

# **Board of Equalization**

# **Regular Meeting Agenda**

Board of Equalization Members
Joe Neves, District 1
Richard Valle, District 2
Doug Verboon, District 3
Rusty Robinson, District 4
Richard Fagundes, District 5

Date: Tuesday, 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

2:00 PM CALL TO ORDER

ı.

**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

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)

**APPROVAL OF MINUTES** 

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** 

A. Approval of the minutes from December 12, 2023 regular meeting.

ACTION: APPROVED AS PRESENTED (RR, RV, JN, RF, DV - Aye)

V. ADJOURNMENT

IV.

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

BOIND OF EQUILERING

**SUBJECT:** Application for Changed Assessment 23-065

RECOMMENDED Accept a Withdrawal on Application for Changed Assessment No. 23-065

**ACTION:** 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	r was passed
and adopted on	, 2024.
Catherine Venturella, Clerk to the E	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

FINAL FILING DATE: SEPT. 15, 2023

ASSESSMENT ROLL FY 2023-2024

Filed with the Kings County Clerk of the Board

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

SEP 1 4 2023 Hearing deposit of \$200 per application required except for owner occupied homes. Request for findings of facts

the appeals board considers necessary m					include a deposit of \$	100 per a	application.	
continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.					APPLICATION NU	JMBER:	A TOTAL SERVICE SERVICE	
1. APPLICANT INFORMATION - PLEASE NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BI					EMAIL ADDRESS			
DirecTV LLC	OSHVEOD, OK I	NOOTHAWL			paul.fortney@dired	ctv.com		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS 2260 E Imperial Hwy	OR P. O. BOX)				1			
CITY El Segundo	STATE	ZIP CODE 90245		ME TELEPHONE 30 ) 238-0677	ALTERNATE TELEPI	HONE	FAX TELEPHONE	
2. CONTACT INFORMATION - AGENT, A	TTORNEY,	The second second second	1,		plicable - (REPRES	ENTATI	ON IS OPTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIR Garrett Wester	ST, MIDDLE INI	TIAL)			EMAIL ADDRESS dl.directv.info@kro	II.com		
COMPANY NAME Kroll LLC								
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST Allen Prejean and other employees of Kroll L		ITAL)						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)								
PO Box 2789	STATE	ZIP CODE	DAYT	IME TELEPHONE	ALTERNATE TELEPI	IONE	FAX TELEPHONE	
Addison	TX	75001		9 ) 547-4264	( )	IONE	( )	
The following information must be compattorney as indicated in the Certification applicant is a business entity, the agent	n section, o t's authoriz	or a spouse, ch ation must be s	ild, pa signed	rent, registere I by an officer	d domestic partne or authorized emp	r, or the loyee of	person affected. If the the business.	
The person named in Section 2 above is enter in stipulati					application, and ma elating to this appli		ct assessor's records,	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED				TITLE	,,		DATE	
ENTER APPLICABLE NUMBER FROM Y ASSESSOR'S PARCEL NUMBER	ASS	ESSMENT NUMBE		A separate applic	eation is required for ea	ch parcel		
ACCOUNT NUMBER	1,600,9100	013-991-000 BILL NUMBER						
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1.000	-11101115-11						
PROPERTY ADDRESS OR LOCATION Various					DOING BUSINESS AS (DBA), if appropriate DirecTV LLC			
PROPERTY TYPE ✓  SINGLE-FAMILY / CONDOMINIUM / TOV	WNHOUSE	/ DUPLEX	_ A	GRICULTURAL		POSSES	SSORY INTEREST	
☐ MULTI-FAMILY/APARTMENTS: NO. OF	UNITS			ANUFACTURE	O HOME	VACANT	Γ LAND	
☐ COMMERCIAL/INDUSTRIAL			$\square$ w	ATER CRAFT		AIRCRA	AFT	
☑ BUSINESS PERSONAL PROPERTY/FIX	CTURES		_ o	THER:	<del></del>			
4. VALUE	A. \	VALUE ON ROLL		B. APPLICANT'S	S OPINION OF VALUE	C. A	PPEALS BOARD USE ONLY	
LAND								
IMPROVEMENTS/STRUCTURES								
FIXTURES								
PERSONAL PROPERTY (see instructions)			2,260		1,142	2		
MINERAL RIGHTS								
TREES & VINES								
OTHER								
TOTAL			2,260		1,142			
DENIALTIES (amount or paraent)								

BOE-305-AH (P2) REV. 11 (05-22)

5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. S	ee instructions for filing p	periods	
☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE PROPERTY OF THE PROPE	IE CURRENT YEAR		
SUPPLEMENTAL ASSESSMENT			
*DATE OF NOTICE: ROLL YEAR: _  ROLL CHANGE			COMENT
*DATE OF NOTICE: **ROLL YEAR: _		☐ PENALTY ASSE	SSMENT
*Must attach copy of notice or bill, where applicable **Ea	ch roll voar roquires a se	narate annlication	
	N. Committee of the com		
6. REASON FOR FILING APPEAL (FACTS)  If you are uncertain of which item to check, please check "I. OTHER" an The reasons that I rely upon to support requested changes in value are A. DECLINE IN VALUE  ☑ The assessor's roll value exceeds the market value as of Jan.  B. CHANGE IN OWNERSHIP  ☐ 1. No change in ownership occurred on the date of  ☐ 2. Base year value for the change in ownership established of C. NEW CONSTRUCTION  ☐ 1. No new construction occurred on the date of  ☐ 2. Base year value for the completed new construction estable  ☐ 3. Value of construction in progress on January 1 is incorrect.  D. CALAMITY REASSESSMENT  ☐ Assessor's reduced value is incorrect for property damaged be E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's val.  ☐ 1. All personal property/fixtures.  ☐ 2. Only a portion of the personal property/fixtures. Attach descended at the personal property of the assesser is incorrect.  ☐ 2. Allocation of value of property is incorrect (e.g., between later the personal property of the assessee at the location of the personal property.  ☐ 1. Amount of escape assessment is incorrect.  ☐ 2. Assessment of other property of the assessee at the location.	as follows:  uary 1 of the current year.  the date of  shed on the date of  y misfortune or calamity.  ue of personal property acription of those items.  and and improvements).  perty, issues being appear	on of your reasons for fili	correct. market value.
2017 See 2010 and a see a			
Explanation (attach sheet if necessary)			
7. WRITTEN FINDINGS OF FACTS (\$_204.00 per_HOUR) will are requested.	th a \$100 deposit per appli	cation	3
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND S  Yes No			
CERTIFIC	ATION		
I certify (or declare) under penalty of perjury under the laws of the State of accompanying statements or documents, is true, correct, and complete to property or the person affected (i.e., a person having a direct economic into agent authorized by the applicant under item 2 of this application, or (3) a Number, who has been retained by the applicant and	the best of my knowledge a erest in the payment of taxe in attorney licensed to pract	and belief and that I am ( s on that property – "The tice law in the State of C	(1) the owner of the e Applicant"), (2) an California, State Bar
SIGNATURE (Use Blue Pen - Original-signature required on paper-filed application)	SIGNED AT (CITY, STATE)		DATE
> y y y y	Richardson, TX		9/7/2023
NAME (Please Print) Garrett Wester			
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)			
d	ED DOMESTIC STEEL -	launa	DEDOCT TEETER
	ED DOMESTIC PARTNER	CHILD   PARENT	PERSON AFFECTED
CORPORATE OFFICER OR DESIGNATED EMPLOYEE			

BOE-305-WD REV. 02 (07-15)

# 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

or email to: diane.badasci@co.kings.ca.us Filed with the Kings County Clerk of the Board

MAR 07 2024



AP	PLIC	ANT AND PI	ROPERTY INFORM	ATION		
NAME OF APPLICANT DIRECTV LLC						HEARING DATE if applicable
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.	O. BOX)	=1 :- ::			EMAIL ADDRESS	
2260 E Imperial HWY		1		-	dl.directv.info	
El Segundo	CA	90245	(530) 238-0677		) 547-4264	FAX TELEPHONE
I no longer wish to pursue an assessment that the Assessment Appeal Application			roperty, or propertie	s, indicat	ed below and	hereby request
APPLICATION NUMBER 23-065			PARCEL, ACCOUNT 810-013-991		NUMBER	
APPLICATION NUMBER			PARCEL, ACCOUNT		NUMBER	
23-066			810-013-992		TO MOERT	
APPLICATION NUMBER 23-067			PARCEL, ACCOUNT 810-014-224		NUMBER	
23-007			010-014-22			
An Assessment Appeal Application may this request, unless the Assessor has go the assessed value of the property. At the Assessor and applicant may have ag	be w given dditio	rithdrawn at a the applican nally, the cou	any time prior to or a t a written notice of unty Board can dec	t the time	e of the hearin	g upon submission of nmend an increase in
Withdrawals are final and will conclude a	any fu		on the appeal. No co	nditiona	l withdrawals v	vill be accepted.
I certify that I am authorized to tra			s relating to the abo t Appeal Applicatio		g, including th	nis withdrawal of
SIGNATURE  ### ### ############################				DATE	03/07/2024	
PRINT NAME OF AUTHORIZED SIGNER				TITLE	Senior - Tax	
COMPANY NAME	ter			EMAN A	DDRESS	· · · · · · · · · · · · · · · · · · ·
Kroll LLC					I.directv.info@	okroll com
FILING STATUS					man cottamnoe	garomoon
OWNER ✓ AGENT ☐ ATTORNEY ☐ SPO	USE	REGISTERE	D DOMESTIC PARTNER	CHILD	PARENT	PERSON AFFECTED
CALIFORNIA ATTORNEY, STATE BAR NUMBER:				CORP	ORATE OFFICER O	R DESIGNATED EMPLOYEE
	F	OR COUNTY	BOARD USE ONL	1		
☐ The withdrawal request is accepted and	will co	onclude any fu	rther action on the app	eal.		
The withdrawal request is denied. The A will be notified of the date no less than 4				. Your ap	peal will be set f	or hearing, in which you
The withdrawal request is denied by the proceed with an assessment review to d	appe eterm	eals board. In a	accordance with section ue of the property or o	n 1610.8 ther issue	, the appeals bo	pard has the authority to
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
CLIDMITTED DV.	DOADD OF FOLIALIZATION
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 Assesso	or recommended acceptance of the withdrawal as presented by the applicant.

