

## **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, 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 Accept a Withdrawal on Application for Changed Assessment No. 23-048

ACTION: 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

В	y:	

Cc: Applicant
Assessor
Auditor
County Counsel

### ASSESSMENT APPEAL APPLICATION

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

Filed with the Kings County Clerk of the Board

SEP 6 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

Whed by:

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			egy	must	nclude	e a deposit of \$	100 per	application.
attach hearing evidence to this applicat					API			Clerk Use Only
1. APPLICANT INFORMATION - PLEASE	PRINT					23	- DL	10
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BE Hanford Medical Plaza	USINESS, OR T	RUST NAME			EMA	LADDRESS		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS 650 Fifth Avenue, 30th Floor	OR P. O. BOX)							
CITY New York	STATE NY	ZIP CODE 10019	DAYT	IME TELEPHONE	A	LTERNATE TELEPH	ONE	FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, A	TTORNEY,	OR RELATIVE	OF AP	PLICANT if app	plicat	le - (REPRES	ENTAT	ION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIR Susan Orloff	ST, MIDDLE INI	TIAL)				LADDRESS Consulting@ry	an.com	
COMPANY NAME Ryan, LLC								
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	T, MIDDLE INTI	TAL)						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) Post Office Box 4549								
Carlsbad Carlsbad	STATE	ZIP CODE 92018		ME TELEPHONE 8) 543-4760	A	LTERNATE TELEPH	ONE	FAX TELEPHONE
AUTHORIZATION OF AGENT		AUTHO	RIZA	TION ATTACHE	D			
The following information must be compattorney as indicated in the Certification applicant is a business entity, the agent	n section, o	or a spouse, chi	ild, pa	arent, registered	d don	nestic partner	or the	person affected. If the
The person named in Section 2 above is enter in stipulati								ect assessor's records,
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED				TITLE		,		DATE
3. PROPERTY IDENTIFICATION INFORM	IATION							
☐ Yes ☑ No Is this property a singl	e-family dwe	lling that is occupie	ed as th	ne principal place o	of resid	dence by the owr	ner?	
ENTER APPLICABLE NUMBER FROM Y	OUR NOTI	CE/TAX BILL		A separate applica	ation is	s required for each	h parce	1
ASSESSOR'S PARCEL NUMBER	ASSI	ESSMENT NUMBER	3		FEE	NUMBER		
010-310-025-000 ACCOUNT NUMBER	TAV	BILL NUMBER						
ACCOUNT NOWBER	100	BILL NUMBER						
PROPERTY ADDRESS OR LOCATION				,	DOI	NG BUSINESS AS	S (DBA),	if appropriate
540 Kings County Dr, Hanford								
PROPERTY TYPE ✓  SINGLE-FAMILY / CONDOMINIUM / TOV	NNHOUSE	/ DUPLEX	Па	GRICULTURAL			3066E	SSORY INTEREST
☐ MULTI-FAMILY/APARTMENTS: NO. OF			_	ANUFACTURED	HOM			T LAND
COMMERCIAL/INDUSTRIAL	011110	<del></del> <u></u> <u></u> <u></u> <u></u>	_	ATER CRAFT	, I IOIV		2.51	
BUSINESS PERSONAL PROPERTY/FIX	TURES			THER:			AIRCR	AFI
N 8			Цο					
4. VALUE	A. \	ALUE ON ROLL	0 050	B. APPLICANT'S	OPIN		C. /	APPEALS BOARD USE ONLY
LAND			9,052			\$194,526		
IMPROVEMENTS/STRUCTURES		\$17	1,406			\$85,703		
FIXTURES								
PERSONAL PROPERTY (see instructions)								
MINERAL RIGHTS								
TREES & VINES								
OTHER								
TOTAL		\$56	0,458			\$280,229		
PENALTIES (amount or percent)								

### THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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 ☐ 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 applies.	
The reasons that I rely upon to support requested changes in value are as follows:	cation.
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	
<ul> <li>1. No new construction occurred on the date of</li> <li>2. Base year value for the completed new construction established on the date of is incorrect.</li> </ul>	
S. 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	e.
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	
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.	
<ul><li>1. Amount of escape assessment is incorrect.</li><li>2. Assessment of other property of the assessee at the location is incorrect.</li></ul>	
I. OTHER	
Explanation (attach sheet if necessary)	
7. WRITTEN FINDINGS OF FACTS (\$ 204.00 per HOUR ) with a \$100 deposit per application	
☐ Are 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	
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"), agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, Sta	
Number, who has been retained by the applicant and has been authorized by that person to file this application.	le Dai
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 AFF	ECTED

# 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:
Mighan I Anders 9/1/21 Signature Printed Name Date
1
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: 9/15/

AR Global ~D~ Adventist Health Parking Pro-Rata 46.61% Do Not Tr BOE-305-WD REV, 02 (07-15)

1

### 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 2 9 2024

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



AME OF APPLICANT Hanford Medical Plaza						HEARING DATE if applicable 4/9/2024
AILING ADDRESS OF APPLICANT (STREET) 650 Fifth Avenue 30th Floor					EMAIL ADDRESS	
ITY New York	STATE NY	ZIP CODE 10019	DAYTIME TELEPHONE ( )	ALTERN	ATE TELEPHONE	FAX TELEPHONE ( )

APPLICANT AND PROPERTY INFORMATION

APPLICATION NUMBER

23-048

APPLICATION NUMBER

23-049

APPLICATION NUMBER

23-049

APPLICATION NUMBER

23-050

PARCEL, ACCOUNT OR TAX BILL NUMBER

010-310-029-000

PARCEL, ACCOUNT OR TAX BILL NUMBER

010-310-029-000

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 PRINT NAME OF AUTHORIZED SIGNER COMPANY NAME Lyan 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: 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 Accept a Withdrawal on Application for Changed Assessment No. 23-049

ACTION: 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

В	y:	

Cc: Applicant
Assessor
Auditor
County Counsel

### ASSESSMENT APPEAL APPLICATION

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

Filed with the Kings County Clerk of the Board

SEP 6 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.

continuance of the hearing or denial of the		10t		APPLICATION NU	MBER: Clerk Use Only
attach hearing evidence to this applicat					MBER. Clerk Use Only
1. APPLICANT INFORMATION - PLEASE NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BU		RUST NAME		EMAIL ADDRESS	UTI
Hanford Medical Plaza	JOHNEOU, OIV II	TOOT WANTE		LIM VE / IDD/ IEO	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS 650 Fifth Avenue, 30th Floor	OR P. O. BOX)				
CITY New York	STATE	ZIP CODE DAY	YTIME TELEPHONE	ALTERNATE TELEPH	ONE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, A	TTORNEY,	OR RELATIVE OF A	PPLICANT if app	olicable - (REPRES	ENTATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIR: Susan Orloff	ST, MIDDLE INI	TIAL)		EMAIL ADDRESS PTSConsulting@ry	an com
COMPANY NAME				r 13consulting@ry	an.com
Ryan, LLC	T MODI E INT				
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	I, MIDDLE IN II	IAL)			
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)					
Post Office Box 4549		Tanana a tan			
CITY Carlsbad	STATE		TIME TELEPHONE 18) 543-4760	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 appli or a spouse, child, p ation must be signe	oarent, registere ed by an officer o	ructions) unless the d domestic partner or authorized emplo	, or the person affected. If the oyee of the business.
The person named in Section 2 above is		thorized to act as n ents, and otherwise			
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED		ents, and otherwise	TITLE	lating to this applic	DATE
ASSESSOR'S PARCEL NUMBER O10-310-029-000		CE/TAX BILL ESSMENT NUMBER	A separate applica	FEE NUMBER	ch parcel
ACCOUNT NUMBER	TAX E	BILL NUMBER			
DRODERTY ADDRESS OF LOCATION					Control of the Contro
PROPERTY ADDRESS OR LOCATION 440 Kings County Dr, Hanford				DOING BUSINESS AS	S (DBA), if appropriate
PROPERTY TYPE V					
SINGLE-FAMILY / CONDOMINIUM / TOV	WNHOUSE /	DUPLEX	AGRICULTURAL	П	POSSESSORY INTEREST
	JNITS	П	MANUFACTURED		VACANT LAND
COMMERCIAL/INDUSTRIAL			WATER CRAFT		AIRCRAFT
☐ BUSINESS PERSONAL PROPERTY/FIX	TURES		OTHER:		7.11.010 11
4. VALUE	A. V	ALUE ON ROLL		OPINION OF VALUE	C. APPEALS BOARD USE ONL
LAND		\$414,778		\$207,389	
IMPROVEMENTS/STRUCTURES		\$171,400	6	\$85,703	
FIXTURES				<u> </u>	
PERSONAL PROPERTY (see instructions)					
MINERAL RIGHTS					
TREES & VINES					
OTHER					
TOTAL		\$586,184	4	\$293,092	
PENALTIES (amount or percent)		- Por-Essen (700)			

### THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 11 (05-22) 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 ☐ 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: ▼ 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 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 \_\_\_\_ 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 Are requested. Are not requested. 8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions. ✓ Yes 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 \_\_, 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

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

Halifold Medical Flaza
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:
Mushan 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.

AR Global ~D~

Adventist Health Parking Pro-Rata 46.61% Do Not Tr

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

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### 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 2 9 2024

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



AME OF APPLICANT Hanford Medical Plaza						HEARING DATE if applicable 4/9/2024
AILING ADDRESS OF APPLICANT (STREET) 650 Fifth Avenue 30th Floor					EMAIL ADDRESS	
ITY New York	STATE NY	ZIP CODE 10019	DAYTIME TELEPHONE ( )	ALTERN	ATE TELEPHONE	FAX TELEPHONE ( )

APPLICANT AND PROPERTY INFORMATION

APPLICATION NUMBER

23-048

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23-049

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APPLICATION NUMBER

23-050

PARCEL, ACCOUNT OR TAX BILL NUMBER

010-310-029-000

PARCEL, ACCOUNT OR TAX BILL NUMBER

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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 PRINT NAME OF AUTHORIZED SIGNER COMPANY NAME Lyan 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: 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 Accept a Withdrawal on Application for Changed Assessment No. 23-050

ACTION: 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

В	y:	

Cc: Applicant
Assessor
Auditor
County Counsel

### ASSESSMENT APPEAL APPLICATION

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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

6 2023Hearing deposit of \$200 per application required except for owner occupied homes. Request for findings of facts

