

#### 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: 908 130 821#

Friday, October 06, 2023 09:30 AM (ALL DAY)

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: 2021-1237

APPLICANT: ROSS DRESS FOR LESS, INC.

PARCEL NO: 20210013034 PARCEL ADDRESS: 799 MARKET ST

TOPIC:

CURRENT ASSESSMENT: \$2,513,842.00 APPLICANT'S OPINION: \$1,256,920.00

TAXABLE YEAR: 2021

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

4) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1238

APPLICANT: ROSS DRESS FOR LESS, INC.

PARCEL NO: 20210013037

PARCEL ADDRESS: 1545 SLOAT BLVD

TOPIC:

CURRENT ASSESSMENT: \$356,409.00 APPLICANT'S OPINION: \$178,204.00

TAXABLE YEAR: 2021



#### ASSESSMENT APPEALS BOARD

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

APPLICATION: 2021-1239

APPLICANT: ROSS DRESS FOR LESS, INC.

PARCEL NO: 20210013039 PARCEL ADDRESS: 2300 16TH ST

TOPIC:

CURRENT ASSESSMENT: \$689,520.00 APPLICANT'S OPINION: \$344,760.00 TAXABLE YEAR: 2021

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

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

APPLICATION: 2021-1240

APPLICANT: ROSS DRESS FOR LESS, INC.

PARCEL NO: 20210013041 PARCEL ADDRESS: 2550 TAYLOR ST

TOPIC:

CURRENT ASSESSMENT: \$1,148,514.00 APPLICANT'S OPINION: \$574,257.00

TAXABLE YEAR: 2021

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

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

APPLICATION: 2021-1241

APPLICANT: ROSS DRESS FOR LESS, INC.

PARCEL NO: 20210013044

PARCEL ADDRESS: 5200 GEARY BLVD

TOPIC:

CURRENT ASSESSMENT: \$474,421.00 APPLICANT'S OPINION: \$237,210.00

TAXABLE YEAR: 2021

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

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

APPLICATION: 2021-1242

APPLICANT: TRADER JOES CO PARCEL NO: 20210012652 PARCEL ADDRESS: 555 09TH ST

TOPIC:

CURRENT ASSESSMENT: \$2,071,438.00 APPLICANT'S OPINION: \$1,035,719.00

TAXABLE YEAR: 2021



#### ASSESSMENT APPEALS BOARD

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

APPLICATION: 2021-1243

APPLICANT: TRADER JOES CO PARCEL NO: 20210012656 PARCEL ADDRESS: 3 MASONIC AVE

TOPIC:

**CURRENT ASSESSMENT:** \$1,918,329.00 APPLICANT'S OPINION: \$959,164.00

TAXABLE YEAR: 2021

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

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

APPLICATION: 2021-1244

APPLICANT: TRADER JOES CO PARCEL NO: 20210012661 PARCEL ADDRESS: 401 BAY ST

TOPIC:

CURRENT ASSESSMENT: \$1,188,066.00 APPLICANT'S OPINION: \$594,032.00 TAXABLE YEAR: 2021

APPEAL TYPE:

Personal Property **REGULAR ROLL TYPE:** 

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

2021-1245 APPLICATION:

APPLICANT: TRADER JOES CO PARCEL NO: 20210012658 PARCEL ADDRESS: 265 WINSTON DR

TOPIC:

**CURRENT ASSESSMENT:** \$2,691,873.00 APPLICANT'S OPINION: \$1,345,936.00

2021 TAXABLE YEAR:

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

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

APPLICATION: 2021-1246

APPLICANT: TRADER JOES CO PARCEL NO: 20210012649 PARCEL ADDRESS: 1095 HYDE ST

TOPIC:

**CURRENT ASSESSMENT:** \$4,348,788.00 APPLICANT'S OPINION: \$2,174,393.00

TAXABLE YEAR: 2021



#### ASSESSMENT APPEALS BOARD

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

APPLICATION: 2022-0512

APPLICANT: EHNLE, THOMAS

PARCEL NO: 3614 036

PARCEL ADDRESS: 0752 SHOTWELL ST

TOPIC: Other
CURRENT ASSESSMENT: \$828,219.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

STATUS: WITHDRAWN/PHC

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

APPLICATION: 2022-0865

APPLICANT: META PLATFORMS, INC

PARCEL NO: 20220012566 PARCEL ADDRESS: 250 HOWARD ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$206,417,609.00 APPLICANT'S OPINION: \$134,171,447.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-0866

APPLICANT: META PLATFORMS, INC

PARCEL NO: 20220012562 PARCEL ADDRESS: 181 FREMONT ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$43,733,562.00 APPLICANT'S OPINION: \$30,750,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-1442

