



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, October 8, 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 September 10, 2024 regular meeting.

IV. CONSENT CALENDAR

- A. Consider accepting Withdrawal on Application for Changed Assessment No.: 23-084
Filed by Preferred Tax Services on behalf of
Transform Midco LLC, as lessee with appeal rights
APN: 011-060-040-000
- B. Consider accepting Withdrawal on Application for Changed Assessment No.: 23-EA-005
Filed by Paramount Property Tax Appeal on behalf of
Family Dollar and Subsidiaries lessee and Lemoore Capital LP
APN: 021-300-020-000
- C. Consider accepting Stipulation for Reduction of Assessment No. 23-069
Filed by Ryan LLC on behalf of
Olam West Coast Inc.
APN: 024-051-025-000
- D. Consider accepting Stipulation for Reduction of Assessment No. 23-EA-018
Filed by Pat DeSantis
APN: 026-350-061-000
- E. Consider accepting Stipulation for Reduction of Assessment No. 23-EA-019
Filed by Pat DeSantis
APN: 026-350-060-000
- F. Consider accepting Stipulation for Reduction of Assessment No. 23-EA-020
Filed by Pat DeSantis
APN: 026-350-041-000



V. REGULAR CALENDAR

- A. Consider holding an Appeal Hearing for Application for Changed Assessment
No.: 23-001 filed by Mufid M. Amalsi
APN: 014-142-025-000
- B. Consider holding an Appeal Hearing for Application for Changed Assessment
No.: 23-EA-006 filed by Paramount Property Tax Appeal
On behalf of Family Dollar and Subsidiaries Lessee and Lemoore Capital LP
APN: 021-300-020-000
- C. Consider holding an Appeal Hearing for Application for Changed Assessment
No.: 23-EA-007 filed by Paramount Property Tax Appeal
On behalf of Family Dollar and Subsidiaries Lessee and Lemoore Capital LP
APN: 021-300-020-000

VI. ADJOURNMENT

The next regularly scheduled meeting will be held Tuesday, December 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

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, 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
PRESENT; JOE NEVES, RICHARD VALLE, RUSTY ROBINSON, RICHARD FAGUNDES
ABSENT: DOUG VERBOON
- 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 August 13, 2024 regular meeting.
ACTION: APPROVED AS PRESENTED (RF, JN, RV, RR-Aye, DV-Absent)
- 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
ACTION: APPROVED AS PRESENTED (JN, RF, RV, RR-Aye, DV-Absent)



V. ADJOURNMENT

The meeting was adjourned at 2:01 p.m.

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>



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

October 8, 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment No.: 23-084
RECOMMENDED ACTION: Accept Withdrawal on Application for Changed Assessment No.: 23-084
Filed by Preferred Tax Services on behalf of
Transform Midco LLC, as lessee with appeal rights
APN: 011-060-040-000

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 October 8, 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

OCT 2 2024

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

Approved

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT TRANSFORM MIDCO LLC (AS LESSEE WITH APPEAL RIGHTS)					HEARING DATE <i>if applicable</i> 10/08/24	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 5407 TRILLIUM BLVD, SUITE B 120					EMAIL ADDRESS scott.ruswick@transformco.com	
CITY HOFFMAN ESTATES	STATE IL	ZIP CODE 60192	DAYTIME TELEPHONE (224) 955-7062	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 23-084	PARCEL, ACCOUNT OR TAX BILL NUMBER 011-060-040-000
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 10/02/24
PRINT NAME OF AUTHORIZED SIGNER Swartzberg, Roy	TITLE Authorized Agent
COMPANY NAME Preferred Tax Services	EMAIL ADDRESS roy@preferredtaxservices.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



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

October 8, 2024

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: **Application for Changed Assessment No.: 23-EA-005**

RECOMMENDED ACTION: **Accept Withdrawal on Application for Changed Assessment No.: 23-EA-005
Filed by Paramount Property Tax Appeal on behalf of
Family Dollar and Subsidiaries lessee and Lemoore Capital LP
APN: 021-300-020-000**

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 October 8, 2024.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Applicant
Assessor
Auditor
County Counsel

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

ASSESSMENT APPEAL WITHDRAWAL

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

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

October 8 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 23-069
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 23-069
Filed by Ryan LLC on behalf of
Olam West Coast Inc.
APN: 024-051-025-000

DISCUSSION:

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

An analysis of market data 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 \$8,931,730 as indicated above. The reduction of assessment is codified by Section 51(a)(2) of the California Revenue and Taxation Code.

