

#### 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: 881 796 050#

# Friday, August 20, 2021 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) 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: 2020-0177 APPLICANT: YU, YING PARCEL NO: 5092 015

PARCEL ADDRESS: 431 PENINSULA AVE

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$1,175,000.00 APPLICANT'S OPINION: \$810,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: BASE YEAR STATUS: WD/PHC

3) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0375

APPLICANT: DARRIL HUDSON REVOCABLE TRUST

PARCEL NO: 1202 002M PARCEL ADDRESS: 1240 HAYES ST

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$5,550,000.00 APPLICANT'S OPINION: \$4,850,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR
STATUS: WITHDRAWN



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

APPLICATION: 2020-0376

APPLICANT: DARRIL HUDSON REVOCABLE TRUST

PARCEL NO: 0778 007

PARCEL ADDRESS: 1040 FULTON ST

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$10,000,000.00 APPLICANT'S OPINION: \$8,650,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: BASE YEAR

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

APPLICATION: 2020-0380

APPLICANT: SYERS PROPERTIES IV LP

PARCEL NO: 3715 001
PARCEL ADDRESS: 1 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,734,789.00
APPLICANT'S OPINION: \$10,041,000.00

TAXABLE YEAR: 2020

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STATUS: WITHDRAWN

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

APPLICATION: 2020-0382

APPLICANT: DS LAKESHORE LP

PARCEL NO: 7255 003

PARCEL ADDRESS: LAKESHORE PLAZA TOPIC: Decline in Value CURRENT ASSESSMENT: \$76,700,000.00

CURRENT ASSESSMENT: \$76,700,000.00
APPLICANT'S OPINION: \$38,000,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2020-0383

APPLICANT: DS LAKESHORE LP

PARCEL NO: 7255 004

PARCEL ADDRESS: LAKESHORE PLAZA
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$20,100,000.00
APPLICANT'S OPINION: \$10.000,000.00

TAXABLE YEAR: 2020



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

APPLICATION: 2020-0384

APPLICANT: DS LAKESHORE LP

PARCEL NO: 7255 005

PARCEL ADDRESS: 1595 LAKESHORE PLAZA

TOPIC: Decline in Value CURRENT ASSESSMENT: \$8,500,000.00 APPLICANT'S OPINION: \$4,300,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2020-0389

APPLICANT: 400 CALIFORNIA LLC

PARCEL NO: 0239 029

PARCEL ADDRESS: 430 CALIFORNIA ST

TOPIC: Base Year/New Construction-Incorrect Value

CURRENT ASSESSMENT: \$18,550,000.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2019

APPEAL TYPE: Real Property ROLL TYPE: SUPPLEMENTAL

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

APPLICATION: 2020-0391

APPLICANT: 2346 LOMBARD LLC

PARCEL NO: 0489 015

PARCEL ADDRESS: 2346 LOMBARD ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$6,938,513.00 APPLICANT'S OPINION: \$5,038,513.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2020-0398

APPLICANT: GALLAGHER, LYNNE

PARCEL NO: 2020400676

PARCEL ADDRESS: 1900 TARAVAL ST

TOPIC:

CURRENT ASSESSMENT: \$165,000.00 APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2020



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

APPLICATION: 2020-0401

APPLICANT: SEVEN MSF REALTY LLC

PARCEL NO: 0294 016

PARCEL ADDRESS: 375 SUTTER ST

TOPIC:

CURRENT ASSESSMENT: \$17,373,881.00 APPLICANT'S OPINION: \$4,343,470.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2020-0402

APPLICANT: 1130 MARKET LLC

PARCEL NO: 0351 050

PARCEL ADDRESS: 10 UNITED NATIONS

TOPIC: Decline in Value CURRENT ASSESSMENT: \$49,980,000.00 APPLICANT'S OPINION: \$24,000,000.00

TAXABLE YEAR: 2020

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

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

APPLICATION: 2020-0408

APPLICANT: LANGE, CHRISTOPHER

PARCEL NO: 0297 013

PARCEL ADDRESS: 635 SUTTER ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$5,386,824.00 APPLICANT'S OPINION: \$2,687,346.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2020-0456 APPLICANT: EALING LLC PARCEL NO: 6521 032

PARCEL ADDRESS: 2847 FOLSOM ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,014,571.00 APPLICANT'S OPINION: \$1,500,000.00

