

File No. 231058

Committee Item No. 3

Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Government Audit and Oversight

Date: December 7, 2023

Board of Supervisors Meeting:

Date: _____

Cmte Board

<input type="checkbox"/>	<input type="checkbox"/>	Motion
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Resolution
<input type="checkbox"/>	<input type="checkbox"/>	Ordinance
<input type="checkbox"/>	<input type="checkbox"/>	Legislative Digest
<input type="checkbox"/>	<input type="checkbox"/>	Budget and Legislative Analyst Report
<input type="checkbox"/>	<input type="checkbox"/>	Youth Commission Report
<input type="checkbox"/>	<input type="checkbox"/>	Introduction Form
<input type="checkbox"/>	<input type="checkbox"/>	Department/Agency Cover Letter and/or Report
<input type="checkbox"/>	<input type="checkbox"/>	MOU - FY2022-2024 - Clean
<input type="checkbox"/>	<input type="checkbox"/>	MOU - FY2022-2024 - Redline
<input type="checkbox"/>	<input type="checkbox"/>	Grant Information Form
<input type="checkbox"/>	<input type="checkbox"/>	Grant Budget
<input type="checkbox"/>	<input type="checkbox"/>	Subcontract Budget
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Contract / DRAFT Mills Act Agreement
<input type="checkbox"/>	<input type="checkbox"/>	Form 126 – Ethics Commission
<input type="checkbox"/>	<input type="checkbox"/>	Award Letter
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Application
<input type="checkbox"/>	<input type="checkbox"/>	Public Correspondence

OTHER

<input checked="" type="checkbox"/>	<input type="checkbox"/>	PLN Transmittal 101023
<input checked="" type="checkbox"/>	<input type="checkbox"/>	ASR Valuation
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Exhibits A & B
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Estimated Property Tax Savings
<input checked="" type="checkbox"/>	<input type="checkbox"/>	PLN Pre-Approval Inspection Rpt 052423
<input checked="" type="checkbox"/>	<input type="checkbox"/>	HPC Packet 100423
<input checked="" type="checkbox"/>	<input type="checkbox"/>	HPC Reso No. 1348 100423
<input checked="" type="checkbox"/>	<input type="checkbox"/>	CEQA Referral 102723
<input checked="" type="checkbox"/>	<input type="checkbox"/>	FYI Referral 102723
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Pres. Action Memo - Transfer 110223
<input checked="" type="checkbox"/>	<input type="checkbox"/>	CEQA Determination 110623
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Pres. Action Memo - Reversal 110623
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Comm Rpt Request 113023

Prepared by: Stephanie Cabrera

Date: November 30, 2023

Prepared by: _____

Date: _____

Prepared by: _____

Date: _____

1 [Mills Act Historical Property Contract - 988 Market Street]

2
3 **Resolution approving a historical property contract between 140 Partners, L.P., a**
4 **California Limited Partnership and Marlin Cove, Inc., a California corporation, the**
5 **owners of 988 Market Street, and the City and County of San Francisco, under**
6 **Administrative Code, Chapter 71; and authorizing the Planning Director and the**
7 **Assessor-Recorder to execute and record the historical 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. 231058, 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, 988 Market Street is a Category I - Significant Building under Article 11 of
25 the Planning Code and a Contributor to the Market Street Theater and Lofts National Register

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

3 WHEREAS, A Mills Act application for an historical property contract has been
4 submitted by 140 Partners, L.P., a California Limited Partnership and Marlin Cove, Inc., a
5 California Corporation, the owners of 988 Market Street, detailing rehabilitation work and
6 proposing a maintenance plan for the property; and

7 WHEREAS, As required by Administrative Code Section 71.4(a), the application for the
8 historical property contract for 988 Market Street was reviewed by the Office of the Assessor-
9 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 July 1, 2023, which report
14 is on file with the Clerk of the Board of Supervisors in File No. 231058 and is hereby declared
15 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. 1348, including approval of the Rehabilitation
18 Program and Maintenance Plan, attached to said Resolution, which is on file with the Clerk of
19 the Board of Supervisors in File No. 231058 and is hereby declared to be a part of this
20 Resolution as if set forth fully herein; and

21 WHEREAS, The draft historical property contract between 140 Partners, L.P., a
22 California Limited Partnership and Marlin Cove, Inc., a California Corporation, the owners of
23 988 Market Street, and the City and County of San Francisco is on file with the Clerk of the
24 Board of Supervisors in File No. 231058 and is hereby declared to be a part of this Resolution
25 as if set forth fully 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 988 Market Street; and

5 WHEREAS, The Board of Supervisors has balanced the benefits of the Mills Act to the
6 owner of 988 Market Street with the cost to the City of providing the property tax reductions
7 authorized by the Mills Act, as well as the historical value of 988 Market Street and the
8 resultant property tax reductions, and has determined that it is in the public interest to enter
9 into a historical property contract with the applicants; now, therefore, be it

10 RESOLVED, That the Board of Supervisors hereby approves the historical property
11 contract between 140 Partners, L.P., a California Limited Partnership and Marlin Cove, Inc., a
12 California Corporation, the owners of 988 Market Street, and the City and County of San
13 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.

Recording Requested by, and
when recorded, send notice to:
Shannon Ferguson
1650 Mission Street, Suite 400
San Francisco, CA 94103-2414

CALIFORNIA MILLS ACT HISTORIC PROPERTY AGREEMENT

THIS AGREEMENT is entered into by and between the City and County of San Francisco, a California municipal corporation ("City") and 140 Partners, L.P., a California Limited Partnership and Marlin Cove, Inc., a California corporation ("Owners").

RECITALS

Owners are the owners of the property located at 988 Market Street, in San Francisco, California (Block 0342, Lot 019). The building located at 988 Market Street is designated as a Category I - Significant Building under Article 11 of the Planning Code and is a Contributor to the Market Street Theater and Lofts National Register Historic District, and is also known as the "Historic Property". The Historic Property is a Qualified Historic Property, as defined under California Government Code Section 50280.1.

Owners desire to execute a rehabilitation and ongoing maintenance project for the Historic Property. Owners' application calls for the rehabilitation and restoration of the Historic Property according to established preservation standards, which it estimates will cost five hundred seventy six thousand two hundred fifty nine dollars (\$576,259.00). (See Rehabilitation Plan, Exhibit A.) Owners' application calls for the maintenance of the Historic Property according to established preservation standards, which is estimated will cost approximately twenty thousand dollars (\$20,000.00) annually (See Maintenance Plan, Exhibit B).

The State of California has adopted the "Mills Act" (California Government Code Sections 50280-50290, and California Revenue & Taxation Code, Article 1.9 [Section 439 et seq.]) authorizing local governments to enter into agreements with property Owners to reduce their property taxes, or to prevent increases in their property taxes, in return for improvement to and maintenance of historic properties. The City has adopted enabling legislation, San Francisco Administrative Code Chapter 71, authorizing it to participate in the Mills Act program.

Owners desire to enter into a Mills Act Agreement (also referred to as a "Historic Property Agreement") with the City to help mitigate anticipated expenditures to restore and maintain the Historic Property. The City is willing to enter into such Agreement to mitigate these expenditures and to induce Owners to restore and maintain the Historic Property in excellent condition in the future.

NOW, THEREFORE, in consideration of the mutual obligations, covenants, and conditions contained herein, the parties hereto do agree as follows:

1. Application of Mills Act. The benefits, privileges, restrictions and obligations provided for in the Mills Act shall be applied to the Historic Property during the time that this Agreement is in effect commencing from the date of recordation of this Agreement.

2. Rehabilitation of the Historic Property. Owners shall undertake and complete the work set forth in Exhibit A ("Rehabilitation Plan") attached hereto according to certain standards and requirements. Such standards and requirements shall include, but not be limited to: the Secretary of the Interior's Standards for the Treatment of Historic Properties ("Secretary's Standards"); the rules and regulations of the Office of Historic Preservation of the California Department of Parks and Recreation ("OHP Rules and Regulations"); the State Historical Building Code as determined applicable by the City; all applicable building safety standards; and the requirements of the Historic Preservation Commission, the Planning Commission, and the Board of Supervisors, including but not limited to any Certificates of Appropriateness approved under Planning Code Article 10. The Owners shall proceed diligently in applying for any necessary permits for the work and shall apply for such permits within no more than six (6) months after recordation of this Agreement, shall commence the work within six (6) months of receipt of necessary permits, and shall complete the work within three (3) years from the date of receipt of permits. Upon written request by the Owners, the Zoning Administrator, at his or her discretion, may grant an extension of the time periods set forth in this paragraph. Owners may apply for an extension by a letter to the Zoning Administrator, and the Zoning Administrator may grant the extension by letter without a hearing. Work shall be deemed complete when the Director of Planning determines that the Historic Property has been rehabilitated in accordance with the standards set forth in this Paragraph. Failure to timely complete the work shall result in cancellation of this Agreement as set forth in Paragraphs 12 and 13 herein.

3. Maintenance. Owners shall maintain the Historic Property during the time this Agreement is in effect in accordance with the standards for maintenance set forth in Exhibit B ("Maintenance Plan"), the Secretary's Standards; the OHP Rules and Regulations; the State Historical Building Code as determined applicable by the City; all applicable building safety standards; and the requirements of the Historic Preservation Commission, the Planning Commission, and the Board of Supervisors, including but not limited to any Certificates of Appropriateness approved under Planning Code Article 10.

4. Damage. Should the Historic Property incur damage from any cause whatsoever, which damages fifty percent (50%) or less of the Historic Property, Owners shall replace and repair the damaged area(s) of the Historic Property. For repairs that do not require a permit, Owners shall commence the repair work within thirty (30) days of incurring the damage and shall diligently prosecute the repair to completion within a reasonable period of time, as determined by the City. Where specialized services are required due to the nature of the work and the historic character of the features damaged, "commence the repair work" within the meaning of this paragraph may include contracting for repair services. For repairs that require a permit(s), Owners shall proceed diligently in applying for any necessary permits for the work and shall apply for such permits within no more than sixty (60) days after the damage has been incurred, commence the repair work within one hundred twenty (120) days of receipt of the required permit(s), and shall diligently prosecute the repair to completion within a reasonable period of time, as determined by the City. Upon written request by the Owners, the Zoning Administrator, at his or her discretion, may grant an extension of the time periods set forth in this paragraph. Owners may apply for an extension by a letter to the Zoning Administrator, and the Zoning Administrator may grant the extension by letter without a hearing. All repair work shall comply with the design and standards established for the Historic Property in Exhibits A and B attached hereto and Paragraph 3 herein. In the case of damage to twenty percent (20%) or more of the Historic Property due to a catastrophic event, such as an earthquake, or in the case of damage from any cause whatsoever that destroys more than fifty percent (50%) of the Historic Property, the City and Owners may mutually agree to terminate this Agreement. Upon such termination, Owners shall not be obligated to pay the cancellation fee set forth in Paragraph 13 of this Agreement. Upon such termination, the City shall assess the full value of the Historic Property without regard to any restriction imposed upon the Historic Property by this Agreement and Owners shall

pay property taxes to the City based upon the valuation of the Historic Property as of the date of termination.

5. Insurance. Owners shall secure adequate property insurance to meet Owners' repair and replacement obligations under this Agreement and shall submit evidence of such insurance to the City upon request.

6. Inspections and Compliance Monitoring. Prior to entering into this Agreement and every five years thereafter, and upon seventy-two (72) hours advance notice, Owners shall permit any representative of the City, the Office of Historic Preservation of the California Department of Parks and Recreation, or the State Board of Equalization, to inspect of the interior and exterior of the Historic Property, to determine Owners' compliance with this Agreement. Throughout the duration of this Agreement, Owners shall provide all reasonable information and documentation about the Historic Property demonstrating compliance with this Agreement, as requested by any of the above-referenced representatives.

7. Term. This Agreement shall be effective upon the date of its recordation and shall be in effect for a term of ten years from such date ("Term"). As provided in Government Code section 50282, one year shall be added automatically to the Term, on each anniversary date of this Agreement, unless notice of nonrenewal is given as set forth in Paragraph 9 herein.

8. Valuation. Pursuant to Section 439.4 of the California Revenue and Taxation Code, as amended from time to time, this Agreement must have been signed, accepted and recorded on or before the lien date (January 1) for a fiscal year (the following July 1-June 30) for the Historic Property to be valued under the taxation provisions of the Mills Act for that fiscal year.

9. Notice of Nonrenewal. If in any year of this Agreement either the Owners or the City desire not to renew this Agreement, that party shall serve written notice on the other party in advance of the annual renewal date. Unless the Owners serves written notice to the City at least ninety (90) days prior to the date of renewal or the City serves written notice to the Owners sixty (60) days prior to the date of renewal, one year shall be automatically added to the Term of the Agreement. The Board of Supervisors shall make the City's determination that this Agreement shall not be renewed and shall send a notice of nonrenewal to the Owners. Upon receipt by the Owners of a notice of nonrenewal from the City, Owners may make a written protest. At any time prior to the renewal date, City may withdraw its notice of nonrenewal. If either party serves notice of nonrenewal of this Agreement, this Agreement shall remain in effect for the balance of the period remaining since the original execution or the last renewal of the Agreement, as the case may be. Thereafter, the Owners shall pay property taxes to the City without regard to any restriction imposed on the Historic Property by this Agreement, and based upon the Assessor's determination of the fair market value of the Historic Property as of expiration of this Agreement.

10. Payment of Fees. As provided for in Government Code Section 50281.1 and San Francisco Administrative Code Section 71.6, upon filing an application to enter into a Mills Act Agreement with the City, Owners shall pay the City the reasonable costs related to the preparation and approval of the Agreement. In addition, Owners shall pay the City for the actual costs of inspecting the Historic Property, as set forth in Paragraph 6 herein.

11. Default. An event of default under this Agreement may be any one of the following:

(a) Owners' failure to timely complete the rehabilitation work set forth in Exhibit A, in accordance with the standards set forth in Paragraph 2 herein;

(b) Owners' failure to maintain the Historic Property as set forth in Exhibit B, in accordance with the requirements of Paragraph 3 herein;

- (c) Owners' failure to repair any damage to the Historic Property in a timely manner, as provided in Paragraph 4 herein;
- (d) Owners' failure to allow any inspections or requests for information, as provided in Paragraph 6 herein;
- (e) Owners' failure to pay any fees requested by the City as provided in Paragraph 10 herein;
- (f) Owners' failure to maintain adequate insurance for the replacement cost of the Historic Property, as required by Paragraph 5 herein; or
- (g) Owners' failure to comply with any other provision of this Agreement.

An event of default shall result in Cancellation of this Agreement as set forth in Paragraphs 12 and 13 herein, and payment of the Cancellation Fee and all property taxes due upon the Assessor's determination of the full value of the Historic Property as set forth in Paragraph 13 herein. In order to determine whether an event of default has occurred, the Board of Supervisors shall conduct a public hearing as set forth in Paragraph 12 herein prior to cancellation of this Agreement.

12. Cancellation. As provided for in Government Code Section 50284, City may initiate proceedings to cancel this Agreement if it makes a reasonable determination that Owners have breached any condition or covenant contained in this Agreement, has defaulted as provided in Paragraph 11 herein, or has allowed the Historic Property to deteriorate such that the safety and integrity of the Historic Property is threatened or it would no longer meet the standards for a Qualified Historic Property. In order to cancel this Agreement, City shall provide notice to the Owners and to the public and conduct a public hearing before the Board of Supervisors as provided for in Government Code Section 50285. The Board of Supervisors shall determine whether this Agreement should be cancelled.

13. Cancellation Fee. If the City cancels this Agreement as set forth in Paragraph 12 above, and as required by Government Code Section 50286, Owners shall pay a Cancellation Fee of twelve and one-half percent (12.5%) of the fair market value of the Historic Property at the time of cancellation. The City Assessor shall determine fair market value of the Historic Property without regard to any restriction imposed on the Historic Property by this Agreement. The Cancellation Fee shall be paid to the City Tax Collector at such time and in such manner as the City shall prescribe. As of the date of cancellation, the Owners shall pay property taxes to the City without regard to any restriction imposed on the Historic Property by this Agreement and based upon the Assessor's determination of the fair market value of the Historic Property as of the date of cancellation.

14. Enforcement of Agreement. In lieu of the above provision to cancel the Agreement, the City may bring an action to specifically enforce or to enjoin any breach of any condition or covenant of this Agreement. Should the City determine that the Owners has breached this Agreement, the City shall give the Owners written notice by registered or certified mail setting forth the grounds for the breach. If the Owners do not correct the breach, or do not undertake and diligently pursue corrective action to the reasonable satisfaction of the City within thirty (30) days from the date of receipt of the notice, then the City may, without further notice, initiate default procedures under this Agreement as set forth in Paragraph 12 and bring any action necessary to enforce the obligations of the Owners set forth in this Agreement. The City does not waive any claim of default by the Owners if it does not enforce or cancel this Agreement.

15. Indemnification. The Owners shall indemnify, defend, and hold harmless the City and all of its boards, commissions, departments, agencies, agents and employees (individually and collectively, the "City") from and against any and all liabilities, losses, costs, claims, judgments, settlements, damages, liens, fines, penalties and expenses incurred in connection with or arising in whole or in part from: (a) any accident, injury to or death of a person, loss of or damage to

property occurring in or about the Historic Property; (b) the use or occupancy of the Historic Property by the Owners, their Agents or Invitees; (c) the condition of the Historic Property; (d) any construction or other work undertaken by Owners on the Historic Property; or (e) any claims by unit or interval Owners for property tax reductions in excess those provided for under this Agreement. This indemnification shall include, without limitation, reasonable fees for attorneys, consultants, and experts and related costs that may be incurred by the City and all indemnified parties specified in this Paragraph and the City's cost of investigating any claim. In addition to Owners' obligation to indemnify City, Owners specifically acknowledge and agree that they have an immediate and independent obligation to defend City from any claim that actually or potentially falls within this indemnification provision, even if the allegations are or may be groundless, false, or fraudulent, which obligation arises at the time such claim is tendered to Owners by City, and continues at all times thereafter. The Owners' obligations under this Paragraph shall survive termination of this Agreement.

16. Eminent Domain. In the event that a public agency acquires the Historic Property in whole or part by eminent domain or other similar action, this Agreement shall be cancelled and no cancellation fee imposed as provided by Government Code Section 50288.

17. Binding on Successors and Assigns. The covenants, benefits, restrictions, and obligations contained in this Agreement shall run with the land and shall be binding upon and inure to the benefit of all successors in interest and assigns of the Owners. Successors in interest and assigns shall have the same rights and obligations under this Agreement as the original Owners who entered into the Agreement.

18. Legal Fees. In the event that either the City or the Owners fail to perform any of their obligations under this Agreement or in the event a dispute arises concerning the meaning or interpretation of any provision of this Agreement, the prevailing party may recover all costs and expenses incurred in enforcing or establishing its rights hereunder, including reasonable attorneys' fees, in addition to court costs and any other relief ordered by a court of competent jurisdiction. Reasonable attorneys' fees of the City's Office of the City Attorney shall be based on the fees regularly charged by private attorneys with the equivalent number of years of experience who practice in the City of San Francisco in law firms with approximately the same number of attorneys as employed by the Office of the City Attorney.

19. Governing Law. This Agreement shall be construed and enforced in accordance with the laws of the State of California.

20. Recordation. Within 20 days from the date of execution of this Agreement, the parties shall cause this Agreement to be recorded with the Office of the Recorder of the City and County of San Francisco. From and after the time of the recordation, this recorded Agreement shall impart notice to all persons of the parties' rights and obligations under the Agreement, as is afforded by the recording laws of this state.

21. Amendments. This Agreement may be amended in whole or in part only by a written recorded instrument executed by the parties hereto in the same manner as this Agreement.

22. No Implied Waiver. No failure by the City to insist on the strict performance of any obligation of the Owners under this Agreement or to exercise any right, power, or remedy arising out of a breach hereof shall constitute a waiver of such breach or of the City's right to demand strict compliance with any terms of this Agreement.

23. Authority. If the Owners sign as a corporation or a partnership, each of the persons executing this Agreement on behalf of the Owners does hereby covenant and warrant that such entity is a duly authorized and existing entity, that such entity has and is qualified to do business

in California, that the Owners have full right and authority to enter into this Agreement, and that each and all of the persons signing on behalf of the Owners are authorized to do so.

24. Severability. If any provision of this Agreement is determined to be invalid or unenforceable, the remainder of this Agreement shall not be affected thereby, and each other provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

25. Tropical Hardwood Ban. The City urges companies not to import, purchase, obtain or use for any purpose, any tropical hardwood or tropical hardwood product.

26. Charter Provisions. This Agreement is governed by and subject to the provisions of the Charter of the City.

27. Signatures. This Agreement may be signed and dated in parts.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as follows:

CITY AND COUNTY OF SAN FRANCISCO:

By: _____
Joaquin Torres, Assessor-Recorder

DATE: _____

By: _____
Rich Hillis, Director of Planning

DATE: _____

APPROVED AS TO FORM:
DAVID CHIU
CITY ATTORNEY

By: _____
Peter Miljanich, Deputy City Attorney

DATE: _____

OWNERS

By: _____
Owner

DATE: _____

By: _____
Owner

DATE: _____

OWNER(S)' SIGNATURE(S) MUST BE NOTARIZED.
ATTACH PUBLIC NOTARY FORMS HERE.

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

MEMORANDUM

Date: October 27, 2023
To: Lisa Gibson, Environmental Review Officer, Planning Department
From: Stephanie Cabrera, Assistant Clerk
Subject: Board of Supervisors Legislation Referral - File No. 231058 Mills Act Historical Property Contract - 988 Market Street

☒ California Environmental Quality Act (CEQA) Determination
(*California Public Resources Code, Sections 21000 et seq.*)

Not defined as a project under CEQA Guidelines Sections 15378 and 15060(c)(2) because it would not result in a direct or indirect physical change in the environment.

☒ Resolution

11/6/2023

☐ Ballot Measure

A handwritten signature in black ink, appearing to be "Stephanie Cabrera".

☐ Amendment to the Planning Code, including the following Findings:
(*Planning Code, Section 302(b): 90 days for Planning Commission review*)

☐ General Plan ☐ Planning Code, Section 101.1 ☐ Planning Code, Section 302

☐ Amendment to the Administrative Code, involving Land Use/Planning
(*Board Rule 3.23: 30 days for possible Planning Department review*)

☐ General Plan Referral for Non-Planning Code Amendments
(*Charter, Section 4.105, and Administrative Code, Section 2A.53*)

(Required for legislation concerning the acquisition, vacation, sale, or change in use of City property; subdivision of land; construction, improvement, extension, widening, narrowing, removal, or relocation of public ways, transportation routes, ground, open space, buildings, or structures; plans for public housing and publicly-assisted private housing; redevelopment plans; development agreements; the annual capital expenditure plan and six-year capital improvement program; and any capital improvement project or long-term financing proposal such as general obligation or revenue bonds.)

☐ Historic Preservation Commission

☐ Landmark (*Planning Code, Section 1004.3*)

☐ Cultural Districts (*Charter, Section 4.135 & Board Rule 3.23*)

☐ Mills Act Contract (*Government Code, Section 50280*)

☐ Designation for Significant/Contributory Buildings (*Planning Code, Article 11*)

Planning Department
October 27, 2023

Please send the Planning Department determination to Stephanie Cabrera at Stephanie.Cabrera@sfgov.org

cc:

Devyani Jain, Planning Department
Joy Navarrete, Planning Department

2023 MILLS ACT APPLICATIONS
ASSESSOR PRELIMINARY VALUATIONS
As of July 1, 2023

Upon recording of the Mills Act contract by December 31, 2023 the first year of the Mills Act Value will be for the 2024-2025 fiscal year

APN	Address	Property Type	Owner Occupied	Year Built	Square Feet	2023 Factored Base Year Value	Restricted Income Approach Value	Market Value	Taxable Mills Act Value	Reduction in Assessed Value	Percentage % Reduction From FBV	2022 * Property Tax Rate	Estimated Property Taxes without Mills Act	Estimated Property Taxes with Mills Act	Estimated Property Tax Savings
0612-007	2209 Webster	Single Family	Yes	1900	2,136	\$2,142,000	\$631,685	\$3,300,000	\$631,685	(\$1,510,315)	-70.51%	1.1797%	\$25,269	\$7,452	(\$17,817)
0868-025	148-152 Fillmore	4-Unit Apt.	No	1900/2006	2,976	\$2,977,000	\$1,208,658	\$2,900,000	\$1,208,658	(\$1,768,342)	-59.40%	1.1797%	\$35,120	\$14,259	(\$20,861)
0342-019 to 040	982-998 Market	Office	No	1922/2018	45,115	\$23,331,113	\$8,354,369	\$22,500,000	\$8,354,369	(\$14,976,744)	-64.19%	1.1797%	\$275,237	\$98,556	(\$176,681)

Remarks: (a) 2023 property tax rate will not be established until late September 2023. Estimated tax savings based upon prior year's 2022 tax rate.
(b) Historical property contract must be recorded by December 31, 2023
(c) Mills Act valuation becomes effective as of January 1, 2024 for the Fiscal year July 1, 2024 to June 30, 2025



Office of the Assessor / Recorder - City and County of San Francisco
Mills Act Valuation



982-998 Market St.

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Page 8	Subject & Comparable Office Leases
Page 9	Subject Income & Expense History
Page 10	Sales Comparison Approach
Page 11	Revenue & Taxation Code §439.2 – Historical Property Valuation

OFFICE OF THE ASSESSOR-RECORDER - CITY & COUNTY OF SAN FRANCISCO
MILLS ACT VALUATION

APN:	0342 019-040	Lien Date:	7/1/2023
Address:	982-998 Market St.	Application Date:	
SF Landmark No.:	Contributory Building	Application Term:	10-year rolling
Applicant's Name:	Mark Shkolnikov		
Agt./Tax Rep./Atty:	None	Last Sale Date:	3/19/2012
Fee Appraisal Provided:	None	Last Sale Price:	\$6,000,000

FACTORED BASE YEAR (Roll) VALUE		RESTRICTED INCOME APPROACH		SALES COMPARISON APPROACH	
Land	\$13,998,703	Land	\$5,012,621	Land	\$13,500,000
Imps.	\$9,332,410	Imps.	\$3,341,747	Imps.	\$9,000,000
Personal Prop	\$0	Personal Prop	\$0	Personal Prop	\$0
Total	\$23,331,113	Total	\$8,354,369	Total	\$22,500,000

Property Description

Property Type:	Commercial	Year Built:	1922/2018	Neighborhood:	Tenderloin
Type of Use:	Office/Residential	(Total) Rentable Area:	45,115	Land Area:	N/A
Owner-Occupied:	N/A	Stories:	9	Zoning:	C3G
Unit Types:		Parking Spaces:	None		

Total No. of Units: 0

Special Conditions (Where Applicable)

Conclusions and Recommendations

	Per SF	Total
Factored Base Year Roll	\$517	\$23,331,113
Restricted Income Approach	\$185	\$8,354,369
Sales Comparison Approach	\$499	\$22,500,000
Recommended Value (Lesser of the three approaches)	\$185	\$8,354,369

Appraiser: Meesha Parker

Principal Appraiser: James Bias

Hearing Date:

SUBJECT PHOTOGRAPHS AND LOCATOR MAP

Address: 982-998 Market St.

APN: 0342 019-040



RESTRICTED INCOME APPROACH

Address: 982-998 Market St.

Lien Date: 7/1/2023

	<u>Sq. Ft.</u>		<u>Annual Rent/SF</u>		
Potential Gross Income					
Retail	6,305	x	\$25.00	NNN	\$157,625
Office	38,810	x	\$30.00	MG	\$1,164,300
Subtotal	38,810				\$1,164,300
Less: Vacancy & Collection Loss			5%		\$58,215
Effective Gross Income					\$1,106,085
Less: Anticipated Operating Expenses (Pre-Property Tax)*			25%		(\$276,521)
Net Operating Income (Pre-Property Tax)					\$829,564

Restricted Capitalization Rate

2023 interest rate per State Board of Equalization			5.7500%	
Risk rate (4% owner occupied / 2% all other property types)			2.0000%	
2022 property tax rate **			1.1797%	
Amortization rate for improvements only				
Remaining economic life (in years)	40	0.0250	1.0000%	
Improvements constitute % of total property value		40%		9.9297%

RESTRICTED VALUE ESTIMATE

\$8,354,369

Notes: The 2023 property tax rate has not yet been announced.

ALLOCATION OF MILLS ACT VALUE

(Application filed in 2023; Value will apply for FY 2024-2025)

			2023 Factored Base Vale				Mills Act Value			
	APN	Use	Land	Imps	Total	% Allocaton	Land	Imps	Total	% Allocation
1	0342-019	Retail	\$ 119,998	\$ 79,996	\$ 199,994	0.86%	\$ 42,968	\$ 28,645	\$ 71,614	0.86%
2	0342-020	Retail	\$ 158,719	\$ 105,809	\$ 264,528	1.13%	\$ 56,833	\$ 37,889	\$ 94,722	1.13%
3	0342-021	Retail	\$ 106,649	\$ 71,098	\$ 177,747	0.76%	\$ 38,188	\$ 25,459	\$ 63,647	0.76%
4	0342-022	Retail	\$ 111,345	\$ 74,226	\$ 185,571	0.80%	\$ 39,869	\$ 26,580	\$ 66,449	0.80%
5	0342-023	Retail	\$ 624,454	\$ 416,301	\$ 1,040,755	4.46%	\$ 223,603	\$ 149,069	\$ 372,672	4.46%
6	0342-024	Retail	\$ 122,631	\$ 81,750	\$ 204,381	0.88%	\$ 43,911	\$ 29,274	\$ 73,184	0.88%
7	0342-025	Office	\$ 261,370	\$ 174,246	\$ 435,616	1.87%	\$ 93,591	\$ 62,394	\$ 155,985	1.87%
8	0342-026	Office	\$ 690,665	\$ 460,441	\$ 1,151,106	4.93%	\$ 247,312	\$ 164,874	\$ 412,186	4.93%
9	0342-027	Office	\$ 704,591	\$ 469,726	\$ 1,174,317	5.03%	\$ 252,299	\$ 273,185	\$ 420,498	5.03%
10	0342-028	Office	\$ 806,406	\$ 537,602	\$ 1,344,008	5.76%	\$ 288,756	\$ 192,504	\$ 481,260	5.76%
11	0342-029	Office	\$ 705,751	\$ 470,495	\$ 1,176,246	5.04%	\$ 252,713	\$ 168,475	\$ 421,188	5.04%
12	0342-030	Office	\$ 972,088	\$ 648,057	\$ 1,620,145	6.94%	\$ 348,083	\$ 232,056	\$ 580,139	6.94%
13	0342-031	Office	\$ 698,155	\$ 465,431	\$ 1,163,586	4.99%	\$ 249,993	\$ 166,662	\$ 416,655	4.99%
14	0342-032	Office	\$ 968,031	\$ 645,351	\$ 1,613,382	6.92%	\$ 346,630	\$ 231,087	\$ 577,717	6.92%
15	0342-033	Office	\$ 692,720	\$ 461,813	\$ 1,154,533	4.95%	\$ 248,048	\$ 165,365	\$ 413,413	4.95%
16	0342-034	Office	\$ 968,609	\$ 645,735	\$ 1,614,344	6.92%	\$ 346,837	\$ 231,225	\$ 578,062	6.92%
17	0342-035	Office	\$ 728,118	\$ 485,409	\$ 1,213,527	5.20%	\$ 260,723	\$ 173,815	\$ 434,538	5.20%
18	0342-036	Office	\$ 1,044,520	\$ 696,344	\$ 1,740,864	7.46%	\$ 374,020	\$ 404,984	\$ 623,366	7.46%
19	0342-037	Office	\$ 728,118	\$ 485,409	\$ 1,213,527	5.20%	\$ 260,723	\$ 173,815	\$ 434,538	5.20%
20	0342-038	Office	\$ 1,043,360	\$ 695,569	\$ 1,738,929	7.45%	\$ 373,604	\$ 249,069	\$ 622,673	7.45%
21	0342-039	Office	\$ 712,976	\$ 475,317	\$ 1,188,293	5.09%	\$ 255,301	\$ 170,201	\$ 425,502	5.09%
22	0342-040	Office	\$ 1,029,429	\$ 686,285	\$ 1,715,714	7.35%	\$ 368,616	\$ 245,744	\$ 614,360	7.35%
TOTAL			\$ 13,998,703	\$ 9,332,410	\$ 23,331,113	100.00%	\$ 5,012,621	\$ 3,602,371	\$ 8,354,369	100.00%

Rent Roll - Provided by Taxpayer, as of 8/10/2023**Address:** 988 Market St.**APN:** 0342 019-040**Value Date:** 7/1/2023

Suite	Tenant	SF	Lease ComDate	Term Mo.'s	Base Monthly Rent	Annual Rent	Expense Terms	Annual Rent / SF	Notes
Basement Retail	VACANT	2,430					G		
Basement Storage A	VACANT						G		307 SF
Basement Storage B	VACANT						G		76 SF
998 Market	VACANT	1,942							
992 Market	Better Blends	897	7/15/2023	3	\$1,360	\$16,323	IG	\$18.20	Pop Up Smoothie Shop
986 Market	Dosa Allee LLC/IceNTEa	1,036	5/17/2022	48	\$2,590	\$31,080	NNN	\$30.00	
2nd	VACANT	2,917							
3rd	VACANT	5,011							
4th	Group i	4,467	8/1/2020	59	\$20,000	\$240,000	IG	\$53.73	
5th	VACANT	5,019							
6th	VACANT	5,015							
7th	VACANT	5,402							
8th	VACANT	5,454							
9th	VACANT	5525							
		45,115				\$287,403		\$6.37	

Summary of Subject and Comparable Retail Leases															
Address:		988 Market St.													
APN:		0342 019-040													
Value Date:		7/1/2023													
No.	Block/Lot	Address		Tenant	Floor	Lease Signed	Lease Start	Term - Mo's	NRA	Starting Rent	Lease Structure	Lease Type	T.I.'s/ S.F.	Mo's Free Rent	Escalations/Comments
Subject Property Retail Leases															
Subj.		992	Market St.	Better Blends			7/15/2023	3	897	\$18.20	IG				Pop Up shop
Subj.		986	Market St.	Dosa Allee LLC/IceNTea			5/17/2022	48	1,036	\$30.00	NNN				
Avg										\$24.10					
Comparable Retail Rents (Sorted by Property Type)															
1		222	Taylor St.		1	3/31/2022	1/1/2023	60	1,600	\$39.00	NNN				9.75 CAM, end cap, shell
2		829	Mission St		1	8/1/2022	8/31/2022	12	2,427	\$24.00	NNN				Parking Garage retail
3		529	Commercial St.		1	5/28/2022	5/6/2022		1,940	\$34.08	NNN				
4		1019	Mission St	Caroline Onuoha Pharmacy	1	2/2/2022	2/2/2022	36	1,050	\$31.44	NNN				
1		1529	Van Ness Ave	SF European	B-3	7/25/2022	9/1/2022	60	20,879	\$21.00	IG				Retail Services
2		163	Eddy St.	SR Visions	B & 2	5/27/2021	6/1/2021	36	16,000	\$24.00					Retail Sales
3		1528	Pine St.	VinFast	B-2	3/29/2021	4/1/2022	87	42,000	\$28.57	NNN				Retail Sales
4		767	Bush St.		B-Mezz	11/13/2022	1/1/2023		1,940	\$21.60					Retail Services
1		1001	Market St	Bay Area Rage Room	B	9/11/2021	11/1/2021	12	2,100	\$15.00	IG				Gym
2		1119	Market St	Listing	B		available	negotiable	6,000	\$12.00					Lower level storage
Average										\$32.13					

All retail leases are triple net (NNN), unless otherwise indicated in the comments section.
Lease Type: N = New Lease, R = Renewal, A = Amendment to Lease, E = Expansion of Space, S = Sublease
Lease Structure: FSG - full service gross lease MG - modified gross lease IG - industrial gross lease NNN - triple net or net lease

MARKET BREAKDOWN	2Q23	1Q23	2Q22	Annual % Change
New Construction	0	800	0	N/A
Under Construction	0	0	242,721	N/A
Vacancy Rate	5.8%	5.7%	4.8%	20.83%
Average Asking Rents	\$35.76	\$36.49	\$42.65	-16.15%
Average Sales Price / SF	\$437	\$507	\$581	-24.77%
Cap Rates	5.3%	5.6%	5.6%	-5.36%
Net Absorption	(35,776)	(7,808)	(212,480)	N/A

Summary of Subject and Comparable Office Leases

Address: 988 Market St.
APN: 0342 019-040
Value Date: 7/1/2023

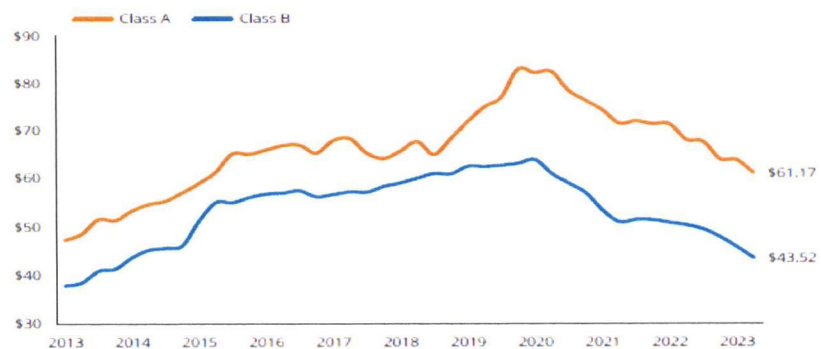
No.	Block/Lot	Address	Tenant	Floor	Lease Signed	Lease Start	Term - Mo's	NRA	Starting Rent	Lease Structure	Lease Type	T.I.'s/ S.F.	Mo's Free Rent	Escalations/Comments	
Subject Property Office Leases															
Subj.		988	Market St	Group i	4		8/1/2020	59	4,467	\$54	IG				
Avg									\$54						
Comparable Office Rents															
1		1182	Market St.	SF City Vitals	3	8/21/2023	9/28/2023		3,075	\$24		N			
2		96	Jessie St.		3	5/30/2023	6/29/2023		2,500	\$36	MG			\$7.50 CAM	
3		1067	Market St.		4	5/25/2023	6/24/2023		1,600	\$28	MG	N		tenant pays utilities	
4		1067	Market St.		1	5/25/2023	6/24/2023	12	689	\$25	IG	N			
5		1210	Market St.		1	4/20/2023	5/20/2023	24	1,694	\$26	MG	N			
6		562	Market St.		4	3/9/2023	4/8/2023		3,422	\$42	IG				
7		1338	Mission St.	Conard House	1	3/10/2023	4/1/2023	60	3,372	\$24		N	\$0	2	
8		221	Kearny St.		5	2/21/2023	3/1/2023		1,573	\$36	IG				
9		986	Mission St.	Healthright 360	2		3/1/2023	84	8,090	\$26	IG	N	\$20	3	
10		929	Market St.		5	12/1/2022	12/1/2022	48	2,500	\$20	MG				
11		1182	Market St.		2	8/29/2022	9/28/2022	60	1,118	\$32	FS	N			
12		1182	Market St.		2	7/31/2022	9/1/2022	48	2,063	\$32	FS	N			
13		1117	Market St.		2	3/6/2022	4/6/2022		2,700	\$48	MG				
14		381	Ellis St.				3/1/2022	36	2,325	\$40	MG				
Avg									\$31						

All retail leases are triple net (NNN), unless otherwise indicated in the comments section.

Lease Type: N = New Lease, R = Renewal, A = Amendment to Lease, E = Expansion of Space, S = Sublease

Lease Structure: FSG - full service gross lease MG - modified gross lease IG - industrial gross lease NNN - triple net or net lease

DIRECT RENTS, \$/SF



Source: Transwestern, CoStar, Q2 2023

SUBMARKET STATISTICS

Submarket	Total Inventory	Under Construction	Direct Vacancy Rate	Sublet Vacancy Rate	Total Vacancy Rate	Total Availability Rate	2Q23 Total Net Absorption	YTD Total Net Absorption	2Q23 Leasing Activity	YTD Leasing Activity	Average Rental Rate (FS)
Civic Center	616,967	0	23.7%	0.0%	23.7%	25.1%	3,670	12,136	16,455	25,861	\$38.32
Financial District	26,677,923	0	24.4%	4.4%	28.8%	34.0%	153,236	696,694	324,581	656,789	\$57.60
Jackson Square	2,369,488	0	17.8%	3.0%	20.7%	27.2%	65,388	12,301	28,786	73,535	\$43.87
Mid Market	4,790,617	235,071	20.4%	7.2%	27.6%	43.6%	411,757	310,103	26,789	38,251	\$31.67
Mission Bay/China Basin	5,414,896	826,748	3.5%	13.9%	17.4%	28.8%	145,467	56,724	6,613	269,077	\$39.00
Mission/Potrero	3,233,112	0	19.9%	3.1%	23.0%	27.0%	92,548	90,012	38,895	98,240	\$50.00
Rincon/South Beach	6,053,816	0	22.4%	7.1%	29.5%	40.6%	326,295	348,798	10,506	43,027	\$73.37
Showplace Square	3,773,958	24,956	15.8%	16.3%	32.2%	43.9%	161,839	207,809	16,887	30,839	\$43.05
South Financial District	28,875,107	0	17.2%	5.4%	22.7%	32.6%	856,653	1,137,706	354,076	729,750	\$53.54
SOMA	5,861,652	232,290	26.3%	4.5%	30.9%	33.0%	6,244	172,893	48,700	105,014	\$51.00
Union Square	4,496,488	0	24.8%	3.2%	27.9%	31.6%	30,864	72,394	46,354	86,281	\$48.42
Van Ness Corridor/Chinatown	1,337,659	0	14.3%	0.2%	14.5%	29.6%	23,132	22,232	7,803	9,361	\$51.10
Waterfront/North Beach	3,943,687	0	21.6%	3.2%	24.7%	34.6%	23,479	13,785	1,942	40,095	\$25.51
Yerba Buena	3,943,225	0	40.1%	7.1%	47.3%	55.1%	18,350	111,142	23,979	29,807	\$51.05
San Francisco Totals	101,388,595	1,319,065	21.0%	5.8%	26.8%	34.8%	1,611,554	2,850,349	952,366	2,235,927	\$52.50

km Kidder Mathews

Income and Expense History				
Address:	988 Market St			
APN:	0342 019-040			
Value Date:	7/1/2023			
Bsmt Storage				
Retail		6,305		
Floors 2-6		38,810		
Total NRA		45,115		
Historical Income and Expenses				
2022				
Income	Total	Per S.F.		
Rental Income	\$ 2,140,347			
CAM - Current Year	\$ 77,133			
CAM - Prior Year	\$ 28,418			
Utilities Income	\$ 53,067			
Storage Income	\$ 329			
Reimbursable Income	\$ 9,403			
Total Income	\$ 2,308,697	\$	51.17	
Expenses				
Janitorial - Contract	\$ 3,248	\$	0.07	0.1%
Janitorial - Supplies	\$ 21	\$	0.00	0.0%
Sidewalk Cleaning	\$ 350	\$	0.01	0.0%
Security Guard - Contract	\$ 16,080	\$	0.36	0.7%
Trash Removal	\$ 13,874	\$	0.31	0.6%
Electrical - Supplies	\$ 1,120	\$	0.02	0.0%
Plumbing - Repair	\$ 28,464	\$	0.63	1.2%
Plumbing - Supplies	\$ 92	\$	0.00	0.0%
Pest Control - Contract	\$ 3,887	\$	0.09	0.2%
General Maintenance	\$ 10,875	\$	0.24	0.5%
General Repair	\$ 9,824	\$	0.22	0.4%
General Supplies	\$ 1,344	\$	0.03	0.1%
Exterior Painting & Waterproofing	\$ 6,742	\$	0.15	0.3%
Graffiti Removal	\$ 123	\$	0.00	0.0%
Utilities - Electricity	\$ 48,705	\$	1.08	2.1%
Utilities - Gas	\$ 966	\$	0.02	0.0%
Utilities - Water	\$ 7,712	\$	0.17	0.3%
General & Administrative				
Legal	\$ 2,299	\$	0.05	0.1%
Postage/Delivery Charges	\$ 55	\$	0.00	0.0%
Dues/Subscriptions	\$ 61	\$	0.00	0.0%
Bank/Finance Charge	\$ 140	\$	0.00	0.0%
Management Fee Expenses	\$ 159,042	\$	3.53	6.9%
Owners Association Dues	\$ 202,923	\$	4.50	8.8%
Gross SF Commercial Rent Tax	\$ 37,778	\$	0.84	1.6%
Business Registration Fee	\$ 62	\$	0.00	0.0%
Property Taxes				
Property Taxes	\$ 296,367	\$	6.57	12.8%
Total Expenses	\$ 852,154	\$	18.89	36.9%
Less: Property Taxes	\$ 296,367	\$	6.57	12.8%
Pre-Tax Total Expenses	\$ 555,787	\$	12.32	24.1%
Pre Tax Net Operating Income	\$ 1,752,910	\$	38.85	75.9%

SALES COMPARISON ANALYSIS

	ADDRESS	SALE PRICE \$ PER SQ.FT.	MARKET CONDITIONS	NEIGHBORHOOD	LOT SIZE	YEAR BUILT	SQUARE FEET	CONDITION	OVERALL ADJUSTMENT	ADJUSTED SALE PRICE
Subj. APN	982-998 Market St. 0342 019-040	\$6,000,000 \$133		Tenderloin	N/A	1922/2018	45,115	Average		
1	40 Jessie St. 3708 023	5/4/2023 \$17,600,000 \$476	Similar	FiDi South	2,152	1913	37,000	Average	0%	\$476
2	838-842 Market St. 0329 002	4/29/2022 \$30,000,000 \$521	Similar	Union Square	4,000	1935	57,535 10%	Average	10%	\$574
3	260 Townsend St. 3787 024	8/2/2021 \$49,000,000 \$702	Superior -20%	South Beach -10%	1,999	1984 -10%	69,813 15%	Average	-25%	\$526
4	1525 Mission St. 3511 075	1/13/2022 \$20,340,000 \$584	Similar	SOMA	12,292	1907	34,842 -5%	Average	-5%	\$555

RANGE OF VALUES \$476 to \$574

CONCLUDED VALUE PER SQ.FT.