	Assessor's Roll Value	Corrected Assessed Value
LAND	532,262	950,000
IMPROVEMENTS/STRUCTURES	9,170,849	3,100,000
CROPS/TREES AND VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES	1,985,240	1,985,240
PERSONAL PROPERTY	2,896,490	2,896,490
TOTALS	14,584,841	8,931,730
PENALTY	0	0

BOARD ACTION

I hereby certify that the above order was passed
and adopted on October 8, 2024.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

Cc: Applicant
Assessor
Auditor
County Counsel

Filed with the Kings County
Clerk of the Board

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

STIPULATION AGREEMENT

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

SEP 26 2024

Received by:
W. H. Dasari

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

Olam West Coast Inc
NAME OF APPLICANT

23-069
APPLICATION NUMBER(S)
024-051-025-000
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."

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	532,262	1,125,000	950,000	-416,738
IMPROVEMENTS/ STRUCTURES	9,170,849	1,875,000	3,100,000	6,070,849
CROPS/TREES AND VINES	0	0	0	0
MANUFACTURED HOME- PERSONAL PROPERTY	0	0	0	0
FIXTURES	1,985,240	500,000	1,985,240	0
PERSONAL PROPERTY	2,896,490	1,000,000	2,896,490	0
TOTALS	14,584,841	4,500,000	8,931,730	5,653,111

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


An analysis of market data 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 \$8,931,730 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 	DATE EXECUTED 9/10/2024
NAME OF AUTHORIZED SIGNER Mark LoRusso	TITLE Principal/Agent

FILING STATUS

OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

SIGNATURE OF COUNTY ASSESSOR 1 	PRINT NAME OF COUNTY ASSESSOR Tim Kochendanker
SIGNATURE OF COUNTY COUNSEL 1 	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

October 8, 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment 23-EA-018
RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 23-EA-018
Filed by Pat DeSantis
APN: 026-350-061-000

DISCUSSION:

The facts upon which the change in assessed value is based are as follows:
Upon further review, market analysis of comparable sales reveals the revised market value as indicated above. The current assessed value is being corrected as of July 6, 2023, to reflect a reduction in value of the supplemental assessment for the Change in Ownership. The subsequent roll years shall reflect the factored base year value accordingly.

	Assessor's Roll Value	Corrected Assessed Value
LAND	680,000	320,000
IMPROVEMENTS/STRUCTURES		
CROPS/TREES AND VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY		
TOTALS	680,000	320,000
PENALTY	0	0

BOARD ACTION

I hereby certify that the above order was passed
and adopted on October 8, 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

OCT 2 2024

Received by: Atadasci

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:

DESANTIS PAT
NAME OF APPLICANT

23-EA-018

APPLICATION NUMBER(S)
026-350-061-000
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 <input type="checkbox"/> Regular <input checked="" type="checkbox"/> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	680,000	477,136	320,000	360,000
IMPROVEMENTS/ STRUCTURES	0	0	0	0
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	680,000	477,136	320,000	360,000
PENALTY				

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

Upon further review, market analysis of comparable sales reveals the revised market value as indicated above. The current assessed value is being corrected as of July 6, 2023, to reflect a reduction in value of the supplemental assessment for the Change in Ownership. The subsequent roll years shall reflect the factored base year value accordingly.

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 } <i>PAT DE SANTI</i>	DATE EXECUTED <i>10-2-24</i>
NAME OF AUTHORIZED SIGNER	TITLE <i>OWNER</i>

FILING STATUS

OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

SIGNATURE OF COUNTY ASSESSOR } <i>Kristine Lee</i>	PRINT NAME OF COUNTY ASSESSOR <i>Kristine Lee</i>
SIGNATURE OF COUNTY COUNSEL } <i>Rise' G. Danton</i>	PRINT NAME OF COUNTY COUNSEL <i>Rise' Danton, Asst. Co. Counsel</i>

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

October 8, 2024

SUBMITTED BY: BOARD OF EQUALIZATION

SUBJECT: Application for Changed Assessment 23-EA-019

RECOMMENDED ACTION: Accept Stipulation for Reduction of Assessment No. 23-EA-019
Filed by Pat DeSantis
APN: 026-350-060-000

DISCUSSION:

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

Upon further review, market analysis of comparable sales reveals the revised market value as indicated above. The current assessed value is being corrected as of July 6, 2023, to reflect a reduction in value of the supplemental assessment for the Change in Ownership. The subsequent roll years shall reflect the factored base year value accordingly.

