

File No. 241150

Committee Item No. 2

Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget and Finance Committee Date March 5, 2025

Board of Supervisors Meeting Date _____

Cmte Board

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OTHER (Use back side if additional space is needed)

- Hearing Notice – 10-Day Fee Ad
- TTX Presentation 3/5/2025
- _____
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Completed by: Brent Jalipa Date February 27, 2025

Completed by: Brent Jalipa Date _____

1 [Business and Tax Regulations Code - Voluntary Disclosure Program; Fee for Advance
2 Determinations]

3 **Ordinance amending the Business and Tax Regulations Code to authorize the Tax**
4 **Collector to waive taxes, penalties, and/or interest under a program ending**
5 **December 31, 2027, that allows unregistered taxpayers to voluntarily disclose and pay**
6 **back taxes; and to authorize the Tax Collector to collect fees through**
7 **December 31, 2027, for reviewing applications for and providing advance**
8 **determinations to taxpayers.**

9
10 NOTE: **Unchanged Code text and uncodified text** are in plain Arial font.
11 **Additions to Codes** are in *single-underline italics Times New Roman font*.
12 **Deletions to Codes** are in *strikethrough italics Times New Roman font*.
13 **Board amendment additions** are in double-underlined Arial font.
14 **Board amendment deletions** are in ~~strikethrough Arial font~~.
15 **Asterisks (* * * *)** indicate the omission of unchanged Code
16 subsections or parts of tables.

17 Be it ordained by the People of the City and County of San Francisco:

18 Section 1. Article 6 of the Business and Tax Regulations Code is hereby amended by
19 adding Sections 6.14-1 and 6.14-2, to read as follows:

20 **SEC. 6.14-1. VOLUNTARY DISCLOSURE PROGRAM; WAIVER OF TAX, PENALTIES, AND**
21 **INTEREST.**

22 *(a) The Tax Collector may, in the Tax Collector's discretion, waive taxes, penalties, and*
23 *interest subject to the common administrative provisions in this Article 6 of the Business and Tax*
24 *Regulations Code, under a Voluntary Disclosure Program that conforms with the requirements of this*
25 *Section 6.14-1.*

1 (b) The Voluntary Disclosure Program shall apply to applications filed on or after the effective
2 date of the ordinance in Board File No. 241150 enacting this Section 6.14-1 and on or before
3 December 31, 2027.

4 (c) For purposes of this Section 6.14-1, a “Voluntary Disclosure Program” means a program
5 offered by the Tax Collector that:

6 (1) Allows taxpayers that do not have a business registration certificate issued under
7 Article 12 of the Business and Tax Regulations Code and that have not been previously contacted by
8 the Tax Collector about unreported taxes or a failure to obtain a business registration certificate to
9 voluntarily disclose their unreported back taxes to the Tax Collector. These taxpayers shall pay the
10 taxes and interest as required in subsection (c)(2) in exchange for a waiver of the taxes, penalties,
11 and/or interest, as applicable, under subsections (c)(3) and (c)(4);

12 (2) Requires those taxpayers to pay all applicable taxes and interest due and payable
13 for the tax years and tax periods within a lookback period consisting of:

14 (A) For taxes due and payable on an annual basis, the six tax years immediately
15 preceding the tax year in which the voluntary disclosure application was made; or

16 (B) For taxes due and payable on other than an annual basis, the tax periods
17 immediately preceding the tax period in which the voluntary disclosure application was made that in
18 total comprise six years;

19 (3) With respect to the voluntarily disclosed tax liabilities for the tax years and tax
20 periods within the lookback period in subsection (c)(2), waives any penalties due and payable; and

21 (4) For the tax years and tax periods prior to the lookback period in subsection (c)(2),
22 waives taxes, penalties, and interest due and payable, but only with respect to the specific City taxes
23 disclosed.

24 (d) The Tax Collector may impose procedural and other administrative requirements for a
25 taxpayer to qualify for the waiver of the taxes, penalties, and/or interest, as applicable, under

1 subsections (c)(3) and (c)(4) by publishing such requirements on the Tax Collector’s website. Failure
2 to satisfy such requirements shall render a taxpayer ineligible for such waiver.

3 **SEC. 6.14-2. ADVANCE DETERMINATIONS; FEES.**

4 (a) The Tax Collector may charge and collect fees from taxpayers for reviewing applications
5 for and/or providing advance determinations of a taxpayer’s liability for, or issues regarding, the taxes
6 subject to the common administrative provisions in this Article 6, as follows:

7 (1) for applications filed with the Tax Collector on or before December 31, 2025, \$250;

8 and

9 (2) for applications filed with the Tax Collector after December 31, 2025, an amount, if
10 any, that is no more than all of the Tax Collector’s costs of providing such determinations.

11 (b) The Tax Collector’s authority to charge and collect fees under this Section 6.14-2 shall
12 apply to advance determinations for which taxpayers have applied from on or after the effective date of
13 the ordinance in Board File No. 241150 enacting this Section 6.14-2 through on or before
14 December 31, 2027.

15
16 Section 2. Effective and Operative Dates. This ordinance shall become effective 30
17 days after enactment, and shall be operative on the first day of the month following the
18 effective date. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the
19 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board
20 of Supervisors overrides the Mayor’s veto of the ordinance.

