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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 Admin Hearing

REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: ID: 866 299 957#

Tuesday, October 11, 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) 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:	2020-1622
APPLICANT:	TRANSBAY FITNESS INC
PARCEL NO:	3720 010
PARCEL ADDRESS:	425 MISSION ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$20,188,230.00
APPLICANT'S OPINION:	\$8,603,328.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	SUPPLEMENTAL

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5) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1624
APPLICANT:	H & S ENERGY LLC
PARCEL NO:	5235 011
PARCEL ADDRESS:	3800 3RD ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$2,931,429.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1625
APPLICANT:	H & S ENERGY LLC
PARCEL NO:	5235 011
PARCEL ADDRESS:	3800 3RD ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$2,931,429.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

7) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0061
APPLICANT:	SPELLMAN MICHAEL & KEITH M/SPELLMAN MARTIN
PARCEL NO:	0927 021
PARCEL ADDRESS:	3318-3320 BRODERICK ST
TOPIC:	
CURRENT ASSESSMENT:	\$1,553,048.00
APPLICANT'S OPINION:	\$206,134.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

8) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0062
APPLICANT:	PELLMAN MICHAEL/SPELLMAN MICHAEL & KEITH M
PARCEL NO:	0503 007
PARCEL ADDRESS:	1520 GREENWICH ST
TOPIC:	
CURRENT ASSESSMENT:	\$3,657,565.00
APPLICANT'S OPINION:	\$614,081.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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9) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0064
APPLICANT:	PELLMAN MICHAEL/SPELLMAN MICHAEL & KEITH M
PARCEL NO:	0503 007
PARCEL ADDRESS:	1520 GREENWICH ST
TOPIC:	
CURRENT ASSESSMENT:	\$3,663,704.00
APPLICANT'S OPINION:	\$626,901.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0066
APPLICANT:	SPELLMAN MICHAEL & KEITH M/SPELLMAN MARTIN
PARCEL NO:	0927 021
PARCEL ADDRESS:	3318-3320 BRODERICK ST
TOPIC:	
CURRENT ASSESSMENT:	\$1,551,029.00
APPLICANT'S OPINION:	\$202,093.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0327
APPLICANT:	GWIN, COLLIER
PARCEL NO:	0196 011
PARCEL ADDRESS:	712-714 MONTGOMERY ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$6,000,000.00
APPLICANT'S OPINION:	\$4,000,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

12) 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

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13) 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

14) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0356
APPLICANT:	EWSF INC
PARCEL NO:	20210005249
PARCEL ADDRESS:	482 BRYANT ST
TOPIC:	
CURRENT ASSESSMENT:	\$1,209,536.00
APPLICANT'S OPINION:	\$12,988.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0385
APPLICANT:	WFCM 2018-C46 2415 MISSION LLC
PARCEL NO:	3610 029
PARCEL ADDRESS:	2407-2415 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,874,250.00
APPLICANT'S OPINION:	\$4,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0618
APPLICANT:	LEE, CINDY
PARCEL NO:	0719 078
PARCEL ADDRESS:	1000-1020 FRANKLIN ST #39
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$704,287.00
APPLICANT'S OPINION:	\$487,947.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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17) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1851
APPLICANT:	GATES HOTEL INC
PARCEL NO:	0326 023
PARCEL ADDRESS:	140 ELLIS ST
TOPIC:	
CURRENT ASSESSMENT:	\$8,728,532.00
APPLICANT'S OPINION:	\$4,364,266.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

18) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1852
APPLICANT:	GATES HOTEL INC
PARCEL NO:	0326 023
PARCEL ADDRESS:	140 ELLIS ST
TOPIC:	
CURRENT ASSESSMENT:	\$8,903,102.00
APPLICANT'S OPINION:	\$4,451,551.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

19) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1853
APPLICANT:	GATES HOTEL INC
PARCEL NO:	0326 023
PARCEL ADDRESS:	140 ELLIS ST
TOPIC:	
CURRENT ASSESSMENT:	\$0.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

20) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1854
APPLICANT:	GATES HOTEL INC
PARCEL NO:	0326 023
PARCEL ADDRESS:	140 ELLIS ST
TOPIC:	
CURRENT ASSESSMENT:	\$9,262,785.00
APPLICANT'S OPINION:	\$4,631,393.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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21) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1887
APPLICANT:	1401 HOWARD, LLC
PARCEL NO:	3517 035
PARCEL ADDRESS:	1401 HOWARD ST
TOPIC:	Other
CURRENT ASSESSMENT:	\$15,840,000.00
APPLICANT'S OPINION:	\$12,954,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1888
APPLICANT:	JIAS INVESTMENT LLC
PARCEL NO:	1456 065
PARCEL ADDRESS:	425 24TH AVE
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,327,291.00
APPLICANT'S OPINION:	\$500,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

23) Hearing, discussion, and possible action involving:

APPLICATION:	2021-2015
APPLICANT:	PASQUINELLI, WILLIAM
PARCEL NO:	2444 029
PARCEL ADDRESS:	
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$278,656.00
APPLICANT'S OPINION:	\$41,276.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

24) Hearing, discussion, and possible action involving:

APPLICATION:	2021-2023
APPLICANT:	DAVID G & VALERIE M GALLAHER REVOCABLE TRUST
PARCEL NO:	1663 022A
PARCEL ADDRESS:	786-792 21ST AVE
TOPIC:	
CURRENT ASSESSMENT:	\$12,000.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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25) Hearing, discussion, and possible action involving:

APPLICATION:	2021-2082
APPLICANT:	LOUIE SHEE FONG REVOC TR
PARCEL NO:	0091 049
PARCEL ADDRESS:	851-855 GREENWICH ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$632,488.00
APPLICANT'S OPINION:	\$173,223.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

26) Hearing, discussion, and possible action involving:

APPLICATION:	2021-7018
APPLICANT:	TAI, JAMES
PARCEL NO:	0166 113
PARCEL ADDRESS:	288 PACIFIC AVE, #PHA
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,254,508.00
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:	2021-7122
APPLICANT:	KWOK, ANDREW
PARCEL NO:	1703 042
PARCEL ADDRESS:	1214 48TH AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,100,000.00
APPLICANT'S OPINION:	\$700,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

28) Hearing, discussion, and possible action involving:

APPLICATION:	2021-7126
APPLICANT:	DAIGIAN, ADAM
PARCEL NO:	1894 060
PARCEL ADDRESS:	1580 GREAT HWY, # 3
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,100,000.00
APPLICANT'S OPINION:	\$1,200,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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29) Hearing, discussion, and possible action involving:

APPLICATION:	2021-7308
APPLICANT:	DUTT, ARJUN
PARCEL NO:	1732 037
PARCEL ADDRESS:	1236 19TH AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,849,587.00
APPLICANT'S OPINION:	\$1,600,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION:	2021-7346
APPLICANT:	NGUYEN, ANTOINE
PARCEL NO:	3283 040
PARCEL ADDRESS:	160 DORADO TER
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,593,263.00
APPLICANT'S OPINION:	\$1,470,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0022
APPLICANT:	JOHN SLOAN REVOC TRUST
PARCEL NO:	0256 007
PARCEL ADDRESS:	720-724 PINE ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$3,960,000.00
APPLICANT'S OPINION:	\$3,000,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

32) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0060
APPLICANT:	ANTHONY B BOWLES REVOC TR
PARCEL NO:	1277 019
PARCEL ADDRESS:	180-184 GRATTAN ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$2,675,000.00
APPLICANT'S OPINION:	\$1,500,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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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 <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.

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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.

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SAN FRANCISCO ASSESSMENT APPEALS BOARD NO. 1

Resolution No. 2022-001

RESOLUTION MAKING FINDINGS TO ALLOW TELECONFERENCED MEETINGS UNDER CALIFORNIA GOVERNMENT CODE SECTION 54953(e)

WHEREAS, California Government Code Section 54953(e) empowers local policy bodies to convene by teleconferencing technology during a proclaimed state of emergency under the State Emergency Services Act so long as certain conditions are met; and

WHEREAS, In March, 2020, the Governor of the State of California proclaimed a state of emergency in California in connection with the Coronavirus Disease 2019 ("COVID-19") pandemic, and that state of emergency remains in effect; and

WHEREAS, On February 25, 2020, the Mayor of the City and County of San Francisco (the "City") declared a local emergency, and on March 6, 2020, the City's Health Officer declared a local health emergency, and both those declarations also remain in effect; and