\$500

NRA
45,115 x \$/SQ.FT.
\$500

\$22,557,500

ESTIMATED MARKET VALUE (ROUNDED)

\$22,500,000



AVERAGE SALES PRICE/SF & CAP RATE



2Q 2023 | SAN FRANCISCO OFFICE

DIVISION 1. PROPERTY TAXATION [50 - 5911] (*Division 1 enacted by Stats. 1939, Ch. 154.*)

PART 2. ASSESSMENT [201 - 1367] (*Part 2 enacted by Stats. 1939, Ch. 154.*)

CHAPTER 3. Assessment Generally [401 - 681] (*Chapter 3 enacted by Stats. 1939, Ch. 154.*)

ARTICLE 1.9. Historical Property [439 - 439.4] (*Article 1.9 added by Stats. 1977, Ch. 1040.*)

When valuing enforceably restricted historical property, the county assessor shall not consider sales data on similar property, whether or not enforceably restricted, and shall value that restricted historical property by the capitalization of income method in the following manner:

- (a) The annual income to be capitalized shall be determined as follows:
 - (1) Where sufficient rental information is available, the income shall be the fair rent that can be imputed to the restricted historical property being valued based upon rent actually received for the property by the owner and upon typical rentals received in the area for similar property in similar use where the owner pays the property tax. When the restricted historical property being valued is actually encumbered by a lease, any cash rent or its equivalent considered in determining the fair rent of the property shall be the amount for which the property would be expected to rent were the rental payment to be renegotiated in the light of current conditions, including applicable provisions under which the property is enforceably restricted.
 - (2) Where sufficient rental information is not available, the income shall be that which the restricted historical property being valued reasonably can be expected to yield under prudent management and subject to applicable provisions under which the property is enforceably restricted.
 - (3) If the parties to an instrument that enforceably restricts the property stipulate therein an amount that constitutes the minimum annual income to be capitalized, then the income to be capitalized shall not be less than the amount so stipulated.

For purposes of this section, income shall be determined in accordance with rules and regulations issued by the board and with this section and shall be the difference between revenue and expenditures. Revenue shall be the amount of money or money's worth, including any cash rent or its equivalent, that the property can be expected to yield to an owner-operator annually on the average from any use of the property permitted under the terms by which the property is enforceably restricted.

Expenditures shall be any outlay or average annual allocation of money or money's worth that can be fairly charged against the revenue expected to be received during the period used in computing revenue. Those expenditures to be charged against revenue shall be only those that are ordinary and necessary in the production and maintenance of the revenue for that period. Expenditures shall not include depletion charges, debt retirement, interest on funds invested in the property, property taxes, corporation income taxes, or corporation franchise taxes based on income.

The capitalization rate to be used in valuing owner-occupied single-family dwellings pursuant to this article shall not be derived from sales data and shall be the sum of the following components:

- (1) An interest component to be determined by the board and announced no later than October 1 of the year preceding the assessment year and that was the yield rate equal to the effective average interest rate on conventional mortgages as most recently published by the Federal Home Loan Mortgage Corporation, or as that entity may be known in the future, as of September 1, rounded to the nearest one-fourth of 1 percent.
- (2) A historical property risk component of 4 percent.
- (3) A component for property taxes that shall be a percentage equal to the estimated total tax rate applicable to the property for the assessment year times the assessment ratio.
- (4) A component for amortization of the improvements that shall be a percentage equivalent to the reciprocal of the remaining life.

The capitalization rate to be used in valuing all other restricted historical property pursuant to this article shall not be derived from sales data and shall be the sum of the following components:

- (1) An interest component to be determined by the board and announced no later than October 1 of the year preceding the assessment year and that was the yield rate equal to the effective average interest rate on conventional mortgages as determined by the Federal Home Loan Mortgage Corporation, or as that entity may be known in the future, as of September 1, rounded to the nearest one-fourth of 1 percent.
- (2) A historical property risk component of 2 percent.
- (3) A component for property taxes that shall be a percentage equal to the estimated total tax rate applicable to the property for the assessment year times the assessment ratio.
- (4) A component for amortization of the improvements that shall be a percentage equivalent to the reciprocal of the remaining life.

Unless a party to an instrument that creates an enforceable restriction expressly prohibits the valuation, the valuation resulting from the capitalization of income method described in this section shall not exceed the lesser of either the valuation that would have resulted by calculation under Section 110, or the valuation that would have resulted by calculation under Section 110.1, as though the property was not subject to an enforceable restriction in the base year.

The value of the restricted historical property shall be the quotient of the income determined as provided in subdivision (a) divided by the capitalization rate determined as provided in subdivision (b) or (c).

The ratio prescribed in Section 401 shall be applied to the value of the property determined in subdivision (d) to obtain its assessed value.

Amended by Stats. 2020, Ch. 371, Sec. 27. (SB 1473) Effective January 1, 2021.)



HISTORIC PRESERVATION COMMISSION RESOLUTION NO. 1348

HEARING DATE: OCTOBER 4, 2023

Record No.: 2023-003984MLS
Project Address: 988 Market Street
Zoning: C-3-G - Downtown- General
Height & Bulk: 120-X Height and Bulk District
Historic District: Article 11 Category: I - Significant Building, Contributor to Market Street Theater and Lofts Historic District National Register of Historic Places
Block/Lot: 0342/019
Project Sponsor: Joy Ou
Property Owner: 140 Partners, L.P., a California Limited Partnership and Marlin Cove, Inc., a California Corporation
988 Market Street, Suite 400
Staff Contact: Shannon Ferguson – (628) 652-7354
shannon.ferguson@sfgov.org

ADOPTING FINDINGS RECOMMENDING TO THE BOARD OF SUPERVISORS APPROVAL OF THE DRAFT MILLS ACT HISTORICAL PROPERTY CONTRACT, REHABILITATION PROGRAM, AND MAINTENANCE PLAN FOR 988 Market STREET.

WHEREAS, The Mills Act, California Government Code Sections 50280 et seq. authorizes local governments to enter into contracts with owners of private historical property who assure the rehabilitation, restoration, preservation and maintenance of a qualified historical property; and

WHEREAS, In accordance with Article 1.9 (commencing with Section 439) of Chapter 3 of Part 2 of Division 1 of the California Revenue and Taxation Code, the City and County of San Francisco may provide certain property tax reductions, such as those provided for in the Mills Act; and

WHEREAS, Ordinance No. 191-96 amended the San Francisco Administrative Code by adding Chapter 71, to implement Mills Act locally; and

WHEREAS, The Planning Department has determined that the actions contemplated in this Resolution are categorically exempt from with the California Environmental Quality Act (California Public Resources Code Sections 21000 et seq.) under section 15331; and

WHEREAS, The existing building located at 988 Market Street is a Category I - Significant Building under Article 11 of the Planning Code and a contributor to the Market Street Theater and Lofts Historic District listed in National Register of Historic Places; and

WHEREAS, The Planning Department has reviewed the Mills Act Application, draft Historical Property Contract, Rehabilitation Program, and Maintenance Plan for 988 Market Street, which are located in Case No. 2023-003984MLS. The Planning Department recommends approval of the draft Mills Act Historical Property Contract, Rehabilitation Program, and Maintenance Plan; and

WHEREAS, The Historic Preservation Commission (HPC) recognizes the historic building at 988 Market Street as a qualified historical property, and agrees with the Planning Department's recommendation and believes the Rehabilitation Program and Maintenance Plan are appropriate for the property; and

WHEREAS, at a duly noticed public hearing held on October 4, 2023, the HPC reviewed documents and correspondence and heard oral testimony on the Mills Act Application, Draft Historical Property Contract, Rehabilitation Program, and Maintenance Plan for 988 Market Street; now, therefore, be it

RESOLVED, That the HPC hereby recommends that the Board of Supervisors approve the Draft Mills Act Historical Property Contract, including the Rehabilitation Program (Exhibit A to the Contract), and Maintenance Plan (Exhibit B to the Contract) for the historic building located at 988 Market Street, attached herein, and fully incorporated by this reference; and, be it

FURTHER RESOLVED, That the HPC hereby directs its Commission Secretary to transmit this Resolution, the Draft Mills Act Historical Property Contract, including the Rehabilitation Program and Maintenance Plan, for 988 Market Street, and other pertinent materials in the file for Case No. 2023-003984MLS to the Board of Supervisors.

I hereby certify that the foregoing Resolution was ADOPTED by the Historic Preservation Commission on October 4, 2023.



Jonas P. Ionin
Commissions Secretary

AYES: Vergara, Foley, Nageswaran, Matsuda

NOES: None

ABSENT: Wright

ADOPTED: October 4, 2023

EXHIBITS A & B

Mills Act Historical Property Contract, including the Rehabilitation Program (Exhibit A), and Maintenance Plan (Exhibit B) for the historic building located at 988 Market Street.

Recording Requested by, and
when recorded, send notice to:
Shannon Ferguson
49 South Van Ness Avenue, Suite 1400
San Francisco, CA 94103

CALIFORNIA MILLS ACT HISTORIC PROPERTY AGREEMENT

THIS AGREEMENT is entered into by and between the City and County of San Francisco, a California municipal corporation ("City") and 140 Partners, L.P., a California Limited Partnership and Marlin Cove, Inc., a California corporation ("Owners").

RECITALS

Owners are the owners of the property located at 988 Market Street, in San Francisco, California (Block 0342, Lot 019). The building located at 988 Market Street is designated as a Category I - Significant Building under Article 11 of the Planning Code and is a Contributor to the Market Street Theater and Lofts National Register Historic District, and is also known as the "Historic Property". The Historic Property is a Qualified Historic Property, as defined under California Government Code Section 50280.1.

Owners desire to execute a rehabilitation and ongoing maintenance project for the Historic Property. Owners' application calls for the rehabilitation and restoration of the Historic Property according to established preservation standards, which it estimates will cost five hundred seventy six thousand two hundred fifty nine dollars (\$576,259.00). (See Rehabilitation Plan, Exhibit A.) Owners' application calls for the maintenance of the Historic Property according to established preservation standards, which is estimated will cost approximately twenty thousand dollars (\$20,000.00) annually (See Maintenance Plan, Exhibit B).

The State of California has adopted the "Mills Act" (California Government Code Sections 50280-50290, and California Revenue & Taxation Code, Article 1.9 [Section 439 et seq.]) authorizing local governments to enter into agreements with property Owners to reduce their property taxes, or to prevent increases in their property taxes, in return for improvement to and maintenance of historic properties. The City has adopted enabling legislation, San Francisco Administrative Code Chapter 71, authorizing it to participate in the Mills Act program.

Owners desire to enter into a Mills Act Agreement (also referred to as a "Historic Property Agreement") with the City to help mitigate anticipated expenditures to restore and maintain the Historic Property. The City is willing to enter into such Agreement to mitigate these expenditures and to induce Owners to restore and maintain the Historic Property in excellent condition in the future.

NOW, THEREFORE, in consideration of the mutual obligations, covenants, and conditions contained herein, the parties hereto do agree as follows:

1. Application of Mills Act. The benefits, privileges, restrictions and obligations provided for in the Mills Act shall be applied to the Historic Property during the time that this Agreement is in effect commencing from the date of recordation of this Agreement.
2. Rehabilitation of the Historic Property. Owners shall undertake and complete the work set forth in Exhibit A ("Rehabilitation Plan") attached hereto according to certain standards and requirements. Such standards and requirements shall include, but not be limited to: the Secretary of the Interior's Standards for the Treatment of Historic Properties ("Secretary's Standards"); the rules and regulations of the

Office of Historic Preservation of the California Department of Parks and Recreation (“OHP Rules and Regulations”); the State Historical Building Code as determined applicable by the City; all applicable building safety standards; and the requirements of the Historic Preservation Commission, the Planning Commission, and the Board of Supervisors, including but not limited to any Certificates of Appropriateness approved under Planning Code Article 10. The Owners shall proceed diligently in applying for any necessary permits for the work and shall apply for such permits within no more than six (6) months after recordation of this Agreement, shall commence the work within six (6) months of receipt of necessary permits, and shall complete the work within three (3) years from the date of receipt of permits. Upon written request by the Owners, the Zoning Administrator, at his or her discretion, may grant an extension of the time periods set forth in this paragraph. Owners may apply for an extension by a letter to the Zoning Administrator, and the Zoning Administrator may grant the extension by letter without a hearing. Work shall be deemed complete when the Director of Planning determines that the Historic Property has been rehabilitated in accordance with the standards set forth in this Paragraph. Failure to timely complete the work shall result in cancellation of this Agreement as set forth in Paragraphs 12 and 13 herein.

3. Maintenance. Owners shall maintain the Historic Property during the time this Agreement is in effect in accordance with the standards for maintenance set forth in Exhibit B ("Maintenance Plan"), the Secretary's Standards; the OHP Rules and Regulations; the State Historical Building Code as determined applicable by the City; all applicable building safety standards; and the requirements of the Historic Preservation Commission, the Planning Commission, and the Board of Supervisors, including but not limited to any Certificates of Appropriateness approved under Planning Code Article 10.
4. Damage. Should the Historic Property incur damage from any cause whatsoever, which damages fifty percent (50%) or less of the Historic Property, Owners shall replace and repair the damaged area(s) of the Historic Property. For repairs that do not require a permit, Owners shall commence the repair work within thirty (30) days of incurring the damage and shall diligently prosecute the repair to completion within a reasonable period of time, as determined by the City. Where specialized services are required due to the nature of the work and the historic character of the features damaged, “commence the repair work” within the meaning of this paragraph may include contracting for repair services. For repairs that require a permit(s), Owners shall proceed diligently in applying for any necessary permits for the work and shall apply for such permits within no more than sixty (60) days after the damage has been incurred, commence the repair work within one hundred twenty (120) days of receipt of the required permit(s), and shall diligently prosecute the repair to completion within a reasonable period of time, as determined by the City. Upon written request by the Owners, the Zoning Administrator, at his or her discretion, may grant an extension of the time periods set forth in this paragraph. Owners may apply for an extension by a letter to the Zoning Administrator, and the Zoning Administrator may grant the extension by letter without a hearing. All repair work shall comply with the design and standards established for the Historic Property in Exhibits A and B attached hereto and Paragraph 3 herein. In the case of damage to twenty percent (20%) or more of the Historic Property due to a catastrophic event, such as an earthquake, or in the case of damage from any cause whatsoever that destroys more than fifty percent (50%) of the Historic Property, the City and Owners may mutually agree to terminate this Agreement. Upon such termination, Owners shall not be obligated to pay the cancellation fee set forth in Paragraph 13 of this Agreement. Upon such termination, the City shall assess the full value of the Historic Property without regard to any restriction imposed upon the Historic Property by this Agreement and Owners shall pay property taxes to the City based upon the valuation of the Historic Property as of the date of termination.
5. Insurance. Owners shall secure adequate property insurance to meet Owners' repair and replacement obligations under this Agreement and shall submit evidence of such insurance to the City upon request.
6. Inspections and Compliance Monitoring. Prior to entering into this Agreement and every five years thereafter, and upon seventy-two (72) hours advance notice, Owners shall permit any representative of the City, the Office of Historic Preservation of the California Department of Parks and Recreation, or the State Board of Equalization, to inspect of the interior and exterior of the Historic Property, to determine

Owners' compliance with this Agreement. Throughout the duration of this Agreement, Owners shall provide all reasonable information and documentation about the Historic Property demonstrating compliance with this Agreement, as requested by any of the above-referenced representatives.

7. Term. This Agreement shall be effective upon the date of its recordation and shall be in effect for a term of ten years from such date ("Term"). As provided in Government Code section 50282, one year shall be added automatically to the Term, on each anniversary date of this Agreement, unless notice of nonrenewal is given as set forth in Paragraph 9 herein.
8. Valuation. Pursuant to Section 439.4 of the California Revenue and Taxation Code, as amended from time to time, this Agreement must have been signed, accepted and recorded on or before the lien date (January 1) for a fiscal year (the following July 1-June 30) for the Historic Property to be valued under the taxation provisions of the Mills Act for that fiscal year.
9. Notice of Nonrenewal. If in any year of this Agreement either the Owners or the City desire not to renew this Agreement, that party shall serve written notice on the other party in advance of the annual renewal date. Unless the Owners serves written notice to the City at least ninety (90) days prior to the date of renewal or the City serves written notice to the Owners sixty (60) days prior to the date of renewal, one year shall be automatically added to the Term of the Agreement. The Board of Supervisors shall make the City's determination that this Agreement shall not be renewed and shall send a notice of nonrenewal to the Owners. Upon receipt by the Owners of a notice of nonrenewal from the City, Owners may make a written protest. At any time prior to the renewal date, City may withdraw its notice of nonrenewal. If either party serves notice of nonrenewal of this Agreement, this Agreement shall remain in effect for the balance of the period remaining since the original execution or the last renewal of the Agreement, as the case may be. Thereafter, the Owners shall pay property taxes to the City without regard to any restriction imposed on the Historic Property by this Agreement, and based upon the Assessor's determination of the fair market value of the Historic Property as of expiration of this Agreement.
10. Payment of Fees. As provided for in Government Code Section 50281.1 and San Francisco Administrative Code Section 71.6, upon filing an application to enter into a Mills Act Agreement with the City, Owners shall pay the City the reasonable costs related to the preparation and approval of the Agreement. In addition, Owners shall pay the City for the actual costs of inspecting the Historic Property, as set forth in Paragraph 6 herein.
11. Default. An event of default under this Agreement may be any one of the following:
 - (a) Owners' failure to timely complete the rehabilitation work set forth in Exhibit A, in accordance with the standards set forth in Paragraph 2 herein;
 - (b) Owners' failure to maintain the Historic Property as set forth in Exhibit B, in accordance with the requirements of Paragraph 3 herein;
 - (c) Owners' failure to repair any damage to the Historic Property in a timely manner, as provided in Paragraph 4 herein;
 - (d) Owners' failure to allow any inspections or requests for information, as provided in Paragraph 6 herein;
 - (e) Owners' failure to pay any fees requested by the City as provided in Paragraph 10 herein;
 - (f) Owners' failure to maintain adequate insurance for the replacement cost of the Historic Property, as required by Paragraph 5 herein; or
 - (g) Owners' failure to comply with any other provision of this Agreement.

An event of default shall result in Cancellation of this Agreement as set forth in Paragraphs 12 and 13 herein, and payment of the Cancellation Fee and all property taxes due upon the Assessor's determination of the full value of the Historic Property as set forth in Paragraph 13 herein. In order to determine whether an event of default has occurred, the Board of Supervisors shall conduct a public hearing as set forth in Paragraph 12 herein prior to cancellation of this Agreement.

12. Cancellation. As provided for in Government Code Section 50284, City may initiate proceedings to cancel this Agreement if it makes a reasonable determination that Owners have breached any condition or covenant contained in this Agreement, has defaulted as provided in Paragraph 11 herein, or has allowed the Historic Property to deteriorate such that the safety and integrity of the Historic Property is threatened or it would no longer meet the standards for a Qualified Historic Property. In order to cancel this Agreement, City shall provide notice to the Owners and to the public and conduct a public hearing before the Board of Supervisors as provided for in Government Code Section 50285. The Board of Supervisors shall determine whether this Agreement should be cancelled.
13. Cancellation Fee. If the City cancels this Agreement as set forth in Paragraph 12 above, and as required by Government Code Section 50286, Owners shall pay a Cancellation Fee of twelve and one-half percent (12.5%) of the fair market value of the Historic Property at the time of cancellation. The City Assessor shall determine fair market value of the Historic Property without regard to any restriction imposed on the Historic Property by this Agreement. The Cancellation Fee shall be paid to the City Tax Collector at such time and in such manner as the City shall prescribe. As of the date of cancellation, the Owners shall pay property taxes to the City without regard to any restriction imposed on the Historic Property by this Agreement and based upon the Assessor's determination of the fair market value of the Historic Property as of the date of cancellation.
14. Enforcement of Agreement. In lieu of the above provision to cancel the Agreement, the City may bring an action to specifically enforce or to enjoin any breach of any condition or covenant of this Agreement. Should the City determine that the Owners has breached this Agreement, the City shall give the Owners written notice by registered or certified mail setting forth the grounds for the breach. If the Owners do not correct the breach, or do not undertake and diligently pursue corrective action to the reasonable satisfaction of the City within thirty (30) days from the date of receipt of the notice, then the City may, without further notice, initiate default procedures under this Agreement as set forth in Paragraph 12 and bring any action necessary to enforce the obligations of the Owners set forth in this Agreement. The City does not waive any claim of default by the Owners if it does not enforce or cancel this Agreement.
15. Indemnification. The Owners shall indemnify, defend, and hold harmless the City and all of its boards, commissions, departments, agencies, agents and employees (individually and collectively, the "City") from and against any and all liabilities, losses, costs, claims, judgments, settlements, damages, liens, fines, penalties and expenses incurred in connection with or arising in whole or in part from: (a) any accident, injury to or death of a person, loss of or damage to property occurring in or about the Historic Property; (b) the use or occupancy of the Historic Property by the Owners, their Agents or Invitees; (c) the condition of the Historic Property; (d) any construction or other work undertaken by Owners on the Historic Property; or (e) any claims by unit or interval Owners for property tax reductions in excess those provided for under this Agreement. This indemnification shall include, without limitation, reasonable fees for attorneys, consultants, and experts and related costs that may be incurred by the City and all indemnified parties specified in this Paragraph and the City's cost of investigating any claim. In addition to Owners' obligation to indemnify City, Owners specifically acknowledge and agree that they have an immediate and independent obligation to defend City from any claim that actually or potentially falls within this indemnification provision, even if the allegations are or may be groundless, false, or fraudulent, which obligation arises at the time such claim is tendered to Owners by City, and continues at all times thereafter. The Owners' obligations under this Paragraph shall survive termination of this Agreement.
16. Eminent Domain. In the event that a public agency acquires the Historic Property in whole or part by eminent domain or other similar action, this Agreement shall be cancelled and no cancellation fee imposed as provided by Government Code Section 50288.
17. Binding on Successors and Assigns. The covenants, benefits, restrictions, and obligations contained in this Agreement shall run with the land and shall be binding upon and inure to the benefit of all successors in interest and assigns of the Owners. Successors in interest and assigns shall have the same rights and obligations under this Agreement as the original Owners who entered into the Agreement.

18. Legal Fees. In the event that either the City or the Owners fail to perform any of their obligations under this Agreement or in the event a dispute arises concerning the meaning or interpretation of any provision of this Agreement, the prevailing party may recover all costs and expenses incurred in enforcing or establishing its rights hereunder, including reasonable attorneys' fees, in addition to court costs and any other relief ordered by a court of competent jurisdiction. Reasonable attorneys' fees of the City's Office of the City Attorney shall be based on the fees regularly charged by private attorneys with the equivalent number of years of experience who practice in the City of San Francisco in law firms with approximately the same number of attorneys as employed by the Office of the City Attorney.
19. Governing Law. This Agreement shall be construed and enforced in accordance with the laws of the State of California.
20. Recordation. Within 20 days from the date of execution of this Agreement, the parties shall cause this Agreement to be recorded with the Office of the Recorder of the City and County of San Francisco. From and after the time of the recordation, this recorded Agreement shall impart notice to all persons of the parties' rights and obligations under the Agreement, as is afforded by the recording laws of this state.
21. Amendments. This Agreement may be amended in whole or in part only by a written recorded instrument executed by the parties hereto in the same manner as this Agreement.
22. No Implied Waiver. No failure by the City to insist on the strict performance of any obligation of the Owners under this Agreement or to exercise any right, power, or remedy arising out of a breach hereof shall constitute a waiver of such breach or of the City's right to demand strict compliance with any terms of this Agreement.
23. Authority. If the Owners sign as a corporation or a partnership, each of the persons executing this Agreement on behalf of the Owners does hereby covenant and warrant that such entity is a duly authorized and existing entity, that such entity has and is qualified to do business in California, that the Owners have full right and authority to enter into this Agreement, and that each and all of the persons signing on behalf of the Owners are authorized to do so.
24. Severability. If any provision of this Agreement is determined to be invalid or unenforceable, the remainder of this Agreement shall not be affected thereby, and each other provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.
25. Tropical Hardwood Ban. The City urges companies not to import, purchase, obtain or use for any purpose, any tropical hardwood or tropical hardwood product.
26. Charter Provisions. This Agreement is governed by and subject to the provisions of the Charter of the City.
27. Signatures. This Agreement may be signed and dated in parts.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as follows:

CITY AND COUNTY OF SAN FRANCISCO:

By: _____
Joaquin Torres, Assessor-Recorder

DATE: _____

By: _____
Rich Hillis, Director of Planning

DATE: _____

APPROVED AS TO FORM:
DAVID CHIU
CITY ATTORNEY

By: _____
Peter Miljanich, Deputy City Attorney

DATE: _____

OWNERS

By: _____
Owner

DATE: _____

By: _____
Owner

DATE: _____

OWNER(S)' SIGNATURE(S) MUST BE NOTARIZED.
ATTACH PUBLIC NOTARY FORMS HERE.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 1

Building Feature: Roof, Parapet, & Penthouse

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2024

Total Cost: \$ 75,576

Description of work:

Survey and remove/repair deteriorated, unsound, debonded, missing and cracked cement plaster. Repair substrate as needed and repair and patch cement plaster to match existing adjacent. Clean existing cement plaster parapets of deteriorated asphalt coating at inside of parapet if needed for any work. Remove biological growth at cement plaster walls by appropriate cleaning using gentle means such a warm water and detergent wash and/or biocide application. Remove cement plaster and concrete substrate as needed where corroded steel has damaged the parapet and penthouse walls. Repair steel as needed. Remove corrosion, prepare, prime and paint with corrosion inhibitive paint. Prepare, prime and repaint cement plaster with appropriate breathable paint where cement plaster is painted.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 2

Building Feature: Remove Existing Structural Steel for Roof Work

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2024

Total Cost: \$ 15,803

Description of work:

Remove water tank and structural steel supports. Remove cement plaster and concrete substrate as needed where corroded steel has damaged walls at interface. Repair steel as needed. Remove corrosion, prepare, prime and paint with corrosion inhibitive paint. Repair concrete and cement plaster where damaged at wall interface.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 3

Building Feature: Brick/Masonry Walls and Concrete Walls/Co

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2024

Total Cost: \$ 8,820

Description of work:

Attic exhibits efflorescence. Investigate sources of moisture and if they are active, including if there are issues with the roof above. Dry brush or vacuum to remove efflorescence. Repair/repoint brick as needed with compatible/appropriate mortar if needed, especially if deeply eroded/recessed are found. Repair cracks and spalls in concrete walls and roof slab where needed for water intrusion or structural integrity. Consult a structural engineer. Repointing at brick to be done with compatible/appropriate lime-based mortar that matches original in color, texture, strength, and appearance. Treat exposed steel where corroded, and prepare, prime, and paint steel with corrosion inhibitive paint.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 4

Building Feature: Brick/Masonry Walls and Concrete Structural

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2024

Total Cost: \$ 4,704

Description of work:

Assess brick walls and concrete ceilings (floor slabs). Repair areas of brick and concrete that are spalled or missing, and are exposing steel structure. Assess cracks in concrete and repair as needed. Retain a structural engineer to assess cracking damage. Spot repoint brick as needed with compatible/appropriate mortar that matches original in color, texture, strength, and appearance where mortar is deteriorated, loose, unsound, or missing at areas of deep recesses. Treat ferrous corrosion and repair as needed where occurs, and prepare, prime, & paint with corrosion inhibitive paint where metal is exposed. All work to comply with the NPS Preservation Briefs #1, #2 and #47.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 5

Building Feature: Marble Stairs between Basement and 2nd Floor

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2024

Total Cost: \$ 3,308

Description of work:

Repair spalled and cracked treads, including spalled stair nosing where occurs. Provide patch or dutchman to match original cleaned stone.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 6

Building Feature: Roof Membrane

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2024

Total Cost: \$ 99,328

Description of work:

Roof is currently in fair condition. Repair/replace roofing in conjunction with residential conversion and roof water tank removal. Repair/replace flashings, drains, and other tie-ins with roof membrane as needed.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 7

Building Feature: Market St. & Taylor St. Elevations

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2028

Total Cost: \$ 142,178

Description of work:

Survey and repair deteriorated, unsound, spalled, and cracked terra cotta. Repair substrate as needed, and repair and patch terra cotta to match existing adjacent. Remove biological growth on terra cotta by appropriate cleaning using gentle means such as warm water wash with detergent or chemical cleaning and biocide application. Treat steel exposed during the process; and prepare, prime, and paint with corrosion inhibitive paint. Repoint joints as needed with appropriate lime-based mortar where mortar is damaged, deteriorated, unsound, missing, or too hard/inappropriate. Repair, maintain, or replace bird deterrents as needed.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 8

Building Feature: Wood Windows - Market St. & Taylor St. Ele

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2028

Total Cost: \$ 123,480

Description of work:

Remove paint at wood window sills and lower portions of frames to repair splitting and deteriorated wood as needed. Prepare, prime, and paint wood windows with appropriate breathable wood paint. Remove and replace perimeter and other sealants at the frame to masonry. Clean, repair/replace broken/missing hardware, and replace sash cords as needed to allow for proper operation as needed.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 9

Building Feature: Cement Plaster Walls - North Elevation

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2033

Total Cost: \$ 66,679


Description of work:

Survey and remove/repair deteriorated, unsound, debonded, missing and cracked cement plaster. Repair substrate as needed and repair and patch cement plaster to match existing adjacent. Some cracking appears to transfer from exterior cement plaster through to concrete interior with some locations exhibiting efflorescence. Remove cement plaster and concrete substrate as needed where corroded steel has damaged the walls. Repair steel as needed. Remove corrosion, prepare, prime and paint with corrosion inhibitive paint. Prepare, prime and repaint cement plaster with appropriate breathable paint.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 10

Building Feature: Sheet Metal Windows and Wood Windows 

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2033

Total Cost: \$ 17,861

Description of work:

Prepare, prime, and paint steel sheet metal windows and frames with corrosion inhibitive paint, and wood windows with appropriate breathable wood paint. Repair deteriorated wood and corroded metal as needed. Repair/replace deteriorated glazing putty and glazing sealants as needed. Replace cracked or damaged glass as needed to match existing. Remove and replace perimeter and other sealants at the frame to masonry. Clean, repair/replace broken/missing hardware, and replace sash cords as needed to allow for proper operation as needed.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 11

Building Feature: Metal Fire Escape - North Elevation

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2033

Total Cost: \$ 18,522

Description of work:

Inspect fire escape for signs of peeling paint, corrosion , or other deterioration. Remove corrosion, and repair metal as needed. Prepare, prime, and paint metal fire escape with corrosion inhibitive paint and every 10 years thereafter as needed. Inspect as needed for code compliance.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 12

Building Feature: Market/Taylor Street Glass Storefront and Awning

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 882

Description of work:

Perform visual inspection annually of the front entry and storefronts for signs of corroded metal, as well as failed or flaking paint, glazing putty/sealant failures, and perimeter sealant failures or other signs of deterioration. Repair and repaint as needed. Maintain hardware, sealants, and weeps where occurs, as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 13

Building Feature: Metal Fire Escape - North Elevation

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 822

Description of work:

Perform visual inspection annually of fire escape for signs of peeling paint, corrosion, or other deterioration. Repair and touch up as needed. Inspect as needed for code compliance. Remove corrosion, prepare, prime, and paint metal fire escape every 10 years or as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 14

Building Feature: Cement Plaster Wall - East Elevation

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 882

Description of work:

Perform visual inspection annually for signs of deteriorated, unsound, debonded, spalled, and cracked cement plaster, as well as biological growth, corrosion of steel elements, and failed or flaking paint. Repair substrates and failed paint as needed. Remove biological growth at facade by appropriate cleaning using gentle means such as warm water/detergent wash and biocide application as needed. Prepare, prime, and paint every 10 years or as needed with appropriate breathable paint. The paint scheme is currently a mural.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 15

Building Feature: Terra Cotta – Market St. & Taylor St. Elevator

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 3,087

Description of work:

Perform visual inspection annually for signs of deteriorated, unsound, spalled, and cracked terra cotta. Repair as needed to match existing adjacent. Remove biological growth on terra cotta by appropriate cleaning using gentle means such as warm water wash with detergent, chemical cleaning, or biocide application. Treat steel exposed during any repair process; and prepare, prime, and paint with corrosion inhibitive paint. Repoint joints as needed with appropriate lime-based mortar where mortar is damaged, deteriorated, unsound, missing, or too hard/inappropriate. The terra cotta is all currently painted. Maintain paint coating with appropriate breathable coating every 10 years or as needed if repainted as part of the terra cotta rehabilitation scope, or do not paint if original glaze finish is restored. Repair, maintain, or replace bird deterrents as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 16

Building Feature: Wood Windows – Market St. & Taylor St. Elev

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 1,764

Description of work:

Perform visual inspection annually for signs of deteriorated or splitting wood, as well as for failed or flaking paint, glazing putty/sealant failures, and perimeter sealant failures or other signs of deterioration. Maintain sash cords/hardware, and weeps, and repair as needed. Repair splitting/deteriorated wood and sealants as needed. Prepare, prime, and paint with appropriate breathable wood paint every 10 years or as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 17

Building Feature: Ground-Level Storefronts-Granite Wall Base 

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of deterioration at stone masonry wall base. Repair deteriorated, unsound, debonded, missing and cracked stone. Repair substrate as needed and repair and patch stone to match existing cleaned adjacent. Remove biological growth on stone by appropriate cleaning using gentle means such as warm water and chemical cleaner and/or biocide application that is safe for historic stone. Repoint as needed with compatible/appropriate lime-based mortar that matches original in color, texture, appearance where mortar is deteriorated, loose, unsound, or missing as needed. Remove graffiti quickly after it is noticed with a pH neutral stripper or as removal testing mockups prove safe and effective for the historic stone.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 18

Building Feature: Brick/Masonry Walls, Cementitious Parge, and

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of deterioration, efflorescence, and any active sources of moisture, including from the sidewalk above. Dry brush or vacuum to remove efflorescence. Repair and spot repoint brick as needed with a compatible/appropriate breathable lime-based mortar similar in strength to the historic, especially if deeply eroded/recessed are found. Repair cracks and spalls in concrete walls and roof slab where needed for water intrusion or structural integrity, particularly if conditions worsen following rehabilitation scope. Repair cracks, spalls, and delaminated cementitious parge if needed. Retain a structural engineer to evaluate cracking and structure if conditions worsen following rehabilitation scope. Treat exposed steel where corroded, and prepare, prime, and paint steel with corrosion inhibitive paint as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 19

Building Feature: Cement Plaster Walls - North Elevation

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 882

Description of work:

Perform visual inspection annually for signs of deteriorated, unsound, debonded, spalled, and cracked cement plaster, as well as biological growth, corrosion of steel elements, and failed or flaking paint. Repair substrates and failed paint as needed. Remove biological growth at facade by appropriate cleaning using gentle means such as warm water/detergent wash and biocide application as needed. Prepare, prime, and paint every 10 years or as needed with appropriate breathable paint.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 20

Building Feature: Sheet Metal Windows and Wood Windows 

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of deteriorated wood or corroded metal, as well as for failed or flaking paint, glazing putty/sealant failures, and perimeter sealant failures or other signs of deterioration. Maintain sash cords/hardware, weeps, and repair as needed. Repair splitting/deteriorated wood and sealants as needed. Repair metal substrates as needed. Prepare, prime, and paint wood with appropriate breathable wood paint and metal with corrosion inhibitive paint every 10 years or as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 21

Building Feature: Roof Membrane, Flashings, and Drains

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2025 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually of the roof, flashings, and drains. Remove debris from roofs and clean drains annually, at a minimum. Patch or repair/replace roofing membrane and repair flashings, waterproofing, and tie-ins at waterproofing as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 22

Building Feature: Existing Steel Seismic Roof Bracing – Roof & 

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2025 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for any signs of corrosion, deterioration, or other signs that roof bracing may be compromised. Repair as needed. Prepare, prime and paint steel seismic roof bracing as needed and in conjunction with roof membrane recoating or replacement. Prepare, prime, and paint every 10 years thereafter, or as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 23

Building Feature: Cement Plaster at Parapet and Flanking Stem

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2025 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of deteriorated, unsound, debonded, spalled, and cracked cement plaster, as well as biological growth, corrosion of steel elements, and failed or flaking paint. Repair substrates and failed paint as needed. Remove biological growth at facade by appropriate cleaning using gentle means such as warm water/detergent wash and biocide application as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 24

Building Feature: Brick/Masonry Walls and Concrete Walls/Ceil

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2025 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of moisture, efflorescence, further spalling, and deterioration, including signs of corrosion at steel elements. Remove efflorescence by dry brushing or vacuum, and determine/repair source of moisture. Clean and repair as needed. Prepare, prime, and paint steel as needed. Spot repoint as needed with compatible/appropriate lime-based mortar that matches original in color, texture, strength, and appearance where mortar is deteriorated, loose, unsound, or missing.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 25

Building Feature: Brick/Masonry Walls and Concrete Structural

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2025 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of moisture, efflorescence, further spalling, and deterioration, including signs of corrosion at steel elements. Remove efflorescence by dry brushing or vacuum, and determine/repair source of moisture. Clean and repair as needed. Prepare, prime, and paint steel as needed. Spot repoint as needed with compatible/appropriate lime-based mortar that matches original in color, texture, strength, and appearance where mortar is deteriorated, loose, unsound, or missing.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 26

Building Feature: Interior Lobby Finishes (Basement to 9th Floor)

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2025 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of deterioration, moisture intrusion, spalled/cracked, stone, corrosion and flaking paint, or other damage. Clean and repair as needed to match the adjacent depending upon substrate. Repair spalled, cracked, and deteriorated surfaces. Touch up finishes, and repaint as needed.



2023 MILLS ACT HISTORICAL PROPERTY CONTRACTS EXECUTIVE SUMMARY

HEARING DATE: OCTOBER 4, 2023

Record No.: 2023-003555MLS
Project Address: 148-152 Fillmore Street
Historic District: Hayes Valley Residential Historic District - California Register of Historical Resources
Zoning: NC-1 – Neighborhood Commercial, Cluster Zoning District, 40-X Height and Bulk District
Block/Lot: 0868/025
Project Sponsor: Mark Stempel
Property Owner: 14 Maiden, LLC, a New York Limited Liability Company
8 Manor Rd, Fairfax, CA 94930

Record No.: 2023-003984MLS
Project Address: 988 Market Street
Historic District: Article 11 Category: I - Significant Building; Contributor to Market Street Theater and Lofts
National Register Historic District
Zoning: C-3-G - Downtown- General Zoning District, 120-X Height and Bulk District
Block/Lot: 0342/019
Project Sponsor: Joy Ou
Property Owner: 140 Partners, L.P., a California Limited Partnership and Marlin Cove, Inc., a California Corporation
988 Market Street, Suite 400, San Francisco, CA 94102

Record No.: 2023-003779MLS
Project Address: 2209 Webster Street
Historic District: Article 10 Webster Street Historic District
Zoning: RH-2 – Residential-House, Two Family Zoning District, 40-X Height and Bulk District
Block/Lot: 0612/007
Project Sponsor: Michael Foley
Property Owner: Michael Foley and Chiao Mei Lin, as Trustees of The Foley Lin Family Trust dated June 20, 2023
2209 Webster Street, San Francisco, CA 94115

Staff Contact: Shannon Ferguson - 628-652-7354
Shannon.Ferguson@sfgov.org

Property Description

148-152 Fillmore Street is a contributing building to the Hayes Valley Residential Historic District, which is listed in the California Register of Historical Resources. It is located on the east side of Fillmore Street between Waller and Germania streets, Assessor's Block 0868, Lot 025. The subject property is located within a NC-1 – Neighborhood Commercial, Cluster Zoning District and a 40-X Height and Bulk District. 148-152 Fillmore Street is a Queen Anne style Romeo Flat building. It is 2.5 stories over basement/garage, wood-frame, four-unit residential building constructed in circa 1900 and features a gable roof and a central staircase with balconies.

988 Market Street is a Category: I – Significant Building under Article 11 of the Planning Code and a contributor to the Market Street Theater and Lofts Historic District, which is listed in the National Register of Historic Places. It is located on the north side of Market Street between Taylor and Mason streets, Assessor's Block 0342, Lot 019. The subject property is located within a C-3-G – Downtown- General Zoning District and a 120-X Height and Bulk District. 988 Market Street is an 8-story with a partial basement, steel-frame, office building designed by local architect of merit G. Albert Lansburgh in the Renaissance Revival style and constructed in 1922.

2209 Webster Street is a contributor to the Webster Street Historic District under Article 10 of the Planning Code. It is located on the west side of Webster Street between Clay and Washington streets, Assessor's Block 0612, Block 007. The subject property is located within an RH-2 – Residential-House, Two Family Zoning District and a 40-X Height and Bulk District. It is a two-story, plus basement, wood-frame, single-family dwelling designed in the Italianate style by Henry Hinkel and built in circa 1900.

Project Description

This project is for Mills Act Historical Property Contracts for 148-152 Fillmore Street, 988 Market Street, and 2209 Webster Street. Ordinance No. 191-96 amended the San Francisco Administrative Code by adding Chapter 71 to implement the California Mills Act, California Government Code Sections 50280 et seq (the Mills Act). The Mills Act authorizes local governments to enter into contracts with owners of a qualified historical property who will rehabilitate, restore, preserve, and maintain the property. As consideration for the rehabilitation, restoration, preservation and maintenance of the qualified historical property, the City and County of San Francisco may provide certain property tax reductions in accordance with Article 1.9 (commencing with Section 439) of Chapter 3 of Part 2 of Division 1 of the California Revenue and Taxation Code.

San Francisco contains many historic buildings that add to its character and international reputation. Many of these buildings have not been adequately maintained, may be structurally deficient, or may need rehabilitation. The costs of properly rehabilitating, restoring and preserving historic buildings may be prohibitive for property owners. Implementation of the Mills Act in San Francisco will make the benefits of the Mills Act available to many property owners.

The benefits of the Mills Act to the individual property owners as well as the historical value of the individual buildings proposed for historical property contracts must be balanced with the cost to the City and County of San Francisco of providing the property tax reductions set forth in the Mills Act.

Eligibility

QUALIFIED HISTORICAL PROPERTY

An owner, or an authorized agent of the owner, of a qualified historical property may apply for a historical property contract. For purposes of Chapter 71, "qualified historical property" means privately owned property that is not exempt from property taxation and that either has submitted a complete application for listing or designation, or has been listed or designated in one of the following ways on or before December 31 of the year before the application is made:

- (1) Individually listed in the National Register of Historic Places;
- (2) Listed as a contributor to an historic district included on the National Register of Historic Places;
- (3) Designated as a City landmark pursuant to San Francisco Planning Code Article 10;
- (4) Designated as contributory to a landmark district designated pursuant to San Francisco Planning Code Article 10; or
- (5) Designated as significant (Categories I or II) or contributory (Categories III or IV) to a conservation district designated pursuant to San Francisco Planning Code Article 11.

LIMITATIONS ON ELIGIBILITY

Eligibility for historical property contracts is limited to sites, buildings, or structures with an assessed valuation as of December 31 of the year before the application is made of \$3,000,000 or less for single-family dwellings and \$5,000,000 or less for multi-unit residential, commercial, or industrial buildings, unless the individual property is granted an exemption from those limitations by the Board of Supervisors. For the purposes of this section, "assessed valuation" shall not include any portion of the value of the property that is already exempt from payment of property taxes.

EXEMPTION FROM LIMITATIONS ON ELIGIBILITY

The Historic Preservation Commission may recommend that the Board of Supervisors grant an exemption from the limitations imposed by this section upon finding that:

- (1) The site, building, or structure is a particularly significant resource; and
- (2) Granting the exemption will assist in the preservation of a site, building, or structure that would otherwise be in danger of demolition, substantial alteration, or disrepair.

Properties applying for an exemption must provide evidence that it meets the exemption criteria, including a Historic Structure Report (HSR) to substantiate the exceptional circumstances for granting the exemption.

The Board of Supervisors may approve a historical property contract not otherwise meeting the eligibility requirements if it finds that the property is a qualified historical property that meets exemption criteria listed above and is especially deserving of a contract due to the exceptional nature of the property and other special circumstances.

Application for Mills Act Historical Property Contract

WHO MAY APPLY AND APPLICATION CONTENT

An owner, or an authorized agent of an owner, of a qualified historical property may submit an application for a historical property contract to the Planning Department on forms provided by the Planning Department. The

property owner is required to provide, at a minimum, the address and location of the qualified historical property, evidence that the property is a qualified historical property and meets the valuation requirements of Chapter 71, the nature and cost of the rehabilitation, restoration or preservation work to be conducted on the property, financial information necessary for the Assessor-Recorder to conduct the valuation assessment under the Mills Act, including any information regarding income generated by the qualified historical property, and a plan for continued maintenance of the property. The Planning Department, the Historic Preservation Commission, or the Assessor-Recorder may require any further information necessary to make a recommendation on or conduct the valuation of the historical property contract.

APPLICATION DEADLINES

The annual application deadline for a historical property contract is May 1. Application for a historical property contract may be submitted to the Planning Department between January 1 and May 1 of each year.

Approval Process

ASSESSOR-RECORDER REVIEW

Once an application has been received and found to be complete, the Planning Department refers the application for a historical property contract to the Assessor-Recorder for review and recommendation. Within 60 days of the receipt of a complete application, the Assessor-Recorder is required to provide to the Board of Supervisors and Historic Preservation Commission a report estimating the yearly property tax revenue to the City under the proposed Mills Act contract valuation method and under the standard method without the proposed Mills Act contract, and showing the difference in property tax assessments under the two valuation methods. If the Assessor-Recorder determines that the proposed rehabilitation includes substantial new construction or a change of use, or the valuation is otherwise complex the Assessor-Recorder may extend this period for up to an additional 60 days by providing written notice of the extension to the applicant, the Historic Preservation Commission, and the Board of Supervisors. Such notice shall state the basis for the extension. If the Assessor-Recorder fails to provide a report and recommendation within the time frames set forth here, the Historic Preservation Commission and Board of Supervisors may proceed with their actions without such report and recommendation.

HISTORIC PRESERVATION COMMISSION REVIEW

The Historic Preservation Commission has the authority to recommend approval, disapproval, or modification of historical property contracts to the Board of Supervisors. For this purpose, the Historic Preservation Commission is required to hold a public hearing to review the application for the historical property contract and make a recommendation regarding whether the Board of Supervisors should approve, disapprove, or modify the historical property contract within 90 days of receipt of the Assessor-Recorder's report or within 90 days of the date the report should have been provided if none is received. The recommendation of the Historic Preservation Commission may include recommendations regarding the proposed rehabilitation, restoration, and preservation work, the historical value of the qualified historical property, and any proposed preservation restrictions or maintenance requirements to be included in the historical property contract. The Planning Department forwards the application and the recommendation of the Historic Preservation Commission to approve or modify a historical property contract to the Board of Supervisors. Failure of the Historic Preservation Commission to act within the 90-day time limit constitutes a recommendation of disapproval, and the Planning Department is required to notify the property owner in writing of the Historic Preservation Commission's failure

to act. If the Historic Preservation Commission recommends disapproval of the historical property contract, such decision is final unless the property owner files an appeal with the Clerk of the Board of Supervisors within 10 days of the final action of the Historic Preservation Commission or within 10 days of the Planning Department's notice of the Historic Preservation Commission's failure to act.

BUDGET ANALYST REVIEW

Upon receipt of the recommendation of the Historic Preservation Commission or upon receipt of a timely appeal, the Clerk of the Board of Supervisors is required to forward the application and Assessor-Recorder's report to the Budget Analyst, who, then prepares a report to the Board of Supervisors on the fiscal impact of the proposed historical property contract.

BOARD OF SUPERVISORS DECISION

The Board of Supervisors is required to conduct a public hearing to review the Historic Preservation Commission's recommendation, the Assessor-Recorder's report if provided, the Budget Analyst's report, and any other information the Board requires in order to determine whether the City should execute a historical property contract for a particular property. The Board of Supervisors has full discretion to determine whether it is in the public interest to enter into a historical property contract regarding a particular qualified historical property. The Board of Supervisors may approve, disapprove, or modify and approve the terms of the historical property contract. Upon approval, the Board of Supervisors authorizes the Director of Planning and the Assessor-Recorder to execute the historical property contract.

Terms of the Mills Act Historical Property Contract

The historical property contract sets forth the agreement between the City and the property owner that as long as the property owner properly rehabilitates, restores, preserves and maintains the qualified historical property as set forth in the contract, the City shall comply with California Revenue and Taxation Code Article 1.9 (commencing with Section 439) of Chapter 3 of Part 2 of Division 1, provided that the specific provisions of the Revenue and Taxation Code are applicable to the property in question. A historical property contract is required to contain, at a minimum, the following provisions:

- (1) The initial term of the contract, which shall be for a minimum period of 10 years;
- (2) The owner's commitment and obligation to preserve, rehabilitate, restore and maintain the property in accordance with the rules and regulations of the Office of Historic Preservation of the California Department of Parks and Recreation and the United States Secretary of the Interior's Standards for the Treatment of Historic Properties;
- (3) Permission to conduct periodic examinations of the interior and exterior of the qualified historical property by the Assessor-Recorder, the Department of Building Inspection, the Planning Department, the Office of Historic Preservation of the California Department of Parks and Recreation and the State Board of Equalization as may be necessary to determine the owner's compliance with the historical property contract;
- (4) That the historical property contract is binding upon, and shall inure to the benefit of, all successors in interest of the owner;
- (5) An extension to the term of the contract so that one year is added automatically to the initial term of the contract on the anniversary date of the contract or such other annual date as specified in the contract

- unless notice of nonrenewal is given as provided in the Mills Act and in the historical property contract;
- (6) Agreement that the Board of Supervisors may cancel the contract, or seek enforcement of the contract, when the Board determines, based upon the recommendation of any one of the entities listed in Subsection (3) above, that the owner has breached the terms of the contract. The City shall comply with the requirements of the Mills Act for enforcement or cancellation of the historical property contract. Upon cancellation of the contract, the property owner shall pay a cancellation fee of 12.5 percent of the full value of the property at the time of cancellation (or such other amount authorized by the Mills Act), as determined by the Assessor-Recorder without regard to any restriction on such property imposed by the historical property contract; and
- (7) The property owner's indemnification of the City for, and agreement to hold the City harmless from, any claims arising from any use of the property.
- The City and the qualified historical property owner shall comply with all provisions of the Mills Act, including amendments thereto. The Mills Act, as amended from time to time, shall apply to the historical property contract process and shall be deemed incorporated into each historical property contract entered into by the City.
- The Planning Department shall maintain a standard form "Historical Property Contract" containing all required provisions specified by this section and state law. Any modifications to the City's standard form contract made by the applicant shall be subject to approval by the City Attorney prior to consideration by the Historic Preservation Commission and the Board of Supervisors.

Departmental Monitoring Report

Since March 31, 2013 and every three years thereafter, the Assessor-Recorder and the Planning Department has submitted a joint report to the Board of Supervisors and the Historic Preservation Commission providing the Departments' analysis of the historical property contract (Mills Act) program. The next report will be calendared for hearing before the Board of Supervisors and the Historic Preservation Commission in 2024. In addition, the Planning Department conducts annual monitoring to determine the owner's compliance with the historical property contract. Annual Monitoring will be included in the 2024 report.

Priority Criteria Considerations

In addition, the Department reviews all applications on the merits of five Priority Consideration. The five priority considerations are:

Necessity: The project will require a financial incentive to help ensure the preservation of the property. This criterion will establish that the property is in danger of deterioration and in need of substantial rehabilitation and restoration that has significant associated costs. Properties with open complaints, enforcement cases or violations will not meet this criterion.

Investment: The project will result in additional private investment in the property other than for routine maintenance. This may include seismic retrofitting and substantial rehabilitation and restoration work. This criterion will establish that the owner is committed to investing in the restoration, rehabilitation and maintenance the property.

Distinctiveness: The project preserves a distinctive example of a property that is especially deserving of a contract due to its exceptional nature.

Recently Designated City Landmarks: properties that have been recently designated landmarks will be given priority consideration.

Legacy Business: The project will preserve a property at which a business included in the Legacy Business Registry is located. This criterion will establish that the owner is committed to preserving the property, including physical features that define the existing Legacy Business.

Issues & Other Considerations

148-152 Fillmore Street: The subject property is listed as a contributor to the California Register of Historical Resources-listed Hayes Valley Residential Historic District - and is thus a qualified historical property. The owner of the qualified historical property submitted an application for a historical property contract and a Historic Structure Report to the Department by the May 1, 2023 application deadline. The Assessor-Recorder estimated the property owner will receive an estimated \$20,861 in property tax savings in the first year as a result of the Mills Act Contract. Please refer to the attached Market Analysis and Income Approach Report and Preliminary Valuation spreadsheet prepared by the Assessor-Recorder for detailed information.

As detailed in the application, the applicant proposes to rehabilitate and maintain the historic property. The proposed Rehabilitation Plan (Exhibit A) proposes to replace bolt foundation to sill, repair and paint siding, repair front stairs and railings, repair and/or replace windows, soft story upgrade, replace roof, and repair doors. The estimated cost of the proposed rehabilitation work is \$225,000.00. The proposed Maintenance Plan (Exhibit B) proposes to inspect and make any necessary repairs to windows, doors, siding, and stairs on an annual basis, and roof every five years. The estimated cost of maintenance work is \$20,000 annually. No changes to the use of the property are proposed. The Department has determined that the proposed work, as detailed in Exhibits A and B, will be in conformance with the Secretary of Interior's Standards for Rehabilitation. Please refer to the attached Rehabilitation and Maintenance Plan for a full description of the proposed work.

The subject property meets three of the five Priority Considerations: Necessity, Investment and Distinctiveness. The proposed rehabilitation will require significant associated costs to ensure the preservation of the subject property. The property owner will invest additional money towards the rehabilitation other than for routine maintenance, including structural upgrades. Finally, the proposed rehabilitation project will preserve and enhance the integrity of the building. The subject property does not meet the Recently Designated City Landmarks or the Legacy Business criteria.

988 Market Street: The subject property is listed as a contributor to the California Register of Historical Resources-listed Hayes Valley Residential Historic District - and is thus a qualified historical property. The owner of the qualified historical property submitted an application for a historical property contract and a Historic Structure Report to the Department by the May 1, 2023 application deadline. The Assessor-Recorder estimated the property owner will receive an estimated \$176,681 in property tax savings in the first year as a result of the Mills Act Contract. Please refer to the attached Market Analysis and Income Approach Report and Preliminary Valuation spreadsheet prepared by the Assessor-Recorder for detailed information.

The subject property is currently valued by the Assessor's Office as over \$3,000,000 and required a Historic Structure Report (see attached) to substantiate the exceptional circumstances for granting an exemption from the limitations on eligibility. The property meets the requirements for granting an exemption from the limitations on eligibility. The property is a particularly significant resource because it is an important contributing element in the Market Street Theatre & Loft District and is representative of the historic development of the entertainment district in the mid-Market area. The building also embodies the Market Street Theatre & Loft District's important architectural characteristics in its steel and concrete, faced in terra cotta cladding, and Renaissance Revival-style ornamentation of the frontage including pilasters (wide and narrow), composite columns, friezes (plain as well as shield and garland), and molded cornices. Although the property is not in danger of demolition or substantial alteration, staff supports an eligibility exemption because of the applicant's commitment to rehabilitating and maintaining the façade and public spaces of the building.

The Rehabilitation Plan (Exhibit A) proposes to rehabilitate the historic terra cotta facades, the wood framed windows, roofing, marble stairs, floor plates, attic and parapet walls. The estimated cost of the proposed rehabilitation work is \$576,259.00 The proposed Maintenance Plan (Exhibit B) proposes to inspect and make any necessary repairs to the historic terra cotta facades, the wood framed windows, as well as the roofing and parapet walls on an annual basis. The estimated cost of maintenance work is \$20,000 annually. No changes to the use of the property are proposed. The Department has determined that the proposed work, as detailed in Exhibits A and B, will be in conformance with the *Secretary of Interior's Standards for Rehabilitation*. Please refer to the attached Rehabilitation and Maintenance Plan for a full description of the proposed work.

The subject property meets three of the five Priority Considerations: Necessity, Investment and Distinctiveness. The proposed rehabilitation will require significant associated costs to ensure the preservation of the subject property. The property owner will invest additional money towards the rehabilitation other than for routine maintenance, including structural upgrades. Finally, the proposed rehabilitation project will preserve and enhance the integrity of the building. The subject property does not meet the Recently Designated City Landmarks or the Legacy Business criteria.

2209 Webster Street: The subject property is listed as a contributor to the Article 10 Webster Street Historic District and is thus a qualified historical property. The owner of the qualified historical property submitted an application for a historical property contract and a Historic Structure Report to the Department by the May 1, 2023 application deadline. The Assessor-Recorder estimated the property owner will receive an estimated \$17,817 in property tax savings in the first year as a result of the Mills Act Contract. Please refer to the attached Market Analysis and Income Approach Report and Preliminary Valuation spreadsheet prepared by the Assessor-Recorder for detailed information.

As detailed in the application, the applicant proposes to rehabilitate and maintain the historic property. The proposed Rehabilitation Plan (Exhibit A) proposes to replace the roof, repair doors and windows, and repair and paint the siding. The estimated cost of the proposed rehabilitation work is \$238,285.00 The proposed Maintenance Plan (Exhibit B) proposes to inspect and make any necessary repairs windows and doors, siding, porch, and roof on an annual basis. The estimated cost of maintenance work is \$3,800 annually. No changes to the use of the property are proposed. The Department has determined that the proposed work, as detailed in Exhibits A and B, will be in conformance with the *Secretary of Interior's Standards for Rehabilitation*. Please refer to the attached Rehabilitation and Maintenance Plan for a full description of the proposed work.

The subject property meets three of the five Priority Considerations: Necessity, Investment and Distinctiveness. The proposed rehabilitation will require significant associated costs to ensure the preservation of the subject property. The property owner will invest additional money towards the rehabilitation other than for routine maintenance, including structural upgrades. Finally, the proposed rehabilitation project will preserve and enhance the integrity of the building. The subject property does not meet the Recently Designated City Landmarks or the Legacy Business criteria.

Public/Neighborhood Input

The Department has received no inquiries from the public about the proposed project.

Environmental Review Status

The Project is exempt from the California Environmental Quality Act (“CEQA”) as a Class 31 categorical exemption as the proposed project is limited to maintenance, repair, stabilization, restoration, conservation, or reconstruction of the subject property in a manner consistent with the Secretary of the Interior’s Standards for the Treatment of Historic Properties.

Basis for Recommendation

The Department recommends **APPROVAL** of the Mills Act Historical Property Contracts for 148-152 Fillmore Street, 988 Market Street, and 2209 Webster Street as the applications meet the provisions of Chapter 71 of the Administration Code and the Priority Considerations. The proposed rehabilitation and maintenance work plans conform with the *Secretary of Interior’s Standards for Rehabilitation*. Granting the Mills Act historical property contract will help the property owners mitigate rehabilitation expenditures and adequately maintain the properties in the future.

Attachments

Attachments

- Draft Resolution
- Draft Mills Act Contract
- Exhibits A & B: Draft Rehabilitation and Maintenance Plan
- Mills Act Application
- Draft Mills Act Valuation provided by the Assessor-Recorder’s Office
- Pre-Approval Inspection Report
- Maps and Context Photos

Assessor Preliminary Valuations

2023 MILLS ACT APPLICATIONS
ASSESSOR PRELIMINARY VALUATIONS
As of July 1, 2023

Upon recording of the Mills Act contract by December 31, 2023 the first year of the Mills Act Value will be for the 2024-2025 fiscal year

APN	Address	Property Type	Owner Occupied	Year Built	Square Feet	2023 Factored Base Year Value	Restricted Income Approach Value	Market Value	Taxable Mills Act Value	Reduction in Assessed Value	Percentage % Reduction From FBV	2022 * Property Tax Rate	Estimated Property Taxes without Mills Act	Estimated Property Taxes with Mills Act	Estimated Property Tax Savings
0612-007	2209 Webster	Single Family	Yes	1900	2,136	\$2,142,000	\$631,685	\$3,300,000	\$631,685	(\$1,510,315)	-70.51%	1.1797%	\$25,269	\$7,452	(\$17,817)
0868-025	148-152 Fillmore	4-Unit Apt.	No	1900/2006	2,976	\$2,977,000	\$1,208,658	\$2,900,000	\$1,208,658	(\$1,768,342)	-59.40%	1.1797%	\$35,120	\$14,259	(\$20,861)
0342-019 to 040	982-998 Market	Office	No	1922/2018	45,115	\$23,331,113	\$8,354,369	\$22,500,000	\$8,354,369	(\$14,976,744)	-64.19%	1.1797%	\$275,237	\$98,556	(\$176,681)

Remarks:

- (a) 2023 property tax rate will not be established until late September 2023. Estimated tax savings based upon prior year's 2022 tax rate.
- (b) Historical property contract must be recorded by December 31, 2023
- (c) Mills Act valuation becomes effective as of January 1, 2024 for the Fiscal year July 1, 2024 to June 30, 2025

148-152 Fillmore Street



HISTORIC PRESERVATION COMMISSION RESOLUTION NO. XXX

HEARING DATE: OCTOBER 4, 2023

Record No.: 2023-003555MLS
Project Address: 148-152 Fillmore Street
Zoning: NC-1 – Neighborhood Commercial, Cluster
Height & Bulk: 40-X Height and Bulk District
Historic District: Hayes Valley Residential Historic District - California Register of Historical Resources
Block/Lot: 0868/025
Project Sponsor: Mark Stempel
Property Owner: 14 Maiden, LLC, a New York Limited Liability Company
8 Manor Rd, Fairfax, CA 94930
Staff Contact: Shannon Ferguson – (628) 652-7354
shannon.ferguson@sfgov.org

ADOPTING FINDINGS RECOMMENDING TO THE BOARD OF SUPERVISORS APPROVAL OF THE DRAFT MILLS ACT HISTORICAL PROPERTY CONTRACT, REHABILITATION PROGRAM, AND MAINTENANCE PLAN FOR 148-152 FILLMORE STREET.

WHEREAS, The Mills Act, California Government Code Sections 50280 et seq. authorizes local governments to enter into contracts with owners of private historical property who assure the rehabilitation, restoration, preservation, and maintenance of a qualified historical property; and

WHEREAS, In accordance with Article 1.9 (commencing with Section 439) of Chapter 3 of Part 2 of Division 1 of the California Revenue and Taxation Code, the City and County of San Francisco may provide certain property tax reductions, such as those provided for in the Mills Act; and

WHEREAS, Ordinance No. 191-96 amended the San Francisco Administrative Code by adding Chapter 71, to implement Mills Act locally; and

WHEREAS, The Planning Department has determined that the actions contemplated in this Resolution are categorically exempt from with the California Environmental Quality Act (California Public Resources Code Sections 21000 et seq.) under CEQA Guidelines Section 15331; and

WHEREAS, The existing building located at 148-152 Fillmore Street is a contributor to the Hayes Valley Residential Historic District, which is listed in the California Register of Historical Resources; and

WHEREAS, The Planning Department has reviewed the Mills Act Application, draft Historical Property Contract, Rehabilitation Program, and Maintenance Plan for 148-152 Fillmore Street, which are located in Case No. 2023-003555MLS. The Planning Department recommends approval of the draft Mills Act historical property contract, rehabilitation program, and maintenance plan; and

WHEREAS, The Historic Preservation Commission (HPC) recognizes the historic building at 148-152 Fillmore Street as a qualified historical property, and agrees with the Planning Department's recommendation and believes the Rehabilitation Program and Maintenance Plan are appropriate for the property; and

WHEREAS, At a duly noticed public hearing held on October 4, 2023, the HPC reviewed documents, correspondence and heard oral testimony on the Mills Act Application, Draft Historical Property Contract, Rehabilitation Program, and Maintenance Plan for 148-152 Fillmore Street; now, therefore, be it

RESOLVED, That the HPC hereby recommends that the Board of Supervisors approve the Draft Mills Act Historical Property Contract, including the Rehabilitation Program (Exhibit A to the Contract) and Maintenance Plan (Exhibit B to the Contract), for the historic building located at 148-152 Fillmore Street, attached herein, and fully incorporated by this reference, and, be it

FURTHER RESOLVED, That the HPC hereby directs its Commission Secretary to transmit this Resolution, the Draft Mills Act Historical Property Contract, including the Rehabilitation Program and Maintenance Plan, for 148-152 Fillmore Street, and other pertinent materials in the file for Case No. 2023-003555MLS to the Board of Supervisors.

I hereby certify that the foregoing Resolution was ADOPTED by the Historic Preservation Commission on October 4, 2023.

Jonas P. Ionin
Commissions Secretary

AYES:

NOES:

ABSENT:

ADOPTED: October 4, 2023

EXHIBITS A & B

Mills Act Historical Property Contract, including the Rehabilitation Program (Exhibit A), and Maintenance Plan (Exhibit B) for the historic building located at 148-152 Fillmore Street.

Recording Requested by, and
when recorded, send notice to:
Shannon Ferguson
1650 Mission Street, Suite 400
San Francisco, CA 94103-2414

CALIFORNIA MILLS ACT HISTORIC PROPERTY AGREEMENT

THIS AGREEMENT is entered into by and between the City and County of San Francisco, a California municipal corporation ("City") and 14 Maiden, LLC, a New York Limited Liability Company ("Owners").

RECITALS

Owners are the owners of the property located at 148-152 Fillmore Street, in San Francisco, California (Block 0868, Lot 025). The building located at 148-152 Fillmore Street is designated as a contributor to the Hayes Valley Residential Historic District, which is listed in the California Register of Historical Places, and is also known as the "Historic Property". The Historic Property is a Qualified Historic Property, as defined under California Government Code Section 50280.1.

Owners desire to execute a rehabilitation and ongoing maintenance project for the Historic Property. Owners' application calls for the rehabilitation and restoration of the Historic Property according to established preservation standards, which it estimates will cost two hundred twenty five thousand dollars (\$225,000.00). (See Rehabilitation Plan, Exhibit A.) Owners' application calls for the maintenance of the Historic Property according to established preservation standards, which is estimated will cost approximately twenty thousand dollars (\$20,000.00) annually (See Maintenance Plan, Exhibit B).

The State of California has adopted the "Mills Act" (California Government Code Sections 50280-50290, and California Revenue & Taxation Code, Article 1.9 [Section 439 et seq.]) authorizing local governments to enter into agreements with property Owners to reduce their property taxes, or to prevent increases in their property taxes, in return for improvement to and maintenance of historic properties. The City has adopted enabling legislation, San Francisco Administrative Code Chapter 71, authorizing it to participate in the Mills Act program.

Owners desire to enter into a Mills Act Agreement (also referred to as a "Historic Property Agreement") with the City to help mitigate anticipated expenditures to restore and maintain the Historic Property. The City is willing to enter into such Agreement to mitigate these expenditures and to induce Owners to restore and maintain the Historic Property in excellent condition in the future.

NOW, THEREFORE, in consideration of the mutual obligations, covenants, and conditions contained herein, the parties hereto do agree as follows:

1. Application of Mills Act. The benefits, privileges, restrictions and obligations provided for in the Mills Act shall be applied to the Historic Property during the time that this Agreement is in effect commencing from the date of recordation of this Agreement.

2. Rehabilitation of the Historic Property. Owners shall undertake and complete the work set forth in Exhibit A ("Rehabilitation Plan") attached hereto according to certain standards and requirements. Such standards and requirements shall include, but not be limited to: the Secretary of the Interior's Standards for the Treatment of Historic Properties ("Secretary's Standards"); the rules and regulations of the Office of Historic Preservation of the California Department of Parks and Recreation ("OHP Rules and Regulations"); the State Historical Building Code as determined applicable by the City; all applicable building safety standards; and the requirements of the Historic Preservation Commission, the Planning Commission, and the Board of Supervisors, including but not limited to any Certificates of Appropriateness approved under Planning Code Article 10. The Owners shall proceed diligently in applying for any necessary permits for the work and shall apply for such permits within no more than six (6) months after recordation of this Agreement, shall commence the work within six (6) months of receipt of necessary permits, and shall complete the work within three (3) years from the date of receipt of permits. Upon written request by the Owners, the Zoning Administrator, at his or her discretion, may grant an extension of the time periods set forth in this paragraph. Owners may apply for an extension by a letter to the Zoning Administrator, and the Zoning Administrator may grant the extension by letter without a hearing. Work shall be deemed complete when the Director of Planning determines that the Historic Property has been rehabilitated in accordance with the standards set forth in this Paragraph. Failure to timely complete the work shall result in cancellation of this Agreement as set forth in Paragraphs 12 and 13 herein.

3. Maintenance. Owners shall maintain the Historic Property during the time this Agreement is in effect in accordance with the standards for maintenance set forth in Exhibit B ("Maintenance Plan"), the Secretary's Standards; the OHP Rules and Regulations; the State Historical Building Code as determined applicable by the City; all applicable building safety standards; and the requirements of the Historic Preservation Commission, the Planning Commission, and the Board of Supervisors, including but not limited to any Certificates of Appropriateness approved under Planning Code Article 10.

4. Damage. Should the Historic Property incur damage from any cause whatsoever, which damages fifty percent (50%) or less of the Historic Property, Owners shall replace and repair the damaged area(s) of the Historic Property. For repairs that do not require a permit, Owners shall commence the repair work within thirty (30) days of incurring the damage and shall diligently prosecute the repair to completion within a reasonable period of time, as determined by the City. Where specialized services are required due to the nature of the work and the historic character of the features damaged, "commence the repair work" within the meaning of this paragraph may include contracting for repair services. For repairs that require a permit(s), Owners shall proceed diligently in applying for any necessary permits for the work and shall apply for such permits within no more than sixty (60) days after the damage has been incurred, commence the repair work within one hundred twenty (120) days of receipt of the required permit(s), and shall diligently prosecute the repair to completion within a reasonable period of time, as determined by the City. Upon written request by the Owners, the Zoning Administrator, at his or her discretion, may grant an extension of the time periods set forth in this paragraph. Owners may apply for an extension by a letter to the Zoning Administrator, and the Zoning Administrator may grant the extension by letter without a hearing. All repair work shall comply with the design and standards established for the Historic Property in Exhibits A and B attached hereto and Paragraph 3 herein. In the case of damage to twenty percent (20%) or more of the Historic Property due to a catastrophic event, such as an earthquake, or in the case of damage from any cause whatsoever that destroys more than fifty percent (50%) of the Historic Property, the City and Owners may mutually agree to terminate this Agreement. Upon such termination, Owners shall not be obligated to pay the cancellation fee set forth in Paragraph 13 of this Agreement. Upon such termination, the City shall assess the full value of the Historic Property without regard to any restriction imposed upon the Historic Property by this Agreement and Owners shall

pay property taxes to the City based upon the valuation of the Historic Property as of the date of termination.

5. Insurance. Owners shall secure adequate property insurance to meet Owners' repair and replacement obligations under this Agreement and shall submit evidence of such insurance to the City upon request.

6. Inspections and Compliance Monitoring. Prior to entering into this Agreement and every five years thereafter, and upon seventy-two (72) hours advance notice, Owners shall permit any representative of the City, the Office of Historic Preservation of the California Department of Parks and Recreation, or the State Board of Equalization, to inspect of the interior and exterior of the Historic Property, to determine Owners' compliance with this Agreement. Throughout the duration of this Agreement, Owners shall provide all reasonable information and documentation about the Historic Property demonstrating compliance with this Agreement, as requested by any of the above-referenced representatives.

7. Term. This Agreement shall be effective upon the date of its recordation and shall be in effect for a term of ten years from such date ("Term"). As provided in Government Code section 50282, one year shall be added automatically to the Term, on each anniversary date of this Agreement, unless notice of nonrenewal is given as set forth in Paragraph 9 herein.

8. Valuation. Pursuant to Section 439.4 of the California Revenue and Taxation Code, as amended from time to time, this Agreement must have been signed, accepted and recorded on or before the lien date (January 1) for a fiscal year (the following July 1-June 30) for the Historic Property to be valued under the taxation provisions of the Mills Act for that fiscal year.

9. Notice of Nonrenewal. If in any year of this Agreement either the Owners or the City desire not to renew this Agreement, that party shall serve written notice on the other party in advance of the annual renewal date. Unless the Owners serves written notice to the City at least ninety (90) days prior to the date of renewal or the City serves written notice to the Owners sixty (60) days prior to the date of renewal, one year shall be automatically added to the Term of the Agreement. The Board of Supervisors shall make the City's determination that this Agreement shall not be renewed and shall send a notice of nonrenewal to the Owners. Upon receipt by the Owners of a notice of nonrenewal from the City, Owners may make a written protest. At any time prior to the renewal date, City may withdraw its notice of nonrenewal. If either party serves notice of nonrenewal of this Agreement, this Agreement shall remain in effect for the balance of the period remaining since the original execution or the last renewal of the Agreement, as the case may be. Thereafter, the Owners shall pay property taxes to the City without regard to any restriction imposed on the Historic Property by this Agreement, and based upon the Assessor's determination of the fair market value of the Historic Property as of expiration of this Agreement.

10. Payment of Fees. As provided for in Government Code Section 50281.1 and San Francisco Administrative Code Section 71.6, upon filing an application to enter into a Mills Act Agreement with the City, Owners shall pay the City the reasonable costs related to the preparation and approval of the Agreement. In addition, Owners shall pay the City for the actual costs of inspecting the Historic Property, as set forth in Paragraph 6 herein.

11. Default. An event of default under this Agreement may be any one of the following:

(a) Owners' failure to timely complete the rehabilitation work set forth in Exhibit A, in accordance with the standards set forth in Paragraph 2 herein;

(b) Owners' failure to maintain the Historic Property as set forth in Exhibit B, in accordance with the requirements of Paragraph 3 herein;

- (c) Owners' failure to repair any damage to the Historic Property in a timely manner, as provided in Paragraph 4 herein;
- (d) Owners' failure to allow any inspections or requests for information, as provided in Paragraph 6 herein;
- (e) Owners' failure to pay any fees requested by the City as provided in Paragraph 10 herein;
- (f) Owners' failure to maintain adequate insurance for the replacement cost of the Historic Property, as required by Paragraph 5 herein; or
- (g) Owners' failure to comply with any other provision of this Agreement.

An event of default shall result in Cancellation of this Agreement as set forth in Paragraphs 12 and 13 herein, and payment of the Cancellation Fee and all property taxes due upon the Assessor's determination of the full value of the Historic Property as set forth in Paragraph 13 herein. In order to determine whether an event of default has occurred, the Board of Supervisors shall conduct a public hearing as set forth in Paragraph 12 herein prior to cancellation of this Agreement.

12. Cancellation. As provided for in Government Code Section 50284, City may initiate proceedings to cancel this Agreement if it makes a reasonable determination that Owners have breached any condition or covenant contained in this Agreement, has defaulted as provided in Paragraph 11 herein, or has allowed the Historic Property to deteriorate such that the safety and integrity of the Historic Property is threatened or it would no longer meet the standards for a Qualified Historic Property. In order to cancel this Agreement, City shall provide notice to the Owners and to the public and conduct a public hearing before the Board of Supervisors as provided for in Government Code Section 50285. The Board of Supervisors shall determine whether this Agreement should be cancelled.

13. Cancellation Fee. If the City cancels this Agreement as set forth in Paragraph 12 above, and as required by Government Code Section 50286, Owners shall pay a Cancellation Fee of twelve and one-half percent (12.5%) of the fair market value of the Historic Property at the time of cancellation. The City Assessor shall determine fair market value of the Historic Property without regard to any restriction imposed on the Historic Property by this Agreement. The Cancellation Fee shall be paid to the City Tax Collector at such time and in such manner as the City shall prescribe. As of the date of cancellation, the Owners shall pay property taxes to the City without regard to any restriction imposed on the Historic Property by this Agreement and based upon the Assessor's determination of the fair market value of the Historic Property as of the date of cancellation.

14. Enforcement of Agreement. In lieu of the above provision to cancel the Agreement, the City may bring an action to specifically enforce or to enjoin any breach of any condition or covenant of this Agreement. Should the City determine that the Owners has breached this Agreement, the City shall give the Owners written notice by registered or certified mail setting forth the grounds for the breach. If the Owners do not correct the breach, or do not undertake and diligently pursue corrective action to the reasonable satisfaction of the City within thirty (30) days from the date of receipt of the notice, then the City may, without further notice, initiate default procedures under this Agreement as set forth in Paragraph 12 and bring any action necessary to enforce the obligations of the Owners set forth in this Agreement. The City does not waive any claim of default by the Owners if it does not enforce or cancel this Agreement.

15. Indemnification. The Owners shall indemnify, defend, and hold harmless the City and all of its boards, commissions, departments, agencies, agents and employees (individually and collectively, the "City") from and against any and all liabilities, losses, costs, claims, judgments, settlements, damages, liens, fines, penalties and expenses incurred in connection with or arising in whole or in part from: (a) any accident, injury to or death of a person, loss of or damage to

property occurring in or about the Historic Property; (b) the use or occupancy of the Historic Property by the Owners, their Agents or Invitees; (c) the condition of the Historic Property; (d) any construction or other work undertaken by Owners on the Historic Property; or (e) any claims by unit or interval Owners for property tax reductions in excess those provided for under this Agreement. This indemnification shall include, without limitation, reasonable fees for attorneys, consultants, and experts and related costs that may be incurred by the City and all indemnified parties specified in this Paragraph and the City's cost of investigating any claim. In addition to Owners' obligation to indemnify City, Owners specifically acknowledge and agree that they have an immediate and independent obligation to defend City from any claim that actually or potentially falls within this indemnification provision, even if the allegations are or may be groundless, false, or fraudulent, which obligation arises at the time such claim is tendered to Owners by City, and continues at all times thereafter. The Owners' obligations under this Paragraph shall survive termination of this Agreement.

16. Eminent Domain. In the event that a public agency acquires the Historic Property in whole or part by eminent domain or other similar action, this Agreement shall be cancelled and no cancellation fee imposed as provided by Government Code Section 50288.

17. Binding on Successors and Assigns. The covenants, benefits, restrictions, and obligations contained in this Agreement shall run with the land and shall be binding upon and inure to the benefit of all successors in interest and assigns of the Owners. Successors in interest and assigns shall have the same rights and obligations under this Agreement as the original Owners who entered into the Agreement.

18. Legal Fees. In the event that either the City or the Owners fail to perform any of their obligations under this Agreement or in the event a dispute arises concerning the meaning or interpretation of any provision of this Agreement, the prevailing party may recover all costs and expenses incurred in enforcing or establishing its rights hereunder, including reasonable attorneys' fees, in addition to court costs and any other relief ordered by a court of competent jurisdiction. Reasonable attorneys' fees of the City's Office of the City Attorney shall be based on the fees regularly charged by private attorneys with the equivalent number of years of experience who practice in the City of San Francisco in law firms with approximately the same number of attorneys as employed by the Office of the City Attorney.

19. Governing Law. This Agreement shall be construed and enforced in accordance with the laws of the State of California.

20. Recordation. Within 20 days from the date of execution of this Agreement, the parties shall cause this Agreement to be recorded with the Office of the Recorder of the City and County of San Francisco. From and after the time of the recordation, this recorded Agreement shall impart notice to all persons of the parties' rights and obligations under the Agreement, as is afforded by the recording laws of this state.

21. Amendments. This Agreement may be amended in whole or in part only by a written recorded instrument executed by the parties hereto in the same manner as this Agreement.

22. No Implied Waiver. No failure by the City to insist on the strict performance of any obligation of the Owners under this Agreement or to exercise any right, power, or remedy arising out of a breach hereof shall constitute a waiver of such breach or of the City's right to demand strict compliance with any terms of this Agreement.

23. Authority. If the Owners sign as a corporation or a partnership, each of the persons executing this Agreement on behalf of the Owners does hereby covenant and warrant that such entity is a duly authorized and existing entity, that such entity has and is qualified to do business

in California, that the Owners have full right and authority to enter into this Agreement, and that each and all of the persons signing on behalf of the Owners are authorized to do so.

24. Severability. If any provision of this Agreement is determined to be invalid or unenforceable, the remainder of this Agreement shall not be affected thereby, and each other provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

25. Tropical Hardwood Ban. The City urges companies not to import, purchase, obtain or use for any purpose, any tropical hardwood or tropical hardwood product.

26. Charter Provisions. This Agreement is governed by and subject to the provisions of the Charter of the City.

27. Signatures. This Agreement may be signed and dated in parts.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as follows:

CITY AND COUNTY OF SAN FRANCISCO:

By: _____
Joaquin Torres, Assessor-Recorder

DATE: _____

By: _____
Rich Hillis, Director of Planning

DATE: _____

APPROVED AS TO FORM:
DAVID CHIU
CITY ATTORNEY

By: _____
Peter Miljanich, Deputy City Attorney

DATE: _____

OWNERS

By: _____
Owner

DATE: _____

By: _____
Owner

DATE: _____

By: _____
Owner

DATE: _____

OWNER(S)' SIGNATURE(S) MUST BE NOTARIZED.

ATTACH PUBLIC NOTARY FORMS HERE.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: #	Building Feature:
<input type="checkbox"/> Maintenance	<input type="checkbox"/> Rehab/Restoration
<input type="checkbox"/> Completed	<input type="checkbox"/> Proposed
Contract year work completion:	
Total Cost: \$	
Description of work:	

Rehabilitation/Restoration Plan (Exhibit A)

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<input type="checkbox"/> Completed	<input type="checkbox"/> Proposed
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<input type="checkbox"/> Completed	<input type="checkbox"/> Proposed
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<input type="checkbox"/> Maintenance	<input type="checkbox"/> Rehab/Restoration
<input type="checkbox"/> Completed	<input type="checkbox"/> Proposed
Contract year work completion:	
Total Cost: \$	
Description of work:	

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<input type="checkbox"/> Maintenance	<input type="checkbox"/> Rehab/Restoration
<input type="checkbox"/> Completed	<input type="checkbox"/> Proposed
Contract year work completion:	
Total Cost: \$	
Description of work:	

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<input type="checkbox"/> Maintenance	<input type="checkbox"/> Rehab/Restoration
<input type="checkbox"/> Completed	<input type="checkbox"/> Proposed
Contract year work completion:	
Total Cost: \$	
Description of work:	

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<input type="checkbox"/> Maintenance	<input type="checkbox"/> Rehab/Restoration
<input type="checkbox"/> Completed	<input type="checkbox"/> Proposed
Contract year work completion:	
Total Cost: \$	
Description of work:	

Rehabilitation/Restoration Plan (Exhibit A)

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Scope: #	Building Feature:
<input type="checkbox"/> Maintenance	<input type="checkbox"/> Rehab/Restoration
<input type="checkbox"/> Completed	<input type="checkbox"/> Proposed
Contract year work completion:	
Total Cost: \$	
Description of work:	

Rehabilitation/Restoration Plan (Exhibit A)

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Scope: #	Building Feature:
<input type="checkbox"/> Maintenance	<input type="checkbox"/> Rehab/Restoration
<input type="checkbox"/> Completed	<input type="checkbox"/> Proposed
Contract year work completion:	
Total Cost: \$	
Description of work:	

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: #	Building Feature:
<input type="checkbox"/> Maintenance	<input type="checkbox"/> Rehab/Restoration
<input type="checkbox"/> Completed	<input type="checkbox"/> Proposed
Contract year work completion: Annually	
Total Cost: \$	
Description of work:	

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: #	Building Feature:
<input type="checkbox"/> Maintenance	<input type="checkbox"/> Rehab/Restoration
<input type="checkbox"/> Completed	<input type="checkbox"/> Proposed
Contract year work completion: Annually	
Total Cost: \$	
Description of work:	

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: #	Building Feature:
<input type="checkbox"/> Maintenance	<input type="checkbox"/> Rehab/Restoration
<input type="checkbox"/> Completed	<input type="checkbox"/> Proposed
Contract year work completion: Annually	
Total Cost: \$	
Description of work:	

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: #	Building Feature:
<input type="checkbox"/> Maintenance	<input type="checkbox"/> Rehab/Restoration
<input type="checkbox"/> Completed	<input type="checkbox"/> Proposed
Contract year work completion: Annually	
Total Cost: \$	
Description of work:	

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: #	Building Feature:
<input type="checkbox"/> Maintenance	<input type="checkbox"/> Rehab/Restoration
<input type="checkbox"/> Completed	<input type="checkbox"/> Proposed
Contract year work completion:	
Total Cost: \$	
Description of work:	



MILLS ACT HISTORICAL PROPERTY CONTRACT

SUPPLEMENTAL APPLICATION

Note: Applications must be submitted in both hard copy and digital copy form to the Planning Department at 49 South Van Ness Avenue., Suite 1400 by May 1 in order to comply with the timelines established in the Application Guide. Please submit only the Application and required documents.

Property Information

Project Address:

Block/Lot(s):

Is the entire property owner-occupied?

☐ Yes ☐ No

If **NO**, please provide an approximate square footage for owner-occupied areas vs. rental income (non-owner-occupied areas). Attach a separate sheet of paper if necessary.

Rental Income Information

Include information regarding any rental income on the property, including anticipated annual expenses, such as utilities, garage, insurance, building maintenance, etc.? Attach a separate sheet of paper if necessary.

Property Owner's Information

(If more than three owners attach additional sheets as necessary. Property owner names must be listed exactly as listed on the deed)

Name (Owner 1):

Company/Organization:

Address:

Email Address:

Telephone:

Name (Owner 2):

Company/Organization:

Address:

Email Address:

Telephone:

Name (Owner 3):

Company/Organization:

Address:

Email Address:

Telephone:

Do you own other property in the City and County of San Francisco?

☐ Yes ☐ No

If **YES**, please list the addresses and Block/Lot(s) for all other property owned within the City of San Francisco.

Applicant Information ☐ Same as above

Name:

Company/Organization:

Address:

Email Address:

Telephone:

Please Select Billing Contact ☐ Owner ☐ Applicant

Name:

Email Address:

Telephone:

Please Select Primary Project Contact: ☐ Owner ☐ Applicant

Qualified Historic Property

☐ Individually Designated Pursuant to Article 10 of the Planning Code.

Landmark No.:_____ Landmark Name: _____

☐ Contributing Building in a Landmark District Designated Pursuant to Article 10 of the Planning Code.

Landmark District Name: _____

☐ Significant (Category I or II) Pursuant to Article 11 of the Planning Code.

☐ Contributory (Category III) Pursuant to Article 11 of the Planning Code

☐ Contributory (Category IV) to a Conservation District Pursuant to Article 11 of the Planning Code.

☐ Individual Landmark under the California Register of Historical Resources

☐ Contributory Building in California Register of Historical Resources Historic Districts.

☐ Individual Landmark listed in the National Register of Historic Places.

☐ Contributory Building listed in the National Register of Historic Places as a Historic District.

☐ Submitted a complete application for listing or designation on or before December 31 of the year before the application is made.

Are there any outstanding violations on the property from the San Francisco Planning Department or the Department of Building Inspection? If

YES, all outstanding violations must be abated and closed for eligibility for the Mills Act.

☐ Yes ☐ No

Are taxes on all property owned within the City and County of San Francisco paid to date? If **NO**, all property taxes must be paid for eligibility for the Mills Act.

☐ Yes ☐ No

NOTE: All property owners are required to include a copy of their most recent property tax bill.

Tax Assessment Value

Most Recent Assessed Value: \$

Choose one of the following options:

The property is a Residential Building valued at less than \$3,000,000

☐ Yes ☐ No

The property is a Commercial/Industrial Building valued at less than \$5,000,000

☐ Yes ☐ No

Exemption from Tax Assessment Value

If the property value exceeds the Tax Assessment Value, please explain below how the property meets the following two criteria and why it should be exempt from the Tax Assessment Value.

1. The site, building, or object, or structure is a particularly significant resource and represents an exceptional example of an architectural style, the work of a master, or is associated with the lives of significant persons or events important to local or natural history;

2. Granting the exemption will assist in the preservation of a site, building, or object, or structure that would otherwise be in danger of demolition, substantial alteration, or disrepair.

NOTE: A Historic Structures Report, completed by a qualified historic preservation consultant, must be submitted in order to apply for an exemption from the tax assessment value.

Property owner will ensure that a portion of the Mills Act tax savings will be used to finance the preservation, rehabilitation, and maintenance of the property.

☐ Yes ☐ No

Priority Consideration Criteria

Please check the appropriate criteria as they apply to your property and explain on a separate piece of paper how the property meets the stated Priority Consideration Criteria. Only properties qualifying in three of the five categories are given priority consideration.

- ☐ **Necessity:** The project will require a financial incentive to help ensure the preservation of the property. This criterion will establish that the property is in danger of deterioration and in need of substantial rehabilitation and restoration that has significant associated costs. Properties with open complaints, enforcement cases or violations will not meet this criterion.
- ☐ **Investment:** The project will result in additional private investment in the property other than for routine maintenance. This may include seismic retrofitting and substantial rehabilitation and restoration work. This criterion will establish that the owner is committed to investing in the restoration, rehabilitation and maintenance the property.
- ☐ **Distinctiveness:** The project preserves a distinctive example of a property that is especially deserving of a contract due to its exceptional nature.
- ☐ **Recently Designated City Landmarks:** properties that have been recently designated landmarks will be given priority consideration.
- ☐ **Legacy Business:** The project will preserve a property at which a business included in the Legacy Business Registry is located. This criterion will establish that the owner is committed to preserving the property, including physical features that define the existing Legacy Business.

Photographic Documentation

Provide both interior and exterior images (either on separate sheets of paper or digitally) and label the images properly.

Site Plan

On a separate sheet of paper, show all buildings on the property including lot boundary lines, street name(s), north arrow and dimensions on a site plan.

Rehabilitation/Restoration & Maintenance Plans

A 10 Year Rehabilitation/Restoration Plan, including estimates prepared by qualified contractors, has been submitted detailing work to be performed on the subject property

☐ Yes ☐ No

A 10 Year Maintenance Plan has been submitted detailing work to be performed on the subject property

☐ Yes ☐ No

Proposed work will meet the *Secretary of the Interior's Standards for the Treatment of Historic Properties*, the California Historic Building Code and all applicable Codes and Guidelines, including the Planning Code and Building Code.

