



Board of Equalization Members

Joe Neves, District 1

Richard Valle, District 2

Doug Verboon, District 3

Rusty Robinson, District 4

Richard Fagundes, District 5

Board of Equalization

Regular Meeting Agenda

Date: Tuesday, March 12, 2024
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 January 9, 2024 regular meeting.
- IV. **CONSENT CALENDAR**
- A. Consider accepting a Withdrawal on Application for Changed Assessment No. 23-065
Filed by Kroll LLC on behalf of
DirecTV LLC
APN: 810-013-991-000
 - B. Consider accepting a Withdrawal on Application for Changed Assessment No. 23-066
Filed by Kroll LLC on behalf of
DirecTV LLC
APN: 810-013-992-000
 - C. Consider accepting a Withdrawal on Application for Changed Assessment No. 23-067
Filed by Kroll LLC on behalf of
DirecTV LLC
APN: 810-014-224-000
 - D. Consider accepting a Stipulation for Reduction of Assessment No. 23-061
Filed by Kroll LLC on behalf of
DirecTV LLC
APN: 810-012-713-000
 - E. Consider accepting a Stipulation for Reduction of Assessment No. 23-062
Filed by Kroll LLC on behalf of
DirecTV LLC
APN: 810-013-570-000



CONSENT CALENDAR Continued

- F. Consider accepting a Stipulation for Reduction of Assessment No. 23-063
Filed by Kroll LLC on behalf of
DirecTV LLC
APN: 810-012-595-000
- G. Consider accepting a Stipulation for Reduction of Assessment No. 23-064
Filed by Kroll LLC on behalf of
DirecTV LLC
APN: 810-012-596-000
- H. Consider accepting a Stipulation for Reduction of Assessment No. 22-026
Filed by JLL Valuation Advisory Services on behalf of
SNR 27 The Remington Owner LLC
APN: 007-270-001-000

V.

ADJOURNMENT

The next regularly scheduled meeting will be held Tuesday, April 9, 2024 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, January 9, 2024
Time: 2:00 p.m.
Place: Board of Supervisors Chambers, Kings County Government Center
1400 W. Lacey Boulevard, Hanford, California 93230

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

- I. 2:00 PM **CALL TO ORDER**
ROLL CALL – Clerk of the Board
ALL MEMBERS PRESENT
- II. **BOARD REORGANIZATION**
Clerk of the Board/Chairman of the Board of Equalization
A. The Office of Chairman of the Board of Equalization is declared vacant and a call for nominations is made.
B. The Office of Vice-Chairman of the Board of Equalization is declared vacant and a call for nominations is made.
On a motion by Supervisor Neves, seconded by Supervisor Valle, the Board elected Supervisor Verboon as Chairman for 2024 and Supervisor Robinson for Vice-Chairman for 2024 and closed the nominations.
(JN, RV, RR, RF, DV – Aye)
- III. **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***
- IV. **APPROVAL OF MINUTES**
A. Approval of the minutes from December 12, 2023 regular meeting.
ACTION: APPROVED AS PRESENTED (RR, RV, JN, RF, DV – Aye)
- V. **ADJOURNMENT**
The next regularly scheduled meeting will be held Tuesday, March 12, 2024 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

March 12, 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 23-065
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 23-065
Filed by Kroll LLC on behalf of
DirecTV LLC
APN: 810-013-991-000

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 _____, 2024.
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.**

FINAL FILING DATE: SEPT. 15, 2023

ASSESSMENT ROLL FY 2023-2024
 Mail to: Clerk of the Board of Supervisors
 1400 W. Lacey Blvd.
 Hanford, CA 93230

Filed with the Kings County
 Clerk of the Board

SEP 14 2023

Received by:
 [Signature]

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

APPLICATION NUMBER: Clerk Use Only
 23-065

1. APPLICANT INFORMATION - PLEASE PRINT

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

EMAIL ADDRESS
 paul.fortney@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
 2260 E Imperial Hwy

CITY El Segundo	STATE CA	ZIP CODE 90245	DAYTIME TELEPHONE (530) 238-0677	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)
 Garrett Wester

EMAIL ADDRESS
 dl.directv.info@kroll.com

COMPANY NAME
 Kroll LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)
 Allen Prejean and other employees of Kroll LLC

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
 PO Box 2789

CITY Addison	STATE TX	ZIP CODE 75001	DAYTIME TELEPHONE (469) 547-4264	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 ▶	TITLE	DATE
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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?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL A separate application is required for each parcel

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER 810-013-991-000	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION
 Various

DOING BUSINESS AS (DBA), if appropriate
 DirecTV LLC

PROPERTY TYPE

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	2,260	1,142	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	2,260	1,142	
PENALTIES (amount or percent)			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *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 (\$ 204.00 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) Richardson, TX	DATE 9/7/2023
NAME (Please Print) Garrett Wester		

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

ASSESSMENT APPEAL WITHDRAWAL

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

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

Filed with the Kings County
 Clerk of the Board

MAR 07 2024

or email to:
 diane.badasci@co.kings.ca.us

Received by:
DBadasci

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT DirecTV LLC					HEARING DATE <i>if applicable</i>	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 2260 E Imperial HWY				EMAIL ADDRESS dl.directv.info@kroll.com		
CITY El Segundo	STATE CA	ZIP CODE 90245	DAYTIME TELEPHONE (530) 238-0677	ALTERNATE TELEPHONE (469) 547-4264	FAX TELEPHONE ()	

I no longer wish to pursue an assessment appeal on the property, or properties, indicated below and hereby request that the *Assessment Appeal Application* be withdrawn.

APPLICATION NUMBER 23-065	PARCEL, ACCOUNT OR TAX BILL NUMBER 810-013-991
APPLICATION NUMBER 23-066	PARCEL, ACCOUNT OR TAX BILL NUMBER 810-013-992
APPLICATION NUMBER 23-067	PARCEL, ACCOUNT OR TAX BILL NUMBER 810-014-224

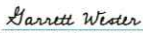
ADDITIONAL AFFECTED APPLICATIONS ARE LISTED ON ATTACHMENT. NUMBER OF PAGES ATTACHED: _____

An *Assessment Appeal Application* may be withdrawn at any time prior to or at the time of the hearing upon submission of this request, unless the Assessor has given the applicant a written notice of an intention to recommend an increase in the assessed value of the property. Additionally, the county Board can decide to review an assessment even though the Assessor and applicant may have agreed to withdraw the appeal.

Withdrawals are final and will conclude any further action on the appeal. No conditional withdrawals will be accepted.

CERTIFICATION

I certify that I am authorized to transact all business relating to the above filing, including this withdrawal of the Assessment Appeal Application.

SIGNATURE  F87DE1F5643362E783C650EFAE05E01C ready2sign	DATE 03/07/2024
PRINT NAME OF AUTHORIZED SIGNER Garrett Wester	TITLE Senior - Tax
COMPANY NAME Kroll LLC	EMAIL ADDRESS dl.directv.info@kroll.com

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

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
 CHAIRPERSON

 CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

March 12, 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 23-066
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 23-066
Filed by Kroll LLC on behalf of
DirecTV LLC
APN: 810-013-992-000

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 _____, 2024.
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.**

FINAL FILING DATE: SEPT. 15, 2023

ASSESSMENT ROLL FY 2023-2024
 Mail to: Clerk of the Board of Supervisors
 1400 W. Lacey Blvd.
 Hanford, CA 93230

Filed with the Kings County
 Clerk of the Board

SEP 14 2023

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

Received by:


APPLICATION NUMBER: Clerk Use Only

23-066

1. APPLICANT INFORMATION - PLEASE PRINT

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

EMAIL ADDRESS
 paul.fortney@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
 2260 E Imperial Hwy

CITY El Segundo	STATE CA	ZIP CODE 90245	DAYTIME TELEPHONE (530) 238-0677	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)
 Garrett Wester

EMAIL ADDRESS
 dl.directv.info@kroll.com

COMPANY NAME
 Kroll LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)
 Allen Prejean and other employees of Kroll LLC

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
 PO Box 2789

CITY Addison	STATE TX	ZIP CODE 75001	DAYTIME TELEPHONE (469) 547-4264	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 	TITLE	DATE
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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?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

A separate application is required for each parcel

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER 810-013-992-000	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION
 Various

DOING BUSINESS AS (DBA), if appropriate
 DirecTV LLC

PROPERTY TYPE

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	5,060	2,558	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	5,060	2,558	
PENALTIES (amount or percent)			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *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 (\$ 204.00 per HOUR) with a \$100 deposit per application

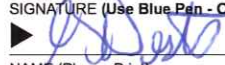
- Are requested. Are not requested.

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) Richardson, TX	DATE 9/7/2023
NAME (Please Print) Garrett Wester		

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

ASSESSMENT APPEAL WITHDRAWAL

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

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

Filed with the Kings County
 Clerk of the Board

MAR 07 2024

or email to:
 diane.badasci@co.kings.ca.us

Received by:
DBadasci

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT DirecTV LLC					HEARING DATE <i>if applicable</i>	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 2260 E Imperial HWY					EMAIL ADDRESS dl.directv.info@kroll.com	
CITY El Segundo	STATE CA	ZIP CODE 90245	DAYTIME TELEPHONE (530) 238-0677	ALTERNATE TELEPHONE (469) 547-4264	FAX TELEPHONE ()	

I no longer wish to pursue an assessment appeal on the property, or properties, indicated below and hereby request that the *Assessment Appeal Application* be withdrawn.

