



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, September 12, 2023
Time: 2:00 p.m.
Place: Board of Supervisors Chambers, Kings County Government Center
1400 W. Lacey Boulevard, Hanford, California 93230

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

- I. 2:00 PM **CALL TO ORDER**
ROLL CALL – Clerk of the Board

- II. **UNSCHEDULED APPEARANCES**
Any person may directly address the Board of Equalization at this time on any item on the agenda, or on any other items within the subject matter jurisdiction of the Board. Two (2) minutes are allowed for each item.

- III. **APPROVAL OF MINUTES**
 - A. Approval of the minutes from July 17, 2023 regular meeting.

- IV. **CONSENT CALENDAR**
 - A. Consider accepting a Withdrawal on Application for Changed Assessment No. 22-003
Filed by Ryan LLC on behalf of Hanford Medical Plaza
APN: 010-310-025-000
 - B. Consider accepting a Withdrawal on Application for Changed Assessment No. 22-004
Filed by Ryan LLC on behalf of Hanford Medical Plaza
APN: 010-310-029-000
 - C. Consider accepting a Withdrawal on Application for Changed Assessment No. 22-005
Filed by Ryan LLC on behalf of Hanford Medical Plaza
APN: 010-310-030-000
 - D. Consider accepting a Withdrawal on Application for Changed Assessment No. 22-016
Filed by Property Tax Resources LLC on behalf of Westlands Grape LLC
APN: 026-330-032-000
 - E. Consider accepting Stipulation for Reduction of Assessment No. 22-002
Filed by Ryan LLC on behalf of ARHC AHHFDCA01 LLC
APN: 010-310-032-000
 - F. Consider accepting Stipulation for Reduction of Assessment No. 22-029
Filed by Kroll, LLC on behalf of Directv LLC
APN: 810-012-595-000
 - G. Consider accepting Stipulation for Reduction of Assessment No. 22-030
Filed by Kroll, LLC on behalf of Directv LLC
APN: 810-012-596-000
 - H. Consider accepting Stipulation for Reduction of Assessment No. 22-031
Filed by Kroll, LLC on behalf of Directv LLC
APN: 810-013-570-000



CONSENT CALENDAR Continued

- I. Consider accepting Stipulation for Reduction of Assessment No. 22-032
Filed by Kroll, LLC on behalf of Directv LLC
APN: 810-012-713-000
- J. Consider accepting Stipulation for Reduction of Assessment No. 22-033
Filed by Kroll, LLC on behalf of Directv LLC
APN: 810-013-992-000
- K. Consider accepting Stipulation for Reduction of Assessment No. 22-034
Filed by Kroll, LLC on behalf of Directv LLC
APN: 810-013-991-000
- L. Consider accepting Stipulation for Reduction of Assessment No. 22-035
Filed by Kroll, LLC on behalf of Directv LLC
APN: 810-014-224-000

V.

CLOSED SESSION

- A. Deliberations of Assessment Appeals:
Application No's.: 17-007, 17-008, 17-009, 17-010, 17-011,
18-001EA, 18-002, 18-003, 18-004, 18-005, 18-006,
19-010, 19-011, 19-012, 19-013, 19-014,
20-042, 20-043, 20-044, 20-045, 20-046,
21-EA-001, 21-EA-002, 21-EA-003, 21-EA-004, 21-EA-005, 21-EA-006
[Rev. & Tax Code Section 1605.4]

VI.

ADJOURNMENT

The next regularly scheduled meeting will be held Tuesday, October 10, 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, July 17, 2023
Time: 9:00 a.m.
Place: Board of Supervisors Chambers, Kings County Government Center
1400 W. Lacey Boulevard, Hanford, California 93230

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

The meeting can be attended on the Internet by clicking this link:

<https://countyofkings.webex.com/countyofkings/j.php?MTID=m29c1be5e161186078ed0e4de3bde1d31>

or by sending an email to bosquestions@co.kings.ca.us on the morning of the meeting for an automated email response with the WebEx meeting link information. Members of the public attending via WebEx will have the opportunity to provide public comment during the meeting. Remote WebEx participation for members of the public is provided for convenience only. In the event that the WebEx connection malfunctions or becomes unavailable for any reason, the Board of Supervisors reserves the right to conduct the meeting without remote access.*WebEx will be available for access at 8:50 a.m.*