# **BOARD ACTION**

I hereby certify that the above	ve 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

FINAL FILING DATE: SEPT. 15, 2023

ASSESSMENT ROLL FY 2023-2024

Filed with the Kings County Clerk of the Board

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

SEP 1 4 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.

continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.		not	Conseiled by:		APPLICATION NUMBER: Clerk Use Only			
1. APPLICANT INFORMATION - PLEASE	_	74/-	MONA	1 2	-3-1	266		
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BU		RUST NAME			EMAIL ADDRESS			
DirecTV LLC		A Section Control of the Control of			paul.fortney@	directv.com		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF 2260 E Imperial Hwy	OR P. O. BOX)	,					,	
CITY El Segundo	STATE	ZIP CODE 90245		1ME TELEPHONE 30 ) 238-0677	ALTERNATE TE	LEPHONE	FAX TELEPHONE ( )	
2. CONTACT INFORMATION - AGENT, AT	TORNEY,	OR RELATIVE	OF AP	PLICANT if ap	plicable - (REP	RESENTA	TION IS OPTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRS	ST, MIDDLE INIT	TIAL)			EMAIL ADDRESS	Name II a a ma		
Garrett Wester COMPANY NAME					dl.directv.info@	ykroli.com		
Kroll LLC								
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS		TAL)						
Allen Prejean and other employees of Kroll Li MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)	LC							
PO Box 2789								
CITY Addison	STATE	ZIP CODE 75001		IME TELEPHONE 69 ) 547-4264	ALTERNATE TE	LEPHONE	FAX TELEPHONE	
AUTHORIZATION OF AGENT	IX	- Additional Control	1.	ION ATTACHE			\ /	
attorney as indicated in the Certification applicant is a business entity, the agent The person named in Section 2 above is	's authoriz hereby au	ation must be thorized to a	e signed ct as my	by an officer agent in this	or authorized e application, and	mployee o I may insp	of the business. nect assessor's records,	
enter in stipulation SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED		ents, and oth	erwise s	TITLE	elating to this a	oplication	DATE	
SIGNATURE OF AFFEIGHT, OFFICER, OR ACTIONIZED	LWITCOTEL			IIICC			DAIL	
Yes ✓ No Is this property a single ENTER APPLICABLE NUMBER FROM YELL	OUR NOTIC	CE/TAX BILL			ation is required for		el	
ASSESSOR'S PARCEL NUMBER		SSMENT NUMB 013-992-000	ER		FEE NUMBER			
ACCOUNT NUMBER	TAXE	BILL NUMBER						
PROPERTY ADDRESS OR LOCATION Various					DOING BUSINE	SS AS (DBA)	, if appropriate	
PROPERTY TYPE V								
SINGLE-FAMILY / CONDOMINIUM / TOV	VNHOUSE /	DUPLEX	ПД	GRICULTURAL			ECCODY INTEDECT	
		DOI LEX			LIONE	_	ESSORY INTEREST	
MULTI-FAMILY/APARTMENTS: NO. OF U	JNIIS	==		ANUFACTURE	HOME		NT LAND	
COMMERCIAL/INDUSTRIAL			⊔W	ATER CRAFT		AIRCE	RAFT	
BUSINESS PERSONAL PROPERTY/FIX	TURES		□ o.	THER:				
4. VALUE	A. V	ALUE ON ROLL		B. APPLICANT'S	S OPINION OF VAL	UE 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)			-,000					

BOE-305-AH (P2) REV. 11 (05-22)

5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. See	instructions for filing p	periods	
☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE	CURRENT YEAR		
☐ SUPPLEMENTAL ASSESSMENT			
*DATE OF NOTICE: ROLL YEAR:			
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAM		☐ PENALTY ASSE	SSMENT
*DATE OF NOTICE: **ROLL YEAR:			
*Must attach copy of notice or bill, where applicable **Eac	h roll year requires a se	parate application	
6. REASON FOR FILING APPEAL (FACTS)  See instruct If you are uncertain of which item to check, please check "I. OTHER" and The reasons that I rely upon to support requested changes in value are as A. DECLINE IN VALUE  The assessor's roll value exceeds the market value as of Januar 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 C. NEW CONSTRUCTION  1. No new construction occurred on the date of 2. Base year value for the completed new construction establis 3. Value of construction in progress on January 1 is incorrect. D. CALAMITY REASSESSMENT Assessor's reduced value is incorrect for property damaged by E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value	ary 1 of the current year.	on of your reasons for fil	correct.
<ul> <li>☐ 1. All personal property/fixtures.</li> <li>☐ 2. Only a portion of the personal property/fixtures. Attach descr</li> <li>F. PENALTY ASSESSMENT</li> <li>☐ Penalty assessment is not justified.</li> <li>G. CLASSIFICATION/ALLOCATION</li> <li>☐ 1. Classification of property is incorrect.</li> <li>☐ 2. Allocation of value of property is incorrect (e.g., between land H. APPEAL AFTER AN AUDIT. Must include description of each prop</li> <li>☐ 1. Amount of escape assessment is incorrect.</li> <li>☐ 2. Assessment of other property of the assessee at the location</li> <li>I. OTHER</li> </ul>	ption of those items.  I and improvements).  erty, issues being appea		
Explanation (attach sheet if necessary)			
7. WRITTEN FINDINGS OF FACTS (\$\(\frac{204.00}{\text{per}}\) per \(\frac{HOUR}{}\)) with \(\frac{Are requested.}{}\) Are not requested.  8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND Section of the period of the peri		cation	
CERTIFICA  I certify (or declare) under penalty of perjury under the laws of the State of accompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic interval agent authorized by the applicant under item 2 of this application, or (3) and the state of the supplication of the su	California that the foregoir e best of my knowledge a est in the payment of taxe attorney licensed to pract	and belief and that I am s on that property – "The tice law in the State of C	(1) the owner of the e Applicant"), (2) an California, State Bar
Number, who has been retained by the applicant and	The state of the s	iai person to ille this app	DIICATION.
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE) Richardson, TX		9/7/2023
NAMÉ (Please Print) Garrett Wester			
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)			
OWNER AGENT ATTORNEY SPOUSE REGISTERE	D DOMESTIC PARTNER	CHILD PARENT	PERSON AFFECTED
CORPORATE OFFICER OR DESIGNATED EMPLOYEE			,
GOVE OF THE TOTAL OF PERIODICALED FINE FOLLE			

BOE-305-WD REV. 02 (07-15)

# 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

or email to: diane.badasci@co.kings.ca.us Filed with the Kings County Clerk of the Board

MAR 07 2024



AP	PLIC	ANT AND PI	ROPERTY INFORM	ATION		
NAME OF APPLICANT DIRECTV LLC						HEARING DATE if applicable
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.	O. BOX)	=1 :- ::			EMAIL ADDRESS	
2260 E Imperial HWY		1		-	dl.directv.info	
El Segundo	CA	90245	(530) 238-0677		) 547-4264	FAX TELEPHONE
I no longer wish to pursue an assessment that the Assessment Appeal Application			roperty, or propertie	s, indicat	ed below and	hereby request
APPLICATION NUMBER 23-065			PARCEL, ACCOUNT 810-013-991		NUMBER	
APPLICATION NUMBER			PARCEL, ACCOUNT		NUMBER	
23-066			810-013-992		TO MOERT	
APPLICATION NUMBER 23-067			PARCEL, ACCOUNT 810-014-224		NUMBER	
23-007			010-014-22			
An Assessment Appeal Application may this request, unless the Assessor has go the assessed value of the property. At the Assessor and applicant may have ag	be w given dditio	rithdrawn at a the applican nally, the cou	any time prior to or a t a written notice of unty Board can dec	t the time	e of the hearin	g upon submission of nmend an increase in
Withdrawals are final and will conclude a	any fu		on the appeal. No co	nditiona	l withdrawals v	vill be accepted.
I certify that I am authorized to tra			s relating to the abo t Appeal Applicatio		g, including th	nis withdrawal of
SIGNATURE  ### ### ############################				DATE	03/07/2024	
PRINT NAME OF AUTHORIZED SIGNER				TITLE	Senior - Tax	
COMPANY NAME	ter			EMAN A	DDRESS	· · · · · · · · · · · · · · · · · · ·
Kroll LLC					I.directv.info@	okroll com
FILING STATUS					man cottamnoe	garomoon
OWNER ✓ AGENT ☐ ATTORNEY ☐ SPO	USE	REGISTERE	D DOMESTIC PARTNER	CHILD	PARENT	PERSON AFFECTED
CALIFORNIA ATTORNEY, STATE BAR NUMBER:				CORP	ORATE OFFICER O	R DESIGNATED EMPLOYEE
	F	OR COUNTY	BOARD USE ONL	1		
☐ The withdrawal request is accepted and	will co	onclude any fu	rther action on the app	eal.		
The withdrawal request is denied. The A will be notified of the date no less than 4				. Your ap	peal will be set f	or hearing, in which you
The withdrawal request is denied by the proceed with an assessment review to d	appe eterm	eals board. In a	accordance with section ue of the property or o	n 1610.8 ther issue	, the appeals bo	pard has the authority to
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: SUBJECT:	BOARD OF EQUALIZATION  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 w	as passed
and adopted on	, 2024.
Catherine Venturella, Clerk to the Boa	ard 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

