

#### 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: 363 207 571#

# Friday, March 25, 2022 09:30 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) Announcements
- 2) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0093

APPLICANT: WESTFIELD 816-818 MISSION ST LLC

PARCEL NO: 3705 008

PARCEL ADDRESS: 816-818 MISSION ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$19,278,000.00 APPLICANT'S OPINION: \$11,037,000.00

TAXABLE YEAR: 2021



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## 4) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0094

APPLICANT: 3875 18TH ST I7 LP

PARCEL NO: 3585 088
PARCEL ADDRESS: 3875 18TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,684,834.00
APPLICANT'S OPINION: \$4,300,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

## 5) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0095

APPLICANT: 3201 23RD ST I7 LP

PARCEL NO: 3642 001
PARCEL ADDRESS: 3201 23RD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,536,384.00
APPLICANT'S OPINION: \$5,800,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

#### 6) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0096

APPLICANT: 1125 BROADWAY ST I7 LP

PARCEL NO: 0156 055

PARCEL ADDRESS: 1125 BROADWAY TOPIC: Decline in Value CURRENT ASSESSMENT: \$7,669,499.00 APPLICANT'S OPINION: \$3,800,000.00

TAXABLE YEAR: 2021

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

## 7) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0097

APPLICANT: 1030 LARKIN I7 LP

PARCEL NO: 0301 015

PARCEL ADDRESS: 1030 LARKIN ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,288,806.00 APPLICANT'S OPINION: \$2,100,000.00

TAXABLE YEAR: 2021



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## 8) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0098

APPLICANT: 977 PINE ST I7 LP

PARCEL NO: 0274 018
PARCEL ADDRESS: 977 PINE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,596,206.00
APPLICANT'S OPINION: \$4,800,000.00

TAXABLE YEAR: 2021

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

#### 9) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0099

APPLICANT: 781 O'FARELL ST I7 LP

PARCEL NO: 0321 030

PARCEL ADDRESS: 781 OFARRELL ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$10,185,918.00 APPLICANT'S OPINION: \$5,100,000.00

TAXABLE YEAR: 2021

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

#### 10) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0100

APPLICANT: 747 ELLIS ST I7 LP

PARCEL NO: 0740 022
PARCEL ADDRESS: 747 ELLIS ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,859,908.00
APPLICANT'S OPINION: \$2,400,000.00

TAXABLE YEAR: 2021

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

# 11) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0101

APPLICANT: 753 O'FARELL ST I7 LP

PARCEL NO: 0321 037

PARCEL ADDRESS: 735 O'FARRELL ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$8,749,615.00 APPLICANT'S OPINION: \$4,400,000.00

TAXABLE YEAR: 2021



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## 12) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0102

APPLICANT: 665 PINE ST I7 LP

PARCEL NO: 0271 021
PARCEL ADDRESS: 665 PINE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$18,447,486.00
APPLICANT'S OPINION: \$9,200,000.00

TAXABLE YEAR: 2021

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

## 13) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0103

APPLICANT: 650 ELLIS ST I7 LP

PARCEL NO: 0321 016
PARCEL ADDRESS: 650 ELLIS ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,679,777.00
APPLICANT'S OPINION: \$4,803,155.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

## 14) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0104

APPLICANT: 642 ALVARADO ST I7 LP

PARCEL NO: 2771 044

PARCEL ADDRESS: 642 ALVARADO ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$18,144,613.00 APPLICANT'S OPINION: \$9,100,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

## 15) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0105

APPLICANT: 101 TURK 57 TAYLOR ST I7 LP

PARCEL NO: 0343 001

PARCEL ADDRESS: 0

TOPIC: Decline in Value CURRENT ASSESSMENT: \$27,387,211.00 APPLICANT'S OPINION: \$13,746.061.00

TAXABLE YEAR: 2021



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## 16) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0106

APPLICANT: PONTE GADEA CALIFORNIA, LLC

PARCEL NO: 0295 018
PARCEL ADDRESS: 300 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$121,243,200.00
APPLICANT'S OPINION: \$60,600,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

## 17) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0107

APPLICANT: PONTE GADEA CALIFORNIA, LLC

PARCEL NO: 0295 006

PARCEL ADDRESS: 350-360 POST ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$144,747,284.00 APPLICANT'S OPINION: \$72,400,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

#### 18) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0108

APPLICANT: PONTE GADEA CALIFORNIA, LLC

PARCEL NO: 0296 006
PARCEL ADDRESS: 400 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$127,489,399.00
APPLICANT'S OPINION: \$63,700,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

## 19) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0109

APPLICANT: PONTE GADEA CALIFORNIA, LLC

PARCEL NO: 0327 026

PARCEL ADDRESS: 150 POWELL ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$76,122,306.00 APPLICANT'S OPINION: \$38,100,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR



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## 20) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0110

APPLICANT: EQX JACKSON SQ HOLDCO LLC

PARCEL NO: 0206 013

PARCEL ADDRESS: 439 WASHINGTON ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$25,563,219.00 APPLICANT'S OPINION: \$12,800,000.00

TAXABLE YEAR: 2021

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

## 21) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0111

APPLICANT: EQX JACKSON SQ HOLDCO LLC

PARCEL NO: 0206 014

PARCEL ADDRESS: 425 WASHINGTON ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$10,300,519.00 APPLICANT'S OPINION: \$5,200,000.00

TAXABLE YEAR: 2021

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

#### 22) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0112

APPLICANT: MOLTOBEST LP

PARCEL NO: 23 3509 4

PARCEL ADDRESS: 0

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$14,520,000.00 APPLICANT'S OPINION: \$10,000,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

#### 23) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0114

APPLICANT: 990 GEARY 13, LP

PARCEL NO: 0693 014

PARCEL ADDRESS: 990-990 GEARY ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$24,953,379.00 APPLICANT'S OPINION: \$12,500,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR



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#### 24) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0115

APPLICANT: 455 HYDE ST I3 LP

PARCEL NO: 0321 003
PARCEL ADDRESS: 455 HYDE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$19,369,255.00
APPLICANT'S OPINION: \$9,700,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

## 25) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0116

APPLICANT: 300 BUCHANAN 13, LP

PARCEL NO: 0851 013

PARCEL ADDRESS: 300 BUCHANAN ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$39,582,767.00 APPLICANT'S OPINION: \$19,800,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

#### 26) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0117

APPLICANT: 2620 LAGUNA ST I5 LP

PARCEL NO: 0567 018

PARCEL ADDRESS: 2620-2620 LAGUNA ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$9,692,499.00 APPLICANT'S OPINION: \$4,800,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

#### 27) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0118

APPLICANT: 1025 SUTTER ST I5 LP

PARCEL NO: 0301 021

PARCEL ADDRESS: 1025 SUTTER ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$9,429,266.00 APPLICANT'S OPINION: \$4,700,000.00

TAXABLE YEAR: 2021



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## 28) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0119

APPLICANT: 721 GEARY ST I5 LP

PARCEL NO: 0319 027

PARCEL ADDRESS: 721 GEARY ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$10,721,480.00 APPLICANT'S OPINION: \$5,400,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

## 29) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0120

APPLICANT: 686 POST ST I5 LP

PARCEL NO: 0298 013
PARCEL ADDRESS: 686 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,517,801.00
APPLICANT'S OPINION: \$4,300,000.00

TAXABLE YEAR: 2021

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

## 30) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0121

APPLICANT: 655 POWELL ST I5 LP

PARCEL NO: 0273 001

PARCEL ADDRESS: 655 POWELL ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$26,985,231.00 APPLICANT'S OPINION: \$13,565,411.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

#### 31) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0122

APPLICANT: 634 POWELL ST I5 LP

PARCEL NO: 0272 012

PARCEL ADDRESS: 634 POWELL ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$14,748,369.00 APPLICANT'S OPINION: \$7,400,360.00

TAXABLE YEAR: 2021



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#### 32) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0123

APPLICANT: 310 6TH AVE I5 LP

PARCEL NO: 1437 045
PARCEL ADDRESS: 310 6TH AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,474,117.00
APPLICANT'S OPINION: \$4,200,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

## 33) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0124

APPLICANT: 920 LEAVENWORTH ST I5 LLC

PARCEL NO: 0276 017

PARCEL ADDRESS: 920 LEAVENWORTH ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$13,904,327.00 APPLICANT'S OPINION: \$7,000,000.00

TAXABLE YEAR: 2021

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

## 34) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0125

APPLICANT: 324 LARKIN ST I5 LLC

PARCEL NO: 0347 009

PARCEL ADDRESS: 324 LARKIN ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$10,752,893.00 APPLICANT'S OPINION: \$5,400,000.00

TAXABLE YEAR: 2021

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

## 35) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0126

APPLICANT: 5959 MISSION DT G1 LP

PARCEL NO: 6469 016a

PARCEL ADDRESS: 5519 MISSION ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,761,570.00 APPLICANT'S OPINION: \$1,900,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR



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## 36) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0127

APPLICANT: 4030 19TH ST G1 LP

PARCEL NO: 3583 019
PARCEL ADDRESS: 4030 19TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,698,336.00
APPLICANT'S OPINION: \$3,800,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

#### 37) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0128

APPLICANT: 2222 LEAVENWORTH ST G1 LP

PARCEL NO: 0072 008A

PARCEL ADDRESS: 2222 LEAVENWORTH ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$19,083,678.00 APPLICANT'S OPINION: \$9,500,000.00

TAXABLE YEAR: 2021

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

# 38) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0129

APPLICANT: 2200 LEAVENWORTH ST G1 LP

PARCEL NO: 0072 008

PARCEL ADDRESS: 2200 LEAVENWORTH ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$34,622,321.00 APPLICANT'S OPINION: \$17,300,000.00

TAXABLE YEAR: 2021

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

# 39) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0130

APPLICANT: 2171 PACIFIC AVE G1 LP

PARCEL NO: 0590 012

PARCEL ADDRESS: 2171 PACIFIC AVE TOPIC: Decline in Value CURRENT ASSESSMENT: \$12,250,000.00 APPLICANT'S OPINION: \$6,120,000.00

TAXABLE YEAR: 2021



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## 40) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0131

APPLICANT: 2128 VAN NESS ST G1 LP

PARCEL NO: 0574 015

PARCEL ADDRESS: 0

TOPIC: Decline in Value CURRENT ASSESSMENT: \$10,346,141.00 APPLICANT'S OPINION: \$5,202,408.00

TAXABLE YEAR: 2021

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

#### 41) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0132

APPLICANT: 1920 PACIFIC ST G1 LP

PARCEL NO: 0577 020

PARCEL ADDRESS: 1920 PACIFIC AVE TOPIC: Decline in Value CURRENT ASSESSMENT: \$9,547,901.00 APPLICANT'S OPINION: \$4,800,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

## 42) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0133

APPLICANT: 1795 O'FARELL ST G1 LP

PARCEL NO: 0726 014a

PARCEL ADDRESS: 1795 OFARRELL ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$6,655,745.00 APPLICANT'S OPINION: \$3,300,000.00

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 <a href="mailto:sotf@sfgov.org">sotf@sfgov.org</a>.



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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 <a href="http://www.sfgov.org/sunshine/">http://www.sfgov.org/sunshine/</a>

## **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 <a href="https://www.sfgov.org/ethics">www.sfgov.org/ethics</a>.

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.