	Assessor's Roll Value	Corrected Assessed Value
LAND	257,758	90,000
IMPROVEMENTS/STRUCTURES	429,000	80,622
CROPS/TREES AND VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY		
TOTALS	686,758	170,622
PENALTY	0	0

BOARD ACTION

I hereby certify that the above order was passed
and adopted on October 8, 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

OCT 2 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:

DESANTIS PAT
NAME OF APPLICANT

23-EA-019

APPLICATION NUMBER(S)
026-350-060-000
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 <input type="checkbox"/> Regular <input checked="" type="checkbox"/> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	257,758	84,144	90,000	167,758
IMPROVEMENTS/ STRUCTURES	429,000	300,955	80,622	348,378
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	686,758	385,099	170,622	516,136
PENALTY				

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

Upon further review, market analysis of comparable sales reveals the revised market value as indicated above. The current assessed value is being corrected as of July 6, 2023, to reflect a reduction in value of the supplemental assessment for the Change in Ownership. The subsequent roll years shall reflect the factored base year value accordingly.

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 <i>PAT DE SANTIS</i>	DATE EXECUTED <i>10-2-24</i>
NAME OF AUTHORIZED SIGNER	TITLE <i>OWNER</i>

FILING STATUS

OWNER
 AGENT
 ATTORNEY
 SPOUSE
 REGISTERED DOMESTIC PARTNER
 CHILD
 PARENT
 PERSON AFFECTED
 CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____
 CORPORATE OFFICER OR DESIGNATED EMPLOYEE

SIGNATURE OF COUNTY ASSESSOR <i>Kristine Lee</i>	PRINT NAME OF COUNTY ASSESSOR <i>Kristine Lee</i>
SIGNATURE OF COUNTY COUNSEL <i>Risee A. Dowlan</i>	PRINT NAME OF COUNTY COUNSEL <i>Risee Dowlan, Asst. Co. Counsel</i>

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

October 8, 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: **Application for Changed Assessment 23-EA-020**
RECOMMENDED ACTION: **Accept Stipulation for Reduction of Assessment No. 23-EA-020**
Filed by Pat DeSantis
APN: 026-350-041-000

DISCUSSION:

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

Upon further review, market analysis of comparable sales reveals the revised market value as indicated above. The current assessed value is being corrected as of July 6, 2023, to reflect a reduction in value of the supplemental assessment for the Change in Ownership. The subsequent roll years shall reflect the factored base year value accordingly.

	Assessor's Roll Value	Corrected Assessed Value
LAND	100,000	95,000
IMPROVEMENTS/STRUCTURES	220,000	85,000
CROPS/TREES AND VINES		
MANUFACTURED HOME – PERSONAL PROPERTY		
FIXTURES		
PERSONAL PROPERTY		
TOTALS	320,000	180,000
PENALTY	0	0

BOARD ACTION

I hereby certify that the above order was passed
and adopted on October 8, 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.

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

Filed with the Kings County
Clerk of the Board

OCT 2 2024

Received by:
PA Badasci

BEFORE THE COUNTY BOARD

COUNTY OF Kings, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

DESANTIS PAT
NAME OF APPLICANT

23-EA-020

APPLICATION NUMBER(S)
026-350-041-000
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>Regular</u> <u>X</u> Supplemental	Assessor's Roll Value	Applicant's Opinion Of Value	Corrected Assessed Value	Difference (Roll value less Corrected value)
LAND	100,000	70,121	95,000	5,000
IMPROVEMENTS/ STRUCTURES	220,000	154,266	85,000	135,000
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	320,000	224,387	180,000	140,000
PENALTY				

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

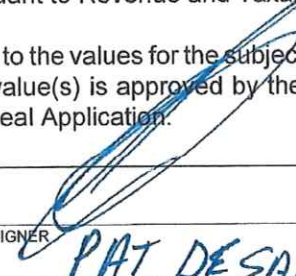
Upon further review, market analysis of comparable sales reveals the revised market value as indicated above. The current assessed value is being corrected as of July 6, 2023, to reflect a reduction in value of the supplemental assessment for the Change in Ownership. The subsequent roll years shall reflect the factored base year value accordingly.

