



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, September 10, 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.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 August 13, 2024 regular meeting.
- IV. CONSENT CALENDAR**
A. Consider accepting Stipulation for Reduction of Assessment No. 23-054
Filed by DePasquale, Kelley & Company on behalf of
DaVita, Inc.
APN: 010-500-009-000
B. Consider accepting Stipulation for Reduction of Assessment No. 23-055
Filed by DePasquale, Kelley & Company on behalf of
DaVita, Inc.
APN: 023-420-017-000
- V. ADJOURNMENT**
The next regularly scheduled meeting will be held Tuesday, October 8, 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

Regular Meeting Action Summary

Board of Equalization Members

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

Date: Tuesday, August 13, 2024
Time: 2:00 p.m.
Place: Board of Supervisors Chambers, Kings County Government Center
1400 W. Lacey Boulevard, Hanford, California 93230

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- 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 July 15, 2024 special meeting.
ACTION: APPROVED AS PRESENTED (RF, JN, RV, RR-Aye, DV-Abstain)
- 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
ACTION: APPROVED AS PRESENTED (JN, RV, RR, RF, DV-Aye)

V.

REGULAR AGENDA ITEMS

- A. Consider determining if Escaped Assessment Appeal Applications received were timely filed. **Tim Kochendarfer, Assistant Assessor & Clerk Recorder stated that he is here to answer questions from the Board.**
Diane Freeman, County Counsel stated that the Board has the responsibility to determine if the applications were timely filed under the rules and facts as presented.
The Chairman had the applicant sworn in by the Clerk, the applicant Mr. Gingles presented information on the timeline which led up to him filing the applications. The Board asked questions of Mr. Gingles, Diane Freeman and Tim Kochendarfer and took the information under advisement and moved to deliberations. The applicant will be notified of the determination in writing.

VI.

ADJOURNMENT

The next regularly scheduled meeting will be held Tuesday, September 10, 2024 at 2:00 PM

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COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

September 10, 2024

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 23-054

RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 23-054
Filed by DePasquale, Kelley & Company on behalf of
DaVita, Inc.
APN: 010-500-009-000

DISCUSSION:

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

An analysis of market data using the income approach and sales approach, indicates the 2023-2024 Assessed Value exceeds the fair market value of the property as of lien date January 1, 2023; the result of which is the corrected assessed value of \$3,000,000 as indicated above. The reduction of assessment is codified by Section 51(a)(2) 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	614,267	700,000
IMPROVEMENTS/STRUCTURES	2,910,442	2,300,000
CROPS/TREES AND VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY		
TOTALS	3,524,709	3,000,000
PENALTY	0	0

BOARD ACTION

I hereby certify that the above order was passed
and adopted on September 10, 2024.

Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Applicant
Assessor
Auditor
County Counsel



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

September 10, 2024

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 23-055

RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 23-055
Filed by DePasquale, Kelley & Company on behalf of
DaVita, Inc.
APN: 023-420-017-000

DISCUSSION:

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

An analysis of market data using the income approach and sales approach, indicates the 2023-2024 Assessed Value exceeds the fair market value of the property as of lien date January 1, 2023; the result of which is the corrected assessed value of \$2,100,000 as indicated above. The reduction of assessment is codified by Section 51(a)(2) 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	262,909	550,000
IMPROVEMENTS/STRUCTURES	2,384,662	1,550,000
CROPS/TREES AND VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY		
TOTALS	2,647,571	2,100,000
PENALTY	0	0

BOARD ACTION

I hereby certify that the above order was passed
and adopted on September 10, 2024.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Applicant
Assessor
Auditor
County Counsel