TAXABLE YEAR: 2020



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

APPLICATION: 2020-0478

APPLICANT: 2060 CHESTNUT LLC

PARCEL NO: 0486a009

PARCEL ADDRESS: 2060-2062 CHESTNUT ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,953,520.00 APPLICANT'S OPINION: \$1,950,000.00

TAXABLE YEAR: 2020

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

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

APPLICATION: 2020-0480

APPLICANT: 2066 CHESTNUT LLC

PARCEL NO: 0486A010

PARCEL ADDRESS: 2066-2068 CHESTNUT ST

TOPIC:

CURRENT ASSESSMENT: \$4,161,600.00 APPLICANT'S OPINION: \$2,050,000.00

TAXABLE YEAR: 2020

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

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

APPLICATION: 2020-0483

APPLICANT: 2078 CHESTNUT LLC

PARCEL NO: 0486A012

PARCEL ADDRESS: 2078-2080 CHESTNUT ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$5,097,960.00 APPLICANT'S OPINION: \$2,540,000.00

TAXABLE YEAR: 2020

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

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

APPLICATION: 2020-0484

APPLICANT: 2084 CHESTNUT LLC

PARCEL NO: 0486A013

PARCEL ADDRESS: 2084-2090 CHESTNUT ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,577,760.00 APPLICANT'S OPINION: \$2,300,000.00

TAXABLE YEAR: 2020

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



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

APPLICATION: 2020-0485

APPLICANT: 2106 CHESNUT LLC

PARCEL NO: 0486A016

PARCEL ADDRESS: 2106-2110 CHESTNUT ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$9,571,680.00 APPLICANT'S OPINION: \$4,750,000.00

TAXABLE YEAR: 2020

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

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

APPLICATION: 2020-0486

APPLICANT: 2246 LOMBARD LLC

PARCEL NO: 0490 003B

PARCEL ADDRESS: 2242-2246 LOMBARD ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$5,097,960.00 APPLICANT'S OPINION: \$2,490,000.00

TAXABLE YEAR: 2020

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

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

APPLICATION: 2020-0487

APPLICANT: 350 BUSH STREET OWNER LLC

PARCEL NO: 0269 028

PARCEL ADDRESS: 445 SITUS TO BE ASSIGNED ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$442,775,239.00 APPLICANT'S OPINION: \$304,179,109.00

TAXABLE YEAR: 2020

APPEAL TYPE: Both Real & Personal Property

ROLL TYPE: REGULAR

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

APPLICATION: 2020-0489

APPLICANT: 1266 NINTH LLC

PARCEL NO: 1742 043

PARCEL ADDRESS: 1266-1270 9TH AVE TOPIC: Decline in Value CURRENT ASSESSMENT: \$19,526,838.00 APPLICANT'S OPINION: \$9,600,000,00

TAXABLE YEAR: 2020

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



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

APPLICATION: 2020-0503 APPLICANT: TWILIO INC. PARCEL NO: 2020205956

PARCEL ADDRESS: 375 BEALE ST, #300 TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$19,370,217.00 APPLICANT'S OPINION: \$9,685,109.00

TAXABLE YEAR: 2020

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

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

APPLICATION: 2020-0509

APPLICANT: FORUM STUDIO PARCEL NO: 2020400661

PARCEL ADDRESS: 575 MARKET ST, 4TH FL

TOPIC: Other

CURRENT ASSESSMENT: \$1,824,000.00 APPLICANT'S OPINION: \$19,198.00 TAXABLE YEAR: 2020

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

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

APPLICATION: 2020-0512

APPLICANT: 1335 FOLSOM LLC

PARCEL NO: 3519 105

PARCEL ADDRESS: 1335-1339 SITUS TO BE ASSIGNED ST TOPIC: Base Year/New Construction-Incorrect Value

CURRENT ASSESSMENT: \$18,415,000.00 APPLICANT'S OPINION: \$14,000,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: BASE YEAR

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

APPLICATION: 2020-0513

APPLICANT: COMFORT CALIFORNIA INC

PARCEL NO: 0503 030

PARCEL ADDRESS: 2775 VAN NESS AVE TOPIC: Decline in Value CURRENT ASSESSMENT: \$13,261,720.00

APPLICANT'S OPINION: \$10,000,000.00

TAXABLE YEAR: 2020



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

APPLICATION: 2020-0517

APPLICANT: NANCY E RYTI SPOUSAL IRREVOC TR

PARCEL NO: 0650 021

PARCEL ADDRESS: 2021 CALIFORNIA ST

TOPIC:

CURRENT ASSESSMENT: \$2,847,465.00 APPLICANT'S OPINION: \$1,614,463.00

TAXABLE YEAR: 2020

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

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

APPLICATION: 2020-0523
APPLICANT: CHOI, HOYUL

PARCEL NO: 2350 017

PARCEL ADDRESS: 2397 21ST AVE TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,805,000.00 APPLICANT'S OPINION: \$1,823,000.00

TAXABLE YEAR: 2020

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

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

APPLICATION: 2020-0535

APPLICANT: APPLE ANNIE LLC

PARCEL NO: 0714 001

PARCEL ADDRESS: 1101-1107 GEARY BLVD

TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,583,015.00 APPLICANT'S OPINION: \$2,000,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2020-0536

APPLICANT: 1857 MASON STREET LLC

PARCEL NO: 0100 001

PARCEL ADDRESS: 1857-1859 MASON ST

TOPIC:

CURRENT ASSESSMENT: \$2,346,000.00 APPLICANT'S OPINION: \$1,525,000.00

TAXABLE YEAR: 2020



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

APPLICATION: 2020-0539

APPLICANT: 799 VAN NESS LLC

PARCEL NO: 2020209262

PARCEL ADDRESS: 799 VAN NESS AVE TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$2,369,029.00 APPLICANT'S OPINION: \$355,734.00

TAXABLE YEAR: 2020

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

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

APPLICATION: 2020-0540

APPLICANT: MINDFUL INVESTMENTS LP

PARCEL NO: 3550 010
PARCEL ADDRESS: 75 14TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,999,299.00
APPLICANT'S OPINION: \$4,000,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2020-0542

APPLICANT: HOST HOTELS & RESORTS, INC

PARCEL NO: 0330 004
PARCEL ADDRESS: 33 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$97,839,327.00
APPLICANT'S OPINION: \$51,394,317.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2020-0543

APPLICANT: HYATT CORPORATION AAF HST GH SF LLC

PARCEL NO: 0295 017

PARCEL ADDRESS: 345 STOCKTON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$371,920,700.00 APPLICANT'S OPINION: \$185,960,362.00

TAXABLE YEAR: 2020



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

APPLICATION: 2020-0544

APPLICANT: MARRIOTT INTERNATIONAL

PARCEL NO: 3706 096

PARCEL ADDRESS: 55 FOURTH ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$496,817,642.00 APPLICANT'S OPINION: \$248,408,821.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2020-0545
APPLICANT: WEI, KEN
PARCEL NO: 2626 003
PARCEL ADDRESS: 24-26 ORD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,480,471.00
APPLICANT'S OPINION: \$2,913,000.00

TAXABLE YEAR: 2020

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

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

APPLICATION: 2020-0546

APPLICANT: FITNESS INTERNATIONAL LLC

PARCEL NO: 2020204047 PARCEL ADDRESS: 3201 20TH AVE

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,750,544.00 APPLICANT'S OPINION: \$875,272.00 TAXABLE YEAR: 2020

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

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

APPLICATION: 2020-0547

APPLICANT: WELLS REIT II - 333 MARKET ST

PARCEL NO: 3710 020

PARCEL ADDRESS: 333 MARKET ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$445,045,600.00 APPLICANT'S OPINION: \$222,522,768.00

TAXABLE YEAR: 2020



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40) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0548 APPLICANT: THE BRUNI CO

PARCEL NO: 0491 009

PARCEL ADDRESS: 2055 CHESTNUT ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$6,855,908.00 APPLICANT'S OPINION: \$3,427,954.00

TAXABLE YEAR: 2020

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

41) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0549

APPLICANT: WFC HOLDINGS CORP

PARCEL NO: 0636 018A

PARCEL ADDRESS: 2100 FILLMORE ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,912,341.00 \$4,284,805.00

TAXABLE YEAR: 2020

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

# 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 <a href="mailto:sotf@sfgov.org">sotf@sfgov.org</a>.

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,



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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 Wilson Ng or Arthur Khoo 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 Wilson Ng or Arthur Khoo 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

More Information: English | 中文 | Español | Filipino

<sup>\*</sup> Public comment will be taken on every item on the agenda.