☐ Yes ☐ No

Signature and Notary Acknowledgement Form

By signing below, I/we acknowledge that I/we am/are the owner(s) of the structure referenced above and by applying for exemption from the limitations certify, under the penalty of perjury, that the information attached and provided is accurate. Attach notary acknowledgement.

Mark Stempel

Name (Print)

Date

Signature

4/17/23

Mark Stempel

See Attached California
Notarial Certificate

Gail Dunnett

Name (Print)

Date

Signature

4/15/23

Gail Dunnett

SEE ATTACHED
CALIFORNIA
ALL-PURPOSE ACKNOWLEDGEMENT

Neil Stempel

Name (Print)

Date

Signature

Public Information Release

Please read the following statements and check each to indicate that you agree with the statement. Then sign below in the space provided.

- ☒ I understand that submitted documents will become public records under the California Public Records Act, and that these documents will be made available upon request to members of the public for inspection and copying.
- ☒ I acknowledge that all photographs and images submitted as part of the application may be used by the City without compensation.

Mark Stempel

Name (Print)

Date

Signature

4/17/23

Mark Stempel

CALIFORNIA ALL PURPOSE ACKNOWLEDGEMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Marin

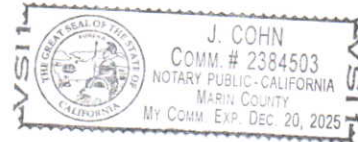
On April 17, 2023 before me, J. Cohn Notary Public
(insert name and title of the officer)

personally appeared Mark Stempel
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are
subscribed to the within instrument and acknowledged to me that he/she/they executed the same in
his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the
person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature J. Cohn (Seal)



Doc: Packet Mills Act Historic Property Contract

Dated 4/17/2023

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

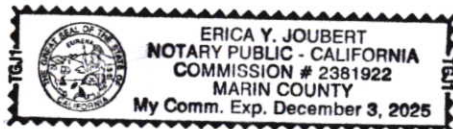
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
 County of MARIN)
 On April 15th, 2023 before me, ERICA Y. JOUBERT, NOTARY PUBLIC
 Date Here Insert Name and Title of the Officer
 personally appeared GAIL DUNNETT
 Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature [Signature]
 Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: Planning/Supplemental Application
 Document Date: _____ Number of Pages: _____
 Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____
☐ Corporate Officer — Title(s): _____
☐ Partner — ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other: _____
 Signer Is Representing: _____

Signer's Name: _____
☐ Corporate Officer — Title(s): _____
☐ Partner — ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other: _____
 Signer Is Representing: _____

Signature and Notary Acknowledgement Form

By signing below, I/we acknowledge that I/we am/are the owner(s) of the structure referenced above and by applying for exemption from the limitations certify, under the penalty of perjury, that the information attached and provided is accurate. Attach notary acknowledgement.

Mark Stempel

Name (Print)

Date

Signature

Gail Dunnett

Name (Print)

Date

Signature

Neil Stempel

Name (Print)

4/17/23

Date

Neil Stempel

Signature

Public Information Release

Please read the following statements and check each to indicate that you agree with the statement. Then sign below in the space provided.

I understand that submitted documents will become public records under the California Public Records Act, and that these documents will be made available upon request to members of the public for inspection and copying.

I acknowledge that all photographs and images submitted as part of the application may be used by the City without compensation.

Mark Stempel

Name (Print)

Date

Signature

ILLINOIS NOTARY ACKNOWLEDGEMENT (INDIVIDUAL)

State of Illinois

County of Cook

This instrument was acknowledged before me on 17 April, 2023 (Date) by
Neil Stempel (Name(s) of Person(s)).

Isaura Zavala

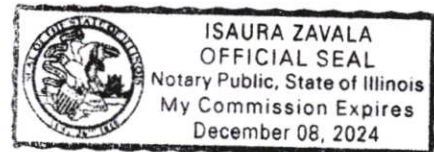
Signature of Notary Public

Construction Accounting Manager

Title or Rank

My Commission Expires: 12-08-2024

(Seal)



148-152A Fillmore Street, San Francisco
Mills Act – Photographic Documentation

West Elevation (front):



Figure 1: West (front) elevation view of building looking SE (Garavaglia Architecture, 2022).



Figure 2: West elevation view of pediment and third floor windows (Garavaglia Architecture, 2023).



Figure 3: West elevation view of garage mural and front stairs (Garavaglia Architecture, 2022).

East Elevation (rear):



Figure 4: East elevation view of second and third levels and rear stairs (Garavaglia Architecture, 2022).



Figure 5: East elevation view of ground level and rear stairs (Garavaglia Architecture, 2022).

148-152A Fillmore Street, San Francisco
Mills Act – Photographic Documentation

North Elevation:



Figure 6: North elevation view from sidewalk on Fillmore Street (Garavaglia Architecture, 2022).



Figure 7: North elevation view between subject building (left) and neighboring structure at 160 Fillmore (right) (Garavaglia Architecture, 2023).



Figure 8: North elevation view of window alcove (Garavaglia Architecture, 2023).

Rehabilitation Scope #1: Foundation Sill Bolting



Figure 9: View of original brick chimney foundation (Garavaglia Architecture, 2022).



Figure 10: View of previous partial pier and post foundation work (Garavaglia Architecture, 2022).

Rehabilitation Scope #2: Facade Rehabilitation – Front Elevation



Figure 11: Front elevation view of peeling paint, worn wood elements at bay windows on third level (Garavaglia Architecture, 2023).



Figure 12: Front elevation view of peeling paint on bay window at second level (Garavaglia Architecture, 2022).

Rehabilitation Scope #4: North Side Elevation – Earth Wood Contact



Figure 13: North elevation view of earth-wood contact (Garavaglia Architecture, 2023).



Figure 14: North elevation view of earth-wood contact (Garavaglia Architecture, 2023).

Rehabilitation Scope #5: Front Entry Stair Rehabilitation



Figure 15: View of front entry stairs to third level. Note gap in baluster near landing (Garavaglia Architecture, 2023).



Figure 16: View of front entry stairs to second level (Garavaglia Architecture, 2023).

Rehabilitation Scope #7: Window Rehabilitation of Front Wood Windows



Figure 17: Interior view of front bay window in Unit 152A. Note deterioration at interior sill (Garavaglia Architecture, 2023).



Figure 18: Interior view of front bay window in Unit 152A. Note damage at jamb and lower stile (Garavaglia Architecture, 2023).



Figure 19: Interior view from Unit 152A looking down into south elevation window alcove. Note gap between sash and sill at upper window (Garavaglia Architecture, 2023).

148-152A Fillmore Street, San Francisco
Mills Act – Photographic Documentation

Rehabilitation Scope #9: Soft Story Upgrade



Figure 20: West elevation view of building from across Fillmore Street. Ground level is considered a soft story (Garavaglia Architecture, 2022).

148-152A Fillmore Street, San Francisco
Mills Act – Photographic Documentation



Figure 21: West elevation view of building looking SE. Ground level is considered a soft story (Garavaglia Architecture, 2022).

Rehabilitation Scope #10: Replace Roofing



Figure 22: View of north elevation roof looking SE (Garavaglia Architecture, 2023).



Figure 23: View of rear north elevation roof looking S (Garavaglia Architecture, 2023).

Rehabilitation Scope #11: Exterior Doors



Figure 24: Exterior view of front door to Unit 150 (Garavaglia Architecture, 2023).



Figure 25: Interior view of 8-panel door to ground level on front elevation (Garavaglia Architecture, 2022).

SHEET NOTES

GARAVAGLIA

GA

ARCHITECTS

INC.

582 MARKET STREET
SUITE 1800
SAN FRANCISCO, CA 94104
T: 415.391.9633
F: 415.391.9647
www.garavaglia.com

148-152A FILLMORE ST
SAN FRANCISCO
CA 94117

KEY NOTES

SITE PLAN
EXISTING

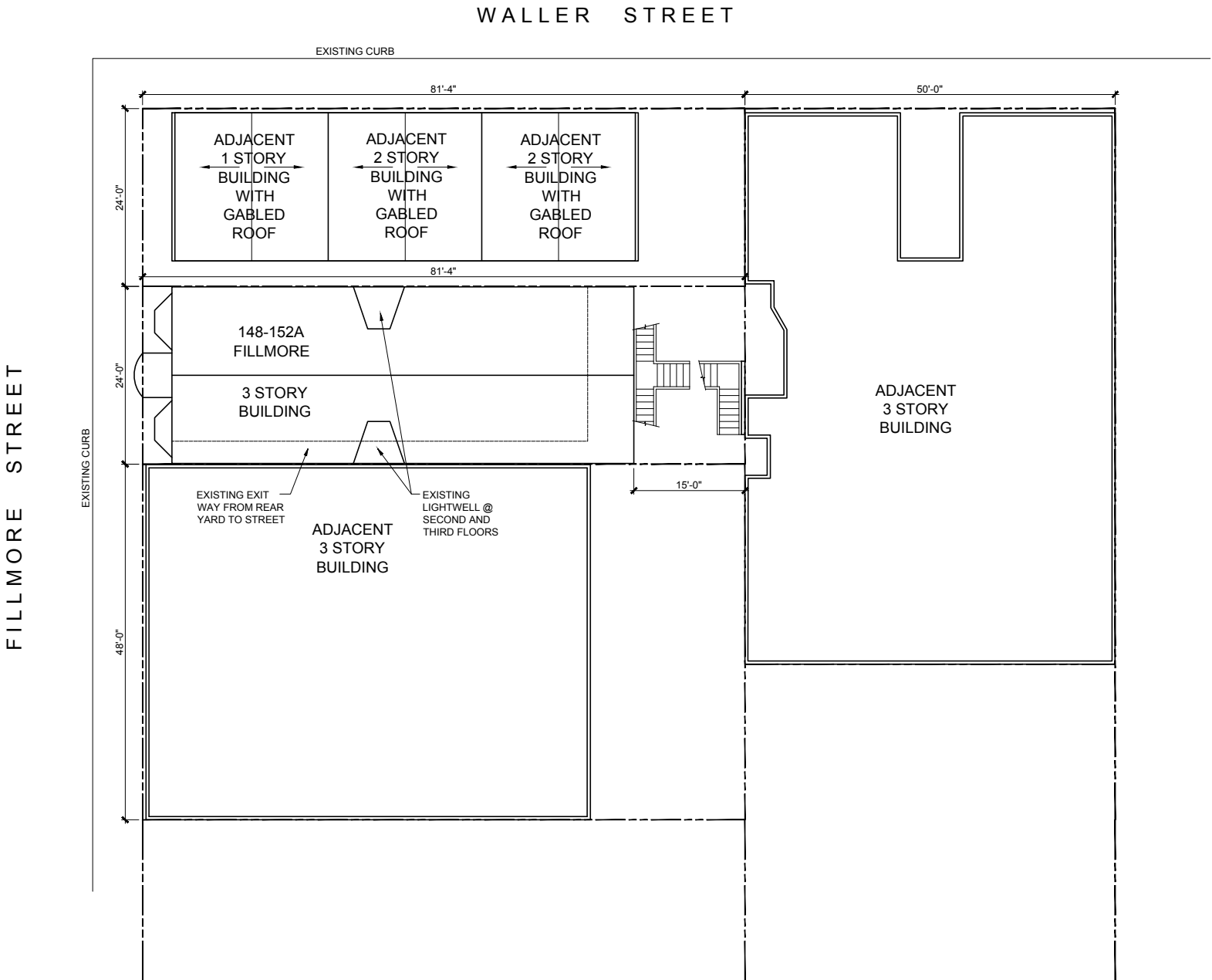
PROJ. NO. 2021-006
SCALE 1/8"=1'-0"
DATE 14 APR 2023
PHASE SD
DRAWN HA
CHECKED AW

NO.	DATE	REVISION
1	14 APR 2023	MILLS ACT APPLICATION

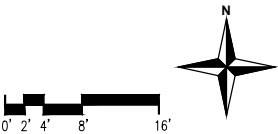
SHEET NO.

A-1.01

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CONSTITUTE ORIGINAL AND UNPUBLISHED WORK OF THE
ARCHITECT AND MAY NOT BE DUPLICATED, USED, OR
DISCLOSED WITHOUT WRITTEN CONSENT OF THE ARCHITECT.
COPYRIGHT 2023 GARAVAGLIA ARCHITECTURE, INC.



1 SITE PLAN
SCALE: 1/8" = 1'-0"





City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1,2022 through June 30, 2023

Vol 06	Block 0868	Lot 025	Bill No 20220303784	Mail Date October 11, 2022	Property Location 148-152 FILLMORE ST
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Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$36,130.82
1st Installment	2nd Installment	
\$18,065.41	\$18,065.41	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$2,081,021
Structure	\$891,864
Fixtures	
Personal Property	
Gross Taxable Value	\$2,972,885
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$2,972,885
Tax Amount	\$35,072.20

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
92 - Apartment Lic. Fee	(628) 652-3374	\$326.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,058.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1,2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol 06	Block 0868	Lot 025	Bill No 20220303784	Property Location 148-152 FILLMORE ST
-----------	---------------	------------	------------------------	--

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$18,065.41
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$19,916.95

0608680002500 20220303784 0000000000 0000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1,2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol 06	Block 0868	Lot 025	Bill No 20220303784	Property Location 148-152 FILLMORE ST
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☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$18,065.41
If paid after December 12, 2022 includes 10% penalty		\$19,871.95
Paid 11/29/2022		

Pay Now	Contact Us	Tax Rate Information	
Online: www.sftreasurer.org	Free language assistance	Countywide Tax (Secured)	1.00000000%
Mail a check payable to "SF Tax Collector" with the bottom portion of bill in the enclosed envelope	Call: 3-1-1 415-701-2311 from outside of San Francisco	S.F. Bay Area Rapid Transit District Debt Service	0.01400000%
In person at City Hall, Room 140. Monday – Friday 8:00AM – 5:00PM Office hours subject to change - please check our website at : www.sftreasurer.org	Submit questions online: www.sftreasurer.org/contact-us	S.F. Community College District Debt Service	0.01595993%
		City and County of S.F. Debt Service	0.10761763%
		S.F. Unified School District Debt Service	0.04216026%
		TOTAL	1.17973782%

If you disagree with the assessed value as shown on your tax bill, you have the right to an informal assessment review by the Assessor-Recorder's Office. Visit www.sfassessor.org for more information. You also have the right to file an application for reduction in assessment for the following year with the Assessment Appeals Board. The filing period is July 2 to September 15. Visit www.sfgov.org/aab or call 415-554-6778 for more information. If an informal or formal assessment review is requested, relief from penalties shall apply only to the difference between the Assessor-Recorder's final determination of value and the value on the assessment roll for the fiscal year covered.

If a **"Tax-Defaulted"** message is shown on the front of this bill, it indicates that prior year taxes are unpaid. Visit our website for more information.

New owners and current owners with new construction may be required to pay a **supplemental tax bill**. Supplemental tax bills are issued in addition to this annual tax bill.

Property Tax Postponement for Senior Citizens, Blind, or Disabled Persons

The State Controller's Office (SCO) administers the Property Tax Postponement (PTP) program, which allows eligible homeowners to postpone payment of current year property taxes on their primary residence. PTP applications are accepted from October 1 to February 10 each year. Go to the SCO website at www.sco.ca.gov/ardtax_prop_tax_postponement.html for more information. If you have any questions or to request an application, call 1-800-952-5661 or email postponement@sco.ca.gov

Did you...

Submit payment for the exact amount?

Confirm that you have sufficient funds in your account? If your payment is not honored by the bank, the payment is null and void and a \$50.00 "Payment Failure Fee" will be charged in addition to any late payment penalties.

If the delinquent date falls on a Saturday, Sunday or legal holiday, no penalty is charged if payment is made by 5 PM on the next business day.

If any portion of the total amount due is unpaid after 5 PM on June 30, 2023 , it will be necessary to pay (a) delinquent penalties, (b) costs, (c) redemption penalties, and (d) a redemption fee. After 5 years of tax delinquency, the Tax Collector has the power to sell tax-defaulted property that is not redeemed.

Did you...

Submit payment for the exact amount?

Confirm that you have sufficient funds in your account? If your payment is not honored by the bank, the payment is null and void and a \$50.00 "Payment Failure Fee" will be charged in addition to any late payment penalties.

If the delinquent date falls on a Saturday, Sunday or legal holiday, no penalty is charged if payment is made by 5 PM on the next business day.

If any portion of the total amount due is unpaid after 5 PM on June 30, 2023 , it will be necessary to pay (a) delinquent penalties, (b) costs, (c) redemption penalties, and (d) a redemption fee. After 5 years of tax delinquency, the Tax Collector has the power to sell tax-defaulted property that is not redeemed.

Cash Flow - 12 Month

Structure Properties, Inc

Properties: 148 - 152 Fillmore Street - 148 Fillmore Street San Francisco, CA 94117

Owned By: 14 Maiden LLC

Period Range: Apr 2022 to Mar 2023

Accounting Basis: Cash

GL Account Map: None - use master chart of accounts

Level of Detail: Detail View

Include Zero Balance GL Accounts: No

Account Name	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Total
Operating Income & Expense													
Income													
Rental Revenue													
Residential Rent	12,584.00	12,543.00	12,653.00	12,598.00	9,599.00	12,599.00	12,598.00	12,598.00	13,903.70	9,688.97	17,793.15	12,916.25	152,074.07
Total Rental Revenue	12,584.00	12,543.00	12,653.00	12,598.00	9,599.00	12,599.00	12,598.00	12,598.00	13,903.70	9,688.97	17,793.15	12,916.25	152,074.07
Other Income													
Late Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00
Bond Pass-through	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.33	35.33	327.70	398.36
Laundry	72.95	90.25	101.76	111.36	74.88	117.12	108.29	155.52	132.47	119.05	105.60	114.04	1,303.29
Rent Board Fees	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00	59.00	0.00	115.00	177.00
Miscellaneous	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01
Total Other Income	72.95	90.25	101.76	111.36	74.89	120.12	108.29	155.52	132.47	213.38	140.93	606.74	1,928.66
Total Operating Income	12,656.95	12,633.25	12,754.76	12,709.36	9,673.89	12,719.12	12,706.29	12,753.52	14,036.17	9,902.35	17,934.08	13,522.99	154,002.73
Expense													
Management & General Expenses													
Tenant Related Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	210.00	0.00	360.00
Legal	0.00	810.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	810.00
Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,345.00	1,345.00
Violation Radar Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	30.00
Appfolio Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.00	45.00
Tenant Security Deposit Interest	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00	20.99	0.00	170.40	194.39
Software Leasing Fees	15.00	0.00	45.00	0.00	0.00	0.00	45.00	0.00	135.00	0.00	0.00	0.00	240.00
Management Fee	500.00	629.20	832.56	637.74	635.47	500.00	635.96	635.31	637.68	701.81	500.00	896.70	7,742.43
Total Management & General Expenses	515.00	1,439.20	877.56	637.74	635.47	503.00	680.96	635.31	772.68	872.80	710.00	2,487.10	10,766.82

Cash Flow - 12 Month

Account Name	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Total
Code Compliance													
Fire Extinguisher Cert/Test/Repair	0.00	0.00	372.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	372.26
Fire Sprinkler Cert/Test/Repair	0.00	0.00	0.00	375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	375.00
Vector Control	109.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.00
604 Affidavit	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	187.50	0.00	901.26	0.00	1,588.76
Total Code Compliance	109.00	0.00	372.26	375.00	0.00	500.00	0.00	0.00	187.50	0.00	901.26	0.00	2,445.02
Contracts													
Pest Control Contract	0.00	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
Landscaping Contract	100.00	0.00	380.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	480.00
Total Contracts	100.00	0.00	380.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	730.00
Unit Repairs and Maintenance													
Unit Plumbing Repairs	0.00	0.00	325.00	0.00	0.00	0.00	0.00	0.00	0.00	4,032.04	0.00	495.00	4,852.04
Unit Electrical Repairs	0.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.00
Unit Locks Keys Doors	0.00	0.00	0.00	0.00	160.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00	280.00
Unit Windows and Screens	0.00	790.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00	0.00	620.00	1,485.00
Other Unit R&M	0.00	0.00	320.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	320.00
Total Unit Repairs and Maintenance	0.00	790.00	725.00	0.00	160.00	120.00	0.00	0.00	0.00	4,107.04	0.00	1,115.00	7,017.04
Building Repairs and Maintenance													
Common Area Plumbing	0.00	275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	275.00
Common Area Door/Lock/Key Repairs	47.68	0.00	7.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.48
Common Area R&M	0.00	0.00	0.00	0.00	0.00	940.00	0.00	0.00	0.00	0.00	0.00	0.00	940.00
HVAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	446.75	446.75
Total Building Repairs and Maintenance	47.68	275.00	7.80	0.00	0.00	940.00	0.00	0.00	0.00	0.00	0.00	446.75	1,717.23
Utilities													
Electric & Gas	0.00	72.85	0.00	0.00	108.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	181.49
Electric	0.00	0.00	128.70	128.17	0.00	91.08	70.04	55.13	50.98	101.05	105.64	171.29	902.08
Gas	0.00	0.00	63.87	66.08	23.72	21.67	0.00	30.03	68.96	129.90	86.25	147.93	638.41
Water	0.00	3,575.78	198.19	0.00	0.00	285.88	0.00	630.93	295.39	286.34	336.64	321.11	5,930.26
Trash	0.00	439.78	208.89	208.89	208.89	208.89	208.89	208.89	208.89	208.89	227.53	227.53	2,565.96

