

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: 912 319 520#

Tuesday, April 04, 2023 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: 2022-0967

APPLICANT: SF AMERICANIA LLC

PARCEL NO: 3726 077

PARCEL ADDRESS: 578-580 NATOMA ST TOPIC: Decline in Value \$3,007,970.00

APPLICANT'S OPINION: \$2,404,392.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

4) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0968

APPLICANT: SF AMERICANIA LLC

PARCEL NO: 3726 079

PARCEL ADDRESS: 588 NATOMA ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,007,970.00 APPLICANT'S OPINION: \$2,404,392.00

TAXABLE YEAR: 2022



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5) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0969

APPLICANT: SF AMERICANIA LLC

PARCEL NO: 3726 080

PARCEL ADDRESS: 592 NATOMA ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,007,970.00 APPLICANT'S OPINION: \$2,404,392.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0970

APPLICANT: SF AMERICANIA LLC

PARCEL NO: 3726 114
PARCEL ADDRESS: 121 7TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,708,090.00
APPLICANT'S OPINION: \$9,365,063.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0971

APPLICANT: SF AMERICANIA LLC

PARCEL NO: 3726 117
PARCEL ADDRESS: 121 7TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$25,908,440.00
APPLICANT'S OPINION: \$20,658,043.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0972

APPLICANT: SF AMERICANIA LLC

PARCEL NO: 3726 078

PARCEL ADDRESS: 582 NATOMA ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,007,970.00 APPLICANT'S OPINION: \$2,404,392.00

TAXABLE YEAR: 2022



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9) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0973
APPLICANT: SF GRIFFIN LLC
PARCEL NO: 3715 006

PARCEL ADDRESS: 155 STEUART ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$32,233,319.00 APPLICANT'S OPINION: \$25,762,922.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0974

APPLICANT: SF VERTIGO LLC

PARCEL NO: 0280 009

PARCEL ADDRESS: 940 SUTTER ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$54,602,828.00 APPLICANT'S OPINION: \$43,502,229.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0975

APPLICANT: SF KING GEORGE LLC

PARCEL NO: 0315 017

PARCEL ADDRESS: 0334 MASON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$72,334,057.00 APPLICANT'S OPINION: \$57,849,260.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0976
APPLICANT: SF IAUS LLC
PARCEL NO: 0296 007
PARCEL ADDRESS: 434 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$13,028,249.00
APPLICANT'S OPINION: \$10,416,950.00

TAXABLE YEAR: 2022



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13) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0977

APPLICANT: CHSP FISHERMAN WHARF LLC

PARCEL NO: 0029 007

PARCEL ADDRESS: 555 NORTH POINT ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$177,974,981.00 APPLICANT'S OPINION: \$142,353,005.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0978

APPLICANT: CHSP FISHERMAN WHARF LLC

PARCEL NO: 0297 028
PARCEL ADDRESS: 500 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$186,000,000.00
APPLICANT'S OPINION: \$147,242.017.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0982

APPLICANT: BRE/JAPANTOWN OWNER LLC

PARCEL NO: 0700 020
PARCEL ADDRESS: 1625 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,357,303.00
APPLICANT'S OPINION: \$1,084,383.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0983

APPLICANT: BRE/JAPANTOWN OWNER LLC

PARCEL NO: 0700 019
PARCEL ADDRESS: 1625 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,900,227.00
APPLICANT'S OPINION: \$1,520,138.00

TAXABLE YEAR: 2018



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17) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0984

APPLICANT: BRE/JAPANTOWN OWNER LLC

PARCEL NO: 0700 018
PARCEL ADDRESS: 1625 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$34,887,654.00
APPLICANT'S OPINION: \$27,893,771.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0985

APPLICANT: BRE/JAPANTOWN OWNER LLC

PARCEL NO: 0700 017

PARCEL ADDRESS: 1625 POST ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$24,487,947.00 APPLICANT'S OPINION: \$20,209,837.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1007

APPLICANT: PRO EQUITY ASSET MANAGEMENT

PARCEL NO: 0861 014

PARCEL ADDRESS: 556-560 WALLER ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,852,133.00 APPLICANT'S OPINION: \$1,667,421.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

20) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1009

APPLICANT: PRO EQUITY ASSET MANAGEMENT

PARCEL NO: 3726 045

PARCEL ADDRESS: 547-549 NATOMA ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,462,102.00 \$3,907,343.00

TAXABLE YEAR: 2022



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21) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1011

APPLICANT: PRO EQUITY ASSET MANAGEMENT

PARCEL NO: 3702 048A

PARCEL ADDRESS: 1111-1113 MARKET ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,165,108.00 APPLICANT'S OPINION: \$3,748,597.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

22) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1040

APPLICANT: KILROY REALTY LP

PARCEL NO: 3788 039

PARCEL ADDRESS: 345 BRANNAN ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$153,472,066.00 APPLICANT'S OPINION: \$100,000,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WD/PHC

23) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1041

APPLICANT: 901 16TH ST LLC

PARCEL NO: 3949 001
PARCEL ADDRESS: 941 16TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$31,396,228.00
APPLICANT'S OPINION: \$15,000,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WD/PHC

24) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1042

APPLICANT: 901 16TH ST LLC

PARCEL NO: 3949 002

PARCEL ADDRESS: 1200 17TH ST

TOPIC: Decline in Value

CURRENT ASSESSMENT: \$32,967,843.00

APPLICANT'S OPINION: \$16,000,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WD/PHC



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25) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1043

APPLICANT: 901 16TH ST LLC

PARCEL NO: 3950 001
PARCEL ADDRESS: 1210 17TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$38,145,413.00
APPLICANT'S OPINION: \$15,100,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WD/PHC

26) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1044

APPLICANT: KR FLOWER MART LLC

PARCEL NO: 3778 048

PARCEL ADDRESS: V BRANNAN ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$19,242,701.00 APPLICANT'S OPINION: \$12,100,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1045

APPLICANT: KR FLOWER MART LLC

PARCEL NO: 3778 047

PARCEL ADDRESS: 610-620 BRANNAN ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$72,229,858.00 APPLICANT'S OPINION: \$55,200,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

28) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1058

APPLICANT: GARFIELD BEACH CVS LLC

PARCEL NO: 2901C001

PARCEL ADDRESS: 701 PORTOLA DR

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$4,797,358.00 APPLICANT'S OPINION: \$50,001.00 TAXABLE YEAR: 2022



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29) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1059

APPLICANT: GARFIELD BEACH CVS LLC

PARCEL NO: 20220009310
PARCEL ADDRESS: 731 MARKET ST
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: \$1,539,270.00
APPLICANT'S OPINION: \$15,001.00

TAXABLE YEAR: 2022 APPEAL TYPE: Personal Property

ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1060

APPLICANT: GARFIELD BEACH CVS LLC

PARCEL NO: 20220009351 PARCEL ADDRESS: 377 32ND AVE

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,338,921.00 APPLICANT'S OPINION: \$22,501.00 TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1061

APPLICANT: GARFIELD BEACH CVS LLC

PARCEL NO: 20220009258 PARCEL ADDRESS: 1900 19TH AVE

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$7,886,864.00 APPLICANT'S OPINION: \$17,501.00 TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

32) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1062

APPLICANT: GARFIELD BEACH CVS LLC

PARCEL NO: 20220009253

PARCEL ADDRESS: 351 CALIFORNIA ST TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,642,054.00 APPLICANT'S OPINION: \$25,001.00 TAXABLE YEAR: 2022



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33) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1063

APPLICANT: GARFIELD BEACH CVS LLC

PARCEL NO: 20220009343 PARCEL ADDRESS: 581 MARKET ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,299,907.00
APPLICANT'S OPINION: \$17,501.00
TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1064

APPLICANT: GARFIELD BEACH CVS LLC

PARCEL NO: 20220009331 PARCEL ADDRESS: 1059 HYDE ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$2,180,431.00 APPLICANT'S OPINION: \$22,501.00 TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1065

APPLICANT: GARFIELD BEACH CVS LLC

PARCEL NO: 20220009318 PARCEL ADDRESS: 601 MISSION ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$2,544,664.00 APPLICANT'S OPINION: \$10,001.00 TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

36) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1066

APPLICANT: GARFIELD BEACH CVS LLC

PARCEL NO: 20220009336 PARCEL ADDRESS: 499 HAIGHT ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$2,167,204.00 APPLICANT'S OPINION: \$15,001.00 TAXABLE YEAR: 2022



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37) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1068

APPLICANT: GARFIELD BEACH CVS LLC

PARCEL NO: 20220009242

PARCEL ADDRESS: 3600 GEARY BLVD
TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$3,202,786.00 APPLICANT'S OPINION: \$17,501.00 TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1069

APPLICANT: GARFIELD BEACH CVS LLC

PARCEL NO: 20220009342 PARCEL ADDRESS: 400 SUTTER ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$3,832,889.00 APPLICANT'S OPINION: \$15,001.00 TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1070

APPLICANT: GARFIELD BEACH CVS LLC

PARCEL NO: 20220009300 PARCEL ADDRESS: 1 JEFFERSON ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$2,480,910.00 APPLICANT'S OPINION: \$10,001.00 TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

40) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1071

APPLICANT: GARFIELD BEACH CVS LLC

PARCEL NO: 20220009303 PARCEL ADDRESS: 500 PINE ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$2,278,796.00 APPLICANT'S OPINION: \$12,501.00 TAXABLE YEAR: 2022



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41) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1072

APPLICANT: GARFIELD BEACH CVS LLC

PARCEL NO: 20220009280 PARCEL ADDRESS: 399 GEARY ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$771,414.00 \$32,501.00 APPLICANT'S OPINION: TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property **ROLL TYPE:** REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1073

APPLICANT: GARFIELD BEACH CVS LLC

20220009307 PARCEL NO: PARCEL ADDRESS: 799 BEACH ST

Personal Property / Fixtures TOPIC:

CURRENT ASSESSMENT: \$5,760,059.00 APPLICANT'S OPINION: \$12,501.00 TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property **ROLL TYPE: REGULAR**

43) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1074

GARFIELD BEACH CVS LLC APPLICANT:

PARCEL NO: 20220009287

PARCEL ADDRESS: 701 VAN NESS AVE, 2ND FL TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$3,601,444.00 \$17,501.00 APPLICANT'S OPINION: 2022 TAXABLE YEAR:

Personal Property APPEAL TYPE:

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/.



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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 bos@sfgov.org or call (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame bos@sfgov.org or (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.

More Information: English | 中文 | Español | Filipino

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