ASSESMENT ROLL FY 2023-2024
Mail to: Clerk of the Board of Supervisors

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

Filed with the Kings County

Clerk of the Boartearing deposit of \$200 per application required except for owner occupied homes. Request for findings of facts

the appeals board considers necessary ma		Ŭ	SEP		vner occupied homes include a deposit of \$		est for findings of facts application.
continuance of the hearing or denial of the a attach hearing evidence to this applicat		not		I T LULU	APPLICATION NU		
		10.40	Rec	piwed by:	7.2	.0	and the second s
<ol> <li>APPLICANT INFORMATION - PLEASE NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUT</li> </ol>	and the second second	RUST NAME	1)40	<b>670</b>	EMAIL ADDRESS		
DirecTV LLC				-	paul.fortney@direct	v.com	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS ( 2260 E Imperial Hwy	OR P. O. BOX)						
CITY El Segundo	STATE CA	ZIP CODE 90245		ME TELEPHONE 0 ) 238-0677	ALTERNATE TELEPH	ONE	FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, AT	TTORNEY,	OR RELATIVE O	F API	PLICANT if app	plicable - (REPRES	ENTAT	ION IS OPTIONAL)
IAME OF AGENT, ATTORNEY, OR RELATIVE ( <i>LAST, FIR:</i> Garrett Wester	ST, MIDDLE INI	ΓIAL)			EMAIL ADDRESS dl.directv.info@krol	.com	
COMPANY NAME Kroll LLC							
CONTACT PERSON IF OTHER THAN ABOVE ( <i>LAST, FIRS</i> Allen Prejean and other employees of Kroll L		TAL)					
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)							
PO Box 2789		T	1				
Addison	STATE	75001		ME TELEPHONE 9 ) 547-4264	ALTERNATE TELEPH	ONE	FAX TELEPHONE
AUTHORIZATION OF AGENT The following information must be comp attorney as indicated in the Certification applicant is a business entity, the agent	n section, o	ttached to this ap or a spouse, chil	oplica Id, pai	rent, registere	ructions) unless the d domestic partner,	or the	e person affected. If the
The person named in Section 2 above is	hereby au	thorized to act a	s my	agent in this a	application, and ma	y insp	ect assessor's records,
<b>enter in stipulati</b> SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED		ents, and otherv	vise s	ettle issues re	lating to this applic	ation.	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED	EMPLOYEE			TITLE			DATE
■ Yes ✓ No Is this property a single  ENTER APPLICABLE NUMBER FROM Y  ASSESSOR'S PARCEL NUMBER	OUR NOTI		Ŀ		of residence by the own ation is required for each		<u> </u>
ACCOUNT NUMBER		014-224-000					
ACCOUNT NUMBER	IAX	BILL NUMBER					
PROPERTY ADDRESS OR LOCATION Various					DOING BUSINESS AS DirecTV LLC	S (DBA),	if appropriate
PROPERTY TYPE  SINGLE-FAMILY / CONDOMINIUM / TOV	VNHOUSE /	DUPLEX	AC	GRICULTURAL		POSSE	SSORY INTEREST
MULTI-FAMILY/APARTMENTS: NO. OF U	JNITS		☐ MA	ANUFACTURED	HOME	VACAN	T LAND
COMMERCIAL/INDUSTRIAL		[	□ WA	ATER CRAFT		AIRCR	
BUSINESS PERSONAL PROPERTY/FIX	TURES	[	ОТ	HER:			
. VALUE	A. \	ALUE ON ROLL		B. APPLICANT'S	OPINION OF VALUE	C. /	APPEALS BOARD USE ONLY
LAND							
MPROVEMENTS/STRUCTURES							
FIXTURES							
PERSONAL PROPERTY (see instructions)		2	2,010		1,045		
MINERAL RIGHTS							
TREES & VINES							
OTHER							
TOTAL		2	2,010		1,045		
PENALTIES (amount or percent)							

BOE-305-AH (P2) REV. 11 (05-22)

5. TYPE OF ASSESSMENT BEING APPEALED  Check only one. S	Gee instructions for filing periods
☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF T	HE CURRENT YEAR
SUPPLEMENTAL ASSESSMENT	
*DATE OF NOTICE: ROLL YEAR:	
□ ROLL CHANGE □ ESCAPE ASSESSMENT □ CALA	
*DATE OF NOTICE: **ROLL YEAR:*  *Must attach copy of notice or bill, where applicable **Ea	ach roll year requires a separate application
The state of the s	uctions before completing this section.
If you are uncertain of which item to check, please check "I. OTHER" are The reasons that I rely upon to support requested changes in value are A. DECLINE IN VALUE  The assessor's roll value exceeds the market value as of Jan B. CHANGE IN OWNERSHIP	as follows:
1. No change in ownership occurred on the date of	
2. Base year value for the change in ownership established o	
C. NEW CONSTRUCTION	is incorrect.
1. No new construction occurred on the date of	
2. Base year value for the completed new construction estable	
☐ 3. Value of construction in progress on January 1 is incorrect.	
D. CALAMITY REASSESSMENT	
☐ Assessor's reduced value is incorrect for property damaged be.  BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's va ☐ 1. All personal property/fixtures.	
<ul> <li>2. Only a portion of the personal property/fixtures. Attach des</li> </ul>	cription of those items.
<ul><li>F. PENALTY ASSESSMENT</li><li>Penalty assessment is not justified.</li></ul>	
G.CLASSIFICATION/ALLOCATION  ☐ 1. Classification of property is incorrect. ☐ 2. Allocation of value of property is incorrect (e.g., between la H. APPEAL AFTER AN AUDIT. Must include description of each pro ☐ 1. Amount of escape assessment is incorrect.	
2. Assessment of other property of the assessee at the location	on is incorrect.
I. OTHER	
Explanation (attach sheet if necessary)	
☐ Are requested.	with a \$100 deposit per application
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND S  Yes No	ee instructions.
CERTIFIC	ATION
I certify (or declare) under penalty of perjury under the laws of the State of accompanying statements or documents, is true, correct, and complete to property or the person affected (i.e., a person having a direct economic into agent authorized by the applicant under item 2 of this application, or (3) at Number, who has been retained by the applicant and	the best of my knowledge and belief and that I am (1) the owner of the erest in the payment of taxes on that property — "The Applicant"), (2) a
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)  DATE
► Y JUSTIM	Richardson, TX 9/7/2023
NAME (Please Print) Garrett Wester	
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)	
d	DED DOMESTIC DADTNED CHILD DADENT DEDOON ASSEST
	RED DOMESTIC PARTNER
CORPORATE OFFICER OR DESIGNATED EMPLOYEE	

BOE-305-WD REV. 02 (07-15)

# 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

or email to: diane.badasci@co.kings.ca.us Filed with the Kings County Clerk of the Board

MAR 07 2024



APPL	ICANT AND PRO	OPERTY INFORMA	TION		
NAME OF APPLICANT					HEARING DATE if applicable
DirecTV LLC	01/3			I	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. B 2260 E Imperial HWY	OX)			dl.directv.inf	o@kroll.com
	ATE ZIP CODE	DAYTIME TELEPHONE		ATE TELEPHONE	FAX TELEPHONE
El Segundo C	A 90245	(530) 238-0677	(469	) 547-4264	( )
I no longer wish to pursue an assessment that the Assessment Appeal Application be		perty, or properties,	indicate	ed below and	hereby request
APPLICATION NUMBER 23-065		PARCEL, ACCOUNT 0 810-013-991	R TAX BILL N	NUMBER	
APPLICATION NUMBER		PARCEL, ACCOUNT O	R TAX BILL N	NUMBER	
23-066		810-013-992			
APPLICATION NUMBER 23-067		PARCEL, ACCOUNT 0 810-014-224	R TAX BILL N	NUMBER	
23-007		010-014-224			
ADDITIONAL AFFECTED APPLICATION	NS ARE LISTED ON	ATTACHMENT. NUME	BER OF P	AGES ATTACH	IED:
Withdrawals are final and will conclude any  I certify that I am authorized to trans	/ further action on	the appeal. No con			
1		Appeal Application		, including ti	nis withdrawai of
SIGNATURE Larrett Wester			DATE	03/07/2024	
PRINT NAME OF AUTHORIZED SIGNER			TITLE		
Garrett Weste	r			Senior - Tax	(
COMPANY NAME  Kroll LLC			EMAIL AD		
FILING STATUS			dl	.directv.info@	@kroll.com
OWNER ☑ AGENT ☐ ATTORNEY ☐ SPOUSE	REGISTERED	DOMESTIC PARTNER	CHILD	PARENT	PERSON AFFECTED
CALIFORNIA ATTORNEY, STATE BAR NUMBER:			CORPC	RATE OFFICER O	OR DESIGNATED EMPLOYEE
	FOR COUNTY E	SOARD USE ONLY			
The withdrawal request is accepted and wi	ll conclude any furth	ner action on the appe	al.		
The withdrawal request is denied. The Assemble will be notified of the date no less than 45 c			Your app	eal will be set f	for hearing, in which you
The withdrawal request is denied by the approceed with an assessment review to dete					pard has the authority to
ATTEST BY COUNTY BOARD:					
DATED:	_				
BY:					
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 EOUALIZATION	
NUDWILLED DY DUARITUE EULALIZATIC	N

**SUBJECT:** Application for Changed Assessment 23-061

RECOMMENDED Accept Stipulation for Reduction of Assessment No. 23-061

ACTION: 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**

Cc: Applicant

Assessor Auditor County Counsel BOE-305-AH (P1) REV. 11 (05-22)

## ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed Filed with the Kings County 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

Clerk of the Board

SEP 1 4 2023



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.

attach hearing evidence to this application		not a socio		APPLICATION NU	IMBER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE I	PRINT			15-6	101
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUS DirecTV LLC	INESS, OR T	RUST NAME		email address paul.fortney@direct	ctv.com
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF 2260 E Imperial Hwy	R P. O. BOX)			, , , , , ,	
CITY El Segundo	STATE		TIME TELEPHONE 30 ) 238-0677	ALTERNATE TELEPH	HONE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, AT	ORNEY,	OR RELATIVE OF AP	PLICANT if ap	plicable - (REPRES	ENTATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST Garrett Wester				EMAIL ADDRESS dl.directv.info@kro	
COMPANY NAME Kroll LLC					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, Allen Prejean and other employees of Kroll LL		TAL)			
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)					
PO Box 2789					
Addison	STATE		11ME TELEPHONE 69 ) 547-4264	ALTERNATE TELEPH	HONE FAX TELEPHONE
	authoriz nereby au n agreem	ation must be signed	d by an officer agent in this a settle issues re	or authorized empl application, and ma	oyee of the business.  ay inspect assessor's records,
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E	MPLOYEE		TITLE		DATE
ASSESSOR'S PARCEL NUMBER	ASSI	ESSMENT NUMBER	A separate applic	ation is required for ea	ch parcel
ACCOUNT NUMBER		012-713-000 BILL NUMBER			
PROPERTY ADDRESS OR LOCATION Various				DOING BUSINESS A	S (DBA), if appropriate
PROPERTY TYPE  ✓  SINGLE-FAMILY / CONDOMINIUM / TOWN	NHOUSE /	DUPLEX A	GRICULTURAL	П	POSSESSORY INTEREST
☐ MULTI-FAMILY/APARTMENTS: NO. OF U	NITS		ANUFACTURED		VACANT LAND
COMMERCIAL/INDUSTRIAL			ATER CRAFT		AIRCRAFT
☑ BUSINESS PERSONAL PROPERTY/FIXTO	JRES		THER:		AINCINALL
4. VALUE	Α. \	ALUE ON ROLL	B. APPLICANT'S	OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND					
IMPROVEMENTS/STRUCTURES					
FIXTURES					
PERSONAL PROPERTY (see instructions)		15,220		7,819	
MINERAL RIGHTS				,	
TREES & VINES					
OTHER					
TOTAL		15,220		7,819	
PENALTIES (amount or percent)					

