

Phone (415) 554-6778
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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 Pre-Hearing Conference Hearing**

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: ID: 878 261 941#**

**Tuesday, March 11, 2025
01:30 PM**

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:	2023-0446
APPLICANT:	JEONG,KENNY
PARCEL NO:	0210A008
PARCEL ADDRESS:	950 STOCKTON ST, #401
TOPIC:	
CURRENT ASSESSMENT:	\$467,443.00
APPLICANT'S OPINION:	\$400,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2023-2284
APPLICANT: WELLS FARGO BANK
PARCEL NO: 20230010012
PARCEL ADDRESS: 292 BATTERY ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$366,495.00
APPLICANT'S OPINION: \$183,248.00
TAXABLE YEAR: 2023
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2023-2659
APPLICANT: SAFEWAY INC
PARCEL NO: 20230012022
PARCEL ADDRESS: 4950 MISSION ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$2,197,725.00
APPLICANT'S OPINION: \$1,098,863.00
TAXABLE YEAR: 2023
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2024-0286
APPLICANT: MEREL P GLAUBIGER TTEE
PARCEL NO: 0946 007
PARCEL ADDRESS: 2626 UNION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,880,208.00
APPLICANT'S OPINION: \$1,844,208.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

7) Hearing, discussion, and possible action involving:

APPLICATION: 2024-0439
APPLICANT: DAWYDIAK, WALTER
PARCEL NO: 0666 006A
PARCEL ADDRESS: 1530 BUSH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,082,702.00
APPLICANT'S OPINION: \$5,200,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2024-0440
APPLICANT: DAWYDIAK, WALTER
PARCEL NO: 0646 005
PARCEL ADDRESS: 1528 PINE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,787,704.00
APPLICANT'S OPINION: \$4,200,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2024-0478
APPLICANT: SAVAGE, COLIN
PARCEL NO: 20240013582
PARCEL ADDRESS: 00SAN FRANCISCO
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$32,876.00
APPLICANT'S OPINION: \$20,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2024-0587
APPLICANT: SOMA LANDING LLC
PARCEL NO: 3735A001
PARCEL ADDRESS: 1 HAWTHORNE ST, #C1
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,743,454.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2024-0588
APPLICANT: PEARL STREET VENTURES, LLC
PARCEL NO: 2631 001
PARCEL ADDRESS: 251 PARNASSUS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,968,974.00
APPLICANT'S OPINION: \$6,132,975.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2024-0589
APPLICANT: PEARL STREET VENTURES, LLC
PARCEL NO: 1272 011
PARCEL ADDRESS: 144 PARNASSUS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,960,402.00
APPLICANT'S OPINION: \$6,862,015.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2024-0592
APPLICANT: NG, RAYMOND
PARCEL NO: 0213 012
PARCEL ADDRESS: 1150 CLAY ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,401,349.00
APPLICANT'S OPINION: \$1,901,349.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2024-0593
APPLICANT: NG, RAYMOND
PARCEL NO: 0213 012
PARCEL ADDRESS: 1150 CLAY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,496,960.00
APPLICANT'S OPINION: \$1,900,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2024-0594
APPLICANT: HEIDARI, ALI
PARCEL NO: 3779 146
PARCEL ADDRESS: 52 GILBERT ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,824,906.00
APPLICANT'S OPINION: \$1,810,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2024-0597
APPLICANT: HALF DOME CAPITAL LLC
PARCEL NO: 1654 044
PARCEL ADDRESS: 1045 CABRILLO ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,052,244.00
APPLICANT'S OPINION: \$3,532,226.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2024-0611
APPLICANT: SALMA, YASIN
PARCEL NO: 3707 032
PARCEL ADDRESS: 163-165 JESSIE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,806,671.00
APPLICANT'S OPINION: \$2,060,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

18) Hearing, discussion, and possible action involving:

APPLICATION: 2024-0622
APPLICANT: PRATO, JOHN
PARCEL NO: 0161 036
PARCEL ADDRESS: 631 BROADWAY
TOPIC:
CURRENT ASSESSMENT: \$1,148,819.00
APPLICANT'S OPINION: \$690,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2024-0662
APPLICANT: HUNTER-THOMPSON 2019 FAMILY TRUST
PARCEL NO: 2714 012E
PARCEL ADDRESS: 39 SEWARD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,798,934.00
APPLICANT'S OPINION: \$1,327,813.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

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20) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7146
APPLICANT: 1472 FILBERT STREET OWNER LP
PARCEL NO: 0523 013
PARCEL ADDRESS: 1472 FILBERT ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$43,737,507.00
APPLICANT'S OPINION: \$21,800,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7174
APPLICANT: UBER TECHNOLOGIES INC
PARCEL NO: 8721 035
PARCEL ADDRESS: 1451-1455 3RD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$293,823,231.00
APPLICANT'S OPINION: \$86,400,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7198
APPLICANT: JPPF 55 FRANCISCO LP
PARCEL NO: 0056 007
PARCEL ADDRESS: 1789 MONTGOMERY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$28,468,368.00
APPLICANT'S OPINION: \$8,500,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7199
APPLICANT: JPPF 55 FRANCISCO LP
PARCEL NO: 0056 008
PARCEL ADDRESS: 1789 MONTGOMERY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$75,158,749.00
APPLICANT'S OPINION: \$22,500,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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24) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7201
APPLICANT: JPPF 660 MARKET LP
PARCEL NO: 0311 005
PARCEL ADDRESS: 660 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$44,284,521.00
APPLICANT'S OPINION: \$13,300,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

25) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7253
APPLICANT: 15 & 27 ALHAMBRA STREET OWNER
PARCEL NO: 0467A049
PARCEL ADDRESS: 15 ALHAMBRA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,829,212.00
APPLICANT'S OPINION: \$1,400,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7254
APPLICANT: 15 & 27 ALHAMBRA STREET OWNER
PARCEL NO: 0467A048
PARCEL ADDRESS: 27 ALHAMBRA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,824,685.00
APPLICANT'S OPINION: \$1,400,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7255
APPLICANT: 55 CASA WAY OWNER LP
PARCEL NO: 0418A007
PARCEL ADDRESS: 55 CASA WAY
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,934,617.00
APPLICANT'S OPINION: \$2,400,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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28) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7257
APPLICANT: 225 MALLORCA WAY OWNER LP
PARCEL NO: 0463A001
PARCEL ADDRESS: 225 MALLORCA WAY
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$10,939,899.00
APPLICANT'S OPINION: \$5,400,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7258
APPLICANT: 800 DUBOCE AVENUE OWNER LP
PARCEL NO: 1259 013
PARCEL ADDRESS: 800 DUBOCE AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,418,051.00
APPLICANT'S OPINION: \$3,700,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7259
APPLICANT: 899 GREEN STREET OWNER LP
PARCEL NO: 0128 020
PARCEL ADDRESS: 899 GREEN ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$15,938,032.00
APPLICANT'S OPINION: \$7,900,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7260
APPLICANT: 1040 ASHBURY STREET OWNER LP
PARCEL NO: 2629 054
PARCEL ADDRESS: 1040 ASHBURY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,146,858.00
APPLICANT'S OPINION: \$2,500,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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32) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7261
APPLICANT: 1077 ASHBURY STREET OWNER LP
PARCEL NO: 1269 165
PARCEL ADDRESS: 1077-1081 ASHBURY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,096,385.00
APPLICANT'S OPINION: \$2,500,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7293
APPLICANT: GOLDEN VAN BUILDING LLC
PARCEL NO: 0766 013
PARCEL ADDRESS: 180 REDWOOD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$13,734,016.00
APPLICANT'S OPINION: \$4,100,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7298
APPLICANT: 1201 LEAVENWORTH STREET OWNER
PARCEL NO: 0219 004
PARCEL ADDRESS: 1201-1219 LEAVENWORTH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$10,406,304.00
APPLICANT'S OPINION: \$5,100,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7299
APPLICANT: 1234 GROVE STREET OWNER L P
PARCEL NO: 1181 011
PARCEL ADDRESS: 1234-1238 GROVE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,743,221.00
APPLICANT'S OPINION: \$1,350,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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36) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7300
APPLICANT: 1395 GOLDEN GATE AVENUE OWNER
PARCEL NO: 0774 014A
PARCEL ADDRESS: 1395 GOLDEN GATE AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$18,215,457.00
APPLICANT'S OPINION: \$9,100,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7301
APPLICANT: 1633 WASHINGTON STREET OWNER L
PARCEL NO: 0620 026
PARCEL ADDRESS: 1633-1639 WASHINGTON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,762,600.00
APPLICANT'S OPINION: \$3,300,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7302
APPLICANT: 1900 PAGE STREET OWNER LP
PARCEL NO: 1227 005
PARCEL ADDRESS: 425 SHRADER ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,296,063.00
APPLICANT'S OPINION: \$2,600,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7303
APPLICANT: 2028 SCOTT STREET OWNER LP
PARCEL NO: 0633 008
PARCEL ADDRESS: 2028 SCOTT ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,156,752.00
APPLICANT'S OPINION: \$4,500,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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40) Hearing, discussion, and possible action involving:

APPLICATION:	2024-7305
APPLICANT:	2121 SACRAMENTO STREET OWNER LP
PARCEL NO:	0639 001A
PARCEL ADDRESS:	2121 SACRAMENTO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$18,727,200.00
APPLICANT'S OPINION:	\$9,300,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

41) Hearing, discussion, and possible action involving:

APPLICATION:	2024-7306
APPLICANT:	2153 SACRAMENTO STREET OWNER LP
PARCEL NO:	0639 014
PARCEL ADDRESS:	2153 SACRAMENTO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,300,160.00
APPLICANT'S OPINION:	\$5,100,000.00
TAXABLE YEAR:	2024
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/>.

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.

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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

LANGUAGE INTERPRETERS: Language services are available in Spanish, Chinese and Filipino for requests made at least two (2) business days in advance of the meeting, to help ensure availability. For more information or to request services, contact (415) 554-5184.

傳譯服務: 所有常規及特別市參事會會議和常務委員會會議將提供西班牙文, 中文以及菲律賓文的傳譯服務, 但必須在會議前最少兩 (2) 個工作日作出請求, 以確保能獲取到傳譯服務. 將因應請求提供交替傳譯服務, 以便公眾向有關政府機構發表意見. 如需更多資訊或請求有關服務, 請發電郵至 bos@sfgov.org 或致電 (415) 554-5184 聯絡我們。

Intérpretes de idiomas: Para asegurar la disponibilidad de los servicios de interpretación en chino, filipino y español, presente su petición por lo menos con dos (2) días hábiles de antelación previo a la reunión. Para más información o para solicitar los servicios, envíe su mensaje a bos@sfgov.org o llame al (415) 554-5184.

TAGA SALIN-WIKA: Ipaabot sa amin ang mga kahilingan sa pag salin-wika sa Kastila, Tsino at Pilipino ng hindi bababa sa dalawang araw bago ang pulong. Makakatulong ito upang tiyakin na ang mga serbisyo ay nakalaan at nakahanda. Para sa dagdag kaalaman o para humiling ng serbisyo, maki pagugnayan po sa bos@sfgov.org o tumawag sa (415) 554-5184.

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