

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: 531 523 391#**

Tuesday, November 16, 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) 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: | 2020-0837 |
| APPLICANT: | CHINA BASIN BALLPARK COMPANY LLC |
| PARCEL NO: | 2020701403 |
| PARCEL ADDRESS: | 24 Willie Mays Plz |
| TOPIC: | |
| CURRENT ASSESSMENT: | \$456,196,256.00 |
| APPLICANT'S OPINION: | \$300,000,000.00 |
| TAXABLE YEAR: | 2020 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | REGULAR |
| STATUS: | POST/ASR |

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

| | |
|----------------------|----------------------------------|
| APPLICATION: | 2020-0838 |
| APPLICANT: | CHINA BASIN BALLPARK COMPANY LLC |
| PARCEL NO: | 2020201230 |
| PARCEL ADDRESS: | 24 WILLIE MAYS PLZ |
| TOPIC: | |
| CURRENT ASSESSMENT: | \$54,649,748.00 |
| APPLICANT'S OPINION: | \$8,760,992.00 |
| TAXABLE YEAR: | 2020 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POST/ASR |

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5) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0847
APPLICANT: GOLDEN STATE WARRIORS
PARCEL NO: 2020204824
PARCEL ADDRESS: TERRY A FRANCOIS BLVD, #100
TOPIC:
CURRENT ASSESSMENT: \$3,526,747.00
APPLICANT'S OPINION: \$1,600,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR
STATUS: POST/TP

6) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0884
APPLICANT: CITIBANK WEST FSB
PARCEL NO: 3206 032
PARCEL ADDRESS: 30-36 SAN JUAN AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,062,047.00
APPLICANT'S OPINION: \$531,024.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0885
APPLICANT: CITIBANK WEST FSB
PARCEL NO: 3206 005
PARCEL ADDRESS: 4638 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,186,142.00
APPLICANT'S OPINION: \$1,593,072.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0886
APPLICANT: SANDRINGHAM TRUST
PARCEL NO: 2647 006
PARCEL ADDRESS: 444 CASTRO ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,768,857.00
APPLICANT'S OPINION: \$2,384,429.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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9) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0887
APPLICANT: US BANK NA
PARCEL NO: 3582 066
PARCEL ADDRESS: 441-443 CASTRO ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,646,915.00
APPLICANT'S OPINION: \$823,457.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0888
APPLICANT: GOLDSTEIN BURTON D REVOC TRUST
PARCEL NO: 2988A031
PARCEL ADDRESS: 130-140 W WEST PORTAL AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,360,538.00
APPLICANT'S OPINION: \$3,680,268.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0890
APPLICANT: JAPAN CENTER WEST ASSOCIATES, L.P.
PARCEL NO: 0700 007
PARCEL ADDRESS: 11 PEACE PLZ
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,242.00
APPLICANT'S OPINION: \$3,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0891
APPLICANT: JAPAN CENTER WEST ASSOCIATES, L.P.
PARCEL NO: 0700 008
PARCEL ADDRESS: 11 PEACE PLZ
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$31,223.00
APPLICANT'S OPINION: \$15,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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13) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0892
APPLICANT: JAPAN CENTER WEST ASSOCIATES, L.P.
PARCEL NO: 0700 009
PARCEL ADDRESS: 11 PEACE PLZ
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$14,341,320.00
APPLICANT'S OPINION: \$7,500,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0893
APPLICANT: JAPAN CENTER WEST ASSOCIATES, L.P.
PARCEL NO: 0700 010
PARCEL ADDRESS: 11 PEACE PLZ
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,205,481.00
APPLICANT'S OPINION: \$1,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0894
APPLICANT: JAPAN CENTER WEST ASSOCIATES, L.P.
PARCEL NO: 0700 012
PARCEL ADDRESS: 11 PEACE PLZ
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,799,369.00
APPLICANT'S OPINION: \$800,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0895
APPLICANT: JAPAN CENTER WEST ASSOCIATES, L.P.
PARCEL NO: 0700 027
PARCEL ADDRESS: 22 PEACE PLZ
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,066,654.00
APPLICANT'S OPINION: \$3,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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17) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0896
APPLICANT: JAPAN CENTER WEST ASSOCIATES, L.P.
PARCEL NO: 0700 031
PARCEL ADDRESS: 22 PEACE PLZ
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$168,677.00
APPLICANT'S OPINION: \$50,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0957
APPLICANT: KERBLESKI, THOMAS
PARCEL NO: 1809 019
PARCEL ADDRESS: 1470 45TH AVE
TOPIC:
CURRENT ASSESSMENT: \$718,855.00
APPLICANT'S OPINION: \$609,639.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0960
APPLICANT: 1049 MARKET ST LLC
PARCEL NO: 3703 067
PARCEL ADDRESS: 1049 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,391,335.00
APPLICANT'S OPINION: \$1,500,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

20) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0961
APPLICANT: LEADWELL GLOBAL PROPERTY LLC
PARCEL NO: 0255 002
PARCEL ADDRESS: 1 NOB HILL
TOPIC:
CURRENT ASSESSMENT: \$166,158,642.00
APPLICANT'S OPINION: \$83,079,320.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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21) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0962
APPLICANT: KHP III SUTTER LLC
PARCEL NO: 0676 072
PARCEL ADDRESS: 1800 SUTTER ST
TOPIC:
CURRENT ASSESSMENT: \$40,919,205.00
APPLICANT'S OPINION: \$20,459,602.00
TAXABLE YEAR: 2020
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR
STATUS: POST/TP

22) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0963
APPLICANT: BOP 685 MARKET LLC
PARCEL NO: 3707 051
PARCEL ADDRESS: 685 MARKET ST
TOPIC:
CURRENT ASSESSMENT: \$90,771,398.00
APPLICANT'S OPINION: \$45,385,701.00
TAXABLE YEAR: 2020
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR
STATUS: POST/TP

23) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0964
APPLICANT: BPREP ONE POST LLC
PARCEL NO: 0311 015
PARCEL ADDRESS: 1 POST ST
TOPIC:
CURRENT ASSESSMENT: \$332,683,100.00
APPLICANT'S OPINION: \$166,341,552.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

24) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0965
APPLICANT: ONE STOCKTON REALTY LLC
PARCEL NO: 0327 025
PARCEL ADDRESS: 1800 ELLIS ST
TOPIC:
CURRENT ASSESSMENT: \$56,044,800.00
APPLICANT'S OPINION: \$28,022,399.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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25) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0966
APPLICANT: ONE GRANT PROPERTY OWNER LLC
PARCEL NO: 0313 008
PARCEL ADDRESS: 1 GRANT AVE
TOPIC:
CURRENT ASSESSMENT: \$17,643,643.00
APPLICANT'S OPINION: \$8,821,822.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

26) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0967
APPLICANT: GEARY-STOCKTON REALTY LLC
PARCEL NO: 0309 011
PARCEL ADDRESS: 212 STOCKTON ST
TOPIC:
CURRENT ASSESSMENT: \$107,382,840.00
APPLICANT'S OPINION: \$53,691,918.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

27) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0968
APPLICANT: 156 GEARY PROPERTY OWNER LLC
PARCEL NO: 0309 009
PARCEL ADDRESS: 156 GEARY ST
TOPIC:
CURRENT ASSESSMENT: \$26,952,560.00
APPLICANT'S OPINION: \$13,476,280.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

28) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0969
APPLICANT: CWI 2 SAN FRANCISCO HOTEL LP
PARCEL NO: 0257 012
PARCEL ADDRESS: 600 STOCKTON ST
TOPIC:
CURRENT ASSESSMENT: \$250,125,800.00
APPLICANT'S OPINION: \$125,053,904.00
TAXABLE YEAR: 2020
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR
STATUS: POST/TP

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29) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0970
APPLICANT: HPT GEARY PROPERTIES
PARCEL NO: 0316 013
PARCEL ADDRESS: 491-499 GEARY ST
TOPIC:
CURRENT ASSESSMENT: \$102,754,650.00
APPLICANT'S OPINION: \$51,377,326.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

30) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0973
APPLICANT: UCHIYAMA, KAREN
PARCEL NO: 3553 046
PARCEL ADDRESS: 35 CAPP ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,228,536.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0986
APPLICANT: HERSCOWITZ LVG TR
PARCEL NO: 0298 001
PARCEL ADDRESS: 701 SUTTER ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$13,500,000.00
APPLICANT'S OPINION: \$10,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

32) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0991
APPLICANT: 1246 HOWARD INVESTMENT GROUP, LLC
PARCEL NO: 3728 017
PARCEL ADDRESS: 1246 HOWARD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,828,102.00
APPLICANT'S OPINION: \$1,188,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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33) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0994
APPLICANT: PRESIDIO COLLINS PARTNERS
PARCEL NO: 1069 017B
PARCEL ADDRESS: 190-192 COLLINS ST
TOPIC:
CURRENT ASSESSMENT: \$2,602,416.00
APPLICANT'S OPINION: \$1,751,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0995
APPLICANT: JUSTICE OPERATING CO LLC
PARCEL NO: 0208 024
PARCEL ADDRESS: 750 KEARNY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$158,546,339.00
APPLICANT'S OPINION: \$100,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0996
APPLICANT: FARALLON CAPITAL MANAGEMENT LLC
PARCEL NO: 2020200833
PARCEL ADDRESS: 1 MARITIME PLZ, #2100
TOPIC:
CURRENT ASSESSMENT: \$15,693,572.00
APPLICANT'S OPINION: \$7,846,784.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

36) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0997
APPLICANT: TGI EQUIPMENT CORP.
PARCEL NO: 2020203287
PARCEL ADDRESS: VARIOUS LOCATION
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$678,216.00
APPLICANT'S OPINION: \$339,108.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

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37) Hearing, discussion, and possible action involving:

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|----------------------|------------------|
| APPLICATION: | 2020-0999 |
| APPLICANT: | SANITARY FILL CO |
| PARCEL NO: | 4991 008 |
| PARCEL ADDRESS: | 501 TUNNEL AVE |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$18,542,549.00 |
| APPLICANT'S OPINION: | \$9,271,273.00 |
| TAXABLE YEAR: | 2020 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POST/ASR |

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/>

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)

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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.