

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: 564 534 833#

Tuesday, May 16, 2023

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) 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: 2022-1303 APPLICANT: SAFEWAY INC PARCEL NO: 20220012857

PARCEL ADDRESS: 5290 DIAMOND HEIGHTS BLVD

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$2,190,314.00 APPLICANT'S OPINION: \$1,095,158.00

TAXABLE YEAR: 2022



ASSESSMENT APPEALS BOARD

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

4) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1304 APPLICANT: SAFEWAY INC

PARCEL NO: 6635 055

PARCEL ADDRESS: 3372-3378 MISSION ST TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$17,481,363.00 APPLICANT'S OPINION: \$16,959,341.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1305 APPLICANT: SAFEWAY INC PARCEL NO: 20220012844

PARCEL ADDRESS: 625 MONTEREY BLVD TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$205,936.00 APPLICANT'S OPINION: \$102,968.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1306
APPLICANT: SAFEWAY INC
PARCEL NO: 20220012864
PARCEL ADDRESS: 850 LA PLAYA ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,873,572.00 APPLICANT'S OPINION: \$936,787.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1307 APPLICANT: SAFEWAY INC PARCEL NO: 2346 014

PARCEL ADDRESS: 700 TARAVAL ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$7,698,395.00 APPLICANT'S OPINION: \$7,178,836.00

TAXABLE YEAR: 2022



ASSESSMENT APPEALS BOARD

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1308
APPLICANT: SAFEWAY INC
PARCEL NO: 20220012846
PARCEL ADDRESS: 4950 MISSION ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,906,618.00 APPLICANT'S OPINION: \$953,309.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1309
APPLICANT: SAFEWAY INC

PARCEL NO: 2019 016

PARCEL ADDRESS: 2350 NORIEGA ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$19,411,480.00 APPLICANT'S OPINION: \$18,765,984.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1310 APPLICANT: SAFEWAY INC

PARCEL NO: 0725 030

PARCEL ADDRESS: 1401 FILLMORE ST TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$29,498,534.00 APPLICANT'S OPINION: \$28,226,379.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1311
APPLICANT: SAFEWAY INC
PARCEL NO: 20220030168

PARCEL ADDRESS: 2351 POWELL (NORTHPOINT MALL) ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,916,180.00
APPLICANT'S OPINION: \$958,090.00

TAXABLE YEAR: 2022



ASSESSMENT APPEALS BOARD

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1312
APPLICANT: SAFEWAY INC
PARCEL NO: 20220012833
PARCEL ADDRESS: 2300 16TH ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$3,401,939.00 APPLICANT'S OPINION: \$1,700,970.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1313
APPLICANT: SAFEWAY INC
PARCEL NO: 20220012847
PARCEL ADDRESS: 2020 MARKET ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$4,990,152.00 APPLICANT'S OPINION: \$2,495,077.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1314 APPLICANT: SAFEWAY INC

PARCEL NO: 0446 002

PARCEL ADDRESS: 15 MARINA BLVD

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$24,571,470.00 APPLICANT'S OPINION: \$23,667,666.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1315
APPLICANT: SAFEWAY INC
PARCEL NO: 20220012866
PARCEL ADDRESS: 1200 IRVING ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,863,824.00
APPLICANT'S OPINION: \$931,913.00

TAXABLE YEAR: 2022



ASSESSMENT APPEALS BOARD

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1316
APPLICANT: SAFEWAY INC
PARCEL NO: 20220012828
PARCEL ADDRESS: 298 KING ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$3,733,981.00 APPLICANT'S OPINION: \$1,866,991.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1317 APPLICANT: SAFEWAY INC PARCEL NO: 1650 036

PARCEL ADDRESS: 735 7TH AVE

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$17,626,780.00 APPLICANT'S OPINION: \$17,024,236.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1318
APPLICANT: SAFEWAY INC
PARCEL NO: 20220012884
PARCEL ADDRESS: 145 JACKSON ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$977,784.00 APPLICANT'S OPINION: \$488,893.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1341