Members of the public who wish to view/observe the meeting virtually can do so on the internet at:

www.countyofkings.com and click on the "Join Meeting" button or by clicking this link:

<https://youtube.com/live/a9I21hfkSRg?feature=share>

****Members of the public viewing the meeting through YouTube will not have the ability to provide public comment.**

Members of the public may submit written comments on any matter within the Board's subject matter jurisdiction, regardless of whether it is on the agenda for the Board's consideration or action, and those comments may become part of the administrative record of the meeting. Comments will not be read into the record, only the names of who have submitted comments will be read. Written comments should be directed to bosquestions@co.kings.ca.us email by 8:00 a.m. on the morning of the noticed meeting to be included in the record, those comments received after 8:00 a.m. may become part of the record of the next meeting. E-mail is not monitored during the meeting. To submit written by U.S. Mail to: Kings County Board of Supervisors, Attn: Clerk of the Board of Supervisors, County of Kings, 1400 W. Lacey Blvd., Hanford, CA 93230.

- I. 9:00 AM CALL TO ORDER
ROLL CALL – Clerk of the Board
Pledge of Allegiance
MEMBERS PRESENT: JOE NEVES, DOUG VERBOON, RUSTY ROBINSON, RICHARD FAGUNDES
MEMBERS ABSENT: RICHARD VALLE

- II. UNSCHEDULED APPEARANCES



Any person may directly address the Board of Equalization at this time on any item on the agenda, or on any other items within the subject matter jurisdiction of the Board. Two (2) minutes are allowed for each item. None

- III. **APPROVAL OF MINUTES**
 - A. Approval of the minutes from July 11, 2023 regular meeting.
ACTION: APPROVED AS PRESENTED (JN, RF, RR, DV-Aye, RV-Absent)

- IV. **REGULAR AGENDA ITEMS**
 - A. **Assessor/Clerk/Recorder – Kristine Lee**
Consider accepting the Assessment Roll as presented.
ACTION: APPROVED AS PRESENTED (JN, RR, RF, DV-Aye, RV-Absent)

- V. **ADJOURNMENT**
The next regularly scheduled meeting will be held Tuesday, August 8, 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

September 12, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-003
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 22-003
Filed by Ryan LLC on behalf of Hanford Medical Plaza
APN: 010-310-025-000

DISCUSSION:

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

BOARD ACTION

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

By: _____

Cc: Applicant
Assessor
Auditor
County Counsel



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

September 12, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-004
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 22-004
Filed by Ryan LLC on behalf of Hanford Medical Plaza
APN: 010-310-029-000

DISCUSSION:

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

BOARD ACTION

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

By: _____

Cc: Applicant
Assessor
Auditor
County Counsel



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

September 12, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-005
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 22-005
Filed by Ryan LLC on behalf of Hanford Medical Plaza
APN: 010-310-030-000

DISCUSSION:

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

BOARD ACTION

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

By: _____

Cc: Applicant
Assessor
Auditor
County Counsel



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

September 12, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-016
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 22-016
Filed by Property Tax Resources LLC on behalf of Westlands Grape LLC
APN: 026-330-032-000

DISCUSSION:

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

BOARD ACTION

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

By: _____

Cc: Applicant
Assessor
Auditor
County Counsel



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. filed by APN:

DISCUSSION:

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

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

BOARD ACTION

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

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

Filed with the Kings County
Clerk of the Board

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

STIPULATION AGREEMENT

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

AUG 23 2023

Received by:

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

ARHC AHHFDCA01 LLC
NAME OF APPLICANT

22-002

APPLICATION NUMBER(S)

010-310-032-000

PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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

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

Assessment Year 2022-2023 <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	1,132,530	566,265	700,000	432,530
IMPROVEMENTS/ STRUCTURES	15,855,430	7,927,715	15,000,000	855,430
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	0	0	0	0
PERSONAL PROPERTY	0	0	0	0
TOTALS	16,987,960	8,493,980	15,700,000	1,287,960
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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




The 2022-2023 assessed value is being corrected to reflect a decline in value due to the market value being less than the assessed factored base year value as of the lien date, January 1, 2022. The income approach to value was used to develop market value. The reduction of assessment is codified by section 51(a)(2) of the California Revenue and Taxation Code.