the appeals board considers necessary management of the hooring or denial of the			Mass	must	include a deposit of \$	100 per	application.	
continuance of the hearing or denial of the a attach hearing evidence to this applicat		not _M	Ma	dos	APPLICATION NU	MBER:	Clerk Use Only	
1. APPLICANT INFORMATION - PLEASE PRINT					25.050			
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BU Hanford Medical Plaza	JSINESS, OR 1	TRUST NAME			EMAIL ADDRESS			
MAILING ADDRESS OF APPLICANT (STREET ADDRESS 650 Fifth Avenue, 30th Floor	OR P. O. BOX)							
CITY New York	STATE NY	ZIP CODE 10019	DAYT	IME TELEPHONE	ALTERNATE TELEPH	IONE	FAX TELEPHONE	
2. CONTACT INFORMATION - AGENT, A	TTORNEY,	OR RELATIVE C	F AP	PLICANT if ap	plicable - (REPRES	ENTATI	ON IS OPTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIR: Susan Orloff	ST, MIDDLE INI	ITIAL)			EMAIL ADDRESS PTSConsulting@ry	an.com		
COMPANY NAME Ryan, LLC								
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	T, MIDDLE INT	ITAL)						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) Post Office Box 4549								
CITY Carlsbad	STATE CA	ZIP CODE 92018	100000000000000000000000000000000000000	IME TELEPHONE B) 543-4760	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, e's authoriz	ttached to this a or a spouse, chi zation must be s	pplica ld, pa igneo	rent, registere I by an officer	ructions) unless the d domestic partner or authorized emple	, or the oyee of	person affected. If the the business.	
The person named in Section 2 above is enter in stipulati	hereby au	uthorized to act a	as my vise s	agent in this a	application, and ma elating to this appli	y inspe	ct assessor's records,	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED		,		TITLE	rating to time appin	Jacron.	DATE	
a property income		THE R. P. LEWIS CO., LANSING, S. LEWIS CO., LANSING, S. L. P. P. L. P. P. L. P. L. P. P. L. P. P. L. P. L. P. L. P. P. P. P. P. L. P.		1				
3. PROPERTY IDENTIFICATION INFORM								
Yes No Is this property a single	e-family dwe	elling that is occupied						
ENTER APPLICABLE NUMBER FROM Y	OUR NOTI	ICE/TAX BILL		A separate applic	ation is required for each	ch parcel		
ASSESSOR'S PARCEL NUMBER 010-310-030-000	ASS	ESSMENT NUMBER			FEE NUMBER			
ACCOUNT NUMBER	TAX	BILL NUMBER						
PROPERTY ADDRESS OR LOCATION Hanford					DOING BUSINESS AS	S (DBA), i	f appropriate	
PROPERTY TYPE 🗹								
☐ SINGLE-FAMILY / CONDOMINIUM / TOV	VNHOUSE	/ DUPLEX	□ A	GRICULTURAL		POSSES	SSORY INTEREST	
☐ MULTI-FAMILY/APARTMENTS: NO. OF U	JNITS		☐ M.	ANUFACTURED	HOME	VACANT	LAND	
☑ COMMERCIAL/INDUSTRIAL		]	$\square$ W	ATER CRAFT		AIRCRA	FT	
☐ BUSINESS PERSONAL PROPERTY/FIX	TURES		0	THER:				
4. VALUE	Α. \	VALUE ON ROLL		B. APPLICANT'S	OPINION OF VALUE	C. A	PPEALS BOARD USE ONLY	
LAND		\$1,202	2,778		\$601,389			
IMPROVEMENTS/STRUCTURES		\$218	3,672		\$109,336			
FIXTURES	•							
PERSONAL PROPERTY (see instructions)								
MINERAL RIGHTS								
TREES & VINES								
OTHER								
TOTAL		\$1,421	1,450		\$710,725			
PENALTIES (amount or percent)								

4.
BOE-305-AH (P2) REV. 11 (05-22)
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 ☐ 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 applicati 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.
<ul> <li>D. CALAMITY REASSESSMENT</li> <li>Assessor's reduced value is incorrect for property damaged by misfortune or calamity.</li> </ul>
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
☐ 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.
<ul><li>2. Assessment of other property of the assessee at the location is incorrect.</li><li>I. OTHER</li></ul>
☐ Explanation (attach sheet if necessary)
- Construction of the Cons
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 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
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)
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 I 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)  SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)  SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)
Glendale, CA
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 AFFECT

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 Anlers 9/1/21  Signature  Printed Name  Date
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.
DVANILLO

AR Global ~D~

Adventist Health Parking Pro-Rata 46.61% Do Not Tr

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

1

### 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 2 9 2024

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



AME OF APPLICANT Hanford Medical Plaza						HEARING DATE if applicable 4/9/2024
AILING ADDRESS OF APPLICANT (STREET) 650 Fifth Avenue 30th Floor					EMAIL ADDRESS	
ITY New York	STATE NY	ZIP CODE 10019	DAYTIME TELEPHONE ( )	ALTERN	ATE TELEPHONE	FAX TELEPHONE ( )

