

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the Prehearing Conference meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, July 18, 2017, at 9:35 a.m.

Present: Edward Campaña, Jeffrey Morris and Scott Spertzel

Quorum present

Chairperson: Jeffrey Morris, Presiding

Deputy City Attorney Manu Pradhan

The Board scheduled and convened this prehearing conference for discussion on procedural matters and issues regarding consolidating assessment appeal applications filed for the 2016 roll year contesting value of property located at the Millennium Tower. The Board discussed the following issues regarding the consolidation of appeal applications for Millennium Tower:

- The Board clarified the purpose of the assessment appeal hearing(s) is to value the properties for tax purposes. The assessment hearing(s) is not a part of any of the ongoing litigation related to the Tower.
- The consolidation of current appeal applications is limited to 2016 Prop 8 appeals; the lien date/valuation date for these appeals at issue is January 1, 2016.
- The Board anticipates the appeals at issue may raise substantially similar issues of law/fact and is therefore willing to hold a consolidated hearing so that applicants can argue their appeals as a group.
- The Board's preference is to order consolidation only if all the participants in the consolidated hearing agree to be represented by a single representative or team of representatives. That representative would represent all of the participating applicants from start to finish in all aspects of the assessment appeal proceedings.
- The Board may be willing to consider multiple sub-groups so that some applicants can participate in one consolidated hearing, and others in another separate consolidated hearing, if for some reason it is determined that that is a more appropriate way to proceed. However, the Board will be reluctant to fragment this into too many separate consolidated hearings because that would defeat the purpose.

- The Board is encouraging all applicants who wish to consolidate to agree on a single representative to represent them. The Board will require the parties to report to the Clerk by August 31st about who they have selected. To facilitate this, attendees were provided with a form to complete and return by the August 31st due date, confirming whether or not they want to proceed with consolidation, and identifying who their authorized representative will be for the consolidated hearing.
- The Board will reconvene no later than September 30, 2017 to determine whether the applicants have lined up behind a single representative, hear from the Assessor and/or other parties, and then make a final decision on consolidation at that time.
- The Board reaffirmed that the decision on whether to consolidate is up to the Board. However, any applicant whose case is not consolidated, for whatever reason, will have a full opportunity to present its case in an individual hearing.
- If consolidation does happen, it will be up to the parties (i.e., the applicant's agent(s) and the assessor) to argue all of the appeals together, drawing out unit-specific issues as appropriate. The Board expects that the Assessor and the applicants' representative(s) will be ready at the next prehearing conference to begin discussions on how to structure the remainder of the hearing and identify if there are any legal issues that the Board needs to consider.
- The Clerk provided additional information and explanation on the follow up/response form that is due from the applicants by August 31st.

Following the Assessment Appeals Board's presentation regarding consolidation, the Board heard questions and/or comments from the following people:

1. Pat Dodson, Applicant and Representative
2. Douglas Legg, Deputy Director of Operations, Assessor's Office
3. Bruce Bell, Unit 20C
4. Edward Paulsson, Unit 36D
5. Marlis Branaka, Unit 47D
6. Kevin Rose, Reuben, Junius & Rose, Attorney for Units 31F and 52D
7. Joel Piser, Unit 56C
8. Max Lin, Unit 12F
9. James Hunter
10. Jerry Dodson, Unit 42E

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There being no further business for today's prehearing conference meeting, the Board, at the hour of 10:28 a.m. recessed to reconvene on Wednesday, July 19, 2017, at 9:00 a.m.

Dawn Duran
Administrator Acting as Clerk

Approved by the Board on July 21, 2017

Angela Calvillo
Clerk of the Board of Supervisors