



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, April 11, 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 March 21, 2023 regular meeting.
- IV. **CONSENT CALENDAR**
A. Consider accepting a Withdrawal on Application for Changed Assessment No. 21-026
Filed by Paradigm Tax Group on behalf of Benderson-Lemoore Associates LP
APN: 021-380-002-000
B. Consider accepting Stipulation for Reduction of Assessment No. 20-037
Filed by Paradigm Tax Group and represented by Greenberg Traurig LLP on
behalf of Benderson-Lemoore Associates LP
APN: 021-380-002-000
C. Consider accepting Stipulation for Reduction of Assessment No. 21-019
Filed by Greenberg Traurig LLP on behalf of Benderson-Lemoore Associates LP
APN: 021-380-002-000
D. Consider accepting Stipulation for Reduction of Assessment No. 22-028
Filed by Greenberg Traurig LLP on behalf of Benderson-Lemoore Associates LP
APN: 021-380-002-000
- V. **REGULAR CALENDAR**
A. Consider holding an Appeal Hearing for Application for Changed Assessment
No.'s: 20-EA-15, 20-EA-16 and 20-EA-17 filed by J. G. Boswell Company.
APN: 044-110-078-000
- VI. **ADJOURNMENT**
The next regularly scheduled meeting will be held Wednesday May 24, Thursday, May 25 and Friday,
May 26, 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, 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
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 15, 2023 and February 17, 2023 regular meeting.
ACTION: APPROVED AS PRESENTED: RF, JN, DV, RR, RV - AYE
- 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
- ACTION: APPROVED AS : JN, DV, RR, RF, RV - AYE**



V.

ADJOURNMENT

The next regularly scheduled meeting will be held Tuesday, April 11, 2023 at 2:00 PM



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

April 11, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 21-026
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 21-026
Filed by Paradigm Tax Group on behalf of Benderson-Lemoore Associates LP
APN: 021-380-002-000

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 April 11, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Applicant
Assessor
Auditor
County Counsel

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

ASSESSMENT APPEAL WITHDRAWAL

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

Filed with the Kings County Clerk of the Board
 MAR 23 2023

Filed with the Kings County Clerk of the Board

MAR 23 2023

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

Received by: _____

Received by: _____

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT BENDERSON-LEMOORE ASSOCIATES L P					HEARING DATE <i>if applicable</i> 04/11/2023	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 570 DELAWARE AVE.				EMAIL ADDRESS dkaufman@paradigmtax.com		
CITY BUFFALO	STATE NY	ZIP CODE 14202	DAYTIME TELEPHONE (415) 692-8515	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 21-026	PARCEL, ACCOUNT OR TAX BILL NUMBER 021-380-002-000
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 3/22/23
PRINT NAME OF AUTHORIZED SIGNER Dan Kaufman	TITLE Director
COMPANY NAME Ryan (formerly Paradigm)	EMAIL ADDRESS dan.kaufman@ryan.com

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

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
 CHAIRPERSON

 CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

April 11, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 20-037
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 20-037
Filed by Paradigm Tax Group and represented by Greenberg Traurig LLP on behalf of Benderson-Lemoore Associates LP
APN: 021-380-002-000

DISCUSSION:

The facts upon which the change in assessed value is based are as follows:
The 2020-2021 Assessed Value is the factored base year value under Prop13, established December 31, 1991, and factored forward to January 1, 2020. An analysis of market data using the income approach, indicates the 2020-2021 Assessed Value exceeds the fair market value of the property; the result of which is the corrected assessed value of \$4,750,000 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	2,461,120	2,500,000
IMPROVEMENTS/STRUCTURES	3,806,823	2,250,000
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY		
TOTALS	6,267,943	4,750,000

BOARD ACTION

I hereby certify that the above order was passed
and adopted on April 11, 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

APR 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:

Benderson-Lemoore Associates LP
 NAME OF APPLICANT

20-037
 APPLICATION NUMBER(S)
021-380-002-000
 PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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

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

Assessment Year 2020-2021 <u>X</u> Regular <u> </u> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	2,461,120	1,230,000	2,500,000	-38,880
IMPROVEMENTS/ STRUCTURES	3,806,823	1,900,000	2,250,000	1,556,823
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	6,267,943	3,130,000	4,750,000	1,517,943
PENALTY				

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

The 2020-2021 Assessed Value is the factored base year value under Prop 13, established December 31, 1991, and factored forward to January 1, 2020. An analysis of market data using the income approach, indicates the 2020-2021 Assessed Value exceeds the fair market value of the property; the result of which is the corrected assessed value of \$4,750,000 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>Natalei Mackery</i>		DATE EXECUTED 4/4/2023
NAME OF AUTHORIZED SIGNER <i>Natale Mackery</i>		TITLE <i>Attorney Greenberg Traugott</i>
FILING STATUS <input type="checkbox"/> OWNER <input type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input checked="" type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: <i>322246</i> <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE		
SIGNATURE OF COUNTY ASSESSOR 1 <i>Kristine Lee</i>		PRINT NAME OF COUNTY ASSESSOR <i>KRISTINE LEE</i>
SIGNATURE OF COUNTY COUNSEL 1 <i>Diane Freeman</i>		PRINT NAME OF COUNTY COUNSEL <i>Diane Freeman</i>

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

April 11, 2023

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 21-019

RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 21-019

Filed by Greenberg Traurig LLP on behalf of Benderson-Lemoore Associates LP
APN: 021-380-002-000

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 Prop13, established December 31, 1991, 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 \$4,270,000 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	2,486,617	2,500,000
IMPROVEMENTS/STRUCTURES	3,846,262	1,770,000
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY		
TOTALS	6,332,879	4,270,000

BOARD ACTION

I hereby certify that the above order was passed
and adopted on April 11, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

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

STIPULATION AGREEMENT

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

Filed with the Kings County
 Clerk of the Board

APR 7 2023

Received by:

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

21-019

Benderson-Lemoore Associates LP
 NAME OF APPLICANT

APPLICATION NUMBER(S)
021-380-002-000
 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 <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	2,486,617	1,300,000	2,500,000	-13,383
IMPROVEMENTS/ STRUCTURES	3,846,262	2,200,000	1,770,000	2,076,262
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	6,332,879	3,500,000	4,270,000	2,062,879
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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


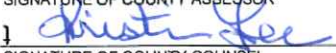

The 2021-2022 Assessed Value is the factored base year value under Prop 13, established December 31, 1991, and factored forward to January 1, 2021. An analysis of market data using the income approach, indicates the 2021-2022 Assessed Value exceeds the fair market value of the property; the result of which is the corrected assessed value of \$4,270,000 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  NAME OF AUTHORIZED SIGNER Natalie Mackary	DATE EXECUTED 4/4/2023 TITLE Attorney, Greenberg Traurig
FILING STATUS <input type="checkbox"/> OWNER <input type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input checked="" type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: <u>322246</u> <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE	
SIGNATURE OF COUNTY ASSESSOR  SIGNATURE OF COUNTY COUNSEL 	PRINT NAME OF COUNTY ASSESSOR KRISTINE LEE 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

