax Service on behalf of Sears Roebuck and Co Lessee
APN: 011-060-040-000

DISCUSSION:

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

BOARD ACTION

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

By: _____

Cc: Applicant
Assessor
Auditor
County Counsel

ASSESSMENT APPEAL WITHDRAWAL

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

Filed with the Kings County Clerk of the Board

FEB 14 2023

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

Filed with the Kings County Clerk of the Board

FEB 14 2023

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

Received by: _____

Received by: _____

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT Sears Roebuck and Co Lessee					HEARING DATE if applicable 3/21/2023	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)					EMAIL ADDRESS	
CITY	STATE	ZIP CODE	DAYTIME TELEPHONE () ()	ALTERNATE TELEPHONE () ()	FAX TELEPHONE () ()	

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

APPLICATION NUMBER 21-006	PARCEL, ACCOUNT OR TAX BILL NUMBER 011-060-040-000
APPLICATION NUMBER 22-041	PARCEL, ACCOUNT OR TAX BILL NUMBER 011-060-040-000
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER

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

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

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

CERTIFICATION

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

SIGNATURE 	DATE 2/14/2023
PRINT NAME OF AUTHORIZED SIGNER ROY SWARTZBERG	TITLE Authorized Tax Rep
COMPANY NAME PREFERRED TAX SERVICE 770-265-1330 (CELL)	EMAIL ADDRESS roy@preferredtaxservices.com

FILING STATUS
 OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
 CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

March 21, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 21-021
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 21-021 filed by Wal-Mart Stores Inc.
APN: 023-480-027-000

DISCUSSION:

The facts upon which the change in assessed value is based are as follows:
The current analysis of comparable land sales indicate the 2021-2022 Assessed Value (Prop 13 Factored Base Year Values) exceeds the fair market value of the property; the result of which is the corrected assessed value of \$2,214,000 as indicated above. This value is being reduced under provisions of Section 51 of the California Revenue and Taxation Code.

	Assessor's Roll Value	Corrected Assessed Value
LAND	3,466,772	2,214,000
IMPROVEMENTS/STRUCTURES		
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY		
TOTALS	3,466,772	2,214,000

BOARD ACTION

I hereby certify that the above order was passed
and adopted on March 21, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

STIPULATION AGREEMENT

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

Filed with the Kings County Clerk of the Board

MAR - 7 2023

Received by: _____

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

Filed with the Kings County Clerk of the Board

MAR - 7 2023

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA *Received by: D. Adascs*

IN THE MATTER OF THE APPLICATION OF:

Wal-Mart Stores INC
 NAME OF APPLICANT

21-021
 APPLICATION NUMBER(S)
023-480-027-000
 PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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

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

Assessment Year 2021-2022 <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	3,466,772	3,100,000	2,214,000	1,252,772
IMPROVEMENTS/ STRUCTURES	0	0	0	0
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	0	0	0	0
PERSONAL PROPERTY	0	0	0	0
TOTALS	3,466,772	3,100,000	2,214,000	1,252,772
PENALTY				

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

The current analysis of comparable land sales indicate the 2021-2022 Assessed Value (Prop 13 Factored Base Year Values) exceeds the fair market value of the property; the result of which is the corrected assessed value of \$2,214,000 as indicated above. This value is being reduced under provisions of Section 51 of the California Revenue and Taxation Code.

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

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

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

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

SIGNATURE 1 <i>Kyle Kennett</i>	DATE EXECUTED 2/22/2023
NAME OF AUTHORIZED SIGNER	TITLE Sr. Manager, Property Tax

FILING STATUS

OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

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

SIGNATURE OF COUNTY ASSESSOR 1 <i>Kristine Lee</i>	PRINT NAME OF COUNTY ASSESSOR Kristine Lee
SIGNATURE OF COUNTY COUNSEL 1 <i>Diane Freeman</i>	PRINT NAME OF COUNTY COUNSEL Diane Freeman

FOR COUNTY BOARD USE ONLY

- The stipulation agreement is approved and appearance is waived. The full value of the property in question is changed in accordance with Revenue and Taxation Code section 1607.
- The stipulation agreement is rejected, and the *Assessment Appeal Application* is set for hearing on: _____ DATE

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

March 21, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 21-020
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 21-020 filed by Ryan, LLC on behalf of Citibank NA as Lessee
APN: 012-022-010-000

DISCUSSION:

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

The 2021-2022 Assessed Value is the factored base year value under Prop 13, established on May 2, 2016 and factored forward to January 1, 2021. An analysis of market data using the income approach, indicates the 2021-2022 Assessed Value exceeds the fair market value of the property; the result of which is the corrected assessed value of \$1,990,000 as indicated above. This value is being reduced under provisions of Section 51 of the California Revenue and Taxation Code.

