

Phone (415) 554-6778
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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: 439 042 095 #**

**Friday, April 02, 2021
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) 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:	2019-0285
APPLICANT:	750 HARRISON LLC
PARCEL NO:	3751 029
PARCEL ADDRESS:	0750 HARRISON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$32,133,107.00
APPLICANT'S OPINION:	\$19,848,107.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

APPLICATION:	2019-0286
APPLICANT:	750 HARRISON LLC
PARCEL NO:	3751 029
PARCEL ADDRESS:	0750 HARRISON ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$23,150,000.00
APPLICANT'S OPINION:	\$10,865,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	POST/TP

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0287
APPLICANT: 1335 FOLSOM LLC
PARCEL NO: 3519 105
PARCEL ADDRESS: 1335 - 1339 SITUS TO BE ASSIGNED ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$23,616,998.00
APPLICANT'S OPINION: \$13,701,998.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

5) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0543
APPLICANT: WIMS, GRETA
PARCEL NO: 6907 016
PARCEL ADDRESS: 0064 MERCEDES WAY
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,919,240.00
APPLICANT'S OPINION: \$1,896,352.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

6) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0544
APPLICANT: WIMS, GRETA
PARCEL NO: 6907 016
PARCEL ADDRESS: 0064 MERCEDES WAY
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,700,000.00
APPLICANT'S OPINION: \$1,896,352.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR
STATUS: WD/PHC

7) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0622
APPLICANT: GOOGLE LLC
PARCEL NO: 2019208206
PARCEL ADDRESS: 188 EMBARCADERO
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$35,837,426.00
APPLICANT'S OPINION: \$17,918,713.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0623
APPLICANT: GOOGLE LLC
PARCEL NO: 2019208205
PARCEL ADDRESS: 1 MARKET
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$115,439,548.00
APPLICANT'S OPINION: \$57,719,774.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

9) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0624
APPLICANT: GOOGLE LLC
PARCEL NO: 2019203542
PARCEL ADDRESS: 345 SPEAR ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$143,389,536.00
APPLICANT'S OPINION: \$71,694,768.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

10) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0626
APPLICANT: GOOGLE LLC
PARCEL NO: 2019211132
PARCEL ADDRESS: 121 SPEAR ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$63,034,188.00
APPLICANT'S OPINION: \$31,517,095.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

11) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0627
APPLICANT: GOOGLE LLC
PARCEL NO: 2019208208
PARCEL ADDRESS: 1 SOUTH PARK ST, #103
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$1,349,947.00
APPLICANT'S OPINION: \$674,974.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0628
APPLICANT: GOOGLE LLC
PARCEL NO: 2019208207
PARCEL ADDRESS: 2 HARRISON ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$19,982,796.00
APPLICANT'S OPINION: \$9,991,398.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

13) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0641
APPLICANT: FIRST REPUBLIC BANK
PARCEL NO: 2019200925
PARCEL ADDRESS: 111 PINE ST, #100
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$19,120,559.00
APPLICANT'S OPINION: \$9,600,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0642
APPLICANT: FIRST REPUBLIC BANK
PARCEL NO: 2019202261
PARCEL ADDRESS: 388 MARKET (VARIOUS FLRS) ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$5,536,679.00
APPLICANT'S OPINION: \$2,800,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0643
APPLICANT: FIRST REPUBLIC BANK
PARCEL NO: 2019207001
PARCEL ADDRESS: 1 FRONT ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$14,200,314.00
APPLICANT'S OPINION: \$7,100,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0644
APPLICANT: FIRST REPUBLIC BANK
PARCEL NO: 2019201803
PARCEL ADDRESS: 3533 CALIFORNIA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,054,476.00
APPLICANT'S OPINION: \$1,500,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0645
APPLICANT: FIRST REPUBLIC BANK
PARCEL NO: 2019210721
PARCEL ADDRESS: 1699 VAN NESS AVE
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$4,109,074.00
APPLICANT'S OPINION: \$2,100,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0646
APPLICANT: FIRST REPUBLIC BANK
PARCEL NO: 2019208662
PARCEL ADDRESS: 405 HOWARD ST, #110
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,971,134.00
APPLICANT'S OPINION: \$1,500,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0719
APPLICANT: UBER TECHNOLOGIES, INC
PARCEL NO: 2019210638
PARCEL ADDRESS: 1455 MARKET ST, #400
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$83,797,245.00
APPLICANT'S OPINION: \$41,900,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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20) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0720
APPLICANT: UBER TECHNOLOGIES, INC
PARCEL NO: 2019210639
PARCEL ADDRESS: 685MARKET ST, #1000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$12,374,005.00
APPLICANT'S OPINION: \$6,190,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0721
APPLICANT: UBER TECHNOLOGIES, INC
PARCEL NO: 2019208216
PARCEL ADDRESS: 555 MARKET ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$37,325,272.00
APPLICANT'S OPINION: \$18,660,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0723
APPLICANT: UBER TECHNOLOGIES, INC
PARCEL NO: 2019213050
PARCEL ADDRESS: HISTORIC PIER 70 BLDG
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$53,704,651.00
APPLICANT'S OPINION: \$26,840,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0735
APPLICANT: WYNDHAM VACATION RESORTS
PARCEL NO: 0282 022
PARCEL ADDRESS: 0750 SITUS TO BE ASSIGNED ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$63,283,288.00
APPLICANT'S OPINION: \$48,100,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
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24) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0740
APPLICANT: EDUCATION CAPITAL SOLUTIONS
PARCEL NO: 6796 052
PARCEL ADDRESS: 0075 FRANCIS ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,000,000.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0745
APPLICANT: 100-120 POWELL OWNER LP
PARCEL NO: 0327 012
PARCEL ADDRESS: 0100 - 0118 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$102,971,386.00
APPLICANT'S OPINION: \$35,800,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

26) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0746
APPLICANT: 100-120 POWELL OWNER LP
PARCEL NO: 0327 013
PARCEL ADDRESS: 0120 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$43,440,419.00
APPLICANT'S OPINION: \$15,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

27) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0747
APPLICANT: SHR ST FRANCIS LLC
PARCEL NO: 0307 001
PARCEL ADDRESS: 0301 - 0345 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$751,943,504.00
APPLICANT'S OPINION: \$309,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR
STATUS: POST/TP

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28) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0748
APPLICANT: SHR ST FRANCIS LLC
PARCEL NO: 0307 013
PARCEL ADDRESS: 0455 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$244,314,438.00
APPLICANT'S OPINION: \$100,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

29) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0749
APPLICANT: INSITE WIRELESS, LLC
PARCEL NO: 2019213121
PARCEL ADDRESS: 747 HOWARD ST
TOPIC:
CURRENT ASSESSMENT: \$8,863,417.00
APPLICANT'S OPINION: \$4,876,558.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

30) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0751
APPLICANT: KR FLOWER MART LLC
PARCEL NO: 3778 047
PARCEL ADDRESS: 0610 - 0620 BRANNAN ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$68,713,218.00
APPLICANT'S OPINION: \$34,356,609.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0752
APPLICANT: KR FLOWER MART LLC
PARCEL NO: 3778 048
PARCEL ADDRESS: V BRANNAN ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$18,305,838.00
APPLICANT'S OPINION: \$9,152,919.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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32) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0753
APPLICANT: KR MISSION BAY, LLC
PARCEL NO: 8727 008
PARCEL ADDRESS: 1800 OWENS ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$789,225,180.00
APPLICANT'S OPINION: \$730,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

33) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0754
APPLICANT: DROPBOX INC
PARCEL NO: 2019213031
PARCEL ADDRESS: 301 BRANNAN ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$1,988,754.00
APPLICANT'S OPINION: \$1,491,566.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0758
APPLICANT: GOLDEN GATEIDENCE OPCP, LLC
PARCEL NO: 0661 030
PARCEL ADDRESS: 2121 PINE ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$11,250,000.00
APPLICANT'S OPINION: \$5,737,500.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0759
APPLICANT: GOLDEN GATEIDENCE OPCP, LLC
PARCEL NO: 0661 030
PARCEL ADDRESS: 2121 PINE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,475,000.00
APPLICANT'S OPINION: \$5,737,500.00
TAXABLE YEAR: 2019
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

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