April 11, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-028
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 22-028
Filed by Greenberg Traurig LLP on behalf of Benderson-Lemoore Associates LP
APN: 021-380-002-000

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 Prop13, established December 31, 1991, 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 \$4,780,000 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	2,536,349	2,550,000
IMPROVEMENTS/STRUCTURES	3,923,187	2,230,000
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY		
TOTALS	6,459,536	4,780,000

BOARD ACTION

I hereby certify that the above order was passed
and adopted on April 11, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

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

STIPULATION AGREEMENT

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

Filed with the Kings County
 Clerk of the Board

APR 7 2023

Received by:

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

Benderson-Lemoore Associates LP
 NAME OF APPLICANT

22-028
 APPLICATION NUMBER(S)
021-380-002-000
 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	2,536,349	1,500,000	2,550,000	-13,651
IMPROVEMENTS/ STRUCTURES	3,923,187	2,500,000	2,230,000	1,693,187
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	6,459,536	4,000,000	4,780,000	1,679,536
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 December 31, 1991, 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 \$4,780,000 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  NAME OF AUTHORIZED SIGNER Natalie Mackery	DATE EXECUTED 4/4/2023 TITLE Attorney, Greenberg Traurig LLP
FILING STATUS <input type="checkbox"/> OWNER <input type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input checked="" type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: 322246 <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE	
SIGNATURE OF COUNTY ASSESSOR  SIGNATURE OF COUNTY COUNSEL 	PRINT NAME OF COUNTY ASSESSOR Kristine Lee 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

April 11, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment No.'s 20-EA-15, 20-EA-16, 20-EA-17
RECOMMENDED ACTION: Hold an Appeal Hearing for Application for Changed Assessment No.'s: 20-EA-15, 20-EA-16 and 20-EA-17 filed by J. G. Boswell Company. APN: 044-110-078-000

DISCUSSION:

Assessment Appeal Application for APN: 044-110-078-000 was received from J. G. Boswell Company. As stated on the application, the value on the roll and the applicant's opinion of value for 2017-2018, 2018-2019 and 2019-2020 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND		
IMPROVEMENTS/STRUCTURES		
FIXTURES		
PERSONAL PROPERTY	SEE ATTACHED	SEE ATTACHED
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTALS		

BOARD ACTION

I hereby certify that the above order was passed and adopted on April 11, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

\$200. Deposit paid

FINAL FILING DATE: SEPT. 15, 2020

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

RECEIVED

DAB

JUN 7 2021

ASSESSMENT ROLL FY 2020-2021

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

Hearing deposit of \$200 per application required except for owner occupied homes. Request for findings of facts must include a deposit of \$100 per application.

APPLICATION NUMBER: Clerk Use Only

20-EA-12

corrected 2/11/2022 DAB

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.

BOARD OF SUPERVISORS

1. APPLICANT INFORMATION - PLEASE PRINT

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

J. G. BOSWELL COMPANY

EMAIL ADDRESS

arice@jgboswell.com

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

101 WEST WALNUT STREET

CITY PASADENA STATE CA ZIP CODE 91103 DAYTIME TELEPHONE (626) 583-3074 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)

EMAIL ADDRESS

COMPANY NAME

J. G. BOSWELL COMPANY

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

RICE, ANN

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

101 WEST WALNUT STREET

CITY PASADENA STATE CA ZIP CODE 91103 DAYTIME TELEPHONE (626) 583-3074 ALTERNATE TELEPHONE () FAX TELEPHONE ()

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

[Signature]

TITLE

CONTROLLER

DATE

6/4/2021

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

A separate application is required for each parcel

ASSESSOR'S PARCEL NUMBER 044-110-078	ASSESSMENT NUMBER 044-110-078	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION 27905 DAIRY AVE, CORCORAN, CA 93212 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			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	see attached	see attached	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
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: 4/8/2021 **ROLL YEAR: 2017, 2018, 2019
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

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

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

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

7. WRITTEN FINDINGS OF FACTS (\$155 per hour with a \$100 deposit per application)

- Are requested. Are not requested.

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

- Yes No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

Ann Rice

PASADENA, CA

6/4/2021

NAME (Please Print)

Ann Rice

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



To: Kings County Assessor

From: J. G. Boswell Company

Date: June 4, 2021

Subject: Property Tax Audit Results & Proposed Revisions

After review of the J. G. Boswell (JGB) property tax audit results, it was confirmed that the assessment increase is due to change in assessment method of tomato paste bins. We feel that the current audit assessed value is inconsistent with the method applied in prior years.

Tomato paste bins are unique in that there is no fair market value. Tomato paste bins are 6 sides of wood pieces that assemble to form a cube which is lined with a bag and filled with paste for transport purposes. JGB builds their own bin pieces and capitalizes their cost of labor and materials. Furthermore, there is no way to distinguish a bin as the pieces are interchangeable and there is no serial number. The bins are shipped to customers throughout the world and may be returned at a later time. The returns of bins may not be the same bin that was shipped, I.e. bins from other producers are returned to J.G. Boswell Company.

This is not the first time that Kings County has audited J.G. Boswell Company's tomato bins for property tax purposes. In 2009, J.G. Boswell Company opened the new tomato plant. Eva Roe, Kings County Property Tax Auditor, provided written advice for the methodology used for property tax purposes (see attached email from Ms. Roe). This method has been used since 2009 when the plant was built and opened. This method is taking 50% of the acquisition cost of the tomato bins on site based on physical inventory counts at December 31 of each year. The 50% is designed to capture the average value, in that some bins are in their last year of life and some are brand new, and the fact that the bins on site cannot be specifically identified and may even be stamped with other tomato producer's logos. The on-site qualification allows that some bins will leave the site for, sometimes, years, and/or may never be returned.

Ms. Roe's written advice was not written in a vacuum. At the time of Ms. Roe's audit, J.G. Boswell Company's tomato plant in Kern County was also audited. The goal of the J.G. Boswell Company was to obtain consistent tax treatment for both of its tomato plants. There is only one tomato plant in Kern County, and there is now only one operating tomato plant in Kings County. Given the difficult nature of classifying the tomato bins, and what is a proper tax method, both Kings County and Kern County reached out to the County with the most tomato plants. Colusa County has at least seven (7) tomato plants, and it is the California County with the most tomato plants. Kern County, and Kings County inquired to Colusa County how it taxed the tomato bins. The answer given by Colusa County was that 50% of the historical cost of the bins on site is how the bins are taxed. Kern County and Kings County agreed that that method is used by Colusa County is acceptable, and this method has been used since the written advice was given to J.G. Boswell Company.

As a side note, if the method of taxing the bins is changed, then it will give J.G. Boswell Company the ability to easily avoid some of its tax burden by moving bins from one location to another. Under the

proposed method by Kings County, J.G. Boswell Company would have an incentive to store its bins at its Kern County tomato plant. Under some other proposed methods discussed during the audit, such as the fair market value of zero due to lack of a resale market, then J.G. Boswell Company would have every incentive to move all its Kern County bins into Kings County. J.G. Boswell Company is of the belief that some amount of tax is due, and that the methodology used by the other Counties in the state should be followed to prevent lopsided or inconsistent tax outcomes for the same property merely because they are located in a different County.