APPLICATION NUMBER 23-065	PARCEL, ACCOUNT OR TAX BILL NUMBER 810-013-991
APPLICATION NUMBER 23-066	PARCEL, ACCOUNT OR TAX BILL NUMBER 810-013-992
APPLICATION NUMBER 23-067	PARCEL, ACCOUNT OR TAX BILL NUMBER 810-014-224

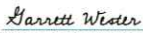
ADDITIONAL AFFECTED APPLICATIONS ARE LISTED ON ATTACHMENT. NUMBER OF PAGES ATTACHED: _____

An *Assessment Appeal Application* may be withdrawn at any time prior to or at the time of the hearing upon submission of this request, unless the Assessor has given the applicant a written notice of an intention to recommend an increase in the assessed value of the property. Additionally, the county Board can decide to review an assessment even though the Assessor and applicant may have agreed to withdraw the appeal.

Withdrawals are final and will conclude any further action on the appeal. No conditional withdrawals will be accepted.

CERTIFICATION

I certify that I am authorized to transact all business relating to the above filing, including this withdrawal of the Assessment Appeal Application.

SIGNATURE  F87DE1F5643362E783C650EFAE05E01C ready2sign	DATE 03/07/2024
PRINT NAME OF AUTHORIZED SIGNER Garrett Wester	TITLE Senior - Tax
COMPANY NAME Kroll LLC	EMAIL ADDRESS dl.directv.info@kroll.com

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

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
 CHAIRPERSON

 CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

March 12, 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 23-067
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 23-067
Filed by Kroll LLC on behalf of
DirecTV LLC
APN: 810-014-224-000

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 _____, 2024.
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.

FINAL FILING DATE: SEPT. 15, 2023

ASSESSMENT ROLL FY 2023-2024
Mail to: Clerk of the Board of Supervisors
1400 W. Lacey Blvd.
Hanford, CA 93230

Filed with the Kings County Clerk of the Board

SEP 14 2023

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

23-067

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME: DirecTV LLC
EMAIL ADDRESS: paul.fortney@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX): 2260 E Imperial Hwy

CITY: El Segundo STATE: CA ZIP CODE: 90245 DAYTIME TELEPHONE: (530) 238-0677

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL): Garrett Wester
EMAIL ADDRESS: dl.directv.info@kroll.com

COMPANY NAME: Kroll LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL): Allen Prejean and other employees of Kroll LLC

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX): PO Box 2789

CITY: Addison STATE: TX ZIP CODE: 75001 DAYTIME TELEPHONE: (469) 547-4264

AUTHORIZATION OF AGENT [X] AUTHORIZATION ATTACHED
The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected.

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE TITLE DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

A separate application is required for each parcel

ASSESSOR'S PARCEL NUMBER ASSESSMENT NUMBER FEE NUMBER
ACCOUNT NUMBER TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION: Various DOING BUSINESS AS (DBA), if appropriate: DirecTV LLC

PROPERTY TYPE [X]

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

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

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *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 (\$ 204.00 per HOUR) with a \$100 deposit per application

- Are requested. Are not requested.

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

- Yes No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
	Richardson, TX	9/7/2023

NAME (Please Print)
Garrett Wester

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

ASSESSMENT APPEAL WITHDRAWAL

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

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

Filed with the Kings County
 Clerk of the Board

MAR 07 2024

or email to:
 diane.badasci@co.kings.ca.us

Received by:
DBadasci

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT DirecTV LLC					HEARING DATE <i>if applicable</i>	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 2260 E Imperial HWY				EMAIL ADDRESS dl.directv.info@kroll.com		
CITY El Segundo	STATE CA	ZIP CODE 90245	DAYTIME TELEPHONE (530) 238-0677	ALTERNATE TELEPHONE (469) 547-4264	FAX TELEPHONE ()	

I no longer wish to pursue an assessment appeal on the property, or properties, indicated below and hereby request that the *Assessment Appeal Application* be withdrawn.

APPLICATION NUMBER 23-065	PARCEL, ACCOUNT OR TAX BILL NUMBER 810-013-991
APPLICATION NUMBER 23-066	PARCEL, ACCOUNT OR TAX BILL NUMBER 810-013-992
APPLICATION NUMBER 23-067	PARCEL, ACCOUNT OR TAX BILL NUMBER 810-014-224

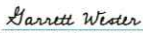
ADDITIONAL AFFECTED APPLICATIONS ARE LISTED ON ATTACHMENT. NUMBER OF PAGES ATTACHED: _____

An *Assessment Appeal Application* may be withdrawn at any time prior to or at the time of the hearing upon submission of this request, unless the Assessor has given the applicant a written notice of an intention to recommend an increase in the assessed value of the property. Additionally, the county Board can decide to review an assessment even though the Assessor and applicant may have agreed to withdraw the appeal.

Withdrawals are final and will conclude any further action on the appeal. No conditional withdrawals will be accepted.

CERTIFICATION

I certify that I am authorized to transact all business relating to the above filing, including this withdrawal of the Assessment Appeal Application.

SIGNATURE  F87DE1F5643362E783C650EFAE05E01C eScribySign	DATE 03/07/2024
PRINT NAME OF AUTHORIZED SIGNER Garrett Wester	TITLE Senior - Tax
COMPANY NAME Kroll LLC	EMAIL ADDRESS dl.directv.info@kroll.com

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

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
 CHAIRPERSON

 CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

March 12, 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 23-061
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 23-061
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.

	Assessor’s Roll Value	Corrected Assessed Value
LAND		
IMPROVEMENTS/STRUCTURES		
CROPS/TREES AND VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY	15,220	7,819
TOTALS	15,220	7,819
PENALTY	0	0

BOARD ACTION

I hereby certify that the above order was passed
and adopted on _____ 2024.
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 14 2023

Received by: [Signature]

FINAL FILING DATE: SEPT. 15, 2023

ASSESSMENT ROLL FY 2023-2024
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
23-061

1. APPLICANT INFORMATION - PLEASE PRINT

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

EMAIL ADDRESS
paul.fortney@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
2260 E Imperial Hwy

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
El Segundo CA 90245 (530) 238-0677 () ()

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Garrett Wester

EMAIL ADDRESS
dl.directv.info@kroll.com

COMPANY NAME
Kroll LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)
Allen Prejean and other employees of Kroll LLC

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
PO Box 2789

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
Addison TX 75001 (469) 547-4264 () ()

AUTHORIZATION OF AGENT [X] AUTHORIZATION ATTACHED

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE TITLE DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

A separate application is required for each parcel

ASSESSOR'S PARCEL NUMBER ASSESSMENT NUMBER FEE NUMBER
ACCOUNT NUMBER TAX BILL NUMBER

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

PROPERTY TYPE [X]

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

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

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *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 (\$ 204.00 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) Richardson, TX	DATE 9/7/2023
NAME (Please Print) Garrett Wester		

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

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

KINGS COUNTY 2022 - 2023 PROPERTY TAX BILL
 Erik Urena, CPA - Tax Collector
 UNSECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2023 THROUGH JUNE 30, 2024

[3/4]

PROPERTY INFORMATION - TAX YEAR: 2023		IMPORTANT MESSAGES
ASMT NUMBER: 810-012-713-000	TAX RATE AREA: 001-000	Original bill date 07/14/2023 LEASED EQUIPMENT 999-007-603-000 2023-2024
FEE NUMBER: 030-154-001-000	ACRES:	
LOCATION: LEASED EQUIPMENT 999-007-603-000		
ASSESSED OWNER: DIRECTV LLC (7-603)		
KCT0720A 2000000182 29/3		
DIRECTV LLC (7-603) PO BOX 2789 ADDISON TX 75001		

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				
TAX RATES (559) 852-2459				
EXEMPTIONS (559) 852-2486				
PAYMENTS (559) 852-2479	PERSONAL PROPERTY	15,220		
PERS PROP (559) 852-2486				
ADDR CHGS (559) 852-2486				
NET TAXABLE VALUE		15,220	1.000000	152.20

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS					
PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	X TAX RATE /100	= AGENCY TAXES
(559) 852-2459	20371	CORCORAN HOSP 19 REF	15,220	0.053475	8.13
(559) 852-2459	20394	COS/TUL SFID#3 08	15,220	0.012500	1.90

10.03

DUE BY AND DELINQUENT AFTER 08/31/2023	TOTAL TAXES 162.23
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IMPORTANT INFORMATION REGARDING THIS UNSECURED TAX BILL

THE LIEN DATE OWNER (ASSESSEE 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.

KINGS COUNTY UNSECURED PROPERTY TAXES - PAYMENT STUB

ASMT NUMBER: 810-012-713-000	MAKE CHECK PAYABLE TO:
FEE NUMBER: 030-154-001-000	Kings County Treasurer - Tax Collector
LOCATION: LEASED EQUIPMENT 999-007-603-000	1400 W. Lacey Blvd
CURRENT OWNER: DIRECTV LLC (7-603)	Hanford CA 93230
PO BOX 2789	
ADDISON TX 75001	



