# Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing Room 406, City Hall Tuesday, April 14, 2015 9:30 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) 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: 2007-0535

APPLICANT: GAP, INC. (LESSEE)

PARCEL NO.: 2007200829 PARCEL ADDRESS: 0100 POST ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$8,418,268.00 APPLICANT'S OPINION: \$4,200,000.00

TAXABLE YEAR: 2007

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION: 2007-0760

APPLICANT: GAP, INC. (LESSEE)

PARCEL NO.: 2007900491

PARCEL ADDRESS: 0345 SPEAR ST, #0400

TOPIC:

CURRENT ASSESSMENT: \$15,534,693.00 APPLICANT'S OPINION: \$7,500,000.00

TAXABLE YEAR: 2003

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE STATUS: WITHDRAWN

APPLICATION: 2007-0761

APPLICANT: GAP, INC. (LESSEE)

PARCEL NO.: 2007900490

PARCEL ADDRESS: 0345 SPEAR ST, #0400

TOPIC:

CURRENT ASSESSMENT: \$14,324,923.00 APPLICANT'S OPINION: \$8,500.000.00

TAXABLE YEAR: 2004

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2007-0762

APPLICANT: GAP, INC. (LESSEE)

PARCEL NO.: 2007900493

PARCEL ADDRESS: 0001 HARRISON ST, #0300

TOPIC:

CURRENT ASSESSMENT: \$8,150,406.00 APPLICANT'S OPINION: \$9,000,000.00

TAXABLE YEAR: 2004

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION: 2007-0763

APPLICANT: GAP, INC. (LESSEE)

PARCEL NO.: 2007900492 PARCEL ADDRESS: 0100 POST ST,

TOPIC:

CURRENT ASSESSMENT: \$8,982,689.00 APPLICANT'S OPINION: \$5,500,000.00

TAXABLE YEAR: 2004

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION: 2008-1207 APPLICANT: GAP, INC. PARCEL NO.: 2008201203

PARCEL ADDRESS: 0256 GRANT AVE,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$14,013,226.00 APPLICANT'S OPINION: \$6,950,000.00

TAXABLE YEAR: 2008

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

APPLICATION: 2008-1208 APPLICANT: GAP, INC. PARCEL NO.: 2008203709

PARCEL ADDRESS: 0801 MARKET ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$12,612,848.00 APPLICANT'S OPINION: \$6,000,000.00

TAXABLE YEAR: 2008

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2008-1209

APPLICANT: GAP, INC.
PARCEL NO.: 2008200768

PARCEL ADDRESS: 0100 POST ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$7,900,358.00 APPLICANT'S OPINION: \$3,615,000.00

TAXABLE YEAR: 2008

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2009-2577
APPLICANT: GAP, INC.
PARCEL NO.: 2009200776

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$373,269.00 APPLICANT'S OPINION: \$63,447.00 TAXABLE YEAR: 2009

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

11) Hearing, discussion, and possible action involving:

APPLICATION: 2009-2578

APPLICANT: GAP, INC.
PARCEL NO.: 2009200773

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$2,214,514.00 APPLICANT'S OPINION: \$198,660.00

TAXABLE YEAR: 2009

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

APPLICATION: 2009-2579
APPLICANT: GAP, INC.
PARCEL NO.: 2009200775

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$2,240,474.00 APPLICANT'S OPINION: \$123,764.00

TAXABLE YEAR: 2009

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

13) Hearing, discussion, and possible action involving:

APPLICATION: 2009-2580 APPLICANT: GAP, INC. PARCEL NO.: 2009200777

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$9,258,184.00 APPLICANT'S OPINION: \$787,490.00

TAXABLE YEAR: 2009

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

14) Hearing, discussion, and possible action involving:

APPLICATION: 2009-2581
APPLICANT: GAP, INC.
PARCEL NO.: 2009204349

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,336,201.00 APPLICANT'S OPINION: \$110,053.00

TAXABLE YEAR: 2009

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

15) Hearing, discussion, and possible action involving:

APPLICATION: 2009-2582 APPLICANT: GAP, INC. PARCEL NO.: 2009204338

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$11,702,770.00 APPLICANT'S OPINION: \$1,023,989.00

TAXABLE YEAR: 2009

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

> APPLICATION: 2009-2583 APPLICANT: GAP, INC. PARCEL NO.: 2009204346

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

**CURRENT ASSESSMENT:** \$1,412,586.00 APPLICANT'S OPINION: \$173,765.00

TAXABLE YEAR: 2009

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

Hearing, discussion, and possible action involving:

APPLICATION: 2009-2584 APPLICANT: GAP, INC. PARCEL NO.: 2009201188

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

\$12.545.086.00 **CURRENT ASSESSMENT:** APPLICANT'S OPINION: \$726,618.00

TAXABLE YEAR: 2009

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

18) Hearing, discussion, and possible action involving:

> APPLICATION: 2009-2585 APPLICANT: GAP, INC. PARCEL NO.: 2009201189

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

**CURRENT ASSESSMENT:** \$1,822,788.00 APPLICANT'S OPINION: \$120,707.00

TAXABLE YEAR: 2009

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

19) Hearing, discussion, and possible action involving:

