



# 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, July 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](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. Approval of the minutes from June 5, 2023 special meeting.
  - B. Approval of the minutes from June 13, 2023 regular meeting.
  
- IV. **REGULAR AGENDA ITEMS**
  - A. Consider determining if Escaped Assessment Appeal Applications received were timely filed.
  
- V. **ADJOURNMENT**

The next special meeting will be held Monday, July 17, 2023 at 9:00 AM.  
The next regularly scheduled meeting will be held Tuesday, August 8, 2023 at 2:00 PM





# 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.



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, 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**  
**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. Report out of closed session from the June 5, 2023 special meeting.  
**REPORT OUT: Diane Freeman, County Counsel stated there was nothing to report.**
- B. Approval of the minutes from May 24, 2023 regular meeting.  
**ACTION: APPROVED AS PRESENTED ( JN, DV, RR, RF, RV - AYE)**
- C. Approval of the minutes from May 25, 2023 regular meeting.  
**ACTION: APPROVED AS PRESENTED (JN, DV, RR, RF, RV -AYE)**
- D. Approval of the minutes from June 5, 2023 special meeting.  
**ACTION: APPROVED AS PRESENTED (JN, DV, RR, RF, RV -AYE)**
- 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.



# COUNTY OF KINGS BOARD OF EQUALIZATION

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

## AGENDA ITEM

July 11, 2023

**SUBMITTED BY:** BOARD OF EQUALIZATION

**SUBJECT:** Applications for Changed Assessment

**RECOMMENDED ACTION:** Hearing to determine if Applications for Changed Escaped Assessments were timely filed by Ramirez Law Firm, Inc. on behalf of Trinidad Renteria.  
APN: 032-260-025-000

### **SUMMARY:**

#### **Overview:**

Resolution No. 00-067, adopted by the Kings County Board of Supervisors on July 18, 2000, sets local rules for processing applications for reduction in value under Revenue and Taxation Code Section 1063. Rule 3, Hearings Deposit, requires that all applications other than those involving owner-occupied single family dwellings must be submitted with a hearing deposit in the amount of Two Hundred Dollars (\$200.00).

#### **Recommendation:**

**Determine if Escaped Assessment Appeal Applications received were timely filed.**

#### **Fiscal Impact:**

To be determined.

### **BACKGROUND:**

The Date of Notice from Assessor was May 24, 2021. The Notice of Enrollment of Escape Assessment was June 17, 2021. Applications for Escaped Assessments must be filed/postmarked 60 days from the Notice of Enrollment. The applications for changed assessment referenced above were received in the Clerk to the Board Office on September 17, 2021. An email was sent to Ramirez Law Firm, Inc. inquiring if they intended to include additional escaped assessment applications. Additional applications were received as requested on September 22, 2021. The applications received are for Escaped Assessments from years 2013 through 2021.

## BOARD ACTION

I hereby certify that the above order was passed  
and adopted on \_\_\_\_\_2023.  
Catherine Venturella, Clerk to the Board of Supervisors

By: \_\_\_\_\_

CC: Applicant  
Assessor  
Auditor  
County Counsel





# 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](mailto: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

April 28, 2023

Trinidad Renteria  
2114 Garvey Ave.  
Corcoran, CA 93212

Ramirez Law Firm, Inc.  
916 N. Irwin St.  
Hanford, CA 93230

**NOTICE OF HEARING TO DETERMINE IF APPLICATIONS WERE TIMELY FILED**  
**Applications for Changed Assessment Tax Year(s): 2020, 2019, 2018, 2017,**  
**2016, 2015, 2014, 2013 and 2012**  
**APN: 032-260-025-000**

A hearing to determine whether the Applications for Changed Assessment challenging the assessed value of APN: 032-260-025-000 for tax years 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013 and 2012 ("Applications") were timely filed is set for **Tuesday, July 11, 2023 at 2:00 PM,** or as soon thereafter as the matter may be heard, in the Board Chambers or Multi Purpose Room, County Administration Building #1, 1400 W. Lacey Blvd., Hanford, California.

The sole issue for the Board's consideration is whether the Applications were timely filed. No evidence on the merits of the Applications will be received at this time.

On or before July 1, 2023, Applicant shall file with the Clerk of the Board a legal brief describing in full Applicant's position on whether the Applications were timely filed and the legal authority upon which its position relies. The Assessor as a party in interest may, but is not required, to submit similar briefing.

The hearing will be conducted in person. The Applicant may appear personally or through Applicant's representative. If Applicant fails to appear at the date and time described above, the Board will decide the issue in Applicant's absence.

Please call (559) 852-2362 or email [diane.badasci@co.kings.ca.us](mailto: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 4-28-2023





2013-2014

**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.**

ASSESSMENT ROLL FY 2021-2022  
 Mail to: Clerk of the Board of Supervisors  
 1400 W. Lacey Blvd  
 Hanford, CA 93230

Filed with Clerk

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.

SEP 22 2021

Revised [Signature]

APPLICATION NUMBER: Clerk Use Only

**1. APPLICANT INFORMATION - PLEASE PRINT**

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

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)  
 2114 Garvey Avenue

CITY Corcoran	STATE CA	ZIP CODE 93212	DAYTIME TELEPHONE ( 559 ) 750-5075	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )
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**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)  
 Jared R. Ramirez

COMPANY NAME  
 Ramirez Law Firm, Inc.

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)  
 916 North Irwin Street

CITY Hanford	STATE CA	ZIP CODE 93230	DAYTIME TELEPHONE ( 559 ) 750-5075	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( 559 ) 667-9330
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**AUTHORIZATION OF AGENT**  AUTHORIZATION ATTACHED

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE [Signature]	TITLE Attorney	DATE 09/21/2021
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**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?

A separate application is required for each parcel

**ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL**

ASSESSOR'S PARCEL NUMBER 032-260-025-000	ASSESSMENT NUMBER	FEE NUMBER 2-260-025-000
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION

DOING BUSINESS AS (DBA), if appropriate

**PROPERTY TYPE**

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

**4. VALUE**

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	21,147		
IMPROVEMENTS/STRUCTURES	32,962		
FIXTURES			
PERSONAL PROPERTY (see instructions)			
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: \_\_\_\_\_ \*\*ROLL YEAR: 2012  
\*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 See attachment 6(l) - Explanation  
 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 294315, 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) Hanford, California	DATE 09/21/2021
NAME (Please Print) Jared Ramirez		

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

2014-2015

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.

Filed with the Kings County Clerk of the Board

SEP 22 2021

Received by: [Signature]

ASSESSMENT ROLL FY 2021-2022
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.

1. APPLICANT INFORMATION - PLEASE PRINT

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

APPLICATION NUMBER: Clerk Use Only

EMAIL ADDRESS

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

2114 Garvey Avenue

Table with columns: CITY, STATE, ZIP CODE, DAYTIME TELEPHONE, ALTERNATE TELEPHONE, FAX TELEPHONE

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Jared R. Ramirez

EMAIL ADDRESS
jared@jaredramirezlaw.com

COMPANY NAME
Ramirez Law Firm, Inc.

