

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: 710 323 11#**

**Wednesday, May 11, 2022
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) 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:	2021-0615
APPLICANT:	LEE, TONY
PARCEL NO:	6526 018
PARCEL ADDRESS:	1453-1457 S SOUTH VAN NESS AVE
TOPIC:	Construction in Progress
CURRENT ASSESSMENT:	\$1,623,635.00
APPLICANT'S OPINION:	\$1,563,635.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0623
APPLICANT: HOTEL BIJOU LLC
PARCEL NO: 0331 006
PARCEL ADDRESS: 111 MASON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,964,525.00
APPLICANT'S OPINION: \$17,034,013.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

5) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0625
APPLICANT: SUTRO PROPERTY MANAGEMENT
PARCEL NO: 3727 113
PARCEL ADDRESS: 135-139 8TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,823,068.00
APPLICANT'S OPINION: \$2,459,013.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0634
APPLICANT: BRIO CONSULTANTS, LLC
PARCEL NO: 0291 002
PARCEL ADDRESS: 550 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,950,763.00
APPLICANT'S OPINION: \$4,050,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0635
APPLICANT: AU ENERGY LLC
PARCEL NO: 6660 058
PARCEL ADDRESS: 3550 MISSION ST
TOPIC:
CURRENT ASSESSMENT: \$1,933,975.00
APPLICANT'S OPINION: \$972,734.00
TAXABLE YEAR: 2021
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0637
APPLICANT: AU ENERGY LLC
PARCEL NO: 20210004854
PARCEL ADDRESS: 2399 19TH AVE
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$376,680.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0643
APPLICANT: AU ENERGY LLC
PARCEL NO: 20210004770
PARCEL ADDRESS: 800 TURK ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$552,960.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0644
APPLICANT: AU ENERGY LLC
PARCEL NO: 20210004861
PARCEL ADDRESS: 2200 ALEMANY BLVD
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$683,914.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0645
APPLICANT: AU ENERGY LLC
PARCEL NO: 20210011488
PARCEL ADDRESS: 3550 MISSION ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$3,582,003.00
APPLICANT'S OPINION: \$1,500,250.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0646
APPLICANT: EQR-SOMA II LLP
PARCEL NO: 3750 078
PARCEL ADDRESS: 126 HAWTHORNE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,626,868.00
APPLICANT'S OPINION: \$5,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0647
APPLICANT: EQR-SOMA II LLP
PARCEL NO: 3750 081
PARCEL ADDRESS: 667 FOLSOM ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$15,430,270.00
APPLICANT'S OPINION: \$11,600,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0733
APPLICANT: 33 BARTLETT STREET LLC
PARCEL NO: 3616 059
PARCEL ADDRESS: 33-35 BARTLETT ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,144,927.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0736
APPLICANT: COMFORT CALIFORNIA, INC
PARCEL NO: 0503 030
PARCEL ADDRESS: 2775 VAN NESS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$13,399,110.00
APPLICANT'S OPINION: \$10,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0739
APPLICANT: IHMS SF, LLC
PARCEL NO: 0294 013
PARCEL ADDRESS: 340 STOCKTON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$60,674,872.00
APPLICANT'S OPINION: \$47,701,749.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

17) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0740
APPLICANT: 410 TOWNSEND OWNER LLC
PARCEL NO: 3785 002A
PARCEL ADDRESS: 410 TOWNSEND ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$97,443,696.00
APPLICANT'S OPINION: \$75,235,323.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

18) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0743
APPLICANT: SITE CENTERS CORPORATION
PARCEL NO: 0715 014
PARCEL ADDRESS: 1000 VAN NESS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$27,296,113.00
APPLICANT'S OPINION: \$13,648,057.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

19) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0756
APPLICANT: SAN FRANCISCO 722 MONTGOMERY LLC
PARCEL NO: 0196 056
PARCEL ADDRESS: 722-726 MONTGOMERY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$17,090,865.00
APPLICANT'S OPINION: \$12,800,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

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20) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0757
APPLICANT: WEST VALLEY ASSET MANAGEMENT
PARCEL NO: 0028 014
PARCEL ADDRESS: 1255-1275 COLUMBUS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$32,347,027.00
APPLICANT'S OPINION: \$24,200,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0758
APPLICANT: GOLDEN GATEIDENCE OPCP, LLC
PARCEL NO: 0661 030
PARCEL ADDRESS: 2121 PINE ST
TOPIC:
CURRENT ASSESSMENT: \$11,825,758.00
APPLICANT'S OPINION: \$5,737,500.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0760
APPLICANT: GOLDEN CALIFORNIA HEALTHCARE, LLC
PARCEL NO: 0723 041
PARCEL ADDRESS: 1355 ELLIS ST
TOPIC:
CURRENT ASSESSMENT: \$16,489,075.00
APPLICANT'S OPINION: \$8,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0762
APPLICANT: SAN FRANCISCOIDENCE OPCO, LLC
PARCEL NO: 6473 047
PARCEL ADDRESS: 5767 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,951,033.00
APPLICANT'S OPINION: \$3,500,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

