

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

# CLOSED SESSION Agenda\* / Notice of Assessment Appeals Board Assessment Appeals Board 1 Hearing Room 406, City Hall Wednesday, March 27, 2019 <u>9:00 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.

A) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- B) Closed session to continue deliberating and take possible action on the below listed applications that were taken under submission on March 11 & 12, 2019. (Pursuant to Property Tax Rule 301):
  - 1. Discussion and possible action involving:

APPLICATION:	2017-0002
APPLICANT:	EBB 2010 TRUST
PARCEL NO:	3719 157
PARCEL ADDRESS:	0301 MISSION ST, #19F
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,866,898.00
APPLICANT'S OPINION:	\$750,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2017-0010
APPLICANT:	ROBINHOOD III, LP
PARCEL NO:	3719 384
PARCEL ADDRESS:	0301 MISSION ST, PH2A
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$13,962,826.00
APPLICANT'S OPINION:	\$2,737,810.00
TAXABLE YEAR:	2017



# ASSESSMENT APPEALS BOARD

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

3 Discussion and possible action involving:

APPLICATION: APPLICANT:	2017-0012 HORN, SABRINA
PARCEL NO:	3719 164
PARCEL ADDRESS:	301 MISSION ST, #20E
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,275,292.00
APPLICANT'S OPINION:	\$1,100,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

4. Discussion and possible action involving:

APPLICATION:	2017-0080
APPLICANT:	FAN, RANDALL
PARCEL NO:	3719 409
PARCEL ADDRESS:	301 MISSION ST, #605
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,856,818.00
APPLICANT'S OPINION:	\$1,100,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5. Discussion and possible action involving:

2017-0116 BUTTERY 1990 TRUST 3719 376
0301 MISSION ST, #57A
Decline in Value
\$3,584,381.00
\$1,500,000.00
2017
Real Property
REGULAR

APPLICATION:	2017-0129
APPLICANT:	MAH AB LIVING TRUST
PARCEL NO:	3719 111
PARCEL ADDRESS:	0301 MISSION ST, #14D
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$725,112.00
APPLICANT'S OPINION:	\$134,000.00
TAXABLE YEAR:	2017
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

7. Discussion and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT:	2017-0130 SINGH FAMILY TRUST 3719 133 0301 MISSION ST, #16H Decline in Value \$876,528.00
APPLICANT'S OPINION:	
	\$876,528.00 \$576,528.00
TAXABLE YEAR: APPEAL TYPE:	2017 Real Property
ROLL TYPE:	REGULAR

8. Discussion and possible action involving:

APPLICATION:	2017-0132
APPLICANT:	FOX, JOANNE
PARCEL NO:	3719 232
PARCEL ADDRESS:	0301 MISSION ST, #29C
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,543,040.00
APPLICANT'S OPINION:	\$407,200.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9. Discussion and possible action involving:

APPLICATION:	2017-0139
APPLICANT:	RATNER, JOYCE
PARCEL NO:	3719 250
PARCEL ADDRESS:	0301 MISSION ST, #32C
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,813,878.00
APPLICANT'S OPINION:	\$1,403,434.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2017-0146
APPLICANT:	MARTINEZ, MARIA
PARCEL NO:	3719 305
PARCEL ADDRESS:	0301 MISSION ST, #41D
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,991,862.00
APPLICANT'S OPINION:	\$1,022,120.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
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

11. Discussion and possible action involving:

APPLICATION:	2017-0153
APPLICANT:	SAAL REVOC LVG TR
PARCEL NO:	3719 269
PARCEL ADDRESS:	301 MISSION ST, #35D
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,015,008.00
APPLICANT'S OPINION:	\$400,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

12. Discussion and possible action involving:

2017-0154 DODSON LIVING TRUST
3719 312
301 MISSION ST, #42E Decline in Value
\$2,372,912.00
\$800,000.00 2017
Real Property REGULAR

13. Discussion and possible action involving:

APPLICATION:	2017-0155
APPLICANT:	STRICKLAND, TYRONE
PARCEL NO:	3719 268
PARCEL ADDRESS:	0301 MISSION ST, #35C
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,031,952.00
APPLICANT'S OPINION:	\$3,023,889.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2017-0172
APPLICANT:	YIN, JOHN CHENGJIANG
PARCEL NO:	3719 199
PARCEL ADDRESS:	0301 MISSION ST, #24E
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,533,336.00
APPLICANT'S OPINION:	\$1,040,860.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
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