21
22 APPROVED AS TO FORM:
23 DAVID CHIU, City Attorney
24 By: /s/
25 KERNE H. O. MATSUBARA
Deputy City Attorney

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LEGISLATIVE DIGEST
(Substituted, 1/14/2025)

[Business and Tax Regulations Code - Voluntary Disclosure Program; Fee for Advance Determinations]

Ordinance amending the Business and Tax Regulations Code to authorize the Tax Collector to waive taxes, penalties, and/or interest under a program ending December 31, 2027, that allows unregistered taxpayers to voluntarily disclose and pay back taxes; and to authorize the Tax Collector to collect fees through December 31, 2027, for reviewing applications for and providing advance determinations to taxpayers.

Existing Law

The Tax Collector is responsible for collecting and receiving taxes imposed by the Business and Tax Regulations Code. The Tax Collector generally does not have the authority to waive taxes or accrued interest but may waive certain penalties under Article 6 of the Business and Tax Regulations Code. The Tax Collector may issue rules and regulations, determinations, and interpretations consistent with the Business and Tax Regulations Code as may be necessary or appropriate in enforcing the payment, collection, and remittance of taxes.

Amendments to Current Law

This ordinance would authorize the Tax Collector to waive taxes, penalties, and/or interest under any program offered by the Tax Collector permitting taxpayers to voluntarily disclose and pay unpaid back taxes and interest for the previous six years in exchange for a waiver of penalties for the six-year lookback period and a waiver of taxes, penalties, and interest for tax years and periods prior to that lookback period. Taxpayers would be eligible only if they do not have a business registration certificate and had not been previously contacted by the Tax Collector about unreported taxes or the failure to register. The Tax Collector's waiver authority would apply to applications for voluntary disclosure filed by taxpayers from the effective date of this ordinance through December 31, 2027.

This ordinance also would authorize the Tax Collector to charge and collect fees from taxpayers for reviewing applications and/or providing advance determinations of a taxpayer's liability for, or issues regarding, the taxes subject to Article 6 of the Business and Tax Regulations Code, as follows: (1) \$250 for applications filed with the Tax Collector on or before December 31, 2025, and (2) an amount, if any, that is no more than all of the Tax Collector's costs of providing such determinations, for applications filed after December 31, 2025. The Tax Collector's authority to charge and collect fees for advance determinations would apply to applications filed through December 31, 2027.

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March 5th, 2025



Treasurer & Tax Collector
CITY AND COUNTY OF SAN FRANCISCO

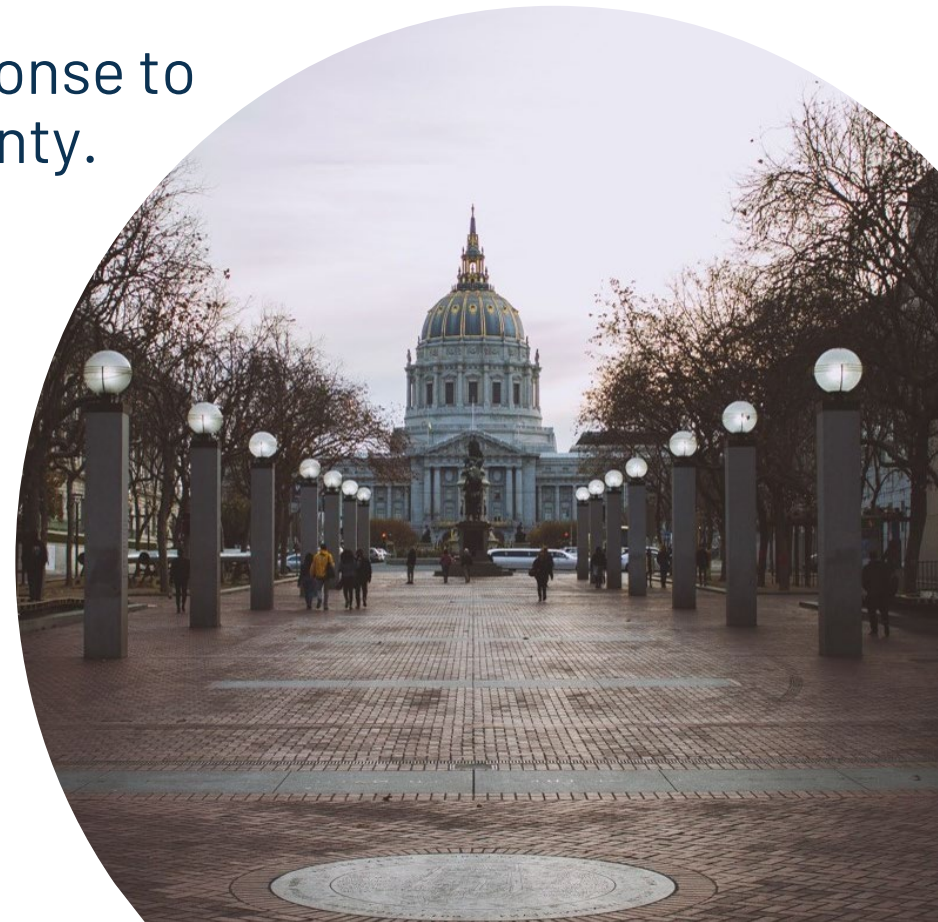
Voluntary Disclosure Agreement and Advance Written Determination Ordinance

Budget and Finance Committee



Business Tax Reform

- On November 5, 2024, San Francisco voters approved Proposition M, a comprehensive restructuring of the city's business tax system.
- Our Office is implementing key components of reform in 2025.
- Two components for approval today are a direct response to taxpayer feedback seeking more guidance and certainty.
- This ordinance establishes the following:
 - Voluntary Disclosure Agreement (VDA) Program
 - Advance Written Determination (AWD) Fee Authorization





Voluntary Disclosure Agreement (VDA)

Overview

- This ordinance authorizes the Tax Collector to waive taxes, penalties, and/or interest for taxpayers who come forward and pay unpaid back taxes and interest.
- Taxpayers can disclose and pay unpaid taxes and interest for the previous six years.