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

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

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

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

SIGNATURE ↓ 		DATE EXECUTED 8/22/23
NAME OF AUTHORIZED SIGNER Carlos Swazo		TITLE Agent
FILING STATUS <input type="checkbox"/> OWNER <input checked="" type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE		
SIGNATURE OF COUNTY ASSESSOR ↓ 		PRINT NAME OF COUNTY ASSESSOR Tim Kochendarter
SIGNATURE OF COUNTY COUNSEL ↓ 		PRINT NAME OF COUNTY COUNSEL Diane Freeman

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

September 12, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-029
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 22-029
Filed by Kroll, LLC on behalf of Directv LLC
APN: 810-012-595-000

DISCUSSION:

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

A review of the factor used for Set-Top Boxes per the California Assessor's Association and the Board of Equalization published Assessor's Handbook Section 581, it was revealed that there is a specific factor for such equipment, therefore Table J of the Assessor's Handbook Section 581 should be used. Consequently, it has been agreed between the applicant and the Assessor that a Miscellaneous 7-year life factor represents the actual value of the equipment for the year under appeal and going forward. In addition, there was additional equipment found to not be reported in the amount of \$3,718. The Assessor and the applicant agree to add this amount to the total equipment cost. The Assessor and the applicant also agree to process corrections to the roll for the lien year 2023, applying the 7-year life factor to the Set-Top Boxes reported.

	Assessor's Roll Value	Corrected Assessed Value
LAND		
IMPROVEMENTS/STRUCTURES		
CROPS/TREES & VINES		
MANUFACTURED HOME -- PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY	158,540	122,316
TOTALS	158,540	122,316

BOARD ACTION

I hereby certify that the above order was passed
and adopted on September 12, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

STIPULATION AGREEMENT

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

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

Filed with the Kings County
 Clerk of the Board

AUG 22 2023

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

Received by: [Signature]

IN THE MATTER OF THE APPLICATION OF:

DIRECTV LLC
 NAME OF APPLICANT

22-029
 APPLICATION NUMBER(S)
810-012-595-000
 PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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

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

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Assessment Year 2021-2022 <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	0	0	0	0
IMPROVEMENTS/ STRUCTURES	0	0	0	0
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	0	0	0	0
PERSONAL PROPERTY	158,540	119,788	122,316	36,224
TOTALS	158,540	119,788	122,316	36,224
PENALTY	0	0	0	0

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

A review of the factor used for Set-Top Boxes per the California Assessor's Association and the Board of Equalization published Assessor's Handbook Section 581, it was revealed that there is a specific factor for such equipment, therefore Table J of the Assessor's Handbook Section 581 should be used. Consequently, it has been agreed between the applicant and the Assessor that a Miscellaneous 7-year life factor represents the actual value of the equipment for the year under appeal and going forward. In addition, there was additional equipment found to not be reported in the amount of \$3,718. The Assessor and the applicant agree to add this amount to the total equipment cost. The Assessor and the applicant also agree to process corrections to the roll for the lien year 2023, applying the 7-year life factor to the Set-Top Boxes reported.

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

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

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

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

SIGNATURE <i>Allen Prejean</i>	DATE EXECUTED 08/21/2023
NAME OF AUTHORIZED SIGNER Allen Prejean	TITLE Vice President-Kroll, LLC
FILING STATUS <input type="checkbox"/> OWNER <input checked="" type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE	
SIGNATURE OF COUNTY ASSESSOR <i>Tim Kochendarfer</i>	PRINT NAME OF COUNTY ASSESSOR Tim Kochendarfer
SIGNATURE OF COUNTY COUNSEL <i>Diane Freeman</i>	PRINT NAME OF COUNTY COUNSEL Diane Freeman

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

September 12, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-030
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 22-030
Filed by Kroll, LLC on behalf of Directv LLC
APN: 810-012-596-000

DISCUSSION:

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

A review of the factor used for Set-Top Boxes per the California Assessor's Association and the Board of Equalization published Assessor's Handbook Section 581, it was revealed that there is a specific factor for such equipment, therefore Table J of the Assessor's Handbook Section 581 should be used. Consequently, it has been agreed between the applicant and the Assessor that a Miscellaneous 7-year life factor represents the actual value of the equipment for the year under appeal and going forward. The Assessor and the applicant also agree to process corrections to the roll for the lien year 2023, applying the 7-year life factor to the Set-Top Boxes reported.