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

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

916 North Irwin Street

Table with columns: CITY, STATE, ZIP CODE, DAYTIME TELEPHONE, 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.

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 Attorney DATE 09/21/2021

3. PROPERTY IDENTIFICATION INFORMATION

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

A separate application is required for each parcel

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

Table with columns: ASSESSOR'S PARCEL NUMBER, ASSESSMENT NUMBER, FEE NUMBER, ACCOUNT NUMBER, TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE [X]

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

Table with columns: 4. VALUE, A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT  
\*DATE OF NOTICE: \_\_\_\_\_ ROLL YEAR: \_\_\_\_\_
- ROLL CHANGE  ESCAPE ASSESSMENT  CALAMITY REASSESSMENT  PENALTY ASSESSMENT  
\*DATE OF NOTICE: \_\_\_\_\_ \*\*ROLL YEAR: 2013  
\*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.
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  - 1. No change in ownership occurred on the date of \_\_\_\_\_.
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- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
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  - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attachment 6(l) - Explanation  
 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 294315, 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) Hanford, California	DATE 09/24/2021
NAME (Please Print) Jared Ramirez		

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

2015-2016

**ASSESSMENT APPEAL APPLICATION**

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

Filed with the Kings County  
Clerk of the Board

ASSESSMENT ROLL FY ~~2021-2022~~  
Mail to: Clerk of the Board of Supervisors  
1400 W. Lacey Blvd  
Hanford, CA 93230

SEP 22 2021

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.

Received by  
*Dr. Badon*

**1. APPLICANT INFORMATION - PLEASE PRINT**

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

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)  
2114 Garvey Avenue

CITY Corcoran	STATE CA	ZIP CODE 93212	DAYTIME TELEPHONE ( 559 ) 750-5075	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )
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APPLICATION NUMBER: Clerk Use Only

EMAIL ADDRESS

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)  
Jared R. Ramirez

EMAIL ADDRESS  
jared@jaredramirezlaw.com

COMPANY NAME  
Ramirez Law Firm, Inc.

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)  
916 North Irwin Street

CITY Hanford	STATE CA	ZIP CODE 93230	DAYTIME TELEPHONE ( 559 ) 750-5075	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( 559 ) 667-9330
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**AUTHORIZATION OF AGENT**

AUTHORIZATION ATTACHED

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE <i>[Signature]</i>	TITLE Attorney	DATE 09/21/2021
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**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?

A separate application is required for each parcel

**ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL**

ASSESSOR'S PARCEL NUMBER 032-260-025-000	ASSESSMENT NUMBER	FEE NUMBER 2-260-025-000
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION \_\_\_\_\_ DOING BUSINESS AS (DBA), if appropriate \_\_\_\_\_

**PROPERTY TYPE**

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	21,668		
IMPROVEMENTS/STRUCTURES	33,772		
FIXTURES			
PERSONAL PROPERTY (see instructions)			
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: \_\_\_\_\_ \*\*ROLL YEAR: 2014  
\*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 See attachment 6(l) - Explanation  
 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 294315, 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
	Hanford, California	09/ 4 /2021

NAME (Please Print)  
Jared Ramirez

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

**ASSESSMENT APPEAL APPLICATION**

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

Filed with the King  
Clerk of the

FINAL FILING DATE: SEPT. 15, 2016

ASSESSMENT ROLL FY 2016-2017

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

SEP 17 2021

Received by: *[Signature]*

APPLICATION NUMBER: Clerk Use Only

**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME: Trinidad Renteria EMAIL ADDRESS: \_\_\_\_\_

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX): 2114 Garvey Avenue

CITY: Corcoran STATE: CA ZIP CODE: 93212 DAYTIME TELEPHONE: (559) 750-5075 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): Jared Ramirez EMAIL ADDRESS: jared@jaredramirezlaw.com

COMPANY NAME: Ramirez Law Firm, Inc.

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX): 916 North Irwin Street

CITY: Hanford STATE: CA ZIP CODE: 93230 DAYTIME TELEPHONE: (559) 750-5075 ALTERNATE TELEPHONE: ( ) ( ) FAX TELEPHONE: (559) 667-9330

**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: Attorney DATE: 09/15/2021

**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**

ASSESSOR'S PARCEL NUMBER <u>032-260-025-000</u>	ASSESSMENT NUMBER	FEE NUMBER <u>032-260-025-000</u>
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION: 1704 Osage Avenue, Corcoran, California 93212 DOING BUSINESS AS (DBA), if appropriate: \_\_\_\_\_

**PROPERTY TYPE**

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

**4. VALUE**

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	21,999		
IMPROVEMENTS/STRUCTURES	34,287		
FIXTURES			
PERSONAL PROPERTY (see instructions)			
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: May 24, 2021 \*\*ROLL YEAR: 2015  
\*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 See attachment 6(l) - Explanation.  
 Explanation (attach sheet if necessary)

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

- Are requested.  Are not requested.

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

- Yes  No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number 294315, 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) Hanford, California	DATE 09/15/2021
--	--	--------------------

NAME (Please Print)  
Jared Ramirez

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



**ASSESSMENT APPEAL APPLICATION**

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

FINAL FILING DATE: SEPT. 15, 2017  
 ASSESSMENT ROLL FY 2017-2018  
 Mail to: Clerk of the Board of Supervisors  
 1400 W. Lacey Blvd  
 Hanford, CA 93230

Filed with the Kings County  
 Clerk of the Board  
 SEP 17 2021

Received by:  


APPLICATION NUMBER: Clerk Use Only

**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME: Trinidad Renteria EMAIL ADDRESS:

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX):  
2114 Garvey Avenue

CITY <u>Corcoran</u>	STATE <u>CA</u>	ZIP CODE <u>93230</u>	DAYTIME TELEPHONE <u>(559) 750-5075</u>	ALTERNATE TELEPHONE <u>( )</u>	FAX TELEPHONE <u>( )</u>
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**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL): Jared Ramirez EMAIL ADDRESS:

COMPANY NAME: Ramirez Law Firm Inc.

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX):  
916 North Irwin Street

CITY <u>Hanford</u>	STATE <u>CA</u>	ZIP CODE <u>93232</u>	DAYTIME TELEPHONE <u>(559) 750-5075</u>	ALTERNATE TELEPHONE <u>( )</u>	FAX TELEPHONE <u>(559) 667-9330</u>
------------------------	--------------------	--------------------------	--	-----------------------------------	--

**AUTHORIZATION OF AGENT**  AUTHORIZATION ATTACHED

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE: 	TITLE: <u>Attorney</u>	DATE: <u>09/15/2021</u>
---	---------------------------	----------------------------

**3. PROPERTY IDENTIFICATION INFORMATION**

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

**ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL**

ASSESSOR'S PARCEL NUMBER <u>032-260-025-000</u>	ASSESSMENT NUMBER	FEE NUMBER <u>032-260-025-000</u>
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION: 174 Osage Avenue, Corcoran, California 93212 DOING BUSINESS AS (DBA), if appropriate:

**PROPERTY TYPE**

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

**4. VALUE**

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	22,438		
IMPROVEMENTS/STRUCTURES	34,973		
FIXTURES			
PERSONAL PROPERTY (see instructions)			
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: May 24, 2021 \*\*ROLL YEAR: 2016  
\*Must attach copy of notice or bill, where applicable \*\*Each roll year requires a separate application

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

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

- A. DECLINE IN VALUE
  - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
  - 1. No change in ownership occurred on the date of \_\_\_\_\_.
  - 2. Base year value for the change in ownership established on the date of \_\_\_\_\_ is incorrect.
- C. NEW CONSTRUCTION
  - 1. No new construction occurred on the date of \_\_\_\_\_.
  - 2. Base year value for the completed new construction established on the date of \_\_\_\_\_ is incorrect.
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- D. CALAMITY REASSESSMENT
  - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
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- F. PENALTY ASSESSMENT
  - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
  - 1. Classification of property is incorrect.
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  - 1. Amount of escape assessment is incorrect.
  - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attachment 6(l) - Explanation  
 Explanation (attach sheet if necessary)

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


- Are requested.  Are not requested.

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

- Yes  No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number 294315, 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
	Hanford, California	09/15/2021
NAME (Please Print) Jared Ramirez		

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

**ASSESSMENT APPEAL APPLICATION**

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Filed with the Kin...  
 Clerk of the...  
**SEP 17 2021**  
 Received by  
**W. Adams**  
**FINAL FILING DATE: SEPT. 17, 2018**  
**ASSESSMENT ROLL FY 2018-2019**  
 Mail to: Clerk of the Board of Supervisors  
 1400 W. Lacey Blvd  
 Hanford, CA 93230

**APPLICATION NUMBER: Clerk Use Only**

**1. APPLICANT INFORMATION - PLEASE PRINT**

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

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)  
 2114 Garvey Avenue

CITY Corcoran	STATE CA	ZIP CODE 93212	DAYTIME TELEPHONE (559 ) 750-5075	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )
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**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**

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

EMAIL ADDRESS

COMPANY NAME  
 Ramirez Law Firm, Inc.

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)  
 916 North Irwin Street

CITY Hanford	STATE CA	ZIP CODE 93230	DAYTIME TELEPHONE (559 ) 750-5075	ALTERNATE TELEPHONE ( )	FAX TELEPHONE (559 ) 667-9330
-----------------	-------------	-------------------	--------------------------------------	----------------------------	----------------------------------

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE 	TITLE Attorney	DATE 09/15/2021
---	-------------------	--------------------

**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**

ASSESSOR'S PARCEL NUMBER 032-260-025-000	ASSESSMENT NUMBER	FEE NUMBER 032-260-025-000
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION  
 1704 Osage Avenue, Corcoran, California 93212

DOING BUSINESS AS (DBA), if appropriate

**PROPERTY TYPE**

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	22,886		
IMPROVEMENTS/STRUCTURES	35,673		
FIXTURES			
PERSONAL PROPERTY (see instructions)			
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: May 24, 2021    \*\*ROLL YEAR: 2017  
\*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 \_\_\_\_\_.
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- I. OTHER See attachment 6(l) - Explanation
  - Explanation (attach sheet if necessary)

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

- Are requested.     Are not requested.

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

- Yes     No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number 294315, 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) Hanford, California	DATE 09/15/2015
--	--	--------------------

NAME (Please Print)  
Jared Ramirez

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

**ASSESSMENT APPEAL APPLICATION**

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FINAL FILING DATE: SEPT. 16, 2019  
 ASSESSMENT ROLL FY 2019-2020  
 Mail to: Clerk of the Board of Supervisors  
 1400 W. Lacey Blvd  
 Hanford, CA 93230

Filed with the King of Kings  
 Clerk of the Board

SEP 22 2021

APPLICATION NUMBER: Clerk Use Only

**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME  
 Trinidad Renteria  
 EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)  
 2114 Garvey Avenue

CITY Corcoran	STATE CA	ZIP CODE 93212	DAYTIME TELEPHONE (559) 750-5075	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )
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**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)  
 Jared Ramirez  
 EMAIL ADDRESS

COMPANY NAME  
 Ramirez Law Firm, Inc.

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)  
 916 North Irwin Street

CITY Hanford	STATE CA	ZIP CODE 93230	DAYTIME TELEPHONE (559) 750-5075	ALTERNATE TELEPHONE ( )	FAX TELEPHONE (559) 667-9330
-----------------	-------------	-------------------	-------------------------------------	----------------------------	---------------------------------

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE  
 TITLE: Attorney  
 DATE: September 21, 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**

ASSESSOR'S PARCEL NUMBER 032-260-025-000	ASSESSMENT NUMBER	FEE NUMBER 032-260-025-000
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION

DOING BUSINESS AS (DBA), if appropriate

**PROPERTY TYPE**

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	23,345		
IMPROVEMENTS/STRUCTURES	36,386		
FIXTURES			
PERSONAL PROPERTY (see instructions)			
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: \_\_\_\_\_ \*\*ROLL YEAR: 2018  
\*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 See attachment 6(l) - Explanation
  - Explanation (attach sheet if necessary)

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


- Are requested.  Are not requested.

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

- Yes  No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number 294315, 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
	Hanford, California	09/4/2021

NAME (Please Print)

Jared Ramirez

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

**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.**

ASSESSMENT ROLL FY 2020-2021  
 Mail to: Clerk of the Board of Supervisors  
 1400 W. Lacey Blvd  
 Hanford, CA 93230

Filed with the Kings County  
 Clerk of the

SEP 17 2021

Received by: *Jared Ramirez*

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.

<b>APPLICATION NUMBER: Clerk Use Only</b>
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**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME Trinidad Padilla Renteria	EMAIL ADDRESS
---	---------------

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 2114 Garvey Avenue
--

CITY Corcoran	STATE CA	ZIP CODE 93230	DAYTIME TELEPHONE ( 559 ) 750-5075	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )
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**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) Jared Ramirez	EMAIL ADDRESS jared@jaredramirezlaw.com
---	--

COMPANY NAME Ramirez Law Firm, Inc.
--

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 916 North Irwin Street
---

CITY Hanford	STATE CA	ZIP CODE 93673	DAYTIME TELEPHONE ( 559 ) 750-5075	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( 559 ) 667-9330
-----------------	-------------	-------------------	---------------------------------------	----------------------------	-----------------------------------

<b>AUTHORIZATION OF AGENT</b>	<input type="checkbox"/> AUTHORIZATION ATTACHED
<i>The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.</i>	
<i>The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.</i>	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE <i>Jared Ramirez</i>	TITLE Attorney
	DATE 09/15/2021

**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 032-260-025-000	ASSESSMENT NUMBER	FEE NUMBER 032-260-025-000
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION 1704 Osage Avenue, Corcoran, California 93230	DOING BUSINESS AS (DBA), if appropriate
---	---

**PROPERTY TYPE**

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$23,812		
IMPROVEMENTS/STRUCTURES	\$37,113		
FIXTURES			
PERSONAL PROPERTY (see instructions)			
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: May 24, 2021    \*\*ROLL YEAR: 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    See attachment 6(l) - Explanation
  - 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 294315, 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
	Hanford, California	09/15/2021

NAME (Please Print)

Jared Ramirez

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



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.

ASSESSMENT ROLL FY 2021-2022
Mail to: Clerk of the Board of Supervisors
1400 W. Lacey Blvd
Hanford, CA 93230

Filed with the Kings County
Clerk of the Board

SEP 17 2021

Received by: [Signature]

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

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
Trinidad Padilla Renteria
EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
2114 Garvey Avenue

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
Corcoran CA 93212 ( 559 ) 750-5075 ( ) ( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Jared R. Ramirez
EMAIL ADDRESS
jared@jaredramirezlaw.com

COMPANY NAME
Ramirez Law Firm, Inc.

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
916 North Irwin Street

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
Hanford CA 93230 ( 559 ) 750-5075 ( ) ( 559 ) 667-9330

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 Attorney DATE 09/15/2021

3. PROPERTY IDENTIFICATION INFORMATION

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

A separate application is required for each parcel

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER ASSESSMENT NUMBER FEE NUMBER
032-260-025-000
ACCOUNT NUMBER TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION DOING BUSINESS AS (DBA), if appropriate
1704 Osage Avenue, Corcoran, California 93212

PROPERTY TYPE [X]

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

Table with 4 columns: 4. VALUE, A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Rows include LAND, IMPROVEMENTS/STRUCTURES, FIXTURES, PERSONAL PROPERTY, MINERAL RIGHTS, TREES & VINES, OTHER, TOTAL, PENALTIES.

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: May 24, 2021 \*\*ROLL YEAR: 2020  
\*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 See attachment 6(l) - Explanation  
 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 294315, 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
	Hanford, California	09/15/2021

NAME (Please Print)  
Jared Ramirez

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

THE FOLLOWING PAGES WERE INCLUDED WITH ALL  
ESCAPED APPLICATIONS RECEIVED FOR:

TRINIDAD RENTERIA AND/OR  
TRINIDAD PADILLA RENTERIA

APPLICATIONS FOR ROLL YEAR  
2020/21, 2019/20, 2017/18, 2016/17, 2015/16  
WERE POSTMARKED ON 9/15/2021

APPLICATIONS FOR ROLL YEAR  
2018/19, 2014/15, 2013/14, 2012/13  
WERE RECEIVED AS REQUESTED VIA EMAIL AND  
ALSO POSTMARKED ON 9/22/2021



## INFORMATION AND INSTRUCTIONS FOR ASSESSMENT APPEAL APPLICATION

The State Board of Equalization has prepared a pamphlet to assist you in completing this application. You may download a copy of Publication 30, *Residential Property Assessment Appeals*, at [www.boe.ca.gov/proptaxes/asmappeal.htm](http://www.boe.ca.gov/proptaxes/asmappeal.htm) or contact the clerk of your local board for a copy.

Filing this application for reduced assessment does not relieve the applicant from the obligation to pay the taxes on the subject property on or before the applicable due date shown on the tax bill. **The appeals board has two years from the date an application is filed to hear and render a decision.** If a reduction is granted, a proportionate refund of taxes paid will be made by the county.

Based on the evidence submitted at the hearing, the appeals board can increase, decrease, or not change an assessment. The decision of the appeals board upon this application is final; the appeals board may not reconsider or rehear any application. However, either the applicant or the assessor may bring timely action in superior court for review of an adverse action.

An application may be amended until 5:00 p.m. on the last day upon which the application might have been timely filed. After the filing period, an invalid or incomplete application may be corrected at the request of the clerk or amendments may be made at the discretion of the board. Contact the clerk for information regarding correcting or amending an application.

The appeals board can hear matters concerning an assessor's allocation of exempt values. However, it cannot hear matters relating to a person's or organization's eligibility for a property tax exemption. Appeals regarding the denial of exemptions are under the jurisdiction of the assessor and/or the courts.

The following instructions apply to the corresponding sections on the application form. Please type or print in ink all information on the application form.

### SECTION 1. APPLICANT INFORMATION

Enter the name and mailing address of the applicant as shown on the tax bill or notice. If the applicant is other than the assessee (e.g., lessee, trustee, party affected), attach an explanation. NOTE: An agent's address may not be substituted for that of the applicant.

### SECTION 2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT

Provide the contact information for an agent, attorney, or relative if filing on behalf of the applicant. You are not required to have professional representation. If you have an agent to assist you, the applicant must complete the Agent Authorization portion of this form or attach an authorization which includes the information indicated below.

#### AUTHORIZATION OF AGENT

If the agent is not a California-licensed attorney or one of the relatives indicated in the certification section, you must complete this section, or an agent's authorization may be attached to this application. An attached authorization must contain all of the following information:

- The date the authorization is executed.
- A statement that the agent is authorized to sign and file applications in the specific calendar year in which the application is filed or years indicated, limited to four consecutive years, beginning with the year in which the authorization was signed.
- The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located within the county that the application is being filed.
- The name, address, and telephone number of the agent.
- The applicant's signature and title.
- A statement that the agent will provide the applicant with a copy of the application.

### SECTION 3. PROPERTY IDENTIFICATION INFORMATION

Enter the appropriate number from your assessment notice or from your tax bill. If the property is personal property (e.g., an aircraft or boat), enter the account/tax bill number from your tax bill. Enter a brief description of the property location, such as street address, city, and zip code, sufficient to identify the property and assessment being appealed.

### SECTION 4. VALUE

**COLUMN A.** Enter the amounts shown on your assessment notice or tax bill for the year being appealed. Personal Property includes all water craft (boats, vessels, jet-skis), airplanes, and business personal property. If you are appealing a current year assessment (base year or decline in value) and have not received an assessment notice, or are unsure of the values to enter in this section, please contact the assessor's office. If you are appealing a calamity reassessment, penalty assessment, or an assessment related to a change in ownership, new construction, roll change, or escape assessment, refer to the assessment notice you received.

**COLUMN B.** Enter your opinion of value for each of the applicable categories. **If you do not state an opinion of value, it will result in the rejection of your application.**

**COLUMN C.** This column is for use by the appeals board. **Do not enter anything in this column.**

### SECTION 5. TYPE OF ASSESSMENT BEING APPEALED

Check only one item per application. Check the item that best describes the assessment you are appealing.

**Regular Assessment** filing dates are: (1) July 2 through September 15 for all property located in the county provided the county assessor sent a notice of assessed value by August 1 to all assessees with real property on the local roll; or (2) July 2 through November 30 for all property located in the county if the county assessor did not send notices of assessed values. Filing deadlines may be viewed at [www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf](http://www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf).

Check the **Regular Assessment** box for:

- Decline in value appeals (value as of January 1 of current year).
- Change in ownership and new construction appeals when the 60 day filing period for a supplemental assessment appeal has been missed, provided the following January 1 after change of ownership or new construction has passed.

