



# 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, August 13, 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](mailto:BOE@co.kings.ca.us) ❖ [website: https://www.countyofkingsca.gov](https://www.countyofkingsca.gov)

**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 July 15, 2024 special meeting.

**IV. CONSENT CALENDAR**

- A. Consider accepting Withdrawals on Applications for Changed Assessment No.'s: 23-002, 23-003, 23-004, 23-005, 23-006, 23-007, 23-008, 23-009, 23-010, 23-011, 23-EA-009, 23-EA-010, 23-EA-011 and 23-EA-012  
Filed by Property Tax Resources LLC on behalf of  
Westlands Solar Blue (Oz) Owner, LLC  
APN's: 026-290-025, 026-260-001, 026-260-002, 026-260-021, 026-260-026, 026-260-027, 026-260-029, 026-260-031, 026-260-033 and 026-320-007
- B. Consider accepting Withdrawals on Applications for Changed Assessment No.'s: 23-012, 23-013, 23-014, 23-015, 23-016, 23-017, 23-018, 23-019, 23-020, 23-021, 23-022, 23-023, 23-024, 23-025, 23-026, 23-027, 23-028 and 23-029  
Filed by Property Tax Resources LLC on behalf of  
Westlands Solar Blue LLC  
APN's: 990-320-686, -687, -688, -689, -560, -561, -562, -563, -564
- C. Consider accepting Withdrawal on Application for Changed Assessment No.: 23-030  
Filed by Property Tax Resources LLC on behalf of  
Westlands Grape LLC  
APN: 026-330-032
- D. Consider accepting Withdrawals on Applications for Changed Assessment No.'s: 23-037, 23-038, 23-039, 23-040, 23-041, 23-042, 23-043, 23-044, 23-045 and 23-046  
Filed by Property Tax Resources LLC on behalf of  
Westlands Solar Blue (Oz) Owner, LLC  
APN's: 026-260-001, 026-260-002, 026-260-021, 026-260-026, 026-260-027, 026-260-029, 026-260-031, 026-260-033, 026-320-007 and 026-290-025



**V. REGULAR AGENDA ITEMS**

A. Consider determining if Escaped Assessment Appeal Applications received were timely filed.

**VI. ADJOURNMENT**

The next regularly scheduled meeting will be held Tuesday, September 10, 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 Monday 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

## Special Meeting Action Summary

### Board of Equalization Members

Joe Neves, District 1

Richard Valle, District 2

Doug Verboon, District 3

Rusty Robinson, District 4

Richard Fagundes, District 5

**Date:** 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](mailto: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](mailto: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](http://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](mailto: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  
JOE NEVES, RICHARD VALLE, RUSTY ROBINSON, RICHARD FAGUNDES PRESENT  
DOUG VERBOON - ABSENT



**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 May 14, 2024 regular meeting.

**ACTION: APPROVED AS PRESENTED (RF, JN, RV, RR – Aye; DV - Absent)**

**IV. REGULAR AGENDA ITEMS**

A. **Assessor/Clerk/Recorder – Kristine Lee**

Consider accepting the Assessment Roll Report as presented.

**ACTION: APPROVED AS PRESENTED (RF, JN, RV, RR – Aye; DV - Absent)**

**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>



# COUNTY OF KINGS BOARD OF EQUALIZATION

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

## AGENDA ITEM

August 13, 2024

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment No.'s: 23-002, 23-003, 23-004, 23-005, 23-006, 23-007, 23-008, 23-009, 23-010, 23-011, 23-EA-009, 23-EA-010, 23-EA-011 and 23-EA-012

RECOMMENDED ACTION: Accept Withdrawals on Applications for Changed Assessment No.'s: 23-002, 23-003, 23-004, 23-005, 23-006, 23-007, 23-008, 23-009, 23-010, 23-011, 23-EA-009, 23-EA-010, 23-EA-011 and 23-EA-012  
Filed by Property Tax Resources LLC on behalf of Westlands Solar Blue (Oz) Owner, LLC  
APN's: 026-290-025, 026-260-001, 026-260-002, 026-260-021, 026-260-026, 026-260-027, 026-260-029, 026-260-031, 026-260-033 and 026-320-007