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.

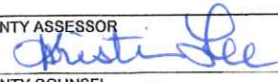
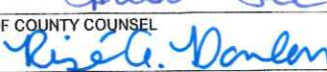
I hereby stipulate to the values for the subject property, as stated in the "Corrected Assessed Value" section of this agreement. If the corrected value(s) is approved by the County Board, the stipulation agreement also constitutes a withdrawal of the Assessment Appeal Application.

SIGNATURE 1 	DATE EXECUTED 10-2-24
NAME OF AUTHORIZED SIGNER PAT DESANTI	TITLE OWNER

FILING STATUS

OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

SIGNATURE OF COUNTY ASSESSOR 1 	PRINT NAME OF COUNTY ASSESSOR Kristine Lee
SIGNATURE OF COUNTY COUNSEL 1 	PRINT NAME OF COUNTY COUNSEL Rise Donlon, Asst. Co. Counsel

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

October 8, 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment No. 23-001
RECOMMENDED ACTION: Hold an Appeal Hearing for Application for Changed Assessment No.: 23-001 filed by Mufid M. Amalsi
APN: 014-142-025-000

DISCUSSION:

Assessment Appeal Application for APN: 014-142-025-000 was received from Mufid M. Amalsi. As stated on the application, the value on the roll and the applicant's opinion of value for tax year 2023-2024 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND	416,160	200,000
IMPROVEMENTS/STRUCTURES	260,100	220,000
FIXTURES		
PERSONAL PROPERTY		
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTALS	676,260	420,000

BOARD ACTION

I hereby certify that the above order was passed and adopted on October 8, 2024.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

CC: Applicant
Assessor
Auditor
County Counsel

FINAL FILING DATE: SEPT. 15, 2023

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.**

JUL 24 2023

Received by: *[Signature]*

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

23-001

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
ALAMSI, MUFID, M

EMAIL ADDRESS
ALAMCO.INC@GMAIL.COM

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
8526 8 1/2 AVE

CITY HANFORD	STATE CA	ZIP CODE 93230	DAYTIME TELEPHONE (559) 3008638	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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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 INITIAL)

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

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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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
APPLICANT

DATE
07/21/2023

3. PROPERTY IDENTIFICATION INFORMATION

Yes 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 014-142-025000	ASSESSMENT NUMBER 014-142-025000	FEE NUMBER 014-142-025000
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION
8526 8 1/2 AVE HANFORD, CA 93230

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

- | | | |
|--|--|---|
| <input checked="" type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | <input type="checkbox"/> AGRICULTURAL | <input type="checkbox"/> POSSESSORY INTEREST |
| <input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ | <input type="checkbox"/> MANUFACTURED HOME | <input checked="" type="checkbox"/> VACANT LAND |
| <input type="checkbox"/> COMMERCIAL/INDUSTRIAL | <input type="checkbox"/> WATER CRAFT | <input type="checkbox"/> AIRCRAFT |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES | <input type="checkbox"/> OTHER: _____ | |

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	416160	200000	
IMPROVEMENTS/STRUCTURES	260100	220000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	676260	420000	
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: _____ **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:

- 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.
- 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) 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	07/21/2023

NAME (Please Print)
Mufid Alamsi

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



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

October 8, 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment No. 23-EA-006
RECOMMENDED ACTION: Hold an Appeal Hearing for Application for Changed Assessment No.: 23-EA-006 filed by Paramount Property Tax Appeal On behalf of Family Dollar and Subsidiaries Lessee and Lemoore Capital LP APN: 021-300-020-000

DISCUSSION:

Assessment Appeal Application for APN: 021-300-020-000 was received from Paramount Property Tax Appeal on behalf of Family Dollar and Subsidiaries Lessee and Lemoore Capital LP. As stated on the application, the value on the roll and the applicant's opinion of value for Escape Assessment for roll year 2022 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND	1,559,496	779,748
IMPROVEMENTS/STRUCTURES	5,556,401	2,778,201
FIXTURES		
PERSONAL PROPERTY		
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTALS	7,115,897	3,557,949

BOARD ACTION

I hereby certify that the above order was passed and adopted on October 8, 2024.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

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.