2023-2024

IF PAID BY 08/31/2023 162.23

DELINQUENT AFTER 08/31/2023 (INCLUDES PENALTY OF 16.22) 178.46

810012713000320230000000162237100000017845320230 08312023

IMPORTANT TAX INFORMATION

1. Taxes are levied on both real and personal property, as it exists at 12:01 a.m. On January 1st.
2. Tax statements are mailed to all property owners according to the information provided on recorded documents or any mailing instructions furnished to the Assessors by the property owner. Tax statements not received by November 10th may be obtained by writing to or calling the County Tax Collector's office. Taxpayers should not delay procuring statements beyond that date.
3. The Tax Collector is not responsible for payments made on the wrong property. Examine your property descriptions carefully. Determine that tax statements being paid are for your property and that you have tax bills for all property in which you are interested. If you have no interest in this property tax statement, kindly mail statement to the proper parties, if known, if not, return to this office.
4. Information regarding the installments of taxes is contained in this tax billing. No additional billing shall be mailed when a second installment is due.
5. It is the property owner's responsibility to see that tax liens are satisfied. Failure to receive a tax statement in no way relieves the property owner of responsibility of paying property tax liens when they become due and payable.
6. Taxes are payable at the office of the County Tax Collector, 1400 W. Lacey Blvd., Hanford, CA 93230, between the hours of 8:00 a.m. and 5:00 p.m. Monday through Friday, except holidays.
7. Payment of the tax may be made in legal tender of the United States, or by a negotiable check, draft or money order made payable to the Kings County Tax Collector. The acceptance by the County Tax Collector of a check, draft, or money order constitutes a payment of the tax for which it was given as of the date of acceptance when, but not before, such paper is actually paid. Should payment on any such paper be refused, the receipt given shall be void and of no effect, and the taxes shall be reinstated. In accepting checks, drafts, etc., the Tax Collector acts only as the taxpayer's collecting agent and assumes no responsibility for the loss resulting from the failure of any bank used as a collecting agency. **WHEN PAYING BY CHECK, DRAFT, OR MONEY ORDER PLEASE ASSURE YOURSELF THAT THE PAPER WILL BE HONORED.** Returned checks, drafts or money orders will be subject to a return paper cost. The cost may be added to your tax bill. Payments made by checks might be converted into an electronic format, which could create an electronic fund transfer that potentially could be withdrawn from your account as soon as the same day you make the payment.
8. When making payment in person, the entire tax bill should be presented for proper validation. **If you are mailing the payment and a receipt is necessary, send your entire bill with the payment stubs intact and a self-addressed stamped envelope along with your payment.**
9. **EQUALIZATION OF ASSESSMENTS - The Tax Collector CANNOT CHANGE the assessed valuation or the amount of taxes.** If you disagree with the assessed values on this tax bill, you can request an informal assessment review from the Assessor's Office. If you and the Assessor are unable to agree on a proper assessed value pursuant to an informal assessment review, you have the right to file an application for reduction in assessment with the Assessment Appeals Board, during the period from July 2 to September 15, inclusive. An application for reduction of assessment with the County Board of Supervisors on forms obtained from the Clerk of the Board of Supervisors by telephoning (559) 852-2370 or writing to: Clerk of the Board, 1400 W. Lacey Blvd., Hanford, CA 93230.
10. Telephone numbers for Valuation and Computation Information:
VALUATIONS & EXEMPTIONS Kings County Assessor's Office (559) 852-2486
COMPUTATION OF TAXES Kings County Auditor's Office (559) 852-2459
COLLECTION OF TAXES Kings County Tax Collector (559) 852-2479

Online Payments:

Point & Pay

QR Code

Pay by Phone:
1-877-729-7246



SECURED TAX BILL INFORMATION

Regular Period Secured Tax Bills are due November 1st (1st installment) & February 1st (2nd installment). If taxes are not paid by December 10th (1st installment) and/or April 10th (2nd installment), it will be necessary, as provided by law, to pay a 10% penalty on each installment which is unpaid. The 2nd installment will also have a \$20.00 cost applied after April 10th. Redemption penalties and fees, as provided by law, are charged on all taxes remaining unpaid after June 30. Penalties are computed at the rate of 1 1/2% per month beginning July 1st of the new fiscal year and continue until redeemed, plus a flat \$30.00 redemption fee.

1. Delinquent Tax Default and Publication- Each parcel of land having unpaid taxes on June 30 shall be tax-defaulted. A list of these delinquent properties shall be published on or before September 8th of the third year following the default, if the taxes remain unpaid and notice of redemption was returned to us. If all prior taxes are not paid within five years of the date of the default, the Tax Collector is required by law to record a notice of power to sell tax-defaulted property and the property will become subject to sale at public auction.

ESCAPE ASSESSMENTS

If you receive a "Notice of Proposed Escape Assessment" you have the right to appeal the assessment. The appeal must be filed within 60 days of the date of mailing printed on the escaped assessment tax bill or the postmark thereof, whichever is later. The Notice is the only notification prior to the escaped tax bill that you will receive. Receipt of the tax bill based on that Notice shall suffice as notice to you that the value of your property may/will be different than the amount shown on the "regular" tax bill. (R&T 531.6.534 c) (3), 1605 c).

IMPORTANT REMINDERS

1. Property Tax Postponement for Senior Citizens, Blind, or Disabled Persons The State Controller's Office (SCO) administers the Property Tax Postponement (PTP) program, which allows eligible homeowners to postpone payment of current-year property taxes on the primary residence. PTP applications are accepted from October 1st to February 10th each year. Go to the SCO website at www.ptp.sco.ca.gov for more information. If you have any questions, call (800) 952-5661 or email postponement@sco.ca.gov.
2. Exemptions for Military Services and Disabled Veterans: A claim for military or disabled veterans exemption must be filed with the County Assessor each year between the first day of January and February 15th. Any person who claims military exemption for the first time must present evidence in support of such claim. Ninety percent (90%) of the exemption will be granted to eligible claimants who file for the exemption between February 16th and December 10th.
3. HOMEOWNERS EXEMPTION FOR PROPERTY TAXES:
The law provides for a reduction in your property taxes if you own and reside in your home. Generally, the reduction is \$70 annually and to qualify you must have owned and lived in your home on the January 1st immediately preceding the fiscal year for which the taxes are billed. To qualify for this reduction you must file a claim for the Homeowner's Property Tax Exemption. In order to ensure that only those who are entitled to the exemption continue to qualify, **YOU ARE REQUIRED TO TERMINATE THIS CLAIM** if either of the following events occurred prior to 12:01 a.m. of January 1st.
 1. Ownership of the property transfers to another party.
 2. You no longer reside on the property.

IF YOU ARE NOT ELIGIBLE for this exemption as of 12:01 a.m., January 1st, you must notify the Assessor in writing on or before December 10th of the same calendar year, or you will be subject to payment of the amount of taxes the exemption represents, plus applicable penalties and interest. If you have any questions regarding either termination or the procurement of a Homeowner's Exemption, please contact the Kings County Assessor's Office at (559) 852-2486 or write to: Kings County Assessor's Office, 1400 W. Lacey Blvd., Hanford, CA 93230.

SUPPLEMENTAL TAX BILL INFORMATION

This tax bill is the result of California Legislation, SB 813 and subsequent statutes. SB 813 requires immediate reappraisal of the property on any change of ownership or new construction and collection of any resulting taxes due.

BILLINGS ARE ESSENTIAL FOR THE INCREASED PROPERTY VALUE FROM THE DATE OF COMPLETION OF NEW CONSTRUCTION OR TRANSFER OF OWNERSHIP THROUGH THE END OF THE FISCAL YEAR (6/30). THE SUPPLEMENTAL TAX IS PRO-RATED FROM THE DATE OF COMPLETION OR CHANGE OF OWNERSHIP, TO THE BEGINNING OF THE NEXT FISCAL YEAR. YOUR REGULAR TAX BILL ON THIS PROPERTY IS STILL DUE AND IS TO BE PAID BY THE TRADITIONAL DECEMBER 10 AND THE APRIL 10 DATES TO AVOID PENALTIES. THE SUPPLEMENTAL TAX BILL IS IN ADDITION TO THE REGULAR PROPERTY TAX BILL AND ANY OTHER PROPERTY TAXES DUE ON THE PROPERTY. THE DUE DATES APPEAR ON THE REVERSE.

If you disagree with a change in the assessed value as shown on the tax bill, you have the right to an informal assessment review by contacting the Assessor's Office at (559) 852-2486. If you and the Assessor are unable to agree on a proper assessed value pursuant to an informal assessment review, you have the right to file an application for reduction in assessment for the following year with the Clerk of the Board, no later than 60 days after the date of the mailing of the notice of assessment or as otherwise provided in R&T 1605. An application for assessment appeal can be obtained by telephoning (559) 852-2370 or writing to: Clerk of the Board, 1400 W. Lacey Blvd., Hanford, CA 93230.

IMPORTANT SUPPLEMENTAL TAX BILL INFORMATION

SUPPLEMENTAL TAX BILLS ARE MAILED TO THE PROPERTY OWNER. IF YOU HAVE AN IMPOUND ACCOUNT WITH YOUR LENDER YOU MUST CONTACT THE MORTGAGE COMPANY TO DETERMINE WHO IS TO PAY THIS BILL.

UNSECURED TAX BILL INFORMATION

1. Unsecured taxes are a lien against the individual, corporation or firm named on this tax bill. All tax liens attach annually as of 12:01 a.m. on January 1st preceding the fiscal year for which the taxes are levied. The tax has the effect of a judgment against the person. The judgment is satisfied, and the lien removed when, but not before, the tax is paid or legally canceled.
2. Ownership on the lien date determines the obligation to pay taxes. The disposal of property after the lien date does not relieve the owner of their responsibility. The lien date is January 1st. If you have disposed of the property or business, or you have moved prior to January 1st, please notify the Assessor's Office at (559) 852-2486.
3. The amounts here due will become delinquent after 5:00 p.m. on the last day of August. If August 31st falls on Saturday, Sunday or a legal holiday, the time of delinquency is 5:00 p.m. on the next business day. Failure to pay timely will result in the addition a 10% penalty, and are subject to an additional penalty of 1 1/2% interest on the first day of each succeeding month.
4. If you believe the taxable value of your property is less than the value shown on the reverse, you should present evidence to support a lower value to the Assessor's Office IMMEDIATELY. If a reduction is warranted, and the law permits, a reduction will be made. If the assessment roll has been completed, a written stipulation agreeing to the adjusted value may be filed with a petition to the Clerk of the Board pursuant to Section 1607 of the Revenue and Taxation Code. The board can accept the stipulation or reject it and set a time for a hearing on the matter. Applications are available from the Clerk of the Board at 1400 W. Lacey Blvd., Hanford, CA 93230, and must be filed with the Clerk between July 2nd to September 15th, inclusive.
5. ASSESSOR'S RIGHT TO INVESTIGATE - This tax bill is issued subject to the right of the Assessor to further examine and investigate the taxable status of the person, firm, or corporation to whom this tax bill is issued.
6. The fact of any assessee's delinquent unsecured taxes may be recorded by the Tax Collector as a public record of lien. When such delinquency is paid after the lien process is started, an additional fee shall be charged. Once the lien is paid it is the responsibility of the assessee to verify a Release of Lien is recorded at the County Recorder's Office.

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

MAR 07 2024

Received by:
D. Hadas

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

DIRECTV LLC
 NAME OF APPLICANT

23-061
 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 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	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	15,220	7,819	7,819	7,401
TOTALS	15,220	7,819	7,819	7,401
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 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> <small>14BD151F4F7C2D2907A3A8B84FD347D3 roady sign</small>	DATE EXECUTED 03/05/2024
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>Kristine Lee</i> <small>FFE3EC50B033C60DD85F339DBA585345 roady sign</small>	PRINT NAME OF COUNTY ASSESSOR Kristine Lee
SIGNATURE OF COUNTY COUNSEL <i>Diane Freeman</i> <small>56DAE4B4E66D3068E9F8405DF01F1 roady sign</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

March 12, 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 23-062
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 23-062
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.

	Assessor’s Roll Value	Corrected Assessed Value
LAND		
IMPROVEMENTS/STRUCTURES		
CROPS/TREES AND VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY	20,080	10,210
TOTALS	20,080	10,210
PENALTY	0	0

BOARD ACTION

I hereby certify that the above order was passed
and adopted on _____ 2024.
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.

FINAL FILING DATE: SEPT. 15, 2023

ASSESSMENT ROLL FY 2023-2024
Mail to: Clerk of the Board of Supervisors
1400 W. Lacey Blvd.
Hanford, CA 93230

Filed with the Kings County Clerk of the Board

SEP 14 2023

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

Received by: [Signature]

APPLICATION NUMBER: Clerk Use Only
23-062

1. APPLICANT INFORMATION - PLEASE PRINT

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

EMAIL ADDRESS
paul.fortney@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
2260 E Imperial Hwy

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
El Segundo CA 90245 (530) 238-0677 () ()

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Garrett Wester

EMAIL ADDRESS
dl.directv.info@kroll.com

COMPANY NAME
Kroll LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)
Allen Prejean and other employees of Kroll LLC

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
PO Box 2789

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
Addison TX 75001 (469) 547-4264 () ()

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE TITLE DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

A separate application is required for each parcel

ASSESSOR'S PARCEL NUMBER ASSESSMENT NUMBER FEE NUMBER
ACCOUNT NUMBER TAX BILL NUMBER

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

PROPERTY TYPE [X]

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

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

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
***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 (\$ 204.00 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) Richardson, TX	DATE 9/7/2023
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NAME (Please Print)
Garrett Wester

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

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

KINGS COUNTY 2022 - 2023 PROPERTY TAX BILL
 Erik Urena, CPA - Tax Collector
 UNSECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2023 THROUGH JUNE 30, 2024

[4/4]

PROPERTY INFORMATION - TAX YEAR: 2023		IMPORTANT MESSAGES
ASMT NUMBER: 810-013-570-000	TAX RATE AREA: 004-001	Original bill date 07/14/2023 LEASED EQUIPMENT 999-007-603-000
FEE NUMBER: 040-165-001-000	ACRES:	
LOCATION: LEASED EQUIPMENT 999-007-603-000		
ASSESSED OWNER: DIRECTV LLC (7-603)		
KCT0720A 2000000183 29/4		2023-2024
DIRECTV LLC (7-603) PO BOX 2789 ADDISON TX 75001		

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				
TAX RATES (559) 852-2459				
EXEMPTIONS (559) 852-2486				
PAYMENTS (559) 852-2479	PERSONAL PROPERTY	20,080		
PERS PROP (559) 852-2486				
ADDR CHGS (559) 852-2486				

NET TAXABLE VALUE 20,080 1.000000 200.80

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS					
PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	X TAX RATE /100	= AGENCY TAXES
(559) 852-2459	20315	REEF SUNSET 12-B	20,080	0.008569	1.72
(559) 852-2459	20318	REEF SUNSET 16-A	20,080	0.027549	5.53
(559) 852-2459	20319	REEF SUNSET 16-B	20,080	0.022803	4.57
(559) 852-2459	20320	REEF SUNSET 12-A	20,080	0.045954	9.22
(559) 852-2459	20389	WEST HILLS CCD 14-B	20,080	0.007328	1.47
(559) 852-2459	20396	WEST HILLS #3 08-B	20,080	0.001330	.26
(559) 852-2459	20400	WEST HILLS 2012 REF	20,080	0.000932	.18
(559) 852-2459	20404	WEST HILLS CCD 15REF	20,080	0.004170	.83
(559) 852-2459	20407	WEST HILLS #3 12-A	20,080	0.006040	1.21
(559) 852-2459	20411	WEST HILLS #3 16REF B	20,080	0.007880	1.58
(559) 852-2459	20420	West Hills CCD 2021 Ref ,SFID #3	20,080	0.057380	11.52

38.09

DUE BY AND DELINQUENT AFTER 08/31/2023	TOTAL TAXES 238.89
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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.

KINGS COUNTY UNSECURED PROPERTY TAXES - PAYMENT STUB

ASMT NUMBER: 810-013-570-000	MAKE CHECK PAYABLE TO:
FEE NUMBER: 040-165-001-000	Kings County Treasurer - Tax Collector
LOCATION: LEASED EQUIPMENT 999-007-603-000	1400 W. Lacey Blvd
CURRENT OWNER: DIRECTV LLC (7-603)	Hanford CA 93230
PO BOX 2789	
ADDISON TX 75001	



2023-2024

IF PAID BY 08/31/2023	238.89
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DELINQUENT AFTER 08/31/2023 (INCLUDES PENALTY OF 23.88) 262.77

81001357000032023000000238896100000026277120230 08312023

IMPORTANT TAX INFORMATION

1. Taxes are levied on both real and personal property, as it exists at 12:01 a.m. On January 1st.
2. Tax statements are mailed to all property owners according to the information provided on recorded documents or any mailing instructions furnished to the Assessors by the property owner. Tax statements not received by November 10th may be obtained by writing to or calling the County Tax Collector's office. Taxpayers should not delay procuring statements beyond that date.
3. The Tax Collector is not responsible for payments made on the wrong property. Examine your property descriptions carefully. Determine that tax statements being paid are for your property and that you have tax bills for all property in which you are interested. If you have no interest in this property tax statement, kindly mail statement to the proper parties, if known, if not, return to this office.
4. Information regarding the installments of taxes is contained in this tax billing. No additional billing shall be mailed when a second installment is due.
5. It is the property owner's responsibility to see that tax liens are satisfied. Failure to receive a tax statement in no way relieves the property owner of responsibility of paying property tax liens when they become due and payable.
6. Taxes are payable at the office of the County Tax Collector, 1400 W. Lacey Blvd., Hanford, CA 93230, between the hours of 8:00 a.m. and 5:00 p.m. Monday through Friday, except holidays.
7. Payment of the tax may be made in legal tender of the United States, or by a negotiable check, draft or money order made payable to the Kings County Tax Collector. The acceptance by the County Tax Collector of a check, draft, or money order constitutes a payment of the tax for which it was given as of the date of acceptance when, but not before, such paper is actually paid. Should payment on any such paper be refused, the receipt given shall be void and of no effect, and the taxes shall be reinstated. In accepting checks, drafts, etc., the Tax Collector acts only as the taxpayer's collecting agent and assumes no responsibility for the loss resulting from the failure of any bank used as a collecting agency. **WHEN PAYING BY CHECK, DRAFT, OR MONEY ORDER PLEASE ASSURE YOURSELF THAT THE PAPER WILL BE HONORED.** Returned checks, drafts or money orders will be subject to a return paper cost. The cost may be added to your tax bill. Payments made by checks might be converted into an electronic format, which could create an electronic fund transfer that potentially could be withdrawn from your account as soon as the same day you make the payment.
8. When making payment in person, the entire tax bill should be presented for proper validation. **If you are mailing the payment and a receipt is necessary, send your entire bill with the payment stubs intact and a self-addressed stamped envelope along with your payment.**
9. **EQUALIZATION OF ASSESSMENTS - The Tax Collector CANNOT CHANGE the assessed valuation or the amount of taxes.** If you disagree with the assessed values on this tax bill, you can request an informal assessment review from the Assessor's Office. If you and the Assessor are unable to agree on a proper assessed value pursuant to an informal assessment review, you have the right to file an application for reduction in assessment with the Assessment Appeals Board, during the period from July 2 to September 15, inclusive. An application for reduction of assessment with the County Board of Supervisors on forms obtained from the Clerk of the Board of Supervisors by telephoning (559) 852-2370 or writing to: Clerk of the Board, 1400 W. Lacey Blvd., Hanford, CA 93230.
10. Telephone numbers for Valuation and Computation Information:
VALUATIONS & EXEMPTIONS Kings County Assessor's Office (559) 852-2486
COMPUTATION OF TAXES Kings County Auditor's Office (559) 852-2459
COLLECTION OF TAXES Kings County Tax Collector (559) 852-2479

Online Payments:

Point & Pay
QR Code

Pay by Phone:
1-877-729-7246



SECURED TAX BILL INFORMATION

Regular Period Secured Tax Bills are due November 1st (1st installment) & February 1st (2nd installment). If taxes are not paid by December 10th (1st installment) and/or April 10th (2nd installment), it will be necessary, as provided by law, to pay a 10% penalty on each installment which is unpaid. The 2nd installment will also have a \$20.00 cost applied after April 10th. Redemption penalties and fees, as provided by law, are charged on all taxes remaining unpaid after June 30. Penalties are computed at the rate of 1 1/2% per month beginning July 1st of the new fiscal year and continue until redeemed, plus a flat \$30.00 redemption fee.