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24) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0763
APPLICANT: SAN FRANCISCO O'FARRELL PRJTC LLC
PARCEL NO: 0327 018
PARCEL ADDRESS: 165-167 O'FARRELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$23,477,370.00
APPLICANT'S OPINION: \$17,500,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0770
APPLICANT: 26 THIRD STREET SF OWNER LLC
PARCEL NO: 3706 278
PARCEL ADDRESS: 26 SITUS TO BE ASSIGNED ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$21,552,365.00
APPLICANT'S OPINION: \$10,777,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

26) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0771
APPLICANT: 55 HAWTHORNE SF OWNER LLC
PARCEL NO: 3735 046
PARCEL ADDRESS: 55 HAWTHORNE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$131,880,859.00
APPLICANT'S OPINION: \$65,941,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

27) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0772
APPLICANT: 330 TOWNSEND SF OWNER LLC
PARCEL NO: 3786 014
PARCEL ADDRESS: 330-332 TOWNSEND ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$34,982,738.00
APPLICANT'S OPINION: \$17,491,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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28) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0773
APPLICANT: 340 TOWNSEND SF OWNER LLC
PARCEL NO: 3786 014b
PARCEL ADDRESS: 340 TOWNSEND ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$41,279,780.00
APPLICANT'S OPINION: \$20,640,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

29) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0774
APPLICANT: 703 MARKET STREET SF OWNER LLC
PARCEL NO: 3706 001
PARCEL ADDRESS: 26 3RD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$56,410,500.00
APPLICANT'S OPINION: \$28,205,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

30) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0775
APPLICANT: 1130 HOWARD SF OWNER, LLC
PARCEL NO: 3727 014
PARCEL ADDRESS: 1126-1130 HOWARD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$18,623,730.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

31) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0777
APPLICANT: GRUBER FAMILY PARTNERS
PARCEL NO: 0589 001
PARCEL ADDRESS: 2201 PACIFIC AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$34,096,025.00
APPLICANT'S OPINION: \$20,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

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32) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0793
APPLICANT: RJ 3220, LLC
PARCEL NO: 0227 030
PARCEL ADDRESS: 632-634 COMMERCIAL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,870,444.00
APPLICANT'S OPINION: \$4,122,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

33) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0830
APPLICANT: CHSP UNION SQUARE II LLC
PARCEL NO: 0229 020
PARCEL ADDRESS: 375 BATTERY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$273,853,043.00
APPLICANT'S OPINION: \$221,074,610.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

34) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0831
APPLICANT: CHSP UNION SQUARE LLC
PARCEL NO: 0297 028
PARCEL ADDRESS: 500 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$269,246,965.00
APPLICANT'S OPINION: \$214,503,201.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

35) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0833
APPLICANT: BRE/JAPANTOWN OWNER LLC
PARCEL NO: 0700 020
PARCEL ADDRESS: 1625 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,330,690.00
APPLICANT'S OPINION: \$1,058,415.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

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36) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0834
APPLICANT: BRE/JAPANTOWN OWNER LLC
PARCEL NO: 0700 019
PARCEL ADDRESS: 1625 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,862,969.00
APPLICANT'S OPINION: \$1,487,783.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

37) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0835
APPLICANT: BRE/JAPANTOWN OWNER LLC
PARCEL NO: 0700 018
PARCEL ADDRESS: 1625 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$34,203,584.00
APPLICANT'S OPINION: \$27,323,305.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

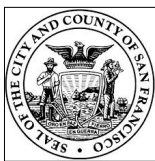
38) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0836
APPLICANT: BRE/JAPANTOWN OWNER LLC
PARCEL NO: 0700 017
PARCEL ADDRESS: 1625 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$23,253,681.00
APPLICANT'S OPINION: \$18,588,867.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

39) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0837
APPLICANT: 1231 MARKET ST OWNER LP
PARCEL NO: 3701 059
PARCEL ADDRESS: 1215-1231 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$139,483,705.00
APPLICANT'S OPINION: \$107,657,271.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

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40) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0838
APPLICANT:	28 SASF OWNER LLC
PARCEL NO:	0261 017
PARCEL ADDRESS:	222 SANSOME ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$129,504,579.00
APPLICANT'S OPINION:	\$103,517,388.00
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 soff@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.

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.

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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.