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

APR 26 2024

Received by [Signature]

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
23-6A-006

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
FAMILY DOLLAR AND SUBSIDIARIES LESSEE AND LEMOORE CAPITAL LP

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
11030 S SANTA MONICA BLVD #300

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
LOS ANGELES CA 90025

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Wes Nichols

COMPANY NAME
PARAMOUNT PROPERTY TAX APPEAL

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
9845 Erma Rd #311

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
San Diego CA 92131 (858) 225-1200 (866) 823-5577

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: SEE ATTACHED AGENT AUTHORIZATION
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

Table with 4 columns: ASSESSOR'S PARCEL NUMBER, ASSESSMENT NUMBER, FEE NUMBER, ACCOUNT NUMBER, TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION
1104 N LEMOORE AVE, LEMOORE, CA 93245

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

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: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: 2/5/2024 **ROLL YEAR: 2022
*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 _____.
 - 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.
- 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) 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) San Diego, CA	DATE 4-24-24
--	--	-----------------

NAME (Please Print)
Wes Nichols

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 2023 - 2024 PROPERTY TAX BILL

Erik Urena, CPA

Kings County Treasurer-Tax Collector, 1400 W. Lacey Blvd, Hanford CA 93230
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

PROPERTY INFORMATION				IMPORTANT MESSAGES	
ASMT NUMBER:	021-300-020-000	TAX RATE AREA:	003040	Original bill date 03/19/2024	
ORIG ASMT:	021-300-020-000	ACRES:	8.82	CHANGE IN OWNERSHIP 07/06/2015	
FEE NUMBER:	021-300-020-000	Escape year: 2022			
LOCATION:	1104 N LEMOORE AVE				

500 VOLVO PKWY
CHESAPEAKE VA 23320

COUNTY VALUES, EXEMPTIONS, AND TAXES				
PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
GENERAL INQ (559) 852-2479	LAND	2376747	1559496	-817251
VALUATIONS (559) 852-2486		0	0	0
TAX RATES (559) 852-2459		0	0	0
EXEMPTIONS (559) 852-2486	STRUCTURAL IMPROVEMENTS	2949243	5556401	2607158
PAYMENTS (559) 852-2479		0	0	0
PERS PROP (559) 852-2486		0	0	0
ADDR CHGS (559) 852-2486		0	0	0
		0	0	0
NET TAXABLE VALUE				1789907
VALUES X TAX RATE PER \$100 1.000000				\$17,899.07

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES								
PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	= TAX AMOUNT		
(559) 852-2459	20346	LEM ELEM 18 B BOND	1789907		0.011883	\$212.69		
(559) 852-2459	20347	LEM ELEM 18 A BOND	1789907		0.010656	\$190.73		
(559) 852-2459	20350	LEM HIGH 16-A BOND	1789907		0.008150	\$145.87		
(559) 852-2459	20351	LEM HIGH 16-B BOND	1789907		0.005882	\$105.28		
(559) 852-2459	20352	LEM HIGH 16-C BOND	1789907		0.008106	\$145.08		
(559) 852-2459	20389	WEST HILLS CCD 14-B	1789907		0.007328	\$131.16		
(559) 852-2459	20396	WEST HILLS #3 08-B	1789907		0.001330	\$23.80		
(559) 852-2459	20400	WEST HILLS 2012 REF	1789907		0.000932	\$16.68		
PHONE #	DESCRIPTION	DIR CHR	PHONE #	DESCRIPTION	DIR CHR	PHONE #	DESCRIPTION	DIR CHR