BOE-305-AH	(P2)	RFV	11	(05-22)

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 ☐ CALAMIT *DATE OF NOTICE: **ROLL YEAR:	
	roll year requires a separate application
	ions before completing this section.
If you are uncertain of which item to check, please check "I. OTHER" and p. The reasons that I rely upon to support requested changes in value are as	
A. DECLINE IN VALUE	
The assessor's roll value exceeds the market value as of Januar	ry 1 of the current year.
B. CHANGE IN OWNERSHIP	
1. No change in ownership occurred on the date of	
$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $	he date of is incorrect.
C. NEW CONSTRUCTION	
1. No new construction occurred on the date of	<del>-</del>
2. Base year value for the completed new construction establish	ed 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 r	
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value	of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.	
<ul> <li>2. Only a portion of the personal property/fixtures. Attach description</li> </ul>	otion of those items.
F. PENALTY ASSESSMENT	
Penalty assessment is not justified.	
G. CLASSIFICATION/ALLOCATION	
<ul> <li>1. Classification of property is incorrect.</li> <li>2. Allocation of value of property is incorrect (e.g., between land</li> </ul>	and improvements).
H. APPEAL AFTER AN AUDIT. Must include description of each prope	
☐ 1. Amount of escape assessment is incorrect.	
$\hfill \hfill $	is incorrect.
I. OTHER	
Explanation (attach sheet if necessary)	
7. WRITTEN FINDINGS OF FACTS (\$\_204.00 \_per_HOUR) with  \[ \text{Are requested.} \] \[ \vec{\vec{\vec{\vec{\vec{\vec{\vec{	a \$100 deposit per application
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See	instructions
V Yes No	mstructions.
res No	
CERTIFICAT	TON
I certify (or declare) under penalty of perjury under the laws of the State of C accompanying statements or documents, is true, correct, and complete to the	alifornia that the foregoing and all information flereon, including any e 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 intere	est in the payment of taxes on that property – "The Applicant"), (2) ar
agent authorized by the applicant under item 2 of this application, or (3) and	attorney licensed to practice law in the State of California, State Ba 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)	Trioridadori, 17
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
ACRES: 030-154-001-000 ACRES: LCOATION: LEASED EQUIPMENT 999-007-603-000
ASSESSED OWNER: DIRECTV LLC (7-603)

IMPORTANT MESSAGES

Original bill date 07/14/2023
LEASED EQUIPMENT 999-007-603-000

KCT0720A 2000000182 29/3

> DIRECTV LLC (7-603) PO BOX 2789 ADDISON TX 75001

2023-2024

COUNTY VALUES, EXEMPTIONS AND TAXES

PHONE #S
GENERAL INQ (559) 852-2479
VALUATIONS (559) 852-2486
TAX RATES (559) 852-2459
EXEMPTIONS (559) 852-2469
PAYMENTS (559) 852-2479
PERS PROP (559) 852-2486

ADDR CHGS (559) 852-2486

VALUE DESCRIPTION

ASSESSED VALUES X TAX RATE /100

COUNTY TAXES

PERSONAL PROPERTY

15,220

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	×	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** 

IMPORTANT INFORMATION REGARDING THIS UNSECURED TAX BILL

THE LIEN DATE OWNER (ASSESSEE AT 12:01AM 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: FEE NUMBER: LOCATION:

CURRENT OWNER:

810-012-713-000 030-154-001-000

LEASED EQUIPMENT 999-007-603-000

DIRECTV LLC (7-603)

PO BOX 2789 ADDISON TX 75001 MAKE CHECK PAYABLE TO:

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

2023-2024

IF PAID BY 08/31/2023

162.23

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

178.45



# IMPORTANT TAX INFORMATION

- Taxes are levied on both real and personal property, as it exists at 12:01 a.m. On January 1st.
- 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
- The Tax Collector is not responsible for payments made on the wrong property. Examine your property descriptions carefully. Determine that lax 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.
- Information regarding the installments of taxes is contained in this tax billing. No additional billing shall be mailed when a second installment is due.
- 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.
- 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.
- 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 taxpayar'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 OR-DER 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 Payment of the tax may be made in legal tender of the United States, or by a negotiable subject to a return paper cost. The cost may be added to your fax bill. Payments made by checks might be converted into an electronic format, which could creat an electronic format, which could creat an electronic format and that potentially could be withdrawn from your account as soon as the same day you
- 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
- 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.
- Telephone numbers for Valuation and Computation information: Telephone numbers for variation and Computation Information.

  VALUATIONS & EXEMPTIONS Kings County Assessor's Office (559) 852-2486

  COMPUTATION OF TAXES Kings County Auditor's Office (559)852-2486 Kings County Tax Collector

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). 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 11% per month beginning July 1st of the new fiscal year and continue until redeemed, plus a flat \$30.00 redemption fee.

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

- Properly Tax Postponement for Senior Cilizens, 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.
- 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.
- HOMEOWNERS EXEMPTION FOR PROPERTYTAXES:

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.

- Ownership of the property transfers to another party.
- You no longer reside on the property. 2.

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

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 TAXIS 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 If you insegree with a change in the assessed value as shown on the tax on, you have the right to file an application for reduction in assessment for the following year with the Assessor are unable to egree on a proper assessor value parsuant to an informal assessment review, you have the right to file an application for reduction in assessment or the rollowing 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

- 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.
- 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 (659) 852-2486.
- 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 11% interest on the first day of each succeeding month.
- 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.
- 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
- 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.



BOE-305-S (P1) REV. 02 (07-15)

### STIPULATION AGREEMENT

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

COUNTY OF Kings

Filed with the Kings County Clerk of the Board

MAR 0 7 2024

\_\_\_\_\_, STATE OF CALIFORNIA

County of Kings Kristine Lee, Assessor County Government Center 1400 W Lacey Blvd Hanford, CA93230 (559) 852-2486

Ahadas C

### **BEFORE THE COUNTY BOARD**

IN THE MATTER OF THE APPLICATION OF:	23-061				
	APPLICATION NUMBER(S)				
DIRECTV LLC	810-012-713-000				
NAME OF APPLICANT	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 X_Regular 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
MANUFACTORED 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	Ollen Prejean		DAT	E EXECUTED	10=10004
1	14BD151F4F7C2D2997A3AB864FD347D3 reodysign			03	3/05/2024
NAME OF AUT	THORIZED SIGNER		TITL	AND THE RESERVE AND THE PERSON NAMED IN	0014 20 002/01 02/2 V/FS169/VESTRA
	Allen Prejean			Vice Presi	dent-Kroll, LLC
FILING STATU	JS				
OWNER	MAGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMEST	IC PARTNER	CHILD	PARENT	PERSON AFFECTED
CALIFOR	RNIA ATTORNEY, STATEBAR NUMBER:		CORPO	RATE OFFICER OF	R DESIGNATED EMPLOYEE
SIGNATURE C	OF COUNTY ASSESSOR	PRINT NAME	OF COUNTY AS	SSESSOR	
1	Kristine Lee		Kristine	Lee	
SIGNATURE C	OF COUNTY COUNSEL	PRINT NAME	OF COUNTY C		
1	Siane Freeman		Diane Fre	eman	
	FOR COUNTY BOARD	USE ONL	Υ	1500-550	
	e stipulation agreement is approved and appearance is waived. The h Revenue and Taxation Code section 1607.	full value of t	he property	in question is ch	anged in accordance
☐ The	e stipulation agreement is rejected, and the Assessment Appeal App	olication is se	t for hearing	on:	
	o stipulation agreement to rejected, and the hosessment reposit rep	modilon is so	r for ficaling	on	DATE
ATTEST B	BY COUNTY BOARD:				
DATED: _					
BY:					
	CHAIRPERSON		***	CLERK OF TH	HE 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 EOUALIZATION
MUDIMILICID DI.	DUAND OF EQUALIZATION

**SUBJECT:** Application for Changed Assessment 23-062

**RECOMMENDED** Accept Stipulation for Reduction of Assessment No. 23-062

ACTION: 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 on2024.
Catherine Venturella, Clerk to the Board of Supervisors
By:
Dy

Cc: Applicant

Assessor Auditor

County Counsel

BOE-J05-AH (P1) REV. 11 (05-22)

# 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 FINAL FILING DATE: SEPT. 15, 2023

ASSESSMENT ROLL FY 2023-2024

Filed with the Kings County Clerk of the Board

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

SEP 1 4 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.

and in the second state of the second	I D		made	morado a dopocit or q	100 per application.
continuance of the hearing or denial of the a attach hearing evidence to this application		(M) lat	ived by:	APPLICATION NU	IMBER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE	PRINT			15	062
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUDITECTV LLC	ISINESS, OR TRUST NAM	1E		EMAIL ADDRESS paul.fortney@direct	etv.com
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF 2260 E Imperial Hwy	OR P. O. BOX)				
CITY El Segundo	STATE ZIP COD CA 90245	( 5:	TIME TELEPHONE 30 ) 238-0677	ALTERNATE TELEPH	( )
2. CONTACT INFORMATION - AGENT, AT	TTORNEY, OR REI	_ATIVE OF AF	PPLICANT if ap	plicable - (REPRES	ENTATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST Garrett Wester	ST, MIDDLE INITIAL)			EMAIL ADDRESS dl.directv.info@kro	II.com
COMPANY NAME Kroll LLC					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST Allen Prejean and other employees of Kroll L.)	.3				
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)	=2.571				
PO Box 2789					
CITY Addison	TX 75001		11ME TELEPHONE 69 ) 547-4264	ALTERNATE TELEPH	HONE FAX TELEPHONE
The following information must be comp attorney as indicated in the Certification applicant is a business entity, the agent The person named in Section 2 above is	n section, or a spo 's authorization m s hereby authorize	ouse, child, pa oust be signed od to act as my	arent, registere d by an officer y agent in this	ed domestic partne or authorized empl application, and ma	r, or the person affected. If the oyee of the business. By inspect assessor's records,
		nd otherwise	settle issues r	elating to this appli	cation.
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED	EMPLOYEE		TITLE		DATE
ASSESSOR'S PARCEL NUMBER	ASSESSMENT	T NUMBER	A separate applic	FEE NUMBER	ch parcei
ACCOUNT NUMBER	810-013-570- TAX BILL NUM	8 5 8			
PROPERTY ADDRESS OR LOCATION					S (DBA), if appropriate
Various				DirecTV LLC	
PROPERTY TYPE ✓  SINGLE-FAMILY / CONDOMINIUM / TOV	VNHOUSE / DUPLE	X \ \ \	GRICULTURAL		POSSESSORY INTEREST
MULTI-FAMILY/APARTMENTS: NO. OF U	JNI15	50	IANUFACTURE	D HOME	VACANT LAND
☐ COMMERCIAL/INDUSTRIAL		∟ w	ATER CRAFT		AIRCRAFT
☑ BUSINESS PERSONAL PROPERTY/FIX	TURES	□ 0	THER:		
4. VALUE	A. VALUE ON	N ROLL	B. APPLICANT'S	S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND					
IMPROVEMENTS/STRUCTURES					
FIXTURES					
PERSONAL PROPERTY (see instructions)		20,080		10,210	
MINERAL RIGHTS		M-		7	
TREES & VINES					
OTHER					1
TOTAL		20,080		10,210	
PENALTIES (amount or percent)				3	

