



Board of Equalization

Regular Meeting Agenda

AMENDED

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

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.

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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

STIPULATION AGREEMENT

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

Filed with the Kings County Clerk of the Board

AUG 26 2024

Received by: Abadasci

County of Kings
Kristine Lee, Assessor
County Government Center
1400 W Lacey Blvd
Hanford, CA 93230
(559) 852-2486

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

DePasquale, Kelley & Company
NAME OF APPLICANT

23-054
APPLICATION NUMBER(S)
010-500-009-000
PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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

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

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Assessment Year 2023-2024 <u>X</u> Regular <u> </u> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	614,267	300,000	700,000	-85,733
IMPROVEMENTS/ STRUCTURES	2,910,442	1,450,000	2,300,000	610,442
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	0	0	0	0
PERSONAL PROPERTY	0	0	0	0
TOTALS	3,524,709	1,750,000	3,000,000	524,709
PENALTY				

3. 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.

The undersigned respectfully requests that the County Board accept the stipulation, waive the appearance of the applicant, and change the assessed value in accordance with Revenue and Taxation Code section 1610.8 and the California Constitution, Article XIII, section 16.

The applicant understands that in the event this stipulation agreement is not approved by the County Board prior to the time that taxes, or any portion thereof, become due, payment shall be made in accordance with the appropriate provisions of the Revenue and Taxation Code.

Further, applicant understands that the County Board may reject this stipulation agreement, and set or reset this application for hearing, pursuant to Revenue and Taxation Code section 1607.

I hereby stipulate to the values for the subject property, as stated in the "Corrected Assessed Value" section of this agreement. If the corrected value(s) is approved by the County Board, the stipulation agreement also constitutes a withdrawal of the Assessment Appeal Application.

SIGNATURE 1 <i>Lauren Uchiyama</i>		DATE EXECUTED 8-23-24
NAME OF AUTHORIZED SIGNER Lauren Uchiyama - Dkc		TITLE Associate Consultant
FILING STATUS <input type="checkbox"/> OWNER <input checked="" type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE		
SIGNATURE OF COUNTY ASSESSOR 1 <i>T.M.</i>		PRINT NAME OF COUNTY ASSESSOR Tim Kochendarfer
SIGNATURE OF COUNTY COUNSEL 1 <i>Diane Freeman</i>		PRINT NAME OF COUNTY COUNSEL Diane Freeman

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD



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

STIPULATION AGREEMENT

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

Filed with the Kings County
Clerk of the Board

AUG 26 2024

Received by:
Abbas

County of Kings
Kristine Lee, Assessor
County Government Center
1400 W Lacey Blvd
Hanford, CA 93230
(559) 852-2486

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

DePasquale, Kelley & Company
NAME OF APPLICANT

23-055
APPLICATION NUMBER(S)
023-420-017-000
PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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

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

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Assessment Year 2023-2024 <u>X</u> Regular <u> </u> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	262,909	131,000	550,000	-287,091
IMPROVEMENTS/ STRUCTURES	2,384,662	1,100,000	1,550,000	834,662
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	0	0	0	0
PERSONAL PROPERTY	0	0	0	0
TOTALS	2,647,571	1,231,000	2,100,000	547,571

3. 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.

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SIGNATURE 1 <i>Lauren Uchiyama</i>		DATE EXECUTED 8-23-24
NAME OF AUTHORIZED SIGNER Lauren Uchiyama - DRC		TITLE Associate Consultant
FILING STATUS <input type="checkbox"/> OWNER <input checked="" type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE		
SIGNATURE OF COUNTY ASSESSOR 1 <i>[Signature]</i>		PRINT NAME OF COUNTY ASSESSOR Tim Kochendanker
SIGNATURE OF COUNTY COUNSEL 1 <i>Diane Freeman</i>		PRINT NAME OF COUNTY COUNSEL Diane Freeman

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD