



Board of Equalization Members

Joe Neves, District 1

Richard Valle, District 2

Doug Verboon, District 3

Rusty Robinson, District 4

Richard Fagundes, District 5

Board of Equalization

Regular Meeting Agenda

Date: Tuesday, April 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
- II. **UNSCHEDULED APPEARANCES**
Any person may directly address the Board of Equalization at this time on any item on the agenda, or on any other items within the subject matter jurisdiction of the Board. Two (2) minutes are allowed for each item.
- III. **APPROVAL OF MINUTES**
A. Approval of the minutes from March 12, 2024 regular meeting.
- IV. **CONSENT CALENDAR**
- A. Consider accepting a Withdrawal on Application for Changed Assessment No. 23-048
Filed by Ryan LLC on behalf of
Hanford Medical Plaza
APN: 010-310-025-000
 - B. Consider accepting a Withdrawal on Application for Changed Assessment No. 23-049
Filed by Ryan LLC on behalf of
Hanford Medical Plaza
APN: 010-310-029-000
 - C. Consider accepting a Withdrawal on Application for Changed Assessment No. 23-050
Filed by Ryan LLC on behalf of
Hanford Medical Plaza
APN: 010-310-030-000
 - D. Consider accepting Stipulation for Reduction of Assessment No. 23-047
Filed by Ryan LLC on behalf of
ARHC AHHFDCA01 LLC
APN: 010-310-032-000
- V. **ADJOURNMENT**
The next regularly scheduled meeting will be held Tuesday, May 14, 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

April 9, 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 23-048
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 23-048
Filed by Ryan LLC on behalf of
Hanford Medical Plaza
APN: 010-310-025-000

DISCUSSION:

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

BOARD ACTION

I hereby certify that the above order was passed
and adopted on April 9, 2024.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Applicant
Assessor
Auditor
County Counsel

ASSESSMENT APPEAL APPLICATION

FINAL FILING DATE: SEPT. 15, 2023

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal.

Filed with the Kings County Clerk of the Board

SEP 6 2023

Received by: [Signature]

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

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

APPLICATION NUMBER: Clerk Use Only
23-048

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
Hanford Medical Plaza
EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
650 Fifth Avenue, 30th Floor

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
New York NY 10019

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Susan Orloff
EMAIL ADDRESS
PTSConsulting@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
Post Office Box 4549

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
Carlsbad CA 92018 (818) 543-4760

AUTHORIZATION OF AGENT [X] AUTHORIZATION ATTACHED

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE TITLE DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

A separate application is required for each parcel

ASSESSOR'S PARCEL NUMBER ASSESSMENT NUMBER FEE NUMBER
010-310-025-000

ACCOUNT NUMBER TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION DOING BUSINESS AS (DBA), if appropriate
540 Kings County Dr, Hanford

PROPERTY TYPE [X]

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

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

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application*

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

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

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

7. WRITTEN FINDINGS OF FACTS (\$ 204.00 per HOUR) with a \$100 deposit per application

- Are requested. Are not requested.

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

- Yes No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) Glendale, CA	DATE 8-29-23
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NAME (Please Print)
Susan Orloff

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

**LETTER OF AUTHORIZATION
FOR PROPERTY TAX REPRESENTATION**

Hanford Medical Plaza

Property Owner
010-310-025-000, 010-310-029-000, 010-310-030-000

Subject Property
Kings County, CA

Jurisdiction and State
2021, 2022, 2023, 2024

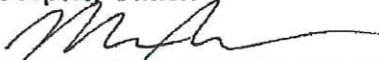
Calendar Years

This letter authorizes Ryan, LLC and its affiliate, Ryan Tax Compliance Services, LLC to represent the above-named property as its property tax agent in the jurisdiction and state named above. This authorization includes but is not limited to: filing property renditions or returns; signing and filing appeals; examining all property tax records; and, appearances before the assessor, boards of equalization or review, or other governmental agencies responsible for the assessment of property.