	Assessor's Roll Value	Corrected Assessed Value
LAND	410,117	322,000
IMPROVEMENTS/STRUCTURES	2,187,292	1,668,000
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY		
TOTALS	2,597,409	1,990,000

BOARD ACTION

I hereby certify that the above order was passed and adopted on March 21, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

Filed with the Kings County
Clerk of the Board

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

STIPULATION AGREEMENT

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

MAR - 7 2023

Received by
[Signature]

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

21-020

APPLICATION NUMBER(S)

012-022-010-000

PARCEL OR FILE NUMBER(S)

Citibank NA as Lessee

NAME OF APPLICANT

STIPULATION TO VALUE

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

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

Assessment Year 2021-2022 <u>X</u> Regular <u> </u> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	410,117	205,058	322,000	88,117
IMPROVEMENTS/ STRUCTURES	2,187,292	1,093,646	1,668,000	519,292
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	0	0	0	0
PERSONAL PROPERTY	0	0	0	0
TOTALS	2,597,409	1,298,704	1,990,000	607,409
PENALTY				

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



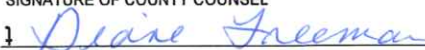
The 2021-2022 Assessed Value is the factored base year value under Prop 13, established on May 2, 2016 and factored forward to January 1, 2021. An analysis of market data using the income approach, indicates the 2021-2022 Assessed Value exceeds the fair market value of the property; the result of which is the corrected assessed value of \$1,990,000 as indicated above. This value is being reduced under provisions of Section 51 of the California Revenue and Taxation Code.

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

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

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

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

SIGNATURE 1 	DATE EXECUTED 2-16-23
NAME OF AUTHORIZED SIGNER Susan Orloff	TITLE Principal
FILING STATUS <input type="checkbox"/> OWNER <input checked="" type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE	
SIGNATURE OF COUNTY ASSESSOR 1 	PRINT NAME OF COUNTY ASSESSOR Kristine Lee
SIGNATURE OF COUNTY COUNSEL 1 	PRINT NAME OF COUNTY COUNSEL Diane Freeman

FOR COUNTY BOARD USE ONLY

- The stipulation agreement is approved and appearance is waived. The full value of the property in question is changed in accordance with Revenue and Taxation Code section 1607.
- The stipulation agreement is rejected, and the *Assessment Appeal Application* is set for hearing on: _____ DATE

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

March 21, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-036
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 22-036 filed by Ryan, LLC on behalf of Citibank NA as Lessee
APN: 012-022-010-000

DISCUSSION:

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

The 2022-2023 Assessed Value is the factored base year value under Prop 13, established on May 2, 2016 and factored forward to January 1, 2022. An analysis of market data using the income approach, indicates the 2022-2023 Assessed Value exceeds the fair market value of the property; the result of which is the corrected assessed value of \$1,870,000 as indicated above. This value is being reduced under provisions of Section 51 of the California Revenue and Taxation Code.

	Assessor's Roll Value	Corrected Assessed Value
LAND	418,319	322,000
IMPROVEMENTS/STRUCTURES	2,231,037	1,548,000
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY		
TOTALS	2,649,356	1,870,000

BOARD ACTION

I hereby certify that the above order was passed and adopted on March 21, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

STIPULATION AGREEMENT

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

Filed with the Kings County
Clerk of the Board

MAR - 7 2023

Received by: 

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

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

Citibank NA as Lessee
NAME OF APPLICANT

22-036
APPLICATION NUMBER(S)
012-022-010-000
PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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

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

Assessment Year 2022-2023 <u>X</u> Regular <u> </u> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	418,319	209,160	322,000	96,319
IMPROVEMENTS/ STRUCTURES	2,231,037	1,115,518	1,548,000	683,037
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	0	0	0	0
PERSONAL PROPERTY	0	0	0	0
TOTALS	2,649,356	1,324,678	1,870,000	779,356
PENALTY				

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

The 2022-2023 Assessed Value is the factored base year value under Prop 13, established on May 2, 2016 and factored forward to January 1, 2022. An analysis of market data using the income approach, indicates the 2022-2023 Assessed Value exceeds the fair market value of the property; the result of which is the corrected assessed value of \$1,870,000 as indicated above. This value is being reduced under provisions of Section 51 of the California Revenue and Taxation Code.

