

Phone (415) 554-6778
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E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

**Agenda* / Notice of Assessment Appeals Board
Assessment Appeals Pre-Hearing Conference Hearing**

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 630 929 607#**

Tuesday, June 08, 2021

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:	2019-0736
APPLICANT:	SHELL OWNERS ASSN-CALIF
PARCEL NO:	0026 028
PARCEL ADDRESS:	292 HYDE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$12,600,000.00
APPLICANT'S OPINION:	\$7,900,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0827
APPLICANT:	PONTE GADEA CALIFORNIA, LLC
PARCEL NO:	3705Z004
PARCEL ADDRESS:	V
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$18,500,000.00
APPLICANT'S OPINION:	\$18,360,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	WD/PHC

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0828
APPLICANT: PONTE GADEA CALIFORNIA, LLC
PARCEL NO: 3705Z004
PARCEL ADDRESS: V
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$18,870,000.00
APPLICANT'S OPINION: \$10,360,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

5) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0922
APPLICANT: ENERGY CENTER SAN FRANCISCO LLC
PARCEL NO: 3704 043
PARCEL ADDRESS: 460 JESSIE ST
TOPIC:
CURRENT ASSESSMENT: \$27,154,943.00
APPLICANT'S OPINION: \$9,697,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Personal Property
ROLL TYPE: SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1003
APPLICANT: YEE, LILY
PARCEL NO: 1305 017
PARCEL ADDRESS: 50 27TH AVE
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$802,591.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

7) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1051
APPLICANT: WEST VALLEY ASSET MANAGEMENT
PARCEL NO: 0028 014
PARCEL ADDRESS: 1255-1275 COLUMBUS AVE
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$23,515,000.00
APPLICANT'S OPINION: \$20,000,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1052
APPLICANT: WEST VALLEY ASSET MANAGEMENT
PARCEL NO: 0028 014
PARCEL ADDRESS: 1255-1275 COLUMBUS AVE
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$19,330,000.00
APPLICANT'S OPINION: \$7,500,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1057
APPLICANT: BOX INC
PARCEL NO: 2019900649
PARCEL ADDRESS: 100 1ST ST, 13TH FL
TOPIC:
CURRENT ASSESSMENT: \$238,936.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2016
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1058
APPLICANT: BOX INC
PARCEL NO: 2019900648
PARCEL ADDRESS: 100 1ST ST, 13TH FL
TOPIC:
CURRENT ASSESSMENT: \$795,497.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2017
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1059
APPLICANT: BOX INC
PARCEL NO: 2019900647
PARCEL ADDRESS: 100 1ST ST, 13TH FL
TOPIC:
CURRENT ASSESSMENT: \$916,510.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2018
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1060
APPLICANT: BOX INC
PARCEL NO: 2019990162
PARCEL ADDRESS: 100 1ST ST, 13TH FL
TOPIC:
CURRENT ASSESSMENT: \$1,076,493.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

13) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1061
APPLICANT: MB N4P3 LLC
PARCEL NO: 8704 004
PARCEL ADDRESS: 360 BERRY ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$43,668,000.00
APPLICANT'S OPINION: \$25,277,213.00
TAXABLE YEAR: 2016
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POST/TP

14) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1062
APPLICANT: MB N4P3 LLC
PARCEL NO: 8704 004
PARCEL ADDRESS: 360 BERRY ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$13,095,000.00
APPLICANT'S OPINION: \$505,544.00
TAXABLE YEAR: 2017
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POST/TP

15) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1083
APPLICANT: SPROUL, BRUCE
PARCEL NO: 4807 026
PARCEL ADDRESS: 1207 THOMAS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$0.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2016
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1084
APPLICANT: SPROUL, BRUCE
PARCEL NO: 4807 026
PARCEL ADDRESS: 1207 THOMAS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$0.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2017
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

17) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1085
APPLICANT: SPROUL, BRUCE
PARCEL NO: 4807 026
PARCEL ADDRESS: 1207 THOMAS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$0.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

18) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1086
APPLICANT: SPROUL, BRUCE
PARCEL NO: 4807 026
PARCEL ADDRESS: 1207 THOMAS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$0.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

19) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1090
APPLICANT: CLEARWAY ENERGY GROUP LLC
PARCEL NO: 2019990125
PARCEL ADDRESS: 100 CALIFORNIA ST, #400
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,303,277.00
APPLICANT'S OPINION: \$3,376,413.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

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20) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1091
APPLICANT: HARDING, JOHN
PARCEL NO: 0603 011
PARCEL ADDRESS: 2424 BUCHANAN ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$491,000.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

21) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1092
APPLICANT: SANITARY FILL CO
PARCEL NO: 4991 008
PARCEL ADDRESS: 501 TUNNEL AVE
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$18,159,773.00
APPLICANT'S OPINION: \$3,292,038.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WD/PHC

22) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1096
APPLICANT: WOO FAMILY TRUST
PARCEL NO: 1833 014A
PARCEL ADDRESS: 1640 KIRKHAM ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,641,740.00
APPLICANT'S OPINION: \$1,378,673.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: POST/TP

23) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1097
APPLICANT: WOO FAMILY TRUST
PARCEL NO: 1833 014a
PARCEL ADDRESS: 1640 KIRKHAM ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,734,578.00
APPLICANT'S OPINION: \$1,403,782.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: POST/TP

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24) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1099
APPLICANT: HOLT, WILLIAM
PARCEL NO: 2019980517
PARCEL ADDRESS: MISSION CREEK HARBOR
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$591,600.00
APPLICANT'S OPINION: \$290,500.00
TAXABLE YEAR: 2019
APPEAL TYPE: Possessory Interest
ROLL TYPE: ESCAPE
STATUS: WITHDRAWN

25) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1101
APPLICANT: MOSCONE JOINT VENTURE
PARCEL NO: 2015700776
PARCEL ADDRESS: CIVIC-MOSCONE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$27,712,204.00
APPLICANT'S OPINION: \$5,483,600.00
TAXABLE YEAR: 2019
APPEAL TYPE: Possessory Interest
ROLL TYPE: ROLL CORRECTION
STATUS: WITHDRAWN

26) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1112
APPLICANT: WOO FAMILY TRUST
PARCEL NO: 0569 004
PARCEL ADDRESS: 1700 BROADWAY
TOPIC: Change in Ownership-Bifurcated
CURRENT ASSESSMENT: \$21,400,000.00
APPLICANT'S OPINION: \$2,030,555.00
TAXABLE YEAR: 2016
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POST/TP

27) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1113
APPLICANT: WOO FAMILY TRUST
PARCEL NO: 0569 004
PARCEL ADDRESS: 1700 BROADWAY
TOPIC: Change in Ownership-Bifurcated
CURRENT ASSESSMENT: \$21,400,000.00
APPLICANT'S OPINION: \$2,030,555.00
TAXABLE YEAR: 2017
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POST/TP

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28) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1115
APPLICANT: WOO FAMILY TRUST
PARCEL NO: 0569 004
PARCEL ADDRESS: 1700 BROADWAY
TOPIC: Other
CURRENT ASSESSMENT: \$21,828,000.00
APPLICANT'S OPINION: \$2,154,841.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: POST/TP

29) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1116
APPLICANT: WOO FAMILY TRUST
PARCEL NO: 0569 004
PARCEL ADDRESS: 1700 BROADWAY
TOPIC: Other
CURRENT ASSESSMENT: \$22,264,560.00
APPLICANT'S OPINION: \$2,154,841.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: POST/TP

30) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1118
APPLICANT: CFW 55 OWNER LLC
PARCEL NO: 0023 005
PARCEL ADDRESS: 1300 COLUMBUS AVE
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$2,066,803.00
APPLICANT'S OPINION: \$1,650,386.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

31) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1121
APPLICANT: RIDGEGATE APARTMENTS INC
PARCEL NO: 3721 013
PARCEL ADDRESS: 0524 HOWARD ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$78,000,000.00
APPLICANT'S OPINION: \$20,000,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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32) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1130
APPLICANT: TWITTER INC
PARCEL NO: 2017204845
PARCEL ADDRESS: 1355 MARKET ST, #900
TOPIC: Classification of Property is Incorrect
CURRENT ASSESSMENT: \$72,846,688.00
APPLICANT'S OPINION: \$27,408,722.00
TAXABLE YEAR: 2017
APPEAL TYPE: Personal Property
ROLL TYPE: ROLL CORRECTION

33) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1131
APPLICANT: TWITTER INC
PARCEL NO: 2016205431
PARCEL ADDRESS: 1355 MARKET ST, #900
TOPIC: Classification of Property is Incorrect
CURRENT ASSESSMENT: \$73,446,731.00
APPLICANT'S OPINION: \$29,166,291.00
TAXABLE YEAR: 2016
APPEAL TYPE: Personal Property
ROLL TYPE: ROLL CORRECTION

34) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1154
APPLICANT: 22 FRANKLIN LLC
PARCEL NO: 0836 031
PARCEL ADDRESS: 22-24 FRANKLIN ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$17,620,000.00
APPLICANT'S OPINION: \$5,000,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WD/PHC

35) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1162
APPLICANT: GRE-F 222 KEARNY FEE LLC
PARCEL NO: 0288 011
PARCEL ADDRESS: 220 KEARNY ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$22,219,000.00
APPLICANT'S OPINION: \$1,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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36) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1163
APPLICANT: GRE-F 222 KEARNY FEE LLC
PARCEL NO: 0288 029
PARCEL ADDRESS: 222 KEARNY ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$27,332,000.00
APPLICANT'S OPINION: \$1,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

37) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1164
APPLICANT: KR 100 HOOPER LLC
PARCEL NO: 3808 015
PARCEL ADDRESS: 100 HOOPER ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$282,368,300.00
APPLICANT'S OPINION: \$200,000,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

38) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1165
APPLICANT: KR 100 HOOPER LLC
PARCEL NO: 3808 015
PARCEL ADDRESS: 100 HOOPER ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$351,402,002.00
APPLICANT'S OPINION: \$325,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: ROLL CORRECTION

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 soft@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/>

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Ethics 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.

Under Campaign and Governmental Conduct Code, Section 1.127, no person or entity with a financial interest in a land use matter pending before the Board of Appeals, Board of Supervisors, Building Inspection Commission, Commission on Community Investment and Infrastructure, Historic Preservation Commission, Planning Commission, Port Commission, or the Treasure Island Development Authority Board of Directors, may make a campaign contribution to a member of the Board of Supervisors, the Mayor, the City Attorney, or a candidate for any of those offices, from the date the land use matter commenced until 12 months after the board or commission has made a final decision, or any appeal to another City agency from that decision has been resolved. For more information about this restriction, visit sfethics.org.

Disability Access

To request sign language interpreters, readers, large print agendas or other accommodations, please contact (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 Wilson Ng or Arthur Khoo 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 Wilson Ng or Arthur Khoo 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

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