

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: 445 951 986#

Thursday, March 03, 2022 01:30 PM

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: 2020-0038

APPLICANT: RP PENSYLVANIA LLC

PARCEL NO: 4167 011

PARCEL ADDRESS: 790 PENNSYLVANIA AVE

TOPIC: Decline in Value CURRENT ASSESSMENT: \$39,276,078.00 APPLICANT'S OPINION: \$19,640,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP



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5) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0039

APPLICANT: RP PENSYLVANIA LLC

PARCEL NO: 4167 013
PARCEL ADDRESS: 1395 22ND ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$99,589,046.00
APPLICANT'S OPINION: \$49,790,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

6) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0248

APPLICANT: PIER 39 LIMITED PARTNERSHIP

PARCEL NO: 802400

PARCEL ADDRESS:

TOPIC: Decline in Value

CURRENT ASSESSMENT: \$0.00

APPLICANT'S OPINION: \$30,000,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Possessory Interest

ROLL TYPE: REGULAR STATUS: WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0267

APPLICANT: ROMEL 2400VN, LLC

PARCEL NO: 1352 021A
PARCEL ADDRESS: 80 7TH AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,607,837.00
APPLICANT'S OPINION: \$2,765,814.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0269

APPLICANT: LEGACY 455 MARKET STREET LP

PARCEL NO: 3709 012

PARCEL ADDRESS: 455 MARKET ST TOPIC: Construction in Progress

CURRENT ASSESSMENT: \$46,600.00 APPLICANT'S OPINION: \$23,300.00 TAXABLE YEAR: 2020

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL



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9) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0279

APPLICANT: FRANCO, CIRELLI

PARCEL NO: 5402 072

PARCEL ADDRESS: 901 BAYSHORE, #101

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,250,000.00 APPLICANT'S OPINION: \$1,800,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0283

APPLICANT: AG 220 POST, LLC

PARCEL NO: 0294 007

PARCEL ADDRESS: 216-220 POST ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$79,710,753.00 APPLICANT'S OPINION: \$35,000,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

11) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0284

APPLICANT: OMNI SAN FRANCISCO CORPORATION, D/B/A OMNI HOTEL

PARCEL NO: 0240 003

PARCEL ADDRESS: 500 CALIFORNIA ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$130,437,845.00 APPLICANT'S OPINION: \$82,025,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

12) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0287

APPLICANT: DANIELS, THOMAS

PARCEL NO: 0778-012B

PARCEL ADDRESS: 0

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,606,279.00 APPLICANT'S OPINION: \$1,564,687.00

TAXABLE YEAR: 2021



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13) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0291

APPLICANT: 119 7TH ST DEVELOPMENT LLC

PARCEL NO: 3726 103

PARCEL ADDRESS: V

TOPIC:

CURRENT ASSESSMENT: \$45,129,444.00 APPLICANT'S OPINION: \$36,756,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0294

APPLICANT: WOODMONT OM LLC

PARCEL NO: 4041 009

PARCEL ADDRESS: 680 INDIANA ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$81,232,939.00 APPLICANT'S OPINION: \$55,000,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0295

APPLICANT: RAYMOND K. Y. LI REVOCABLE TRUST

PARCEL NO: 0210A019

PARCEL ADDRESS: 950 STOCKTON ST, #205

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$1,910,346.00 APPLICANT'S OPINION: \$600,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

STATUS: WD/PHC

16) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0300

APPLICANT: FIROUZABADI, SINA

PARCEL NO: 0220 028

PARCEL ADDRESS: 1258 LEAVENWORTH ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,224,915.00 APPLICANT'S OPINION: \$1,335,000.00

TAXABLE YEAR: 2021



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17) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0304

APPLICANT: JABOUR PRESIDIO PROPERTIES LLC

PARCEL NO: 0216 014

PARCEL ADDRESS: 1304-1314 HYDE ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,442,000.00 APPLICANT'S OPINION: \$2,066,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

18) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0317

APPLICANT: LAUDADIO, FRANK

PARCEL NO: 1252 004

PARCEL ADDRESS: 115 BELVEDERE ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,983,572.00 APPLICANT'S OPINION: \$1,190,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

19) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0321

APPLICANT: 604 MISSION STREET, LLC

PARCEL NO: 3707 013

PARCEL ADDRESS: 602-606 MISSION ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$29,886,448.00 APPLICANT'S OPINION: \$17,932,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

20) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0322

APPLICANT: GREENBERG, DOUGLAS

PARCEL NO: 3641 002

PARCEL ADDRESS: 2722-2724 FOLSOM ST

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$1,708,077.00 APPLICANT'S OPINION: \$1,493,747.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

STATUS: POST/TP



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21) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0333

APPLICANT: 4M KHOURI PROPERTIES

PARCEL NO: 3654 040

PARCEL ADDRESS: 3906-3908 24TH ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$5,070,641.00 APPLICANT'S OPINION: \$2,500,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

22) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0334

APPLICANT: HARRISON & TREAT, LLC

PARCEL NO: 3639 002

PARCEL ADDRESS: 2652 HARRISON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$16,145,735.00 APPLICANT'S OPINION: \$8,100,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0340

APPLICANT: ASCENDAS REIT SF 2 LLC

PARCEL NO: 3784 007

PARCEL ADDRESS: 520 TOWNSEND ST

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$254,563,700.00 APPLICANT'S OPINION: \$203,700,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

24) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0341

APPLICANT: ASCENDAS REIT SF 2 LLC

PARCEL NO: 3784 080

PARCEL ADDRESS: 510 TOWNSEND ST

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$109,098,720.00 APPLICANT'S OPINION: \$87,300,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL



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25) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0343

APPLICANT: 20 CALIFORNIA INVESTMENT, INC

PARCEL NO: 0235 009

PARCEL ADDRESS: 20 CALIFORNIA ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$48,120,428.00 APPLICANT'S OPINION: \$35,683,200.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0348

APPLICANT: MINT DEVELOPMENT LP, C/O JAY SINGH

PARCEL NO: 3704 015

PARCEL ADDRESS: 942-946 MISSION ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$41,089,273.00 APPLICANT'S OPINION: \$22,830,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0349

APPLICANT: 250 FOURTH DEVELOPMENT LP

PARCEL NO: 3733 008
PARCEL ADDRESS: 250 4TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$97,758,569.00
APPLICANT'S OPINION: \$60,000.800.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

28) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0350

APPLICANT: 33 8TH STREET LLC/ TRINITY PROPERTIES

PARCEL NO: 3702A 003

PARCEL ADDRESS: 0

TOPIC: Decline in Value CURRENT ASSESSMENT: \$51,280,300.00 APPLICANT'S OPINION: \$25,000,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN



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29) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0358

APPLICANT: 140 GEARY G2, LLC/ TRINITY MGMT SVCS

PARCEL NO: 0309 006

PARCEL ADDRESS: 132-140 GEARY ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$38,704,061.00 APPLICANT'S OPINION: \$20,000,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WD/PHC

30) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0360

APPLICANT: 211 JEFFERSON LLC

PARCEL NO: 0012 001

PARCEL ADDRESS: 2739-2755 TAYLOR ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$19,784,741.00 APPLICANT'S OPINION: \$10,000,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0363

APPLICANT: 2346 LOMBARD LLC

PARCEL NO: 0489 015

PARCEL ADDRESS: 2346-2346 LOMBARD ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$7,010,395.00 APPLICANT'S OPINION: \$4,000,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

32) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0364

APPLICANT: 520 9th STREET LLC

PARCEL NO: 3526 005
PARCEL ADDRESS: 520V 9TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,672,750.00
APPLICANT'S OPINION: \$4,500,000.00

TAXABLE YEAR: 2021



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33) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0366 APPLICANT: NASIR, JAVAID PARCEL NO: 2623 006

PARCEL ADDRESS: 376 CASTRO ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,634,736.00 APPLICANT'S OPINION: \$1,581,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

34) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0369

APPLICANT: 22 FRANKLIN LLC

PARCEL NO: 0836 031

PARCEL ADDRESS: 22-24 FRANKLIN ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$20,883,891.00 \$10,000,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0372

APPLICANT: 750 HARRISON LLC

PARCEL NO: 3751 029

PARCEL ADDRESS: 750 HARRISON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$33,115,324.00 APPLICANT'S OPINION: \$20,000,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

36) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0373

APPLICANT: 1335 FOLSOM LLC

PARCEL NO: 3519 105

PARCEL ADDRESS: 1335-1339 SITUS TO BE ASSIGNED ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$24,338,891.00 APPLICANT'S OPINION: \$14,000,000.00

TAXABLE YEAR: 2021



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37) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0374

APPLICANT: ROMEL CALIFORNIA, LLC

PARCEL NO: 0220 029
PARCEL ADDRESS: 1385 CLAY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,735,887.00
APPLICANT'S OPINION: \$2,551,329.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0376

APPLICANT: LEUNG, EUGENE/LEE, CHARLENE TRUST

PARCEL NO: 1104 008

PARCEL ADDRESS: 156 TERRA VISTA AVE

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,845,788.00 APPLICANT'S OPINION: \$1,707,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7411 APPLICANT: SHAH, SUKEN PARCEL NO: 0557 008

PARCEL ADDRESS: 2244 VALLEJO ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$6,972,637.00 APPLICANT'S OPINION: \$4,131,660.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

40) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7434

APPLICANT: DIAMOND, MATTHEW

PARCEL NO: 2830 039

PARCEL ADDRESS: 743-745 ELIZABETH ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,477,328.00 APPLICANT'S OPINION: \$1,314,009.00

TAXABLE YEAR: 2021



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41) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7436

APPLICANT: DIAMOND, MATTHEW

PARCEL NO: 3728 032

PARCEL ADDRESS: 727-731 NATOMA ST TOPIC: Decline in Value \$527,964,00

CURRENT ASSESSMENT: \$527,964.00 APPLICANT'S OPINION: \$461,968.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7447

APPLICANT: KILLAM, DAVID

PARCEL NO: 3607 053

PARCEL ADDRESS: 174-176 LIBERTY ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,078,023.00 APPLICANT'S OPINION: \$2,462,418.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

43) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7474

APPLICANT: WALLEY, TIMOTHY

PARCEL NO: 6577 001

PARCEL ADDRESS: 1450 GUERRERO ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,548,137.00 APPLICANT'S OPINION: \$1,657,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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.



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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/

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

More Information: English | 中文 | Español | Filipino

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