



Board of Equalization

Special 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: Monday, July 15, 2024
Time: 9:00 a.m.
Place: Board of Supervisors Chambers, Kings County Government Center
1400 W. Lacey Boulevard, Hanford, California 93230

☎ (559) 852-2362 ❖ bosquestions@co.kings.ca.us ❖ website: <https://www.countyofkingsca.gov>

The meeting can be attended on the Internet by clicking this link:

<https://countyofkings.webex.com/countyofkings/j.php?MTID=mc054fbbbd8426b045b7511f62b98a906>

or by sending an email to bosquestions@co.kings.ca.us on the morning of the meeting for an automated email response with the WebEx meeting link information. Members of the public attending via WebEx will have the opportunity to provide public comment during the meeting. Remote WebEx participation for members of the public is provided for convenience only. In the event that the WebEx connection malfunctions or becomes unavailable for any reason, the Board of Supervisors reserves the right to conduct the meeting without remote access.*WebEx will be available for access at 8:50 a.m.*

Members of the public who wish to view/observe the meeting virtually can do so on the internet at:

www.countyofkings.com and click on the "Join Meeting" button or by clicking this link:

<https://youtube.com/live/jnq7vaEqRAA?feature=share>

****Members of the public viewing the meeting through YouTube will not have the ability to provide public comment.**

Members of the public may submit written comments on any matter within the Board's subject matter jurisdiction, regardless of whether it is on the agenda for the Board's consideration or action, and those comments may become part of the administrative record of the meeting. Comments will not be read into the record, only the names of who have submitted comments will be read. Written comments should be directed to bosquestions@co.kings.ca.us email by 8:00 a.m. on the morning of the noticed meeting to be included in the record, those comments received after 8:00 a.m. may become part of the record of the next meeting. E-mail is not monitored during the meeting. To submit written by U.S. Mail to: Kings County Board of Supervisors, Attn: Clerk of the Board of Supervisors, County of Kings, 1400 W. Lacey Blvd., Hanford, CA 93230.

- I. 9:00 AM CALL TO ORDER
ROLL CALL – Clerk of the Board
Pledge of Allegiance

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 May 14, 2024 regular meeting.

IV. REGULAR AGENDA ITEMS

A. Assessor/Clerk/Recorder – Kristine Lee

Consider accepting the Assessment Roll Report as presented.

V. ADJOURNMENT

The next regularly scheduled meeting will be held Tuesday, August 13, 2024 at 2:00 PM

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Board of Supervisors office at (559) 852-2362 by 9:00 a.m. on the Friday prior to this meeting.

Agenda backup information and any public records provided to the Board after the posting of the agenda for this meeting will be available for public review within 24 hours of receipt of said documents, at the Kings County Board of Supervisors office, located at 1400 W. Lacey Blvd., Hanford, CA 93230 or at

<https://www.countyofkingsca.gov/departments/board-of-supervisors/calendar-agenda-and-action-summary>



Board of Equalization Members

Joe Neves, District 1

Richard Valle, District 2

Doug Verboon, District 3

Rusty Robinson, District 4

Richard Fagundes, District 5

Board of Equalization

Regular Meeting Action Summary

Date: Tuesday, May 14, 2024
Time: 2:00 p.m.
Place: Board of Supervisors Chambers, Kings County Government Center
1400 W. Lacey Boulevard, Hanford, California 93230

