



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, October 10, 2023
Time: 2:00 p.m.
Place: Multi Purpose Room, 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 September 12, 2023 regular meeting.
- IV. **CONSENT CALENDAR**
A. Consider accepting Stipulation for Reduction of Assessment No. 22-037
Filed by Ryan, LLC on behalf of National Retail Properties LP
APN: 010-510-004-000
B. Consider accepting Stipulation for Reduction of Assessment No. 22-038
Filed by Ryan, LLC on behalf of National Retail Properties LP
APN: 011-020-004-000
- V. **REGULAR CALENDAR**
A. Consider holding an Appeal Hearing for Application for Changed Assessment
No.: 21-034 filed by Wal Mart Stores Inc. US01645.
APN: 800-038-805-000/011-020-029-000
- VI. **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]
- VII. **ADJOURNMENT**
The next regularly scheduled meeting will be held Tuesday, December 12, 2023 at 2:00 PM



Board of Equalization

Regular Meeting Action Summary

Board of Equalization Members

Joe Neves, District 1

Richard Valle, District 2

Doug Verboon, District 3

Rusty Robinson, District 4

Richard Fagundes, District 5

Date: 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
MEMBERS PRESENT: JOE NEVES, RICHARD VALLE, RUSTTY ROBINSON, RICHARD FAGUNDES
MEMBERS ABSENT: DOUG VERBOON

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 17, 2023 regular meeting.
ACTION: APPROVED AS PRESENTED (JN, RR, RF-Aye, RV-Abstain, DV-Absent)

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: 810-014-224-000
- 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
- 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
ACTION: APPROVED AS PRESENTED (JRF, JN, RR, RV-Aye, DV-Absent)

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



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

October 10, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-037
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 22-037
Filed by Ryan, LLC on behalf of National Retail Properties LP
APN: 010-510-004-000

DISCUSSION:

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

The 2022-2023 Assessed Value is the factored base year value under Prop. 13, established on October 4, 2019 and factored forward to January 1, 2022. An analysis of market data using the income approach and sales comparison approach, indicates the 2022-2023 Assessed Value exceeds the fair market value of the property; the result of which is the corrected assessed value of \$3,200,000 as indicated above. This value is being reduced under provisions of Section 51 of the California Revenue and Taxation Code.

	Assessor's Roll Value	Corrected Assessed Value
LAND	1,344,890	1,085,000
IMPROVEMENTS/STRUCTURES	3,035,020	2,115,000
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY		
TOTALS	4,379,910	3,200,000

BOARD ACTION

I hereby certify that the above order was passed
and adopted on October 10, 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.

SEP 29 2023

Received by:
D. Aderson

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

22-037

National Retail Properties LP
NAME OF APPLICANT

APPLICATION NUMBER(S)
010-510-004-000
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	1,344,890	672,445	1,085,000	259,890
IMPROVEMENTS/ STRUCTURES	3,035,020	1,517,510	2,115,000	920,020
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	4,379,910	2,189,955	3,200,000	1,179,910
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 the factored base year value under Prop 13, established on October 4, 2019 and factored forward to January 1, 2022. An analysis of market data using the income approach and sales comparison approach, indicates the 2022-2023 Assessed Value exceeds the fair market value of the property; the result of which is the corrected assessed value of \$3,200,000 as indicated above. This value is being reduced under provisions of Section 51 of the California Revenue and Taxation Code.

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

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

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

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

SIGNATURE  1 NAME OF AUTHORIZED SIGNER Carlos Swazo	DATE EXECUTED 9/18/23 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  1 SIGNATURE OF COUNTY COUNSEL  1	PRINT NAME OF COUNTY ASSESSOR Tim Kochendarfer PRINT NAME OF COUNTY COUNSEL

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

October 10, 2023

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-038
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 22-038
Filed by Ryan, LLC on behalf of National Retail Properties LP
APN: 011-020-004-000

DISCUSSION:

The facts upon which the change in assessed value is based are as follows:
The 2022-2023 Assessed Value is the factored base year value under Prop. 13, established on October 4, 2019 and factored forward to January 1, 2022. An analysis of market data using the income approach and sales comparison approach, indicates the 2022-2023 Assessed Value exceeds the fair market value of the property; the result of which is the corrected assessed value of \$3,195,000 as indicated above. This value is being reduced under provisions of Section 51 of the California Revenue and Taxation Code.

	Assessor's Roll Value	Corrected Assessed Value
LAND	1,082,095	1,080,000
IMPROVEMENTS/STRUCTURES	3,040,173	2,115,000
CROPS/TREES & VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY		
TOTALS	4,122,268	3,195,000

BOARD ACTION

I hereby certify that the above order was passed
and adopted on October 10, 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.