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

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

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

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

SIGNATURE } <i>[Signature]</i>	DATE EXECUTED <i>2-16-23</i>
NAME OF AUTHORIZED SIGNER <i>Susan Orloff</i>	TITLE <i>Principal</i>

FILING STATUS

OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

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

SIGNATURE OF COUNTY ASSESSOR } <i>[Signature]</i>	PRINT NAME OF COUNTY ASSESSOR <i>Kristine Lee</i>
SIGNATURE OF COUNTY COUNSEL } <i>[Signature]</i>	PRINT NAME OF COUNTY COUNSEL <i>Diane Freeman</i>

FOR COUNTY BOARD USE ONLY

- The stipulation agreement is approved and appearance is waived. The full value of the property in question is changed in accordance with Revenue and Taxation Code section 1607.
- The stipulation agreement is rejected, and the *Assessment Appeal Application* is set for hearing on: _____ DATE

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

March 21, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-001
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 22-001
filed by Alford L. Albertson
APN: 820-003-465-000

DISCUSSION:

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

A situs inspection was conducted on the 1966 Cessna 182J Aircraft N2668F on March 6, 2023, at 1pm. During the situs inspection, it was revealed that there was hail damage, which caused various (100+) dents on the aircraft. Additionally, this aircraft's avionics was outdated, there is no autopilot, and there was minor corrosion to the exterior. In the interior, the carpet has recently been replaced and there is duct tape covering some of the interior plastic damages. Consequently, the value in has been agreed upon between the Assessor and the applicant, is the value from an appraisal done by Dean Castang Associates dated August 18, 2022, in the amount of \$85,600.

	Assessor's Roll Value	Corrected Assessed Value
LAND		
IMPROVEMENTS/STRUCTURES		
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY	117,890	85,600
TOTALS	117,890	85,600

BOARD ACTION

I hereby certify that the above order was passed
and adopted on March 21, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

STIPULATION AGREEMENT

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

Filed with the Kings County
Clerk of the Board

MAR 13 2023

Received by:

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

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

Alford L. Albertson

NAME OF APPLICANT

22-001

APPLICATION NUMBER(S)

820-003-465-000

PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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

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

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Assessment Year 2021-2022 <u>X</u> Regular <u> </u> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	0	0	0	0
IMPROVEMENTS/ STRUCTURES	0	0	0	0
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	0	0	0	0
PERSONAL PROPERTY	117,890	85,600	85,600	32,290
TOTALS	117,890	85,600	85,600	32,290
PENALTY	0	0	0	0

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

A situs inspection was conducted on the 1966 Cessna 182J Aircraft N2668F on March 6th, 2023, at 1 PM. During the situs inspection, it was revealed that there was hail damage, which caused various (100+) dents on the aircraft. Additionally, this aircraft's avionics was outdated, there is no autopilot, and there was minor corrosion to the exterior. In the interior, the carpet had recently been replaced and there is duct tape covering some of the interior plastic damages. Consequently, the value in has been agreed upon between the Assessor and the applicant, is the value from an appraisal done by Dean Castang Associates dated August 18th, 2022, in the amount of \$85,600.

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

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

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

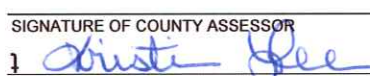

I hereby stipulate to the values for the subject property, as stated in the "Corrected Assessed Value" section of this agreement. If the corrected value(s) is approved by the County Board, the stipulation agreement also constitutes a withdrawal of the Assessment Appeal Application.

SIGNATURE 1 	DATE EXECUTED 3/7/23
NAME OF AUTHORIZED SIGNER ALFORD L. ALBERTSON	TITLE OWNER

FILING STATUS

OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

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

SIGNATURE OF COUNTY ASSESSOR 1 	PRINT NAME OF COUNTY ASSESSOR Kristine Lee
SIGNATURE OF COUNTY COUNSEL 1 	PRINT NAME OF COUNTY COUNSEL 3/13/23

FOR COUNTY BOARD USE ONLY

- The stipulation agreement is approved and appearance is waived. The full value of the property in question is changed in accordance with Revenue and Taxation Code section 1607.
- The stipulation agreement is rejected, and the *Assessment Appeal Application* is set for hearing on: _____ DATE

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD