### Agenda\* / Notice of Assessment Appeals Board

# **Assessment Appeals Board 2 Hearing** Room 406, City Hall Thursday, February 5, 2015 9:30 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: 2008-2340

APPLICANT: DELTA DENTAL PLAN OF CALIFORNIA

PARCEL NO.: 2009900286

PARCEL ADDRESS:

TOPIC: Audit Under R&T Code Section 469

**CURRENT ASSESSMENT:** \$234,652.00 APPLICANT'S OPINION: \$2.00 TAXABLE YEAR: 2005

APPEAL TYPE: Personal Property

**ROLL TYPE: ESCAPE** 

Hearing, discussion, and possible action involving: 3)

> APPLICATION: 2008-2341

APPLICANT: DELTA DENTAL PLAN OF CALIFORNIA

PARCEL NO.: 2009900285

PARCEL ADDRESS:

Audit Under R&T Code Section 469 TOPIC:

2006

**CURRENT ASSESSMENT:** \$349,334.00 APPLICANT'S OPINION: \$2.00 TAXABLE YEAR:

APPEAL TYPE: Personal Property

**ROLL TYPE: ESCAPE**  4) Hearing, discussion, and possible action involving:

APPLICATION: 2008-2342

APPLICANT: DELTA DENTAL PLAN OF CALIFORNIA

PARCEL NO.: 2009900315

PARCEL ADDRESS:

TOPIC: Audit Under R&T Code Section 469

CURRENT ASSESSMENT: \$254,687.00 APPLICANT'S OPINION: \$1.00 TAXABLE YEAR: 2007

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2009-3454

APPLICANT: DELTA DENTAL PLAN OF CALIFORNIA

PARCEL NO.: 2009200759

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$16,670,792.00 APPLICANT'S OPINION: \$8,250,000.00

TAXABLE YEAR: 2009

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2010-4532

APPLICANT: DELTA DENTAL PLAN OF CALIFORNIA

PARCEL NO.: 2010200705

PARCEL ADDRESS: 0100 01ST ST, #1200 TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$15,861,851.00 APPLICANT'S OPINION: \$7,860,000.00

TAXABLE YEAR: 2010

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION: 2010-4537

APPLICANT: UNIVISION TELEVISION GROUP, INC.

PARCEL NO.: 2010200919

PARCEL ADDRESS: 0050 FREMONT ST, #4100 TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$6,431,162.00 APPLICANT'S OPINION: \$3,100,000.00

TAXABLE YEAR: 2010

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2010-4538

APPLICANT: UNIVISION TELEVISION GROUP, INC.

PARCEL NO.: 2010204380

PARCEL ADDRESS: 0050 FREMONT ST, #4100

TOPIC:

CURRENT ASSESSMENT: \$2,085,080.00 APPLICANT'S OPINION: \$1,040,000.00

TAXABLE YEAR: 2010

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5541

APPLICANT: GUIDO & PIERINA GIOSSO FAMILY LP

PARCEL NO.: 7113 003

PARCEL ADDRESS: 0245 - 0247 PLYMOUTH AVE,

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$655,000.00 APPLICANT'S OPINION: \$430,000.00

TAXABLE YEAR: 2005

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4613

APPLICANT: DELTA DENTAL PLAN OF CALIFORNIA

PARCEL NO.: 2011201037

PARCEL ADDRESS: 0100 01ST ST, #1200

TOPIC: Classification of Property is Incorrect

CURRENT ASSESSMENT: \$14,302,281.00 APPLICANT'S OPINION: \$7,200,000.00

TAXABLE YEAR: 2011

APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3383

APPLICANT: DELTA DENTAL PLAN OF CALIFORNIA

PARCEL NO.: 2012200690

PARCEL ADDRESS: 0100 01ST ST, #1200 TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$12,117,687.00 APPLICANT'S OPINION: \$6,000,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR STATUS: POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2831

APPLICANT: DELTA DENTAL PARCEL NO.: 2013210649

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$12,079,001.00 APPLICANT'S OPINION: \$5,300,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3212

APPLICANT: CHUNG, ALLEN

PARCEL NO.: 0497 007A

PARCEL ADDRESS: 1580 LOMBARD ST,

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$2,908,920.00 APPLICANT'S OPINION: \$295,000.00 TAXABLE YEAR: 2010

APPEAL TYPE: Real Property

ROLL TYPE: SUPPLEMENTAL STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3213

APPLICANT: CHUNG, ALLEN

PARCEL NO.: 0497 007A

PARCEL ADDRESS: 1580 LOMBARD ST,

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$3,150,143.00 APPLICANT'S OPINION: \$295,000.00

TAXABLE YEAR: 2010

APPEAL TYPE: Real Property

ROLL TYPE: 2ND SUPPLEMENTAL

STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1182

APPLICANT: DELTA DENTAL PARCEL NO.: 2014220615

PARCEL ADDRESS: 0100 01ST ST, #1200 TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$10,908,178.00 APPLICANT'S OPINION: \$5,400,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

## KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's 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 (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: 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 415.554.7854, or by e-mail at <a href="mailto:sotf@sfgov.org">sotf@sfgov.org</a>.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <a href="http://www.sfgov.org/sunshine/">http://www.sfgov.org/sunshine/</a>

## **Lobbyist Registration and Reporting 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 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

#### **Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove. Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

#### **Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin 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 a Derek Evans (415) 554-7702.

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 Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求請電 (415) 554-7719

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