**Supplemental Assessment** filing dates are within 60 days after the mailing date printed on the supplemental notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later. Check the **Supplemental Assessment** box for:

- Change in ownership and new construction appeals filed **within** 60 days of the mailing date printed on the supplemental assessment notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later.

**Roll Change/Escape Assessment/Penalty Assessment** filing dates are within 60 days after the mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later. **Calamity Reassessment** filing dates are within six months after the mailing of the assessment notice. Check the **Roll Change/Escape Assessment/Calamity Reassessment** box for:

- Roll corrections
- Escape assessments, including those discovered upon audit
- Penalty Assessments
- Property damaged by misfortune or calamity, such as a natural disaster

For **Supplemental and Roll Change/Escape Assessment/Calamity Reassessment** appeals, indicate the roll year and provide the date of the notice or date of the tax bill. Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal. **It is required that you attach a copy of the supplemental or escape assessment notice or tax bill.**

#### SECTION 6. REASON FOR FILING APPEAL (FACTS)

Please check the item or items describing your reason(s) for filing this application. You may attach a brief explanation if necessary. Evidence must be presented at the hearing; do not attach hearing evidence to this application.

A **Decline in Value** appeal means that you believe the market value of the property on January 1 of the current year is less than the assessed value for the property. If you select **Decline in Value**, be advised that the application will only be effective for the one year appealed. Subsequent years will normally require additional filings during the regular assessment appeal filing period.

In general, **base year** is either the year your real property changed ownership or the year of completion of new construction on your property; **base year value** is the value established at that time. The **base year value** may be appealed during the regular filing period for the year it was placed on the roll or during the regular filing period in the subsequent three years.

**Calamity Reassessment** includes damage due to unforeseen occurrences such as fire, earthquake, and flood, and does not include damages that occur gradually due to ordinary natural forces. An appeal application may only be filed after you have (1) filed a request for reassessment due to a calamity with the assessor; and (2) you have received a notice from the assessor in reply to that request for reassessment.

Only applications filed for **penalties** imposed by the assessor can be removed by the board. A penalty assessed by the tax collector cannot be removed by the appeals board; for example, late charges on payments.

For **classification** of property, indicate whether you are appealing only an item, category, or class of property. Please attach a separate sheet identifying what property will be the subject of this appeal. **Allocation** of value is the division of total value between various components, such as land and improvements.

**Appeal after an Audit** must include a complete description of each property being appealed, and the reason for the appeal. Contact the clerk to determine what documents must be submitted. If not timely submitted, it will result in the denial of your application.

#### SECTION 7. WRITTEN FINDINGS OF FACTS

Written findings of facts are explanations of the appeals board's decision, and will be necessary if you intend to seek judicial review of an adverse appeals board decision. Findings of facts can only be requested if your appeal is heard before a board and if made in writing at any time prior to the commencement of the hearing. Failure to pay the required fees prior to the conclusion of the hearing will be deemed a waiver of the request. Requests for a tape recording or transcript **must** be made no later than 60 days after the final determination by the appeals board. Contact the clerk to determine the appropriate fee; do not send payment with your application.

#### SECTION 8. DESIGNATION AS CLAIM FOR REFUND

Indicate whether you want to designate this application as a claim for refund. If action in superior court is anticipated, designating this application as a claim for refund may affect the time period in which you can file suit. NOTE: If for any reason you decide to withdraw this application, that action will also constitute withdrawal of your claim for refund.

**CERTIFICATION - Check the box that best describes your status as the person filing the application.**

#### REQUESTS FOR EXCHANGE OF INFORMATION

You may request an "exchange of information" between yourself and the assessor regardless of the assessed value of the property. If the assessed value of the property exceeds \$100,000, the assessor may initiate an "exchange of information" (Revenue and Taxation Code section 1606). Such a request may be filed with this application or may be filed any time prior to 30 days before the commencement of the hearing on this application. The request **must** contain the basis of your opinion of value. Please include comparable sales, cost, and income data where appropriate to support the value. In some counties, a list of property transfers may be inspected at the assessor's office for a fee not to exceed \$10. The list contains transfers that have occurred within the county over the last two years.

1 *Renteria, Raymond P Estate 50%*  
2 *AKA Trini Renteria*  
3 *2114 Garve. Ave. Corcoran, CA 93212*  
4 **ATTACHMENT 6(I) - EXPLANATION**

5 1. (a) GENERAL RULE. The creation, transfer, or termination of a joint tenancy  
6 interest is a change in ownership of the interest transferred. Example 1: The purchase of property  
7 by A and B, as joint tenants, is a change in ownership of the entire property. Example 2: The  
8 transfer from A and B, as joint tenants, to C and D, as joint tenants, is a change in ownership of  
9 the entire property. Example 3: The transfer from C and D, as joint tenants, to C, as sole owner,  
10 is a change in ownership of 50 percent of the property.

11 2. (b) EXCEPTIONS. The following transfers of property do not constitute a change  
12 in ownership: (1) The transfer creates or transfers any joint tenancy interest and after such  
13 creation or transfer, all transferor(s) are among the joint tenants. Upon the creation of such a joint  
14 tenancy (hereafter, a joint tenancy described in subdivision (b)(1)), a transferor who is also a  
15 transferee is an "original transferor" for purposes of determining the property to be reappraised  
16 upon subsequent transfers. All other initial and subsequent joint tenants are considered to be  
17 "other than original transferors." To create original transferor status, a transaction must occur that  
18 either changes title to joint tenancy or adds an additional person to title as one of the joint  
19 tenants. The purchase of property as joint tenants does not create original transferor status. The  
20 elimination of a joint tenant does not create "original transferor" status in any of the remaining  
21 joint tenants. Example 4: A and B own property as tenants in common and transfer the property  
22 to A and B as joint tenants. The joint tenancy of A and B is a joint tenancy described in  
23 subdivision (b)(1) of this rule, and A and B are both "original transferors." Example 5: A and B  
24 purchase property as joint tenants. A and B transfer to A, B, C, and D as joint tenants. No change  
25 in ownership because the joint tenancy of A, B, C, and D is a joint tenancy described in  
26  
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1 subdivision (b)(1) of this rule. A and B, the transferors, are included among the transferees and  
2 are, therefore, "original transferors." C and D are "other than original transferors." Likewise, if  
3 A, as the sole owner, had transferred to A, B, C, and D as joint tenants, no change in ownership  
4 because the joint tenancy of A, B, C, and D is a joint tenancy described in subdivision (b)(1) of  
5 this rule. A would be an "original transferor" and B, C, and D would be "other than original  
6 transferors." Example 6: A and B acquire real property as joint tenants. A and B transfer the  
7 property to B, C, and D, as joint tenants. 66 2/3 percent change in ownership of the transferred  
8 interests because the joint tenancy of B, C, and D is not a joint tenancy described in subdivision  
9 (b)(1) of this rule since both of the transferors are not transferees, and B has only retained an  
10 undivided 33 1/3 percent interest in the real property, as a joint tenant, after the transfer. B does  
11 not become an "original transferor" since this is not a joint tenancy described in subdivision  
12 (b)(1) of this rule.

