

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: 874 973 447#

Tuesday, June 14, 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) 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:	2021-1538
APPLICANT:	WHOLE FOODS MARKET CALIF INC
PARCEL NO:	3180 008
PARCEL ADDRESS:	1150 OCEAN AVE
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$16,385,288.00
APPLICANT'S OPINION:	\$14,188,434.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

APPLICATION:	2021-1539
APPLICANT:	WHOLE FOODS MARKET CALIF INC
PARCEL NO:	3535 043
PARCEL ADDRESS:	2001 MARKET ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$36,439,954.00
APPLICANT'S OPINION:	\$33,801,764.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR



ASSESSMENT APPEALS BOARD

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

5) Hearing, discussion, and possible action involving:

2021-1540
WHOLE FOODS MARKET CALIF INC
3751 411
788 HARRISON ST
Personal Property / Fixtures
\$8,164,254.00
\$6,204,725.00
2021
Personal Property
REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1541
APPLICANT:	WHOLE FOODS MARKET CALIF INC
PARCEL NO:	3978 004
PARCEL ADDRESS:	450 RHODE ISLAND ST, MARKET
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$25,294,264.00
APPLICANT'S OPINION:	\$23,648,582.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1542
APPLICANT:	WHOLE FOODS MARKET CALIF INC
PARCEL NO:	20210011030
PARCEL ADDRESS:	1765 CALIFORNIA ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$8,493,844.00
APPLICANT'S OPINION:	\$4,245,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

	2021 1542
APPLICATION:	2021-1543
APPLICANT:	WHOLE FOODS MARKET CALIF INC
PARCEL NO:	20210011140
PARCEL ADDRESS:	3950 24TH ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$5,379,482.00
APPLICANT'S OPINION:	\$2,690,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR



ASSESSMENT APPEALS BOARD

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

9) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1544
APPLICANT:	WHOLE FOODS MARKET CALIF INC
PARCEL NO:	20210011459
PARCEL ADDRESS:	690 STANYAN ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$7,042,456.00
APPLICANT'S OPINION:	\$3,525,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2021-1545 AT&T SERVICES INC 20210011700 555 PINE ST
CURRENT ASSESSMENT:	\$12,272,008.00
APPLICANT'S OPINION:	\$4,490,068.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1546
APPLICANT:	AT&T SERVICES INC
PARCEL NO:	20210011630
PARCEL ADDRESS:	611 FOLSOM ST
TOPIC:	
CURRENT ASSESSMENT:	\$2,456,920.00
APPLICANT'S OPINION:	\$503,463.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR:	2021-1547 AT&T SERVICES INC 20210010651 795 FOLSOM ST \$3,028,454.00 \$6,503.00 2021
TAXABLE YEAR: APPEAL TYPE:	
ROLL TYPE:	REGULAR



ASSESSMENT APPEALS BOARD

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

13) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT:	2021-1548 AT&T SERVICES INC
PARCEL NO:	20210010624
PARCEL ADDRESS:	525 MARKET ST
TOPIC:	
CURRENT ASSESSMENT:	\$2,949,456.00
APPLICANT'S OPINION:	\$78.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1549
APPLICANT:	AT&T SERVICES INC
PARCEL NO:	20210011685
PARCEL ADDRESS:	430 BUSH ST
TOPIC:	
CURRENT ASSESSMENT:	\$176,602.00
APPLICANT'S OPINION:	\$38,090.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1550
APPLICANT:	AT&T SERVICES INC
PARCEL NO:	20210010602
PARCEL ADDRESS:	1515 19TH AVE
TOPIC:	
CURRENT ASSESSMENT:	\$46,416.00
APPLICANT'S OPINION:	\$25,551.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS:	2021-1551 AT&T SERVICES INC 20210012473 1 BUSH ST, BASEMENT
TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	\$24,799.00 \$6,161.00 2021 Personal Property
ROLL TYPE:	REGULAR



ASSESSMENT APPEALS BOARD

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

17) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	2021-1552 AT&T SERVICES INC 20210010666 1 POWELL ST \$20,564.00 \$7,922.00 2021 Personal Property
APPEAL TYPE: ROLL TYPE:	Personal Property REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2021-1553 AT&T SERVICES INC 20210011675 100 PAUL AVE
CURRENT ASSESSMENT:	\$15,578.00
APPLICANT'S OPINION:	\$4,384.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1554
APPLICANT:	AT&T SERVICES INC
PARCEL NO:	20210010636
PARCEL ADDRESS:	1199 INDIANA ST
TOPIC:	
CURRENT ASSESSMENT:	\$12,025.00
APPLICANT'S OPINION:	\$1,954.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2021-1555 AT&T SERVICES INC 20210011646 1330 16TH ST
CURRENT ASSESSMENT:	\$17,968.00
APPLICANT'S OPINION:	\$9,761.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR



ASSESSMENT APPEALS BOARD

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

21) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1556
APPLICANT:	AT&T SERVICES INC
PARCEL NO:	20210012284
PARCEL ADDRESS:	45 TUBBS ST
TOPIC:	
CURRENT ASSESSMENT:	\$13,521.00
APPLICANT'S OPINION:	\$1,535.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2021-1557 AT&T SERVICES INC 20210010689 425 MARKET ST
CURRENT ASSESSMENT:	\$22,560.00
APPLICANT'S OPINION:	\$11,451.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1558
APPLICANT:	AT&T SERVICES INC
PARCEL NO:	20210010614
PARCEL ADDRESS:	951 HOWARD ST
TOPIC:	
CURRENT ASSESSMENT:	\$13,979.00
APPLICANT'S OPINION:	\$3,908.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