We propose the following revision: Tomato paste bins be assessed at 50% of historical cost on site to remain consistent with past audits conducted by Kings county and by other counties as well. This method is consistent with how other counties are assessing bins, not only for J.G. Boswell Company but for other tomato paste plants in California.

If there are any questions, please direct them to Ann Rice (ARice@JGBoswell.com) 626-583-3074.
Thank you for your time and consideration.

Rice, Ann

From: Wyrick, Jeof
Sent: Tuesday, February 2, 2021 12:54 PM
To: Rice, Ann; Karabiberjian, Chris; Kontsis, Julie; Wiebe, Elena; Begyan, Rita; Locsin, Jesusa; Hamilton, Brenda
Subject: FW: Tomato Bin Assessment
Attachments: 83_59.pdf; 205_0315.pdf; lta07019.pdf; reg1589.pdf

From: Roe, Eva <Eva.Roe@co.kings.ca.us>
Sent: Thursday, June 18, 2009 4:10 PM
To: Wyrick, Jeof <jwyrick@jgboswell.com>
Subject: RE: Tomato Bin Assessment

Jeof,

I am attaching letters to the Assessors that I downloaded from BOE web site. After speaking with our chief analysts, he is the one that made the agreement with S&K and DelMonte due to prior audits conducted. The issue of the 50% was an agreement made with S&K and DelMonte, there is no written law pinpointing this 50% discount for obsolescence.

Bins are a different type of item, they are constantly in, and out of the yard, in and out of the fields, broken, lost, stolen. The other factor is the acquisition year, dealing with so many bins it is difficult to determine which bins were purchased when. With these different situations, it is difficult to determine an exact number of bins or the acquisition date of the on hand bins at a specifically given time.

During the Audit process it was determined that on the average 69% of the bins could be accounted for. In the situation where compromise can be made this is what took place, at the time our office decided to make an agreement to maintain the bins in this fashion.

We take the number of bins reported times the average purchase price (supplied by the assessee) render a total then divide that in half and assess for the remaining half at 100%. Example: 150,000 bins @ \$82 per bin = \$12,300,000. Divided in 1/2 = \$6,150,000. This is the amount we would enroll on the roll for assessment purposes.

Since there is already, two operating tomato type operations in Kings County I decided when meeting with Ed Smith from Boswell to treat their new plant in the same fashion I would the other two plants. I felt this would be the best approach to take concerning Boswells bin inventory. Please feel free to call me with any other concerns.

Sincerely,

Eva M. Roe, MBA
Auditor/Appraiser
Kings County Government Center
1400 W. Lacey Blvd.

Hanford, CA 93230

Phone (559) 582-3211 Ext. 2431

Fax (559) 582-2794

Email: eva.roe@co.kings.ca.us

From: Wyrick, Jeof [<mailto:jwyrick@jgboswell.com>]

Sent: Thursday, June 18, 2009 11:56 AM

To: EVA.ROE@CO.KINGS.CA.US

Subject: Tomato Bin Assessment

Eva,

Thanks for discussing how Kings County has assessed the tomato bins. I will be in contact with you once Kern County has their rolls completed, which should be mid-July. They sounded willing to discuss our issue so we can be taxed the same everywhere.

Regards,

Jeof Wyrick
Tax Director
J.G. Boswell Company
Tel: 626-583-3061
Cell: 408-799-9798



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

10 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(916) 445-4982

CONWAY H. COLLIS
First District, Los Angeles
ERNEST J. DRONENBURG, JR.
Second District, San Diego

WILLIAM M. BENNETT
Third District, Kenfield

RICHARD NEVINS
Fourth District, Pasadena

KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 83/59

May 10, 1983

TO COUNTY ASSESSORS:

APPLICABILITY OF THE BUSINESS INVENTORY EXEMPTION
TO RETURNABLE CONTAINERS, AND DEFINITION OF CONTAINERS
AND CONTAINER MATERIALS

Property Tax Rule 133 specifies that business inventories exempt from taxation include "... containers or container material such as kegs, bottles, cases, twine and wrapping paper, whether returnable or not, if title thereto will pass to the purchaser or lessee of the product to be sold or leased therein." We are periodically asked how the foregoing language applies to transactions involving returnable items, such as soft drink bottles, bottled water containers, beer kegs, drums, plastic or wooden rigid delivery cases, and pallets. The questions are, typically, whether pallets and rigid delivery cases are "containers" within the meaning of Rule 133, and what significance, if any, "deposits" have in the determination of whether title to containers or container materials passes to the purchaser of the product.

Containers and Container Material

Rule 133 does not offer any examples of items which are not to be classified as containers. However, the limited description of containers and container materials offered in the rule--kegs, bottles, cases, twine, and wrapping paper--should be considered indicative as to the types of containers that are eligible for the inventory exemption, namely, packaging materials that hold, enclose, or include products.

Most pallets and rigid delivery cases are portable platforms that are used to transport products from one location to another. A carton (container) of products may be loaded onto a pallet at the time of manufacture, but the carton is likely to be removed from the original pallet and loaded onto other pallets during the various phases of manufacture, storage, transportation, and distribution. Since the primary use of pallets and rigid delivery cases is to facilitate transportation and handling of groups of products rather than containment of products as Rule 133 contemplates, such items are not normally containers within the meaning of the rule.

Pallets and rigid delivery cases can be containers, however. Bricks, concrete blocks, and other masonry items are commonly placed on pallets (are not otherwise contained by packaging materials) at the time of manufacture and stay on those pallets until they are "consumed" by the bricklayer. When used in this manner, the pallet or delivery case is the primary container of the product and therefore is eligible for the inventory exemption if title to the container passes to the purchaser of the product.

Passage of Title

If it is determined that the (returnable) item is a container within the meaning of Rule 133, the item is eligible for exemption only if it is held for sale, i.e., if, upon transfer, title to the item passes to the purchaser of the product. We offer the following guidelines to assist you in deciding whether or not title passes to the purchaser of the product.

1. Written Terms

In general, title provisions in a written contract provide the clearest indication as to whether ownership remains with the seller or passes to the purchaser of the product. However, a contract specifying that title remains with the seller until final payment, but upon final payment title passes to the purchaser, constitutes a sale with the seller retaining bare legal title only for purposes of financial security.

2. Deposit Amount versus Cost or Value of Containers

In matters involving income tax, federal courts have held, generally, that requiring a deposit amount: (a) in excess of cost indicates a sale; and, (b) lower than cost indicates a deposit (not a sale). However, we do not believe that the relationship of the deposit amount to cost or to the current value of a container is necessarily indicative of the merchant's or customer's intentions regarding title to the container. In some cases, the merchant may charge a high deposit (in excess of cost) to encourage the customer to return the container, and a low deposit may be charged when the merchant doesn't really want the container returned. In other cases, such as the soft drink industry, the deposit amount is set on an industrywide basis, so the merchant cannot control the deposit amount regardless of whether title is intended to pass. A review of the merchant's policy regarding the deposit amount may or may not indicate whether title to the container is intended to pass when the deposit is paid.