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

- I. 2:00 PM **CALL TO ORDER**
ROLL CALL – Clerk of the Board
ALL MEMBERS PRESENT
- II. **UNSCHEDULED APPEARANCES**
Any person may directly address the Board of Equalization at this time on any item on the agenda, or on any other items within the subject matter jurisdiction of the Board. Two (2) minutes are allowed for each item. NONE
- III. **APPROVAL OF MINUTES**
A. Approval of the minutes from April 9, 2024 regular meeting.
ACTION: APPROVED AS PRESENTED (RF, RR, JN, RV, DV - Aye)
- IV. **CONSENT CALENDAR**
- A. Consider accepting a Withdrawal on Application for Changed Assessment No. 22-011 Filed by Property Tax Resources LLC on behalf of Aquamarine Westside LLC APN: 026-260-004-000
 - B. Consider accepting a Withdrawal on Application for Changed Assessment No. 22-012 Filed by Property Tax Resources LLC on behalf of Aquamarine Westside LLC APN: 026-260-009-000
 - C. Consider accepting a Withdrawal on Application for Changed Assessment No. 22-013 Filed by Property Tax Resources LLC on behalf of Aquamarine Westside LLC APN: 026-260-028-000
 - D. Consider accepting a Withdrawal on Application for Changed Assessment No. 22-014 Filed by Property Tax Resources LLC on behalf of Aquamarine Westside LLC APN: 026-260-034-000
 - E. Consider accepting a Withdrawal on Application for Changed Assessment No. 22-015 Filed by Property Tax Resources LLC on behalf of Aquamarine Westside LLC APN: 026-260-039-000
 - F. Consider accepting a Withdrawal on Application for Changed Assessment No. 23-031 Filed by Property Tax Resources LLC on behalf of Aquamarine Westside LLC APN: 026-260-004-000
 - G. Consider accepting a Withdrawal on Application for Changed Assessment No. 23-032 Filed by Property Tax Resources LLC on behalf of Aquamarine Westside LLC APN: 026-260-009-000



- H. Consider accepting a Withdrawal on Application for Changed Assessment No. 23-033
Filed by Property Tax Resources LLC on behalf of Aquamarine Westside LLC
APN: 026-260-028-000
- I. Consider accepting a Withdrawal on Application for Changed Assessment No. 23-034
Filed by Property Tax Resources LLC on behalf of Aquamarine Westside LLC
APN: 026-260-034-000
- J. Consider accepting a Withdrawal on Application for Changed Assessment No. 23-035
Filed by Property Tax Resources LLC on behalf of Aquamarine Westside LLC
APN: 026-260-039-000
- K. Consider accepting Stipulation for Reduction of Assessment No. 23-068
Filed by Ryan LLC on behalf of CITIBANK N.A. AS LESSEE
APN: 012-022-010-000
- L. Consider accepting Stipulation for ~~Reduction~~ **CHANGE** of Assessment No. 22-EA-001
LAWRENCE TRACTOR CO., INC.
APN: 810-014-900-000
- M. Consider accepting Stipulation for Reduction of Assessment No. 22-EA-002
LAWRENCE TRACTOR CO., INC.
APN: 810-014-900-000
- N. Consider accepting Stipulation for Reduction of Assessment No. 22-EA-003
LAWRENCE TRACTOR CO., INC.
APN: 810-014-900-000
- O. Consider accepting Stipulation for Reduction of Assessment No. 22-017
Filed by Property Tax Resources LLC on behalf of REALTY INCOME PROPERTIES 23 LLC
APN: 011-060-041-000
- P. Consider accepting Stipulation for Reduction of Assessment No. 23-036
Filed by Property Tax Resources LLC on behalf of REALTY INCOME PROPERTIES 23 LLC
APN: 011-060-041-000
- Q. Consider accepting Stipulation for Reduction of Assessment No. 23-051
Filed by Ryan LLC on behalf of
MISTER CAR WASH AS LESSEE/NATIONAL RETAIL PROPERTIES LP
APN: 010-510-004-000
- R. Consider accepting Stipulation for Reduction of Assessment No. 23-052
Filed by Ryan LLC on behalf of NATIONAL RETAIL PROPERTIES LP
APN: 011-020-004-000

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

V. ADJOURNMENT

The next regularly scheduled meeting will be held Tuesday, August 13, 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 July 15, 2024

SUBMITTED BY: Assessor – Kristi Lee
SUBJECT: ASSESSMENT ROLL REVIEW
SUMMARY:

Overview:

The Assessor will present an overview of the assessed values for the county, the incorporated cities, and areas within the rural parts of Kings County. In addition, information will be given regarding the office workload, future projections, and a current update of values pertaining to the Tulare Lake Basin flood.

Recommendation: Accept the Assessment Roll Report as presented.

Fiscal Impact: N/A

BACKGROUND:

Revenue and Taxation Code Section 1604(a) (2) requires the County Board of Equalization to meet on the third Monday in July for the purpose of equalizing the assessment role. Since the implementation of Proposition 13 in the 1970s, the Board no longer equalizes the roll in total, so this time is utilized to report to the Board the status of the roll.

BOARD ACTION :

APPROVED AS RECOMMENDED: _____ OTHER: _____

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

CATHERINE VENTURELLA, Clerk to the Board

By _____, Deputy.