BOE-305-AH (P2) REV. 11 (05-22)

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 SCAPE ASSESSMENT CALAMIT	
*DATE OF NOTICE: **ROLL YEAR: *Must attach copy of notice or bill, where applicable **Each	roll year requires a separate application
If you are uncertain of which item to check, please check "I. OTHER" and provided the reasons that I rely upon to support requested changes in value are as A. DECLINE IN VALUE  ☐ The assessor's roll value exceeds the market value as of Januar 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 construction occurred on the date of  ☐ 2. Base year value for the completed new construction established as a Value of construction in progress on January 1 is incorrect.  D. CALAMITY REASSESSMENT  ☐ Assessor's reduced value is incorrect for property damaged by note that the property of the personal property/fixtures.  ☐ 2. Only a portion of the personal property/fixtures. Attach description of the personal property/fixtures. Attach description of the personal property/fixtures.  ☐ 2. Only a portion of the personal property/fixtures. Attach description of the personal property is incorrect.  ☐ 2. Allocation of value of property is incorrect (e.g., between land H. APPEAL AFTER AN AUDIT. Must include description of each property. Assessment of other property of the assessee at the location in the personation (attach sheet if necessary)	ry 1 of the current year.
CERTIFICAT	
I certify (or declare) under penalty of perjury under the laws of the State of Caccompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic interest agent authorized by the applicant under item 2 of this application, or (3) and Number, who has been retained by the applicant and h	e best of my knowledge and belief and that I am (1) the owner of the est in the payment of taxes on that property – "The Applicant"), (2) an
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)  DATE
NO DELLA	Richardson, TX 9/7/2023
NAME (Please Print) Garrett Wester	
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)	
<b>-</b>	D DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
✓ OWNER ✓ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED ☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE	D DOMESTIC PARTNER   CHILD   PARENT   PERSON AFFECTED

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]**\*

KCT0720A 2000000183 29/4

> DIRECTV LLC (7-603) PO BOX 2789 ADDISON TX 75001

2023-2024

**COUNTY VALUES, EXEMPTIONS AND TAXES** 

PHONE #S VALUE DESCRIPT
GENERAL INO (559) 852-2479

ASSESSED VALUES X TAX RATE /100

COUNTY TAXES

VALUATIONS (559) 852-2486
TAX RATES (559) 852-2459
EXEMPTIONS (559) 852-2486
PAYMENTS (559) 852-2479
PERS PROP (559) 852-2486
ADDR CHGS (559) 852-2486

PERSONAL PROPERTY

20,080

NET TAXABLE VALUE 20,080 200.80 1.000000 VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS PHONE #S CODE DESCRIPTION ASSESSED VALUES TAX RATE/100 = AGENCY TAXES (559) 852-2459 REEF SUNSET 12-B 20315 20,080 0.008569 1.72 (559) 852-2459 20318 REEF SUNSET 16-A 20 080 0.027549 (559) 852-2459 (559) 852-2459 20319 20320 REEF SUNSET 16-B REEF SUNSET 12-A 0.022803 20,080 9.22 1.47 .26 .18 .83 (559) 852-2459 20389 WEST HILLS CCD 14-B 20,080 0.007328 (559) 852-2459 20396 WEST HILLS #3 08-B 20,080 0.001330 0.000932 (559) 852-2459 (559) 852-2459 20400 20404 20407 WEST HILLS 2012 REF WEST HILLS CCD 15REF 20,080 0.004170 1.21 1.58 11.52 (559) 852-2459 WEST HILLS #3 12-A 20.080 0.006040 (559) 852-2459 20411 WEST HILLS #3 16REF B 0.007880 West Hills CCD 2021 Ref ,SFID #3

38.09

DUE BY AND DELINQUENT AFTER 08/31/2023

TOTAL TAXES 238.89

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: FEE NUMBER: LOCATION: 810-013-570-000 040-165-001-000

ADDISON TX 75001

040-165-001-000 LEASED EQUIPMENT 999-007-603-000

LEASED EQUIPMENT 999-007-603-000 DIRECTV LLC (7-603) PO BOX 2789 MAKE CHECK PAYABLE TO:

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

CURRENT OWNER:

2023-2024

IF PAID BY 08/31/2023

238.89

DELINQUENT AFTER 08/31/2023 (INCLUDES PENALTY OF 23.88)

262.77

# IMPORTANT TAX INFORMATION

- Taxes are levied on both real and personal property, as it exists at 12:01 a.m.
- 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 of the statements and the statements have the statements between the statements are statements as the statements between the statements are statements as the statement Statements not received by reveniner from may be obtained by whiling to be causing the County Tax Collector's office. Taxpayers should not delay procuring statements beyond that
- 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
- Information regarding the installments of taxes is contained in this tax billing. No additional billing shall be mailed whena second installment is due.
- It is the property owner's responsibility to see that tax liens are satisfied. Failure to receive a property officers responsibility to see that too lieus are satisfied. Failure to receive ment in no way relieves the property owner of responsibility of paying property tax liens when they become due and payable.
- 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.
- Payment of the tax may be made in legal tender of the United States, or by a negotiable 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 OR-DER 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.
- 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
- 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 bil, 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.
- Telephone numbers for Valuation and Computation information: Toeppriore numbers for variation and computation monitoring.

  AULUATIONS & EXEMPTIONS Kings County Assessor's Office (559) 852-2486 (Sings County Auditor's Offi COMPUTATION OF TAXES COLLECTION OF TAXES Kings County Tax Collector

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 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 the charges of the part of the charges of the ch after June 30. Penalties are computed at the rate of 1½% per month beginning July 1st of the new fiscal year and continue until redeemed, plus a flat \$30.00 redemption fe

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 laxes 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 self 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 lax 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

- 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 where 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.
- 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.
- HOMEOWNERS EXEMPTION FOR PROPERTYTAXES: 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 laxes are billed. To qualify for this reduction you must fi le a claim for the Homeowner's Property Tax Exemplion, or order to ensure that only those who are entitled to the exemplion 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.
  - Ownership of the property transfers to another party.
  - 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's Office 1400 W Local Blad Wassesor's Office at (559) 852-2486 or write to: Kings County
Assessor's Office 1400 W Local Blad Wassesor's Office at (559) 852-2486 or write to: Kings County
Assessor's Office 1400 W Local Blad Wassesor'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

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 THEAPRIL 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 in you insugree 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 Onice at (200) 002-2400. 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 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 rollice 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

# 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

- 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 laxes are levied. The lax 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.
- 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.
- The amounts here due will become delinquent after 5:00 p.m. on the last day of August. If August 31st falls on Salurday, 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 11% interest on the first day of each succeeding month.
- 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 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 casessor a child manual field with a petition reduction is warranted, and the law permits, a reduction will be made. If the assessment roll has been completed, a written slipulation 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.
- 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
- 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.

BOE-305-S (P1) REV. 02 (07-15)

#### STIPULATION AGREEMENT

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

**COUNTY OF Kings** 

Clerk of the Board

County of Kings Kristine Lee, Assessor Filed with the Kings County County Government Center 1400 W Lacey Blvd Hanford, CA93230 (559) 852-2486



, STATE OF CALIFORNIA

### BEFORE THE COUNTY BOARD

IN THE MATTER OF THE APPLICATION OF:	23-062
	APPLICATION NUMBER(S)
DIRECTV LLC	810-013-570-000
NAME OF APPLICANT	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.
- 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 X Regular 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 MANUFACTORED HOME-	0	0	0	0
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 Ollen Prejean	DATE EXECUTED
14BD151F4F7C202997A3AB864FD347D3 (next/ysign)	03/05/2024
NAME OF AUTHORIZED SIGNER	TITLE
Allen Prejean	Vice President-Kroll, LLC
FILING STATUS	•
□OWNER X AGENT □ATTORNEY □SPOUSE □REGISTERED DOMESTI	C PARTNER CHILD PARENT PERSON AFFECTED
CALIFORNIA ATTORNEY, STATEBAR NUMBER:	CORPORATE OFFICER OR DESIGNATED EMPLOYEE
SIGNATURE OF COUNTY ASSESSOR	PRINT NAME OF COUNTY ASSESSOR
Kristine Lee  FFERECSOBOSSCOODBEFSSSOBASSSS45  FESTIVATION	Kristine Lee
SIGNATURE OF COUNTY COUNSEL	PRINT NAME OF COUNTY COUNSEL
I biane Freeman	Diane Freeman
TOD COUNTY DO A DD	HOE ONLY
FOR COUNTY BOARD	USE ONLY
The stipulation agreement is approved and appearance is waived. The with Revenue and Taxation Code section 1607.	full value of the property in question is changed in accordance
The stipulation agreement is rejected, and the Assessment Appeal App	lication is set for hearing on:
The diputation agreement to rejected, and the resessment representation	DATE
ATTEST BY COUNTY BOARD:	
DATED:	
BY:	OLEDIA DE TUE DOADE
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 Accept Stipulation for Reduction of Assessment No. 23-063

ACTION: 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	<b>Corrected Assessed Value</b>
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	ne above order was passed	
and adopted on	2024.	
Catherine Venturella,	Clerk to the Board of Supervisors	
By:		