1. Delinquent Tax Default and Publication - Each parcel of land having unpaid taxes on June 30 shall be tax-defaulted. A list of these delinquent properties shall be published on or before September 8th of the third year following the default, if the taxes remain unpaid and notice of redemption was returned to us. If all prior taxes are not paid within five years of the date of the default, the Tax Collector is required by law to record a notice of power to sell tax-defaulted property and the property will become subject to sale at public auction.
ESCAPE ASSESSMENTS
If you receive a "Notice of Proposed Escape Assessment" you have the right to appeal the assessment. The appeal must be filed within 60 days of the date of mailing printed on the escaped assessment tax bill or the postmark thereof, whichever is later. The Notice is the only notification prior to the escaped tax bill that you will receive. Receipt of the tax bill based on that Notice shall suffice as notice to you that the value of your property may/will be different than the amount shown on the "regular" tax bill. (R&T 531.8, 534 (c) (3), 1605 (c).

IMPORTANT REMINDERS

1. Property Tax Postponement for Senior Citizens, Blind, or Disabled Persons The State Controller's Office (SCO) administers the Property Tax Postponement (PTP) program, which allows eligible homeowners to postpone payment of current-year property taxes on the primary residence. PTP applications are accepted from October 1st to February 10th each year. Go to the SCO website at www.ptp.sco.ca.gov for more information. If you have any questions, call (800) 952-5661 or email postponement@sco.ca.gov.
2. Exemptions for Military Services and Disabled Veterans: A claim for military or disabled veterans exemption must be filed with the County Assessor each year between the first day of January and February 15th. Any person who claims military exemption for the first time must present evidence in support of such claim. Ninety percent (90%) of the exemption will be granted to eligible claimants who file for the exemption between February 16th and December 10th.
3. HOMEOWNERS EXEMPTION FOR PROPERTY TAXES:
The law provides for a reduction in your property taxes if you own and reside in your home. Generally, the reduction is \$70 annually and to qualify you must have owned and lived in your home on the January 1st immediately preceding the fiscal year for which the taxes are billed. To qualify for this reduction you must file a claim for the Homeowner's Property Tax Exemption. In order to ensure that only those who are entitled to the exemption continue to qualify, **YOU ARE REQUIRED TO TERMINATE THIS CLAIM** if either of the following events occurred prior to 12:01 a.m. of January 1st.
 1. Ownership of the property transfers to another party.
 2. You no longer reside on the property.

IF YOU ARE NOT ELIGIBLE for this exemption as of 12:01 a.m., January 1st, you must notify the Assessor in writing on or before December 10th of the same calendar year, or you will be subject to payment of the amount of taxes the exemption represents, plus applicable penalties and interest. If you have any questions regarding either termination or the procurement of a Homeowner's Exemption, please contact the Kings County Assessor's Office at (559) 852-2486 or write to: Kings County Assessor's Office, 1400 W. Lacey Blvd., Hanford, CA 93230.

SUPPLEMENTAL TAX BILL INFORMATION

This tax bill is the result of California Legislation, SB 813 and subsequent statutes. SB 813 requires immediate reappraisal of the property on any change of ownership or new construction and collection of any resulting taxes due.

BILLINGS ARE ESSENTIAL FOR THE INCREASED PROPERTY VALUE FROM THE DATE OF COMPLETION OF NEW CONSTRUCTION OR TRANSFER OF OWNERSHIP THROUGH THE END OF THE FISCAL YEAR (6/30). THE SUPPLEMENTAL TAX IS PRO-RATED FROM THE DATE OF COMPLETION OR CHANGE OF OWNERSHIP, TO THE BEGINNING OF THE NEXT FISCAL YEAR. YOUR REGULAR TAX BILL ON THIS PROPERTY IS STILL DUE AND IS TO BE PAID BY THE TRADITIONAL DECEMBER 10 AND THE APRIL 10 DATES TO AVOID PENALTIES. THE SUPPLEMENTAL TAX BILL IS IN ADDITION TO THE REGULAR PROPERTY TAX BILL AND ANY OTHER PROPERTY TAXES DUE ON THE PROPERTY. THE DUE DATES APPEAR ON THE REVERSE.

If you disagree with a change in the assessed value as shown on the tax bill, you have the right to an informal assessment review by contacting the Assessor's Office at (559) 852-2486. If you and the Assessor are unable to agree on a proper assessed value pursuant to an informal assessment review, you have the right to file an application for reduction in assessment for the following year with the Clerk of the Board, no later than 60 days after the date of the mailing of the notice of assessment or as otherwise provided in R&T 1605. An application for assessment appeal can be obtained by telephoning (559) 852-2370 or writing to: Clerk of the Board, 1400 W. Lacey Blvd., Hanford, CA 93230.

IMPORTANT SUPPLEMENTAL TAX BILL INFORMATION

SUPPLEMENTAL TAX BILLS ARE MAILED TO THE PROPERTY OWNER. IF YOU HAVE AN IMPOUND ACCOUNT WITH YOUR LENDER YOU MUST CONTACT THE MORTGAGE COMPANY TO DETERMINE WHO IS TO PAY THIS BILL.

UNSECURED TAX BILL INFORMATION

1. Unsecured taxes are a lien against the individual, corporation or firm named on this tax bill. All tax liens attach annually as of 12:01 a.m. on January 1st preceding the fiscal year for which the taxes are levied. The tax has the effect of a judgment against the person. The judgment is satisfied, and the lien removed when, but not before, the tax is paid or legally canceled.
2. Ownership on the lien date determines the obligation to pay taxes. The disposal of property after the lien date does not relieve the owner of their responsibility. The lien date is January 1st. If you have disposed of the property or business, or you have moved prior to January 1st, please notify the Assessor's Office at (559) 852-2486.
3. The amounts here due will become delinquent after 5:00 p.m. on the last day of August. If August 31st falls on Saturday, Sunday or a legal holiday, the time of delinquency is 5:00 p.m. on the next business day. Failure to pay timely will result in the addition a 10% penalty, and are subject to an additional penalty of 1 1/2% interest on the first day of each succeeding month.
4. If you believe the taxable value of your property is less than the value shown on the reverse, you should present evidence to support a lower value to the Assessor's Office IMMEDIATELY. If a reduction is warranted, and the law permits, a reduction will be made. If the assessment roll has been completed, a written stipulation agreeing to the adjusted value may be filed with a petition to the Clerk of the Board pursuant to Section 1607 of the Revenue and Taxation Code. The board can accept the stipulation or reject it and set a time for a hearing on the matter. Applications are available from the Clerk of the Board at 1400 W. Lacey Blvd., Hanford, CA 93230, and must be filed with the Clerk between July 2nd to September 15th, inclusive.
5. **ASSESSOR'S RIGHT TO INVESTIGATE** - This tax bill is issued subject to the right of the Assessor to further examine and investigate the taxable status of the person, firm, or corporation to whom this tax bill is issued.
6. The fact of any assessee's delinquent unsecured taxes may be recorded by the Tax Collector as a public record of lien. When such delinquency is paid after the lien process is started, an additional fee shall be charged. Once the lien is paid it is the responsibility of the assessee to verify a Release of Lien is recorded at the County Recorder's Office.

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

MAR 07 2024

Received by:

D. Abadasi

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

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

DIRECTV LLC
NAME OF APPLICANT

23-062
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 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	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	20,080	10,210	10,210	9,870
TOTALS	20,080	10,210	10,210	9,870
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 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> <small>14BD151F4F7C2D2997A3AB864FD347D3 ready2sign</small>		DATE EXECUTED 03/05/2024
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>Kristine Lee</i> <small>FFE3EC50B033C60DD85F339DBA585345 ready2sign</small>		PRINT NAME OF COUNTY ASSESSOR Kristine Lee
SIGNATURE OF COUNTY COUNSEL <i>Diane Freeman</i> <small>50D42F82AE45D3005E4E8F4A508BFE4E1 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

March 12, 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 23-063
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 23-063
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 \$18,338. The Assessor and the applicant agree to add this amount to the total equipment cost.

	Assessor’s Roll Value	Corrected Assessed Value
LAND		
IMPROVEMENTS/STRUCTURES		
CROPS/TREES AND VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY	129,340	74,668
TOTALS	129,340	74,668
PENALTY	0	0

BOARD ACTION

I hereby certify that the above order was passed
and adopted on _____ 2024.
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.