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 August 13, 2024.  
Catherine Venturella, Clerk to the Board of Supervisors

By: \_\_\_\_\_

Cc: Applicant  
Assessor  
Auditor  
County Counsel

**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

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

JUL 15 2024

**APPLICANT AND PROPERTY INFORMATION**

Received by: *D. B. Dasi*

NAME OF APPLICANT Westlands Solar Blue (Oz) Owner, LLC					HEARING DATE if applicable 08/13/24	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)					EMAIL ADDRESS chelley.becker@ptaxresources.co	
CITY	STATE CA	ZIP CODE	DAYTIME TELEPHONE ((76 ) 0) 431-3801	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 23-002	PARCEL, ACCOUNT OR TAX BILL NUMBER 026-290-025-000
APPLICATION NUMBER 23-003	PARCEL, ACCOUNT OR TAX BILL NUMBER 026-260-001-000
APPLICATION NUMBER 23-004	PARCEL, ACCOUNT OR TAX BILL NUMBER 026-260-002-000


ADDITIONAL AFFECTED APPLICATIONS ARE LISTED ON ATTACHMENT. NUMBER OF PAGES ATTACHED: 1

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 07/15/24
PRINT NAME OF AUTHORIZED SIGNER Chelley Becker	TITLE Managing Director
COMPANY NAME Property Tax Resources LLC	EMAIL ADDRESS chelley.becker@ptaxresources.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

Additional Appeals To Withdraw:

<u>Appeal Number:</u>	<u>Parcel Number:</u>
23-005	026-260-021-000
23-006	026-260-026-000
23-007	026-260-027-000
23-008	026-260-029-000
23-009	026-260-031-000
23-010	026-260-033-000
23-011	026-320-007-000
23-EA-009	026-260-001-000
23-EA-010	026-260-002-000
23-EA-011	026-260-029-000
23-EA-012	026-320-007-000



# COUNTY OF KINGS BOARD OF EQUALIZATION

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

## AGENDA ITEM

August 13, 2024

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment No.'s: 23-012, 23-013, 23-014, 23-015, 23-016, 23-017, 23-018, 23-019, 23-020, 23-021, 23-022, 23-023, 23-024, 23-025, 23-026, 23-027, 23-028 and 23-029

RECOMMENDED ACTION: Accept Withdrawals on Applications for Changed Assessment No.'s: 23-012, 23-013, 23-014, 23-015, 23-016, 23-017, 23-018, 23-019, 23-020, 23-021, 23-022, 23-023, 23-024, 23-025, 23-026, 23-027, 23-028 and 23-029  
Filed by Property Tax Resources LLC on behalf of  
Westlands Solar Blue LLC  
APN's: 990-320-686, -687, -688, -689, -560, -561, -562, -563, -564

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 August 13, 2024.  
Catherine Venturella, Clerk to the Board of Supervisors

By: \_\_\_\_\_

Cc: Applicant  
Assessor  
Auditor  
County Counsel



**ASSESSMENT APPEAL WITHDRAWAL**

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

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

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

**APPLICANT AND PROPERTY INFORMATION**

NAME OF APPLICANT					HEARING DATE <i>if applicable</i>	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)				EMAIL ADDRESS		
CITY	STATE	ZIP CODE	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	PARCEL, ACCOUNT OR TAX BILL NUMBER
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER


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	TITLE
COMPANY NAME	EMAIL ADDRESS

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

August 13, 2024

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**SUBMITTED BY:** BOARD OF EQUALIZATION  
**SUBJECT:** Application for Changed Assessment No.: 23-030  
**RECOMMENDED ACTION:** Accept Withdrawal on Application for Changed Assessment No.: 23-030  
Filed by Property Tax Resources LLC on behalf of  
Westlands Grape LLC  
APN: 026-330-032

