Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing Room 406, City Hall Tuesday, August 4, 2015 <u>9:30 AM</u>

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:	2011-6194
APPLICANT:	AMERICAN MULTI-CINEMA INC.
PARCEL NO.:	2012900400
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$4,602,377.00
APPLICANT'S OPINION:	\$627,130.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6195
APPLICANT:	AMERICAN MULTI-CINEMA INC.
PARCEL NO.:	2012900399
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$3,651,542.00
APPLICANT'S OPINION:	\$627,130.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

4) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6196
APPLICANT:	AMERICAN MULTI-CINEMA INC.
PARCEL NO.:	2012900398
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$3,254,147.00
APPLICANT'S OPINION:	\$607,058.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6197
APPLICANT:	AMERICAN MULTI-CINEMA INC.
PARCEL NO.:	2012900397
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$2,221,948.00
APPLICANT'S OPINION:	\$607,058.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0272
APPLICANT:	BERGER, ALEC
PARCEL NO.:	1069 005
PARCEL ADDRESS:	0023 WOOD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$932,678.00
APPLICANT'S OPINION:	\$430,460.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0273
APPLICANT:	BERGER, ALEC
PARCEL NO.:	1069 004
PARCEL ADDRESS:	0019 - 0021 WOOD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$568,538.00
APPLICANT'S OPINION:	\$439,068.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

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2014-0417
K & L GATES LLP
2014226430
FOUR EMBARCADERO CENTER, #1200
Personal Property / Fixtures
\$3,348,662.00
\$1,674,332.00
2014
Personal Property
REGULAR
POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0562
APPLICANT:	ICONIQ CAPITAL LLC
PARCEL NO.:	2014400647
PARCEL ADDRESS:	244 JACKSON ST, #300
TOPIC:	Penalty Assessment
CURRENT ASSESSMENT:	\$932,802.00
APPLICANT'S OPINION:	\$932,802.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Penalty Assessment
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0629
APPLICANT:	AMERICAN MULTI CINEMA
PARCEL NO.:	2014222719
PARCEL ADDRESS:	101 04TH ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$4,200,343.00
APPLICANT'S OPINION:	\$1,146,943.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

11) Hearing, discussion, and possible action involving:

2014-0630
AMERICAN MULTI CINEMA
2014222379
1000 VAN NESS AVE,
Personal Property / Fixtures
\$1,652,714.00
\$877,844.00
2014
Personal Property
REGULAR
POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0646
APPLICANT:	FARALLON CAPITAL MANAGEMENT
PARCEL NO.:	2014221329
PARCEL ADDRESS:	1 MARITIME PLZ, #2100
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$12,354,412.00
APPLICANT'S OPINION:	\$6,177,206.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1002
APPLICANT:	MCCORD, GREGORY
PARCEL NO.:	1179 014
PARCEL ADDRESS:	0706 BRODERICK ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,505,265.00
APPLICANT'S OPINION:	\$1,629,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1287
APPLICANT:	DAVALOS, GERALD
PARCEL NO.:	2014520045
PARCEL ADDRESS:	2505 NORIEGA ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$18,168.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2014
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 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 sotf@sfgov.org.

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 http://www.sfgov.org/sunshine/

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 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

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