SEP 29 2023

Received by:
Abudisi

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

National Retail Properties LP
NAME OF APPLICANT

22-038
APPLICATION NUMBER(S)
011-020-004-000
PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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

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

Assessment Year 2022-2023 <u>X</u> Regular <u> </u> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	1,082,095	541,048	1,080,000	2,095
IMPROVEMENTS/ STRUCTURES	3,040,173	1,520,086	2,115,000	925,173
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	4,122,268	2,061,134	3,195,000	927,268
PENALTY				

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



The 2022-2023 Assessed Value is the factored base year value under Prop 13, established on October 4, 2019 and factored forward to January 1, 2022. An analysis of market data using the income approach and sales comparison approach, indicates the 2022-2023 Assessed Value exceeds the fair market value of the property; the result of which is the corrected assessed value of \$3,195,000 as indicated above. This value is being reduced under provisions of Section 51 of the California Revenue and Taxation Code.

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

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

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

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

SIGNATURE] 	DATE EXECUTED 9/18/23
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 Kochenderfer
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

October 10, 2023

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment No.21-034

RECOMMENDED ACTION: Hold an Appeal Hearing for Application for Changed Assessment No.: 21-034 filed by Wal Mart Stores Inc. US01645.
APN: 800-038-805-000/011-020-029-000

DISCUSSION:

Assessment Appeal Application for APN: 800-038-805-000/011-020-029-000 was received from Wal Mart Stores Inc. US01645. As stated on the application, the value on the roll and the applicant's opinion of value for 2021-2022 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND		
IMPROVEMENTS/STRUCTURES	682,540	
FIXTURES		
PERSONAL PROPERTY	3,387,410	3,270,951
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTALS	4,069,950	3,270,951

BOARD ACTION

I hereby certify that the above order was passed and adopted on October 10, 2023.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

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

SEP 20 2021

Received by:
Brianna Waller

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.

APPLICATION NUMBER: Clerk Use Only
21-034

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
WAL MART STORES INC US01645

EMAIL ADDRESS
brianna.waller@walmart.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
PO BOX 8050; MS 0555

CITY Bentonville	STATE AR	ZIP CODE 72716	DAYTIME TELEPHONE (479) 652-8407	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)
Brianna Waller

EMAIL ADDRESS
brianna.waller@walmart.com

COMPANY NAME
Walmart Inc

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
PO BOX 8050; MS 0555

CITY Bentonville	STATE AR	ZIP CODE 72716	DAYTIME TELEPHONE (479) 652-8407	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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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>Brianna Waller</i>	TITLE Analyst	DATE 9/15/2021
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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	ASSESSMENT NUMBER 800-038-805-000	FEE NUMBER 011-020-029-000
ACCOUNT NUMBER	TAX BILL NUMBER	

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

PROPERTY TYPE

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES	682,540		
FIXTURES			
PERSONAL PROPERTY (see instructions)	3,387,410	3,270,951	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	4,069,950	3,270,951	
PENALTIES (amount or percent)			

21.034

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: _____
*Must attach copy of notice or bill, where applicable **Each roll year requires a separate application

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

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

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

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

- Are requested. Are not requested.

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

- Yes No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) Bentonville, AR	DATE 9/15/2021
NAME (Please Print) Brieann Waller		

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

21-034



Tax Department

Wayne Hamilton
Vice President, Specialty Tax

Filed with the Kings County
Clerk of the Board

SEP 20 2021

2608 SE J Street, Suite 2
Bentonville, AR 72716


Received by:

To whom it may concern:

I hereby authorize the following associates to represent Walmart, Inc. and Sam's Club, Inc. in all matters relating to real estate and business personal property tax and assessment. These employees are granted the authority to make any changes necessary with the taxing jurisdictions, including mailing addresses for tax bills and notices.

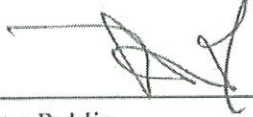
Authorized Walmart Employees include:

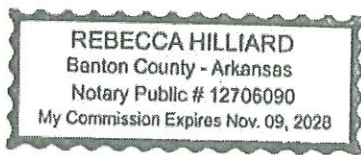
Rick Allen, Andrew Anderson, Brandon Caplena, Briemann Waller, Dawn Griggs, Donna Sanders, Fred Combs, Jerry Aucoin, Jessica Oberle, Kyle Kennett, Michael Fenton, Ryan Ball, Sean Krohn, Sheryl Williams, Stanley Johnson, Tami King, Tatiana Polydore, Tyler Wade, and Harley Jarvis.

