



Board of Equalization

Special Meeting Agenda

Board of Equalization Members

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

Date: Wednesday, May 6, 2026
Time: 9:00 AM
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. 9:00 AM CALL TO ORDER**
ROLL CALL – Clerk of the Board
Pledge of Allegiance
- II. APPROVAL OF MINUTES**
- A. Report out of Closed Session from the regular meeting for March 17, 2026.
 - B. Report out of Closed Session from the special meeting for March 17, 2026.
 - C. Approval of the minutes from the regular meeting for March 17, 2026.
 - D. Approval of the minutes from the special meeting for March 17, 2026.
- III. CONSENT CALENDAR**
- A. Accept withdrawal on Application for Changed Assessment No.: 23-EA-002
Filed by Bel's Poultry, LLC, APN: 800-040-316-000
 - B. Accept stipulation for Reduction of Assessment No. 23-EA-001, year 2019-2020
Filed by Bel's Poultry, LLC, APN: 018-242-079-000
 - C. Accept stipulation for Reduction of Assessment No. 23-EA-001, year 2020-2021
Filed by Bel's Poultry, LLC, APN: 018-242-079-000
 - D. Accept stipulation for Reduction of Assessment No. 23-EA-001, year 2021-2022
Filed by Bel's Poultry, LLC, APN: 018-242-079-000
 - E. Accept withdrawal on Application for Changed Assessment No.'s: See Attached BOE -305-WD
Filed by Common Sense Consulting, on behalf of Sandridge Partners LP
APN's: See Attached BOE-305-WD
 - F. Accept withdrawal on Application for Changed Assessment No.'s: See Attached BOE -305-WD
Filed by Common Sense Consulting, on behalf of Sandridge Partners LP
APN's: See Attached BOE-305-WD



IV.

CONTINUED HEARING

- A. Hold an Appeal Hearing for Application for Changed Assessment 21-007
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 023-470-007-000
- B. Hold an Appeal Hearing for Application for Changed Assessment 21-008
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 023-470-006-000
- C. Hold an Appeal Hearing for Application for Changed Assessment 21-009
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 020-016-021-000
- D. Hold an Appeal Hearing for Application for Changed Assessment 21-010
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 020-016-022-000
- E. Hold an Appeal Hearing for Application for Changed Assessment 21-011
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 023-430-013-000

- F. Hold an Appeal Hearing for Application for Changed Assessment 22-006
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 020-016-021-000
- G. Hold an Appeal Hearing for Application for Changed Assessment 22-007
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 020-016-022-000
- H. Hold an Appeal Hearing for Application for Changed Assessment 22-008
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 023-430-013-000
- I. Hold an Appeal Hearing for Application for Changed Assessment 22-009
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 023-470-006-000
- J. Hold an Appeal Hearing for Application for Changed Assessment 22-010
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 023-470-007-000

- K. Hold an Appeal Hearing for Application for Changed Assessment 23-079
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 023-470-007-000
- L. Hold an Appeal Hearing for Application for Changed Assessment 23-080
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 020-016-021-000
- M. Hold an Appeal Hearing for Application for Changed Assessment 23-081
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 023-470-006-000
- N. Hold an Appeal Hearing for Application for Changed Assessment 23-082
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 023-430-013-000
- O. Hold an Appeal Hearing for Application for Changed Assessment 23-083
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 020-016-022-000

- P. Hold an Appeal Hearing for Application for Changed Assessment 24-331
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 023-470-007-000
- Q. Hold an Appeal Hearing for Application for Changed Assessment 24-332
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 020-016-021-000
- R. Hold an Appeal Hearing for Application for Changed Assessment 24-333
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 020-016-022-000
- S. Hold an Appeal Hearing for Application for Changed Assessment 24-334
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 023-470-006-000
- T. Hold an Appeal Hearing for Application for Changed Assessment 24-335
Filed by Ryan LLC on behalf of LEPRINO FOODS COMPANY APN: 023-430-013-000



- V.**
- CLOSED SESSION**
1. **Revenue and Taxation Code section 1605.4**
CONFERENCE WITH LEGAL COUNSEL – DELIBERATIONS
Name of Case: Leprino Foods Company
Assessment Appeals Applications:
- 21-007
 - 21-008
 - 21-009
 - 21-010
 - 21-011
 - 22-006
 - 22-007
 - 22-008
 - 22-009
 - 22-010
 - 23-079
 - 23-080
 - 23-081
 - 23-082
 - 23-083
 - 24-331
 - 24-332
 - 24-333
 - 24-334
 - 24-335



2. **Government Code section 54956.9(d)(1)**
CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
Name of Case: Leprino Foods Company
Assessment Appeals Applications:
- 21-007
 - 21-008
 - 21-009
 - 21-010
 - 21-011
 - 22-006
 - 22-007
 - 22-008
 - 22-009
 - 22-010
 - 23-079
 - 23-080
 - 23-081
 - 23-082
 - 23-083
 - 24-331
 - 24-332
 - 24-333
 - 24-334
 - 24-335

VI. ADJOURNMENT
The Special Meeting will adjourn and may continue Thursday, May 7, 2026 at 9:00 AM
The next Regular Meeting will be held Tuesday, May 19, 2026 at 1:00 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>