Eligibility Requirements

- Taxpayers **must not** have a business registration certificate.
- Taxpayers **must not** have been previously contacted by the Office of the Treasurer & Tax Collector regarding unreported taxes or failure to register.

Program Timeline

- Applications for voluntary disclosure will be accepted from the effective date of this ordinance through December 31, 2027.





VDA Revenue Projections

- Since 2019, an informal VDA program has generated \$2.9 million in back taxes and \$1.6 million in ongoing tax revenue.
- Based on this data, we project the following revenue over three years that the program is authorized:
 - \$1.5 million in prior year tax revenue collected
 - \$1 million in ongoing tax revenue.





Advance Written Determination (AWD)

Overview

- Proposition M requires that our Office establish the AWD program.
- This ordinance authorizes the Tax Collector to charge fees for reviewing applications and providing advance determinations of tax liability.

Fee Schedule

- \$250 for application filed on or before December 31, 2025.
- For applications filed after December 31, 2025, the fee will be no more than the Tax Collector's cost of providing the determination.

Program Timeline

- Begin accepting applications on the effective date of this ordinance.
- Authorizes the Tax Collector to charge fees for advance determinations on applications filed through December 31, 2027.





Treasurer & Tax Collector
CITY AND COUNTY OF SAN FRANCISCO

Thank you!

Questions can also be emailed to: amanda.fried@sfgov.org

BOARD of SUPERVISORS



City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. (415) 554-5184
Fax No. (415) 554-5163
TDD/TTY No. (415) 554-5227

**NOTICE OF PUBLIC HEARING
BUDGET AND FINANCE COMMITTEE
BOARD OF SUPERVISORS OF THE CITY AND COUNTY OF SAN FRANCISCO**

NOTICE IS HEREBY GIVEN THAT the Board of Supervisors of the City and County of San Francisco's Budget and Finance Committee will hold a public hearing to consider the following proposal and said public hearing will be held as follows, at which time all interested parties may attend and be heard:

Date: March 5, 2025

Time: 10:00 a.m.

Location: Legislative Chamber, Room 250, located at City Hall
1 Dr. Carlton B. Goodlett Place, San Francisco, CA

Subject: File No. 241150. Ordinance amending the Business and Tax Regulations Code to authorize the Tax Collector to waive taxes, penalties, and/or interest under a program ending December 31, 2027, that allows unregistered taxpayers to voluntarily disclose and pay back taxes; and to authorize the Tax Collector to collect fees through December 31, 2027, for reviewing applications for and providing advance determinations to taxpayers.

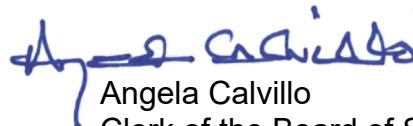
If this legislation passes, the ordinance would authorize the Tax Collector to charge and collect fees from taxpayers for reviewing applications and/or providing advance determinations of a taxpayer's liability for, or issues regarding, the taxes subject to Article 6 of the Business and Tax Regulations Code, as follows: (1) \$250 for applications filed with the Tax Collector on or before December 31, 2025, and (2) an amount, if any, that is no more than all of the Tax Collector's costs of providing such determinations, for applications filed after December 31, 2025. The Tax Collector's authority to charge and collect fees for advance determinations would apply to applications filed through December 31, 2027.

In accordance with Administrative Code, Section 67.7-1, persons who are unable to attend the hearing on this matter may submit written comments prior to the time the hearing begins. These comments will be made as part of the official public record in this matter and shall be brought to the attention of the Board of Supervisors. Written comments should be addressed to Angela Calvillo, Clerk of the Board, City Hall, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA, 94102 or sent via email (board.of.supervisors@sfgov.org). Information relating to this matter is available in the

Office of the Clerk of the Board or the Board of Supervisors' Legislative Research Center (<https://sfbos.org/legislative-research-center-lrc>). Agenda information relating to this matter will be available for public review on Friday, February 28, 2025.

For any questions about this hearing, please contact the Assistant Clerk for the Budget and Finance Committee:

Brent Jalipa (Brent.Jalipa@sfgov.org) – (415) 554-7712)



Angela Calvillo
Clerk of the Board of Supervisors
City and County of San Francisco

bjj:jec:ams

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BRENT JALIPA
CCSF BD OF SUPERVISORS (OFFICIAL NOTICES)
1 DR CARLTON B GOODLETT PL #244
SAN FRANCISCO, CA 94102

COPY OF NOTICE

Notice Type: GPN GOVT PUBLIC NOTICE

Ad Description
BJJ Fee Ad File No. 241150

To the right is a copy of the notice you sent to us for publication in the SAN FRANCISCO EXAMINER. Thank you for using our newspaper. Please read this notice carefully and call us with ny corrections. The Proof of Publication will be filed with the County Clerk, if required, and mailed to you after the last date below. Publication date(s) for this notice is (are):

02/23/2025 , 03/02/2025

The charge(s) for this order is as follows. An invoice will be sent after the last date of publication. If you prepaid this order in full, you will not receive an invoice.