APPLICANT: ONE GRANT PROPERTY OWNER LLC

PARCEL NO: 0313 008
PARCEL ADDRESS: 1 GRANT AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$18,182,958.00
APPLICANT'S OPINION: \$8,776,480.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP



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20) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1342

APPLICANT: GEARY-STOCKTON REALTY LLC

PARCEL NO: 0309 011

PARCEL ADDRESS: 212 STOCKTON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$110,664,197.00 APPLICANT'S OPINION: \$55,332,099.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

21) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1343

APPLICANT: RAINTREE 2051 THIRD STREET LLC

PARCEL NO: 3994 084

PARCEL ADDRESS: 650 ILLINOIS ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$49,231,452.00 APPLICANT'S OPINION: \$33,000,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1344

APPLICANT: RAINTREE 973 MARKET NEWCO LLC

PARCEL NO: 3704 069

PARCEL ADDRESS: 973-977 MARKET ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$34,761,443.00 APPLICANT'S OPINION: \$20,000,000.00

TAXABLE YEAR: 2022

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

23) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1356

APPLICANT: SF ARMORY OWNER LLC

PARCEL NO: 3547 001

PARCEL ADDRESS: 1800 MISSION ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$87,339,135.00 APPLICANT'S OPINION: \$50,000,000.00

TAXABLE YEAR: 2022



ASSESSMENT APPEALS BOARD

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24) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1358

APPLICANT: AKAMAI TECHNOLOGIES INC

PARCEL NO: 20220011561

PARCEL ADDRESS: 799 MARKET ST 4TH&6TH TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$4,414,427.00 APPLICANT'S OPINION: \$3,116,101.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1362

APPLICANT: DW LSP 500 TF LLC

PARCEL NO: 8721 011

PARCEL ADDRESS: 550 TERRY A. FRANCOIS BL 0

TOPIC: Decline in Value CURRENT ASSESSMENT: \$360,028,651.00 APPLICANT'S OPINION: \$180,014,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

26) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1363

APPLICANT: UNION INVESTMENTREAL ESTATE - GMBH

PARCEL NO: 3721 120

PARCEL ADDRESS: 555 MISSION ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$528,527,812.00 APPLICANT'S OPINION: \$264,286,412.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

27) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1364

APPLICANT: ARE-SAN FRANCISCO NO 53 LLC

PARCEL NO: 3786 037
PARCEL ADDRESS: 645 5TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$142,173,999.00
APPLICANT'S OPINION: \$71,086.999.00

TAXABLE YEAR: 2022



ASSESSMENT APPEALS BOARD

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28) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1368

APPLICANT: STRATFORD HOTEL LLC

PARCEL NO: 0314 010

PARCEL ADDRESS: 236 POWELL ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$10,179,986.00 APPLICANT'S OPINION: \$5,089,992.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

29) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1369

APPLICANT: SF II 1390 MARKET ST. LLC

PARCEL NO: 0813 009

PARCEL ADDRESS: 1390 MARKET ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$117,727,790.00 APPLICANT'S OPINION: \$58,863,895.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1370

APPLICANT: SFI SHARON LLC

PARCEL NO: 3707 035

PARCEL ADDRESS: 39-63 NEW MONTGOMERY ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$67,538,215.00 APPLICANT'S OPINION: \$33,769,108.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1372

APPLICANT: WILLIAMS - SONOMA, INC.