FINAL FILING DATE: SEPT. 15, 2023

ASSESSMENT ROLL FY 2023-2024
Mail to: Clerk of the Board of Supervisors
1400 W. Lacey Blvd.
Hanford, CA 93230

Filed with the Kings County Clerk of the Board

SEP 14 2023

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

Received by: [Signature]

APPLICATION NUMBER: Clerk Use Only
23-063

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
DirectTV LLC
EMAIL ADDRESS
paul.fortney@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
2260 E Imperial Hwy

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
El Segundo CA 90245 (530) 238-0677 () ()

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Garrett Wester
EMAIL ADDRESS
dl.directv.info@kroll.com

COMPANY NAME
Kroll LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)
Allen Prejean and other employees of Kroll LLC

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
PO Box 2789

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
Addison TX 75001 (469) 547-4264 () ()

AUTHORIZATION OF AGENT [X] AUTHORIZATION ATTACHED

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE TITLE DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

A separate application is required for each parcel

ASSESSOR'S PARCEL NUMBER ASSESSMENT NUMBER FEE NUMBER
ACCOUNT NUMBER TAX BILL NUMBER

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

PROPERTY TYPE [X]

- [] 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

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

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *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 (\$ 204.00 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) Richardson, TX	DATE 9/7/2023
--	---	------------------

NAME (Please Print)
Garrett Wester

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

IMPORTANT TAX INFORMATION

1. Taxes are levied on both real and personal property, as it exists at 12:01 a.m. On January 1st.
2. Tax statements are mailed to all property owners according to the information provided on recorded documents or any mailing instructions furnished to the Assessors by the property owner. Tax statements not received by November 10th may be obtained by writing to or calling the County Tax Collector's office. Taxpayers should not delay procuring statements beyond that date.
3. The Tax Collector is not responsible for payments made on the wrong property. Examine your property descriptions carefully. Determine that tax statements being paid are for your property and that you have tax bills for all property in which you are interested. If you have no interest in this property tax statement, kindly mail statement to the proper parties, if known, if not, return to this office.
4. Information regarding the installments of taxes is contained in this tax billing. No additional billing shall be mailed when a second installment is due.
5. It is the property owner's responsibility to see that tax liens are satisfied. Failure to receive a tax statement in no way relieves the property owner of responsibility of paying property tax liens when they become due and payable.
6. Taxes are payable at the office of the County Tax Collector, 1400 W. Lacey Blvd., Hanford, CA 93230, between the hours of 8:00 a.m. and 5:00 p.m. Monday through Friday, except holidays.
7. Payment of the tax may be made in legal tender of the United States, or by a negotiable check, draft or money order made payable to the Kings County Tax Collector. The acceptance by the County Tax Collector of a check, draft, or money order constitutes a payment of the tax for which it was given as of the date of acceptance when, but not before, such paper is actually paid. Should payment on any such paper be refused, the receipt given shall be void and of no effect, and the taxes shall be reinstated. In accepting checks, drafts, etc., the Tax Collector acts only as the taxpayer's collecting agent and assumes no responsibility for the loss resulting from the failure of any bank used as a collecting agency. **WHEN PAYING BY CHECK, DRAFT, OR MONEY ORDER PLEASE ASSURE YOURSELF THAT THE PAPER WILL BE HONORED.** Returned checks, drafts or money orders will be subject to a return paper cost. The cost may be added to your tax bill. Payments made by checks might be converted into an electronic format, which could create an electronic fund transfer that potentially could be withdrawn from your account as soon as the same day you make the payment.
8. When making payment in person, the entire tax bill should be presented for proper validation. **If you are mailing the payment and a receipt is necessary, send your entire bill with the payment stubs intact and a self-addressed stamped envelope along with your payment.**
9. **EQUALIZATION OF ASSESSMENTS - The Tax Collector CANNOT CHANGE the assessed valuation or the amount of taxes.** If you disagree with the assessed values on this tax bill, you can request an informal assessment review from the Assessor's Office. If you and the Assessor are unable to agree on a proper assessed value pursuant to an informal assessment review, you have the right to file an application for reduction in assessment with the Assessment Appeals Board, during the period from July 2 to September 15, inclusive. An application for reduction of assessment with the County Board of Supervisors on forms obtained from the Clerk of the Board of Supervisors by telephoning (559) 852-2370 or writing to: Clerk of the Board, 1400 W. Lacey Blvd., Hanford, CA 93230.
10. Telephone numbers for Valuation and Computation information:
VALUATIONS & EXEMPTIONS Kings County Assessor's Office (559) 852-2486
COMPUTATION OF TAXES Kings County Auditor's Office (559) 852-2459
COLLECTION OF TAXES Kings County Tax Collector (559) 852-2479

Online Payments:
Point & Pay
QR Code
Pay by Phone:
1-877-729-7246



SECURED TAX BILL INFORMATION

- Regular Period Secured Tax Bills are due November 1st (1st installment) & February 1st (2nd installment). If taxes are not paid by December 10th (1st installment) and/or April 10th (2nd installment), it will be necessary, as provided by law, to pay a 10% penalty on each installment which is unpaid. The 2nd installment will also have a \$20.00 cost applied after April 10th. Redemption penalties and fees, as provided by law, are charged on all taxes remaining unpaid after June 30. Penalties are computed at the rate of 1 1/2% per month beginning July 1st of the new fiscal year and continue until redeemed, plus a flat \$30.00 redemption fee.
1. Delinquent Tax Default and Publication- Each parcel of land having unpaid taxes on June 30 shall be tax-defaulted. A list of these delinquent properties shall be published on or before September 8th of the third year following the default, if the taxes remain unpaid and notice of redemption was returned to us. If all prior taxes are not paid within five years of the date of the default, the Tax Collector is required by law to record a notice of power to sell tax-defaulted property and the property will become subject to sale at public auction.
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If you receive a "Notice of Proposed Escape Assessment" you have the right to appeal the assessment. The appeal must be filed within 60 days of the date of mailing printed on the escaped assessment tax bill or the postmark thereof, whichever is later. The Notice is the only notification prior to the escaped tax bill that you will receive. Receipt of the tax bill based on that Notice shall suffice as notice to you that the value of your property may/will be different than the amount shown on the "regular" tax bill. (R&T 531.8.534 (c) (3), 1605 (c).

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2. Exemptions for Military Services and Disabled Veterans: A claim for military or disabled veterans exemption must be filed with the County Assessor each year between the first day of January and February 15th. Any person who claims military exemption for the first time must present evidence in support of such claim. Ninety percent (90%) of the exemption will be granted to eligible claimants who file for the exemption between February 16th and December 10th.
3. **HOMEOWNERS EXEMPTION FOR PROPERTY TAXES:**
The law provides for a reduction in your property taxes if you own and reside in your home. Generally, the reduction is \$70 annually and to qualify you must have owned and lived in your home on the January 1st immediately preceding the fiscal year for which the taxes are billed. To qualify for this reduction you must file a claim for the Homeowner's Property Tax Exemption. In order to ensure that only those who are entitled to the exemption continue to qualify, **YOU ARE REQUIRED TO TERMINATE THIS CLAIM** if either of the following events occurred prior to 12:01 a.m. of January 1st.
 1. Ownership of the property transfers to another party.
 2. You no longer reside on the property.

IF YOU ARE NOT ELIGIBLE for this exemption as of 12:01 a.m., January 1st, you must notify the Assessor in writing on or before December 10th of the same calendar year, or you will be subject to payment of the amount of taxes the exemption represents, plus applicable penalties and interest. If you have any questions regarding either termination or the procurement of a Homeowner's Exemption, please contact the Kings County Assessor's Office at (559) 852-2486 or write to: Kings County Assessor's Office, 1400 W. Lacey Blvd., Hanford, CA 93230.

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BILLINGS ARE ESSENTIAL FOR THE INCREASED PROPERTY VALUE FROM THE DATE OF COMPLETION OF NEW CONSTRUCTION OR TRANSFER OF OWNERSHIP THROUGH THE END OF THE FISCAL YEAR (6/30). THE SUPPLEMENTAL TAX IS PRO-RATED FROM THE DATE OF COMPLETION OR CHANGE OF OWNERSHIP, TO THE BEGINNING OF THE NEXT FISCAL YEAR.

YOUR REGULAR TAX BILL ON THIS PROPERTY IS STILL DUE AND IS TO BE PAID BY THE TRADITIONAL DECEMBER 10 AND THE APRIL 10 DATES TO AVOID PENALTIES. THE SUPPLEMENTAL TAX BILL IS IN ADDITION TO THE REGULAR PROPERTY TAX BILL AND ANY OTHER PROPERTY TAXES DUE ON THE PROPERTY. THE DUE DATES APPEAR ON THE REVERSE.

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SUPPLEMENTAL TAX BILLS ARE MAILED TO THE PROPERTY OWNER. IF YOU HAVE AN IMPOUND ACCOUNT WITH YOUR LENDER YOU MUST CONTACT THE MORTGAGE COMPANY TO DETERMINE WHO IS TO PAY THIS BILL.

UNSECURED TAX BILL INFORMATION

1. Unsecured taxes are a lien against the individual, corporation or firm named on this tax bill. All tax liens attach annually as of 12:01 a.m. on January 1st preceding the fiscal year for which the taxes are levied. The tax has the effect of a judgment against the person. The judgment is satisfied, and the lien removed when, but not before, the tax is paid or legally canceled.
2. Ownership on the lien date determines the obligation to pay taxes. The disposal of property after the lien date does not relieve the owner of their responsibility. The lien date is January 1st. If you have disposed of the property or business, or you have moved prior to January 1st, please notify the Assessor's Office at (559) 852-2486.
3. The amounts here due will become delinquent after 5:00 p.m. on the last day of August. If August 31st falls on Saturday, Sunday or a legal holiday, the time of delinquency is 5:00 p.m. on the next business day. Failure to pay timely will result in the addition a 10% penalty, and are subject to an additional penalty of 1 1/2% interest on the first day of each succeeding month.
4. If you believe the taxable value of your property is less than the value shown on the reverse, you should present evidence to support a lower value to the Assessor's Office IMMEDIATELY. If a reduction is warranted, and the law permits, a reduction will be made. If the assessment roll has been completed, a written stipulation agreeing to the adjusted value may be filed with a petition to the Clerk of the Board pursuant to Section 1607 of the Revenue and Taxation Code. The board can accept the stipulation or reject it and set a time for a hearing on the matter. Applications are available from the Clerk of the Board at 1400 W. Lacey Blvd., Hanford, CA 93230, and must be filed with the Clerk between July 2nd to September 15th, inclusive.
5. **ASSESSOR'S RIGHT TO INVESTIGATE** - This tax bill is issued subject to the right of the Assessor to further examine and investigate the taxable status of the person, firm, or corporation to whom this tax bill is issued.
6. The fact of any assessee's delinquent unsecured taxes may be recorded by the Tax Collector as a public record of lien. When such delinquency is paid after the lien process is started, an additional fee shall be charged. Once the lien is paid it is the responsibility of the assessee to verify a Release of Lien is recorded at the County Recorder's Office.

