

Phone (415) 554-6778
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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

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

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: ID: 574 299 14#**

**Monday, November 07, 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:	2021-1455
APPLICANT:	SFI SHARON LLC
PARCEL NO:	3707 035
PARCEL ADDRESS:	39-63 NEW MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$66,213,939.00
APPLICANT'S OPINION:	\$33,106,970.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1456
APPLICANT: TESLA ENERGY OPERATIONS INC
PARCEL NO: 20210010376
PARCEL ADDRESS: VARIOUS LOCATIONS
TOPIC:
CURRENT ASSESSMENT: \$2,201,201.00
APPLICANT'S OPINION: \$1,100,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1459
APPLICANT: UA CONNECTED FITNESS INC
PARCEL NO: 20210012361
PARCEL ADDRESS: 135 TOWNSEND ST
TOPIC:
CURRENT ASSESSMENT: \$9,599,242.00
APPLICANT'S OPINION: \$4,800,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1461
APPLICANT: PINTEREST
PARCEL NO: 20210007715
PARCEL ADDRESS: 651 BRANNAN ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$42,908,079.00
APPLICANT'S OPINION: \$24,657,073.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1462
APPLICANT: PINTEREST
PARCEL NO: 20210007753
PARCEL ADDRESS: 505 BRANNAN ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$36,664,875.00
APPLICANT'S OPINION: \$19,854,609.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1468
APPLICANT: AVA NINTH LP
PARCEL NO: 3701 066
PARCEL ADDRESS: 55 9TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$179,647,765.00
APPLICANT'S OPINION: \$90,743,335.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1469
APPLICANT: HAYES VALLEY LP
PARCEL NO: 0831 023
PARCEL ADDRESS: 325 OCTAVIA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$110,498,721.00
APPLICANT'S OPINION: \$55,915,197.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1470
APPLICANT: AVB OPERA WAREHOUSE LP
PARCEL NO: 4105 009
PARCEL ADDRESS: 800 INDIANA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$245,223,422.00
APPLICANT'S OPINION: \$122,600,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

11) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1471
APPLICANT: KONG, SHUYI
PARCEL NO: 0210 043
PARCEL ADDRESS: 815-817 WASHINGTON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,629,326.00
APPLICANT'S OPINION: \$925,355.00
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: 2021-1472
APPLICANT: RATIRAM, LLC
PARCEL NO: 0013 009
PARCEL ADDRESS: 2601 MASON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,302,109.00
APPLICANT'S OPINION: \$10,142,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1473
APPLICANT: GSW ARENA, LLC
PARCEL NO: 8722 026
PARCEL ADDRESS: 1 WARRIORS WAY, A
TOPIC:
CURRENT ASSESSMENT: \$1,470,357,868.00
APPLICANT'S OPINION: \$635,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1474
APPLICANT: GSW ARENA, LLC
PARCEL NO: 8722 032
PARCEL ADDRESS: 1 WARRIORS WAY, RU6
TOPIC:
CURRENT ASSESSMENT: \$3,830,675.00
APPLICANT'S OPINION: \$1,850,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1475
APPLICANT: GSW ARENA, LLC
PARCEL NO: 8722 033
PARCEL ADDRESS: 1 WARRIORS WAY, RU7
TOPIC:
CURRENT ASSESSMENT: \$1,745,210.00
APPLICANT'S OPINION: \$475,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1476
APPLICANT: GSW ARENA, LLC
PARCEL NO: 8722 034
PARCEL ADDRESS: 1 WARRIORS WAY, RU8
TOPIC:
CURRENT ASSESSMENT: \$1,396,993.00
APPLICANT'S OPINION: \$575,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1477
APPLICANT: GSW ARENA, LLC
PARCEL NO: 8722 035
PARCEL ADDRESS: 1 WARRIORS WAY, RU9
TOPIC:
CURRENT ASSESSMENT: \$1,612,189.00
APPLICANT'S OPINION: \$600,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1478
APPLICANT: GSW ARENA, LLC
PARCEL NO: 8722 036
PARCEL ADDRESS: 1 WARRIORS WAY, RU10
TOPIC:
CURRENT ASSESSMENT: \$2,291,039.00
APPLICANT'S OPINION: \$1,050,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1479
APPLICANT: GSW ARENA, LLC
PARCEL NO: 8722 037
PARCEL ADDRESS: 1 WARRIORS WAY, RU11
TOPIC:
CURRENT ASSESSMENT: \$4,436,690.00
APPLICANT'S OPINION: \$1,950,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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20) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1480
APPLICANT: GSW ARENA, LLC
PARCEL NO: 8722 038
PARCEL ADDRESS: 1 WARRIORS WAY, RU12
TOPIC:
CURRENT ASSESSMENT: \$10,330,566.00
APPLICANT'S OPINION: \$4,700,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1481
APPLICANT: GSW ARENA, LLC
PARCEL NO: 8722 039
PARCEL ADDRESS: 1 WARRIORS WAY, PGEU
TOPIC:
CURRENT ASSESSMENT: \$49,233,464.00
APPLICANT'S OPINION: \$21,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

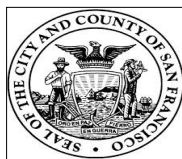
22) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1482
APPLICANT: ELM PROPERTY VENTURE LLC
PARCEL NO: 0263 011
PARCEL ADDRESS: 101 CALIFORNIA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,035,700,281.00
APPLICANT'S OPINION: \$800,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1484
APPLICANT: CHINA BASIN BALLPARK COMPANY LLC
PARCEL NO: 0021701320
PARCEL ADDRESS: 0
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$462,400,540.00
APPLICANT'S OPINION: \$200,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR
STATUS: WD/PHC