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15 3. Termination of "Original Transferor's" Interest. The transfer terminates an  
16 "original transferor's" interest in a joint tenancy described in subdivision (b)(1) of this rule and  
17 the interest vests in whole or in part in the remaining "original transferors," except that, upon the  
18 termination of the interest of the last surviving "original transferor," there shall be a reappraisal  
19 of the property as if it had undergone a 100 percent change in ownership. Example 11: A  
20 transfers property to A and B as joint tenants. The joint tenancy of A and B is a joint tenancy  
21 described in subdivision (b)(1) of this rule; A is an "original transferor," and B is an "other than  
22 original transferor." A and B transfer the property to B and C as joint tenants. B does not become  
23 an original transferor because A is not one of the transferees. 100 percent change in ownership  
24 because A, the only original transferor, is no longer on title. Example 12: A and B transfer  
25 property to A, B, C, and D as joint tenants. The joint tenancy of A, B, C, and D is a joint tenancy  
26  
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28



1 described in subdivision (b)(1) of this rule; A and B are "original transferors," and C and D are  
2 "other than original transferors." A dies or grants his interest in the property to the remaining  
3 joint tenants, B, C, and D. No change in ownership because B, an "original transferor," remains  
4 as a joint tenant. Subsequently, B dies or grants his interest in the property to C and D. 100  
5 percent change in ownership because B was the last surviving "original transferor."

7 4. In the present case, the original transferor was Raymond P. Renteria who deeded  
8 the property located at 1704 Osage Ave. Corcoran, CA 93212 to himself and Trinidad Renteria  
9 as joint tenants. Upon Raymond P. Renteria passing, Trinidad Renteria became the sole joint  
10 tenant. Recently, Trinidad Renteria deeded the property to himself and Sammy J. Ramirez, his  
11 son, as joint tenants. Presently, the property is still owned by at least 50% of one of the original  
12 parties, to wit: Trinidad Renteria. Therefore, the present escape tax assessments fall within an  
13 exception to Rule 462.040 and the escape taxes assessed for Tax Years 2013-2020 are improper.  
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State of California  
BOARD OF EQUALIZATION  
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax  
Chapter 4. Equalization by State Board  
Article 4. Change in Ownership and New Construction

**Rule 462.040. Change in Ownership—Joint Tenancies.**

*Authority:* Section 15606, Government Code.

*Reference:* Sections 60, 61, 62, 62.3, 63, 63.1, 65, 65.1 and 67, Revenue and Taxation Code; and Section 662, Evidence Code.

**(a) GENERAL RULE.** The creation, transfer, or termination of a joint tenancy interest is a change in ownership of the interest transferred.

Example 1: The purchase of property by A and B, as joint tenants, is a change in ownership of the entire property.

Example 2: The transfer from A and B, as joint tenants, to C and D, as joint tenants, is a change in ownership of the entire property.

Example 3: The transfer from C and D, as joint tenants, to C, as sole owner, is a change in ownership of 50 percent of the property.

**(b) EXCEPTIONS.** The following transfers of property do not constitute a change in ownership:

(1) The transfer creates or transfers any joint tenancy interest and after such creation or transfer, all transferor(s) are among the joint tenants. Upon the creation of such a joint tenancy (hereafter, a joint tenancy described in subdivision (b)(1)), a transferor who is also a transferee is an "original transferor" for purposes of determining the property to be reappraised upon subsequent transfers. All other initial and subsequent joint tenants are considered to be "other than original transferors." To create original transferor status, a transaction must occur that either changes title to joint tenancy or adds an additional person to title as one of the joint tenants. The purchase of property as joint tenants does not create original transferor status. The elimination of a joint tenant does not create "original transferor" status in any of the remaining joint tenants.

Example 4: A and B own property as tenants in common and transfer the property to A and B as joint tenants. The joint tenancy of A and B is a joint tenancy described in subdivision (b)(1) of this rule, and A and B are both "original transferors."

Example 5: A and B purchase property as joint tenants. A and B transfer to A, B, C, and D as joint tenants. No change in ownership because the joint tenancy of A, B, C, and D is a joint tenancy described in subdivision (b)(1) of this rule. A and B, the transferors, are included among the transferees and are, therefore, "original transferors." C and D are "other than original transferors." Likewise, if A, as the sole owner, had transferred to A, B, C, and D as joint tenants, no change in ownership because the joint tenancy of A, B, C, and D is a joint tenancy described in subdivision (b)(1) of this rule. A would be an "original transferor" and B, C, and D would be "other than original transferors."

Example 6: A and B acquire real property as joint tenants. A and B transfer the property to B, C, and D, as joint tenants. 66 2/3 percent change in ownership of the transferred interests because the joint tenancy of B, C, and D is not a joint tenancy described in subdivision (b)(1) of this rule since both of the transferors are not transferees, and B has only retained an undivided 33 1/3 percent interest in the real property, as a joint tenant, after the transfer. B does not become an "original transferor" since this is not a joint tenancy described in subdivision (b)(1) of this rule.

**(A) Spouse of "Original Transferor."** If a spouse of an "original transferor" acquires an interest in the joint tenancy property either during the period that the "original transferor" holds an interest or by means of a transfer from the "original transferor," such spouse shall also be considered to be an "original transferor." "Spouse" includes a registered domestic partner who shall have the same rights, protections, and benefits, and shall be subject to the same responsibilities and obligations as granted to and imposed upon spouses pursuant to section 297.5 of the Family Code.

## Rule 462.040 (Contd.)

Example 7: A and B acquire property as joint tenants. A and B transfer the property to A, B, C, D and E as joint tenants. E is B's wife. No change in ownership because the joint tenancy of A, B, C, D, and E is a joint tenancy described in subdivision (b)(1) of this rule since A and B, the transferors, are included among the transferees and are, therefore, "original transferors." E, the wife of an "original transferor," is also an "original transferor." C and D are "other than original transferors."

Example 8: A is the sole owner of property. A grants the property to A, B, and C as joint tenants. The joint tenancy of A, B, and C is a joint tenancy described in subdivision (b)(1) of this rule; A is an "original transferor," and B and C are "other than original transferors." A dies while D is A's husband. A's interest in the property passes by operation of law to B and C, resulting in a 100 percent change in ownership because, after A's death, the only original transferor is no longer on title (as explained in subdivision (b)(1)(B) of this rule). Subsequently, B and C transfer the property to B, C, and D as joint tenants. The new joint tenancy of B, C, and D is a joint tenancy described in subdivision (b)(1) of this rule. B and C are transferors who are among the transferees and thereby become "original transferors." However, D does not become an "original transferor" because he did not acquire his interest from A during the period that A held an interest in the initial joint tenancy of A, B, and C.

