

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 Room 406, City Hall Friday, February 15, 2019 <u>9:30 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) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0009
APPLICANT:	ESSEX PORTFOLIO LP
PARCEL NO:	8710 009
PARCEL ADDRESS:	0701 CHINA BASIN ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$121,000,000.00
APPLICANT'S OPINION:	\$80,000,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

APPLICATION:	2018-0150
APPLICANT: PARCEL NO:	HANSEN REVOCABLE TRUST 3548 001
PARCEL ADDRESS:	0300 SOUTH VAN NESS AVE
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$10,039,105.00
APPLICANT'S OPINION:	\$1,120,969.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE



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

APPLICATION:	2018-0151
APPLICANT:	HANSEN REVOCABLE TRUST
PARCEL NO:	3548 001
PARCEL ADDRESS:	0300 SOUTH VAN NESS AVE
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$10,239,886.00
APPLICANT'S OPINION:	\$5,500,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0152
APPLICANT:	HANSEN REVOCABLE TRUST
PARCEL NO:	3548 001
PARCEL ADDRESS:	0300 SOUTH VAN NESS AVE
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$10,444,683.00
APPLICANT'S OPINION:	\$5,500,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: DOL 17775	2018-0303 TWITTER, INC. 2018203942 1355 MARKET ST, #900 Pre-Hearing Conference \$68,200,186.00 \$41,200,000.00 2018 Personal Property
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

	2010 0201
APPLICATION:	2018-0304
APPLICANT:	TWITTER, INC.
PARCEL NO:	2018207045
PARCEL ADDRESS:	875 STEVENSON ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$76,249,697.00
APPLICANT'S OPINION:	\$40,400,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC
TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2018 Personal Property REGULAR



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

APPLICATION:	2018-0334
APPLICANT:	DIGITAL REALTY TRUST
PARCEL NO:	2018205362
PARCEL ADDRESS:	4 EMBARCADERO CTR, #3200
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$4,091,203.00
APPLICANT'S OPINION:	\$2,045,602.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2018-0335
APPLICANT:	FARALLON CAPITAL MANAGEMENT LLC
PARCEL NO:	2018200973
PARCEL ADDRESS:	1 MARITIME PLZ, #2100
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$6,965,290.00
APPLICANT'S OPINION:	\$3,482,645.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

2010 0242
2018-0343
340 TOWNSEND SF OWNER LLC
3786 014B
0340 TOWNSEND ST
Pre-Hearing Conference
\$39,270,000.00
\$19,635,000.00
2018
Real Property
REGULAR
WITHDRAWN

APPLICATION:	2018-0412
APPLICANT:	WHOLE FOODS MARKETS
PARCEL NO:	2018521038
PARCEL ADDRESS:	1150 OCEAN AVE
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$5,829,157.00
APPLICANT'S OPINION:	\$2,915,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP



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

13) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0414
APPLICANT:	WHOLE FOODS MARKETS
PARCEL NO:	2018520652
PARCEL ADDRESS:	399 4TH ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$3,555,491.00
APPLICANT'S OPINION:	\$1,780,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

14) Hearing, discussion, and possible action involving:

0416
LE FOODS MARKETS
204814
TANYAN ST
earing Conference
4,282.00
5,000.00
nal Property
JLAR
T/TP



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

17) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0418
APPLICANT:	WHOLE FOODS MARKETS
PARCEL NO:	2018204197
PARCEL ADDRESS:	3950 24TH ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$5,349,350.00
APPLICANT'S OPINION:	\$2,670,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

18) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0468
APPLICANT:	PONTE GADEA CALIFORNIA, LLC
PARCEL NO:	0295 006
PARCEL ADDRESS:	0350 - 0360 POST ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$137,700,000.00
APPLICANT'S OPINION:	\$103,300,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2018-0469
APPLICANT:	PONTE GADEA CALIFORNIA, LLC
PARCEL NO:	0296 006
PARCEL ADDRESS:	0400 POST ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$121,282,348.00
APPLICANT'S OPINION:	\$91,000,000.00
TAXABLE YEAR:	2018



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

TOPIC:Pre-Hearing ConferenceCURRENT ASSESSMENT:\$3,800,446.00APPLICANT'S OPINION:\$1.00TAXABLE YEAR:2018APPEAL TYPE:Personal PropertyROLL TYPE:REGULAR
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0473
APPLICANT:	JPPF WATERFRONT PLAZA LP
PARCEL NO:	0037 003
PARCEL ADDRESS:	0050 FRANCISCO ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$3,100,000.00
APPLICANT'S OPINION:	\$2,328,301.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

22) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0505
APPLICANT:	BRE QUAD CA OWNER, LLC
PARCEL NO:	0206 025
PARCEL ADDRESS:	0425 BATTERY ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$171,289,696.00
APPLICANT'S OPINION:	\$107,010,536.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2018-0506
APPLICANT:	P55 HOTEL OWNERS (HILTON)
PARCEL NO:	0330 026
PARCEL ADDRESS:	0055 CYRIL MAGNIN ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$533,785,362.00
APPLICANT'S OPINION:	\$371,496,304.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



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

APPLICATION:	2018-0525
APPLICANT:	G & M OIL
PARCEL NO:	2018211796
PARCEL ADDRESS:	3800 3RD ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$273,358.00
APPLICANT'S OPINION:	\$50,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS:	2018-0528 PNS STORES INC 5615 099 3333 MISSION ST
TOPIC: CURRENT ASSESSMENT:	Pre-Hearing Conference \$2,731,058.00
APPLICANT'S OPINION:	\$750,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

26) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0529
APPLICANT:	PNS STORES INC
PARCEL NO:	2018201371
PARCEL ADDRESS:	3333 MISSION ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$587,690.00
APPLICANT'S OPINION:	\$160,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

2018-0534
HERC RENTALS INC.
2018201717
435 SOUTH VAN NESS AVE
Pre-Hearing Conference
\$8,323,213.00
\$5,965,140.00
2018
Personal Property
REGULAR



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

APPLICATION:	2018-0538
APPLICANT:	CDC SAN FRANCISCO, LLC
PARCEL NO:	3724 072
PARCEL ADDRESS:	0888 HOWARD ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$216,036,517.00
APPLICANT'S OPINION:	\$151,225,561.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Both Real & Personal Prty
ROLL TYPE:	REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0542
APPLICANT:	AMERICAN MULTI CINEMA
PARCEL NO:	2018201629
PARCEL ADDRESS:	1000 VAN NESS AVE
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$1,611,053.00
APPLICANT'S OPINION:	\$1,050,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

30) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0544
APPLICANT:	CARMIKE CINEMAS, INC.
PARCEL NO:	2018208376
PARCEL ADDRESS:	1881 POST ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$3,522,053.00
APPLICANT'S OPINION:	\$2,800,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP



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

APPLICATION:	2018-0551
APPLICANT:	AXIS FEE OWNER LLC
PARCEL NO:	5431A041
PARCEL ADDRESS:	5830 - 5880 3RD ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$64,000,000.00
APPLICANT'S OPINION:	\$57,000,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

33) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0560
APPLICANT:	MSP PROPERTY, LLC
PARCEL NO:	3704 240
PARCEL ADDRESS:	0945 MARKET ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$42,820,000.00
APPLICANT'S OPINION:	\$33,344,820.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

34) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2018-0566 CENTRAL CONCRETE SUPPLY CO., INC. 2018204523 450 AMADOR ST Pre-Hearing Conference \$8,407,412.00 \$6,725,929.00 2018 Personal Property REGULAR
	REGULAR
STATUS:	WITHDRAWN

ADDI ICATION.	2019 0567
APPLICATION:	2018-0567
APPLICANT:	KR FLOWER MART LLC
PARCEL NO:	3778 047
PARCEL ADDRESS:	0610 - 0620 BRANNAN ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$72,828,000.00
APPLICANT'S OPINION:	\$36,400,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



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

APPLICATION:	2018-0568
APPLICANT:	KR FLOWER MART LLC
PARCEL NO:	3778 048
PARCEL ADDRESS:	V BRANNAN ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$17,946,900.00
APPLICANT'S OPINION:	\$9,000,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0571
APPLICANT:	BMP CP PLAZA, LLC
PARCEL NO:	0030 012
PARCEL ADDRESS:	2552 TAYLOR ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$5,946,341.00
APPLICANT'S OPINION:	\$4,108,226.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

38) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0572
APPLICANT:	LOWES HIW INC.
PARCEL NO:	5598 031
PARCEL ADDRESS:	0491 BAYSHORE BLVD
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$48,586,921.00
APPLICANT'S OPINION:	\$25,021,066.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
ROLL TYPE: STATUS:	1 0

APPLICATION:	2018-0573
APPLICANT:	SF TREAT LP
PARCEL NO:	2018702070
PARCEL ADDRESS:	8 MISSION ST, HOTEL VITALE
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$134,832,892.00
APPLICANT'S OPINION:	\$100,000,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR



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

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: POLL TYPE:	2018-0574 5M PROJECT, LLC 3725 093 0901 - 0933 MISSION ST Pre-Hearing Conference \$45,429,646.00 \$20,000,000.00 2018 Both Real & Personal Prty
ROLL TYPE:	REGULAR

41) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0577
APPLICANT:	1000 CHANNEL STRET SF OWNER LLC
PARCEL NO:	8715 360
PARCEL ADDRESS:	0110 CHANNEL ST, #C-2
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$7,905,799.00
APPLICANT'S OPINION:	\$3,953,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0578
APPLICANT:	MARRIOTT BUSINESS SERVICES
PARCEL NO:	3736 027
PARCEL ADDRESS:	0299 2ND ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$79,725,398.00
APPLICANT'S OPINION:	\$55,807,778.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2018-0579
APPLICANT:	MARRIOTT BUSINESS SERVICES
PARCEL NO:	3736 029
PARCEL ADDRESS:	0299 2ND ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$71,752,858.00
APPLICANT'S OPINION:	\$50,227,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



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44) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0580
APPLICANT:	MARRIOTT BUSINESS SERVICES
PARCEL NO:	3736 035 2000 2ND ST
PARCEL ADDRESS: TOPIC:	2990 2ND ST
CURRENT ASSESSMENT:	Pre-Hearing Conference \$7,972,535.00
APPLICANT'S OPINION:	\$7,972,333.00 \$5,580,774.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

45) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0581
APPLICANT:	BLOCK 9 RESIDENTIAL LLC
PARCEL NO:	3736 120
PARCEL ADDRESS:	0500 FOLSOM ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$146,241,702.00
APPLICANT'S OPINION:	\$140,000,000.00
TAXABLE YEAR:	2018
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.

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/

#### **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/Hvde 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.

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.