> APPLICATION: 2009-2586 APPLICANT: GAP, INC. PARCEL NO.: 2009204658

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

**CURRENT ASSESSMENT:** \$1,538,898.00 \$120,707.00 APPLICANT'S OPINION:

TAXABLE YEAR: 2009

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

APPLICATION: 2009-2587 APPLICANT: GAP, INC. PARCEL NO.: 2009203225

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$322,837.00 APPLICANT'S OPINION: \$21,086.00 TAXABLE YEAR: 2009

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

21) Hearing, discussion, and possible action involving:

APPLICATION: 2009-3184
APPLICANT: GAP, INC.
PARCEL NO.: 2009520700

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$13,051,260.00 APPLICANT'S OPINION: \$6,475,000.00

TAXABLE YEAR: 2009

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

22) Hearing, discussion, and possible action involving:

APPLICATION: 2009-3204

APPLICANT: GAP, INC. (LESSEE)

PARCEL NO.: 2009200772

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$8,046,733.00 APPLICANT'S OPINION: \$635,000.00

TAXABLE YEAR: 2009

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2010-1524
APPLICANT: GAP, INC.
PARCEL NO.: 2010203558

PARCEL ADDRESS: 0801 MARKET ST,

TOPIC:

CURRENT ASSESSMENT: \$10,407,392.00 APPLICANT'S OPINION: \$5,199,083.00

TAXABLE YEAR: 2010

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

APPLICATION: 2010-4966

APPLICANT: GAP, INC. dba BANANA REPUBLIC

PARCEL NO.: 2010201099 PARCEL ADDRESS: 0256 GRANT AVE,

TOPIC:

CURRENT ASSESSMENT: \$11,236,421.00 APPLICANT'S OPINION: \$5,200,000.00

TAXABLE YEAR: 2010

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2011-3845

APPLICANT: GAP, INC. dba OLD NAVY

PARCEL NO.: 2011204258

PARCEL ADDRESS: 0801 MARKET ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$9,278,576.00 APPLICANT'S OPINION: \$4,660,000.00

TAXABLE YEAR: 2011

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

26) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4509

APPLICANT: GAP, INC. dba BANANA REPUBLIC

PARCEL NO.: 2011201640

PARCEL ADDRESS: 0256 GRANT AVE,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$10,048,168.00 APPLICANT'S OPINION: \$4,947,000.00

TAXABLE YEAR: 2011

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

27) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4607
APPLICANT: GAP, INC.
PARCEL NO.: 2011520564

PARCEL ADDRESS: 0002 FOLSOM ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$10,770,821.00 APPLICANT'S OPINION: \$5,400.000.00

TAXABLE YEAR: 2011

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

APPLICATION: 2012-3384

APPLICANT: GAP, INC. (LESSEE)

PARCEL NO.: 2012202891

PARCEL ADDRESS: 0801 MARKET ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$8,460,428.00 APPLICANT'S OPINION: \$4,200,000.00

TAXABLE YEAR: 2012

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

29) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3385

APPLICANT: GAP, INC. (LESSEE)

PARCEL NO.: 2012201062

PARCEL ADDRESS: 0256 GRANT AVE,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$8,960,884.00 APPLICANT'S OPINION: \$4,400,000.00

TAXABLE YEAR: 2012

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

30) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3818 APPLICANT: GAP INC. PARCEL NO.: 2012520708

PARCEL ADDRESS: 0002 FOLSOM ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$11,289,096.00 APPLICANT'S OPINION: \$5,600,000.00

TAXABLE YEAR: 2012

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

31) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1351 APPLICANT: GAP INC. PARCEL NO.: 2013213091

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$11,945,098.00 APPLICANT'S OPINION: \$5,945,000.00

TAXABLE YEAR: 2013

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

APPLICATION: 2013-1354
APPLICANT: GAP INC.
PARCEL NO.: 2013210995

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$8,111,869.00 APPLICANT'S OPINION: \$4,020,000.00

TAXABLE YEAR: 2013

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

33) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1357 APPLICANT: GAP INC. PARCEL NO.: 2013520564

PARCEL ADDRESS: 0002 FOLSOM ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$12,000,633.00 APPLICANT'S OPINION: \$5,620,250.00

TAXABLE YEAR: 2013

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

34) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1187

APPLICANT: GAP INC.

PARCEL NO.: 2014520626

PARCEL ADDRESS: 2 FOLSOM ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$12,052,591.00 APPLICANT'S OPINION: \$4,500,000.00

TAXABLE YEAR: 2014

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

35) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1189

APPLICANT: GAP INC.
PARCEL NO.: 2014220943

PARCEL ADDRESS: 256 GRANT AVE,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$7,488,575.00 APPLICANT'S OPINION: \$2,900,000.00

TAXABLE YEAR: 2014

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

APPLICATION: 2014-1190

APPLICANT: GAP INC.

PARCEL NO.: 2014222792

PARCEL ADDRESS: 801 MARKET ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$11,945,436.00 APPLICANT'S OPINION: \$3,800,000.00

TAXABLE YEAR: 2014

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

### KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's 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 (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: 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 415.554.7854, or by e-mail at <a href="mailto:soft@sfgov.org">soft@sfgov.org</a>.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <a href="http://www.sfgov.org/sunshine/">http://www.sfgov.org/sunshine/</a>

## **Lobbyist Registration and Reporting 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 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site <a href="https://www.sfgov.org/ethics">www.sfgov.org/ethics</a>.

#### **Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

### **Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin 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 a Derek Evans (415) 554-7702.

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 Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求請電 (415) 554-7719

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