3. Sales Tax

The exclusion of sales tax reimbursement in a billing for a returnable container and its contents is not sufficient evidence of a transfer or non-transfer of title to the container because many such transfers are exempt from that tax (Section 6364, Revenue and Taxation Code). The inclusion of sales tax reimbursement on the container is indicative of a title transfer regardless of any policy of the seller concerning refunds on returns.

4. Distinctive Marking or Construction

If the container is distinctly marked as the property of the merchant, or if the container is constructed in a unique way to identify it as the property of the merchant, a deposit transaction is indicated. In some

May 10, 1983

cases, however, the distinctive marking and construction identifies only a brand name but does not identify the owner. For example, a soft drink bottle may be readily identifiable as a particular brand of soft drink but does not identify the bottler, distributor, or retail merchant; therefore, the distinctive marking or construction does not identify whether a deposit arrangement or a sale is intended.

5. Accounting

The merchant's accounting system may indicate whether a sale or a deposit is intended. If the containers are sold, the merchant should record the transactions as sales (or as "other revenue") and depreciation should not be taken on containers that have been "sold" to customers (the "sold" containers should be deleted from the merchant's asset accounts). If, however, the merchant records the transaction by crediting a deposit (liability) account and continues to record depreciation on the containers, intent to reserve title is indicated.

6. CONDITIONS OF RETURN

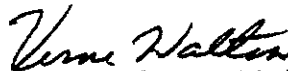
If the merchant places no limitation (except damage) on the return of a container for full refund of deposit, a sale is indicated. However, the imposition of a demurrage or rental charge after a specified time indicates that the merchant intends to retain title to the container after delivery to the customer.

If the consumer may return the container for refund to any merchant who deals in the product, then the person in possession has effective title to the container. For example, a consumer of soft drink beverages may return the empty container to the place of purchase or to any other vendor of that brand of soft drink. To put it another way, retailers, distributors, and bottlers are willing to redeem the deposit without regard to the origin of the bottle. This practice indicates that bottlers, distributors, and retailers do not exercise any rights of ownership once the bottle is delivered to another. Therefore, reusable soft drink bottles are (typically) held for sale by such merchants.

All the foregoing guidelines, where applicable, should be considered when determining whether title to returnable containers is or is not intended to pass to the purchaser of the product.

Please contact Charlie Knudsen of this division if you have questions or comments regarding this letter.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:dw
AL-04A-0631AD-2



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0082
916-322-3682 • FAX 916-323-3387
www.boe.ca.gov

BETTY T. YEE
Acting Member
First District, San Francisco

BILL LEONARD
Second District, Sacramento/Ontario

CLAUDE PARRISH
Third District, Long Beach

JOHN CHIANG
Fourth District, Los Angeles

STEVE WESTLY
State Controller, Sacramento

RAMON J. HIRSIG
Executive Director

October 25, 2005

Re: Business Inventory Exemption – Tomato Paste Bins

Dear Mr. _____ :

This is in response to your letters dated August 17, 2005, to Executive Director Ramon Hirsig and Supervising Tax Counsel Louis Ambrose, requesting clarification of Tax Counsel Rafael Icaza's letter dated April 1, 2005, to the _____ County Assessor regarding the eligibility of wooden tomato paste bins for exemption from property taxation. Based on the additional information you have provided in your letter, as well as my conversations with tomato paste producers Mr. _____, Controller of the _____ Tomato Company and Mr. _____, Plant Administrator of the _____ Company, we conclude that tomato paste bins should be considered business inventory eligible from exemption from property tax if title to the bins passes to the purchasers of the tomato paste in accordance with the provisions of Property Tax Rule 133.

Facts Presented

In his April 1, 2005 letter, Mr. Icaza summarized the following facts provided by Mr. _____, Auditor-Appraiser of the _____ County Assessor's office:

X Foods and _____, the owners of two _____ County tomato paste plants, package bulk tomato paste in Scholle foil bags and ship it to customers in large reusable plywood bins containing the foil bags. The cost of a new bin ranges from \$80 to \$135. This is the standard method of packaging and shipping tomato paste among producers in California. The sellers of the tomato paste encourage buyers to return the bins for reuse either by requiring the payment of a deposit for each bin, which is refunded when the bin is returned, or by paying the buyer of the product for each bin returned. In Colusa County, the amounts paid range from \$40 to \$60 if the bin is in good condition. It is to the advantage of the buyer to return bins to the seller, because the bins have no alternate use and take up much storage space.

For the foregoing reasons, it is estimated that 90 to 95 percent of the time the buyers of the paste disassemble the bins and return them to the sellers. The sellers then re-assemble and reuse them. In the process, the sellers receive an insignificant quantity of bins that were not originally their own. The bins are expected to last five to seven years.

XX Foods charges customers a \$60 deposit for each bin, which is paid back upon the return of the bin. XX Food's invoices bear the legend: 'Notice. The bin or drum in which this product is shipped is the property of XX Foods. If the bin or drum is not returned to XX Foods, the customer will be billed for the value of the bin or drum.' For its part, M adds the cost of a bin to the total cost of a tomato paste sales transaction and it pays \$41 for a bin returned in good condition and \$22 for a damaged bin.

Based on these facts, Mr. Icaza concluded that "the bins are portable platforms that are used to transport product[s] from one location to another. Here the actual "containers" are the Scholle foil bags that are filled with the tomato paste and put inside the bins. These bags are removed from the bins, which are then disassembled and returned to the producer. In our view, the bins are not containers because their primary use is to facilitate transportation and handling of the paste rather than the containment of the product, as Rule 133 contemplates. Therefore, the bins are taxable tangible personal property."

However, in your letter dated August 17, 2005, you provide the following additional information:

To ship tomato paste, processors fill 300-gallon bulk foil bags that are attached to the inside of 4' x 4' wooden bins. When full, the bags weigh about 2,800 pounds and cannot be shipped without the bins as they would be entirely unwieldy to handle and transport and would be prone to puncture or damage. The bins and paste are shipped to buyers who manufacture spaghetti sauce or other products.

Due to the high cost of purchasing new bins many (but not all) tomato paste processors offer to purchase bins back from their buyers. In most cases they repurchase their own bins, but in some instances they buy back bins that originally belonged to other paste processors. The bags are not reused. The bins, and the manner in which they are packed, sold, and repurchased, has not changed since 2000 when the California State Senate and BOE exempted these and other reusable food containers from sales tax.

Additionally, on October 12, 2005, I spoke to Mr. and Mr. regarding the process of filling, transporting, and emptying bags of tomato paste. Both stated that, prior to filling, bags are attached or laid into topless wooden bins held together by horizontal metal strapping. Next, the bags are filled with paste and sealed. Finally, the top is placed on the bin and vertical metal strapping is applied to attach the lid to the rest of the bin. Both also stated that the bins were handled and transported as an integral unit until delivered to the purchaser. Although neither had direct knowledge of how the purchasers handled the bin-bag combination, both stated from their experience in handling rejected batches that it was not possible to handle or remove the bags apart from the bins without damaging the bag. Mr. also mentioned that some tomato paste was packaged and shipped in bags inserted into 55-gallon drums of

plastic, fiberglass, or metal that provided the same support and protection function as the wooden bins.