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24) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1485
APPLICANT: CHINA BASIN BALLPARK COMPANY LLC
PARCEL NO: 20210009431
PARCEL ADDRESS: 24 WILLIE MAYS
TOPIC:
CURRENT ASSESSMENT: \$34,355,973.00
APPLICANT'S OPINION: \$33,626,946.00
TAXABLE YEAR: 2021
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR
STATUS: WD/PHC

25) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1486
APPLICANT: PACIFIC MANOR LP
PARCEL NO: 0576 011
PARCEL ADDRESS: 1856-1856 PACIFIC AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$10,099,937.00
APPLICANT'S OPINION: \$5,500,621.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

26) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1487
APPLICANT: ADOBE SYSTEMS, INC.
PARCEL NO: 20210005498
PARCEL ADDRESS: 100 HOOPER ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$83,118,836.00
APPLICANT'S OPINION: \$15,771,727.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1492
APPLICANT: ALIOTO'S RESTAURANT #8
PARCEL NO: 0021700578
PARCEL ADDRESS: 0
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$452,517.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

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28) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1493
APPLICANT: ALIOTO FISH CO LTD
PARCEL NO: 0021700562
PARCEL ADDRESS: 0
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,981,514.00
APPLICANT'S OPINION: \$900,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1496
APPLICANT: SUTTER BAY HOSPITALS
PARCEL NO: 0694 030
PARCEL ADDRESS: 1100 VAN NESS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$96,480,066.00
APPLICANT'S OPINION: \$80,443,588.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1497
APPLICANT: SUTTER BAY HOSPITALS
PARCEL NO: 6575 005
PARCEL ADDRESS: 3615 CESAR CHAVEZ ST
TOPIC: Other
CURRENT ASSESSMENT: \$744,697,554.00
APPLICANT'S OPINION: \$701,972,935.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

31) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1500
APPLICANT: ALIOTO FISH CO LTD
PARCEL NO: 20210252364
PARCEL ADDRESS: 0
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$592,979.00
APPLICANT'S OPINION: \$300,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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32) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1501
APPLICANT: ALIOTO FISH CO LTD
PARCEL NO: 2021025984
PARCEL ADDRESS: 0
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$857,036.00
APPLICANT'S OPINION: \$400,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1502
APPLICANT: GSW ARENA, LLC
PARCEL NO: 8722 025
PARCEL ADDRESS: 99 WARRIORS
TOPIC:
CURRENT ASSESSMENT: \$93,474,080.00
APPLICANT'S OPINION: \$17,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1503
APPLICANT: GSW ARENA, LLC
PARCEL NO: 8722 027
PARCEL ADDRESS: 1 WARRIORS WAY, RU1
TOPIC:
CURRENT ASSESSMENT: \$4,166,525.00
APPLICANT'S OPINION: \$900,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1504
APPLICANT: GSW ARENA, LLC
PARCEL NO: 8722 028
PARCEL ADDRESS: 1 WARRIORS WAY, RU2
TOPIC:
CURRENT ASSESSMENT: \$644,493.00
APPLICANT'S OPINION: \$160,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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36) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1505
APPLICANT: GSW ARENA, LLC
PARCEL NO: 8722 029
PARCEL ADDRESS: 1 WARRIORS WAY, RU3
TOPIC:
CURRENT ASSESSMENT: \$799,222.00
APPLICANT'S OPINION: \$230,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1506
APPLICANT: GSW ARENA, LLC
PARCEL NO: 8722 030
PARCEL ADDRESS: 1 WARRIORS WAY, RU4
TOPIC:
CURRENT ASSESSMENT: \$501,851.00
APPLICANT'S OPINION: \$100,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1507
APPLICANT: GSW ARENA, LLC
PARCEL NO: 8722 031
PARCEL ADDRESS: 1 WARRIORS WAY, RU5
TOPIC:
CURRENT ASSESSMENT: \$7,004,492.00
APPLICANT'S OPINION: \$2,200,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1509
APPLICANT: GSW ARENA, LLC
PARCEL NO: 8722 022
PARCEL ADDRESS: 390 16TH ST
TOPIC:
CURRENT ASSESSMENT: \$64,351,420.00
APPLICANT'S OPINION: \$19,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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40) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1510
APPLICANT: GSW MASTER RETAILS LLC
PARCEL NO: 20210012214
PARCEL ADDRESS: 1 WARRIORS WAY
TOPIC:
CURRENT ASSESSMENT: \$13,843,697.00
APPLICANT'S OPINION: \$6,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

41) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1511
APPLICANT: GSW ARENA, LLC
PARCEL NO: 20210009606
PARCEL ADDRESS: 500 TERRY A FRANCOIS BLVD #100
TOPIC:
CURRENT ASSESSMENT: \$4,259,828.00
APPLICANT'S OPINION: \$1,900,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1520
APPLICANT: 301 BATTERY LLC
PARCEL NO: 0229 003
PARCEL ADDRESS: 325 BATTERY ST
TOPIC:
CURRENT ASSESSMENT: \$144,481,480.00
APPLICANT'S OPINION: \$94,380,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR
STATUS: POST/TP

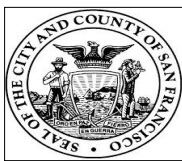
KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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 soft@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/>

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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 bos@sfgov.org or call (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame bos@sfgov.org or (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.