	Assessor's Roll Value	Corrected Assessed Value
LAND		
IMPROVEMENTS/STRUCTURES		
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY	66,520	50,259
TOTALS	66,520	50,259

BOARD ACTION

I hereby certify that the above order was passed
and adopted on September 12, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

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

STIPULATION AGREEMENT

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

Filed with the Kings County
 Clerk of the Board

AUG 22 2023

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

Received by: [Signature]

IN THE MATTER OF THE APPLICATION OF:

DIRECTV LLC
 NAME OF APPLICANT

22-030
 APPLICATION NUMBER(S)
810-012-596-000
 PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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

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

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Assessment Year 2021-2022 <u>X</u> Regular <u> </u> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	0	0	0	0
IMPROVEMENTS/ STRUCTURES	0	0	0	0
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	0	0	0	0
PERSONAL PROPERTY	66,520	50,259	50,259	16,261
TOTALS	66,520	50,259	50,259	16,261
PENALTY	0	0	0	0

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

A review of the factor used for Set-Top Boxes per the California Assessor's Association and the Board of Equalization published Assessor's Handbook Section 581, it was revealed that there is a specific factor for such equipment, therefore Table J of the Assessor's Handbook Section 581 should be used. Consequently, it has been agreed between the applicant and the Assessor that a Miscellaneous 7-year life factor represents the actual value of the equipment for the year under appeal and going forward. The Assessor and the applicant also agree to process corrections to the roll for the lien year 2023, applying the 7-year life factor to the Set-Top Boxes reported.

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

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

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

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

SIGNATURE  <small>148D151F4F7C2D2997A3AB864FD347D3 ready2sign</small>	DATE EXECUTED 08/21/2023
NAME OF AUTHORIZED SIGNER Allen Prejean	TITLE Vice President-Kroll, LLC
FILING STATUS <input type="checkbox"/> OWNER <input checked="" type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE	
SIGNATURE OF COUNTY ASSESSOR  <small>02FB120CAB35DD040DFB070A5365047 ready2sign</small>	PRINT NAME OF COUNTY ASSESSOR Tim Kochendarfer
SIGNATURE OF COUNTY COUNSEL  <small>32DA2F874E65B3089E0E9F2495BF31F1 ready2sign</small>	PRINT NAME OF COUNTY COUNSEL Diane Freeman

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

September 12, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-031
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 22-031
Filed by Kroll, LLC on behalf of Directv LLC
APN: 810-013-570-000

DISCUSSION:

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

A review of the factor used for Set-Top Boxes per the California Assessor's Association and the Board of Equalization published Assessor's Handbook Section 581, it was revealed that there is a specific factor for such equipment, therefore Table J of the Assessor's Handbook Section 581 should be used. Consequently, it has been agreed between the applicant and the Assessor that a Miscellaneous 7-year life factor represents the actual value of the equipment for the year under appeal and going forward. The Assessor and the applicant also agree to process corrections to the roll for the lien year 2023, applying the 7-year life factor to the Set-Top Boxes reported.

	Assessor's Roll Value	Corrected Assessed Value
LAND		
IMPROVEMENTS/STRUCTURES		
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY	23,360	17,650
TOTALS	23,360	17,650

BOARD ACTION

I hereby certify that the above order was passed
and adopted on September 12, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

STIPULATION AGREEMENT

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

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

Filed with the Kings County
 Clerk of the Board

AUG 22 2023

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

Received by [Signature]

IN THE MATTER OF THE APPLICATION OF:

DIRECTV LLC
 NAME OF APPLICANT

22-031
 APPLICATION NUMBER(S)
810-013-570-000
 PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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

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

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Assessment Year 2021-2022 <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	0	0	0	0
IMPROVEMENTS/ STRUCTURES	0	0	0	0
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	0	0	0	0
PERSONAL PROPERTY	23,360	17,650	17,650	5,710
TOTALS	23,360	17,650	17,650	5,710
PENALTY	0	0	0	0

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


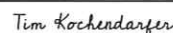
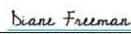
A review of the factor used for Set-Top Boxes per the California Assessor's Association and the Board of Equalization published Assessor's Handbook Section 581, it was revealed that there is a specific factor for such equipment, therefore Table J of the Assessor's Handbook Section 581 should be used. Consequently, it has been agreed between the applicant and the Assessor that a Miscellaneous 7-year life factor represents the actual value of the equipment for the year under appeal and going forward. The Assessor and the applicant also agree to process corrections to the roll for the lien year 2023, applying the 7-year life factor to the Set-Top Boxes reported.

