



# Board of Equalization

## Regular Meeting Agenda

### Board of Equalization Members

Joe Neves, District 1

Richard Valle, District 2

Doug Verboon, District 3

Rusty Robinson, District 4

Richard Fagundes, District 5

**Date:** Tuesday, June 13, 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](mailto: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. Report out of closed session from the June 5, 2023 special meeting.
  - B. Approval of the minutes from May 24, 2023 regular meeting.
  - C. Approval of the minutes from May 25, 2023 regular meeting.
  - D. Approval of the minutes from June 5, 2023 special meeting.
- IV. CLOSED SESSION**
- A. Deliberations of Assessment Appeals:  
Application No's.: 15-013, 15-014, 15-015, 15-016, 15-017, 15-036,  
16-012, 16-013, 16-014, 16-015, 16-016  
[Rev. & Tax Code Section 1605.4]
- V. ADJOURNMENT**  
The next regularly scheduled meeting will be held Tuesday, July 11, 2023 at 2:00 PM.



**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:** Wednesday, May 24, 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](mailto: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 April 11, 2023 regular meeting.  
**ACTION: APPROVED AS PRESENTED (DV, JN, RR, RF, RV-Aye)**
- IV. REGULAR AGENDA ITEMS**
- A. Consider holding an Appeal Hearing for Application for Changed Assessment 17-007, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 020-016-021-000
  - B. Consider holding an Appeal Hearing for Application for Changed Assessment 17-008 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-470-006-000
  - C. Consider holding an Appeal Hearing for Application for Changed Assessment 17-009, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-430-013-000
  - D. Consider holding an Appeal Hearing for Application for Changed Assessment 17-010, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-470-007-000
  - E. Consider holding an Appeal Hearing for Application for Changed Assessment 17-011, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 020-016-022-000
  - F. Consider holding an Appeal Hearing for Application for Changed Assessment 18-001(EA), filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 020-016-021-000
  - G. Consider holding an Appeal Hearing for Application for Changed Assessment 18-002 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 18-003, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-470-007-000
- I. Consider holding an Appeal Hearing for Application for Changed Assessment 18-004, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 020-016-022-000
- J. Consider holding an Appeal Hearing for Application for Changed Assessment 18-005 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 18-006, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-430-013-000
- L. Consider holding an Appeal Hearing for Application for Changed Assessment 19-010, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-470-007-000
- M. Consider holding an Appeal Hearing for Application for Changed Assessment 19-011 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 020-016-021-000
- N. Consider holding an Appeal Hearing for Application for Changed Assessment 19-012, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 020-016-022-000
- O. Consider holding an Appeal Hearing for Application for Changed Assessment 19-013, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-430-013-000
- P. Consider holding an Appeal Hearing for Application for Changed Assessment 19-014 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-470-006-000
- Q. Consider holding an Appeal Hearing for Application for Changed Assessment 20-042, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-470-007-000
- R. Consider holding an Appeal Hearing for Application for Changed Assessment 20-043 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 020-016-021-000
- S. Consider holding an Appeal Hearing for Application for Changed Assessment 20-044, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 020-016-022-000
- T. Consider holding an Appeal Hearing for Application for Changed Assessment 20-045, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-430-013-000
- U. Consider holding an Appeal Hearing for Application for Changed Assessment 20-046 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-470-006-000
- V. Consider holding an Appeal Hearing for Application for Changed Assessment 21-EA-001 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-470-007-000
- W. Consider holding an Appeal Hearing for Application for Changed Assessment 21-EA-002 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-470-007-000
- X. Consider holding an Appeal Hearing for Application for Changed Assessment 21-EA-003 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-470-007-000



- Y. Consider holding an Appeal Hearing for Application for Changed Assessment 21-EA-004 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 020-016-021-000
- Z. Consider holding an Appeal Hearing for Application for Changed Assessment 21-EA-005 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 020-016-021-000
- AA. Consider holding an Appeal Hearing for Application for Changed Assessment 21-EA-006 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 020-016-021-000

**THE BOARD OPENED THE HEARING, THE FOLLOWING WERE SWORN IN AND PRESENTED TESTIMONY FOR LEPRINO FOODS COMPANY: WADE NORWOOD, COLLEEN KERSHISNICK, TIM LANDOLT AND JOHN THOMPSON AND FOR THE ASSESSOR: ALBERT RAMSEYER, KRISTINE LEE AND MAYRA TRUJILLO. THE MEETING FOR THE DAY WAS CONCLUDED AT 12:15 P.M. AND THE HEARING WAS CONTINUED UNTIL THURSDAY, MAY 25, 2023 AT 9:00 A.M..**

**V.**

**ADJOURNMENT**

The next regularly scheduled meeting will be held Thursday, May 25, 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:** Thursday, May 25, 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](mailto: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  
MEMBERS PRESENT: JOE NEVES, RICHARD VALLE, DOUG VERBOON, RUSTY ROBINSON  
MEMBERS ABSENT: RICHARD FAGUNDES

**ALL PARTIES STIPULATED TO ALLOW THE HEARING TO GO FORWARD WITH THE SEATED FOUR MEMBERS PRESENT AS LONG AS THE ABSENT MEMBER PARTICIPATES IN THE DELIBERATION AND DECISION-MAKING PROCESS AND REVIEW THE AUDIO RECORDING, TRANSCRIPTS AND WRITTEN CLOSING STATEMENTS BEFORE MEETING WITH ALL MEMBERS OF THE BOARD TO RENDER A DECISION ON THE MATTER.**

- 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 17-007, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 020-016-021-000
  - B. Consider holding an Appeal Hearing for Application for Changed Assessment 17-008 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-470-006-000
  - C. Consider holding an Appeal Hearing for Application for Changed Assessment 17-009, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-430-013-000
  - D. Consider holding an Appeal Hearing for Application for Changed Assessment 17-010, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-470-007-000
  - E. Consider holding an Appeal Hearing for Application for Changed Assessment 17-011, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 020-016-022-000
  - F. Consider holding an Appeal Hearing for Application for Changed Assessment 18-001(EA), filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 020-016-021-000
  - G. Consider holding an Appeal Hearing for Application for Changed Assessment 18-002



- 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 18-003, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-470-007-000
  - I. Consider holding an Appeal Hearing for Application for Changed Assessment 18-004, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 020-016-022-000
  - J. Consider holding an Appeal Hearing for Application for Changed Assessment 18-005 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 18-006, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-430-013-000
  - L. Consider holding an Appeal Hearing for Application for Changed Assessment 19-010, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-470-007-000
  - M. Consider holding an Appeal Hearing for Application for Changed Assessment 19-011 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 020-016-021-000
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APN: 020-016-022-000
  - O. Consider holding an Appeal Hearing for Application for Changed Assessment 19-013, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-430-013-000
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APN: 023-470-006-000
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APN: 023-470-007-000
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APN: 020-016-022-000
  - T. Consider holding an Appeal Hearing for Application for Changed Assessment 20-045, filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-430-013-000
  - U. Consider holding an Appeal Hearing for Application for Changed Assessment 20-046 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-470-006-000
  - V. Consider holding an Appeal Hearing for Application for Changed Assessment 21-EA-001 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-470-007-000
  - W. Consider holding an Appeal Hearing for Application for Changed Assessment 21-EA-002 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-470-007-000



- X. Consider holding an Appeal Hearing for Application for Changed Assessment 21-EA-003 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 023-470-007-000
- Y. Consider holding an Appeal Hearing for Application for Changed Assessment 21-EA-004 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 020-016-021-000
- Z. Consider holding an Appeal Hearing for Application for Changed Assessment 21-EA-005 filed by Ryan, LLC on behalf of Leprino Foods Company.  
APN: 020-016-021-000
- AA. Consider holding an Appeal Hearing for Application for Changed Assessment 21-EA-006 filed by Ryan, LLC on behalf of Leprino Foods Company.

**THE BOARD OPENED THE HEARING, THE WITNESSES WHO WERE SWORN IN ON MAY 24, 2023 ARE STILL UNDER OATH AND NOT REQUIRED TO BE SWORN IN TODAY. TESTIMONY WAS RECEIVED FROM WADE NORWOOD, COLLEEN KERSHINICK, TIM LANDOLT AND JOHN THOMPSON, MAYRA TRUJILLO AND ALBERT RAMSEYER. THE FOLLOWING NEW WITNESSES WERE SWORN IN AND PRESENTED TESTIMONY FOR LEPRINO FOODS COMPANY: MARK LARUSSO AND FOR THE ASSESSOR: TIM KOCHENDARFER. DURING THE HEARINGS ON MAY 24, 2023 AND MAY 25, 2023 THE APPLICANT SUBMITTED EXHIBITS A-Q INTO THE RECORD AND THE ASSESSOR SUBMITTED EXHIBITS 1-12 INTO THE RECORD. THE HEARING WAS CONCLUDED AT 3:30 P.M. AND THE MEETING FOR MAY 26, 2023 WILL BE CANCELLED. ALL PARTIES WERE DIRECTED TO SUBMIT WRITTEN CLOSING ARGUMENTS, WRITTEN PROPOSED FINDINGS OF FACTS AND A COPY OF THE TRANSCRIPTS BY AUGUST 3, 2023 AT 5:00 P.M .**

**IV. ADJOURNMENT**

The next regularly scheduled meeting will be held Friday, May 26, 2023 at 9:00AM.



# Board of Equalization

## Special 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:** Monday, June 5, 2023  
**Time:** 11:00 a.m. or soon thereafter  
**Place:** Board of Supervisors Chambers, Kings County Government Center  
1400 W. Lacey Boulevard, Hanford, California 93230

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

- I. 11:00 AM **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. **CLOSED SESSION**
  - A. Deliberations of Assessment Appeals:  
Application No's. 20-EA-15, 20-EA-16, 20-EA-17  
[Rev. & Tax Code Section 1605.4]
  
- IV. **ADJOURNMENT**  
The next regularly scheduled meeting will be held Tuesday, June 13, 2023 at 2:00 PM.