

Phone (415) 554-6778
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E-mail AAB@sfgov.org



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: 150 116 36#**

**Thursday, March 31, 2022
01:30 PM**

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:	2021-0283
APPLICANT:	AG 220 POST, LLC
PARCEL NO:	0294 007
PARCEL ADDRESS:	216-220 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$79,710,753.00
APPLICANT'S OPINION:	\$35,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2021-0554
APPLICANT:	LEE JR, FRANK
PARCEL NO:	1410 017
PARCEL ADDRESS:	2200 CLEMENT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,794,741.00
APPLICANT'S OPINION:	\$1,400,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

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5) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0555
APPLICANT: ROTH JACKSON LLC
PARCEL NO: 0173 007
PARCEL ADDRESS: 220-244 JACKSON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$34,008,720.00
APPLICANT'S OPINION: \$20,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

6) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0556
APPLICANT: HERSCOWITZ, MORES
PARCEL NO: 0298 001
PARCEL ADDRESS: 701 SUTTER ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$13,639,860.00
APPLICANT'S OPINION: \$7,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

7) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0557
APPLICANT: HERSCOWITZ LVG TRUST
PARCEL NO: 2717 057
PARCEL ADDRESS: 10 GLENDALE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,065,169.00
APPLICANT'S OPINION: \$4,005,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0558
APPLICANT: HERSCOWITZ LVG TRUST
PARCEL NO: 0670 017
PARCEL ADDRESS: 1485-1487 BUSH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$10,936,454.00
APPLICANT'S OPINION: \$6,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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9) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0561
APPLICANT: KARRASS, GARY
PARCEL NO: 0525 020
PARCEL ADDRESS: 2424 POLK ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,308,656.00
APPLICANT'S OPINION: \$800,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0562
APPLICANT: WANG SUN INC
PARCEL NO: 0670 009
PARCEL ADDRESS: 1222-1226 SUTTER ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,379,910.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0563
APPLICANT: HO, KIM YOUNG
PARCEL NO: 0546 001b
PARCEL ADDRESS: 1555 UNION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,691,323.00
APPLICANT'S OPINION: \$4,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0564
APPLICANT: REGENT WEST LTD. LP
PARCEL NO: 3559 013
PARCEL ADDRESS: 2275 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,113,190.00
APPLICANT'S OPINION: \$4,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

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13) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0565
APPLICANT: EMPORIUM MALL LLC/CENTURY THEATRES, INC.
PARCEL NO: 3705 055
PARCEL ADDRESS: 845 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$23,481,427.00
APPLICANT'S OPINION: \$9,400,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0569
APPLICANT: 1015 MASONIC AVENUE APARTMENTS
PARCEL NO: 1223 001
PARCEL ADDRESS: 1015 MASONIC AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,345,094.00
APPLICANT'S OPINION: \$2,007,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0577
APPLICANT: SEVEN HILLS SF LLC
PARCEL NO: 0617 013
PARCEL ADDRESS: 2080 GOUGH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$10,156,330.00
APPLICANT'S OPINION: \$5,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0579
APPLICANT: SEVEN HILLS SF LLC
PARCEL NO: 0481 009
PARCEL ADDRESS: 3101 GOUGH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,548,784.00
APPLICANT'S OPINION: \$5,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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17) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0584
APPLICANT: SEVEN HILLS SF LLC
PARCEL NO: 0582 024
PARCEL ADDRESS: 2635 FILLMORE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$12,513,599.00
APPLICANT'S OPINION: \$7,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0585
APPLICANT: PIERCE & UNION STREET PARTNERS LLC
PARCEL NO: 0537 001E
PARCEL ADDRESS: 2845 PIERCE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,851,010.00
APPLICANT'S OPINION: \$5,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0586
APPLICANT: 3620 FILLMORE STREET, LLC
PARCEL NO: 0436f036
PARCEL ADDRESS: 3620 FILLMORE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,600,150.00
APPLICANT'S OPINION: \$5,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

20) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0588
APPLICANT: 3345 FILLMORE STREET ASSOCIATES, LLC
PARCEL NO: 0491 027
PARCEL ADDRESS: 3345 FILLMORE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,563,024.00
APPLICANT'S OPINION: \$5,002,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
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21) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0592
APPLICANT: AANKA LLC
PARCEL NO: 6532 017
PARCEL ADDRESS: 3640 26TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,626,260.00
APPLICANT'S OPINION: \$2,500,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0594
APPLICANT: 2066 CHESTNUT LLC
PARCEL NO: 0486A010
PARCEL ADDRESS: 2066-2068 CHESTNUT ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,204,713.00
APPLICANT'S OPINION: \$3,100,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

23) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0595
APPLICANT: 2078 CHESTNUT LLC
PARCEL NO: 0486A012
PARCEL ADDRESS: 2078-2080 CHESTNUT ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,150,774.00
APPLICANT'S OPINION: \$3,800,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

24) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0596
APPLICANT: 2084 CHESTNUT LLC
PARCEL NO: 0486A013
PARCEL ADDRESS: 2084-2090 CHESTNUT ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,625,184.00
APPLICANT'S OPINION: \$3,400,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

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25) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0597
APPLICANT: 2106 CHESTNUT
PARCEL NO: 0486A016
PARCEL ADDRESS: 2106-2110 CHESTNUT ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,670,841.00
APPLICANT'S OPINION: \$6,700,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

26) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0598
APPLICANT: 2246 LOMBARD LLC
PARCEL NO: 0490 003b
PARCEL ADDRESS: 2242-2246 LOMBARD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,150,774.00
APPLICANT'S OPINION: \$3,800,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

27) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0599
APPLICANT: 1266 NINTH LLC
PARCEL NO: 1742 043
PARCEL ADDRESS: 1266-1270 9TH AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$19,733,499.00
APPLICANT'S OPINION: \$14,704,032.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

28) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0601
APPLICANT: ARCHSTONE SHOWPLACE SQUARE LLC
PARCEL NO: 3911 013
PARCEL ADDRESS: 55-65 DIVISION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,028,467.00
APPLICANT'S OPINION: \$8,300,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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29) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0602
APPLICANT: ARCHSTONE SHOWPLACE SQUARE LLC
PARCEL NO: 3911 011
PARCEL ADDRESS: 55-65 DIVISION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$105,298,307.00
APPLICANT'S OPINION: \$79,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0603
APPLICANT: ARCHSTONE SHOWPLACE SQUARE LLC
PARCEL NO: 3911 012
PARCEL ADDRESS: 55-65 DIVISION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$57,325,837.00
APPLICANT'S OPINION: \$43,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0610
APPLICANT: HANDLERY HOTELS, INC.
PARCEL NO: 0315 013
PARCEL ADDRESS: 268 OFARRELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,365,084.00
APPLICANT'S OPINION: \$1,200,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

32) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0611
APPLICANT: HANDLERY HOTELS, INC.
PARCEL NO: 0315 014
PARCEL ADDRESS: 272 OFARRELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,564,131.00
APPLICANT'S OPINION: \$1,300,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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33) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7067
APPLICANT: 10TH AVE LLC
PARCEL NO: 1843 017
PARCEL ADDRESS: 1495 10TH AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,601,831.00
APPLICANT'S OPINION: \$3,250,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7161
APPLICANT: CON-AM INC
PARCEL NO: 20210033112
PARCEL ADDRESS: 200 VAN NESS AVE
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$40,000.00
APPLICANT'S OPINION: \$1.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

35) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7170
APPLICANT: GAETANI REAL ESTATE
PARCEL NO: 3563 003
PARCEL ADDRESS: 334-336 NOE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,925,000.00
APPLICANT'S OPINION: \$2,852,500.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

36) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7198
APPLICANT: COOPER, RUSSELL
PARCEL NO: 20210001406
PARCEL ADDRESS: B082
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$792,890.00
APPLICANT'S OPINION: \$698,306.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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37) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7222
APPLICANT: EDWARD JONES
PARCEL NO: 0195 008
PARCEL ADDRESS: 646-654 WASHINGTON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,523,140.00
APPLICANT'S OPINION: \$3,700,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7225
APPLICANT: DCO MISSION BAY LP
PARCEL NO: 8711 023C
PARCEL ADDRESS: 1101-1135 4TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$230,382,521.00
APPLICANT'S OPINION: \$175,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7226
APPLICANT: UNITED DOMINION REALTY LP
PARCEL NO: 8707 003
PARCEL ADDRESS: 355 BERRY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$139,987,801.00
APPLICANT'S OPINION: \$100,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

40) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7390
APPLICANT: LETTUS LLC
PARCEL NO: 20210038506
PARCEL ADDRESS: 250 MONTGOMERY ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$1,645,426.00
APPLICANT'S OPINION: \$1.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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41) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7458
APPLICANT: 859 VALLEJO LLC
PARCEL NO: 0148 022
PARCEL ADDRESS: 859 VALLEJO ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,554,849.00
APPLICANT'S OPINION: \$1,755,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7472
APPLICANT: KONG, SUILING
PARCEL NO: 0124 034
PARCEL ADDRESS: 1287-1295 GREEN ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,045,656.00
APPLICANT'S OPINION: \$3,500,000.00
TAXABLE YEAR: 2021
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.

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 <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.

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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 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](#)

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