**DISCUSSION:**

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

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## BOARD ACTION

I hereby certify that the above order was passed  
and adopted on August 13, 2024.  
Catherine Venturella, Clerk to the Board of Supervisors

By: \_\_\_\_\_

Cc: Applicant  
Assessor  
Auditor  
County Counsel

**ASSESSMENT APPEAL WITHDRAWAL**

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

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

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

Filed with the Kings County  
Clerk of the Board

JUL 15 2024

Received by:  
*D. Andasi*

**APPLICANT AND PROPERTY INFORMATION**

NAME OF APPLICANT <b>Westlands Grape LLC</b>					HEARING DATE <i>if applicable</i> <b>08/13/24</b>	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)					EMAIL ADDRESS <b>chelley.becker@ptaxresources.co</b>	
CITY	STATE <b>CA</b>	ZIP CODE	DAYTIME TELEPHONE <b>((76 ) 0) 431-3801</b>	ALTERNATE TELEPHONE <b>( )</b>	FAX TELEPHONE <b>( )</b>	

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 <b>23-030</b>	PARCEL, ACCOUNT OR TAX BILL NUMBER <b>026-330-032-000</b>
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER


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 <b>07/15/24</b>
PRINT NAME OF AUTHORIZED SIGNER <b>Chelley Becker</b>	TITLE <b>Managing Director</b>
COMPANY NAME <b>Property Tax Resources LLC</b>	EMAIL ADDRESS <b>chelley.becker@ptaxresources.com</b>

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

August 13, 2024

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Applications for Changed Assessment No.'s: 23-037, 23-038, 23-039, 23-040, 23-041, 23-042, 23-043, 23-044, 23-045 and 23-046

RECOMMENDED ACTION: Accept Withdrawals on Applications for Changed Assessment No.'s: 23-037, 23-038, 23-039, 23-040, 23-041, 23-042, 23-043, 23-044, 23-045 and 23-046 Filed by Property Tax Resources LLC on behalf of Westlands Solar Blue (Oz) Owner, LLC  
APN's: 026-260-001, 026-260-002, 026-260-021, 026-260-026, 026-260-027, 026-260-029, 026-260-031, 026-260-033, 026-320-007 and 026-290-025

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 August 13, 2024.  
Catherine Venturella, Clerk to the Board of Supervisors

By: \_\_\_\_\_

Cc: Applicant  
Assessor  
Auditor  
County Counsel

**ASSESSMENT APPEAL WITHDRAWAL**

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

Kings County Board of Equalization

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

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

Filed with the Kings County  
Clerk of the Board

JUL 15 2024

Received by:  
*Chelley Becker*

**APPLICANT AND PROPERTY INFORMATION**

NAME OF APPLICANT <b>Westlands Solar Blue (Oz) Owner, LLC</b>					HEARING DATE <i>if applicable</i> <b>08/13/24</b>	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)					EMAIL ADDRESS <b>chelley.becker@ptaxresources.co</b>	
CITY	STATE <b>CA</b>	ZIP CODE	DAYTIME TELEPHONE <b>((76 ) 0) 431-3801</b>	ALTERNATE TELEPHONE <b>( )</b>	FAX TELEPHONE <b>( )</b>	

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 <b>23-037</b>	PARCEL, ACCOUNT OR TAX BILL NUMBER <b>026-260-001-000</b>
APPLICATION NUMBER <b>23-038</b>	PARCEL, ACCOUNT OR TAX BILL NUMBER <b>026-260-002-000</b>
APPLICATION NUMBER <b>23-039</b>	PARCEL, ACCOUNT OR TAX BILL NUMBER <b>026-260-021-000</b>


ADDITIONAL AFFECTED APPLICATIONS ARE LISTED ON ATTACHMENT. NUMBER OF PAGES ATTACHED: 1

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 <b>07/15/24</b>
PRINT NAME OF AUTHORIZED SIGNER <b>Chelley Becker</b>	TITLE <b>Managing Director</b>
COMPANY NAME <b>Property Tax Resources LLC</b>	EMAIL ADDRESS <b>chelley.becker@ptaxresources.com</b>

