

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



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

THIS MEETING IS CANCELLED

Agenda* / Notice of Assessment Appeals Board Assessment Appeals Pre-Hearing Conference Hearing

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 278 453 271#**

**Friday, May 20, 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:	2021-0839
APPLICANT:	50 THIRD STREET OWNER LP
PARCEL NO:	3706 074
PARCEL ADDRESS:	50 3RD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$290,280,653.00
APPLICANT'S OPINION:	\$232,193,955.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0840
APPLICANT: 50 THIRD STREET OWNER LP
PARCEL NO: 3706 114
PARCEL ADDRESS: 60 3RD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$76,210,116.00
APPLICANT'S OPINION: \$60,926,070.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0842
APPLICANT: ASHFORD SAN FRANCISCO II LP
PARCEL NO: 3736 027
PARCEL ADDRESS: 299 2ND ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$83,805,625.00
APPLICANT'S OPINION: \$66,983,375.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0843
APPLICANT: ASHFORD SAN FRANCISCO II LP
PARCEL NO: 3736 029
PARCEL ADDRESS: 299 2ND ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$77,594,104.00
APPLICANT'S OPINION: \$62,024,080.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0844
APPLICANT: ASHFORD SAN FRANCISCO II LP
PARCEL NO: 3736 035
PARCEL ADDRESS: 2990 2ND ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,380,554.00
APPLICANT'S OPINION: \$6,628,334.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0845
APPLICANT: FELCOR UNION SQUARE HOTEL LLC
PARCEL NO: 0285 021
PARCEL ADDRESS: 480 SUTTER ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$196,643,369.00
APPLICANT'S OPINION: \$7,364,162.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0846
APPLICANT: SF VERTIGO LLC
PARCEL NO: 0280 009
PARCEL ADDRESS: 940 SUTTER ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$53,947,917.00
APPLICANT'S OPINION: \$43,251,251.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

10) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0847
APPLICANT: SF AMERICANIA LLC
PARCEL NO: 3726 077
PARCEL ADDRESS: 578-580 NATOMA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,948,991.00
APPLICANT'S OPINION: \$2,354,502.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

11) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0848
APPLICANT: SF AMERICANIA LLC
PARCEL NO: 3726 078
PARCEL ADDRESS: 582 NATOMA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,948,991.00
APPLICANT'S OPINION: \$2,354,502.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0849
APPLICANT: SF AMERICANIA LLC
PARCEL NO: 3726 079
PARCEL ADDRESS: 588 NATOMA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,948,991.00
APPLICANT'S OPINION: \$2,354,502.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

13) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0850
APPLICANT: SF AMERICANIA LLC
PARCEL NO: 3726 080
PARCEL ADDRESS: 592 NATOMA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,948,991.00
APPLICANT'S OPINION: \$2,354,502.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

14) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0851
APPLICANT: SF AMERICANIA LLC
PARCEL NO: 3726 114
PARCEL ADDRESS: 121 7TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,988,483.00
APPLICANT'S OPINION: \$9,632,574.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

15) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0852
APPLICANT: SF AMERICANIA LLC
PARCEL NO: 3726 117
PARCEL ADDRESS: 121 7TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$25,400,440.00
APPLICANT'S OPINION: \$20,258,866.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0853
APPLICANT: SF CARRIAGE LLC
PARCEL NO: 3727 002
PARCEL ADDRESS: 140 7TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,973,534.00
APPLICANT'S OPINION: \$9,484,120.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

17) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0854
APPLICANT: SF GOOD LLC
PARCEL NO: 3727 001
PARCEL ADDRESS: 114 7TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$27,342,010.00
APPLICANT'S OPINION: \$21,953,825.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

18) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0855
APPLICANT: CHSP UNION SQUARE LLC
PARCEL NO: 0305 008
PARCEL ADDRESS: 542 GEARY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,335,470.00
APPLICANT'S OPINION: \$6,600,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

19) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0856
APPLICANT: CHSP UNION SQUARE LLC
PARCEL NO: 0305 009
PARCEL ADDRESS: 550 GEARY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$109,950,240.00
APPLICANT'S OPINION: \$87,404,237.00
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: 2021-0857
APPLICANT: CFW 55 OWNER LLC
PARCEL NO: 3722 257
PARCEL ADDRESS: 0125 0000 03RD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$165,239,848.00
APPLICANT'S OPINION: \$132,907,722.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0858
APPLICANT: MASON STREET PORP CO LLC
PARCEL NO: 0244 001
PARCEL ADDRESS: 950 MASON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$240,803,953.00
APPLICANT'S OPINION: \$192,638,090.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0859
APPLICANT: MASON STREET PORP CO LLC
PARCEL NO: 0223 005
PARCEL ADDRESS: 925 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,235,461.00
APPLICANT'S OPINION: \$3,387,826.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0861
APPLICANT: CFW 55 OWNER LLC
PARCEL NO: 0023 005
PARCEL ADDRESS: 1300 COLUMBUS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$69,306,775.00
APPLICANT'S OPINION: \$56,306,775.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

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24) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0863
APPLICANT: HOST HOTELS & RESORTS LP
PARCEL NO: 0028 016
PARCEL ADDRESS: 1250 SITUS TO BE ASSIGNED AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$58,272,529.00
APPLICANT'S OPINION: \$46,230,929.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0865
APPLICANT: HOST HOTELS & RESORTS, INC
PARCEL NO: 0330 004
PARCEL ADDRESS: 33 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$98,121,802.00
APPLICANT'S OPINION: \$78,503,563.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0866
APPLICANT: HYATT CORPORATION AAF HST GH SF LLC
PARCEL NO: 0295 017
PARCEL ADDRESS: 345 STOCKTON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$375,773,818.00
APPLICANT'S OPINION: \$300,564,289.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0873
APPLICANT: DS LAKESHORE LP
PARCEL NO: 7255 003
PARCEL ADDRESS: LAKESHORE PLAZA
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$77,494,612.00
APPLICANT'S OPINION: \$38,700,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

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28) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0874
APPLICANT: DS LAKESHORE LP
PARCEL NO: 7255 004
PARCEL ADDRESS: LAKESHORE PLAZA
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$20,308,236.00
APPLICANT'S OPINION: \$10,200,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

29) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0875
APPLICANT: DS LAKESHORE LP
PARCEL NO: 7255 005
PARCEL ADDRESS: 1595 LAKESHORE PLAZA
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,588,060.00
APPLICANT'S OPINION: \$4,300,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

30) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0889
APPLICANT: ZR JACKSON LP
PARCEL NO: 0196 027
PARCEL ADDRESS: 405-445 SITUS TO BE ASSIGNED ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$54,398,489.00
APPLICANT'S OPINION: \$32,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0902
APPLICANT: LOWES HIW INC.
PARCEL NO: 5598 031
PARCEL ADDRESS: 491 BAYSHORE BLVD
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$51,073,527.00
APPLICANT'S OPINION: \$21,472,400.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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32) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0905
APPLICANT: DOWNTOWN PROPERTIES VI LLC
PARCEL NO: 0309 019
PARCEL ADDRESS: 140 MAIDEN LN
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,769,434.00
APPLICANT'S OPINION: \$5,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

33) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0909
APPLICANT: GROSVENOR USA LIMITED
PARCEL NO: 0175 008
PARCEL ADDRESS: 440-444 JACKSON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,998,250.00
APPLICANT'S OPINION: \$2,500,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

34) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0913
APPLICANT: SOMA ACQUISITION
PARCEL NO: 3995 022
PARCEL ADDRESS: 595 MARIPOSA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$19,244,522.00
APPLICANT'S OPINION: \$9,622,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0923
APPLICANT: AIRBNB INC
PARCEL NO: 20210004179
PARCEL ADDRESS: 888 BRANNAN ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$70,933,089.00
APPLICANT'S OPINION: \$35,466,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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36) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0924
APPLICANT: AIRBNB INC
PARCEL NO: 20210251689
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$19,107,885.00
APPLICANT'S OPINION: \$9,554,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0925
APPLICANT: AIRBNB INC
PARCEL NO: 20210240497
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$0.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0926
APPLICANT: AIRBNB INC
PARCEL NO: 20210004187
PARCEL ADDRESS: 650 TOWNSEND ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$41,540,407.00
APPLICANT'S OPINION: \$20,725,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0928
APPLICANT: EALING LLC
PARCEL NO: 6521 032
PARCEL ADDRESS: 2847 FOLSOM ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,045,801.00
APPLICANT'S OPINION: \$1,523,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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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.

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.

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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.