Table with 2 columns: Description and Amount. Rows include Publication (\$1423.80), Set aside for CCSF Outreach Fund (\$158.20), Clearinghouse Service Charge (\$237.30), and Total (\$1819.30).

EXM# 3898907

NOTICE OF PUBLIC HEARING
BUDGET AND FINANCE COMMITTEE
BOARD OF SUPERVISORS OF THE CITY AND COUNTY OF SAN FRANCISCO
WEDNESDAY, MARCH 5, 2025 - 10:00 AM
LEGISLATIVE CHAMBER, ROOM 250, CITY HALL, 1 DR. CARLTON B. GOODLETT PLACE, SAN FRANCISCO, CA 94102

NOTICE IS HEREBY GIVEN THAT the Board of Supervisors of the City and County of San Francisco's Budget and Finance Committee will hold a public hearing to consider the following proposal and said public hearing will be held as follows: at which time all interested parties may attend and be heard: File No. 241150. Ordinance amending the Business and Tax Regulations Code to authorize the Tax Collector to waive taxes, penalties, and/or interest under a program ending December 31, 2027, that allows unregistered taxpayers to voluntarily disclose and pay back taxes; and to authorize the Tax Collector to collect fees through December 31, 2027, for reviewing applications for and providing advance determinations to taxpayers. If this legislation passes, the ordinance would authorize the Tax Collector to charge and collect fees from taxpayers for reviewing applications and/or providing advance determinations of a taxpayer's liability for, or issues regarding, the taxes subject to Article 6 of the Business and Tax Regulations Code, as follows: (1) \$250 for applications filed with the Tax Collector on or before December 31, 2025, and (2) an amount, if any, that is no more than all of the Tax Collector's costs of providing such determinations, for applications filed after December 31, 2025. The Tax Collector's authority to charge and collect fees for advance determinations would apply to applications filed through December 31, 2027. In accordance with Administrative Code, Section 67.7-1, persons who are unable to attend the hearing on this matter may submit written comments prior to the time the hearing begins. These comments will be made as part of the official public record in this matter and shall be brought to the attention of the Board of Supervisors. Written comments should be addressed to Angela Calvillo,

Clerk of the Board, City Hall, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA, 94102 or sent via email (board.of.supervisors@sfgov.org). Information relating to this matter is available in the Office of the Clerk of the Board or the Board of Supervisors' Legislative Research Center (https://sfbos.org/legislative-research-center-lrc). Agenda information relating to this matter will be available for public review on Friday, February 28, 2025. For any questions about this hearing, please contact the Assistant Clerk for the Budget and Finance Committee: Brent Jalipa (Brent.Jalipa@sfgov.org - (415) 554-7712) Angela Calvillo - Clerk of the Board of Supervisors, City and County of San Francisco EXM-3898907#



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ARTS & CULTURE

PERFORMING ARTS

SF Ballet's adaptation of 'Raymonda' will be a rarity

Tamara Rojo choreographs for company for first time by revisiting lesser-known classic

By James Ambroff-Tahan
Special to The Examiner

For San Francisco Ballet Artistic Director Tamara Rojo, choosing a frequently performed warhorse such as "Swan Lake" as the first work she would choreograph for the company was never in the cards.

Instead, Rojo chose Marius Petipa's rarely performed "Raymonda" to reimagine while she was the artistic director of the English National Ballet. Her version — which resets the work from the time of the Crusades to the Crimean War in the 19th century and redefines the role of women in wartime and society — will be the first opus she has choreographed to be presented by San Francisco Ballet when it opens March 1.

"I was looking to revisit a classic that wasn't constantly being performed, something unusual — I didn't want to do yet another 'Swan Lake' or 'Sleeping Beauty' — and 'Raymonda' is a ballet that, according to Tchaikovsky, has the best score (by Alexander Glazunov) ever written for ballet," Rojo said.

"It's rarely been performed outside of Russia because the theme is complex and at times offensive, and so I felt it was worth trying to preserve what was good about the ballet — the music and choreography — but put it in a different historical context in the manner that theatrical canon does all the time to see if the piece had enough value to sustain that," she said.

Rojo's "Raymonda" premiered in London in 2022, but Petipa's original ballet de-



Thamires Chuvás and San Francisco Ballet perform the Hungarian Dance in Artistic Director Tamara Rojo's adaptation of "Raymonda."

PHOTOS BY LINDSEY RALLO/SAN FRANCISCO BALLET

buted at the Imperial Mariinsky Theatre in St. Petersburg, Russia, in 1898. That production's portrayal of the relationship between Christians and Muslims in the 12th century was among the issues in the story that Rojo found problematic. Another was the passive characterization of the ballet's lead, Countess Raymonda, as a woman waiting for her beloved fiancé and noble knight, Jean de Brienne — a man she hasn't even met — to return from war.

"It felt like a very non-story," Rojo said.

"We watch this woman perform for over three hours but know nothing about her, what motivates her, her interests or her feelings toward the man she's supposed to love or the man she's not supposed to love."

In Rojo's adaptation of "Raymonda," which the San Francisco company will unveil during Women's History Month, the female lead is a more resolute character full of feelings who is evocative of the social activist and founder of modern nursing, Florence Nightingale.

Through her narrative of "Raymonda," Rojo said she wanted to highlight how her heroine faced societal pressures and the expectations of her family and friends to marry and live the life of an upper-class British woman, but instead followed her own aspirations to have a profession that at the time wasn't even considered dignified until she made it so.