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

Additional Appeals To Withdraw:

<u>Appeal Number:</u>	<u>Parcel Number:</u>
23-040	026-260-026-000
23-041	026-260-027-000
23-042	026-260-029-000
23-043	026-260-031-000
23-044	026-260-033-000
23-045	026-320-007-000
23-046	026-290-025-000



# COUNTY OF KINGS BOARD OF EQUALIZATION

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

## AGENDA ITEM

August 13, 2024

**SUBMITTED BY:** BOARD OF EQUALIZATION

**SUBJECT:** Applications for Changed Assessment

**RECOMMENDED ACTION:** Hearing to determine if Applications for Changed Escaped Assessments were timely filed by Michael T. and Lupe Gingles.  
APN: 004-280-078/990-324-165

### **SUMMARY:**

#### **Overview:**

Resolution No. 00-067, adopted by the Kings County Board of Supervisors on July 18, 2000, sets local rules for processing applications for reduction in value under Revenue and Taxation Code Section 1063. Rule 3, Hearings Deposit, requires that all applications other than those involving owner-occupied single family dwellings must be submitted with a hearing deposit in the amount of Two Hundred Dollars (\$200.00).

#### **Recommendation:**

**Determine if Escaped Assessment Appeal Applications received were timely filed.**

#### **Fiscal Impact:**

To be determined.

### **BACKGROUND:**

The Date of Notice from Assessor was March 19, 2024. The Notice of Enrollment of Escape Assessment was March 29, 2024. Applications for Escaped Assessments must be filed/postmarked 60 days from the Notice of Enrollment. The applications for changed assessment referenced above were received in the Clerk to the Board Office on May 29, 2024. The applications received are for Escaped Assessments from years 2021-2022, 2022-2023 and 2023-2024.

## BOARD ACTION

I hereby certify that the above order was passed  
and adopted on August 13, 2024.  
Catherine Venturella, Clerk to the Board of Supervisors

By: \_\_\_\_\_

Cc: Applicant  
Assessor  
Auditor  
County Counsel



23/24

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

MAY 29 2024

Resubmitted

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

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME: GINGLES, MICHAEL T. & LUPE; EMAIL ADDRESS: M. GINGLES 67 @ GMAIL. Com; MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX): 10355 16th AVE; CITY: LEMOORE; STATE: CA; ZIP CODE: 93245; DAYTIME TELEPHONE: (559) 816-3886; ALTERNATE TELEPHONE: ( ) NONE; FAX TELEPHONE: ( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL); EMAIL ADDRESS; COMPANY NAME

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY; STATE; ZIP CODE; DAYTIME TELEPHONE; ALTERNATE TELEPHONE; FAX TELEPHONE

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: 004-280-078-000; ASSESSMENT NUMBER: 990-324-165-000; FEE NUMBER; ACCOUNT NUMBER; TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION: 16877 GRANDEVILLE BLVD LEMOORE, CA; DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE [x]

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

4. VALUE A. VALUE ON ROLL B. APPLICANT'S OPINION OF VALUE C. APPEALS BOARD USE ONLY

Table with 3 columns: A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Rows include LAND, IMPROVEMENTS/STRUCTURES, FIXTURES, PERSONAL PROPERTY (see instructions), MINERAL RIGHTS, TREES & VINES, OTHER, TOTAL, PENALTIES (amount or percent).

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

REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

SUPPLEMENTAL ASSESSMENT

\*DATE OF NOTICE: \_\_\_\_\_ ROLL YEAR: \_\_\_\_\_

ROLL CHANGE  ESCAPE ASSESSMENT  CALAMITY REASSESSMENT  PENALTY ASSESSMENT

\*DATE OF NOTICE: 3-29-24 \*\*ROLL YEAR: 2023-2024

\*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 1-1-15.

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 \_\_\_\_\_.