APPLICANT AND PROPERTY INFORMATION

APPLICATION NUMBER

23-048

APPLICATION NUMBER

23-049

APPLICATION NUMBER

23-049

APPLICATION NUMBER

23-050

PARCEL, ACCOUNT OR TAX BILL NUMBER

010-310-029-000

PARCEL, ACCOUNT OR TAX BILL NUMBER

010-310-029-000

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 PRINT NAME OF AUTHORIZED SIGNER COMPANY NAME Lyan 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: 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 Accept Stipulation for Reduction of Assessment No. 23-047

ACTION: Filed by Ryan LLC on behalf of

ARHC AHHFDCA01 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

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

1400 W. Lacey Blvd. Hanford, CA 93230

the hearing. Failure to provide information the appeals board considers necessary management.	at the hear	ring	for ov	vner occupied homes	. Reques	ation required except st for findings of facts
continuance of the hearing or denial of the a attach hearing evidence to this applicat	APPLICATION NU	MBER: C	lerk Use Only			
1. APPLICANT INFORMATION - PLEASE	PRINT			23-047		
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUARHO AHHFDCA01, LLC		RUST NAME		EMAIL ADDRESS		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS 650 Fifth Avenue, 30th Floor	OR P. O. BOX)					
CITY New York	STATE NY	ZIP CODE DA	YTIME TELEPHONE	ALTERNATE TELEPH	ONE F	FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, A	TTORNEY,	OR RELATIVE OF A	PPLICANT if app	olicable - (REPRES	ENTATIO	ON IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST SUSAN ORIOFF	ST, MIDDLE INI	TIAL)		EMAIL ADDRESS PTSConsulting@ry	an.com	
COMPANY NAME Ryan, LLC						
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	T, MIDDLE INTI	TAL)				
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) Post Office Box 4549						.e.
CITY Carlsbad	STATE		YTIME TELEPHONE (18) 543-4760	ALTERNATE TELEPH	ONE F	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 enter in stipulati	section, o 's authoriz hereby au	or a spouse, child, pration must be sign	parent, registere ed by an officer o ny agent in this a	d domestic partner or authorized emplo application, and ma	; or the poyee of t y inspec	person affected. If the he business.
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED	EMPLOYEE		TITLE			DATE
3. PROPERTY IDENTIFICATION INFORM  ☐ Yes No Is this property a single  ENTER APPLICABLE NUMBER FROM Y  ASSESSOR'S PARCEL NUMBER  010-310-032-000  ACCOUNT NUMBER	e-family dwe			of residence by the own		
PROPERTY ADDRESS OR LOCATION				DOING BUSINESS A	C (DDA) if	
1524 W Lacey Blvd			101000	DOING BUSINESS A	5 (DBA), II	арргорпаче
PROPERTY TYPE  SINGLE FAMILY / CONDOMINIUM / TOV  MULTI-FAMILY / APARTMENTS: NO. OF U COMMERCIAL/INDUSTRIAL  BUSINESS PERSONAL PROPERTY/FIX	JNITS		AGRICULTURAL MANUFACTURED WATER CRAFT OTHER:	HOME _	POSSES: VACANT AIRCRAF	
4. VALUE	A. \	/ALUE ON ROLL	B. APPLICANT'S	OPINION OF VALUE	C. AP	PEALS BOARD USE ONLY
LAND		\$1,155,18	0	\$577,590		
IMPROVEMENTS/STRUCTURES		\$16,172,53	8	\$8,086,269		
FIXTURES						
PERSONAL PROPERTY (see instructions)						
MINERAL RIGHTS THEES & VINES						
TREES & VINES OTHER						
TOTAL		\$17,327,71	8	\$0 663 0F0		
PENALTIES (amount or percent)		ψ11,021,11		\$8,663,859		