If there are any questions concerning this authorization please contact the following: **Ryan LLC, Susan Orloff, P.O. Box 4549, Carlsbad CA 92018, (818) 543-4760, susan.orloff@ryan.com**


This authorization shall remain effective as long as permitted by law or until revoked in writing by the owner.

Property Owner:

	Michael Anderson	9/1/21
Signature	Printed Name	Date
Authorized Signatory	212-415-6507	
Title	Phone Number	

I certify that the signature above is a true and correct signature provided as a duly appointed officer or authorized employee of the above referenced company. If a copy of this form is being submitted, I will produce the original form with original signature upon request. If a completed application for changed assessment is attached to this authorization, I certify that a copy has been forwarded to applicant named in this application.

RYAN, LLC.

By:  Date: 9/1/21

AR Global ~D~
Adventist Health Parking Pro-Rata 46.61% Do Not Tr

ASSESSMENT APPEAL WITHDRAWAL

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

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

Filed with the Kings County
Clerk of the Board

MAR 20 2024

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

Received by:
Abbas Li

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT Hanford Medical Plaza					HEARING DATE if applicable 4/9/2024
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 650 Fifth Avenue 30th Floor				EMAIL ADDRESS	
CITY New York	STATE NY	ZIP CODE 10019	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()

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

APPLICATION NUMBER 23-048	PARCEL, ACCOUNT OR TAX BILL NUMBER 010-310-025-000
APPLICATION NUMBER 23-049	PARCEL, ACCOUNT OR TAX BILL NUMBER 010-310-029-000
APPLICATION NUMBER 23-050	PARCEL, ACCOUNT OR TAX BILL NUMBER 010-310-030-000

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

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

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

CERTIFICATION

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

SIGNATURE 	DATE 3/19/24
PRINT NAME OF AUTHORIZED SIGNER Carlos Suarez	TITLE Agent
COMPANY NAME Ryan LLC	EMAIL ADDRESS Carlos.suarez@Ryan.com

FILING STATUS

OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

April 9, 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 23-049
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 23-049
Filed by Ryan LLC on behalf of
Hanford Medical Plaza
APN: 010-310-029-000

DISCUSSION:

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

BOARD ACTION

I hereby certify that the above order was passed
and adopted on April 9, 2024.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Applicant
Assessor
Auditor
County Counsel

ASSESSMENT APPEAL APPLICATION

FINAL FILING DATE: SEPT. 15, 2023

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal.

Filed with the Kings County Clerk of the Board

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

SEP 6 2023

Received by: [Signature]
Hearing deposit of \$200 per application required except for owner occupied homes. Request for findings of facts must include a deposit of \$100 per application.

APPLICATION NUMBER: Clerk Use Only
23-049

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
Hanford Medical Plaza
EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
650 Fifth Avenue, 30th Floor

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
New York NY 10019

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Susan Orloff
EMAIL ADDRESS
PTSConsulting@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
Post Office Box 4549

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
Carlsbad CA 92018 (818) 543-4760

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

A separate application is required for each parcel

ASSESSOR'S PARCEL NUMBER ASSESSMENT NUMBER FEE NUMBER
010-310-029-000
ACCOUNT NUMBER TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION DOING BUSINESS AS (DBA), if appropriate
440 Kings County Dr, Hanford

PROPERTY TYPE [X]

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

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

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application*

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

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

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
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 - Penalty assessment is not justified.
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 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS (\$ 204.00 per HOUR) with a \$100 deposit per application

- Are requested. Are not requested.

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

- Yes No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
	Glendale, CA	8/29/22

NAME (Please Print)
Susan Orloff

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

**LETTER OF AUTHORIZATION
FOR PROPERTY TAX REPRESENTATION**

Hanford Medical Plaza

Property Owner

010-310-025-000, 010-310-029-000, 010-310-030-000

Subject Property

Kings County, CA

Jurisdiction and State

2021, 2022, 2023, 2024

Calendar Years

This letter authorizes Ryan, LLC and its affiliate, Ryan Tax Compliance Services, LLC to represent the above-named property as its property tax agent in the jurisdiction and state named above. This authorization includes but is not limited to: filing property renditions or returns; signing and filing appeals; examining all property tax records; and, appearances before the assessor, boards of equalization or review, or other governmental agencies responsible for the assessment of property.