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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) OWNED PROPERTY FROM 2014 TO PRESENT

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



HANFORD, CA

5-29-24

NAME (Please Print)  
MICHAEL T. GINGLES

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

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



# Kings County

Kristine Lee, Assessor/Clerk-Recorder

1400 W. Lacey Blvd.  
Hanford, CA 93230  
(559) 852-2486

BOE-66-B REV.02 (06-11)

## NOTICE OF ENROLLMENT OF ESCAPE ASSESSMENT

GINGLES MICHAEL T & LUPE  
10355 16TH AVE  
LEMOORE CA 93245

Asmt: 004-280-078-000  
Fee Parcel: 004-280-078-000  
Base Asmt: 004-280-078-000

SITUS: 16877 GRANGEVILLE BLVD  
LEMOORE CA

DATE OF NOTICE: March 29, 2024

On March 19, 2024, a *Notice of Proposed Escape Assessment* was sent to you as required by Revenue and Taxation Code section 531.8. That notice was sent to advise you of the proposed escape assessment 10 days prior to enrollment of the escape assessment. This is to notify you, as required by Revenue and Taxation Code section 534, that the following escape assessment has now been enrolled.

### ASSESSOR'S USE ONLY

VALUE SUMMARY FOR YEAR 2023 - 2024	OLD VALUE	NEW VALUE	NET CHANGE
LAND	33,849	124,848	90,999
STRUCTURE	56,437	135,252	78,815
GROWING IMPROVEMENTS	0	0	0
PP MOBILE HOME	0	0	0
FIXTURES	0	0	0
PERSONAL PROPERTY	0	0	0
LESS EXEMPTIONS	7,000	0	-7,000
NET TAXABLE	83,286	260,100	176,814

### YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the Assessor's staff. You may contact the Assessor's Office at (559) 852-2486 for information regarding an informal review.

### YOUR RIGHT TO APPEAL

You also have the right to a formal appeal of the assessment which involves (1) the filing of an *Application for Changed Assessment*, (2) a hearing before an appeals board, and (3) a decision by the appeals board. An *Application for Changed Assessment* form is available from, and should be filed with, the Clerk of the Appeals Board. You may contact the Clerk's Office at (559) 852-2362 for more information on filing an application.

### FILING DEADLINES

A formal appeal may be filed within 60 days of the date of mailing printed on the tax bill or the postmark date on the envelope in which the tax bill was mailed, whichever is later.

An application is considered timely filed if: (1) it is sent by U.S. mail, properly addressed with postage prepaid, postmarked on or before the filing deadline; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed.

### EXCLUSIONS

Certain sales/transfers of property between parents and children and certain sales/transfers between grandparents and grandchildren may qualify for an exclusion from reassessment thereby maintaining your lower property tax liability. Please contact our office at (559) 852-2486 for further information.



2-23

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

MAY 29 2024

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.

Received by: [Signature]

APPLICATION NUMBER: Clerk Use Only

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME: GINGLES, MICHAEL T & LUPIN
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX): 10355 16th Ave
CITY: LEMOORE
STATE: CA ZIP CODE: 93245 DAYTIME TELEPHONE: (559) 816-3886 ALTERNATE TELEPHONE: SAME FAX TELEPHONE: ( )

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL): NONE
COMPANY NAME:

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

AUTHORIZATION OF AGENT [ ] AUTHORIZATION ATTACHED
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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: 004-280-078-000 ASSESSMENT NUMBER: 990-324-165-000 FEE NUMBER:
ACCOUNT NUMBER TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION: 16877 GRANGEVILLE BLVD LEMOORE, CA DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE [X] SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX [X] AGRICULTURAL [ ] POSSESSORY INTEREST
[ ] MULTI-FAMILY/APARTMENTS: NO. OF UNITS [ ] MANUFACTURED HOME [ ] VACANT LAND
[ ] 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.