15. Discussion and possible action involving:

APPLICATION:	2017-0177
APPLICANT:	DUFFY, ROBIN
PARCEL NO:	3719 220
PARCEL ADDRESS:	0301 MISSION ST, #27C
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,387,338.00
APPLICANT'S OPINION:	\$1,380,338.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

16. Discussion and possible action involving:

APPLICATION:	2017-0181
APPLICANT:	SPENCER, STIRLING
PARCEL NO:	3719 273
PARCEL ADDRESS:	0301 MISSION ST, #36B
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,804,984.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

17. Discussion and possible action involving:

APPLICATION:	2017-0189
APPLICANT:	CMJ VENTURES, LLC
PARCEL NO:	3719 120
PARCEL ADDRESS:	0301 MISSION ST, #15D
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,082,758.00
APPLICANT'S OPINION:	\$400,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2017-0198
APPLICANT:	CONNICK, MARY
PARCEL NO:	3719 261
PARCEL ADDRESS:	0301 MISSION ST, #34B
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,830,998.00
APPLICANT'S OPINION:	\$590,000.00
TAXABLE YEAR:	2017
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# ASSESSMENT APPEALS BOARD

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

19. Discussion and possible action involving:

APPLICATION:	2017-0200
APPLICANT:	DANIEL SPRINGER REVOCABLE TRUST
PARCEL NO:	3719 262
PARCEL ADDRESS:	301 MISSION ST, #34C
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,742,676.00
APPLICANT'S OPINION:	\$1,900,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

20. Discussion and possible action involving:

APPLICATION:	2017-0201
APPLICANT:	PROTIVA, LINDA
PARCEL NO:	3719 388
PARCEL ADDRESS:	0301 MISSION ST, #301
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,971,792.00
APPLICANT'S OPINION:	\$900,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

21. Discussion and possible action involving:

APPLICATION:	2017-0225
APPLICANT:	CA MILLENIUM LLC
PARCEL NO:	3719 343
PARCEL ADDRESS:	0301 MISSION ST, #48F
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,334,286.00
APPLICANT'S OPINION:	\$1,100,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2017-0251
APPLICANT:	SNYDER, AMY
PARCEL NO:	3719 216
PARCEL ADDRESS:	0301 MISSION ST, #26E
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,835,156.00
APPLICANT'S OPINION:	\$997,101.00
TAXABLE YEAR:	2017
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

23. Discussion and possible action involving:

40THER FISH LLC 5719 301 501 MISSION ST, #40F 52,003,240.00 5737,230.00 5017 Real Property
Real Property REGULAR

24. Discussion and possible action involving:

APPLICATION:	2017-0276
APPLICANT:	FUMARELLI, THOMAS
PARCEL NO:	3719 314
PARCEL ADDRESS:	301 MISSION ST, #43A
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,839,842.00
APPLICANT'S OPINION:	\$500,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

25. Discussion and possible action involving:

APPLICATION:	2017-0292
APPLICANT:	TIKU, VIKAS
PARCEL NO:	3719 084
PARCEL ADDRESS:	0301 MISSION ST, #10C
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,943,486.00
APPLICANT'S OPINION:	\$1,300,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2017-0348
APPLICANT:	GUSSIN, AMY
PARCEL NO:	3719 183
PARCEL ADDRESS:	0301 MISSION ST, #22G
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,375,386.00
APPLICANT'S OPINION:	\$400,000.00
TAXABLE YEAR:	2017
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

27. Discussion and possible action involving:

APPLICATION:	2017-0356
APPLICANT:	HINOHARA TRUST
PARCEL NO:	3719 300
PARCEL ADDRESS:	301 MISSION ST, #40E
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,305,344.00
APPLICANT'S OPINION:	\$1,500,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

28. Discussion and possible action involving:

APPLICATION:	2017-0361
APPLICANT:	LEE, SOOK
PARCEL NO:	3719 150
PARCEL ADDRESS:	0301 MISSION ST, #18G
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,476,214.00
APPLICANT'S OPINION:	\$700,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

29. Discussion and possible action involving:

APPLICATION: APPLICANT: PARCEL NO:	2017-0374 TONG, PAUL 3719 167
PARCEL ADDRESS:	0301 MISSION ST, #20H
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$722,940.00
APPLICANT'S OPINION:	\$180,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2017-0410
APPLICANT:	ROSENBERG, JEROLD
PARCEL NO:	3719 353
PARCEL ADDRESS:	0301 MISSION ST, #51B
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,276,114.00
APPLICANT'S OPINION:	\$4,000,000.00
TAXABLE YEAR:	2017