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

MAR 07 2024

Received by: APR DASLI

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

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

DIRECTV LLC
NAME OF APPLICANT

23-063
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 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	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	129,340	74,406	74,668	54,672
TOTALS	129,340	74,406	74,668	54,672
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 \$18,338. The Assessor and the applicant agree to add this amount to the total equipment cost.

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> <small>14BD151F4F7C2D2997A3AB864FD347D3 ready2sign</small>	DATE EXECUTED 03/05/2024
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>Kristine Lee</i> <small>FFE3EC50B033C60DD8F339DBA585345 ready2sign</small>	PRINT NAME OF COUNTY ASSESSOR Kristine Lee
SIGNATURE OF COUNTY COUNSEL <i>Diane Freeman</i> <small>52DA2F674E65B3089E0E9F2491BF31F1 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

March 12, 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 23-064
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 23-064
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. In addition, there was additional equipment found to not be reported in the amount of \$90. The Assessor and the applicant agree to add this amount to the total equipment cost.

	Assessor’s Roll Value	Corrected Assessed Value
LAND		
IMPROVEMENTS/STRUCTURES		
CROPS/TREES AND VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY	60,780	30,978
TOTALS	60,780	30,978
PENALTY	0	0

BOARD ACTION

I hereby certify that the above order was passed
and adopted on _____ 2024.
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.

Filed with the Kings County Clerk of the Board

SEP 14 2023

Received by: [Signature]

FINAL FILING DATE: SEPT. 15, 2023

ASSESSMENT ROLL FY 2023-2024
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
23-064

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
DirecTV LLC
EMAIL ADDRESS
paul.fortney@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
2260 E Imperial Hwy

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
El Segundo CA 90245 (530) 238-0677

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Garrett Wester
EMAIL ADDRESS
dl.directv.info@kroll.com

COMPANY NAME
Kroll LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)
Allen Prejean and other employees of Kroll LLC

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
PO Box 2789

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
Addison TX 75001 (469) 547-4264

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

A separate application is required for each parcel

Table with 3 columns: ASSESSOR'S PARCEL NUMBER, ASSESSMENT NUMBER (810-012-596-000), FEE NUMBER, ACCOUNT NUMBER, TAX BILL NUMBER

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

PROPERTY TYPE [x]

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

Table with 4 columns: 4. VALUE, A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Rows include LAND, IMPROVEMENTS/STRUCTURES, FIXTURES, PERSONAL PROPERTY (60,780 / 30,936), MINERAL RIGHTS, TREES & VINES, OTHER, TOTAL (60,780 / 30,936), PENALTIES

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **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 (\$ 204.00 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) Richardson, TX	DATE 9/7/2023
--	---	------------------

NAME (Please Print)
Garrett Wester

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

IMPORTANT TAX INFORMATION

1. Taxes are levied on both real and personal property, as it exists at 12:01 a.m. On January 1st.
2. Tax statements are mailed to all property owners according to the information provided on recorded documents or any mailing instructions furnished to the Assessors by the property owner. Tax statements not received by November 10th may be obtained by writing to or calling the County Tax Collector's office. Taxpayers should not delay procuring statements beyond that date.
3. The Tax Collector is not responsible for payments made on the wrong property. Examine your property descriptions carefully. Determine that tax statements being paid are for your property and that you have tax bills for all property in which you are interested. If you have no interest in this property tax statement, kindly mail statement to the proper parties, if known, if not, return to this office.
4. Information regarding the installments of taxes is contained in this tax billing. No additional billing shall be mailed when a second installment is due.
5. It is the property owner's responsibility to see that tax liens are satisfied. Failure to receive a tax statement in no way relieves the property owner of responsibility of paying property tax liens when they become due and payable.
6. Taxes are payable at the office of the County Tax Collector, 1400 W. Lacey Blvd., Hanford, CA 93230, between the hours of 8:00 a.m. and 5:00 p.m. Monday through Friday, except holidays.
7. Payment of the tax may be made in legal tender of the United States, or by a negotiable check, draft or money order made payable to the Kings County Tax Collector. The acceptance by the County Tax Collector of a check, draft, or money order constitutes a payment of the tax for which it was given as of the date of acceptance when, but not before, such paper is actually paid. Should payment on any such paper be refused, the receipt given shall be void and of no effect, and the taxes shall be reinstated. In accepting checks, drafts, etc., the Tax Collector acts only as the taxpayer's collecting agent and assumes no responsibility for the loss resulting from the failure of any bank used as a collecting agency. **WHEN PAYING BY CHECK, DRAFT, OR MONEY ORDER PLEASE ASSURE YOURSELF THAT THE PAPER WILL BE HONORED.** Returned checks, drafts or money orders will be subject to a return paper cost. The cost may be added to your tax bill. Payments made by checks might be converted into an electronic format, which could create an electronic fund transfer that potentially could be withdrawn from your account as soon as the same day you make the payment.
8. When making payment in person, the entire tax bill should be presented for proper validation. **If you are mailing the payment and a receipt is necessary, send your entire bill with the payment stubs intact and a self-addressed stamped envelope along with your payment.**
9. **EQUALIZATION OF ASSESSMENTS - The Tax Collector CANNOT CHANGE the assessed valuation or the amount of taxes.** If you disagree with the assessed values on this tax bill, you can request an informal assessment review from the Assessor's Office. If you and the Assessor are unable to agree on a proper assessed value pursuant to an informal assessment review, you have the right to file an application for reduction in assessment with the Assessment Appeals Board, during the period from July 2 to September 15, inclusive. An application for reduction of assessment with the County Board of Supervisors on forms obtained from the Clerk of the Board of Supervisors by telephoning (559) 852-2370 or writing to: Clerk of the Board, 1400 W. Lacey Blvd., Hanford, CA 93230.
10. **Telephone numbers for Valuation and Computation information:**

VALUATIONS & EXEMPTIONS	Kings County Assessor's Office (559) 852-2486
COMPUTATION OF TAXES	Kings County Auditor's Office (559) 852-2459
COLLECTION OF TAXES	Kings County Tax Collector (559) 852-2479

Online Payments:

Point & Pay
QR Code

Pay by Phone:
1-877-729-7246



SECURED TAX BILL INFORMATION

Regular Period Secured Tax Bills are due November 1st (1st installment) & February 1st (2nd installment). If taxes are not paid by December 10th (1st installment) and/or April 10th (2nd installment), it will be necessary, as provided by law, to pay a 10% penalty on each installment which is unpaid. The 2nd installment will also have a \$20.00 cost applied after April 10th. Redemption penalties and fees, as provided by law, are charged on all taxes remaining unpaid after June 30. Penalties are computed at the rate of 1 1/2% per month beginning July 1st of the new fiscal year and continue until redeemed, plus a flat \$30.00 redemption fee.

1. Delinquent Tax Default and Publication- Each parcel of land having unpaid taxes on June 30 shall be tax-defaulted. A list of these delinquent properties shall be published on or before September 8th of the third year following the default, if the taxes remain unpaid and notice of redemption was returned to us. If all prior taxes are not paid within five years of the date of the default, the Tax Collector is required by law to record a notice of power to sell tax-defaulted property and the property will become subject to sale at public auction.

ESCAPE ASSESSMENTS

If you receive a "Notice of Proposed Escape Assessment" you have the right to appeal the assessment. The appeal must be filed within 60 days of the date of mailing printed on the escaped assessment tax bill or the postmark thereof, whichever is later. The Notice is the only notification prior to the escaped tax bill that you will receive. Receipt of the tax bill based on that Notice shall suffice as notice to you that the value of your property may/will be different than the amount shown on the "regular" tax bill. (R&T 531.8.534 (c) (3), 1605 (c).

IMPORTANT REMINDERS

1. Property Tax Postponement for Senior Citizens, Blind, or Disabled Persons The State Controller's Office (SCO) administers the Property Tax Postponement (PTP) program, which allows eligible homeowners to postpone payment of current-year property taxes on the primary residence. PTP applications are accepted from October 1st to February 10th each year. Go to the SCO website at www.ptp.sco.ca.gov for more information. If you have any questions, call (800) 952-5661 or email postponement@sco.ca.gov.
2. **Exemptions for Military Services and Disabled Veterans:** A claim for military or disabled veterans exemption must be filed with the County Assessor each year between the first day of January and February 15th. Any person who claims military exemption for the first time must present evidence in support of such claim. Ninety percent (90%) of the exemption will be granted to eligible claimants who file for the exemption between February 16th and December 10th.
3. **HOMEOWNERS EXEMPTION FOR PROPERTY TAXES:** The law provides for a reduction in your property taxes if you own and reside in your home. Generally, the reduction is \$70 annually and to qualify you must have owned and lived in your home on the January 1st immediately preceding the fiscal year for which the taxes are billed. To qualify for this reduction you must file a claim for the Homeowner's Property Tax Exemption. In order to ensure that only those who are entitled to the exemption continue to qualify, **YOU ARE REQUIRED TO TERMINATE THIS CLAIM** if either of the following events occurred prior to 12:01 a.m. of January 1st.
 1. Ownership of the property transfers to another party.
 2. You no longer reside on the property.

IF YOU ARE NOT ELIGIBLE for this exemption as of 12:01 a.m., January 1st, you must notify the Assessor in writing on or before December 10th of the same calendar year, or you will be subject to payment of the amount of taxes the exemption represents, plus applicable penalties and interest. If you have any questions regarding either termination or the procurement of a Homeowner's Exemption, please contact the Kings County Assessor's Office at (559) 852-2486 or write to: Kings County Assessor's Office, 1400 W. Lacey Blvd., Hanford, CA 93230.