PARCEL NO: 0295 005
PARCEL ADDRESS: 340 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$63,000,000.00
APPLICANT'S OPINION: \$14,000,000.00

TAXABLE YEAR: 2022



ASSESSMENT APPEALS BOARD

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

32) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1379

APPLICANT: WYNDHAM VACATION RESORTS

PARCEL NO: 0282 022

PARCEL ADDRESS: 750 SITUS TO BE ASSIGNED ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$66,522,026.00 APPLICANT'S OPINION: \$48,322,528.00

TAXABLE YEAR: 2022

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

33) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1382

APPLICANT: SUITES AT FISHERMAN'S WHARF OWNERS ASSO

PARCEL NO: 0026 028 PARCEL ADDRESS: 292 HYDE ST

TOPIC:

CURRENT ASSESSMENT: \$10,284,002.00 APPLICANT'S OPINION: \$8,285,387.00

TAXABLE YEAR: 2022

APPEAL TYPE: Both Real & Personal Prty

ROLL TYPE: REGULAR STATUS: POST/TP

34) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1383

APPLICANT: GALLERIA PARK ASSOCS LAND I LLC

PARCEL NO: 0292 009

PARCEL ADDRESS: 179 SUTTER ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$42,156,895.00 APPLICANT'S OPINION: \$36,914,123.00

TAXABLE YEAR: 2022

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

35) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1385

APPLICANT: NUNZIO CORPORATION

PARCEL NO: 0022 001
PARCEL ADDRESS: 421 BEACH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,267,865.00
APPLICANT'S OPINION: \$4,000,000.00

TAXABLE YEAR: 2022



ASSESSMENT APPEALS BOARD

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36) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1388 APPLICANT: TESLA INC. PARCEL NO: 20220011246

PARCEL ADDRESS: 999 VAN NESS AVE
TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$6,294,207.00 APPLICANT'S OPINION: \$5,012,073.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1389

APPLICANT: DIGNITY HEALTH

PARCEL NO: 1191 038

PARCEL ADDRESS:

TOPIC: Decline in Value CURRENT ASSESSMENT: \$25,223,224.00 APPLICANT'S OPINION: \$12,768,882.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

38) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1390

APPLICANT: HARSCH INVESTMENT REALTY LLC S

PARCEL NO: 0285 006

PARCEL ADDRESS: 450 SUTTER ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$141,225,122.00 APPLICANT'S OPINION: \$70,612,561.00

TAXABLE YEAR: 2022

APPEAL TYPE: Both Real & Personal Prty

ROLL TYPE: REGULAR STATUS: POST/TP

39) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1393

APPLICANT: 10-950 GOUGH OWNER LLC

PARCEL NO: 0744 022
PARCEL ADDRESS: 971 EDDY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$59,422,309.00
APPLICANT'S OPINION: \$29,711,155.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP



ASSESSMENT APPEALS BOARD

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

40) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1394

APPLICANT: 10-950 GOUGH OWNER LLC

PARCEL NO: 0744 023

PARCEL ADDRESS: 950 GOUGH ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,310,263.00 APPLICANT'S OPINION: \$2,155,132.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

41) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1398

APPLICANT: CONTEXTLOGIC INC

PARCEL NO: 20220011205

PARCEL ADDRESS: 1 SANSOME ST 33RD FL TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$20,326,722.00 APPLICANT'S OPINION: \$10,163,361.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1401

APPLICANT: HORNBLOWER YACHTS, INC.

PARCEL NO: 20220029436 PARCEL ADDRESS: PIER 3

TOPIC:

CURRENT ASSESSMENT: \$155,065.00 APPLICANT'S OPINION: \$77,533.00 TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

43) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1402

APPLICANT: HORNBLOWER YACHTS, INC.

PARCEL NO: 20220029437 PARCEL ADDRESS: PIER 3, 0006

TOPIC:

CURRENT ASSESSMENT: \$3,729,753.00 APPLICANT'S OPINION: \$1,864,877.00

TAXABLE YEAR: 2022



ASSESSMENT APPEALS BOARD

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

44) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1404 APPLICANT: SAFEWAY INC PARCEL NO: 20220012839

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,976,284.00 APPLICANT'S OPINION: \$988,143.00 TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

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.



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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.