

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: 200 612 117#**

**Friday, November 19, 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:	2020-1080
APPLICANT:	T-C 888 BRANNAN OWNER LLC
PARCEL NO:	3780 072
PARCEL ADDRESS:	850-860 BRANNAN ST
TOPIC:	
CURRENT ASSESSMENT:	\$106,421,736.00
APPLICANT'S OPINION:	\$79,800,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

4) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1081
APPLICANT:	T-C 888 BRANNAN OWNER LLC
PARCEL NO:	3780 006
PARCEL ADDRESS:	866-870 BRANNAN ST
TOPIC:	
CURRENT ASSESSMENT:	\$93,095,406.00
APPLICANT'S OPINION:	\$70,029,762.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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5) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1082
APPLICANT: T-C 888 BRANNAN OWNER LLC
PARCEL NO: 3780 007
PARCEL ADDRESS: 870 BRANNAN ST
TOPIC:
CURRENT ASSESSMENT: \$9,971,317.00
APPLICANT'S OPINION: \$7,500,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1083
APPLICANT: T-C 888 BRANNAN OWNER LLC
PARCEL NO: 3780 007A
PARCEL ADDRESS: 545-599 8TH ST
TOPIC:
CURRENT ASSESSMENT: \$122,979,602.00
APPLICANT'S OPINION: \$92,200,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1084
APPLICANT: WILDCATS OWNER LLC
PARCEL NO: 2020700002
PARCEL ADDRESS: 495 Jefferson St
TOPIC:
CURRENT ASSESSMENT: \$98,403,880.00
APPLICANT'S OPINION: \$20,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR
STATUS: POST/TP

8) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1085
APPLICANT: HEARST COMMUNICATIONS INC.
PARCEL NO: 3707 057
PARCEL ADDRESS: 691-699 MARKET ST
TOPIC:
CURRENT ASSESSMENT: \$6,642,747.00
APPLICANT'S OPINION: \$5,830,919.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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9) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1086
APPLICANT: HEARST COMMUNICATIONS INC.
PARCEL NO: 3707 058
PARCEL ADDRESS: 51 3RD ST
TOPIC:
CURRENT ASSESSMENT: \$10,235,894.00
APPLICANT'S OPINION: \$10,025,979.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1087
APPLICANT: HEARST COMMUNICATIONS INC.
PARCEL NO: 2020520459
PARCEL ADDRESS: 925 MISSION ST
TOPIC:
CURRENT ASSESSMENT: \$3,782,644.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1088
APPLICANT: HEARST COMMUNICATIONS INC.
PARCEL NO: 2020201611
PARCEL ADDRESS: 11 5TH ST
TOPIC:
CURRENT ASSESSMENT: \$281,123.00
APPLICANT'S OPINION: \$2,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1089
APPLICANT: HEARST COMMUNICATIONS INC.
PARCEL NO: 2020400443
PARCEL ADDRESS: 598 BRANNAN ST
TOPIC:
CURRENT ASSESSMENT: \$134,265.00
APPLICANT'S OPINION: \$1.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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13) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1092
APPLICANT: WALGREEN CO.
PARCEL NO: 0044 001
PARCEL ADDRESS: 2525 JONES ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,467,590.00
APPLICANT'S OPINION: \$8,924,324.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

14) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1093
APPLICANT: DAGOVITZ 2005 TRUST
PARCEL NO: 0678 001
PARCEL ADDRESS: 1899 FILLMORE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,225,477.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

15) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1094
APPLICANT: FRANKLIN POST LP
PARCEL NO: 0689 003
PARCEL ADDRESS: 1314V POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,898,881.00
APPLICANT'S OPINION: \$4,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

16) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1096
APPLICANT: SURVIVOR TRUST
PARCEL NO: 1440 040
PARCEL ADDRESS: 745 CLEMENT ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,487,522.00
APPLICANT'S OPINION: \$8,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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17) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1097
APPLICANT: WALGREEN CO.
PARCEL NO: 2385 046
PARCEL ADDRESS: 3001-3021 TARAVAL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,338,001.00
APPLICANT'S OPINION: \$4,308,882.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

18) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1101
APPLICANT: MAR FAMILY PARTNERSHIP LP
PARCEL NO: 2988A009
PARCEL ADDRESS: 190-198 W WEST PORTAL AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,205,678.00
APPLICANT'S OPINION: \$3,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

19) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1105
APPLICANT: MEIER-VIDOVICH JOINT VENTURE
PARCEL NO: 3786 104
PARCEL ADDRESS: 670 4TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,600,324.00
APPLICANT'S OPINION: \$7,100,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

20) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1106
APPLICANT: 24TH POTRERO PARTNERSHIP LP
PARCEL NO: 4212 019
PARCEL ADDRESS: 1189 POTRERO AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,567,563.00
APPLICANT'S OPINION: \$5,000,000.00
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: 2020-1108
APPLICANT: WALGREEN CO.
PARCEL NO: 5414 031
PARCEL ADDRESS: 5300 SITUS TO BE ASSIGNED ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,621,518.00
APPLICANT'S OPINION: \$4,500,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

22) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1109
APPLICANT: 4627-4645 MISSION ST LLC
PARCEL NO: 6083 006
PARCEL ADDRESS: 4627- 4645 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,538,504.00
APPLICANT'S OPINION: \$5,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

23) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1110
APPLICANT: WALGREEN CO.
PARCEL NO: 6569 121
PARCEL ADDRESS: 3400 CESAR CHAVEZ ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$12,985,613.00
APPLICANT'S OPINION: \$10,368,262.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

24) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1111
APPLICANT: GOOGLE LLC
PARCEL NO: 2020202562
PARCEL ADDRESS: 345 SPEAR ST
TOPIC:
CURRENT ASSESSMENT: \$130,079,157.00
APPLICANT'S OPINION: \$91,055,410.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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25) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1112
APPLICANT: GOOGLE LLC
PARCEL NO: 2020205246
PARCEL ADDRESS: 1 MARKET PLZ
TOPIC:
CURRENT ASSESSMENT: \$104,898,480.00
APPLICANT'S OPINION: \$73,428,938.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

26) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1113
APPLICANT: GOOGLE LLC
PARCEL NO: 2020205247
PARCEL ADDRESS: 188 EMBARCADERO
TOPIC:
CURRENT ASSESSMENT: \$34,226,872.00
APPLICANT'S OPINION: \$23,958,813.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

27) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1114
APPLICANT: GOOGLE LLC
PARCEL NO: 2020205248
PARCEL ADDRESS: 2 HARRISON ST
TOPIC:
CURRENT ASSESSMENT: \$17,766,769.00
APPLICANT'S OPINION: \$12,436,739.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

28) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1115
APPLICANT: GOOGLE LLC
PARCEL NO: 2020205249
PARCEL ADDRESS: 1 SOUTH PARK ST, #103
TOPIC:
CURRENT ASSESSMENT: \$1,332,316.00
APPLICANT'S OPINION: \$932,621.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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29) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1116
APPLICANT: GOOGLE LLC
PARCEL NO: 2020206821
PARCEL ADDRESS: 121 SPEAR ST
TOPIC:
CURRENT ASSESSMENT: \$58,072,566.00
APPLICANT'S OPINION: \$40,650,796.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

30) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1117
APPLICANT: GOOGLE LLC
PARCEL NO: 2020209226
PARCEL ADDRESS: 215 FREEMONT ST
TOPIC:
CURRENT ASSESSMENT: \$4,320,183.00
APPLICANT'S OPINION: \$3,024,129.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

31) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1118
APPLICANT: RAINTREE 973 MARKET NEWCO LLC
PARCEL NO: 3704 069
PARCEL ADDRESS: 973-977 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$35,350,542.00
APPLICANT'S OPINION: \$19,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

32) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1119
APPLICANT: RAINTREE 2051 THIRD STREET LLC
PARCEL NO: 3994 084
PARCEL ADDRESS: 650 ILLINOIS ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$47,556,167.00
APPLICANT'S OPINION: \$42,247,060.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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33) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1121
APPLICANT: SF ARMORY OWNER LLC
PARCEL NO: 3547 001
PARCEL ADDRESS: 1800 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$75,826,000.00
APPLICANT'S OPINION: \$50,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

34) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1125
APPLICANT: 300 PROSPECT PRPTS INC
PARCEL NO: 0267 016
PARCEL ADDRESS: 160-180 SANSOME ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$38,308,819.00
APPLICANT'S OPINION: \$19,188,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1127
APPLICANT: VII MP SAN FRANCISCO HOTEL OWNER LLC
PARCEL NO: 3706 270
PARCEL ADDRESS: 757 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$98,319,105.00
APPLICANT'S OPINION: \$22,500,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

36) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1128
APPLICANT: VII MP SAN FRANCISCO HOTEL OWNER LLC
PARCEL NO: 3706 271
PARCEL ADDRESS: 0000
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,442,357.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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37) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1133
APPLICANT:	SF RECYCLING & DISPOSAL INC
PARCEL NO:	2020700745
PARCEL ADDRESS:	Pier 96
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,191,721.00
APPLICANT'S OPINION:	\$4,595,861.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1134
APPLICANT:	SUNSET SCAVENGER CO
PARCEL NO:	2020203112
PARCEL ADDRESS:	501 TUNNEL AVE
TOPIC:	
CURRENT ASSESSMENT:	\$7,873,933.00
APPLICANT'S OPINION:	\$3,936,967.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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.

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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.

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.