APPLICANT: UBER TECHNOLOGIES, INC

PARCEL NO: 20220031432

PARCEL ADDRESS: 685 MARKET ST, 1000 TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$6,950,923.00 APPLICANT'S OPINION: \$460,001.00 TAXABLE YEAR: 2022



#### ASSESSMENT APPEALS BOARD

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

APPLICATION: 2022-1443

APPLICANT: UBER TECHNOLOGIES, INC

PARCEL NO: 20220011259 PARCEL ADDRESS: 555 MARKET ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$26,255,325.00
APPLICANT'S OPINION: \$882,501.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-1444

APPLICANT: UBER TECHNOLOGIES, INC

PARCEL NO: 20220031431 PARCEL ADDRESS: 1515 THIRD ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$30,218,159.00 APPLICANT'S OPINION: \$2,015,001.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-1445

APPLICANT: UBER TECHNOLOGIES, INC

PARCEL NO: 20220011260

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$12,380,541.00 APPLICANT'S OPINION: \$1,865,001.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-1446

APPLICANT: UBER TECHNOLOGIES, INC

PARCEL NO: 20220032204
PARCEL ADDRESS: Historic Pier 70 Bldg
TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$68,772,013.00 APPLICANT'S OPINION: \$597,501.00

TAXABLE YEAR: 2022



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

APPLICATION: 2022-1447

APPLICANT: UBER TECHNOLOGIES, INC

PARCEL NO: 20220031433

PARCEL ADDRESS: 1455 MARKET ST, 0400 TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$53,717,835.00 APPLICANT'S OPINION: \$2,710,001.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-1448

APPLICANT: UBER TECHNOLOGIES, INC

PARCEL NO: 20220036856 PARCEL ADDRESS: 201 3RD ST, 2

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$8,104,515.00 APPLICANT'S OPINION: \$310,001.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-7646

APPLICANT: BAY CLUB AMERICA INC

PARCEL NO: 20220005993

PARCEL ADDRESS: 555 CALIFORNIA ST TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$4,341,248.00 APPLICANT'S OPINION: \$1,000,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

STATUS: WITHDRAWN/PHC

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

APPLICATION: 2022-7663

APPLICANT: LP 712-714 SANSOME

PARCEL NO: 0174 009

PARCEL ADDRESS: 0712-0714P SANSOME ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$8,092,979.00 APPLICANT'S OPINION: \$4,046.490.00

TAXABLE YEAR: 2022



#### ASSESSMENT APPEALS BOARD

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

APPLICATION: 2022-7669

APPLICANT: CFT NV KIM WOO R/E LLC

PARCEL NO: 0318 013

PARCEL ADDRESS: 0580 O'FARRELL ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$15,546,929.00 APPLICANT'S OPINION: \$7,773,465.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-7674

APPLICANT: STOCKTON STREET PR LLC

PARCEL NO: 0328 002

PARCEL ADDRESS: 0002 STOCKTON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$42,001,946.00 \$21,000,973.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-7680

APPLICANT: STOCKTON STREET PR INC

PARCEL NO: 0328 003

PARCEL ADDRESS: 0042 STOCKTON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$22,951,390.00 APPLICANT'S OPINION: \$11,475,695.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-7682

APPLICANT: STOCKTON STREET PR INC

PARCEL NO: 0328 004

PARCEL ADDRESS: 0048 STOCKTON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$41,695,946.00 APPLICANT'S OPINION: \$20,847,974.00

TAXABLE YEAR: 2022



#### ASSESSMENT APPEALS BOARD

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

APPLICATION: 2022-7697

APPLICANT: DEPOT, RESTAURANT

PARCEL NO: 4343 016

PARCEL ADDRESS: 2045 EVANS AVE TOPIC: Decline in Value CURRENT ASSESSMENT: \$553,756.00 APPLICANT'S OPINION: \$276,878.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-7698

APPLICANT: DEPOT, RESTAURANT

PARCEL NO: 4343 001B

PARCEL ADDRESS: 2121 EVANS AVE TOPIC: Decline in Value CURRENT ASSESSMENT: \$9,573,087.00 APPLICANT'S OPINION: \$4,786,543.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-7700

APPLICANT: TENTH AND MARKET H LLC

PARCEL NO: 3507 041

PARCEL ADDRESS: 01401 MARKET ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$442,823,643.00 APPLICANT'S OPINION: \$220,882,114.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-7703

APPLICANT: DCP SF COLUMBUS AV LLC

PARCEL NO: 0022 010

PARCEL ADDRESS: 0475 BEACH ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$70,993,122.00 APPLICANT'S OPINION: \$35,496,560.00

TAXABLE YEAR: 2022



#### ASSESSMENT APPEALS BOARD

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

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

APPLICATION: 2022-7705

DCP SF COLUMBUS AVE OWNER LLC APPLICANT:

PARCEL NO: 0022 012

PARCEL ADDRESS: 0475 BEACH ST TOPIC: Decline in Value **CURRENT ASSESSMENT:** \$11,958,059.00 APPLICANT'S OPINION: \$5,979,030.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property **ROLL TYPE: REGULAR** 

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

APPLICATION: 2022-7712

APPLICANT: FRONTAL EW HOWARD LLC

PARCEL NO: 3735 050

0633 0639 HOWARD ST PARCEL ADDRESS:

Decline in Value TOPIC: **CURRENT ASSESSMENT:** \$12,260,629.00 APPLICANT'S OPINION: \$6,130,314.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property **ROLL TYPE: REGULAR** 

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

APPLICATION: 2022-7716 APPLICANT: LP 425 MASON PARCEL NO: 0306 002

0425 MASON ST PARCEL ADDRESS: TOPIC: Decline in Value **CURRENT ASSESSMENT:** \$18,653,261.00 APPLICANT'S OPINION: \$9,326,630.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property **ROLL TYPE: REGULAR** 

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

APPLICATION: 2022-7717

APPLICANT: LP 457 BRYANT

PARCEL NO: 3775 085

0457 BRYANT ST PARCEL ADDRESS: TOPIC: Decline in Value \$7,076,533.00 **CURRENT ASSESSMENT:** APPLICANT'S OPINION: \$3,538,266.00

TAXABLE YEAR: 2022



#### ASSESSMENT APPEALS BOARD

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

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

APPLICATION: 2022-7719

APPLICANT: UGP MUSEUM PARC LLC

PARCEL NO: 3751 175 PARCEL ADDRESS: 0300 3RD ST TOPIC: Decline in Value **CURRENT ASSESSMENT:** \$18,591,983.00 APPLICANT'S OPINION: \$9,295,992.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property **ROLL TYPE: REGULAR** 

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

APPLICATION: 2022-7720

APPLICANT: SERENITY NOW LP

PARCEL NO: 20220004527 PARCEL ADDRESS: **405 TAYLOR ST** 

Personal Property / Fixtures TOPIC:

**CURRENT ASSESSMENT:** \$17,188,761.00 APPLICANT'S OPINION: \$3,000,000.00

TAXABLE YEAR: 2022

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

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

APPLICATION: 2022-7721 APPLICANT: LP 41 TEHAMA PARCEL NO: 3736 190

PARCEL ADDRESS: 0033 TEHAMA ST TOPIC: Decline in Value **CURRENT ASSESSMENT:** \$295,559,704.00 APPLICANT'S OPINION: \$145,526,402.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property **ROLL TYPE:** REGULAR

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

APPLICATION: 2022-7758

JPMORGAN CHASE BANK, NA APPLICANT:

0486A026 PARCEL NO:

2166 CHESTNUT ST PARCEL ADDRESS: TOPIC: Decline in Value \$9,460,036.00 **CURRENT ASSESSMENT:** \$5,900,000.00 APPLICANT'S OPINION:

TAXABLE YEAR: 2022

Real Property APPEAL TYPE: ROLL TYPE: **REGULAR** 



#### ASSESSMENT APPEALS BOARD

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

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

APPLICATION: 2022-7794

APPLICANT: TR HPT GEARY PROPERTI

PARCEL NO: 0316 013

PARCEL ADDRESS: 0491-0499 GEARY ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$130,885,573.00 APPLICANT'S OPINION: \$65,442,786.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-7797

APPLICANT: CORPORATION WARWICK CALIFORNIA

PARCEL NO: 0306 011

PARCEL ADDRESS: 0484-0486 GEARY ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,124,293.00 APPLICANT'S OPINION: \$2,062,146.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-7798

APPLICANT: CORPORATION WARWICK CALIFORNIA

PARCEL NO: 0306 012

PARCEL ADDRESS: 0490-0498 GEARY ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$11,121,637.00 APPLICANT'S OPINION: \$4,999,377.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-7814

APPLICANT: DEPOT, RESTAURANT

PARCEL NO: 4343 002

PARCEL ADDRESS: 2045 EVANS AVE TOPIC: Decline in Value CURRENT ASSESSMENT: \$19,198,208.00 APPLICANT'S OPINION: \$9,599,104.00

TAXABLE YEAR: 2022

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.



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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 <a href="http://www.sfgov.org/sunshine/">http://www.sfgov.org/sunshine/</a>.

### **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 <a href="www.sfgov.org/ethics">www.sfgov.org/ethics</a>.

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.