SUPPLEMENTAL TAX BILL INFORMATION

This tax bill is the result of California Legislation, SB 813 and subsequent statutes. SB 813 requires immediate reappraisal of the property on any change of ownership or new construction and collection of any resulting taxes due.

BILLINGS ARE ESSENTIAL FOR THE INCREASED PROPERTY VALUE FROM THE DATE OF COMPLETION OF NEW CONSTRUCTION OR TRANSFER OF OWNERSHIP THROUGH THE END OF THE FISCAL YEAR (6/30). THE SUPPLEMENTAL TAX IS PRO-RATED FROM THE DATE OF COMPLETION OR CHANGE OF OWNERSHIP, TO THE BEGINNING OF THE NEXT FISCAL YEAR.

YOUR REGULAR TAX BILL ON THIS PROPERTY IS STILL DUE AND IS TO BE PAID BY THE TRADITIONAL DECEMBER 10 AND THE APRIL 10 DATES TO AVOID PENALTIES. THE SUPPLEMENTAL TAX BILL IS IN ADDITION TO THE REGULAR PROPERTY TAX BILL AND ANY OTHER PROPERTY TAXES DUE ON THE PROPERTY. THE DUE DATES APPEAR ON THE REVERSE.

If you disagree with a change in the assessed value as shown on the tax bill, you have the right to an informal assessment review by contacting the Assessor's Office at (559) 852-2486. If you and the Assessor are unable to agree on a proper assessed value pursuant to an informal assessment review, you have the right to file an application for reduction in assessment for the following year with the Clerk of the Board, no later than 60 days after the date of the mailing of the notice of assessment or as otherwise provided in R&T 1605. An application for assessment appeal can be obtained by telephoning (559) 852-2370 or writing to: Clerk of the Board, 1400 W. Lacey Blvd., Hanford, CA 93230.

IMPORTANT SUPPLEMENTAL TAX BILL INFORMATION

SUPPLEMENTAL TAX BILLS ARE MAILED TO THE PROPERTY OWNER. IF YOU HAVE AN IMPOUND ACCOUNT WITH YOUR LENDER YOU MUST CONTACT THE MORTGAGE COMPANY TO DETERMINE WHO IS TO PAY THIS BILL.

UNSECURED TAX BILL INFORMATION

1. Unsecured taxes are a lien against the individual, corporation or firm named on this tax bill. All tax liens attach annually as of 12:01 a.m. on January 1st preceding the fiscal year for which the taxes are levied. The tax has the effect of a judgment against the person. The judgment is satisfied, and the lien removed when, but not before, the tax is paid or legally canceled.
2. Ownership on the lien date determines the obligation to pay taxes. The disposal of property after the lien date does not relieve the owner of their responsibility. The lien date is January 1st. If you have disposed of the property or business, or you have moved prior to January 1st, please notify the Assessor's Office at (559) 852-2486.
3. The amounts here due will become delinquent after 5:00 p.m. on the last day of August. If August 31st falls on Saturday, Sunday or a legal holiday, the time of delinquency is 5:00 p.m. on the next business day. Failure to pay timely will result in the addition a 10% penalty, and are subject to an additional penalty of 1 1/2% interest on the first day of each succeeding month.
4. If you believe the taxable value of your property is less than the value shown on the reverse, you should present evidence to support a lower value to the Assessor's Office IMMEDIATELY. If a reduction is warranted, and the law permits, a reduction will be made. If the assessment roll has been completed, a written stipulation agreeing to the adjusted value may be filed with a petition to the Clerk of the Board pursuant to Section 1607 of the Revenue and Taxation Code. The board can accept the stipulation or reject it and set a time for a hearing on the matter. Applications are available from the Clerk of the Board at 1400 W. Lacey Blvd., Hanford, CA 93230, and must be filed with the Clerk between July 2nd to September 15th, inclusive.
5. **ASSESSOR'S RIGHT TO INVESTIGATE** - This tax bill is issued subject to the right of the Assessor to further examine and investigate the taxable status of the person, firm, or corporation to whom this tax bill is issued.
6. The fact of any assessee's delinquent unsecured taxes may be recorded by the Tax Collector as a public record of lien. When such delinquency is paid after the lien process is started, an additional fee shall be charged. Once the lien is paid it is the responsibility of the assessee to verify a Release of Lien is recorded at the County Recorder's Office.

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

MAR 07 2024

Received by:
D. Abdasi

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

DIRECTV LLC
NAME OF APPLICANT

23-064
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 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	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	60,780	30,936	30,978	29,802
TOTALS	60,780	30,936	30,978	29,802
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 \$90. The Assessor and the applicant agree to add this amount to the total equipment cost.

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> <small>14BD151E4E7C2D2997A3AB884ED347D3 recdysign</small>	DATE EXECUTED 03/05/2024
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>Kristine Lee</i> <small>FFE3EC50B033C60DD86F329DBA586246 recdysign</small>	PRINT NAME OF COUNTY ASSESSOR Kristine Lee
SIGNATURE OF COUNTY COUNSEL <i>Diane Freeman</i> <small>620A2F87445583089C0E9F24959E31E1 recdysign</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

March 12, 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 22-026
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 22-026
Filed by JLL Valuation Advisory Services on behalf of
SNR 27 The Remington Owner LLC
APN: 007-270-001-000

DISCUSSION:

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.

(Cont'd)

BOARD ACTION

I hereby certify that the above order was passed
and adopted on _____ 2024.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Applicant

Assessor

Auditor

County Counsel

Agenda Item

Accept Stipulation for Reduction of Assessment No. 22-026

Filed by JLL Valuation Advisory Services on behalf of SNR 27 The Remington Owner LLC

APN 007-270-001-000

March 12, 2024

Page 2 of 2

	Assessor's Roll Value	Corrected Assessed Value
LAND	2,332,550	1,900,000
IMPROVEMENTS/STRUCTURES	14,767,240	10,700,000
CROPS/TREES AND VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES	7,650	7,650
PERSONAL PROPERTY	798,640	798,640
TOTALS	17,906,080	13,406,290
PENALTY	0	0

ASSESSMENT APPEAL APPLICATION

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

FINAL FILING DATE: SEPT 15, 2022

ASSESSMENT ROLL FY 2022-2023
 Mail to: Clerk of the Board of Supervisors
 1400 W. Lacey Blvd
 Hanford, CA 93230

Filed with the Kings County
 Clerk of the Board

SEP 15 2022

Received by: *[Signature]*

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

APPLICATION NUMBER: Clerk Use Only
 22-026

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME: SNR 27 THE REMINGTON OWNER LLC
 EMAIL ADDRESS:

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX):
 300 EAST MARKET STREET, STE. 100

CITY LOUISVILLE	STATE KY	ZIP CODE 40202	DAYTIME TELEPHONE ()	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): DEBBIE MOORE - JLL VALUATION ADVISORY SERVICES
 EMAIL ADDRESS: debra.moore@am,jll.com

COMPANY NAME: JLL VALUATION ADVISORY SERVICES

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX):
 2401 CEDAR SPRINGS RD, STE 100

CITY DALLAS	STATE TX	ZIP CODE 75201	DAYTIME TELEPHONE (214) 868-9482	ALTERNATE TELEPHONE (214) 868-9953	FAX TELEPHONE ()
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<p>AUTHORIZATION OF AGENT <input type="checkbox"/> AUTHORIZATION ATTACHED</p> <p>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.</p> <p>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.</p>	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE <i>[Signature]</i>	TITLE SVP, CAO, Atria Mgt Co., As Manager
DATE 9/13/22	

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL A separate application is required for each parcel

ASSESSOR'S PARCEL NUMBER 007-270-001-000	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION: 2727 N 11TH AVENUE, HANFORD, CA
 DOING BUSINESS AS (DBA), if appropriate: THE REMINGTON

- 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: SENIOR HOUSING
 - POSSESSORY INTEREST
 - VACANT LAND
 - AIRCRAFT

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$2,332,550		
IMPROVEMENTS/STRUCTURES	\$14,767,240		
FIXTURES	\$806,290		
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$17,906,080		
PENALTIES (amount or percent)			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE _____ **ROLL YEAR: _____
*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 (\$204 per hour with a \$100 deposit per application)

- Are requested Are not requested.

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

- Yes No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
	Dallas, TX	9-9-2022

NAME (Please Print)
Debbie Moore

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

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.

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

Filed with the Kings County
 Clerk of the Board

9/4/2024

Received by:

22-026

IN THE MATTER OF THE APPLICATION OF:

SNR 27 THE REMINGTON OWNER LLC
 NAME OF APPLICANT

APPLICATION NUMBER(S)

007-270-001-000

PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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

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

Assessment Year 2022-2023 <u>X</u> Regular <u> </u> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	2,332,550	0	1,900,000	432,550
IMPROVEMENTS/ STRUCTURES	14,767,240	0	10,700,000	4,067,240
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	7,650	0	7,650	0
PERSONAL PROPERTY	798,640	0	798,640	0
TOTALS	17,906,080	0	13,406,290	4,499,790
PENALTY				

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

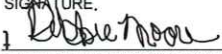
The 2022-2023 assessed value is being corrected to reflect a decline in value due to the market value being less than the assessed factored base year value as of the lien date, January 1, 2022. The income approach to value was used to develop market value. The reduction of assessment is codified by section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

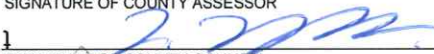

I hereby stipulate to the values for the subject property, as stated in the "Corrected Assessed Value" section of this agreement. If the corrected value(s) is approved by the County Board, the stipulation agreement also constitutes a withdrawal of the Assessment Appeal Application.

SIGNATURE: 	DATE EXECUTED 2/27/2024
NAME OF AUTHORIZED SIGNER Debbie Moore	TITLE Agent

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 	PRINT NAME OF COUNTY ASSESSOR Tim Kochenarter
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