Signed by:  Date: 9/25/2020
Wayne Hamilton,
Vice President

On this the 25th day of September, 2020, before me, Rebecca Hilliard the undersigned notary public within and for the County of Benton and the State of Arkansas, personally appeared Wayne Hamilton who acknowledged to me that this certificate of authority was executed for the purpose herein expressed.

In witness where of I hereunto set my hand and official seal.


Notary Public
My commission expires Nov 9, 2028



Walmart, Inc. Property Tax Department
P.O. Box 8050 MS: 0555
Bentonville, AR 72712-8050

IN PAYMENT
OF INVOICES TO

WALMART INC.
702 SW 8th Street
Bentonville, Arkansas 72716

CHECK DATE	CHECK NUMBER
09/14/21	9913301

PAGE#
1/1

INVOICE DATE	INVOICE NUMBER	STORE NO.	DOCUMENT	TYPE	GROSS AMOUNT	DISCOUNTS	NET AMOUNT	
09/13/21	1	05-09000	98172204		300.00	0.00	300.00	
					Filed with the Kings County Clerk of the Board SEP 20 2021 Received by: _____			
340356989/9999999989 Emergency Requests One Time V					TOTALS	300.00	0.00	300.00

21034

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW

WALMART INC.
702 SW 8th Street
Bentonville, Arkansas 72716



66-156
531

VENDOR NUMBER	CHECK DATE	CHECK NUMBER
340356989	09/14/21	9913301

PAY: THREE HUNDRED DOLLARS AND NO CENTS

NET AMOUNT
\$*****300.00

TO THE ORDER OF Clerk of the Board of Supervisors
1400 W Lacey Blvd
Hanford CA 93230

WALMART INC.

M. Brett Biggs

Executive VP , Chief Financial Officer

WTBUA-RTL
2.4.004
481

KINGS COUNTY 2021 - 2022 PROPERTY TAX BILL

8/10/2021
11:34:23AM

James P. Erb, CPA

21.034

Kings County Treasurer-Tax Collector 1400 W. Lacey Blvd Hanford CA 93230

UNSECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022

PROPERTY INFORMATION - TAX YEAR: 2021		IMPORTANT MESSAGES
ASMT NUMBER: 800-038-805-000	TAX RATE AREA: 002-102	Original bill date 08/10/2021 EQUIPMENT & SUPPLIES 2021-2022
FEE NUMBER: 011-020-029-000	ACRES:	
LOCATION: EQUIPMENT & SUPPLIES		
ASSESSED OWNER: WAL MART STORES INC US01645		
WAL MART STORES INC US01645 PO BOX 8050 MS0555 BENTONVILLE AR 72716-0555		

COUNTY VALUES, EXEMPTIONS AND TAXES

PHONE #S	VALUE DESCRIPTION	ASSESSED VALUES	X TAX RATE /100	= COUNTY TAXES
GENERAL INQ (559) 852-2479				
VALUATIONS (559) 852-2486	FIXED IMPROVEMENTS	682,540		
TAX RATES (559) 852-2459				
EXEMPTIONS (559) 852-2486				
PAYMENTS (559) 852-2479	PERSONAL PROPERTY	3,387,410		
PERS PROP (559) 852-2486				
ADDR CHGS (559) 852-2486				
NET TAXABLE VALUE		4,069,950	1.000000	40,699.50

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	X TAX RATE /100	= AGENCY TAXES
(559) 852-2479	20322	HANFORD EL 16B BD	4,069,950	0.026207	1,066.61
(559) 852-2479	20324	HANFORD EL 98 BD	4,069,950	0.016614	676.18
(559) 852-2479	20325	HANFORD EL 16 BD	4,069,950	0.009275	377.49
(559) 852-2479	20326	HANFORD HI 10 R	4,069,950	0.007221	293.89
(559) 852-2479	20327	HANFORD HI 98 B	4,069,950	0.010566	430.03
(559) 852-2479	20328	HANFORD HI 14 REF GOB	4,069,950	0.002144	87.26
(559) 852-2479	20329	HANFORD HI 04 A	4,069,950	0.023042	937.80
(559) 852-2479	20332	HANFORD HI 04 B	4,069,950	0.001454	59.18
(559) 852-2479	20335	HANFORD HI 16 A	4,069,950	0.006545	225.68
(559) 852-2479	20340	HANFORD HI 16 B	4,069,950	0.001810	73.67
(559) 852-2479	20393	COS/HFD 06 GOB	4,069,950	0.020000	813.99

5,041.78

DUE BY AND DELINQUENT AFTER 09/30/2021	TOTAL TAXES 45,741.28
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IMPORTANT INFORMATION REGARDING THIS UNSECURED TAX BILL

THE LIEN DATE OWNER (ASSEESSEE AT 12:01 AM ON JANUARY 1) IS RESPONSIBLE FOR PAYMENT OF THIS TAX BILL. THE SALE OR DISPOSAL OF PROPERTY DOES NOT RELIEVE THE ASSESSEE OF THE OBLIGATION TO PAY TAXES.