"I tried to put forward throughout the ballet both aspects of Florence Nightingale and the constant contradiction I think

San Francisco Examiner

PUBLIC NOTICES

SAN MATEO COUNTY: 650-556-1556 • E-mail: smlegals@sfmediaco.com
SAN FRANCISCO: 415-314-1835 • E-mail: sflegals@sfmediaco.com

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GOVERNMENT

NOTICE OF REGULAR MEETING
SAN FRANCISCO BOARD OF SUPERVISORS BUDGET AND FINANCE COMMITTEE
CITY HALL, LEGISLATIVE CHAMBER, ROOM 250
1 DR. CARLTON B. GOODLETT PLACE, SAN FRANCISCO, CA 94102
FEBRUARY 26, 2025 - 10:00 AM
The agenda packet and legislative files are available for review at <https://sfbos.org/legislative-research-center-irc>, in Room 244 at City Hall, or by calling (415) 554-5184.
EXM-3898909#
EXAMINER - BOUTIQUE & VILLAGER

NOTICE OF PUBLIC HEARING
BUDGET AND FINANCE COMMITTEE
BOARD OF SUPERVISORS OF THE CITY AND COUNTY OF SAN FRANCISCO
WEDNESDAY, MARCH 5, 2025 - 10:00 AM
LEGISLATIVE CHAMBER, ROOM 250, CITY HALL, 1 DR. CARLTON B. GOODLETT PLACE, SAN FRANCISCO, CA 94102
NOTICE IS HEREBY GIVEN THAT the Board of Supervisors of the City and County of San Francisco's Budget and Finance Committee will hold a public hearing to consider the following proposal and said public hearing will be held as follows, at which time all interested parties may attend and be heard:
File No. 241150. Ordinance amending the Business and Tax Regulations Code to authorize the Tax Collector to waive taxes, penalties, and interest under a program ending December 31, 2027, that allows unregistered taxpayers to voluntarily disclose and pay back taxes; and to authorize the Tax Collector to collect fees through December 31, 2027, for reviewing applications for and providing advance determinations to taxpayers.

CIVIL
ORDER TO SHOW CAUSE FOR CHANGE OF NAME
Case No. 25-CIV-00074
Superior Court of California, County of San Mateo
Petitioner of: Marsha Tionsgon for Change of Name
TO ALL INTERESTED PERSONS:
Petitioner Marsha Tionsgon filed a petition with this court for a decree changing names as follows:
Marsha Tionsgon to Marsha Ocampo
The Court orders that all persons interested in this matter appear before this court at the hearing indicated below to show cause, if any, why the petition for change of name should not be granted. Any person objecting to the name changes described above must file a written objection that includes the reasons for the objection at least two court days before the matter is scheduled to be heard and must appear at the hearing to show cause why the petition should not be granted. If no written objection is timely filed, the court may grant the petition without a hearing.
Notice of Hearing: Date: 3/19/2025, Time: 9:00 am, Dept.: M/C
The address of the court is 400 COUNTY CENTER REDWOOD CITY, CA-94063
A copy of this Order to Show Cause shall be published at least once each week for four successive weeks prior to the date set for hearing on the petition in the following newspaper of general circulation, printed in this County: The Examiner
Date: 01/10/2025
Elizabeth K. Lee
Judge of the Superior Court 2/2, 2/9, 2/16, 2/23/25
EXM-3892213#
EXAMINER - REDWOOD CITY TRIBUNE-10080

FICTITIOUS BUSINESS NAME STATEMENT
The following person(s) is (are) doing business as:
WINGS CIRCLE, 66 E 21ST AVE, SAN MATEO, CA 94003
VIHANS GROUP LLC, 1241 W HILLSDALE BLVD 102, SAN MATEO, CA 94403
This business is conducted by LIMITED LIABILITY COMPANY STATE OF CALIFORNIA
The registrant(s) commenced to transact business under the fictitious business name or names listed above on N/A
I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ JISOOK KIM - CEO
This statement was filed with the County Clerk of San Mateo County on JAN 30, 2025
Mark Church, County Clerk 2/9, 2/16, 2/23, 3/2/25
NPEN-3890189#
EXAMINER - BOUTIQUE & VILLAGER

FICTITIOUS BUSINESS NAME STATEMENT
The following person(s) is (are) doing business as:
Violent Viktim, 1072 Park Pacifica Ave, Pacifica, CA 94044
County of SAN MATEO
Violent Viktim/Violent Vixen
This business is conducted by CORPORATION, STATE OF CALIFORNIA
The registrant(s) commenced to transact business under the fictitious business name or names listed above on N/A
I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ JESS JACOBSON - OWNER
This statement was filed with the County Clerk of San Mateo County on 02/07/2025
Mark Church, County Clerk 2/9, 2/16, 2/23, 3/2/25
NPEN-3896479#
EXAMINER - BOUTIQUE & VILLAGER

FICTITIOUS BUSINESS NAME STATEMENT
The following person(s) is (are) doing business as:
GOLDENTREE CPA, 1860 OGDEN DR., APT. 307, BURLINGAME, CA 94010,
County of SAN MATEO
S/ ANDREW BOWLER, MANAGING MEMBER
This business is conducted by LIMITED LIABILITY COMPANY, STATE OF CALIFORNIA
The registrant(s) commenced to transact business under the fictitious business name or names listed above on N/A
I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ David Arellin,
This statement was filed with the County Clerk of San Mateo County on 12/17/2024.
Mark Church, County Clerk HENRY SALGADO, Deputy Original 1/9, 1/16, 1/23, 1/30, 2/23/25
NPEN-3884404#
EXAMINER - BOUTIQUE & VILLAGER