APPLICATION:	2021-1559
APPLICANT:	POSTMATES INC
PARCEL NO:	20210011536
PARCEL ADDRESS:	201 THIRD ST #200
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$8,351,184.00
APPLICANT'S OPINION:	\$4,175,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR



ASSESSMENT APPEALS BOARD

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

25) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1560
APPLICANT:	POSTMATES INC
PARCEL NO:	20210011543
PARCEL ADDRESS:	721 BRANNAN ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$720,748.00
APPLICANT'S OPINION:	\$350,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1561
APPLICANT:	UBER TECHNOLOGIES, INC
PARCEL NO:	20210012827
PARCEL ADDRESS:	1455 THIRD ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$24,473,976.00
APPLICANT'S OPINION:	\$12,235,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	\$24,473,976.00 \$12,235,000.00 2021 Personal Property

27) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	2021-1562 UBER TECHNOLOGIES, INC 20210012851 555 MARKET ST Personal Property / Fixtures \$27,449,200.00 \$13,725,000.00 2021 Personal Property
	1 2
ROLL TYPE:	REGULAR

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: POLL TYPE:	2021-1563 UBER TECHNOLOGIES, INC 20210012836 353 SACRAMENTO ST Personal Property / Fixtures \$226,361.00 \$1.00 2021 Personal Property PECUL AR
ROLL TYPE:	REGULAR



ASSESSMENT APPEALS BOARD

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

29) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1564
APPLICANT:	UBER TECHNOLOGIES, INC
PARCEL NO:	20210012853
PARCEL ADDRESS:	1455 MARKET ST #400
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$59,107,951.00
APPLICANT'S OPINION:	\$29,555,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1565
APPLICANT:	UBER TECHNOLOGIES, INC
PARCEL NO:	20210012848
PARCEL ADDRESS:	685 MARKET ST #1000
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$7,275,690.00
APPLICANT'S OPINION:	\$3,640,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	2021-1567 UBER TECHNOLOGIES, INC 20210039425 Historic Pier 70 Bldg Personal Property / Fixtures \$64,576,630.00 \$32,290,000.00 2021 Personal Property
APPEAL TYPE: ROLL TYPE:	REGULAR



ASSESSMENT APPEALS BOARD

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

33) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	2021-1570 LAFA PARTNERS, LLC 1385 021 270 26TH AVE Decline in Value \$3,165,392.00 \$2,548,125.00 2021 Real Property
ROLL TYPE:	Real Property REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1571
APPLICANT:	LAFA PARTNERS, LLC
PARCEL NO:	0574 001
PARCEL ADDRESS:	2055-2065 POLK ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,376,609.00
APPLICANT'S OPINION:	\$3,603,339.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1573
APPLICANT:	CHAN FAMILY TRUST
PARCEL NO:	1007 023
PARCEL ADDRESS:	3259-3261 CLAY ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$3,438,000.00
APPLICANT'S OPINION:	\$3,433,727.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WD/PHC

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2021-1574 A 100 US LLC 20210043606 200 PAUL AVE Other
CURRENT ASSESSMENT:	\$2,451,380.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POST/TP



ASSESSMENT APPEALS BOARD

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

37) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1575
APPLICANT:	A 100 US LLC
PARCEL NO:	202100043605
PARCEL ADDRESS:	
TOPIC:	Other
CURRENT ASSESSMENT:	\$1,080,638.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POST/TP

38) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1576
APPLICANT:	A 100 US LLC
PARCEL NO:	20210043604
PARCEL ADDRESS:	200 PAUL AVE
TOPIC:	Other
CURRENT ASSESSMENT:	\$1,320,239.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POST/TP

39) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1577
APPLICANT:	A 100 US LLC
PARCEL NO:	20210043603
PARCEL ADDRESS:	200 PAUL AVE
TOPIC:	Other
CURRENT ASSESSMENT:	\$1,156,482.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POST/TP

APPLICATION:	2021-1582
APPLICANT:	YEE, DAVID
PARCEL NO:	3638 025
PARCEL ADDRESS:	3180-3186 23RD ST
TOPIC:	Other
CURRENT ASSESSMENT:	\$1,888,174.00
APPLICANT'S OPINION:	\$1,500,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



ASSESSMENT APPEALS BOARD

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

41) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1583
APPLICANT:	DIVCO GROUP, LLC
PARCEL NO:	0855 010
PARCEL ADDRESS:	1740-1770 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,361,333.00
APPLICANT'S OPINION:	\$5,150,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1584
APPLICANT:	LAFA PARTNERS, LLC
PARCEL NO:	1028 025
PARCEL ADDRESS:	2849 CALIFORNIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,568,627.00
APPLICANT'S OPINION:	\$2,473,497.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

43) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1585
APPLICANT:	LAFA PARTNERS, LLC
PARCEL NO:	1028 026
PARCEL ADDRESS:	2849 CALIFORNIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,978,336.00
APPLICANT'S OPINION:	\$2,064,353.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2021-1586
APPLICANT:	LAFA PARTNERS, LLC
PARCEL NO:	1028 024
PARCEL ADDRESS:	2849 CALIFORNIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,978,336.00
APPLICANT'S OPINION:	\$2,064,353.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
POLL TYPE:	PECULAP
ROLL TYPE:	REGULAR



ASSESSMENT APPEALS BOARD

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

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 <u>www.sfgov.org/ethics</u>.

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.



ASSESSMENT APPEALS BOARD

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

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