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

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

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

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

SIGNATURE ↓  <small>14BD151F4F7C2D2997A3A8864FD347D3 ready2sign</small>	DATE EXECUTED 08/21/2023
NAME OF AUTHORIZED SIGNER Allen Prejean	TITLE Vice President-Kroll, LLC
FILING STATUS <input type="checkbox"/> OWNER <input checked="" type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE	
SIGNATURE OF COUNTY ASSESSOR ↓  <small>02FB120CAB35DD40DFB070A53650447 ready2sign</small>	PRINT NAME OF COUNTY ASSESSOR Tim Kochendarfer
SIGNATURE OF COUNTY COUNSEL ↓  <small>62DA9F874E65B3083EC9F2495BF31F1 ready2sign</small>	PRINT NAME OF COUNTY COUNSEL Diane Freeman

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

September 12, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-032
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 22-032
Filed by Kroll, LLC on behalf of Directv LLC
APN: 810-012-713-000

DISCUSSION:

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

A review of the factor used for Set-Top Boxes per the California Assessor's Association and the Board of Equalization published Assessor's Handbook Section 581, it was revealed that there is a specific factor for such equipment, therefore Table J of the Assessor's Handbook Section 581 should be used. Consequently, it has been agreed between the applicant and the Assessor that a Miscellaneous 7-year life factor represents the actual value of the equipment for the year under appeal and going forward. The Assessor and the applicant also agree to process corrections to the roll for the lien year 2023, applying the 7-year life factor to the Set-Top Boxes reported.

	Assessor's Roll Value	Corrected Assessed Value
LAND		
IMPROVEMENTS/STRUCTURES		
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY	15,910	12,022
TOTALS	15,910	12,022

BOARD ACTION

I hereby certify that the above order was passed
and adopted on September 12, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

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

STIPULATION AGREEMENT

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

Filed with the Kings County
 Clerk of the Board

BEFORE THE COUNTY BOARD

AUG 22 2023

COUNTY OF Kings, STATE OF CALIFORNIA

Received by: [Signature]

IN THE MATTER OF THE APPLICATION OF:

22-032

DIRECTV LLC
 NAME OF APPLICANT

APPLICATION NUMBER(S)
810-012-713-000
 PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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

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

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Assessment Year 2021-2022 <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	0	0	0	0
IMPROVEMENTS/ STRUCTURES	0	0	0	0
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	0	0	0	0
PERSONAL PROPERTY	15,910	12,022	12,022	3,888
TOTALS	15,910	12,022	12,022	3,888
PENALTY	0	0	0	0

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

A review of the factor used for Set-Top Boxes per the California Assessor's Association and the Board of Equalization published Assessor's Handbook Section 581, it was revealed that there is a specific factor for such equipment, therefore Table J of the Assessor's Handbook Section 581 should be used. Consequently, it has been agreed between the applicant and the Assessor that a Miscellaneous 7-year life factor represents the actual value of the equipment for the year under appeal and going forward. The Assessor and the applicant also agree to process corrections to the roll for the lien year 2023, applying the 7-year life factor to the Set-Top Boxes reported.

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

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

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

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

SIGNATURE ↓  <small>14BD151F4F7C2D2997A3AB884FD347D3 ready2sign</small>	DATE EXECUTED 08/21/2023
NAME OF AUTHORIZED SIGNER Allen Prejean	TITLE Vice President-Kroll, LLC
FILING STATUS <input type="checkbox"/> OWNER <input checked="" type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE	
SIGNATURE OF COUNTY ASSESSOR ↓  <small>02FB120CAB35DD140DF8070A53650447 ready2sign</small>	PRINT NAME OF COUNTY ASSESSOR Tim Kochendarfer
SIGNATURE OF COUNTY COUNSEL ↓  <small>52DA2E27ME65B308FE9E9248E9E31E1 ready2sign</small>	PRINT NAME OF COUNTY COUNSEL Diane Freeman