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: ~~1-24-24~~ 3-29-24 ROLL YEAR: ~~2021-2022~~ MR

ROLL CHANGE  ESCAPE ASSESSMENT  CALAMITY REASSESSMENT  PENALTY ASSESSMENT

\*DATE OF NOTICE: 3-29-24 \*\*ROLL YEAR: 2022-2023

\*Must attach copy of notice or bill, where applicable \*\*Each roll year requires a separate application

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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

  
NAME (Please Print)  
MICHAEL T. GINGLES

HANFORD, CA

5-29-24

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

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



# Kings County

Kristine Lee, Assessor/Clerk-Recorder

1400 W. Lacey Blvd.  
Hanford, CA 93230  
(559) 852-2486

BOE-66-B REV.02 (06-11)

## NOTICE OF ENROLLMENT OF ESCAPE ASSESSMENT

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Asmt: 004-280-078-000  
Fee Parcel: 004-280-078-000  
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LEMOORE CA

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### ASSESSOR'S USE ONLY

VALUE SUMMARY FOR YEAR 2022 - 2023	OLD VALUE	NEW VALUE	NET CHANGE
LAND	33,186	122,400	89,214
STRUCTURE	55,331	132,600	77,269
GROWING IMPROVEMENTS	0	0	0
PP MOBILE HOME	0	0	0
FIXTURES	0	0	0
PERSONAL PROPERTY	0	0	0
LESS EXEMPTIONS	7,000	0	-7,000
NET TAXABLE	81,517	255,000	173,483

### YOUR RIGHT TO AN INFORMAL REVIEW

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### YOUR RIGHT TO APPEAL

You also have the right to a formal appeal of the assessment which involves (1) the filing of an *Application for Changed Assessment*, (2) a hearing before an appeals board, and (3) a decision by the appeals board. An *Application for Changed Assessment* form is available from, and should be filed with, the Clerk of the Appeals Board. You may contact the Clerk's Office at (559) 852-2362 for more information on filing an application.

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5/20/24

ASSESSMENT APPEAL APPLICATION

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Filed with the Kings County Clerk of the Board

MAY 29 2024

Received by [Signature]

ASSESSMENT ROLL FY 2023-2024

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

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APPLICATION NUMBER: Clerk Use Only

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME: GINGLES, MICHAEL T. EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX): 10355 16th Ave

CITY: LEMOORE STATE: CA ZIP CODE: 93245 DAYTIME TELEPHONE: (559) 816-3986 ALTERNATE TELEPHONE: ( ) FAX TELEPHONE: ( )

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NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL): NONE EMAIL ADDRESS

COMPANY NAME

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

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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: 1-31-24 ROLL YEAR: 2021-2022

ROLL CHANGE  ESCAPE ASSESSMENT  CALAMITY REASSESSMENT  PENALTY ASSESSMENT

\*DATE OF NOTICE: \_\_\_\_\_ \*\*ROLL YEAR: \_\_\_\_\_

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Are requested.  Are not requested.

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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

[Signature]

HANFORD, CA

5-29-24

NAME (Please Print)

MICHAEL T. GINGLES

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

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



# Kings County

*Kristine Lee, Assessor/Clerk-Recorder*

1400 W. Lacey Blvd.  
Hanford, CA 93230  
(559) 852-2486

BOE-67-B(P1) REV. 04 (05-14)

## NOTICE OF SUPPLEMENTAL ASSESSMENT

**DATE OF NOTICE: 01/31/2024**

Parcel Number: 004-280-078-000

Doc Num: 2022R2113755

Asmt Num: 990-324-165-000

Orig Asmt: 004-280-078-000

Situs Address: 16877 GRANGEVILLE BLVD LEMOORE CA

Comments:

GINGLES MICHAEL T & LUPE  
10355 16TH AVE  
LEMOORE CA 93245

Date of Change of Ownership or Completion of New Construction: 06/21/2021

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

### YOUR RIGHT TO AN INFORMAL REVIEW

If you believe the assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at (559) 852-2486

