

BOARD of SUPERVISORS



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## MEMORANDUM

TO: Harvey Rose, Budget Analyst, Office of the Budget and Legislative Analyst

FROM: Stephanie Cabrera, Assistant Clerk, Government Audit and Oversight Committee,  
Board of Supervisors

DATE: October 27, 2023

SUBJECT: LEGISLATION INTRODUCED

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The Board of Supervisors' Government Audit and Oversight Committee has received the following proposed legislation, introduced on October 24, 2023:

**File No. 231057**

Resolution approving a historical property contract between 14 Maiden, LLC, a New York Limited Liability Company, the owners of 148-152 Fillmore Street, and the City and County of San Francisco, under Administrative Code, Chapter 71; and authorizing the Planning Director and the Assessor-Recorder to execute and record the historical property contract.

If you have any additional comments or reports to be included with the file, please forward them to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102 or by email at: [Stephanie.Cabrera@sfgov.org](mailto:Stephanie.Cabrera@sfgov.org).

cc: Severin Campbell, Office of the Budget and Legislative Analyst  
Nicolas Menard, Office of the Budget and Legislative Analyst  
Dan Goncher, Office of the Budget and Legislative Analyst  
Amanda Guma, Office of the Budget and Legislative Analyst

1 [Mills Act Historical Property Contract - 148-152 Fillmore Street]

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3 **Resolution approving a historical property contract between 14 Maiden, LLC, a New**  
4 **York Limited Liability Company, the owners of 148-152 Fillmore Street, and the City and**  
5 **County of San Francisco, under Administrative Code, Chapter 71; and authorizing the**  
6 **Planning Director and the Assessor-Recorder to execute and record the historical**  
7 **property contract.**

8

9 WHEREAS, The California Mills Act (Government Code, Section 50280 et seq.)  
10 authorizes local governments to enter into a contract with the owners of a qualified historical  
11 property who agree to rehabilitate, restore, preserve, and maintain the property in return for  
12 property tax reductions under the California Revenue and Taxation Code; and

13 WHEREAS, The Planning Department has determined that the actions contemplated in  
14 this Resolution comply with the California Environmental Quality Act (California Public  
15 Resources Code, Sections 21000 et seq.); and

16 WHEREAS, Said determination is on file with the Clerk of the Board of Supervisors in  
17 File No. \_\_\_\_, is incorporated herein by reference, and the Board herein affirms it; and

18 WHEREAS, San Francisco contains many historic buildings that add to its character  
19 and international reputation and that have not been adequately maintained, may be  
20 structurally deficient, or may need rehabilitation, and the costs of properly rehabilitating,  
21 restoring, and preserving these historic buildings may be prohibitive for property owners; and

22 WHEREAS, Administrative Code, Chapter 71, was adopted to implement the  
23 provisions of the Mills Act and to preserve these historic buildings; and

24 WHEREAS, 148-152 Fillmore Street is a contributing building to the Hayes Valley  
25 Residential Historic District, which is listed in the California Register of Historical Resources,

1 and thus qualifies as an historical property as defined in Administrative Code, Section 71.2;  
2 and

3 WHEREAS, A Mills Act application for an historical property contract has been  
4 submitted by 14 Maiden, LLC, a New York Limited Liability Company, the owners of 148-152  
5 Fillmore Street, detailing rehabilitation work and proposing a maintenance plan for the  
6 property; and

7 WHEREAS, As required by Administrative Code, Section 71.4(a), the application for  
8 the historical property contract for 148-152 Fillmore Street was reviewed by the Office of the  
9 Assessor-Recorder and the Historic Preservation Commission; and

10 WHEREAS, The Assessor-Recorder has reviewed the historical property contract and  
11 has provided the Board of Supervisors with an estimate of the property tax calculations and  
12 the difference in property tax assessments under the different valuation methods permitted by  
13 the Mills Act in its report transmitted to the Board of Supervisors on \_\_\_\_\_, which  
14 report is on file with the Clerk of the Board of Supervisors in File No. \_\_\_\_\_ and is  
15 hereby declared to be a part of this Resolution as if set forth fully herein; and

16 WHEREAS, The Historic Preservation Commission recommended approval of the  
17 historical property contract in its Resolution No. \_\_\_\_\_, including approval of the  
18 Rehabilitation Program and Maintenance Plan, attached to said Resolution, which is on file  
19 with the Clerk of the Board of Supervisors in File No. \_\_\_\_\_ and is hereby declared  
20 to be a part of this Resolution as if set forth fully herein; and

21 WHEREAS, The draft historical property contract between 14 Maiden, LLC, a New  
22 York Limited Liability Company, the owners of 148-152 Fillmore Street, and the City and  
23 County of San Francisco is on file with the Clerk of the Board of Supervisors in File No.  
24 \_\_\_\_\_ and is hereby declared to be a part of this Resolution as if set forth fully  
25 herein; and

1           WHEREAS, The Board of Supervisors has conducted a public hearing pursuant to  
2 Administrative Code, Section 71.4(d), to review the Historic Preservation Commission’s  
3 recommendation and the information provided by the Assessor’s Office in order to determine  
4 whether the City should execute the historical property contract for 148-152 Fillmore Street;  
5 and

6           WHEREAS, The Board of Supervisors has balanced the benefits of the Mills Act to the  
7 owner of 148-152 Fillmore Street with the cost to the City of providing the property tax  
8 reductions authorized by the Mills Act, as well as the historical value of 148-152 Fillmore  
9 Street and the resultant property tax reductions, and has determined that it is in the public  
10 interest to enter into a historical property contract with the applicants; now, therefore, be it

11           RESOLVED, That the Board of Supervisors hereby approves the historical property  
12 contract between 14 Maiden, LLC, a New York Limited Liability Company, the owners of 148-  
13 152 Fillmore Street, and the City and County of San Francisco; and, be it

14           FURTHER RESOLVED, That the Board of Supervisors hereby authorizes the Planning  
15 Director and the Assessor-Recorder to execute the historical property contract and record the  
16 historical property contract.