Example 9: A transfers property to A and B as joint tenants. The joint tenancy of A and B is a joint tenancy described in subdivision (b)(1) of this rule; A is an "original transferor," and B is an "other than original transferor." A and B, as joint tenants, transfer the property to A, B, and C as joint tenants. C is A's registered domestic partner. C is an "original transferor" because he is the registered domestic partner of an "original transferor" and acquired his interest in the joint tenancy during the period that A was an "original transferor." B becomes an "original transferor" because he is a transferor who is among the transferees.

Example 10: A transfers property to A and B as joint tenants. The joint tenancy of A and B is a joint tenancy described in subdivision (b)(1) of this rule; A is an "original transferor," and B is an "other than original transferor." A and B, as joint tenants, transfer the property to B and C as joint tenants. C is A's registered domestic partner. C is an "original transferor" because C is the registered domestic partner of A and C acquired an interest by means of a transfer from A. C takes the place of A because C is A's registered domestic partner. Also, B remains on title as a transferor who is also a transferee, and thereby becomes an "original transferor."

**(B) Termination of "Original Transferor's" Interest.** The transfer terminates an "original transferor's" interest in a joint tenancy described in subdivision (b)(1) of this rule and the interest vests in whole or in part in the remaining "original transferors," except that, upon the termination of the interest of the last surviving "original transferor," there shall be a reappraisal of the property as if it had undergone a 100 percent change in ownership.

Example 11: A transfers property to A and B as joint tenants. The joint tenancy of A and B is a joint tenancy described in subdivision (b)(1) of this rule; A is an "original transferor," and B is an "other than original transferor." A and B transfer the property to B and C as joint tenants. B does not become an original transferor because A is not one of the transferees. 100 percent change in ownership because A, the only original transferor, is no longer on title.

Example 12: A and B transfer property to A, B, C, and D as joint tenants. The joint tenancy of A, B, C, and D is a joint tenancy described in subdivision (b)(1) of this rule; A and B are "original transferors," and C and D are "other than original transferors." A dies or grants his interest in the property to the remaining joint tenants, B, C, and D. No change in ownership because B, an "original transferor," remains as a joint tenant. Subsequently, B dies or grants his interest in the property to C and D. 100 percent change in ownership because B was the last surviving "original transferor."

**(C) Termination of "Other Than Original Transferor's" Interest.** The transfer terminates a joint tenancy interest held by an "other than original transferor" in a joint tenancy described in subdivision (b)(1) of this rule and the interest is transferred either to an "original transferor," or to all the remaining joint tenants, provided that one of the remaining joint tenants is an "original transferor." The "original transferor" status of any remaining joint tenants ceases when a joint tenancy is terminated.

Example 13: A transfers property to A and B as joint tenants. The joint tenancy of A and B is a joint tenancy described in subdivision (b)(1) of this rule; A is an "original transferor," and B is an "other than original transferor." A and B transfer the property to A and C as joint tenants. No change in ownership because A, an "original transferor," continues to be on title. A remains an "original transferor." C is an "other than original transferor."

Example 14: A and B transfer property to A, B, C, and D as joint tenants. The joint tenancy of A, B, C, and D is a joint tenancy described in subdivision (b)(1) of this rule; A and B are "original transferors," and C and D are "other than original transferors." A dies or grants his interest in the property to the remaining joint tenants, B, C, and D. No change in ownership because B, an "original transferor," remains as a joint tenant. C, not an "original transferor,"

## Rule 462.040 (Contd.)

grants his interest in the property to B and D. No change in ownership because C grants to the remaining joint tenants, B and D, and B is an "original transferor."

Example 15: A and B transfer property to A, B, C, and D as joint tenants. The joint tenancy of A, B, C, and D is a joint tenancy described in subdivision (b)(1) of this rule; A and B are "original transferors," and C and D are "other than original transferors." A dies or grants his interest in the property to the remaining joint tenants, B, C, and D. No change in ownership because B, an "original transferor," remains as a joint tenant. C, an "other than original transferor," grants his interest in the property to B and D as joint tenants. No change in ownership because C grants to the remaining joint tenants, B and D, and B is an "original transferor." D dies and D's joint tenancy interest passes to B by operation of law. Since B is an "original transferor," there is no change in ownership. Upon D's death, the joint tenancy is terminated and B ceases to be an "original transferor."

**(D) "Original Transferor" Status Through Trusts.** For a transfer of a joint tenancy interest into trust from November 13, 2003 to a date before October 1, 2013, any joint tenant may also become an "original transferor" by transferring his or her joint tenancy interest to the other joint tenant(s) through his or her trust if the trust instrument names the other joint tenant(s) as the present beneficiary or beneficiaries.

Example 16: A and B purchase property as joint tenants. On December 12, 2004, A and B transfer their property interests to each other as joint tenants through their respective trusts. A and B are transferors who are among the joint tenants and are, therefore, considered to be "original transferors." If A and B had transferred their interests into trust on or after October 1, 2013, neither A's trust nor B's trust would be considered a joint tenant and neither A nor B would be considered an "original transferor" as a result of the transfer into trust.

Example 17: A and B purchase property as joint tenants. On August 13, 2003, A and B sell a 50 percent interest to C and D, with the deed showing A, B, C and D as joint tenants. A and B become "original transferors." C and D become "other than original transferors." On December 13, 2003, C and D then transfer their joint tenancy interests to their respective trusts for the benefit of the remaining joint tenants. C and D become "original transferors." On January 13, 2004, A and B then sell their remaining 50 percent to C and D, and go off title. Under circumstances where application of the step-transaction doctrine to disregard the form of the transaction would be appropriate due to their intent to avoid a change in ownership, A, B, C and D do not become "original transferors" as the result of their transfers to each other. After collapsing the steps, the transfer from A and B to C and D is a 100 percent change in ownership as of January 13, 2004.

**(2) Proportional Ownership Interest Transfer.** For other than joint tenancies described in subdivision (b)(1) of this rule, the transfer is between or among co-owners and results in a change in the method of holding title but does not result in a change in the proportional interests of the co-owners, such as:

**(A)** A transfer terminating the joint tenancy and creating separate ownerships of the property in equal interests.

**(B)** A transfer terminating the joint tenancy and creating a tenancy in common of equal interests.

Example 18: A and B purchased property as joint tenants. A and B transfer the property to A and B as tenants in common. No change in ownership as both A's and B's interests were reassessed when the property was purchased, the joint tenancy of A and B was not a joint tenancy described in subdivision (b)(1) of this rule, and this transfer was merely a change in the method of holding title.

Example 19: A is the sole owner of property. A grants the property to A and son B as joint tenants. The joint tenancy of A and B is a joint tenancy described in subdivision (b)(1) of this rule; A is an "original transferor," and B is an "other than original transferor." A dies. A's interest passes by operation of law to B. B timely files for the parent-child exclusion (as provided in subdivision (b)(5) of this rule) so there is no change in ownership. Subsequently, B transfers to B and brother C as joint tenants. The joint tenancy of B and C is a joint tenancy described in subdivision (b)(1) of this rule; B is an "original transferor," and C is an "other than original transferor." Later, C transfers C's 50 percent interest in the property to C as a tenant in common. The creation of the tenancy in common terminates the joint tenancy and results in a reassessment of C's 50 percent interest because the joint tenancy of B and C was a joint tenancy described in subdivision (b)(1) of this rule, and C's interest did not vest in an original transferor.