Cc: Applicant

Assessor Auditor

County Counsel

BOE-305-AH (P1) REV. 11 (05-22)

# 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 1 4 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.

continuance of the hearing or denial of the	anneal Do	not						
- was properties and the properties of the properties of the properties and the properties of the prop		not	Received	l by	APPLICATION NU	MBER	Clerk Use Only	
ttach hearing evidence to this application.		VADAGE A			APPLICATION NUMBER: Clerk Use Only			
1. APPLICANT INFORMATION - PLEASE	PRINT			- 41	6	07		
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUDITECTV LLC	USINESS, OR T	RUST NAME			paul.fortney@direc	tv.com		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS 2260 E Imperial Hwy	OR P. O. BOX)							
El Segundo	STATE CA	ZIP CODE 90245		TELEPHONE 238-0677	ALTERNATE TELEPH	IONE	FAX TELEPHONE	
2. CONTACT INFORMATION - AGENT, A	TTORNEY,	OR RELATIVE OF	F APPLI	CANT if ap	plicable - (REPRES	ENTAT	TON IS OPTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIR	ST, MIDDLE INI	TIAL)			EMAIL ADDRESS	45.11		
Garrett Wester COMPANY NAME			_		dl.directv.info@kro	II.com		
Kroll LLC								
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	T, MIDDLE INTI	TAL)						
Allen Prejean and other employees of Kroll L	.LC							
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)								
PO Box 2789	OTATE	7/0.0005	D 41 (THE )				T	
Addison	STATE	ZIP CODE 75001		TELEPHONE 547-4264	ALTERNATE TELEPH	IONE	FAX TELEPHONE	
The following information must be comp attorney as indicated in the Certification applicant is a business entity, the agent The person named in Section 2 above is	n section, d t's authoriz	or a spouse, child ation must be sig	d, paren gned by	t, registere an officer	d domestic partner or authorized empl	r, or the oyee o	e person affected. If the fither the fither than the fither th	
					elating to this appli			
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED	) EMPLOYEE		TIT	LE			DATE	
ENTER APPLICABLE NUMBER FROM Y	OUR NOTI	CE/TAX BILL	A se	parate applic	ation is required for ea	ch parce	<u>el</u>	
ASSESSOR'S PARCEL NUMBER		ESSMENT NUMBER 012-595-000			FEE NUMBER			
ACCOUNT NUMBER	TAX	BILL NUMBER						
PROPERTY ADDRESS OR LOCATION					DOING BUSINESS A	S (DBA),	if appropriate	
Various					DirecTV LLC			
PROPERTY TYPE   ✓								
☐ SINGLE-FAMILY / CONDOMINIUM / TOV	NNHOUSE /	DUPLEX	AGRI	CULTURAL	П	POSSE	SSORY INTEREST	
☐ MULTI-FAMILY/APARTMENTS: NO. OF U	UNITS		MANU	JFACTURED			T LAND	
COMMERCIAL/INDUSTRIAL				R CRAFT				
☑ BUSINESS PERSONAL PROPERTY/FIX	TURES	<u></u>				AIRCR	AFI	
4. VALUE	A. V	ALUE ON ROLL	- Scholeton	10000	S OPINION OF VALUE	C. /	APPEALS BOARD USE ONLY	
LAND								
IMPROVEMENTS/STRUCTURES								
FIXTURES								
PERSONAL PROPERTY (see instructions)		400	240		71.100			
TO THE A CONTRACT OF SECURITIES OF SECURITIE		129,	340		74,406			
MINERAL RIGHTS			_					
TREES & VINES			_					
OTHER								
TOTAL		129,	340		74,406			
PENALTIES (amount or percent)								

BOE-305-AH (F	P2) REV.	111	(05-22)
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BOE-305-AH (P2) REV. 11 (05-22)			
5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. See	instructions for filing p	eriods	
✓ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE	CURRENT YEAR		
☐ SUPPLEMENTAL ASSESSMENT			
*DATE OF NOTICE: ROLL YEAR:			
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMIT		PENALTY ASSE	SSMENT
*DATE OF NOTICE: **ROLL YEAR:			
*Must attach copy of notice or bill, where applicable **Each	roll year requires a sep	arate application	
	ons before completing		
If you are uncertain of which item to check, please check "I. OTHER" and p		n of your reasons for fili	ng this application.
The reasons that I rely upon to support requested changes in value are as	follows:		
<ul> <li>A. DECLINE IN VALUE</li> <li>The assessor's roll value exceeds the market value as of Januar</li> </ul>	y 1 of the current year		
B. CHANGE IN OWNERSHIP	y Tortile current year.		
1. No change in ownership occurred on the date of			
2. Base year value for the change in ownership established on the change in ownership estab		is incorrect	
	le 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.		is inc	correct
	ed on the date of	15 1110	Sorrect.
<ul> <li>3. Value of construction in progress on January 1 is incorrect.</li> <li>D. CALAMITY REASSESSMENT</li> </ul>			
Assessor's reduced value is incorrect for property damaged by n	nisfortune or calamity.		
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value		d/or fixtures exceeds	market value.
☐ 1. All personal property/fixtures.			
<ul> <li>2. Only a portion of the personal property/fixtures. Attach descrip</li> </ul>	tion of those items.		
F. PENALTY ASSESSMENT			
<ul> <li>Penalty assessment is not justified.</li> </ul>			
G.CLASSIFICATION/ALLOCATION			
☐ 1. Classification of property is incorrect.			
2. Allocation of value of property is incorrect (e.g., between land H. APPEAL AFTER AN AUDIT. Must include description of each prope		and your opinion	of value
1. Amount of escape assessment is incorrect.	ty, issues being appear	leu, and your opinion o	or value.
2. Assessment of other property of the assessee at the location is	s incorrect.		
I. OTHER			
Explanation (attach sheet if necessary)			
7. WRITTEN FINDINGS OF FACTS (\$_204.00 per_HOUR) with a	a \$100 deposit per applic	cation	
☐ Are requested.  ✓ Are not requested.			
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See	instructions.		<del></del>
✓ Yes No			
CERTIFICAT	ON		
I certify (or declare) under penalty of perjury under the laws of the State of C	alifornia that the foregoin	g and all information he	ereon, including any
accompanying statements or documents, is true, correct, and complete to the	best of my knowledge a	nd belief and that I am (	(1) the owner of the
property or the person affected (i.e., a person having a direct economic intereagent authorized by the applicant under item 2 of this application, or (3) an a	st in the payment of taxes	s on that property – "The ice law in the State of C	e Applicant"), (2) an California, State Bar
Number, who has been retained by the applicant and h	as been authorized by th	at person to file this app	lication.
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	E 2025(	DATE
> / W Jests	Richardson, TX		9/7/2023
NAME (Please Print)			
Garrett Wester			
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)		Control Salating	To declarate the control of the cont
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

DIRECTV LLC (7-603)

PO BOX 2789 ADDISON TX 75001-2789 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

[1/4]

PROPERTY INFORMATION - TAX YEAR: 2023			IMPORTANT MESSAGES		
ASMT NUMBER: FEE NUMBER: LOCATION: ASSESSED OWNER:	810-012-595-000 010-310-054-000 LEASED EQUIPMENT DIRECTV LLC (7-603)	TAX RATE AREA: 002-094 ACRES:	Original bill date 07/14/2023 LEASED EQUIPMENT		
KCT0720A 2000000180 29/1	ı				

2023-2024

COUNTY VALUES, EXEMPTIONS AND TAXES

PHONE #S GENERAL INQ (559) 852-2479 VALUATIONS (559) 852-2486 TAX RATES (559) 852-2459 EXEMPTIONS (559) 852-2486 PAYMENTS (559) 852-2479 PERS PROP (559) 852-2486

ADDR CHGS (559) 852-2486

VALUE DESCRIPTION

PERSONAL PROPERTY

ASSESSED VALUES X TAX RATE /100

COUNTY TAXES

1.293.40

129,340

NET TAXABLE VALUE 129.340 1.000000 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	20321	HANFORD EL 16C BD	129,340		0.009860		12.75
559) 852-2459	20322	HANFORD EL 16B BD	129,340		0.008020		10.37
559) 852-2459	20324	HANFORD EL 98 BD	129.340		0.014979		19.37
559) 852-2459	20325	HANFORD EL 16 BD	129.340		0.008302		10.73
559) 852-2459	20326	HANFORD HI 10 R	129,340		0.006862		8.87
559) 852-2459	20327	HANFORD HI 98 B	129.340		0.009644		12.47
559) 852-2459	20328	HANFORD HI 14 REF GOB	129,340		0.001863		2.40
559) 852-2459	20329	HANFORD HI 04 A	129,340		0.022949		29.68
559) 852-2459	20332	HANFORD HI 04 B	129,340		0.001325		1.71
559) 852-2459	20335	HANFORD HI 16 A	129,340		0.003053		3.94
559) 852-2459	20340	HANFORD HI 16 B	129.340		0.000987		1.27
559) 852-2459	20393	COS/HFD 06 GOB	129.340		0.015000		19.40

132.96

DUE BY AND DELINQUENT AFTER 08/31/2023

**TOTAL TAXES 1,426.36** 

IMPORTANT INFORMATION REGARDING THIS UNSECURED TAX BILL

THE LIEN DATE OWNER (ASSESSEE AT 12:01AM 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: FEE NUMBER: LOCATION: CURRENT OWNER:

810-012-595-000 010-310-054-000 LEASED EQUIPMENT DIRECTV LLC (7-603) PO BOX 2789 ADDISON TX 75001

MAKE CHECK PAYABLE TO:

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

2023-2024

IF PAID BY 08/31/2023

1,426.36

DELINQUENT AFTER 08/31/2023 (INCLUDES PENALTY OF 142.63)

1568.99



### IMPORTANT TAX INFORMATION

- Taxes are levied on both real and personal property, as it exists at 12:01 a.m. On January 1st.
- 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
- 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
- Information regarding the installments of taxes is contained in this tax billing. No additional billing shall be mailed when a second installment is due.
- 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.
- 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.
- 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 reinstaled. In accepting checks, drafts, shall be vold and of no effect, and the taxes small up terminated. In accepting directs, unless, the tip, 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 OR-DER 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.
- 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
- 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.
- phone 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 Kings County Tax Collector COLLECTION OF TAXES

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. which is up-all. The area instanting with the description of the properties and fees, as provided by law, are charged on all taxes remaining unpaid after June 30. Penalties are computed at the rate of 1½% per month beginning July 1st of the new fiscal year and continue until redeemed, plus a flat \$30.00 redemption fee.