	CURRENT ROLL 2021 - 2022			ROLL BEING PREPARED 0 - 0		
	Existing Value	New Value	Supplemental Assessment	Existing Value	New Value	Supplemental Assessment
Land	32,536	120,000	87,464	0	0	0
Improvements	54,247	130,000	75,753	0	0	0
Growing	0	0	0	0	0	0
Fixtures	0	0	0	0	0	0
Personal Prop./ Mobile Home	0	0	0	0	0	0
Homesite	0	0	0	0	0	0
<b>TAXABLE VALUE</b>	<b>86,783</b>	<b>250,000</b>	<b>163,217</b>	<b>0</b>	<b>0</b>	<b>0</b>
Exemptions						
Homeowners	7,000	0	0	0	0	0
Other	0	0	0	0	0	0
<b>NET TOTAL</b>	<b>79,783</b>	<b>250,000</b>	<b>163,217</b>	<b>0</b>	<b>0</b>	<b>0</b>

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

**Badasci, Diane**

JUL 31 2024

**From:** Michael Gingles <m.gingles67@gmail.com>  
**Sent:** Wednesday, July 31, 2024 12:37 PM  
**To:** Badasci, Diane  
**Subject:** Response for Notice to be Heard Appeal dated 6/13/2024\_Corrected

Received by:  
D. Badasci

Ms. Diane Badasci,

In response to the letter received from your office dated June 13, 2024 and received at my residence on June 17, 2024 (5 days). Please accept this draft as my legal entitlement to have my appeal heard in response to paragraph 3 of your letter.

**Chairman and Board Members  
of the County of Kings:**

On a notice dated 1/31/2024, I received a supplemental assessment notice from the Kings County Assessor's Office (Assessor) for APN #004-280-078-000. At this time I called the assessor's office and talked with someone there and told them they had made a mistake on the notice and the property should be placed back on the original APN # 004-280-034 (5.22 acres) after I filed the paperwork on June 21, 2021.

I told the person at the time the parcel should no longer exist since it was created by them as a temporary apn while Gary Kindlund had a legal right of occupancy for part of the original parcel. That legal right was terminated.

The person I spoke with told me they would look into and get back in touch with me if they had any questions.

On a notice dated 3/29/2024 I received a notice for escaped assessment from the Assessor for the same temporary parcel APN #004-280-078-000. I once again called the assessor and explained my position as the parcel should no longer exist as it is not a legal parcel which was never surveyed and could not be sold as it is. I was then told they would have an appraiser call me if they had any questions.

On 5/29/24 I went into the Assessor's Office to try to resolve this in person and discussed it with an employee who came to the window, Samara. I had previously called this same day and spoke with Samara and explained my case. I explained my case to Samara again. Samara said she briefly looked at what I had told her and talked with an appraiser. I asked her if I could speak with the appraiser and Samara said that person was not available. I then asked Samara to have that person call me and nobody ever called.

On 5/29/24 after leaving the Assessor's Office and realizing it was getting close to 60 days since the notice dated 3/29/24 and mailed to my residence which takes 5 days to reach my address by mail, I needed to find out how to appeal this supplemental and escape assessment taxes on a parcel that should no longer exist. Had the assessor's office not taken 3 years to address this, it would have been taken care of sooner.

So, my argument to be heard today is that the Assessor's Office notice dated 3/29/2024 was possibly mailed out on that date, a Friday. By the time the mail is received at my residence 5 days had passed. Since March has 31 days and I did not realize the assessor counts the date on notice as a

day in counting towards their 60 days, 5/29/2024 makes 61 days for them. However, it should be taken into consideration the mail delay towards my 60 days of notice to file and the fact the County was closed on 5/27/2024 in observance of Memorial Day Holiday.

Therefore, I hope you will find consideration for allowing me to continue through the appeal process as filed on time for an APN# that should not even exist and the fact the Assessor's office has never reached out to me after my attempts to resolve it.

Respectfully submitted,

Michael T. Gingles



ReplyForward

Add reaction

Filed with the Kings County  
Clerk of the Board

JUL 31 2024

 Received by:

**EXTERNAL EMAIL:** Do not click any links or open any attachments unless you trust the sender and know the contents are safe.