Legal Analysis

As stated in Mr. Icaza's April 1, 2005, letter, business inventories exempt from property taxation include "goods intended for sale or lease in the ordinary course of business." (Rev. & Tax. Code, § 129.) Property Tax Rule (Rule) 133,¹ which implements and interprets section 129,² specifies that business inventories exempt from taxation include "[c]ontainers or container material such as kegs, bottles, cases, twine and wrapping paper, whether returnable or not, if title thereto will pass to the purchaser or lessee of the product to be sold or leased therein." (Rule 133, subd. (a)(2)(A).) Thus, to qualify as exempt business inventory, packaging material must be considered a container, and title to the container must pass to the purchaser or lessee of the product.

Bins and Drums are Containers

Further guidance is provided in Letter to Assessors No. 83/59, *Applicability of the Business Inventory Exemption to Returnable Containers, and Definition of Containers and Container Materials*, May 10, 1983 (LTA 83/59), which provides that:

Rule 133 does not offer any examples of items which are not to be classified as containers. However, the limited description of containers and container materials offered in the rule – kegs, bottles, cases, twine, and wrapping paper – should be considered indicative as to the types of containers that are eligible for the inventory exemption, namely, packaging materials that hold, enclose, or include products.

Most pallets and rigid delivery cases are portable platforms that are used to transport products from one location to another. A carton (container) of products may be loaded onto a pallet at the time of manufacture, but the carton is likely to be removed from the original pallet and loaded onto other pallets during the various phases of manufacture, storage, transportation, and distribution. Since the primary use of pallets and rigid delivery cases is to facilitate transportation and handling of groups of products rather than containment of products as Rule 133 contemplates, such items are not normally containers within the meaning of the rule.

Pallets and rigid delivery cases can be containers, however. Bricks, concrete blocks, and other masonry items are commonly placed on pallets (are not otherwise contained by packaging materials) at the time of manufacture and stay on those pallets until they are 'consumed' by the bricklayer. When used in this manner, the pallet or delivery case is the primary container of the products and

¹ Title 18, California Code of Regulations, section 133.

² Unless otherwise noted, section references are to the Revenue and Taxation Code.

therefore is eligible for the inventory exemption if title to the container passes to the purchaser of the product.

Thus, pallets and rigid delivery cases are not generally considered containers when their primary purpose is to transport groups of already-contained products, or when products are likely to be moved from pallet to pallet (or case to case) between the time the manufacturing process is finished and the time that product is used or consumed by the purchaser of the product. However, pallets and rigid delivery cases can be considered "containers" eligible for exemption when the products that they hold, enclose or contain are placed on or in the pallets or rigid delivery cases at the time of manufacture and are not removed until the products are ready to be used or consumed by the purchaser.

Based on the information provided, it appears that each foil bag is attached to or placed in a wooden bin or 55-gallon drum prior to being filled with tomato paste, and that the foil bag is not removed from its bin or drum until the tomato paste is ready to be utilized by the purchaser of the paste. Moving the foil bags without the support and protection provided by the bins or drums would subject the foil bags to a significant risk of puncture or damage. Under these circumstances, we consider that a bin or drum is part of the container of the tomato paste,³ and is eligible for exemption from taxation if title to the bins passes to the purchaser as described below.

Passage of Title

Bins and drums (bins) that qualify as "containers" of the tomato paste are nevertheless subject to taxation unless title to the bins passes to the purchaser of the tomato paste. (See Rule 133, subd. (a)(1).) LTA 83/59 provides guidance regarding the determination of whether title to a returnable or reusable container passes to the purchaser or lessee. The factors to be considered include:

- Title transfer provisions contained in a written contract;
- Deposit amount compared to the cost or value of the containers;
- Inclusion of sales tax reimbursement, where applicable;⁴
- Distinctive markings on or construction of the container;
- Seller's method of accounting for the containers; and
- Conditions imposed on the return of the container.

Because determination of title transfer requires a fact-specific analysis, and I have not reviewed any specific contracts, I cannot give an opinion whether any of the wooden tomato paste bins, even if they are considered containers, would qualify for the business inventory exemption under Rule 133.

³ The foil bags are the other part of the container.

⁴ We note that whether a transaction is subject to taxation for sales or use tax purposes is not determinative of its qualification for an exemption from property taxation. For example, business inventory that is exempt from property taxation when held by the retailer is generally subject to sales or use tax when sold to the consumer.

Mr.

5

October 25, 2005

The views expressed in this letter are only advisory in nature. They represent the analysis of the legal staff of the Board based on present law and the facts set forth herein. They are not binding on any person or entity.

Sincerely,

/s/ Carole F. Ruwart

Carole F. Ruwart
Senior Tax Counsel

CFR:eb
Prec/GenExemp/05/604-cr.doc

cc:

County Assessor

Mr. Glen Barnes
President, California Assessors' Association

Honorable Betty T. Yee, Acting Board Member
Attn: Ms. Sabina Crocette
Board Member, First District

Honorable Claude Parrish, Vice Chairman
Board Member, Third District

Mr. David Gau, MIC:63
Mr. Dean Kinnee, MIC:64
Ms. Mickie Stuckey, MIC:62
Mr. Todd Gilman, MIC:70



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
916 445-4982 • FAX 916 323-8765
www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

BILL LEONARD
Second District, Ontario/Sacramento

MICHELLE STEEL
Third District, Rolling Hills Estates

JUDY CHU
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

No. 2007/019

April 6, 2007

TO COUNTY ASSESSORS:

APPLICABILITY OF THE BUSINESS INVENTORY EXEMPTION TO
TOMATO PASTE BINS OR DRUMS

Business inventories exempt from property taxation include "goods intended for sale or lease in the ordinary course of business."¹ Property Tax Rule 133 specifies that business inventories eligible for exemption from taxation include "[c]ontainers or container material such as kegs, bottles, cases, twine and wrapping paper, whether returnable or not, if title thereto will pass to the purchaser or lessee of the product to be sold or leased therein." Thus, to qualify as exempt business inventory, packaging material must be considered a container and title to the container must pass to the purchaser or lessee of the product.

Further guidance is provided in Letter To Assessors 83/59, *Applicability of the Business Inventory Exemption to Returnable Containers, and Definition of Containers and Container Materials*, May 10, 1983, which provides that:

Rule 133 does not offer any examples of items which are not to be classified as containers. However, the limited description of containers and container materials offered in the rule – kegs, bottles, cases, twine, and wrapping paper – should be considered indicative as to the types of containers that are eligible for the inventory exemption, namely, packaging materials that hold, enclose, or include products.

Most pallets and rigid delivery cases are portable platforms that are used to transport products from one location to another. A carton (container) of products may be loaded onto a pallet at the time of manufacture, but the carton is likely to be removed from the original pallet and loaded onto other pallets during the various phases of manufacture, storage, transportation, and distribution. Since the primary use of pallets and rigid delivery cases is to facilitate transportation and handling of groups of products rather than containment of products as Rule 133 contemplates, such items are not normally containers within the meaning of the rule.

¹ Revenue and Taxation Code section 129.