FICTITIOUS BUSINESS NAME STATEMENT
The following person(s) is (are) doing business as:
REALLY SOLUTIONS, 30 HILLSBOROUGH COURT, HILLSBOROUGH, CA 94010,
County of SAN MATEO
CHAO CAPITAL INC., 205 DE ANZA BOULEVARD, SUITE 250 SAN MATEO, CA 94402
This business is conducted by CORPORATION, STATE OF CALIFORNIA
The registrant(s) commenced to transact business under the fictitious business name or names listed above on N/A
I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ JORDAN MAXWELL HAYNES, Managing Member
This statement was filed with the County Clerk of San Mateo County on Jan 30, 2025
Mark Church, County Clerk 2/9, 2/16, 2/23, 3/2/25
NPEN-3888841#
EXAMINER - BOUTIQUE & VILLAGER

FICTITIOUS BUSINESS NAME STATEMENT
The following person(s) is (are) doing business as:
Ultra Plumbing & Rooter, 180 S Spruce Ave, Unit G, South San Francisco, CA 94080
County of SAN MATEO
Ultra Plumbing & Rooter, Inc., 180 S Spruce Ave, Unit G, South San Francisco, CA 94080
This business is conducted by Corporation
The registrant(s) commenced to transact business under the fictitious business name or names listed above on N/A.
I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ ANTHONY ADRIAN ALVARADO, CEO
This statement was filed with the County Clerk of San Mateo County on 12/26/2024.
Mark Church, County Clerk KAMILLE SANTOS, Deputy Original 1/8, 1/15, 1/22, 1/29, 2/3/25
NPEN-3884383#
EXAMINER - BOUTIQUE & VILLAGER

FICTITIOUS BUSINESS NAME STATEMENT
The following person(s) is (are) doing business as:
Ultra Plumbing & Rooter, 180 S Spruce Ave, Unit G, South San Francisco, CA 94080
County of SAN MATEO
Delfino Alvarado, 180 South Spruce Ave Unit G, South San Francisco, CA 94080
Giovanni Adrian Alvarado, 180 South Spruce Ave Unit G, South San Francisco, CA 94080
This business is conducted by Co-Partners
The registrant(s) commenced to transact business under the fictitious business name or names listed above on 06/18/2008.
I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ Delfino Alvarado, owner
This statement was filed with the County Clerk of San Mateo County on 01/02/2025.
Mark Church, County Clerk KAMILLE SANTOS, Deputy Original 1/8, 1/15, 1/22, 1/29, 2/23/25
NPEN-3884440#
EXAMINER - BOUTIQUE & VILLAGER

FICTITIOUS BUSINESS NAME STATEMENT
The following person(s) is (are) doing business as:
Ultra Plumbing & Rooter, 180 S Spruce Ave, Unit G, South San Francisco, CA 94080
County of SAN MATEO
Ultra Plumbing & Rooter, Inc., 180 S Spruce Ave, Unit G, South San Francisco, CA 94080
This business is conducted by Corporation
The registrant(s) commenced to transact business under the fictitious business name or names listed above on 12/29/2017.
I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ Ann Kaskade,
This statement was filed with the County Clerk of San Mateo County on 01/02/2025.
Mark Church, County Clerk NILES LOPSHIRE, Deputy Original 1/8, 1/15, 1/22, 1/29, 2/23/25
NPEN-3883377#
EXAMINER - BOUTIQUE & VILLAGER

Legislative Research Center
(<https://sfbos.org/legislative-research-center-irc>). Agenda information relating to this matter will be available for public review on Friday, February 28, 2025. For any questions about this hearing, please contact the Assistant Clerk for the Budget and Finance Committee: Brent Jalipa (Brent.Jalipa@sfgov.org) - (415) 554-7712 | Angela Calvillo - Clerk of the Board of Supervisors, City and County of San Francisco
EXM-3898907#

NOTICE OF REGULAR MEETING
SAN FRANCISCO BOARD OF SUPERVISORS CITY HALL, LEGISLATIVE CHAMBER, ROOM 250, 1 DR. CARLTON B. GOODLETT PLACE, SAN FRANCISCO, CA 94102
FEBRUARY 25, 2025 - 2:00 PM
The agenda packet and legislative files are available for review at <https://sfbos.org/legislative-research-center-irc>, in Room 244 at City Hall, or by calling (415) 554-5184.
EXM-3898731#

FICTITIOUS BUSINESS NAME STATEMENT
File No. M-299447
The following person(s) is (are) doing business as:
GOLDENTREE CPA, 1860 OGDEN DR., APT. 307, BURLINGAME, CA 94010,
County of SAN MATEO
S/ ANDREW BOWLER, MANAGING MEMBER
This business is conducted by LIMITED LIABILITY COMPANY, STATE OF CALIFORNIA
The registrant(s) commenced to transact business under the fictitious business name or names listed above on 01/09/2025
I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ JISOOK KIM - CEO
This statement was filed with the County Clerk of San Mateo County on 01/06/2025
Mark Church, County Clerk 2/9, 2/16, 2/23, 3/2/25
NPEN-3894313#
EXAMINER - BOUTIQUE & VILLAGER