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

September 12, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-033
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 22-033
Filed by Kroll, LLC on behalf of Directv LLC
APN: 810-013-992-000

DISCUSSION:

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

A review of the factor used for Set-Top Boxes per the California Assessor's Association and the Board of Equalization published Assessor's Handbook Section 581, it was revealed that there is a specific factor for such equipment, therefore Table J of the Assessor's Handbook Section 581 should be used. Consequently, it has been agreed between the applicant and the Assessor that a Miscellaneous 7-year life factor represents the actual value of the equipment for the year under appeal and going forward. The Assessor and the applicant also agree to process corrections to the roll for the lien year 2023, applying the 7-year life factor to the Set-Top Boxes reported.

	Assessor's Roll Value	Corrected Assessed Value
LAND		
IMPROVEMENTS/STRUCTURES		
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY	6,240	4,711
TOTALS	6,240	4,711

BOARD ACTION

I hereby certify that the above order was passed
and adopted on September 12, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

STIPULATION AGREEMENT

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

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

Filed with the Kings County
Clerk of the Board

AUG 22 2023

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA Received by: [Signature]

IN THE MATTER OF THE APPLICATION OF:

DIRECTV LLC
NAME OF APPLICANT

22-033
APPLICATION NUMBER(S)
810-013-992-000
PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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

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

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Assessment Year 2021-2022 <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	0	0	0	0
IMPROVEMENTS/ STRUCTURES	0	0	0	0
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	0	0	0	0
PERSONAL PROPERTY	6,240	4,711	4,711	1,529
TOTALS	6,240	4,711	4,711	1,529
PENALTY	0	0	0	0

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

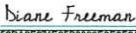
A review of the factor used for Set-Top Boxes per the California Assessor's Association and the Board of Equalization published Assessor's Handbook Section 581, it was revealed that there is a specific factor for such equipment, therefore Table J of the Assessor's Handbook Section 581 should be used. Consequently, it has been agreed between the applicant and the Assessor that a Miscellaneous 7-year life factor represents the actual value of the equipment for the year under appeal and going forward. The Assessor and the applicant also agree to process corrections to the roll for the lien year 2023, applying the 7-year life factor to the Set-Top Boxes reported.

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

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

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

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

SIGNATURE ↓  <small>14BD151E4E7C2D2997A3AB864ED347D3 ready2sign</small>	DATE EXECUTED 08/21/2023
NAME OF AUTHORIZED SIGNER Allen Prejean	TITLE Vice President-Kroll, LLC
FILING STATUS <input type="checkbox"/> OWNER <input checked="" type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE	
SIGNATURE OF COUNTY ASSESSOR ↓  <small>02FB120CAB35DD440DFB070A53650447 ready2sign</small>	PRINT NAME OF COUNTY ASSESSOR Tim Kochendarfer
SIGNATURE OF COUNTY COUNSEL ↓  <small>52DA2F874E6583089E0E9F2495BF31F1 ready2sign</small>	PRINT NAME OF COUNTY COUNSEL Diane Freeman

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

September 12, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-034
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 22-034
Filed by Kroll, LLC on behalf of Directv LLC
APN: 810-013-991-000

DISCUSSION:

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

A review of the factor used for Set-Top Boxes per the California Assessor's Association and the Board of Equalization published Assessor's Handbook Section 581, it was revealed that there is a specific factor for such equipment, therefore Table J of the Assessor's Handbook Section 581 should be used. Consequently, it has been agreed between the applicant and the Assessor that a Miscellaneous 7-year life factor represents the actual value of the equipment for the year under appeal and going forward. The Assessor and the applicant also agree to process corrections to the roll for the lien year 2023, applying the 7-year life factor to the Set-Top Boxes reported.

