

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: 105 158 692#

Friday, January 07, 2022 <u>09:30 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) Findings to allow teleconferenced meetings under California Government code section 54953(e).
- 2) Announcements
- 3) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 4) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0583
APPLICANT:	RAJPUTANA LODINGS LP
PARCEL NO:	0326 018
PARCEL ADDRESS:	235-243 OFARRELL ST
TOPIC:	
CURRENT ASSESSMENT:	\$3,080,712.00
APPLICANT'S OPINION:	\$1,540,356.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR



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5) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT:	2020-0776 SUN LIFE ASSURANCE COMPANY OF CANADA
PARCEL NO:	0294 017
PARCEL ADDRESS: TOPIC:	355- 369 SUTTER ST Decline in Value
CURRENT ASSESSMENT:	\$20,403,844.00
APPLICANT'S OPINION: TAXABLE YEAR:	\$13,000,000.00 2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

6) Hearing, discussion, and possible action involving:

STATUS: POST/TP	APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2020-1371 CHSP SAN FRANCISCO LLC 0229 020 375 BATTERY ST Decline in Value \$265,258,943.00 \$185,946,763.00 2020 Real Property REGULAR
STATUS: PUSI/IP		
	STATUS:	POST/TP

7) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2020-1372 CHSP UNION SQUARE II LLC 0297 028 500 POST ST Decline in Value \$265,081,618.00 \$211,169,897.00 2020 Real Property REGULAR
STATUS:	POST/TP

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: DOLL TYPE	2020-1373 CHSP FISHERMAN WHARF LLC 0029 007 555 NORTH POINT ST Decline in Value \$171,892,661.00 \$121,342,500.00 2020 Real Property
APPEAL TYPE:	Real Property
ROLL TYPE: STATUS:	REGULAR POST/TP



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9) Hearing, discussion, and possible action involving:

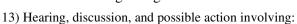
10) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1375
APPLICANT:	BRE/JAPANTOWN OWNER LLC
PARCEL NO:	0700 018
PARCEL ADDRESS:	1625 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$33,852,870.00
APPLICANT'S OPINION:	\$23,683,372.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

11) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR:	2020-1376 BRE/JAPANTOWN OWNER LLC 0700 019 1625 POST ST Decline in Value \$1,843,868.00 \$1,291,322.00 2020
CURRENT ASSESSMENT:	
APPLICANT'S OPINION:	\$1,291,322.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

APPLICATION:	2020-1377
APPLICANT:	BRE/JAPANTOWN OWNER LLC
PARCEL NO:	0700 020
PARCEL ADDRESS:	1625 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,317,047.00
APPLICANT'S OPINION:	\$921,229.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC





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2020-1379
28 SASF OWNER LLC
0261 017
222 SANSOME ST
Decline in Value
\$128,981,368.00
\$92,890,328.00
2020
Real Property
REGULAR
POST/TP

14) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1380
APPLICANT:	50 THIRD STREET OWNER LP
PARCEL NO:	3706 074
PARCEL ADDRESS:	50 03RD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$284,870,399.00
APPLICANT'S OPINION:	\$201,363,551.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

15) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1382
APPLICANT:	M-IV PIER 2620 PROPERTY LLC
PARCEL NO:	0029 003
PARCEL ADDRESS:	590 BAY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$107,540,913.00
APPLICANT'S OPINION:	\$75,216,548.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP



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17) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2020-1383 DIAMOND ROCK SF SUTTER STREET OWNER LLC 0284 010 562 -570 SUTTER ST Decline in Value \$31,189,776.00 \$21,848,434.00 2020 Real Property REGUL AR
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

18) Hearing, discussion, and possible action involving:

19) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1386
APPLICANT:	SF VERTIGO LLC
PARCEL NO:	0280 009
PARCEL ADDRESS:	940 SUTTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$53,125,820.00
APPLICANT'S OPINION:	\$38,136,245.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2020-1387 SF AMERICANIA LLC 3726 077 578-580 NATOMA ST Decline in Value \$2,918,753.00 \$2,042,000.00 2020 Real Property REGULAR
	REGULAR WD/PHC
STATUS:	WD/PHC



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21) Hearing, discussion, and possible action involving:

22) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2020-1389 SF AMERICANIA LLC 3726 079 588 NATOMA ST Decline in Value \$2,918,753.00 \$2,036,200.00 2020 Real Property REGULAR
STATUS:	WD/PHC

23) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2020-1390 SF AMERICANIA LLC 3726 080 592 NATOMA ST Decline in Value \$2,918,753.00 \$2,036,200.00 2020 Real Property REGULAR
STATUS:	WD/PHC

APPLICATION:	2020-1391
APPLICANT:	SF AMERICANIA LLC
PARCEL NO:	3726 114
PARCEL ADDRESS:	121 07TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$11,826,193.00
APPLICANT'S OPINION:	\$8,278,948.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



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25) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	2020-1392 SF AMERICANIA LLC 3726 117 121 07TH ST Decline in Value \$25,139,984.00 \$17,555,482.00 2020 Real Property
ROLL TYPE:	Real Property REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1393
APPLICANT:	SF CARRIAGE LLC
PARCEL NO:	3727 002
PARCEL ADDRESS:	140 7TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$11,850,761.00
APPLICANT'S OPINION:	\$8,260,456.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