FICTITIOUS BUSINESS NAME STATEMENT
The following person(s) is (are) doing business as:
WINGS CIRCLE, 66 E 21ST AVE, SAN MATEO, CA 94003
VIHANS GROUP LLC, 1241 W HILLSDALE BLVD 102, SAN MATEO, CA 94403
This business is conducted by LIMITED LIABILITY COMPANY STATE OF CALIFORNIA
The registrant(s) commenced to transact business under the fictitious business name or names listed above on N/A
I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ Harry Mariano
This statement was filed with the County Clerk of San Mateo County on Jan 30, 2025
Mark Church, County Clerk 2/9, 2/16, 2/23, 3/2/25
NPEN-3882213#
EXAMINER - BOUTIQUE & VILLAGER

FICTITIOUS BUSINESS NAME STATEMENT
The following person(s) is (are) doing business as:
REALLY SOLUTIONS, 30 HILLSBOROUGH COURT, HILLSBOROUGH, CA 94010,
County of SAN MATEO
CHAO CAPITAL INC., 205 DE ANZA BOULEVARD, SUITE 250 SAN MATEO, CA 94402
This business is conducted by CORPORATION, STATE OF CALIFORNIA
The registrant(s) commenced to transact business under the fictitious business name or names listed above on N/A
I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ JORDAN MAXWELL HAYNES, Managing Member
This statement was filed with the County Clerk of San Mateo County on Jan 30, 2025
Mark Church, County Clerk 2/9, 2/16, 2/23, 3/2/25
NPEN-3888841#
EXAMINER - BOUTIQUE & VILLAGER

FICTITIOUS BUSINESS NAME STATEMENT
The following person(s) is (are) doing business as:
Ultra Plumbing & Rooter, 180 S Spruce Ave, Unit G, South San Francisco, CA 94080
County of SAN MATEO
Ultra Plumbing & Rooter, Inc., 180 S Spruce Ave, Unit G, South San Francisco, CA 94080
This business is conducted by Corporation
The registrant(s) commenced to transact business under the fictitious business name or names listed above on N/A.
I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ ANTHONY ADRIAN ALVARADO, CEO
This statement was filed with the County Clerk of San Mateo County on 12/26/2024.
Mark Church, County Clerk KAMILLE SANTOS, Deputy Original 1/8, 1/15, 1/22, 1/29, 2/3/25
NPEN-3884383#
EXAMINER - BOUTIQUE & VILLAGER

FICTITIOUS BUSINESS NAME STATEMENT
The following person(s) is (are) doing business as:
Ultra Plumbing & Rooter, 180 S Spruce Ave, Unit G, South San Francisco, CA 94080
County of SAN MATEO
Delfino Alvarado, 180 South Spruce Ave Unit G, South San Francisco, CA 94080
Giovanni Adrian Alvarado, 180 South Spruce Ave Unit G, South San Francisco, CA 94080
This business is conducted by Co-Partners
The registrant(s) commenced to transact business under the fictitious business name or names listed above on 06/18/2008.
I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ Delfino Alvarado, owner
This statement was filed with the County Clerk of San Mateo County on 01/02/2025.
Mark Church, County Clerk KAMILLE SANTOS, Deputy Original 1/8, 1/15, 1/22, 1/29, 2/23/25
NPEN-3884440#
EXAMINER - BOUTIQUE & VILLAGER

FICTITIOUS BUSINESS NAME STATEMENT
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County of SAN MATEO
Ultra Plumbing & Rooter, Inc., 180 S Spruce Ave, Unit G, South San Francisco, CA 94080
This business is conducted by Corporation
The registrant(s) commenced to transact business under the fictitious business name or names listed above on 12/29/2017.
I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ Ann Kaskade,
This statement was filed with the County Clerk of San Mateo County on 01/02/2025.
Mark Church, County Clerk NILES LOPSHIRE, Deputy Original 1/8, 1/15, 1/22, 1/29, 2/23/25
NPEN-3883377#
EXAMINER - BOUTIQUE & VILLAGER

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County of SAN MATEO
Ultra Plumbing & Rooter, Inc., 180 S Spruce Ave, Unit G, South San Francisco, CA 94080
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I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ Ann Kaskade,
This statement was filed with the County Clerk of San Mateo County on 01/02/2025.
Mark Church, County Clerk NILES LOPSHIRE, Deputy Original 1/8, 1/15, 1/22, 1/29, 2/23/25
NPEN-3883377#
EXAMINER - BOUTIQUE & VILLAGER

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County of SAN MATEO
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S/ Ann Kaskade,
This statement was filed with the County Clerk of San Mateo County on 01/02/2025.
Mark Church, County Clerk NILES LOPSHIRE, Deputy Original 1/8, 1/15, 1/22, 1/29, 2/23/25
NPEN-3883377#
EXAMINER - BOUTIQUE & VILLAGER

FICTITIOUS BUSINESS NAME STATEMENT
File No. M-299670
The following person(s) is (are) doing business as:
West Coast Grazing Company, 1927 BIRCH AVE, SAN CARLOS, CA 94070,
County of SAN MATEO
ANDREW BOWLER LLC, 1927 BIRCH AVE., SAN CARLOS, CA 94070
This business is conducted by Limited Liability Company, State of Organization: CALIFORNIA
The registrant(s) commenced to transact business under the fictitious business name or names listed above on N/A
I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ ANDREW BOWLER, MANAGING MEMBER
This statement was filed with the County Clerk of San Mateo County on Jan 30, 2025
Mark Church, County Clerk 2/9, 2/16, 2/23, 3/2/25
NPEN-3889213#
EXAMINER - BOUTIQUE & VILLAGER