	Assessor's Roll Value	Corrected Assessed Value
LAND		
IMPROVEMENTS/STRUCTURES		
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY	2,510	1,897
TOTALS	2,510	1,897

BOARD ACTION

I hereby certify that the above order was passed
and adopted on September 12, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

STIPULATION AGREEMENT

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

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

Filed with the Kings County
 Clerk of the Board

AUG 22 2023

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA *Received by: [Signature]*

IN THE MATTER OF THE APPLICATION OF:

DIRECTV LLC
 NAME OF APPLICANT

22-034
 APPLICATION NUMBER(S)
810-013-991-000
 PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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

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

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Assessment Year 2021-2022 <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	0	0	0	0
IMPROVEMENTS/ STRUCTURES	0	0	0	0
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	0	0	0	0
PERSONAL PROPERTY	2,510	1,897	1,897	613
TOTALS	2,510	1,897	1,897	613
PENALTY	0	0	0	0

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

A review of the factor used for Set-Top Boxes per the California Assessor's Association and the Board of Equalization published Assessor's Handbook Section 581, it was revealed that there is a specific factor for such equipment, therefore Table J of the Assessor's Handbook Section 581 should be used. Consequently, it has been agreed between the applicant and the Assessor that a Miscellaneous 7-year life factor represents the actual value of the equipment for the year under appeal and going forward. The Assessor and the applicant also agree to process corrections to the roll for the lien year 2023, applying the 7-year life factor to the Set-Top Boxes reported.

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

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

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

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

SIGNATURE ↓ <i>Allen Prejean</i>		DATE EXECUTED 08/21/2023
NAME OF AUTHORIZED SIGNER Allen Prejean		TITLE Vice President-Kroll, LLC

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

SIGNATURE OF COUNTY ASSESSOR ↓ <i>Tim Kochendarfer</i>	PRINT NAME OF COUNTY ASSESSOR Tim Kochendarfer
SIGNATURE OF COUNTY COUNSEL ↓ <i>Diane Freeman</i>	PRINT NAME OF COUNTY COUNSEL Diane Freeman

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

September 12, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-035
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 22-035
Filed by Kroll, LLC on behalf of Directv LLC
APN: 810-014-224-000

DISCUSSION:

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

A review of the factor used for Set-Top Boxes per the California Assessor's Association and the Board of Equalization published Assessor's Handbook Section 581, it was revealed that there is a specific factor for such equipment, therefore Table J of the Assessor's Handbook Section 581 should be used. Consequently, it has been agreed between the applicant and the Assessor that a Miscellaneous 7-year life factor represents the actual value of the equipment for the year under appeal and going forward. The Assessor and the applicant also agree to process corrections to the roll for the lien year 2023, applying the 7-year life factor to the Set-Top Boxes reported.

	Assessor's Roll Value	Corrected Assessed Value
LAND		
IMPROVEMENTS/STRUCTURES		
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY	2,020	1,529
TOTALS	2,020	1,529

BOARD ACTION

I hereby certify that the above order was passed
and adopted on September 12, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

STIPULATION AGREEMENT

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

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

AUG 22 2023

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA *Received by: [Signature]*

IN THE MATTER OF THE APPLICATION OF:

DIRECTV LLC
NAME OF APPLICANT

22-035
APPLICATION NUMBER(S)
810-014-224-000
PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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

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

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Assessment Year 2021-2022 <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	0	0	0	0
IMPROVEMENTS/ STRUCTURES	0	0	0	0
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	0	0	0	0
PERSONAL PROPERTY	2,020	1,529	1,529	491
TOTALS	2,020	1,529	1,529	491
PENALTY	0	0	0	0

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

A review of the factor used for Set-Top Boxes per the California Assessor's Association and the Board of Equalization published Assessor's Handbook Section 581, it was revealed that there is a specific factor for such equipment, therefore Table J of the Assessor's Handbook Section 581 should be used. Consequently, it has been agreed between the applicant and the Assessor that a Miscellaneous 7-year life factor represents the actual value of the equipment for the year under appeal and going forward. The Assessor and the applicant also agree to process corrections to the roll for the lien year 2023, applying the 7-year life factor to the Set-Top Boxes reported.

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

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

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

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

SIGNATURE ↓ <i>Allen Prejean</i>	DATE EXECUTED 08/21/2023
NAME OF AUTHORIZED SIGNER Allen Prejean	TITLE Vice President-Kroll, LLC
FILING STATUS <input type="checkbox"/> OWNER <input checked="" type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE	
SIGNATURE OF COUNTY ASSESSOR ↓ <i>Tim Kochendarfer</i>	PRINT NAME OF COUNTY ASSESSOR Tim Kochendarfer
SIGNATURE OF COUNTY COUNSEL ↓ <i>Diane Freeman</i>	PRINT NAME OF COUNTY COUNSEL Diane Freeman

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD