# Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing Room 406, City Hall Thursday, March 26, 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: 2009-3485

APPLICANT: WHOLE FOODS MARKET, INC.

PARCEL NO.: 2009209443

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$13,336,758.00 APPLICANT'S OPINION: \$6,650,000.00

TAXABLE YEAR: 2009

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4499

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 2011208932

PARCEL ADDRESS: 0450 RHODE ISLAND ST, TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$12,129,818.00 APPLICANT'S OPINION: \$6,000,000.00

TAXABLE YEAR: 2011

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

APPLICATION: 2011-4500

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 2011206052 PARCEL ADDRESS: 0399 04TH ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$7,332,028.00 APPLICANT'S OPINION: \$3,600,000.00

TAXABLE YEAR: 2011

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4501

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 2011203374

PARCEL ADDRESS: 1765 CALIFORNIA ST, TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$11,266,877.00 APPLICANT'S OPINION: \$5,600,000.00

TAXABLE YEAR: 2011

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4502

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 2011210110 PARCEL ADDRESS: 3950 24TH ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$5,624,312.00 APPLICANT'S OPINION: \$2,900,000.00

TAXABLE YEAR: 2011

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3367

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 3978 002

PARCEL ADDRESS: 0450 RHODE ISLAND ST, RETAIL #1

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,077,329.00 APPLICANT'S OPINION: \$600,000.00

TAXABLE YEAR: 2012

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

APPLICATION: 2012-3368

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 3978 003

PARCEL ADDRESS: 0450 RHODE ISLAND ST, RETAIL #2

TOPIC: Decline in Value
CURRENT ASSESSMENT: \$501,330.00
APPLICANT'S OPINION: \$277,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property

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

9) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3369

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 3978 004

PARCEL ADDRESS: 0450 RHODE ISLAND ST, MARKET

TOPIC: Decline in Value CURRENT ASSESSMENT: \$15,981,304.00 APPLICANT'S OPINION: \$8,000,000.00

TAXABLE YEAR: 2012

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

10) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3417

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 2012204136 PARCEL ADDRESS: 0399 04TH ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$7,558,944.00 APPLICANT'S OPINION: \$3,700,000.00

TAXABLE YEAR: 2012

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

11) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3418

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 2012206311

PARCEL ADDRESS: 0450 RHODE ISLAND ST, TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$12,053,907.00 APPLICANT'S OPINION: \$6,000,000.00

TAXABLE YEAR: 2012

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

APPLICATION: 2012-3420

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 2012209133

PARCEL ADDRESS: 0690 STANYAN ST, TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$9,356,915.00 APPLICANT'S OPINION: \$4,700,000.00

TAXABLE YEAR: 2012

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

13) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3421

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 2012202227

PARCEL ADDRESS: 1765 CALIFORNIA ST, TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$11,198,659.00 APPLICANT'S OPINION: \$5,600,000.00

TAXABLE YEAR: 2012

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

14) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3422

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 2012207131 PARCEL ADDRESS: 3950 24TH ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$5,581,108.00 APPLICANT'S OPINION: \$2,800,000.00

TAXABLE YEAR: 2012

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

15) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5443

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 2013900573

PARCEL ADDRESS:

TOPIC: Audit Under R&T Code Section 469

CURRENT ASSESSMENT: \$1,309,820.00 APPLICANT'S OPINION: \$1.00

TAXABLE YEAR: 2008

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE STATUS: POSTPONED

APPLICATION: 2012-5444

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 2013900572

PARCEL ADDRESS:

TOPIC: Audit Under R&T Code Section 469

CURRENT ASSESSMENT: \$1,298,904.00

APPLICANT'S OPINION: \$1.00 TAXABLE YEAR: 2009

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE STATUS: POSTPONED

17) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5445

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 2013900571

PARCEL ADDRESS:

TOPIC: Audit Under R&T Code Section 469

CURRENT ASSESSMENT: \$1,273,621.00

APPLICANT'S OPINION: \$1.00 TAXABLE YEAR: 2010

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE STATUS: POSTPONED

18) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5446

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 2013900570

PARCEL ADDRESS:

TOPIC: Audit Under R&T Code Section 469

CURRENT ASSESSMENT: \$1,239,047.00

APPLICANT'S OPINION: \$1.00 TAXABLE YEAR: 2011

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE STATUS: POSTPONED

19) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5447

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 2013900557

PARCEL ADDRESS:

TOPIC: Audit Under R&T Code Section 469

CURRENT ASSESSMENT: \$57,434.00 APPLICANT'S OPINION: (\$2,299,999.00)

TAXABLE YEAR: 2010

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE STATUS: POSTPONED

APPLICATION: 2012-5448

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 2013900556

PARCEL ADDRESS:

TOPIC: Audit Under R&T Code Section 469

CURRENT ASSESSMENT: \$10,228.00 APPLICANT'S OPINION: (\$2,299,999.00)

TAXABLE YEAR: 2011

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE STATUS: POSTPONED

21) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1343

APPLICANT: WHOLE FOODS MARKET SERVICES, INC.

PARCEL NO.: 3978 004

PARCEL ADDRESS: 0450 RHODE ISLAND ST, MARKET

TOPIC: Decline in Value CURRENT ASSESSMENT: \$16,300,929.00 APPLICANT'S OPINION: \$8,151,470.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1345

APPLICANT: WHOLE FOODS MARKET SERVICES, INC.