FICTITIOUS BUSINESS NAME STATEMENT
File No. M-299676
The following person(s) is (are) doing business as:
Ultra Plumbing & Rooter, 180 S Spruce Ave, Unit G, South San Francisco, CA 94080
County of SAN MATEO
Ultra Plumbing & Rooter, Inc., 180 S Spruce Ave, Unit G, South San Francisco, CA 94080
This business is conducted by Corporation
The registrant(s) commenced to transact business under the fictitious business name or names listed above on N/A.
I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ ANTHONY ADRIAN ALVARADO, CEO
This statement was filed with the County Clerk of San Mateo County on 12/26/2024.
Mark Church, County Clerk KAMILLE SANTOS, Deputy Original 1/8, 1/15, 1/22, 1/29, 2/3/25
NPEN-3884383#
EXAMINER - BOUTIQUE & VILLAGER

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County of SAN MATEO
Ultra Plumbing & Rooter, Inc., 180 S Spruce Ave, Unit G, South San Francisco, CA 94080
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S/ ANTHONY ADRIAN ALVARADO, CEO
This statement was filed with the County Clerk of San Mateo County on 12/26/2024.
Mark Church, County Clerk KAMILLE SANTOS, Deputy Original 1/8, 1/15, 1/22, 1/29, 2/3/25
NPEN-3884383#
EXAMINER - BOUTIQUE & VILLAGER

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County of SAN MATEO
Ultra Plumbing & Rooter, Inc., 180 S Spruce Ave, Unit G, South San Francisco, CA 94080
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S/ ANTHONY ADRIAN ALVARADO, CEO
This statement was filed with the County Clerk of San Mateo County on 12/26/2024.
Mark Church, County Clerk KAMILLE SANTOS, Deputy Original 1/8, 1/15, 1/22, 1/29, 2/3/25
NPEN-3884383#
EXAMINER - BOUTIQUE & VILLAGER

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S/ ANTHONY ADRIAN ALVARADO, CEO
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Mark Church, County Clerk KAMILLE SANTOS, Deputy Original 1/8, 1/15, 1/22, 1/29, 2/3/25
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S/ ANTHONY ADRIAN ALVARADO, CEO
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S/ ANTHONY ADRIAN ALVARADO, CEO
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Mark Church, County Clerk KAMILLE SANTOS, Deputy Original 1/8, 1/15, 1/22, 1/29, 2/3/25
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NPEN-3884383#
EXAMINER - BOUTIQUE & VILLAGER

FICTITIOUS BUSINESS NAME STATEMENT
File No. M-299670
The following person(s) is (are) doing business as:
West Coast Grazing Company, 1927 BIRCH AVE, SAN CARLOS, CA 94070,
County of SAN MATEO
ANDREW BOWLER LLC, 1927 BIRCH AVE., SAN CARLOS, CA 94070
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The registrant(s) commenced to transact business under the fictitious business name or names listed above on N/A
I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ ANDREW BOWLER, MANAGING MEMBER
This statement was filed with the County Clerk of San Mateo County on Jan 30, 2025
Mark Church, County Clerk 2/9, 2/16, 2/23, 3/2/25
NPEN-3889213#
EXAMINER - BOUTIQUE & VILLAGER

FICTITIOUS BUSINESS NAME STATEMENT
File No. M-299676
The following person(s) is (are) doing business as:
Ultra Plumbing & Rooter, 180 S Spruce Ave, Unit G, South San Francisco, CA 94080
County of SAN MATEO
Ultra Plumbing & Rooter, Inc., 180 S Spruce Ave, Unit G, South San Francisco, CA 94080
This business is conducted by Corporation
The registrant(s) commenced to transact business under the fictitious business name or names listed above on N/A.
I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ ANTHONY ADRIAN ALVARADO, CEO
This statement was filed with the County Clerk of San Mateo County on 12/26/2024.
Mark Church, County Clerk KAMILLE SANTOS, Deputy Original 1/8, 1/15, 1/22, 1/29, 2/3/25
NPEN-3884383#
EXAMINER - BOUTIQUE & VILLAGER

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S/ ANTHONY ADRIAN ALVARADO, CEO
This statement was filed with the County Clerk of San Mateo County on 12/26/2024.
Mark Church, County Clerk KAMILLE SANTOS, Deputy Original 1/8, 1/15, 1/22, 1/29, 2/3/25
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EXAMINER - BOUTIQUE & VILLAGER

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Ultra Plumbing & Rooter, Inc., 180 S Spruce Ave, Unit G, South San Francisco, CA 94080
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I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
S/ ANTHONY ADRIAN ALVARADO, CEO
This statement was filed with the County



Treasurer & Tax Collector
CITY AND COUNTY OF SAN FRANCISCO

José Cisneros
TREASURER

January 7, 2024

Ms. Angela Calvillo
Clerk of the Board of Supervisors
1 Dr. Carlton B. Goodlett Place
City Hall, Room 244
San Francisco, CA 94102

Dear Ms. Calvillo:

Attached please find an electronic copy of a proposed substitute ordinance for file number [241150](#), which corrects a typo in the previous version. The substitute replaces the original legislation, which authorizes the Tax Collector to allow unregistered taxpayers to voluntarily disclose and pay back taxes; and to collect fees for reviewing applications for and providing advance determinations to taxpayers.

The following person may be contacted regarding this matter:

Eric Manke
Policy and Communications Manager
(415) 554-4509
eric.manke@sfgov.org