

#### 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: 529 478 675#

# Tuesday, May 30, 2023 <u>09:30 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) 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: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2022-1479 50-60 FRANCISCO STREET TENANT LLC 20220011900 50 FRANCISCO ST
CURRENT ASSESSMENT:	\$13,608,471.00
APPLICANT'S OPINION:	\$11,050,122.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR



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5) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1482
APPLICANT:	T-C FOUNDRY SQUARE II OWNER LLC
PARCEL NO:	3737 030
PARCEL ADDRESS:	405 HOWARD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$441,761,987.00
APPLICANT'S OPINION:	\$300,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1483
APPLICANT:	T-C 888 BRANNAN OWNER LLC
PARCEL NO:	3780 006
PARCEL ADDRESS:	866-870 BRANNAN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$95,935,334.00
APPLICANT'S OPINION:	\$50,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1484
APPLICANT:	T-C 888 BRANNAN OWNER LLC
PARCEL NO:	3780 007
PARCEL ADDRESS:	870 BRANNAN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,276,111.00
APPLICANT'S OPINION:	\$6,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION: APPLICANT:	2022-1485 T-C 888 BRANNAN OWNER LLC
PARCEL NO:	3780 072
PARCEL ADDRESS:	850-860 BRANNAN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$109,910,748.00
APPLICANT'S OPINION:	\$65,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



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9) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1486
APPLICANT:	T-C 888 BRANNAN OWNER LLC
PARCEL NO:	3780 007a
PARCEL ADDRESS:	545-599 8TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$126,738,742.00
APPLICANT'S OPINION:	\$65,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

TOPIC:Decline in ValueCURRENT ASSESSMENT:\$2,664,869.00APPLICANT'S OPINION:\$500,000.00TAXABLE YEAR:2022APPEAL TYPE:Possessory Interest	APPLICATION: APPLICANT: PARCEL NO: DARCEL ADDRESS:	2022-1487 T-C 888 BRANNAN OWNER LLC 0022702208
APPLICANT'S OPINION:\$500,000.00TAXABLE YEAR:2022APPEAL TYPE:Possessory Interest		
APPEAL TYPE: Possessory Interest		

11) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS:	2022-1493 STEINER CORPORATION 4317 017
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$6,060,225.00
APPLICANT'S OPINION:	\$4,897,632.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

APPLICATION:	2022-1495
APPLICANT:	SIC-MCM 1008 LARKIN STREET LP
PARCEL NO:	0301 014
PARCEL ADDRESS:	982-990 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$20,023,577.00
APPLICANT'S OPINION:	\$10,384,305.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property



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13) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1500
APPLICANT:	SIC-MCM 72 GOUGH STREET LP
PARCEL NO:	0854 006
PARCEL ADDRESS:	1684-1698 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$18,295,946.00
APPLICANT'S OPINION:	\$9,148,664.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

14) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1502
APPLICANT:	1700 CALIFORNIA ST ASSOCIATES 2, LP
PARCEL NO:	0642 036
PARCEL ADDRESS:	1700 CALIFORNIA ST #A
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,910,483.00
APPLICANT'S OPINION:	\$4,006,169.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

15) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1503
APPLICANT:	1700 CALIFORNIA ST ASSOCIATES 2, LP
PARCEL NO:	0642 037
PARCEL ADDRESS:	1700 CALIFORNIA ST, P
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,727,592.00
APPLICANT'S OPINION:	\$3,363,796.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

APPLICATION:	2022-1504
APPLICANT:	1700 CALIFORNIA ST ASSOCIATES 2, LP
PARCEL NO:	0642 038
PARCEL ADDRESS:	1700 CALIFORNIA ST #101
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,393,024.00
APPLICANT'S OPINION:	\$2,696,512.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC



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17) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1505
APPLICANT:	1700 CALIFORNIA ST ASSOCIATES 2, LP
PARCEL NO:	0642 039
PARCEL ADDRESS:	1700 CALIFORNIA ST #201
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$15,911,158.00
APPLICANT'S OPINION:	\$7,955,580.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

18) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1506
APPLICANT:	1700 CALIFORNIA ST ASSOCIATES 2, LP
PARCEL NO:	0642 040
PARCEL ADDRESS:	1700 CALIFORNIA ST #301
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$15,649,376.00
APPLICANT'S OPINION:	\$7,824,688.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

19) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1508
APPLICANT:	1700 CALIFORNIA ST ASSOCIATES 2, LP
PARCEL NO:	0642 042
PARCEL ADDRESS:	1700 CALIFORNIA ST #501
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$14,886,292.00
APPLICANT'S OPINION:	\$7,443,146.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC



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21) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1556
APPLICANT:	BLOCK 6 JOINT VENTURE LLC
PARCEL NO:	3738 016
PARCEL ADDRESS:	299 FREMONT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$317,724,061.00
APPLICANT'S OPINION:	\$240,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: POLL TYPE:	2022-1558 SP IV- 939 ELLIS, LLC 0738 019 939 ELLIS ST Decline in Value \$69,000,000.00 \$55,000,000.00 2022 Real Property
ROLL TYPE:	REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1578
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 087
PARCEL ADDRESS:	950 TENNESSEE ST #126
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,435,494.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

APPLICATION:	2022-1580
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 101
PARCEL ADDRESS:	950 TENNESSEE ST #213
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,583,877.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR



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25) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1582
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 103
PARCEL ADDRESS:	950 TENNESSEE ST #215
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,275,145.00
APPLICANT'S OPINION:	\$900,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

26) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1584
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 106
PARCEL ADDRESS:	950 TENNESSEE ST #218
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,358,458.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

27) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1586
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 127
PARCEL ADDRESS:	950 TENNESSEE ST #313
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,638,186.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

APPLICATION:	2022-1588
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 132
PARCEL ADDRESS:	950 TENNESSEE ST #318
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,463,646.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
APPEAL TYPE:	Real Property



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29) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1590
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 142
PARCEL ADDRESS:	950 TENNESSEE ST #401
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,358,592.00
APPLICANT'S OPINION:	\$600,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

30) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1592
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 143
PARCEL ADDRESS:	950 TENNESSEE ST #402
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,072,021.00
APPLICANT'S OPINION:	\$700,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

31) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT:	2022-1594 950 TENNESSEE LLC
PARCEL NO:	4107 144
PARCEL ADDRESS:	950 TENNESSEE ST #403
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,012,707.00
APPLICANT'S OPINION:	\$600,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

APPLICATION:	2022-1596
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 145
PARCEL ADDRESS:	950 TENNESSEE ST #404
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,360,586.00
APPLICANT'S OPINION:	\$700,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR



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33) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1598
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 146
PARCEL ADDRESS:	950 TENNESSEE ST #405
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$949,372.00
APPLICANT'S OPINION:	\$700,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

34) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1600
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 147
PARCEL ADDRESS:	950 TENNESSEE ST #406
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$774,263.00
APPLICANT'S OPINION:	\$500,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

35) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1602
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 148
PARCEL ADDRESS:	950 TENNESSEE ST #407
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,480,839.00
APPLICANT'S OPINION:	\$600,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

APPLICATION:	2022-1604
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 149
PARCEL ADDRESS:	950 TENNESSEE ST #408
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,424,956.00
APPLICANT'S OPINION:	\$600,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR



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37) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1606
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 151
PARCEL ADDRESS:	950 TENNESSEE ST #410
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,834,044.00
APPLICANT'S OPINION:	\$900,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

38) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1608
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 152
PARCEL ADDRESS:	950 TENNESSEE ST #411
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,435,446.00
APPLICANT'S OPINION:	\$600,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

39) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1610
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 153
PARCEL ADDRESS:	950 TENNESSEE ST #412
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,452,805.00
APPLICANT'S OPINION:	\$700,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

APPLICATION:	2022-1612
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 154
PARCEL ADDRESS:	950 TENNESSEE ST #413
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$769,094.00
APPLICANT'S OPINION:	\$500,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR



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41) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1614
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 156
PARCEL ADDRESS:	950 TENNESSEE ST #415
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$993,000.00
APPLICANT'S OPINION:	\$700,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

42) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1616
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 157
PARCEL ADDRESS:	950 TENNESSEE ST #416
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$964,000.00
APPLICANT'S OPINION:	\$600,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

## 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 <u>http://www.sfgov.org/sunshine/.</u>

#### **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

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.