PARCEL NO.: 3978 003

PARCEL ADDRESS: 0450 RHODE ISLAND ST, RETAIL #2

TOPIC: Decline in Value CURRENT ASSESSMENT: \$511,356.00 APPLICANT'S OPINION: \$255,680.00 TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1347

APPLICANT: WHOLE FOODS MARKET SERVICES, INC.

PARCEL NO.: 3978 002

PARCEL ADDRESS: 0450 RHODE ISLAND ST, RETAIL #1

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,098,874.00 APPLICANT'S OPINION: \$549,440.00 TAXABLE YEAR: 2013

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

APPLICATION: 2013-1425

APPLICANT: WHOLE FOODS MARKET

PARCEL NO.: 2013216566

PARCEL ADDRESS:

TOPIC:

CURRENT ASSESSMENT: \$12,028,208.00 APPLICANT'S OPINION: \$5,690,000.00

TAXABLE YEAR: 2013

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

25) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2785

APPLICANT: WHOLESALE FOODS MARKET CALIFORNIA INC

PARCEL NO.: 3180 008

PARCEL ADDRESS: 1150 OCEAN AVE, TOPIC: Decline in Value CURRENT ASSESSMENT: \$5,255,037.00 APPLICANT'S OPINION: \$2,540,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2872

APPLICANT: WHOLE FOODS MARKETS

PARCEL NO.: 2013220625

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$7,083,447.00 APPLICANT'S OPINION: \$2.500,000.00

TAXABLE YEAR: 2013

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

27) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2873

APPLICANT: WHOLE FOODS MARKET SERVICES, INC.

PARCEL NO.: 2013212444

PARCEL ADDRESS:

TOPIC: Classification of Property is Incorrect

CURRENT ASSESSMENT: \$11,040,177.00 APPLICANT'S OPINION: \$5,521,000.00

TAXABLE YEAR: 2013

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

APPLICATION: 2013-2874

APPLICANT: WHOLE FOODS MARKET SERVICES, INC.

PARCEL NO.: 2013214284

PARCEL ADDRESS:

TOPIC: Classification of Property is Incorrect

CURRENT ASSESSMENT: \$7,335,206.00 APPLICANT'S OPINION: \$3,667,000.00

TAXABLE YEAR: 2013

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

29) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2875

APPLICANT: WHOLE FOODS MARKET SERVICES, INC.

PARCEL NO.: 2013217573

PARCEL ADDRESS:

TOPIC: Classification of Property is Incorrect

CURRENT ASSESSMENT: \$5,557,228.00 APPLICANT'S OPINION: \$2,777,000.00

TAXABLE YEAR: 2013

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

30) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2876

APPLICANT: WHOLE FOODS MARKET SERVICES, INC.

PARCEL NO.: 2013218953

PARCEL ADDRESS:

TOPIC: Classification of Property is Incorrect

CURRENT ASSESSMENT: \$9,423,595.00 APPLICANT'S OPINION: \$4,712,000.00

TAXABLE YEAR: 2013

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

31) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0765

APPLICANT: WHOLE FOODS MARKET SERVICES, INC.

PARCEL NO.: 3180 008

PARCEL ADDRESS: 1150 OCEAN AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,278,894.00
APPLICANT'S OPINION: \$200.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

APPLICATION: 2014-0968

APPLICANT: WHOLE FOODS MARKET SERVICES, INC.

PARCEL NO.: 2014225896

PARCEL ADDRESS: 450 RHODE ISLAND ST, TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$11,970,750.00 APPLICANT'S OPINION: \$6,000,000.00

TAXABLE YEAR: 2014

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

33) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0969

APPLICANT: WHOLE FOODS MARKET SERVICES, INC.

PARCEL NO.: 2014223990 PARCEL ADDRESS: 399 04TH ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$7,333,600.00 APPLICANT'S OPINION: \$3,650,000.00

TAXABLE YEAR: 2014

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

34) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0970

APPLICANT: WHOLE FOODS MARKET SERVICES, INC.

PARCEL NO.: 2014222103

PARCEL ADDRESS: 1765 CALIFORNIA ST, TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$11,236,511.00 APPLICANT'S OPINION: \$4,750,000.00

TAXABLE YEAR: 2014

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

35) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0971

APPLICANT: WHOLE FOODS MARKET SERVICES, INC.

PARCEL NO.: 2014229140

PARCEL ADDRESS: 1150 OCEAN AVE,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$9,690,384.00 APPLICANT'S OPINION: \$4,550,000.00

TAXABLE YEAR: 2014

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

APPLICATION: 2014-0972

APPLICANT: WHOLE FOODS MARKET SERVICES, INC.

PARCEL NO.: 2014227997

PARCEL ADDRESS: 690 STANYAN ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$9,311,446.00 APPLICANT'S OPINION: \$4,150,000.00

TAXABLE YEAR: 2014

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

37) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1113

APPLICANT: WHOLE FOODS MARKET SERVICES, INC.

PARCEL NO.: 2014230644

PARCEL ADDRESS: 2001 MARKET ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$11,406,166.00 APPLICANT'S OPINION: \$4,700,000.00

TAXABLE YEAR: 2014

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

38) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1191

APPLICANT: WHOLE FOODS MARKET SERVICES, INC.

PARCEL NO.: 2014226800 PARCEL ADDRESS: 3950 24TH ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$5,588,869.00 APPLICANT'S OPINION: \$2,800,000.00

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

\* Public comment will be taken on every item on the agenda.