**(C)** A transfer terminating a joint tenancy and creating or transferring to a legal entity when the interests of the transferors and transferees remain the same after the transfer. Such transferees shall be considered to be the "original co-owners" pursuant to section 64(d) of the Revenue and Taxation Code for purposes of determining whether a change in ownership occurs upon the subsequent transfer of the ownership interests in the legal entity.

## Rule 462.040 (Contd.)

Example 20: A and B purchased property as joint tenants. A and B transfer the property to X Corporation, each taking back 50 percent of the stock. No change in ownership because A's and B's joint tenancy was not a joint tenancy described in subdivision (b)(1) of this rule, and A's and B's interests in the property remained the same after the transfer. However, A and B are "original co-owners" pursuant to section 64(d) of the Revenue and Taxation Code.

Example 21: A owns property. A transfers the property to A and B as joint tenants. A is an "original transferor" and B is an "other than original transferor" because the joint tenancy of A and B is a joint tenancy described in subdivision (b)(1) of this rule; for that reason as well, the proportional ownership interest exclusion described in section 62(a)(2) of the Revenue and Taxation Code will not apply to any transfer of interests in this joint tenancy. A and B transfer the property to X Corporation, each taking back 50 percent of the stock. 100 percent change in ownership because: (i) as explained above, the proportional ownership interest exclusion does not apply to this transfer; (ii) the transfer terminated the joint tenancy of A and B, thereby terminating the "original transferor" status of A pursuant to subdivision (b)(1)(C) of this rule; and (iii) the interests in the property were not vested in whole or in part in A as the only original transferor, after the termination, in violation of subdivision (b)(1)(B) of this rule.

(3) **Interspousal or Registered Domestic Partner Exclusion.** The transfer is one to which the interspousal exclusion, pursuant to the provisions of section 63 of the Revenue and Taxation Code, or the registered domestic partner exclusion, pursuant to the provisions of section 62(p) of the Revenue and Taxation Code, applies.

(4) **De Minimis Exclusion.** The transfer is of a joint tenancy interest of less than five percent of the value of the total property and has a value of less than \$10,000; provided, however, that transfers of such interests during any one assessment year (the period from January 1 through December 31) shall be accumulated for the purpose of determining the percentage interest and value transferred. When the value of the accumulated interests transferred during any assessment year equals or exceeds five percent of the value of the total property or \$10,000, then only that percentage of the property represented by the transferred accumulated interests shall be reappraised. For purposes of this subdivision, the "accumulated interests transferred" shall not include any transfer of an interest that is otherwise excluded from change in ownership.

(5) **Parent-Child or Grandparent-Grandchild Exclusion.** The transfer is one to which the parent-child or grandparent-grandchild exclusion applies, and for which a timely claim has been filed as required by section 63.1 of the Revenue and Taxation Code.

(6) **Cotenancy Exclusion.** The transfer is one to which the cotenancy exclusion applies, and for which an affidavit has been submitted as required by section 62.3 of the Revenue and Taxation Code.

(c) **REBUTTABLE PRESUMPTION.** For purposes of this rule, for joint tenancies created on or before March 1, 1975, it shall be rebuttably presumed that each joint tenant holding an interest in property as of March 1, 1975, is an "original transferor." This presumption is not applicable to joint tenancies created after March 1, 1975.

(d) **REASONABLE CAUSE.** For purposes of this rule, the assessor may consider persons holding joint title to property, such as tenants in common, to be joint tenants and "original transferors" if there is "reasonable cause" to believe that the parties intended to create a joint tenancy and each person was a transferor among the persons holding title. "Reasonable cause" means a sales contract, a deed, Affidavit of Death of Joint Tenant, a trust, will, estate plan, or other written document indicating that a joint tenant was a transferor among the joint tenants, unless circumstances causing the application of the step-transaction doctrine exist.

Example 22: A and B jointly purchase their primary residence and title is recorded as tenants in common. The sales contract states that A and B intended to take title as joint tenants. The assessor may determine that the sales contract establishes that A and B intended to hold title as joint tenants upon purchase.

*History:* Adopted June 29, 1978, effective July 3, 1978.  
Amended September 26, 1978, effective October 2, 1978.  
Repealed Old Rule and Adopted New Rule August 16, 1979, effective August 22, 1979.  
Amended November 13, 1979, effective December 6, 1979.  
Amended May 5, 1981, effective August 12, 1981.  
Amended March 31, 1982, effective June 10, 1982.  
Amended May 11, 1994, effective June 10, 1994. Renumbered, formerly 462(c).  
Amended October 15, 1998, effective January 29, 1999.  
Amended and effective April 3, 2001. Made grammatical change to subsection B(1), Example 5, and Example 8.  
Amended July 9, 2003, effective November 13, 2003.  
Amended June 11, 2013, effective October 1, 2013.  
Amended July 14, 2016, effective January 1, 2017

Ramirez Law Firm, Inc.  
916 N. Irwin St.  
Hanford, CA 93230  
559-750-5075

1814

DATE SEPTEMBER 15, 2021 90-7162/3222

PAY TO THE ORDER OF CLERY OF THE BOARD OF SUPERVISORS

\$ 1,400.00

ONE THOUSAND FOUR HUNDRED AND 00/100 DOLLARS



Jared R. Ramirez, Esq.

FOR PENTECOSTA, TRINIDAD; POLY YEAR: 2013-2020  
APPEAL APPLICATION

7-10

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319079692⑆



Details on back

Security Features

Filed with the Kings County  
Clerk of the Board

<b>P</b>	<b>US POSTAGE &amp; FEES PAID</b> 1 LB PRIORITY MAIL RATE ZONE 1 NO SURCHARGE ComPlsPrice	SEP 17 2021 0628007542018 8043662 FROM 93230 Received by:
		stamps endicia 09/15/2021

**PRIORITY MAIL 2-DAY™**

JARED RAMIREZ 0005  
916 North Irwin Street  
Hanford, California 93230

C012

SHIP TO: Clerk of the Board of Supervisors  
1400 West Lacey Blvd  
Hanford CA 93230-5905

**USPS TRACKING #**



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**P**

US POSTAGE & FEES PAID  
1 LB PRIORITY MAIL RATE  
ZONE 1 NO SURCHARGE  
ComPlsPrice

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FROM 93230



stamps  
endicia  
09/22/2021

**PRIORITY MAIL 2-DAY™**

0005

Jared R. Ramirez, Esq.  
RAMIREZ LAW FIRM, INC.  
916 North Irwin Street  
HANFORD CA 93230

Filed with the Kings County  
Clerk of the Board

**COB**

SHIP TO: Clerk of the Board of Supervisors  
1400 West Lacey Blvd  
Hanford CA 93230-5905

SEP 24 2021

Received by:  
*[Signature]*

Received by:

SEP 31 2021

Filed with the Kings County  
Clerk of the Board

**USPS TRACKING #**



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