Pallets and rigid delivery cases can be containers, however. Bricks, concrete blocks, and other masonry items are commonly placed on pallets (are not otherwise contained by packaging materials) at the time of manufacture and stay on those pallets until they are "consumed" by the bricklayer. When used in this manner, the pallet or delivery case is the primary container of the products and therefore is eligible for the inventory exemption if title to the container passes to the purchaser of the product.

Thus, pallets and rigid delivery cases are not generally considered containers when their primary purpose is to transport groups of already contained products, or when products are likely to be moved from pallet to pallet (or case to case) between the time the manufacturing process is finished and the time that product is used or consumed by the purchaser of the product. However, pallets and rigid delivery cases can be considered "containers" eligible for exemption when the products that they hold, enclose, or contain are placed on or in the pallets or rigid delivery cases at the time of manufacture and are not removed until the products are ready to be used or consumed by the purchaser.

As to tomato paste bins or drums, it appears that:

- 300-gallon foil bags, weighing about 2,800 pounds when full, are attached to or placed in a wooden bin; or
- Smaller foil bags are placed in 55-gallon drums prior to being filled with tomato paste; and
- The foil bags are not removed from the bin or drum until the tomato paste is ready to be used by the purchaser of the paste; and
- Moving the foil bags without the support and protection provided by the bins or drums would subject the foil bags to a significant risk of puncture or damage.

Under these circumstances, we consider that a bin or drum is part of the container of the tomato paste, and is eligible for exemption from taxation if title to the bins passes to the purchaser.

Bins and drums that qualify as containers of tomato paste are nevertheless subject to taxation unless they are held for sale or lease in the ordinary course of business; that is, unless title to the bins passes to the purchaser of the tomato paste.² Letter To Assessors 83/59 provides additional guidance regarding the determination of whether title to a returnable or reusable container passes to the purchaser or lessee. The factors to be considered include:

- Title transfer provisions contained in a written contract;
- Deposit amount compared to the cost or value of the containers;
- Inclusion of sales tax reimbursement, where applicable;
- Distinctive markings on or construction of the container;

² Property Tax Rule 133.

- Seller's method of accounting for the containers; and
- Conditions imposed on the return of the container.
- Actual business practice regarding return and re-use of containers.

The determination of title transfer will require a fact-specific analysis on a case-by-case basis. Thus, whether any particular tomato paste bins or drums, even if they are considered containers, would qualify for the business inventory exemption would depend on the analysis of the transfer of title, in conjunction with actual business practice consistent with transfer of title language.

Please contact our Technical Services Unit at 916-445-4982 if you have questions regarding this letter.

Sincerely,

/s/David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:ja

State of California
BOARD OF EQUALIZATION
SALES AND USE TAX REGULATIONS

Regulation 1589. CONTAINERS AND LABELS.

Reference: Sections 6007, 6008, 6009, 6012, 6364, and 6364.5, Revenue and Taxation Code.

(a) DEFINITIONS. The term "containers" as used herein means the articles in or on which tangible personal property is placed for shipment and delivery such as wrapping materials, bags, cans, twines, gummed tapes, barrels, boxes, bottles, drums, carboys, cartons, sacks, pallets, and materials from which such containers are manufactured.

The term "returnable containers" as used herein means containers of a kind customarily returned or resold by the buyers of the contents for re-use by the packers, bottlers or sellers of the commodities contained therein. A container, title to which is retained by the seller or for which a deposit is taken by such seller, is a returnable container.

A container used for shipment or delivery of food for human consumption is not customarily returned by the buyer when:

1. The container is sold together with the contents;
2. No deposit is charged on the container;
3. Title to the container is not retained;
4. There is no obligation to repurchase the container;
5. The container is of the type that is fungible; and
6. The container is repurchased without regard to whether it is the same container originally sold.

Example: A tomato paste processor purchased a new or used container. The processor fills the container with tomato paste or other processed food. The tomato paste, together with the container, is sold to a spaghetti sauce manufacturer. No deposit is charged on the container, title to the container is not retained, and there is no obligation to repurchase the container. The container is of a type that is fungible. The spaghetti sauce manufacturer sells the container to a warehouse or a food processor who in turn sells containers that may or may not include the original container to a tomato paste processor that may or may not be the original purchaser. This container is not customarily returned by the buyer.

Examples of returnable containers are: registered dairy products containers, steel drums, certain types of beer and soft drink bottles, wine barrels, chemical carboys, and gas cylinders.

All other containers are "nonreturnable containers." Examples of nonreturnable containers are: wrapping and packing materials, paper bags, twine, cartons, cans, medicine and distilled spirits bottles.

The term "deposit" as used herein means an amount charged to the purchaser of the contents of the container with the understanding that such amount will be repaid when the container or a similar container is delivered to the seller. The term "deposit" as used herein does not include amounts representing redemption or recycling values of beverage containers pursuant to division 12.1 (commencing with Section 14500) of the Public Resources Code whether or not such amounts are separately stated to the purchaser of the contents of the container.

(b) APPLICATION OF TAX.

(1) Containers. Tax does not apply to the sale of, and the storage, use, or other consumption of:

(A) Nonreturnable containers when sold or leased without the contents to persons who place the contents in the container and sell the contents together with the container.

(B) Nonreturnable containers when sold without the contents to persons who place food products for human consumption in the containers for subsequent sale.

(C) Returnable containers when sold with the contents in connection with a retail sale of the contents, or when resold for refilling. In the case of a lease of a returnable container that is a continuing sale, the lessor's first lease of the container for filling is taxable for the full term of the lease or thirty (30) days whichever is greater. The lessor's subsequent lease of the container for refilling for sale with the contents is not taxable.

Regulation 1589 (Continued)

(D) All containers when sold or leased with the contents, if the sales price of the contents is not required to be included in the measure of the sales tax or the use tax.

(E) Operative April 1, 2000, all containers when sold or leased without the contents to persons who place food products for human consumption in the containers for shipment, provided the food products will be sold. The exemption applies without regard to whether the food products are sold in the same container or not, or whether the food products are remanufactured or repackaged prior to their sale.

Tax applies to all other sales of containers except sales for the purpose of resale to other sellers of containers who purchase them for resale without the contents.

Operative April 1, 1998, tax does not apply to the sale or to the storage, use, or other consumption of any container used to collect or store human whole blood, plasma, blood products, or blood derivatives held for medical purposes, including, but not limited to, blood collection units and blood pack units.

Deposits as defined herein are not taxable.

(2) LABELS. Tax does not apply to sales of labels or nameplates if:

(A) The purchaser affixes them to property to be sold and sells them along with and as a part of such property, as, for example, sales of nameplates of manufacturers or producers which are permanently affixed to each unit of products sold, such as automobiles and machinery.

(B) The purchaser affixes them to nonreturnable containers of property to be sold, or to returnable containers of such property if a new label is affixed to the container each time it is refilled. Examples are sales of labels to be affixed to fruit boxes, cans, bottles and packing cases, to growers, packers, bottlers and others who place the contents in the containers.

(c) PARTICULAR APPLICATIONS.

(1) Price Tags. Tax applies to sales of such items as price tags, shipping tags and advertising matter used in connection with the sale of property or enclosed with the property sold.

(2) Feed Analysis Tags. Tax does not apply to sales of feed analysis tags to be attached to containers of feeds and sold along with the container and contents.

(3) Feed Bags. Feed bags sold to feed dealers who place feed in the bags and sell the feed together with the bags are nonreturnable containers,¹ and the sale of such bags to feed dealers is not taxable. It is immaterial whether the bags are made of burlap, cotton, paper, or other material, or whether there is a brand name or dealer's name imprinted on the bags.

If, however, any feed dealer charges a deposit to customers to secure the return of the bags, or otherwise requires his customers to return the bags to him, the bags become returnable containers and tax applies to the sale of the bags to the feed dealer.

(4) Gift Wrapping. Tax applies to the entire charge for "gift wrapping", (i.e., furnishing the materials and labor required to wrap an item for a customer so as to be suitable for use by him as a gift), whether or not the person who does the gift wrapping is the seller of the contents. If the person who does the gift wrapping is the seller of the contents, the gift wrapping is considered sold together with the contents, whether or not a separate charge is made for the gift wrapping. The person who does the gift wrapping may purchase the materials free of tax for resale.

However, tax does not apply to charges for gift wrapping exempt food products sold by the person who does the gift wrapping, unless the value of the gift wrapping exceeds the value of the food products.

History: Effective August 1, 1933.

Adopted January 1, 1945, as a restatement of previous rulings.

Amended and renumbered August 5, 1969, effective September 6, 1969.

¹ The conclusion that feed bags are nonreturnable containers resulted from a statewide survey made by the board with the cooperation of the California Grain and Feed Association, which showed that substantially less than 50 percent of the feed bags are returned to the feed dealers by their customers for re-use.

Regulation 1589 (Continued)

Amended May 21, 1975, effective June 29, 1975.

Amended October 7, 1987, effective December 30, 1987. In subdivision (a), expanded the definition of the term "deposit" to exclude redemption or recycling values of beverage containers in order to prevent any confusion which may arise when the California Beverage Container Recycling and Litter Reduction Act becomes effective. Because redemption or recycling values of beverage containers are not considered deposits, they therefore are includable in the gross receipts of the seller of the containers.

Amended April 23, 1996, effective August 8, 1996. New subdivision (b)(1)(B) added; existing subdivisions (b)(1)(B) & (C) re-designated (b)(1)(C) & (D), respectively. Obsolete effective date deleted from subdivision (c)(4).

Amended June 11, 1998, effective July 11, 1998. Amended subdivision (b) to incorporate provisions of Chapter 773, Statutes of 1997.

Amended July 29, 1999, effective October 15, 1999. Subdivision (a) phrase "of the contents" deleted from second sentence in the first unnumbered paragraph; also new unnumbered second and third paragraphs added. Subdivision (b)(1)(C) new second and third sentence added. Subdivision (b)(1)(D) the words "or leased" added to the first paragraph after the word "sale".

Amended October 19, 2004, effective January 13, 2005. Subdivision (b)(1)- word "the" added before word "sales" and phrase ", and the storage, use, or other consumption of:" added to end of subdivision to clarify that the exemptions listed therein apply to both sales and use tax. Subdivision (b)(1)(E) added.

Regulations are issued by the State Board of Equalization to implement, interpret or make specific provisions of the California Sales and Use Tax Law and to aid in the administration and enforcement of that law. If you are in doubt about how the Sales and Use Tax Law applies to your specific activity or transaction, you should write the nearest State Board of Equalization office. Requests for advice regarding a specific activity or transaction should be in writing and should fully describe the facts and circumstances of the activity or transaction.



KRISTINE LEE
COUNTY OF KINGS
ASSESSOR/CLERK-RECORDER

KINGS COUNTY GOVERNMENT CENTER
 1400 WEST LACEY BLVD
 HANFORD, CALIFORNIA 93230-6906

ASSESSOR'S OFFICE (559) 852-2486
 FAX - ASSESSOR (559) 582-2794
 CLERK/RECORDER'S OFFICE (559) 852-2470
 FAX - CLERK/RECORDER (559) 582-6839

April 8, 2021

BOSWELL, J G CO
 P O BOX 877
 CORCORAN CA 93212

RE: NOTICE OF ENROLLMENT OF ESCAPE ASSESSMENT

Dear Sir/Madam,

Pursuant to our audit results letter dated **January 28th, 2021** and the revised audit results letter dated **March 25th, 2021**, the audit is now considered closed and the following escape assessment(s) have been enrolled.

ASSESSMENT	2017	2018	2019
030-172-006	1,540	1,450	1,240
030-191-010	-	2,760	-
030-203-005	30,600	-	-
030-240-011	2,240	-	-
032-150-005	-	-	-
032-220-018	98,290	54,300	167,370
034-170-021	99,300	22,370	33,800
034-180-005	502,040	1,239,180	1,139,870
034-230-017	12,510	12,120	11,880
034-230-032	8,500	5,290	5,130
820-003-367	-	-	-
820-003-391	-	-	-
034-230-042	388,670	76,110	58,640
034-230-053	-	-	-
034-270-001	6,720	-	-
034-270-002	5,660	-	-
034-270-003	229,610	78,770	42,610
034-270-004	34,080	-	-
034-270-005	44,170	-	-
034-270-006	-	-	-
036-080-003	-	-	-
036-090-006	-	-	-
036-100-003	-	-	-
036-240-023	-	-	-
042-040-021	5,000	5,600	5,630
042-060-006	-	-	-
042-080-003	-	-	-

Striving to exceed expectations in serving the people of Kings County

042-190-005	5,410	5,410	5,430
044-090-011	-	-	-
044-100-007	-	-	91,430
044-110-067	-	-	17,970
044-110-076	66,000	61,080	56,150
044-110-078	-	-	1,435,330
044-110-080	-	-	61,860
044-110-084	4,206,500	10,031,410	9,300,720
044-130-001	-	-	74,050
044-130-003	267,460	126,640	269,010
044-140-006	-	-	77,460
044-150-003	-	-	-
044-180-001	5,020	2,960	2,930
044-270-031	6,040	4,490	4,590

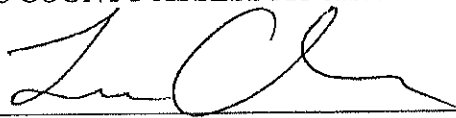
All years have been processed under Revenue & Taxation Code Sections 469, 470, 501, 531.3, & 531.4. As such, these escaped assessments are therefore subject to an equalization hearing pursuant to Revenue & Taxation Code Section 1605.

If you wish to file for an equalization hearing before the County Board of Equalization you must file an application within sixty (60) days from the date of this letter. An application is considered timely filed if: (1) it is sent by U.S. mail, properly addressed with postage prepaid, postmarked on or before the filing deadline; OR (2) the County Board of Equalization is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed.

Applications may be obtained through the Clerk of the Board of Supervisors at the County Administration Building, 1400 W. Lacey Blvd, Hanford, CA 93230. If you would like to contact the Clerk of the Board of Supervisors by telephone, you may call 559-852-2362.

Sincerely,

KRISTINE LEE
KINGS COUNTY ASSESSOR/CLERK-RECORDER

By: 
Teresa Alcocer
Auditor-Appraiser

REVISED PROPERTY TAX AUDIT SUMMARY

OWNER	J G Boswell Co	KRISTINE LEE KINGS COUNTY ASSESSOR KINGS CO. GOVERNMENT CENTER HANFORD, CALIF. 93230
DBA	(Corcoran Tomato Processing Facility)	
APN	044-110-078	
SITUS	27905 6th Ave. Corcoran, CA	
AUDITOR	Teresa Alcocer	

Lien Year 2019	PER RETURN		PER AUDIT		DIFFERENCE	
	COST	A.V.	COST	A.V.	A.V.	% of A.V.
Supplies	8,978,713	8,978,710	11,672,417	11,672,420	2,693,710	30.00%
CIP	4,767,117	4,767,120	4,976,477	4,976,480	209,360	4.39%
Fixtures	2,106,967	923,140	899,377	341,420	(581,720)	-63.02%
Machinery & Equipment - Fixed	65,219,306	8,282,170	64,007,903	31,422,010	23,139,840	279.39%
Machinery & Equipment	-	24,846,500	1,226,931	572,700	(24,273,800)	-97.70%
Self-Propelled Avg	-	-	180,811	138,410	138,410	#DIV/0!
Other	1,181,596	915,620	1,824,095	1,010,950	95,330	10.41%
Tools	143,719	32,420	-	-	(32,420)	-100.00%
Office	121,120	36,860	174,528	61,480	24,620	66.79%
Computer	299,817	15,410	52,062	1,040	(14,370)	-93.25%
LANS	622,180	12,440	95,474	48,810	36,370	292.36%
Sub - Total Fixed		9,205,310		31,763,430	22,558,120	245.08%
10% Penalty	-	-	-	-	-	#DIV/0!
Sub - Total PP		39,605,080		18,482,290	(21,122,790)	-53.33%
10% Penalty	-	-	-	-	-	#DIV/0!
TOTAL	83,440,535	48,810,390	85,110,075	50,245,720	1,435,330	2.94%
Lien Year 2018						
Supplies	12,719,199	12,719,200	10,129,605	10,129,610	(2,589,590)	-20.36%
CIP	5,806,362	5,806,360	5,806,362	5,806,360	-	0.00%
Fixtures	2,008,170	941,420	899,377	366,290	(575,130)	-61.09%
Machinery & Equipment - Fixed	61,567,264	8,451,440	60,687,186	31,770,690	23,319,250	275.92%
Machinery & Equipment	-	25,354,320	1,217,951	630,480	(24,723,840)	-97.51%
Self-Propelled Avg	-	-	180,811	150,820	150,820	#DIV/0!
Other	418,986	245,820	1,037,792	341,680	95,860	39.00%
Tools	134,739	29,640	-	-	(29,640)	-100.00%
Office	121,120	41,370	174,528	66,820	25,450	61.52%
Computer	299,817	21,890	52,062	1,040	(20,850)	-95.25%
LANS	622,180	12,440	29,414	590	(11,850)	-95.28%
Sub - Total Fixed		9,392,860		32,136,980	22,744,120	242.14%
10% Penalty	-	-	-	-	-	#DIV/0!
Sub - Total PP		44,231,040		17,127,400	(27,103,640)	-61.28%
10% Penalty	-	-	-	-	-	#DIV/0!
TOTAL	83,697,837	53,623,900	80,215,088	49,264,380	(4,359,520)	-8.13%
Lien Year 2017						
Supplies	11,857,836	11,857,830	11,072,417	11,072,420	(785,410)	-6.62%
CIP	1,316,415	1,316,420	1,316,166	1,316,170	(250)	-0.02%
Fixtures	2,333,990	1,107,240	899,377	395,220	(712,020)	-64.31%
Machinery & Equipment - Fixed	61,748,809	9,174,980	60,444,755	34,543,820	25,368,840	276.50%
Machinery & Equipment	-	27,524,940	1,217,951	690,540	(26,834,400)	-97.49%
Self-Propelled Avg	-	-	6,238	2,680	2,680	#DIV/0!
Other	250,013	104,840	969,500	337,440	232,600	221.86%
Tools	134,739	39,070	-	-	(39,070)	-100.00%
Office	153,930	52,150	151,049	51,000	(1,150)	-2.21%
Computer	299,817	31,790	52,062	1,040	(30,750)	-96.73%
LANS	623,171	12,460	29,414	590	(11,870)	-95.26%
Sub - Total Fixed		10,282,220		34,939,040	24,656,820	239.80%
10% Penalty	-	-	-	-	-	#DIV/0!
Sub - Total PP		40,939,500		13,471,880	(27,467,620)	-67.09%
10% Penalty	-	-	-	-	-	#DIV/0!
TOTAL	78,718,720	51,221,720	76,158,929	48,410,920	(2,810,800)	-5.49%

REMARKS: Recommended refunds for lien year 2017 and 2018 per R & T Code Sections 469, 470, 501, 4831.5 & 4831.A.
 Recommended escape for lien year 2019 per R & T Code Sections 469, 470, 501, 531.4 & 4831.A.

In accordance with the above totals you will be receiving corrected bills for the escaped assessments. For any over-assessments you may file a claim for cancellation or refund of taxes paid to Kings County as provided for in Revenue & Taxation Code Sections 4986 or 5096. If you have any questions regarding this audit please contact this office on or before **April 8, 2021**.

00517679

ACCEPTANCE AND ENDORSEMENT ACKNOWLEDGES PAYMENT IN FULL OF INVOICES LISTED

CONTROL NO. 350081

Payment Date: 04-JUN-21

Vendor Name: KINGS COUNTY

Vendor #: 800

Invoice Number	Invoice Date	Description	Discount Amount	Net Amount
2021,0604	2021-06-04	DEPOSIT ASSESSMENT APPEAL APPLICATION <div style="border: 1px solid black; padding: 5px; text-align: center;"> RECEIVED <i>DAB</i> <div style="border: 1px solid black; padding: 5px; display: inline-block;"> JUN , 7 2021 </div> BOARD OF SUPERVISORS </div> <i>ZOGA 15/16/17</i> <i>ZOGA 12</i> <i>1 appl, not 3, 1 part.</i>	0.00	200.00
PAGE TOTALS			0.00	200.00
CHECK AMOUNTS			0.00	200.00

Dep 7/1/21 DAB

CR 019873 RPT 050071



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

February 22, 2023

J. G. Boswell Company
101 West Walnut St.
Pasadena, CA 91103

J. G. Boswell Company
ATTN: Ann Rice
101 West Walnut St.
Pasadena, CA 91103

NOTICE OF HEARING:

Application for Changed Assessment No's. 20-EA-15, 20-EA-16, 20-EA-17
APN: 044-110-078-000 – 27905 Dairy Ave., Corcoran, CA

The hearing on your Application for Changed Assessment is set for **Tuesday, April 11, 2023 at 2:00 PM**, or as soon thereafter as the matter may be heard, in the Board Chambers, County Administration Building #1, 1400 W. Lacey Blvd., Hanford, California.

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

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

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

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

Sincerely,

Diane Badasci
Deputy Clerk to the Board of Equalization

BOE Notice

cc: County Assessor
County Counsel

Mailed at Hanford, CA on 2-22-2023