IF THE TAXES REMAIN UNPAID AT 5:00 PM ON THE DUE DATE, A 10% PENALTY ATTACHES. IF THE TAXES REMAIN UNPAID TWO MONTHS AFTER THE DUE DATE, AN ADDITIONAL 1.5% PENALTY ATTACHES ON THE FIRST OF EACH MONTH UNTIL THE TAXES ARE PAID IN FULL.

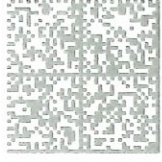
TO ENFORCE PAYMENT, THE LAW ALLOWS THE TAX COLLECTOR TO PURSUE COLLECTION ENFORCEMENT ACTIVITIES. THIS MAY INCLUDE THE FILING OF A CERTIFICATE OF LIEN OR THE SEIZURE AND SALE OF PERSONAL PROPERTY, IMPROVEMENTS OR POSSESSORY INTEREST OF THE ASSESSEE.

8013
VS-0555
716-0555



70118 3090 0001 3843 3765

U.S. POSTAGE >>> PITNEY BOWES
ZIP 72712 \$ 005.11⁰
02 4W
0000373835 SEP. 15. 2021



Filed with the Kings County
Clerk of the Board

SEP 20 2021

Received by:

21034

Important Tax Document Enclosed

CLERK OF THE BOARD OF SUPERVISORS
1400 W. LAKEY BLVD.
HANFORD, CA 93230

WAIVER TO EXTEND HEARING ON APPLICATION FOR CHANGED ASSESSMENT

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

JUL 11 2023

To be filed when the taxpayer and the County Board mutually agree to waive the two-year mandatory time period in which the Board is required to hear and make a final determination on an appeal. Mail or fax the completed form to the Clerk of the Board at the address shown.

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

Received by: _____

AGREEMENT TO WAIVE THE PROVISIONS OF REVENUE AND TAXATION CODE SECTION 1604(c) AND PROPERTY TAX RULE 309(b)

NAME OF APPLICANT: WAL MART STORES INC US01645; APPLICATION NUMBER(S): 21-034; APPLICATION YEAR: 2021-2022; PARCEL NUMBER: 800-038-805-000/011-020-029-000; ACCOUNT OR TAX BILL NUMBER (if applicable):

This waiver agreement extends the two-year period in which the County Board of Equalization or Assessment Appeals Board is required to conduct a hearing and make a final determination on the above referenced application(s).

- [X] This waiver shall extend and toll indefinitely the two-year period subject to the right of the Board to reschedule the matter upon reasonable prior notice to the applicant.
[] This waiver extends the two year period until _____

Important Note: Revenue and Taxation Code section 5097 limits the filing of a claim for property tax refund to four years from the date taxes were paid. Unless specifically authorized by the Board of Supervisors, this waiver does NOT extend that four-year statute of limitations even if your appeal has not yet been heard.

[X] I request that my rights to file a claim for a refund be extended beyond the four-year statute of limitations. If granted, the clerk of the board will notify me of the extension period.

This waiver may be cancelled by the applicant by delivering a written notice of termination to the county board at the address shown above. Upon receipt of a cancellation notice, the county board shall hear and decide the above-referenced application within 120 days from the date the termination notice was received or within 120 days from the expiration of the original two-year period, whichever is later.

This waiver shall be effective upon execution and until such time as the Board renders its final written decision in such appeal(s), or the date indicated above, whichever is earlier.

CERTIFICATION

I hereby certify that I am authorized to execute this waiver, and agree to an extension of time for the hearing beyond the two-year period of my timely filing on the application number(s) specified above.

SIGNATURE: Brieann Walker; DATE: 7/11/2023; PRINT NAME OF AUTHORIZED SIGNER: BRIEANN WALKER; TITLE: TAX ANALYST II; COMPANY NAME: WALMART STORES INC.; EMAIL ADDRESS: brieann.walker@walmart.com

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

FOR COUNTY BOARD USE ONLY

APPROVED BY COUNTY BOARD: [] This waiver DOES NOT extend the four-year statute of limitations for filing a claim for refund.

DATED: _____ [] This waiver extends the four-year statute of limitations for filing a claim for refund to: _____

BY: _____ CHAIRPERSON _____ CLERK OF THE BOARD