27) Hearing, discussion, and possible action involving:



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29) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2020-1396 CHSP UNION SQUARE LLC 0305 009 550 GEARY ST Decline in Value \$109,012,798.00 \$77,892,798.00 2020 Real Property REGULAR
ROLL TYPE: STATUS:	1 0

30) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1397
APPLICANT:	QIA SR SAN FRANCISCO OPERATING LLC
PARCEL NO:	3722 257
PARCEL ADDRESS:	125 03RD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$163,730,322.00
APPLICANT'S OPINION:	\$116,057,842.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
ROLL TYPE:	REGULAR
STATUS:	POST/TP

31) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1398
APPLICANT:	MASON STREET PORP CO LLC
PARCEL NO:	0244 001
PARCEL ADDRESS:	950 MASON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$240,125,262.00
APPLICANT'S OPINION:	\$171,411,418.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
ROLL TYPE:	REGULAR
STATUS:	POST/TP
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APPLICATION:	2020-1399
APPLICANT:	MASON STREET PORP CO LLC
PARCEL NO:	0223 005
PARCEL ADDRESS:	925 POWELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,192,033.00
APPLICANT'S OPINION:	\$2,531,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP



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33) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: POLL TYPE:	2020-1400 SHIFF, TATIANA 3730 117 10 LANGTON ST Decline in Value \$2,033,034.00 \$1,000,000.00 2020 Real Property
ROLL TYPE:	REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1402
APPLICANT:	CHSP FISHERMAN WHARF LLC
PARCEL NO:	0029 007
PARCEL ADDRESS:	555 NORTH POINT ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$170,183,336.00
APPLICANT'S OPINION:	\$121,342,500.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	POST/TP

35) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1403
APPLICANT:	CHSP UNION SQUARE LLC
PARCEL NO:	0305 008
PARCEL ADDRESS:	542 GEARY ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$8,250,000.00
APPLICANT'S OPINION:	\$5,750,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	POST/TP

APPLICATION: APPLICANT:	2020-1404 CHSP UNION SOUARE LLC
PARCEL NO:	0305 009
PARCEL ADDRESS:	550 GEARY ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$105,938,581.00
APPLICANT'S OPINION:	\$77,892,798.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	POST/TP



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37) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1422
APPLICANT:	MUSIC CITY LP
PARCEL NO:	2020900664
PARCEL ADDRESS:	1353 BUSH ST, 112
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$541,294.00
APPLICANT'S OPINION:	\$2,605,588.00
TAXABLE YEAR:	2019
APPLICANT'S OPINION:	\$2,605,588.00
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

38) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1423
APPLICANT:	MUSIC CITY LP
PARCEL NO:	2020900665
PARCEL ADDRESS:	1353 BUSH ST, 112
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$562,627.00
APPLICANT'S OPINION:	\$1,696,107.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

39) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1	1428
APPLICANT: JARA,	, MIGUEL
PARCEL NO: 6517 0	021
PARCEL ADDRESS: 2889 M	MISSION ST
TOPIC: Declin	e in Value
CURRENT ASSESSMENT: \$1,691	,190.00
APPLICANT'S OPINION: \$74,95	56.00
TAXABLE YEAR: 2019	
APPEAL TYPE: Real P	roperty
ROLL TYPE: ESCA	PE

APPLICATION:	2020-1429
APPLICANT:	JARA, MIGUEL
PARCEL NO:	6517 021
PARCEL ADDRESS:	2889 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,725,012.00
APPLICANT'S OPINION:	\$74,956.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
ROLL IIIL.	



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41) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: POLL TYPE:	2020-1438 10-950 GOUGH OWNER LLC 0744 021 950 GOUGH ST Decline in Value \$13,048,387.00 \$6,521,000.00 2019 Real Property
	1 2
ROLL TYPE:	ESCAPE

42) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1440
APPLICANT:	HONG, RODERICK
PARCEL NO:	0104 044
PARCEL ADDRESS:	133 -139 VARENNES ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$4,000,000.00
APPLICANT'S OPINION:	\$2,700,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POSTPONED

43) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1442
APPLICANT:	GHC OF SAN FRAN 180 LLC
PARCEL NO:	0278 019
PARCEL ADDRESS:	1359 PINE ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$22,350,000.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/TP

APPLICATION:	2020-1443
APPLICANT:	GHC OF SAN FRAN 180 LLC
PARCEL NO:	0278 019
PARCEL ADDRESS:	1359 PINE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$22,350,000.00
APPLICANT'S OPINION:	\$12,000,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/TP



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45) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2020-1444 GHC OF SAN FRAN 180 LLC 0278 019 1359 PINE ST Decline in Value \$22,797,000.00 \$12,000,000.00 2019 Real Property ESCAPE
STATUS:	POST/TP

46) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1445
APPLICANT:	GHC OF SAN FRAN 68, LLC
PARCEL NO:	1853 028
PARCEL ADDRESS:	1575 07TH AVE
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$9,400,000.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/TP

47) Hearing, discussion, and possible action involving:

 Phone
 (415) 554-6778

 Fax
 (415) 554-6775

 TDD
 (415) 554-5227

 E-mail
 AAB@sfgov.org



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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.

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

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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More Information: <u>English</u> | <u>中文</u> | <u>Español</u> | <u>Filipino</u>

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