## ASSESSMENT APPEALS BOARD

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

31. Discussion and possible action involving:

APPLICATION:	2017-0653
APPLICANT:	LI, HON LAM
PARCEL NO:	3719 248
PARCEL ADDRESS:	0301 MISSION ST, #32A
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,644,604.00
APPLICANT'S OPINION:	\$300,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

32. Discussion and possible action involving:

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33. Discussion and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION:	2017-0820 MORGAN, KAZUKO 3719 241 0301 MISSION ST, #30F Decline in Value \$1,822,648.00 \$1,366,026,00
APPLICANT'S OPINION:	\$1,366,986.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	2017-0849 REID SURVIVOR'S TRUST 3719 191 301 MISSION ST, #23F Decline in Value \$1,774,890.00 \$750,000.00 2017 Real Property
ROLL TYPE:	REGULAR
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# ASSESSMENT APPEALS BOARD

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

35. Discussion and possible action involving:

APPLICATION:	2017-7011
APPLICANT:	HERBERT I. FINKELMAN LIVING TRUST
PARCEL NO:	3719 330
PARCEL ADDRESS:	0301 MISSION ST, #46E
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,196,350.00
APPLICANT'S OPINION:	\$1,100,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

36. Discussion and possible action involving:

APPLICATION:	2017-7032
APPLICANT:	WONG, MICHAEL
PARCEL NO:	3719 048
PARCEL ADDRESS:	0301 MISSION ST, #6A
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,368,740.00
APPLICANT'S OPINION:	\$500,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

37. Discussion and possible action involving:

2017-7049
MAHBUBANI, VINITI
3719 315
0301 MISSION ST, #43B
Decline in Value
\$1,978,586.00
\$989,294.00
2017
Real Property
REGULAR

APPLICATION:	2017-7064
APPLICANT:	CAMP, EVA
PARCEL NO:	3719 244
PARCEL ADDRESS:	0301 MISSION ST, #31C
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,662,960.00
APPLICANT'S OPINION:	\$1,331,480.00
TAXABLE YEAR:	2017
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

39. Discussion and possible action involving:

APPLICATION: APPLICANT:	2017-7102 TANG, XIAO
PARCEL NO: PARCEL ADDRESS:	3719 288 0301 MISSION ST, #38E
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,427,656.00
APPLICANT'S OPINION: TAXABLE YEAR:	\$2,027,656.00 2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

40. Discussion and possible action involving:

APPLICATION:	2017-7124
APPLICANT:	SIMONS, BARBARA
PARCEL NO:	3719 323
PARCEL ADDRESS:	0301 MISSION ST, #45D
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,925,000.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

41. Discussion and possible action involving:

APPLICATION:	2017-7126
APPLICANT:	ABBASZADEH FAMILY TRUST
PARCEL NO:	3719 348
PARCEL ADDRESS:	0301 MISSION ST, #50A
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,757,142.00
APPLICANT'S OPINION:	\$2,028,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2017-7133
APPLICANT:	PETERSON REVOCABLE TRUST
PARCEL NO:	3719 354
PARCEL ADDRESS:	0301 MISSION ST, #51C
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,116,374.00
APPLICANT'S OPINION:	\$4,000,000.00
TAXABLE YEAR:	2017
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

43. Discussion and possible action involving:

APPLICATION:	2017-7150
APPLICANT:	PH2B MISSION STREET LLC
PARCEL NO:	3719 385
PARCEL ADDRESS:	0301 MISSION ST, PH2B
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,462,288.00
APPLICANT'S OPINION:	\$4,184,915.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

44. Discussion and possible action involving:

APPLICATION:	2017-7159
APPLICANT:	SHOUSE LLC
PARCEL NO:	3719 208
PARCEL ADDRESS:	0301 MISSION ST, #25E
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,390,269.00
APPLICANT'S OPINION:	\$650,000.00
TAXABLE YEAR:	2017
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 <u>sotf@sfgov.org</u>.

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>

### **Lobbyist Registration and Reporting 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.

#### **Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister. The nearest accessible BART station is Civic Center (Market/Grove/Hyde Streets). Accessible MUNI Metro lines are the F, J, K, L, M, N, T (exit at Civic Center of Van Ness stations). MUNI bus lines also serving the area are the 5, 5R, 6, 7, 7R, 7X, 9, 9R, 19, 21, 47 and 49. For more information about MUNI accessible services, call (415) 701-4485.



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Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (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 Peggy Nevin 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 a Peggy Nevin 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

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