WHEREAS, On March 11 and March 23, 2020, the Mayor issued emergency orders suspending select provisions of local law, including sections of the City Charter, that restrict teleconferencing by members of policy bodies; and

WHEREAS, On July 31, 2020, the Mayor issued an emergency order that, with limited exceptions, prohibited policy bodies other than the Board of Supervisors and its committees from meeting in person under any circumstances, so as to ensure the safety of policy body members, City staff, and the public; and the Mayor updated that order on December 17, 2021; and

WHEREAS, On February 10, 2022, the Mayor issued an emergency order requiring certain City boards and commissions to hold meetings in person at a physical location where members of the public may attend and provide comment, but the Mayor's order continued to prohibit all other policy bodies, from meeting in person, with limited exceptions; and

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WHEREAS, On September 16, 2021, the Governor signed AB 361, a bill that amended the Brown Act to allow local policy bodies to continue to meet by teleconferencing during a state of emergency without complying with restrictions in State law that would otherwise apply, provided that the policy bodies make certain findings at least once every 30 days; and

WHEREAS, While federal, State, and local health officials emphasize the critical importance of vaccination (including a booster once eligible) and consistent mask-wearing, regardless of vaccination status, to prevent the spread of COVID-19, the City's Health Officer has issued at least one order (Health Officer Order No. C19-07y, available online at www.sfdph.org/healthorders) and one directive (Health Officer Directive No. 2020-33i, available online at www.sfdph.org/directives) that continue to recommend measures to promote safety for indoor gatherings, including vaccination, masking, improved ventilation, and other measures, in certain contexts; and

WHEREAS, The California Department of Industrial Relations Division of Occupational Safety and Health ("Cal/OSHA") has promulgated Section 3205 of Title 8 of the California Code of Regulations, which requires most employers in California, including in the City, to train and instruct employees about measures that can decrease the spread of COVID-19; and

WHEREAS, Without limiting any requirements under applicable federal, state, or local pandemic-related rules, orders, or directives, the City's Department of Public Health, in coordination with the City's Health Officer, has advised that for group gatherings indoors, such as meetings of boards and commissions, people can increase safety and greatly reduce risks to the health and safety of attendees from COVID-19 by maximizing ventilation, wearing well-fitting masks regardless of vaccination status (and as required for unvaccinated people by the State of California's indoor masking order), encouraging vaccination (including a booster as soon as eligible), staying home when sick or when experiencing any COVID-19 symptom, discouraging consumption of food or beverages in the meeting, following good hand hygiene practices, and making informed choices when gathering with people whose vaccination status is not known; and

WHEREAS, the Assessment Appeals Board has met remotely during the COVID-19 pandemic and can continue to do so in a manner that allows public participation and transparency while minimizing health risks to members, staff, and the public; now, therefore, be it

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RESOLVED, That the Assessment Appeals Board finds as follows:

1. As described above, the State of California and the City remain in a state of emergency due to the COVID-19 pandemic. At this meeting, the Assessment Appeals Board has considered the circumstances of the state of emergency.
2. As described above, because of the COVID-19 pandemic, conducting meetings of this body in person would present imminent risks to the safety of attendees, and the state of
3. emergency continues to directly impact the ability of members to meet safely in person; and, be it

FURTHER RESOLVED, That for at least the next 30 days, unless the Mayor issues an earlier order authorizing in-person meetings, all meetings of Assessment Appeals Board will continue to occur exclusively by teleconferencing technology (and not by any in-person meetings or any other meetings with public access to the places where any policy body member is present for the meeting). Such meetings of the Assessment Appeals Board that occur by teleconferencing technology will provide an opportunity for members of the public to address this body and will otherwise occur in a manner that protects the statutory and constitutional rights of parties and the members of the public attending the meeting via teleconferencing; and, be it

FURTHER RESOLVED, That the administrator of the Assessment Appeals Board is directed to place a resolution substantially similar to this resolution on the agenda of a future meeting of the Assessment Appeals Board within the next 30 days. If the Assessment Appeals Board does not meet within the next 30 days, the administrator is directed to place such resolution on the agenda of the next meeting of the Assessment Appeals Board.

Adopted on [date] by a vote of [3-0].

Ayes: Nays:

Alistair Gibson
Acting Administrator, Assessment Appeals Board