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

- 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.
- 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.
- HOMEOWNERS EXEMPTION FOR PROPERTYTAXES: 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.
  - Ownership of the property transfers to another party.
  - 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 IF YOU ARE NOT LEGISLE for this extemption as on 1201 actin, validary say, you must have a 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 THEAPRIL 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

- 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.
- 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.
- 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 3. next business day. Failure to pay timely will result in the addition a 10% penalty, and are subject to an additional penalty of 11/3% interest on the first day of each succeeding month
- 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
- 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.
- 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 such as the control of the contro tional 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.

BOE-305-S (P1) REV. 02 (07-15)

### 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

County of Kings Kristine Lee, Assessor County Government Center 1400 W Lacey Blvd Hanford, CA93230 (559) 852-2486



### BEFORE THE COUNTY BOARD

COUNTY OF Kings	, STATE OF CALIFORNIA				
IN THE MATTER OF THE APPLICATION OF:	23-063				
DIRECTV LLC	APPLICATION NUMBER(S) 810-012-595-000				
NAME OF APPLICANT	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.
- 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 X Regular 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
MANUFACTORED 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

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	Ollen Prejean		DATE	EXECUTED	
1	14BD151F4F7C2D2997A3AB864FD347D3			03	105/2024
NAME OF AUTH	HORIZED SIGNER		TITLE	HATTING BEST	
	Allen Prejean			Vice Pre	sident-Kroll, LLC
FILING STATUS	S				
OWNER	AGENT ATTORNEY SPOUSE REGISTERED DOMEST	TIC PARTNER	CHILD	PARENT	PERSON AFFECTED
CALIFOR	NIA ATTORNEY, STATEBAR NUMBER:	?	CORPOR.	ATE OFFICER OF	DESIGNATED EMPLOYEE
SIGNATURE OF	F COUNTY ASSESSOR	PRINT NAME C	F COUNTY ASS	ESSOR	
Kristine du				Lee	
SIGNATURE OF	F COUNTY COUNSEL	PRINT NAME C	F COUNTY COL	INSEL	
1	Siane Freeman		Diane F	reeman	
	FOR COUNTY BOARD	USE ONLY			agan &
	estipulation agreement is approved and appearance is waived. The Revenue and Taxation Code section 1607.	full value of th	e property ir	question is ch	anged in accordance
☐ The	stipulation agreement is rejected, and the Assessment Appeal App	plication is set	for hearing o	n:	
ш		p.1.04.11077 10 001			DATE
ATTEST BY	Y COUNTY BOARD:				
DATED: _					
BY:					
	CHAIRPERSON		-	CLERK OF TH	HE 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 Accept Stipulation for Reduction of Assessment No. 23-064

ACTION: 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	TISSESSOT S ITOM V WIGO	COTTOCKA TIBBOSSEA VAIAC
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 on2024.	
Catherine Venturella, Clerk to the Board of Supervisors	
•	
By:	

Cc: Applicant

Assessor Auditor

County Counsel

BOE-305-AH (P1) REV. 11 (05-22)

# 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 Filed with the Kings County 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

Clerk of the Board

SEP 1 4 2023

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

the appeals board considers necessary management of the boards and decided of the					clude a deposit of \$		
continuance of the hearing or denial of the attach hearing evidence to this applicat	ion.	not	die	_	APPLICATION NU	MBER: C	
1. APPLICANT INFORMATION - PLEASE  NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BU	and the second second	DUSTNAME			EMAIL ADDRESS	/ 00	
DirecTV LLC	JOINESS, OK I	NOST NAME			paul.fortney@direc	tv.com	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS 2260 E Imperial Hwy	OR P. O. BOX)						
CITY El Segundo	STATE		530 ) 238-06		ALTERNATE TELEPH	ONE F	AX TELEPHONE
2. CONTACT INFORMATION - AGENT, A	TTORNEY,	OR RELATIVE OF	APPLICANT if	appl	licable - (REPRES	ENTATIC	N IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRE Garrett Wester	ST, MIDDLE INI	TIAL)			EMAIL ADDRESS dl.directv.info@krol	l.com	
COMPANY NAME Kroll LLC							
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS		TAL)					
Allen Prejean and other employees of Kroll L	.LC						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) PO Box 2789							
CITY Addison	STATE	ZIP CODE D	AYTIME TELEPHON 469 ) 547-42		ALTERNATE TELEPH	ONE F	AX TELEPHONE
AUTHORIZATION OF AGENT	IX	✓ AUTHORIZ		-04. VO	\ /		<del>''''</del>
attorney as indicated in the Certification applicant is a business entity, the agent The person named in Section 2 above is	t's authoriz	ation must be sigi	ed by an offic	cer or	r authorized emple	oyee of t	he business.
enter in stipulati	ion agreem	ents, and otherwis					t assessor s records,
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED	) EMPLOYEE		TITLE				DATE
3. PROPERTY IDENTIFICATION INFORM	IATION						
Yes V No Is this property a singl		lling that is occupied a	s the principal pl	ace of	f residence by the owr	ner?	
ENTER APPLICABLE NUMBER FROM Y	OUR NOTI	CE/TAX BILL	A separate a	pplicat	tion is required for each	ch parcel	
ASSESSOR'S PARCEL NUMBER		ESSMENT NUMBER			FEE NUMBER		
ACCOUNT NUMBER	2 22 2	012-596-000 BILL NUMBER					
PROPERTY ADDRESS OR LOCATION Various					DOING BUSINESS AS DirecTV LLC	S (DBA), if	appropriate
PROPERTY TYPE 🗹							*
☐ SINGLE-FAMILY / CONDOMINIUM / TOV	NNHOUSE /	DUPLEX	AGRICULTUR	≀AL		POSSES	SORY INTEREST
$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $	JNITS	_ 🗆	MANUFACTU	RED I	HOME	VACANT	LAND
☐ COMMERCIAL/INDUSTRIAL			WATER CRAF	Т		AIRCRAF	T
☑ BUSINESS PERSONAL PROPERTY/FIX	TURES		OTHER:		Q		
4. VALUE	A. \	ALUE ON ROLL	B. APPLICA	NT'S	OPINION OF VALUE	C. AP	PEALS BOARD USE ONLY
LAND							
IMPROVEMENTS/STRUCTURES							
FIXTURES							
PERSONAL PROPERTY (see instructions)		60,7	80		30,936		
MINERAL RIGHTS							
TREES & VINES							
OTHER							
TOTAL		60,7	80		30,936		
PENALTIES (amount or percent)		·					

BOE-305-AH (P2) REV. 11 (05-22)

5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. See	instructions for filing p	periods	
☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE	CURRENT YEAR		
SUPPLEMENTAL ASSESSMENT *DATE OF NOTICE: ROLL YEAR:			
□ ROLL CHANGE □ ESCAPE ASSESSMENT □ CALAM			COMENT
		☐ PENALTY ASSE	SSIVIENT
*DATE OF NOTICE: **ROLL YEAR: *Must attach copy of notice or bill, where applicable **Eacl	roll year requires a se	parato application	
See instruct   If you are uncertain of which item to check, please check "I. OTHER" and   The reasons that I rely upon to support requested changes in value are as   A. DECLINE IN VALUE	ions before completing provide a brief explanation follows:  Try 1 of the current year.  The date of  The don the date of  The of personal property and property and property and improvements.  The and improvements is incorrect.  The structure or calamity.  The of personal property and property and improvements is incorrect.	is incorrect.  is incorrect.  is incorrect.	correct. market value.
CERTIFICA	TION		
I certify (or declare) under penalty of perjury under the laws of the State of 0 accompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic intervagent authorized by the applicant under item 2 of this application, or (3) an Number , who has been retained by the applicant and	e best of my knowledge a est in the payment of taxe attorney licensed to pract	and belief and that I am ( s on that property – "The tice law in the State of C	(1) the owner of the e Applicant"), (2) an California, State Bar
SIGNATURE Use Blue Ren - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)		DATE
> Y Desto	Richardson, TX		9/7/2023
NAME (Please Print)			
Garrett Wester FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)			
		1 a	l pepae
	D DOMESTIC PARTNER	CHILD   PARENT	PERSON AFFECTED
CORPORATE OFFICER OR DESIGNATED EMPLOYEE			

[2/4]

PROPERTY INFORMATION - TAX YEAR: 2023 IMPORTANT MESSAGES

ASMT NUMBER: 810-012-596-000 TAX RATE AREA: 003-034
FEE NUMBER: 004-080-015-000 ACRES:
LOCATION: LEASED EQUIPMENT
ASSESSED OWNER: DIRECTV LLC (7-603)

IMPORTANT MESSAGES

Original bill date 07/14/2023
LEASED EQUIPMENT

KCT0720A 2000000181 29/2

> DIRECTV LLC (7-603) PO BOX 2789 ADDISON TX 75001

2023-2024

COUNTY VALUES, EXEN	PTIONS AND TAXES			3***C
VALUE DESCRIPTION	ASSESSED VALUES	X TAX RATE /100	=	COUNTY TAXES

PHONE #S GENERAL INO (559) 852-2486 VALUATIONS (559) 852-2486 TAX RATES (559) 852-2459 EXEMPTIONS (559) 852-2486 PAYMENTS (559) 852-2486 ADDR CHGS (559) 852-2486

PERSONAL PROPERTY

60,780

		NET TAXABLE VALUE	60,780	1.000	0000		607.80	
VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS								
PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	х	TAX RATE/100	=	AGENCY TAXES	
(559) 852-2459	20350	LEM HIGH 16-A BOND	60,780		0.008150		4.95	
(559) 852-2459	20351	LEM HIGH 16-B BOND	60,780		0.005882		3,57	
(559) 852-2459	20352	LEM HIGH 16-C BOND	60,780		0.008106		4.92	
(559) 852-2459	20389	WEST HILLS CCD 14-B	60,780		0.007328		4.45	
(559) 852-2459	20396	WEST HILLS #3 08-B	60,780		0.001330		.80	
(559) 852-2459	20400	WEST HILLS 2012 REF	60,780		0.000932		.56	
(559) 852-2459	20404	WEST HILLS CCD 15REF	60,780		0.004170		2.53	
(559) 852-2459	20407	WEST HILLS #3 12-A	60,780		0.006040		3.67	
(559) 852-2459	20411	WEST HILLS #3 16REF B	60,780		0.007880		4.78	
(559) 852-2459	20420	West Hills CCD 2021 Ref ,SFID #3	60,780		0.057380		34.87	