If there are any questions concerning this authorization please contact the following: **Ryan LLC, Susan Orloff, P.O. Box 4549, Carlsbad CA 92018, (818) 543-4760, susan.orloff@ryan.com**

This authorization shall remain effective as long as permitted by law or until revoked in writing by the owner.

Property Owner:



Michael Anderson

9/1/21

Signature

Printed Name

Date

Authorized Signatory

212-415-6507

Title

Phone Number

I certify that the signature above is a true and correct signature provided as a duly appointed officer or authorized employee of the above referenced company. If a copy of this form is being submitted, I will produce the original form with original signature upon request. If a completed application for changed assessment is attached to this authorization, I certify that a copy has been forwarded to applicant named in this application.

RYAN, LLC.

By:



Date:

9/1/21

AR Global ~D~

Adventist Health Parking Pro-Rata 46.61% Do Not Tr

ASSESSMENT APPEAL WITHDRAWAL

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

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

Filed with the Kings County
Clerk of the Board

MAR 20 2024

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

Received by: Abbas Li

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT Hanford Medical Plaza					HEARING DATE if applicable 4/9/2024
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 650 Fifth Avenue 30th Floor				EMAIL ADDRESS	
CITY New York	STATE NY	ZIP CODE 10019	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()

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

APPLICATION NUMBER 23-048	PARCEL, ACCOUNT OR TAX BILL NUMBER 010-310-025-000
APPLICATION NUMBER 23-049	PARCEL, ACCOUNT OR TAX BILL NUMBER 010-310-029-000
APPLICATION NUMBER 23-050	PARCEL, ACCOUNT OR TAX BILL NUMBER 010-310-030-000


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

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

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

CERTIFICATION

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

SIGNATURE 	DATE 3/19/24
PRINT NAME OF AUTHORIZED SIGNER Carlos Suarez	TITLE Agent
COMPANY NAME Ryan LLC	EMAIL ADDRESS Carlos.suarez@Ryan.com

FILING STATUS

OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

April 9, 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 23-050
RECOMMENDED ACTION: Accept a Withdrawal on Application for Changed Assessment No. 23-050
Filed by Ryan LLC on behalf of
Hanford Medical Plaza
APN: 010-310-030-000

DISCUSSION:

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

BOARD ACTION

I hereby certify that the above order was passed
and adopted on April 9, 2024.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Applicant
Assessor
Auditor
County Counsel

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal.

FINAL FILING DATE: SEPT. 15, 2023

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

Filed with the Kings County
Clerk of the Board

SEP 6 2023

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

Received by: [Signature]

APPLICATION NUMBER: Clerk Use Only
23-050

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
Hanford Medical Plaza
EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
650 Fifth Avenue, 30th Floor

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
New York NY 10019

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Susan Orloff
EMAIL ADDRESS
PTSConsulting@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
Post Office Box 4549

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
Carlsbad CA 92018 (818) 543-4760

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

A separate application is required for each parcel

ASSESSOR'S PARCEL NUMBER ASSESSMENT NUMBER FEE NUMBER
010-310-030-000
ACCOUNT NUMBER TAX BILL NUMBER

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

PROPERTY TYPE [X]

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

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

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application*

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

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

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

7. WRITTEN FINDINGS OF FACTS (\$ 204.00 per HOUR) with a \$100 deposit per application

- Are requested. Are not requested.

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

- Yes No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
	Glendale, CA	8-29-23

NAME (Please Print)
Susan Orloff

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

**LETTER OF AUTHORIZATION
FOR PROPERTY TAX REPRESENTATION**

Hanford Medical Plaza

Property Owner

010-310-025-000, 010-310-029-000, 010-310-030-000

Subject Property

Kings County, CA

Jurisdiction and State

2021, 2022, 2023, 2024


Calendar Years

This letter authorizes Ryan, LLC and its affiliate, Ryan Tax Compliance Services, LLC to represent the above-named property as its property tax agent in the jurisdiction and state named above. This authorization includes but is not limited to: filing property renditions or returns; signing and filing appeals; examining all property tax records; and, appearances before the assessor, boards of equalization or review, or other governmental agencies responsible for the assessment of property.

If there are any questions concerning this authorization please contact the following: **Ryan LLC, Susan Orloff, P.O. Box 4549, Carlsbad CA 92018, (818) 543-4760, susan.orloff@ryan.com**

This authorization shall remain effective as long as permitted by law or until revoked in writing by the owner.

Property Owner:



Michael Anderson

9/1/21

Signature

Printed Name

Date

Authorized Signatory

712-415-6507

Title

Phone Number

I certify that the signature above is a true and correct signature provided as a duly appointed officer or authorized employee of the above referenced company. If a copy of this form is being submitted, I will produce the original form with original signature upon request. If a completed application for changed assessment is attached to this authorization, I certify that a copy has been forwarded to applicant named in this application.

RYAN, LLC.

By: 

Date: 9/1/21

AR Global ~D~
Adventist Health Parking Pro-Rata 46.61% Do Not Tr

ASSESSMENT APPEAL WITHDRAWAL

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

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

Filed with the Kings County
Clerk of the Board

MAR 20 2024

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

Received by:
Abbas Li

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT Hanford Medical Plaza					HEARING DATE if applicable 4/9/2024
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 650 Fifth Avenue 30th Floor				EMAIL ADDRESS	
CITY New York	STATE NY	ZIP CODE 10019	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()

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

APPLICATION NUMBER 23-048	PARCEL, ACCOUNT OR TAX BILL NUMBER 010-310-025-000
APPLICATION NUMBER 23-049	PARCEL, ACCOUNT OR TAX BILL NUMBER 010-310-029-000
APPLICATION NUMBER 23-050	PARCEL, ACCOUNT OR TAX BILL NUMBER 010-310-030-000

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

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

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

CERTIFICATION

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

SIGNATURE <i>C. Suarez</i>	DATE 3/19/24
PRINT NAME OF AUTHORIZED SIGNER Carlos Suarez	TITLE Agent
COMPANY NAME Ryan LLC	EMAIL ADDRESS Carlos.suarez@Ryan.com

FILING STATUS

OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

April 9, 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 23-047
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 23-047
Filed by Ryan LLC on behalf of
ARHC AHFDCA01 LLC
APN: 010-310-032-000

DISCUSSION:

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

The 2023-2024 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, 2023. The income approach to value was used to develop market value. The reduction of assessment is codified by section 51(a)(c) of the California Revenue and Taxation Code.

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.

	Assessor's Roll Value	Corrected Assessed Value
LAND	1,155,180	700,000
IMPROVEMENTS/STRUCTURES	16,172,538	14,300,000
CROPS/TREES AND VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY		
TOTALS	17,327,718	15,000,000
PENALTY	0	0

BOARD ACTION

I hereby certify that the above order was passed
and adopted on April 9, 2024.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Applicant
Assessor
Auditor
County Counsel

ASSESSMENT APPEAL APPLICATION

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

FINAL FILING DATE: SEPT. 15, 2023

Filed with the Kings County
Clerk of the Board

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

SEP 6 2023

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

Received by: *D. Bedas*

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME ARHC AHFDCA01, LLC	APPLICATION NUMBER: Clerk Use Only 23-047
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 650 Fifth Avenue, 30th Floor	EMAIL ADDRESS

CITY New York	STATE NY	ZIP CODE 10019	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) Susan Orloff	EMAIL ADDRESS PTSConsulting@ryan.com
--	---

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
Post Office Box 4549

CITY Carlsbad	STATE CA	ZIP CODE 92018	DAYTIME TELEPHONE (818) 543-4760	ALTERNATE TELEPHONE	FAX TELEPHONE
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AUTHORIZATION OF AGENT AUTHORIZATION ATTACHED
The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.
The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
---	-------	------

3. PROPERTY IDENTIFICATION INFORMATION

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

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

ASSESSOR'S PARCEL NUMBER 010-310-032-000	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION 1524 W Lacey Blvd	DOING BUSINESS AS (DBA), if appropriate
---	---

PROPERTY TYPE

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$1,155,180	\$577,590	
IMPROVEMENTS/STRUCTURES	\$16,172,538	\$8,086,269	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$17,327,718	\$8,663,859	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application*

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

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

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

7. WRITTEN FINDINGS OF FACTS (\$ 204.00 per HOUR) with a \$100 deposit per application

- Are requested. Are not requested.

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

- Yes No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
	Glendale, CA	8-29-23

NAME (Please Print)
Susan Orloff

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

**LETTER OF AUTHORIZATION
FOR PROPERTY TAX REPRESENTATION**

ARHC AHHFDC A01, LLC

Property Owner

010-310-032-000

Subject Property

Kings County, CA

Jurisdiction and State

2021, 2022, 2023, 2024


Calendar Years

This letter authorizes Ryan, LLC and its affiliate, Ryan Tax Compliance Services, LLC to represent the above-named property as its property tax agent in the jurisdiction and state named above. This authorization includes but is not limited to: filing property renditions or returns; signing and filing appeals; examining all property tax records; and, appearances before the assessor, boards of equalization or review, or other governmental agencies responsible for the assessment of property.

If there are any questions concerning this authorization please contact the following: **Ryan LLC, Susan Orloff, P.O. Box 4549, Carlsbad CA 92018, (818) 543-4760, susan.orloff@ryan.com**

This authorization shall remain effective as long as permitted by law or until revoked in writing by the owner.

Property Owner:

	<u>Michael Anderson</u>	<u>9/1/21</u>
Signature	Printed Name	Date
<u>Authorized Signatory</u>	<u>212-415-6507</u>	
Title	Phone Number	

I certify that the signature above is a true and correct signature provided as a duly appointed officer or authorized employee of the above referenced company. If a copy of this form is being submitted, I will produce the original form with original signature upon request. If a completed application for changed assessment is attached to this authorization, I certify that a copy has been forwarded to applicant named in this application.

RYAN, LLC.

By:  Date: 9/1/21

AR Global ~D~
Adventist Health Lacey

STIPULATION AGREEMENT

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

County of Kings
Kristine Lee, Assessor
County Government Center
1400 W Lacey Blvd
Hanford, CA 93230

(559) 852-2486

Filed with the Kings County
Clerk of the Board

APR - 1 2024

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

Received by:
D.A. Delosca

IN THE MATTER OF THE APPLICATION OF:

ARHC AHFDCA01 LLC
NAME OF APPLICANT

23-047

APPLICATION NUMBER(S)
010-310-032-000
PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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

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

Assessment Year 2023-2024 <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	1,155,180	577,590	700,000	455,180
IMPROVEMENTS/ STRUCTURES	16,172,538	8,086,269	14,300,000	1,872,538
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	0	0	0	0
PERSONAL PROPERTY	0	0	0	0
TOTALS	17,327,718	8,663,859	15,000,000	2,327,718
PENALTY				

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




The 2023-2024 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, 2023. 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 1 		DATE EXECUTED 3/19/24
NAME OF AUTHORIZED SIGNER Carlos Suarez		TITLE Agent
FILING STATUS <input type="checkbox"/> OWNER <input checked="" type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE		
SIGNATURE OF COUNTY ASSESSOR 1 		PRINT NAME OF COUNTY ASSESSOR Tim Kochewarter
SIGNATURE OF COUNTY COUNSEL 1 		PRINT NAME OF COUNTY COUNSEL Diane Freeman

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY:

CHAIRPERSON

CLERK OF THE BOARD