

## **Agenda\* / Notice of Assessment Appeals Board**

### **Assessment Appeals Board 1 Hearing**

**Room 406, City Hall**

**Tuesday, March 6, 2018**

**9:30 AM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2015-0645
APPLICANT:	SALESFORCE.COM INC.
PARCEL NO.:	2015206039
PARCEL ADDRESS:	1 CALIFORNIA ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$38,583,752.00
APPLICANT'S OPINION:	\$19,000,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2015-0646
APPLICANT:	SALESFORCE.COM INC.
PARCEL NO.:	2015210101
PARCEL ADDRESS:	650 7TH ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$15,831,722.00
APPLICANT'S OPINION:	\$7,800,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

- 4) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2015-0647                    |
| APPLICANT:           | SALESFORCE.COM INC.          |
| PARCEL NO.:          | 2015208796                   |
| PARCEL ADDRESS:      | 50 FREMONT ST,               |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$89,935,935.00              |
| APPLICANT'S OPINION: | \$45,000,000.00              |
| TAXABLE YEAR:        | 2015                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 5) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2015-0648                    |
| APPLICANT:           | SALESFORCE.COM INC.          |
| PARCEL NO.:          | 2015207148                   |
| PARCEL ADDRESS:      | 123 MISSION ST,              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$14,648,839.00              |
| APPLICANT'S OPINION: | \$7,350,000.00               |
| TAXABLE YEAR:        | 2015                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 6) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2015-0649                    |
| APPLICANT:           | SALESFORCE.COM INC.          |
| PARCEL NO.:          | 2015210102                   |
| PARCEL ADDRESS:      | 101 SPEAR ST,                |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$23,562,133.00              |
| APPLICANT'S OPINION: | \$12,000,000.00              |
| TAXABLE YEAR:        | 2015                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 7) Hearing, discussion, and possible action involving:
- |                      |                               |
|----------------------|-------------------------------|
| APPLICATION:         | 2015-0650                     |
| APPLICANT:           | SALESFORCE.COM INC.           |
| PARCEL NO.:          | 2015202972                    |
| PARCEL ADDRESS:      | 1 MARKET LANDMARK BLDG , #300 |
| TOPIC:               | Personal Property / Fixtures  |
| CURRENT ASSESSMENT:  | \$59,784,935.00               |
| APPLICANT'S OPINION: | \$29,500,000.00               |
| TAXABLE YEAR:        | 2015                          |
| APPEAL TYPE:         | Personal Property             |
| ROLL TYPE:           | REGULAR                       |
| STATUS:              | POSTPONED                     |

8) Hearing, discussion, and possible action involving:

APPLICATION:	2016-0549
APPLICANT:	SALESFORCE.COM, INC.
PARCEL NO.:	2016202570
PARCEL ADDRESS:	1 MARKET LANDMARK BLDG, #300
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$60,818,550.00
APPLICANT'S OPINION:	\$30,500,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2016-0550
APPLICANT:	SALESFORCE.COM, INC.
PARCEL NO.:	2016205226
PARCEL ADDRESS:	1 CALIFORNIA ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$41,010,507.00
APPLICANT'S OPINION:	\$20,500,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION:	2016-0551
APPLICANT:	SALESFORCE.COM, INC.
PARCEL NO.:	2016206130
PARCEL ADDRESS:	123 MISSION ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$5,977,012.00
APPLICANT'S OPINION:	\$2,900,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION:	2016-0552
APPLICANT:	SALESFORCE.COM, INC.
PARCEL NO.:	2016207672
PARCEL ADDRESS:	50 FREMONT ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$98,927,361.00
APPLICANT'S OPINION:	\$48,500,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION: 2016-0553  
APPLICANT: SALESFORCE.COM, INC.  
PARCEL NO.: 2016208724  
PARCEL ADDRESS: 650 7TH ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$16,310,050.00  
APPLICANT'S OPINION: \$7,850,000.00  
TAXABLE YEAR: 2016  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2016-0554  
APPLICANT: SALESFORCE.COM, INC.  
PARCEL NO.: 2016208725  
PARCEL ADDRESS: 101 SPEAR ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$37,112,170.00  
APPLICANT'S OPINION: \$18,500,000.00  
TAXABLE YEAR: 2016  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

14) Hearing, discussion, and possible action involving:

APPLICATION: 2016-0555  
APPLICANT: SALESFORCE.COM, INC.  
PARCEL NO.: 2016212104  
PARCEL ADDRESS: 350 MISSION ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$27,871,747.00  
APPLICANT'S OPINION: \$14,006,000.00  
TAXABLE YEAR: 2016  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

15) Hearing, discussion, and possible action involving:

APPLICATION: 2016-1146  
APPLICANT: BRE/JAPANTOWN OWNER LLC  
PARCEL NO.: 0700 017  
PARCEL ADDRESS: 1625 POST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$17,258,060.00  
APPLICANT'S OPINION: \$12,500,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

16) Hearing, discussion, and possible action involving:

APPLICATION: 2016-1147  
APPLICANT: BRE/JAPANTOWN OWNER LLC  
PARCEL NO.: 0700 018  
PARCEL ADDRESS: 1625 POST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$27,804,653.00  
APPLICANT'S OPINION: \$18,000,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

17) Hearing, discussion, and possible action involving:

APPLICATION: 2016-1148  
APPLICANT: BRE/JAPANTOWN OWNER LLC  
PARCEL NO.: 0700 019  
PARCEL ADDRESS: 1625 POST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,677,866.00  
APPLICANT'S OPINION: \$600,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

18) Hearing, discussion, and possible action involving:

APPLICATION: 2016-1149  
APPLICANT: BRE/JAPANTOWN OWNER LLC  
PARCEL NO.: 0700 020  
PARCEL ADDRESS: 1625 POST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,198,475.00  
APPLICANT'S OPINION: \$650,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

19) Hearing, discussion, and possible action involving:

APPLICATION: 2016-1194  
APPLICANT: PRUDENTIAL INS CO. OF AMERICA  
PARCEL NO.: 3717 001  
PARCEL ADDRESS: 100 SPEAR ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$113,330,000.00  
APPLICANT'S OPINION: \$90,000,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

- 20) Hearing, discussion, and possible action involving:
- |                      |                         |
|----------------------|-------------------------|
| APPLICATION:         | 2016-1227               |
| APPLICANT:           | BRE/JAPANTOWN OWNER LLC |
| PARCEL NO.:          | 0700 017                |
| PARCEL ADDRESS:      | 1625 POST ST,           |
| TOPIC:               | Decline in Value        |
| CURRENT ASSESSMENT:  | \$17,521,245.00         |
| APPLICANT'S OPINION: | \$13,500,000.00         |
| TAXABLE YEAR:        | 2016                    |
| APPEAL TYPE:         | Real Property           |
| ROLL TYPE:           | ESCAPE                  |
| STATUS:              | POSTPONED               |
- 21) Hearing, discussion, and possible action involving:
- |                      |                         |
|----------------------|-------------------------|
| APPLICATION:         | 2016-1228               |
| APPLICANT:           | BRE/JAPANTOWN OWNER LLC |
| PARCEL NO.:          | 0700 018                |
| PARCEL ADDRESS:      | 1625 POST ST,           |
| TOPIC:               | Decline in Value        |
| CURRENT ASSESSMENT:  | \$28,228,673.00         |
| APPLICANT'S OPINION: | \$19,450,000.00         |
| TAXABLE YEAR:        | 2016                    |
| APPEAL TYPE:         | Real Property           |
| ROLL TYPE:           | ESCAPE                  |
| STATUS:              | POSTPONED               |
- 22) Hearing, discussion, and possible action involving:
- |                      |                         |
|----------------------|-------------------------|
| APPLICATION:         | 2016-1229               |
| APPLICANT:           | BRE/JAPANTOWN OWNER LLC |
| PARCEL NO.:          | 0700 019                |
| PARCEL ADDRESS:      | 1625 POST ST,           |
| TOPIC:               | Decline in Value        |
| CURRENT ASSESSMENT:  | \$1,703,452.00          |
| APPLICANT'S OPINION: | \$650,000.00            |
| TAXABLE YEAR:        | 2016                    |
| APPEAL TYPE:         | Real Property           |
| ROLL TYPE:           | ESCAPE                  |
| STATUS:              | POSTPONED               |
- 23) Hearing, discussion, and possible action involving:
- |                      |                         |
|----------------------|-------------------------|
| APPLICATION:         | 2016-1230               |
| APPLICANT:           | BRE/JAPANTOWN OWNER LLC |
| PARCEL NO.:          | 0700 020                |
| PARCEL ADDRESS:      | 1625 POST ST,           |
| TOPIC:               | Decline in Value        |
| CURRENT ASSESSMENT:  | \$1,216,751.00          |
| APPLICANT'S OPINION: | \$700,000.00            |
| TAXABLE YEAR:        | 2016                    |
| APPEAL TYPE:         | Real Property           |
| ROLL TYPE:           | ESCAPE                  |
| STATUS:              | POSTPONED               |

## **KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (San Francisco Administrative Code, Chapter 67) or to report a violation of the ordinance, contact by mail Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.5163, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

Citizens may obtain a free copy of the Sunshine Ordinance by printing the San Francisco Administrative Code, Chapter 67 on the Internet, at <http://www.sfgov.org/sunshine/>

## **Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 25 Van Ness Avenue, Suite 220, San Francisco, CA 94102; telephone (415) 252-3100; fax (415) 252-3112; Web Site [www.sfgov.org/ethics](http://www.sfgov.org/ethics).

## **Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister. The nearest accessible BART station is Civic Center (Market/Grove/Hyde Streets). Accessible MUNI Metro lines are the F, J, K, L, M, N, T (exit at Civic Center of Van Ness stations). MUNI bus lines also serving the area are the 5, 5R, 6, 7, 7R, 7X, 9, 9R, 19, 21, 47 and 49. For more information about MUNI accessible services, call (415) 701-4485.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

## **Cell Phones, Pagers and Similar Sound-Producing Electronic Devices**

The ringing of and use of cell phones, pagers and similar sound-producing electronic devices are prohibited at this meeting. Please be advised that the Chair may order the removal from the meeting room of any person(s) responsible for the ringing or use of a cell phone, pager, or other similar sound-producing electronic devices. (Chapter 67A of the San Francisco Administrative Code)

## **Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Peggy Nevin at (415) 554-5184.

PAUNAWA: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.