65.10

DUE BY AND DELINQUENT AFTER 08/31/2023

**TOTAL TAXES 672.90** 

IMPORTANT INFORMATION REGARDING THIS UNSECURED TAX BILL

THE LIEN DATE OWNER (ASSESSE AT 12:01AM 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: FEE NUMBER: LOCATION:

810-012-596-000 004-080-015-000

LEASED EQUIPMENT DIRECTV LLC (7-603) PO BOX 2789

ADDISON TX 75001

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

CURRENT OWNER:

2023-2024

IF PAID BY 08/31/2023

MAKE CHECK PAYABLE TO:

672.90

DELINQUENT AFTER 08/31/2023 (INCLUDES PENALTY OF 67.29)

## IMPORTANT TAX INFORMATION

- Taxes are levied on both real and personal property, as it exists at 12:01 a.m. On January 1st.
- 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
- 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
- Information regarding the installments of taxes is contained in this tax billing. No additional billing shall be mailed when a second installment is due.
- 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
- 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.
- 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 OR-DER 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 Payment of the tax may be made in legal tender of the United States, or by a negotiable 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
- When making payment in person, the entire tax bill should be presented for proper validation. If you are mailting the payment and a receipt is necessary, send your entire bill with the payment stubs intact and a self-addressed stamped envelope along with
- EQUALIZATION OF ASSESSMENTS The Tax Collector CANNOT CHANGE the assessed values on this lax bit, 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 from the Canada and the Assessor are unable to agree on a proper assessed value pursuant to an informal assessment review from the Assessor are unable to agree on a proper assessed value pursuant to an informal assessment with the district field for a realization for a decident or experience with the consequence of assessment review, you have the right to file an application for reduction in assessment with the 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.
- 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 Kings County Tax Collector (559)852-2459 COLLECTION OF TAXES (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 11/2% per month beginning July 1st of the new fiscal year and continue until redeemed, plus a flat \$30.00 redemption fee.

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

- 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.
- 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.
- HOMEOWNERS EXEMPTION FOR PROPERTYTAXES: 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.
  - 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 Horneowner'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 slatutes. 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 DUEAND IS TO BE PAID BY THE TRADITIONAL DECEMBER 10 AND THEAPRIL 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

- 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.
- 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.
- 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. Fallure to pay timely will result in the addition a 10% penalty, and are subject to an additional penalty of 11/2% 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 pelition 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
- 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.
- 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.

BOE-305-S (P1) REV. 02 (07-15)

### STIPULATION AGREEMENT

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

COUNTY OF Kings

Clerk of the Board

County of Kings Kristine Lee, Assessor County Government Center 1400 W Lacey Blvd Hanford, CA93230 (559) 852-2486



\_\_\_\_\_, STATE OF CALIFORNIA

### **BEFORE THE COUNTY BOARD**

IN THE MATTER OF THE APPLICATION OF:	23-064
	APPLICATION NUMBER(S)
DIRECTV LLC	810-012-596-000
NAME OF APPLICANT	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 X_Regular 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
MANUFACTORED 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.

			- 74		
SIGNATURE	Allen Prejean			DATE EXECUTED	03/05/2024
<del>1</del>	14BD151F4F7C2D2997A3AB864FD347D3 (@00)ys/gn				
NAME OF AUTHO	AMERICAN AND AND AND AND AND AND AND AND AND A			TITLE	
	Allen Prejean			Vice Pres	sident-Kroll, LLC
FILING STATUS					
OWNER	$f{X}$ AGENT $\Box$ ATTORNEY $\Box$ SPOUSE $\Box$ REGISTERED DO	DMESTIC PARTNER	□сн	ILD PARENT	PERSON AFFECTED
CALIFORNIA	A ATTORNEY, STATE BAR NUMBER:		CO	RPORATE OFFICER OF	R DESIGNATED EMPLOYEE
SIGNATURE OF C	COUNTY ASSESSOR	PRINT NAME	OF COUN	TY ASSESSOR	
1	Kristine Lee		Vulatio		
SIGNATURE OF C	FFE3EC50B033C60DD65F339DBA585245 teadvelgn	PRINT NAME		ne Lee	
SIGNATURE OF C	BANGORI KANDAR YA CARANTA KANDAR TANDAR KANDAR K	PAINT NAME	OF COUN	I Y COUNSEL	
1	Diane Freeman		Diane	Freeman	
- In	52DA2F874E65B3089E0E9F2495BF31F1 recoysign			The same of the sa	I SHE VI SHE
	FOR COUNTY BO	ARD USE ONL	Υ		
	tipulation agreement is approved and appearance is waived Revenue and Taxation Code section 1607.	I. The full value of t	he prop	erty in question is ch	anged in accordance
☐ The et	timulation agreement is valented and the Assessment Asses	-1 A!!!!-		d	
The si	tipulation agreement is rejected, and the Assessment Appe	ai Application is set	t for nea	ring on:	DATE
					DATE
ATTEST BY (	COUNTY BOARD:				
DATED:					
BY:					
*	CHAIRPERSON		78	CLERK OF TH	HE 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** Accept Stipulation for Reduction of Assessment No. 22-026

ACTION: 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 nereby certify that the above order was passed
and adopted on2024.
Catherine Venturella, Clerk to the Board of Supervisors
•
By:
ş ————————————————————————————————————

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

VA 3714

BOE-305-AH (P1) REV. 09 (05-20)

PENALTIES (amount or percent)

### 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 1 5 2022

MReceived by:

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

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 attach hearing evidence to this application. 1. APPLICANT INFORMATION - PLEASE PRINT NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME EMAIL ADDRESS SNR 27 THE REMINGTON OWNER LLC MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 300 EAST MARKET STREET, STE, 100 CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE **FAX TELEPHONE** LOUISVILLE KY 40202 2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL) NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) EMAIL ADDRESS DEBBIE MOORE - JLL VALUATION ADVISORY SERVICES debra.moore@am.jll.com COMPANY NAME JLL VALUATION ADVISORY SERVICES CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INTITAL) MAILING ADDRESS (STREET ADDRESS OR P O. BOX) 2401 CEDAR SPRINGS RD, STE 100 CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE **FAX TELEPHONE** DALLAS (214)868-9482 ( 214 ) 868-9953 75201 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 SVP,CAO, Atria Mgt Co., As Manager 3. PROPERTY IDENTIFICATION INFORMATION Yes 🐰 No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner? A separate application is required for each parcel ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL ASSESSOR'S PARCEL NUMBER ASSESSMENT NUMBER FEE NUMBER 007-270-001-000 ACCOUNT NUMBER TAX BILL NUMBER PROPERTY ADDRESS OR LOCATION DOING BUSINESS AS (DBA), if appropriate 2727 N 11TH AVENUE, HANFORD, CA THE REMINGTON PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX AGRICULTURAL POSSESSORY INTEREST MULTI-FAMILY/APARTMENTS: NO. OF UNITS MANUFACTURED HOME ■ VACANT LAND COMMERCIAL/INDUSTRIAL WATER CRAFT AIRCRAFT ☐ BUSINESS PERSONAL PROPERTY/FIXTURES OTHER: SENIOR HOUSING 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

BOE-305-AH (P2) REV 09 (05-20)				
5. TYPE OF ASSESSMENT BEING APPEALED V 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 ☐ CALAM		ASSESSMENT		
*DATE OF NOTICE **ROLL YEAR:				
	roll year requires a separate application	on		
6. REASON FOR FILING APPEAL (FACTS)  If you are uncertain of which item to check, please check "I. OTHER" and The reasons that I rely upon to support requested changes in value are a A. DECLINE IN VALUE		s for filing this application.		
The assessor's roll value exceeds the market value as of Janua	ry 1 of the current year.			
B. CHANGE IN OWNERSHIP				
1. No change in ownership occurred on the date of				
$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $	the date of is inco	orrect.		
C NEW CONSTRUCTION				
1. No new construction occurred on the date of		sign on the same		
<ul> <li>2. Base year value for the completed new construction establishment</li> </ul>	ned on the date of	_ is incorrect		
3. Value of construction in progress on January 1 is incorrect.				
<ul> <li>D. CALAMITY REASSESSMENT</li> <li>Assessor's reduced value is incorrect for property damaged by</li> </ul>	misfortune or calamity			
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value		ceeds market value		
1. All personal property/fixtures.	, or personal property and or linear ex-	oodo mamor valuo.		
<ul> <li>2. Only a portion of the personal property/fixtures. Attach descr</li> </ul>	ption of those items.			
F. PENALTY ASSESSMENT				
<ul> <li>Penalty assessment is not justified.</li> </ul>				
G CLASSIFICATION/ALLOCATION				
<ul> <li>1. Classification of property is incorrect</li> <li>2. Allocation of value of property is incorrect (e.g., between land</li> </ul>	and improvements)			
H. APPEAL AFTER AN AUDIT. Must include description of each prop		inion of value.		
1. Amount of escape assessment is incorrect.	and the state of t			
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 Se	instructions.			
✓ Yes □ No				
CERTIFICA				
I certify (or declare) under penalty of perjury under the laws of the State of	California that the foregoing and all informa	tion hereon, including any		
accompanying statements or documents, is true correct, and complete to the property or the person affected (i.e., a person having a direct economic inter-	e best of my knowledge and belief and that est in the payment of taxes on that property	t i am (1) the owner of the / – "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 Sta	ate of California, State Bar		
Number, who has been retained by the applicant and				
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY STATE)	DATE		
NAME (Please Print)	Dallas, TX	9-9-2022		
Debbie Moore				
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)				
OWNER AGENT ATTORNEY SPOUSE REGISTER	D DOMESTIC PARTNER	ENT PERSON AFFECTED		
CORPORATE OFFICER OR DESIGNATED EMPLOYEE				

e very

BOE-305-S (P1) REV. 02 (07-15)

### 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, CA93230 (559) 852-2486

# BEFORE THE COUNTY BOARD

Filed with the Kings County Clerk of the Board

COUNTY OF Kings , STATE OF CALIFORNIA

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 X_Regular 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
MANUFACTORED 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	TITLE				
Debbie Moore	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 Tin Kochen Sarfer				
SIGNATURE OF COUNTY COUNSEL	PRINT NAME OF COUNTY COUNSEL				
1 Stare Freemen	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				