	AGENCY TAXES	\$2,322.11
	DIRECT CHARGES	\$0.00
	FEES	\$0.00
	PENALTY & COST	\$0.00
	AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES	\$2,322.11
1st INSTALLMENT \$0.00	2nd INSTALLMENT \$20,221.18	TOTAL TAXES \$20,221.18
	DELINQUENT AFTER 04/27/2024	\$20,221.18

KINGS COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 021-300-020-000 TAX YEAR: 2022 MAKE CHECK PAYABLE TO:

ORIG ASMT: 021-300-020-000

FEE NUMBER: 021-300-020-000 Kings County Treasurer - Tax Collector

LOCATION: 1104 N LEMOORE AVE 1400 W. Lacey Blvd Hanford CA 93230

500 VOLVO PKWY
CHESAPEAKE VA 23320

2023-2024 **2ND**

IF PAID BY 04/27/2024 \$20,221.18

DELINQUENT AFTER 04/27/2024 (INCLUDES 10% PENALTY OF \$2022.11 AND \$20.00 COST) \$22263.29

0213000200005202300000020221181200002226329320222

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KINGS COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 021-300-020-000 TAX YEAR: 2022 MAKE CHECK PAYABLE TO:

ORIG ASMT: 021-300-020-000

FEE NUMBER: 021-300-020-000 Kings County Treasurer - Tax Collector

LOCATION: 1104 N LEMOORE AVE 1400 W. Lacey Blvd Hanford CA 93230

500 VOLVO PKWY
CHESAPEAKE VA 23320

2023-2024 **1ST**

\$0.00

0213000200005202300000000000000100000000000020222



COUNTY OF KINGS BOARD OF EQUALIZATION

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

AGENDA ITEM

October 8, 2024

SUBMITTED BY: BOARD OF EQUALIZATION
SUBJECT: Application for Changed Assessment No. 23-EA-007
RECOMMENDED ACTION: Hold an Appeal Hearing for Application for Changed Assessment No.: 23-EA-007 filed by Paramount Property Tax Appeal On behalf of Family Dollar and Subsidiaries Lessee and Lemoore Capital LP APN: 021-300-020-000

DISCUSSION:

Assessment Appeal Application for APN: 021-300-020-000 was received from Paramount Property Tax Appeal on behalf of Family Dollar and Subsidiaries Lessee and Lemoore Capital LP. As stated on the application, the value on the roll and the applicant's opinion of value for Escape Assessment for roll year 2023 are as follows:

	Value on Roll	Applicant's Opinion of Value
LAND	1,590,686	795,343
IMPROVEMENTS/STRUCTURES	5,667,529	2,833,765
FIXTURES		
PERSONAL PROPERTY		
MINERAL RIGHTS		
TREES & VINES		
OTHER		
TOTALS	7,258,215	3,629,108

BOARD ACTION

I hereby certify that the above order was passed and adopted on October 8, 2024.
Catherine Venturella, Clerk to the Board of Supervisors

By: _____

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.

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

Filed with the Kings County
Clerk of the Board

APR 26 2024

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
23. EA. 007

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
FAMILY DOLLAR AND SUBSIDIARIES LESSEE AND LEMOORE CAPITAL LP

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
11030 S SANTA MONICA BLVD #300

CITY LOS ANGELES STATE CA ZIP CODE 90025 DAYTIME TELEPHONE () ALTERNATE TELEPHONE () 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)
Wes Nichols EMAIL ADDRESS wes@pptaxappeal.com

COMPANY NAME
PARAMOUNT PROPERTY TAX APPEAL

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
9845 Erma Rd #311

CITY San Diego STATE CA ZIP CODE 92131 DAYTIME TELEPHONE (858) 225-1200 ALTERNATE TELEPHONE () FAX TELEPHONE (866) 823-5577

AUTHORIZATION OF AGENT [X] 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 SEE ATTACHED AGENT AUTHORIZATION 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

Table with 4 columns: ASSESSOR'S PARCEL NUMBER (021-300-020-000), ASSESSMENT NUMBER, FEE NUMBER, ACCOUNT NUMBER, TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION
1104 N LEMOORE AVE, LEMOORE, CA 93245
DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE [X]

- [] SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX [] AGRICULTURAL [] POSSESSORY INTEREST
[] MULTI-FAMILY/APARTMENTS: NO. OF UNITS [] MANUFACTURED HOME [] VACANT LAND
[X] 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: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: 2/5/2024 **ROLL YEAR: 2023
- *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 _____.
 - 2. Base year value for the change in ownership established on the date of 7/6/2015 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.
- 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) 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) San Diego, CA	DATE 4-24-24
NAME (Please Print) Wes Nichols		

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 2023 - 2024 PROPERTY TAX BILL
Erik Urena, CPA

Kings County Treasurer-Tax Collector, 1400 W. Lacey Blvd, Hanford CA 93230
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

PROPERTY INFORMATION				IMPORTANT MESSAGES	
ASMT NUMBER:	021-300-020-000	TAX RATE AREA:	003040	Original bill date 03/19/2024	
ORIG ASMT:	021-300-020-000	ACRES:	8.82	Corrected bill	
FEE NUMBER:	021-300-020-000	CHANGE IN OWNERSHIP 07/06/2015			
LOCATION:	1104 N LEMOORE AVE				

500 VOLVO PKWY
CHESAPEAKE VA 23320

COUNTY VALUES, EXEMPTIONS, AND TAXES				
PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
GENERAL INQ (559) 852-2479	LAND	2424281	1590686	1590686
VALUATIONS (559) 852-2486		0	0	0
TAX RATES (559) 852-2459		0	0	0
EXEMPTIONS (559) 852-2486	STRUCTURAL IMPROVEMENTS	3008227	5667529	5667529
PAYMENTS (559) 852-2479		0	0	0
PERS PROP (559) 852-2486		0	0	0
ADDR CHGS (559) 852-2486		0	0	0
NET TAXABLE VALUE				7258215
VALUES X TAX RATE PER \$100 1.000000				\$72,582.15

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES							
PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(559) 852-2459	20346	LEM ELEM 18 B BOND	7258215		0.011622		\$843.54
(559) 852-2459	20347	LEM ELEM 18 A BOND	7258215		0.011736		\$851.82
(559) 852-2459	20350	LEM HIGH 16-A BOND	7258215		0.012261		\$889.92
(559) 852-2459	20351	LEM HIGH 16-B BOND	7258215		0.006330		\$459.44
(559) 852-2459	20352	LEM HIGH 16-C BOND	7258215		0.006256		\$454.07
(559) 852-2459	20396	WEST HILLS #3 08-B	7258215		0.001010		\$73.30
(559) 852-2459	20400	WEST HILLS 2012 REF	7258215		0.001026		\$74.46
(559) 852-2459	20404	WEST HILLS CCD 15REF C	7258215		0.004148		\$301.07

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
			AGENCY TAXES					\$5,974.24
			DIRECT CHARGES					\$0.00
			FEES					\$0.00
			PENALTY & COST					\$0.00
			AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES					\$5,974.24

1st INSTALLMENT \$29,119.84 PAID ON 12/04/2023	2nd INSTALLMENT \$49,436.55 DELINQUENT AFTER 04/27/2024	TOTAL TAXES \$78,556.39
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KINGS COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 021-300-020-000 TAX YEAR: 2023 MAKE CHECK PAYABLE TO:
 ORIG ASMT: 021-300-020-000
 FEE NUMBER: 021-300-020-000 Kings County Treasurer - Tax Collector
 LOCATION: 1104 N LEMOORE AVE 1400 W. Lacey Blvd Hanford CA 93230

500 VOLVO PKWY
CHESAPEAKE VA 23320

IF PAID BY 04/27/2024 \$49,436.55

DELINQUENT AFTER 04/27/2024 (INCLUDES 10% PENALTY OF \$4943.65 AND \$20.00 COST) \$54400.20

021300020000520230000049436555200005440020920230

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KINGS COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 021-300-020-000 TAX YEAR: 2023 MAKE CHECK PAYABLE TO:
 ORIG ASMT: 021-300-020-000
 FEE NUMBER: 021-300-020-000 Kings County Treasurer - Tax Collector
 LOCATION: 1104 N LEMOORE AVE 1400 W. Lacey Blvd Hanford CA 93230

500 VOLVO PKWY
CHESAPEAKE VA 23320

PAID ON 12/04/2023 \$29,119.84

021300020000520230000029119846100003203182720230

PAID