BOE-305-AH (P2) REV. 11 (05-22)							
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 ☐ CALAMI		Y ASSESSMENT					
*DATE OF NOTICE: **ROLL YEAR:							
*Must attach copy of notice or bill, where applicable **Each	roll year requires a separate applica	tion					
6. REASON FOR FILING APPEAL (FACTS)  See instruct		2 200 000 00					
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		ons for filing this application.					
✓ The assessor's roll value exceeds the market value as of Janua	ny 1 of the current year						
B. CHANGE IN OWNERSHIP	ry i of the 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		ncorrect.					
C. NEW CONSTRUCTION	500 E						
1. No new construction occurred on the date of	:	= *					
☐ 2. Base year value for the completed new construction establish	ned 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		v 8 8					
<ul> <li>E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value</li> <li>1. All personal property/fixtures.</li> </ul>	of personal property and/or fixtures e	exceeds market value.					
2. Only a portion of the personal property/fixtures. Attach descriptions of the personal property/fixtures.	otion of those items						
F. PENALTY ASSESSMENT	full of those items.						
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							
<ul> <li>H. APPEAL AFTER AN AUDIT. Must include description of each proper</li> <li>1. Amount of escape assessment is incorrect.</li> </ul>	rry, issues being appealed, and your	opinion of value.					
☐ 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  ☐ Are requested. ✓ Are not requested.	a \$100 deposit per application						
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See	instructions.						
✓ Yes □ No							
	æ						
CEDIFICAT	ION						
CERTIFICAT	700000	motion boroon, including any					
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							
property or the person affected (i.e., a person having a direct economic intere	st in the payment of taxes on that proper	rty - "The Applicant"), (2) an					
agent authorized by the applicant under item 2 of this application, or (3) and Number, who has been retained by the applicant and I							
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE					
1- Well	Glendale, CA	8-7623					
NAME (Please Print)							
Susan Orloff FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)							
	DOMESTIC PARTIES COMES COMES	DENT DESCRIPTION					
	DOMESTIC PARTNER CHILD PAR	RENT PERSON AFFECTED					
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE							

## LETTER OF AUTHORIZATION FOR PROPERTY TAX REPRESENTATION

TOTAL MOLENT TAXABLE RESERVATION
ARHC AHHFDCA01, 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 or 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: <b>Ryan LLC</b>
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
Signature Finited Name Bate
Autorized Signatory 212-415-6507 Title Phone Number
Title Phone Number
I certify that the signature above is a true and correct signature provided as a duly appointed officer of 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:

AR Global ~D~ Adventist Health Lacey 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 (fied with the Kings County Clerk of the Board

APR - 1 2024

### BEFORE THE COUNTY BOARD

COUNTY OF Kings	, STATE OF CALIFORNIA
IN THE MATTER OF THE APPLICATION OF:	23-047
ARHC AHHFDCA01 LLC	APPLICATION NUMBER(S) 010-310-032-000
NAME OF APPLICANT	PARCEL OR ELLE NUMBER(S)

#### STIPULATION TO VALUE

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

- 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 X_Regular 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
MANUFACTORED 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				

DATED: \_

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 CALLED	DATE EXECUTED 3/19/24
NAME OF AUTHORIZED SIGNER	TITLE
Carlos Suato	Agent
FILING STATUS	
□ OWNER X AGENT □ ATTORNEY □ SPOUSE □ REGISTERED DOMESTIC	PARTNER CHILD PARENT PERSON AFFECTED
CALIFORNIA ATTORNEY, STATEBAR NUMBER:	CORPORATE OFFICER OR DESIGNATED EMPLOYEE
SIGNATURE OF COUNTY ASSESSOR	PRINT NAME OF COUNTY ASSESSOR
La Maria	Tim Kochendarter
SIGNATURE OF COUNTY COUNSEL	PRINT NAME OF COUNTY COUNSEL
Deane Freeman	Diane Freeman
FOR COUNTY BOARD L	JSE ONLY
The stipulation agreement is approved and appearance is waived. The ful with Revenue and Taxation Code section 1607.	Il value of the property in question is changed in accordance
The stipulation agreement is rejected, and the Assessment Appeal Applic	eation is set for hearing on:
	DATE
ATTEST BY COUNTY BOARD:	

CHAIRPERSON	CLERK OF THE BOARD