Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing Room 406, City Hall Monday, March 27, 2017 <u>9:30 AM</u>

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:	2015-1047
APPLICANT:	FREDERICK, RAYMOND
PARCEL NO.:	0929 017
PARCEL ADDRESS:	2360 - 2370 CHESTNUT ST,
TOPIC:	
CURRENT ASSESSMENT:	\$9,057,353.00
APPLICANT'S OPINION:	\$5,255,022.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Both Real & Personal Prty
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

3) Hearing, discussion, and possible action involving:

APPLICATION:	2015-1048
APPLICANT:	FREDERICK, RAYMOND
PARCEL NO.:	0929 017
PARCEL ADDRESS:	2360 - 2370 CHESTNUT ST,
TOPIC:	
CURRENT ASSESSMENT:	\$9,238,220.00
APPLICANT'S OPINION:	\$5,255,022.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Both Real & Personal Prty
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

4) Hearing, discussion, and possible action involving:

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APPLICATION:	2015-1522
APPLICANT:	CASHIN, THOMAS
PARCEL NO.:	3115 023
PARCEL ADDRESS:	300 GENNESSEE ST,
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$500,000.00
APPLICANT'S OPINION:	\$200,000.00
TAXABLE YEAR:	2006
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2016-0001
APPLICANT:	ZETHA LLC
PARCEL NO.:	3707 171
PARCEL ADDRESS:	0074 NEW MONTGOMERY ST, #802
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,452,336.00
APPLICANT'S OPINION:	\$1,950,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2016-0002
APPLICANT:	ZETHA LLC
PARCEL NO.:	3707 171
PARCEL ADDRESS:	0074 NEW MONTGOMERY ST, #802
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$2,415,500.00
APPLICANT'S OPINION:	\$1,950,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2016-0604
APPLICANT:	ALCATRAZ CRUISES LLC
PARCEL NO.:	2016207472
PARCEL ADDRESS:	0055 FRANCISCO ST, 360/380
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$4,000,205.00
APPLICANT'S OPINION:	\$2,000,103.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

8) Hearing, discussion, and possible action involving:

2016-0607
HORNBLOWER YACHTS, INC.
2016201531
PIER 3, #6
Personal Property / Fixtures
\$13,244,060.00
\$6,622,030.00
2016
Personal Property
REGULAR
POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2016-0608
APPLICANT:	HORNBLOWER YACHTS, INC.
PARCEL NO.:	2016201379
PARCEL ADDRESS:	PIER 3,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$178,081.00
APPLICANT'S OPINION:	\$89,041.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION:	2016-0610
APPLICANT:	MARGARET APARTMENTS LP
PARCEL NO.:	1734 037
PARCEL ADDRESS:	1200 17TH AVE,
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$40,000.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

11) Hearing, discussion, and possible action involving:

2016-0611
MARGARET APARTMENTS LP
1734 037
1200 17TH AVE,
Base Year/New Construction-Incorrect Value
\$40,000.00
\$0.00
2016
Real Property
2ND BASE YEAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2016-0689
APPLICANT:	PETCO ANIMAL SUPPLIES STORES
PARCEL NO.:	2016205866
PARCEL ADDRESS:	2300 16TH ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$868,027.00
APPLICANT'S OPINION:	\$326,770.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION:	2016-0691
APPLICANT:	SF HOTEL A, LLC
PARCEL NO.:	2016520721
PARCEL ADDRESS:	0127 ELLIS ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$4,118,292.00
APPLICANT'S OPINION:	\$2,050,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2016-0702
APPLICANT:	225 BUSH LLC
PARCEL NO.:	2016442740
PARCEL ADDRESS:	0225 BUSH ST, #1800
TOPIC:	
CURRENT ASSESSMENT:	\$74,663.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's 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 (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: 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 415.554.7854, or by e-mail at <u>sotf@sfgov.org</u>.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <u>http://www.sfgov.org/sunshine/</u>

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 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site 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 Derek Evans (415) 554-7702.

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.