Cash Flow - 12 Month

Account Name	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Total
Cable/Internet	0.00	0.00	0.00	140.00	105.00	0.00	0.00	105.00	0.00	0.00	105.00	0.00	455.00
Total Utilities	0.00	4,088.41	599.65	543.14	446.25	607.52	278.93	1,029.98	624.22	726.18	861.06	867.86	10,673.20
Taxes and Insurance													
Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,065.41	0.00	0.00	0.00	18,065.41	36,130.82
Rent Board Fee Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	177.00	0.00	177.00
Total Taxes and Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,065.41	0.00	0.00	177.00	18,065.41	36,307.82
Total Operating Expense	771.68	6,592.61	2,962.27	1,555.88	1,491.72	2,670.52	959.89	19,730.70	1,584.40	5,706.02	2,649.32	22,982.12	69,657.13
NOI - Net Operating Income	11,885.27	6,040.64	9,792.49	11,153.48	8,182.17	10,048.60	11,746.40	-6,977.18	12,451.77	4,196.33	15,284.76	-9,459.13	84,345.60
Total Income	12,656.95	12,633.25	12,754.76	12,709.36	9,673.89	12,719.12	12,706.29	12,753.52	14,036.17	9,902.35	17,934.08	13,522.99	154,002.73
Total Expense	771.68	6,592.61	2,962.27	1,555.88	1,491.72	2,670.52	959.89	19,730.70	1,584.40	5,706.02	2,649.32	22,982.12	69,657.13
Net Income	11,885.27	6,040.64	9,792.49	11,153.48	8,182.17	10,048.60	11,746.40	-6,977.18	12,451.77	4,196.33	15,284.76	-9,459.13	84,345.60
Other Items													
Reserve - Real Estate Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	12,000.00	0.00
Prepaid Rent	4,194.00	-2,949.00	-45.00	2,700.00	2,999.00	-2,700.00	-2,999.00	0.00	0.00	2,700.00	-2,513.38	2,708.01	4,094.63
Payment Made Directly to Owner	-6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6.00
Distribution of Excess Cash	-10,839.61	-12,006.69	-4,866.10	-11,153.48	-6,622.17	-11,894.48	-8,444.52	0.00	0.00	-6,072.00	-12,498.32	-263.34	-84,660.71
Net Other Items	-6,651.61	-14,955.69	-4,911.10	-8,453.48	-3,623.17	-14,594.48	-11,443.52	-3,000.00	-3,000.00	-6,372.00	-18,011.70	14,444.67	-80,572.08
Cash Flow	5,233.66	-8,915.05	4,881.39	2,700.00	4,559.00	-4,545.88	302.88	-9,977.18	9,451.77	-2,175.67	-2,726.94	4,985.54	3,773.52
Beginning Cash	7,700.00	12,933.66	4,018.61	8,900.00	11,600.00	16,159.00	11,613.12	11,916.00	1,938.82	11,390.59	9,214.92	6,487.98	7,700.00
Beginning Cash + Cash Flow	12,933.66	4,018.61	8,900.00	11,600.00	16,159.00	11,613.12	11,916.00	1,938.82	11,390.59	9,214.92	6,487.98	11,473.52	11,473.52
Actual Ending Cash	12,933.66	4,018.61	8,900.00	11,600.00	16,159.00	11,613.12	11,916.00	1,938.82	11,390.59	9,214.92	6,487.98	11,473.52	11,473.52

Rent Roll (Itemized)

Properties: 148 - 152 Fillmore Street - 148 Fillmore Street San Francisco, CA 94117

Units: Active

GL Accounts: 4015: Residential Rent, 4020: Commercial Rent, 4105: Parking, 4120: Bond Pass-through, 4140: Cam Recovery, and 4165: Storage

As of: 03/31/2023

Unit	BD/BA	Tenant	Status	Residential Rent	Commercial Rent	Past Due	Bond Pass- through	Parking	Cam Recovery	Move-in	Move- out	Storage
148 - 152 Fillmore Street - 148 Fillmore Street San Francisco, CA 94117												
148	2/1.00	Dan Schulman	Current	3,067.98	0.00	0.00	36.72	0.00	0.00	07/21/2021		0.00
150	2/1.00	Steven Tran	Current	2,859.30	0.00	-2,894.63	35.33	0.00	0.00	05/01/2016		0.00
152	1/2.00	Michael Bock	Current	3,900.00	0.00	-3,900.00	0.00	0.00	0.00	03/01/2022		0.00
152A	2/1.00	Robert Wiesner	Current	3,088.97	0.00	0.00	35.33	0.00	0.00	12/04/2020		0.00
152G	0/1.00		Vacant- Unrented									
5 Units			80.0% Occupied	12,916.25	0.00	-6,794.63	107.38	0.00	0.00			0.00
Total 5 Units			80.0% Occupied	12,916.25	0.00	-6,794.63	107.38	0.00	0.00			0.00



Office of the Assessor / Recorder - City and County of San Francisco
Mills Act Valuation



148-152 Fillmore St

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Page 8	Subject Rent Roll
Page 9	Sales Comparison Approach
Page 10	Revenue & Taxation Code §439.2 – Historical Property Valuation

OFFICE OF THE ASSESSOR-RECORDER - CITY & COUNTY OF SAN FRANCISCO
MILLS ACT VALUATION

APN:	0868-025	Lien Date:	7/1/2023
Address:	148-152 Fillmore St	Application Date:	4/17/2023
SF Landmark No.:	Contributory Building	Application Term:	10-year rolling
Applicant's Name:	14 Maiden LLC/ Mark Stempel		
Agt./Tax Rep./Atty:	None	Last Sale Date:	3/14/2022
Fee Appraisal Provided:	None	Last Sale Price:	\$2,977,000

FACTORED BASE YEAR (Roll) VALUE		RESTRICTED INCOME APPROACH		SALES COMPARISON APPROACH	
Land	\$2,083,900	Land	\$725,195	Land	\$1,740,000
Imps.	\$893,100	Imps.	\$483,463	Imps.	\$1,160,000
Personal Prop	\$0	Personal Prop	\$0	Personal Prop	\$0
Total	\$2,977,000	Total	\$1,208,658	Total	\$2,900,000

Property Description

Property Type:	Multi-Unit Residential	Year Built:	1900/2006	Neighborhood:	Hayes Valley
Type of Use:	4 Unit Building	(Total) Rentable Area:	2,976	Land Area:	1,950
Owner-Occupied:	No	Stories:	2	Zoning:	NC1
Unit Types:	Apartments	Parking Spaces:	Garage / 2 Tandem		

Total No. of Units: 4

Special Conditions (Where Applicable)

There's an unwarranted 5th basement unit # 152G listed on the Rent Roll. The Assessor's official record only shows 4 legal units. This valuation only includes 4 units as listed on record.

Conclusions and Recommendations

	Per Unit	Per SF	Total
Factored Base Year Roll	\$744,250	\$1,000	\$2,977,000
Restricted Income Approach	\$302,164	\$406	\$1,208,658
Sales Comparison Approach	\$725,000	\$974	\$2,900,000
Recommended Value (Lesser of the three approaches)	\$302,164	\$406	\$1,208,658

Appraiser: Kenneth Chan

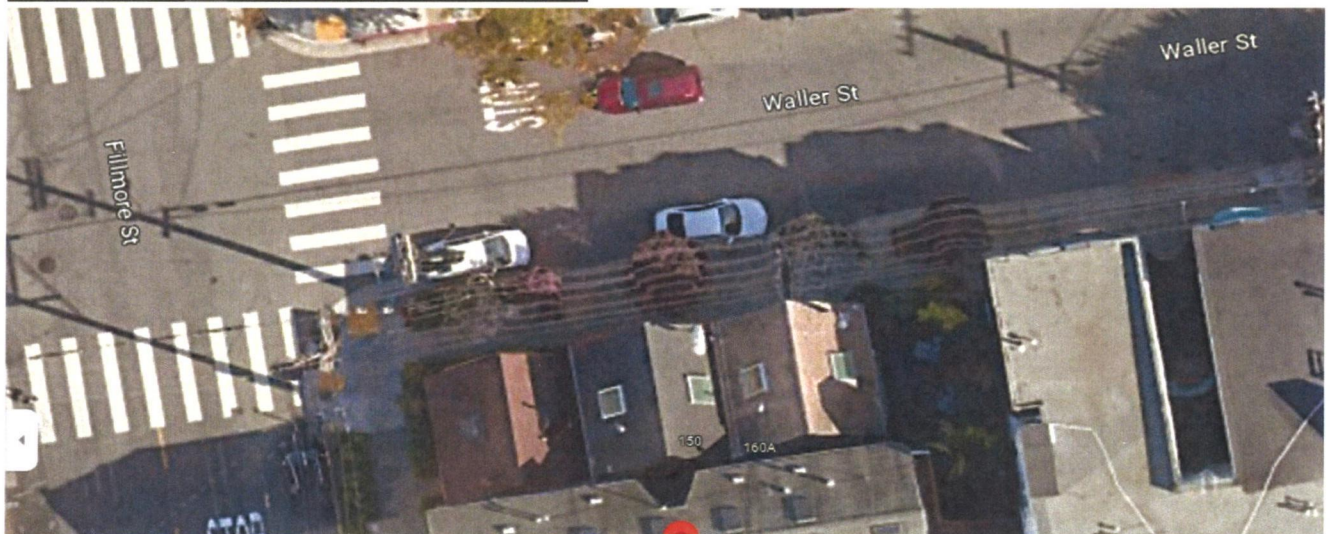
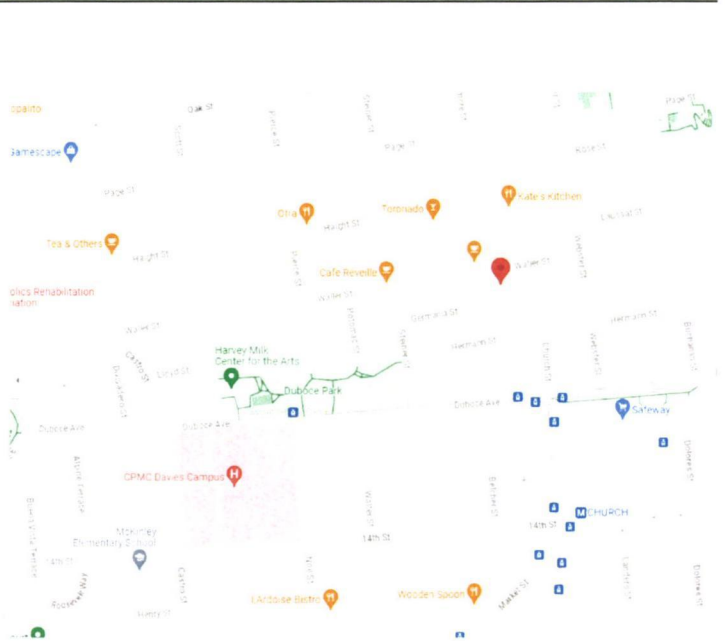
Principal Appraiser: Orla Fahy

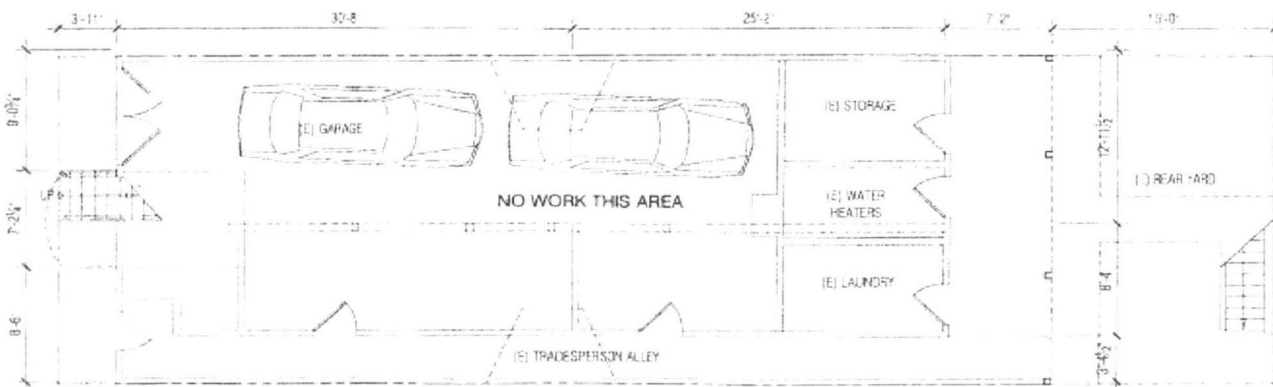
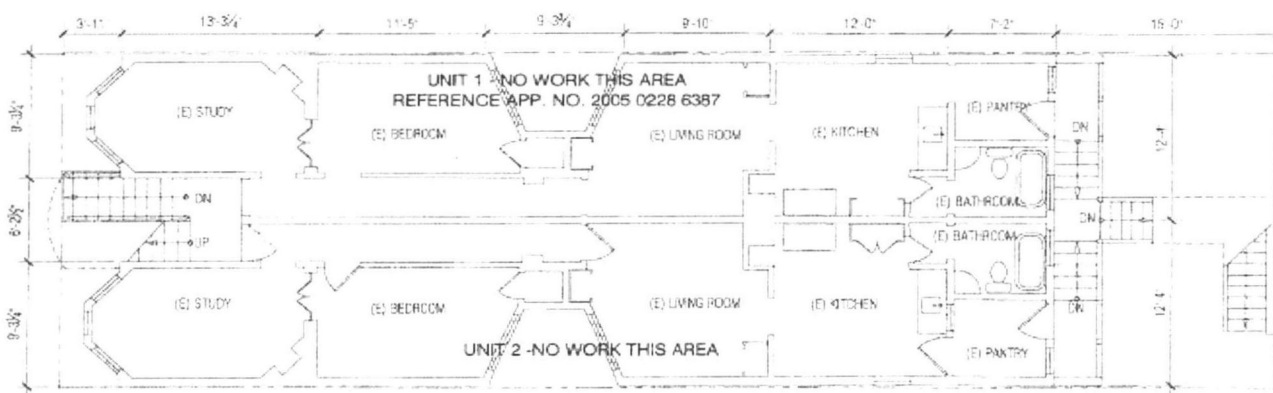
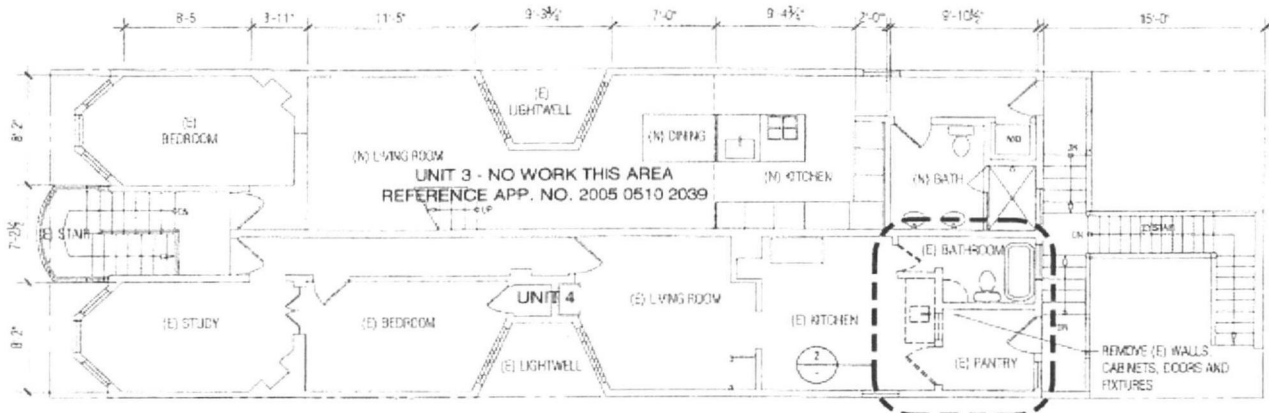
Hearing Date:

SUBJECT PHOTOGRAPHS AND LOCATOR MAP

Address: 148-152 Fillmore St

APN: 0868-025





20060206 7818

RESTRICTED INCOME APPROACH

Address: 148-152 Fillmore St

Lien Date: 7/1/2023

	<u>Monthly Rent</u>		<u>Annualized</u>	
Potential Gross Income	\$12,916	x	12	\$154,992
Less: Vacancy & Collection Loss			3%	<u>(\$4,650)</u>
Effective Gross Income				\$150,342
Plus: Other Income	\$107	x	12	\$1,289
Total Effective Gross Income				\$151,631
Less: Anticipated Operating Expenses (Pre-Property Tax)*			20%	<u>(\$30,326)</u>
Net Operating Income (Pre-Property Tax)				\$120,016

Restricted Capitalization Rate

2023 interest rate per State Board of Equalization			5.7500%	
Risk rate (4% owner occupied / 2% all other property types)			2.0000%	
2022 property tax rate **			1.1797%	
Amortization rate for improvements only				
Remaining economic life (Years)	40	0.0250	1.0000%	
Improvements constitute % of total property value		40%		9.9297%

RESTRICTED VALUE ESTIMATE

\$1,208,658

Rent Roll as of

<u>Unit</u>	<u>Bdrm/Ba</u>	<u>SF</u>	<u>Move In Date</u>	<u>Monthly Contract Rent</u>	<u>Annual Rent</u>	<u>Annual Rent / Foot</u>
148	2/1	733.5	7/21/2021	\$3,068	\$36,816	\$50.19
150	2/1	733.5	5/1/2016	\$2,859	\$34,312	\$46.78
152	1/1	733.5	3/1/2022	\$3,900	\$46,800	\$63.80
152A	2/1	733.5	12/4/2020	\$3,089	\$37,068	\$50.54
Total:		2,934		\$12,916	\$154,995	\$52.83

Notes:

* Annual operating expenses include water service, refuse collection, insurance, and regular maintenance items. Assumes payment of PG&E by lessee.

** The 2023 property tax rate will be announced in mid-late September 2023.

Rent Comparables

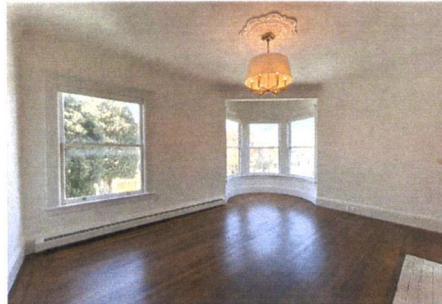
Address: 148-152 Fillmore St
Lien Date: 7/1/2023

Rental Comp #1



Listing Agent: Compass
Address: 111 Germania St #1/2
Cross Streets: Fillmore St
SF: 1,050
Layout: Lower Unit 2/1, no parking
Monthly Rent \$4,200
Rent/Foot/Mo \$4.00
Annual Rent/Foot: \$48.00
Leased Date: 12/30/2021

Rental Comp #2



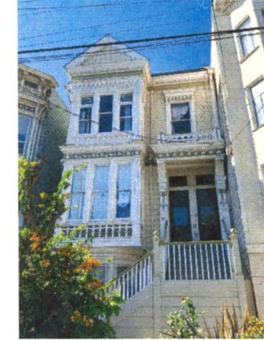
Compass
661 Waller St
Carmelita St
2,149
3/2, no car parking
\$7,000
\$3.26
\$39.09
9/15/2021

Rental Comp #3



Five Star Property Management
22 Walter St
Duboce Ave
990
2/1, no car parking
\$3,595
\$3.63
\$43.58
11/8/2022

Rental Comp #4



Natrass Realty
217 Webster St
Lyon Street
1,435
3/1, no car parking
\$5,200
\$3.62
\$43.48
12/13/2022

Rental Comp #5



Listing Agent: Ray Amouzandeh
Address: 723 Haight St #2
Cross Streets: Scott ST
SF: 1,350
Layout: 2/1, no car Parking

Rental Comp #6



Sotheby's International Realty
78 Sanchez St #7
Douboce Ave
826
1/1.5, no car parking

Rental Comp #7



Ray Amouzandeh
723 Haight St #6
Scott St
750
1/1.5, no car parking

Cash Flow - 12 Month

Structure Properties, Inc.
 Properties: 148 152 Fillmore Street 148 Fillmore Street San Francisco, CA 94117
 Owned By: 14 Maiden LLC
 Period Range: Apr 2022 to Mar 2023
 Accounting Basis: Cash
 GL Account Map: None - use master chart of accounts
 Level of Detail: Detail View
 Include Zero Balance GL Accounts: No

Account Name	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Total
Operating Income & Expense													
Income													
Rental Revenue													
Residential Rent	12,584.00	12,543.00	12,653.00	12,598.00	9,599.00	12,599.00	12,598.00	12,598.00	13,903.70	9,688.97	17,793.15	12,916.25	152,074.07
Total Rental Revenue	12,584.00	12,543.00	12,653.00	12,598.00	9,599.00	12,599.00	12,598.00	12,598.00	13,903.70	9,688.97	17,793.15	12,916.25	152,074.07
Other Income													
Late Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00
Bond Pass-through	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.33	35.33	327.70	398.36
Laundry	72.95	90.25	101.76	111.36	74.88	117.12	108.29	155.52	132.47	119.05	105.60	114.04	1,303.29
Rent Board Fees	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00	59.00	0.00	115.00	177.00
Miscellaneous	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01
Total Other Income	72.95	90.25	101.76	111.36	74.89	120.12	108.29	155.52	132.47	213.38	140.93	606.74	1,928.66
Total Operating Income	12,656.95	12,633.25	12,754.76	12,709.36	9,673.89	12,719.12	12,706.29	12,753.52	14,036.17	9,902.35	17,934.08	13,522.99	154,002.73
Expense													
Management & General Expenses													
Tenant Related Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	210.00	0.00	360.00
Legal	0.00	810.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	810.00
Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,345.00	1,345.00
Violation Radar Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	30.00
Applio Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.00	45.00
Tenant Security Deposit Interest	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00	20.99	0.00	170.40	194.39
Software Leasing Fees	15.00	0.00	45.00	0.00	0.00	0.00	45.00	0.00	135.00	0.00	0.00	0.00	240.00
Management Fee	500.00	629.20	832.56	637.74	635.47	500.00	635.96	635.31	637.68	701.81	500.00	896.70	7,742.43
Total Management & General Expenses	515.00	1,439.20	877.56	637.74	635.47	501.00	680.96	635.31	772.68	877.80	710.00	2,487.10	10,766.82

Cash Flow - 12 Month

Account Name	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Total
Code Compliance													
Fire Extinguisher Cert/Test/Repair	0.00	0.00	372.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	372.26
Fire Sprinkler Cert/Test/Repair	0.00	0.00	0.00	375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	375.00
Vector Control	109.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.00
604 Affidavit	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	187.50	0.00	901.26	0.00	1,588.76
Total Code Compliance	109.00	0.00	372.26	375.00	0.00	500.00	0.00	0.00	187.50	0.00	901.26	0.00	2,445.02
Contracts													
Pest Control Contract	0.00	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
Landscaping Contract	100.00	0.00	380.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	480.00
Total Contracts	100.00	0.00	380.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	730.00
Unit Repairs and Maintenance													
Unit Plumbing Repairs	0.00	0.00	325.00	0.00	0.00	0.00	0.00	0.00	0.00	4,032.04	0.00	495.00	4,852.04
Unit Electrical Repairs	0.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.00
Unit Locks Keys Doors	0.00	0.00	0.00	0.00	160.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00	280.00
Unit Windows and Screens	0.00	790.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00	0.00	620.00	1,485.00
Other Unit R&M	0.00	0.00	320.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	320.00
Total Unit Repairs and Maintenance	0.00	790.00	725.00	0.00	160.00	120.00	0.00	0.00	0.00	4,187.04	0.00	1,115.00	7,017.04
Building Repairs and Maintenance													
Common Area Plumbing	0.00	275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	275.00
Common Area Door/Lock/Key Repairs	47.68	0.00	7.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.48
Common Area R&M	0.00	0.00	0.00	0.00	0.00	940.00	0.00	0.00	0.00	0.00	0.00	0.00	940.00
HVAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	446.75	446.75
Total Building Repairs and Maintenance	47.68	275.00	7.80	0.00	0.00	940.00	0.00	0.00	0.00	0.00	0.00	446.75	1,717.23
Utilities													
Electric & Gas	0.00	72.85	0.00	0.00	108.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	181.49
Electric	0.00	0.00	128.70	128.17	0.00	91.08	70.04	55.13	50.98	101.05	105.64	171.29	902.08
Gas	0.00	0.00	63.87	66.08	23.72	21.67	0.00	30.03	68.96	129.90	86.25	147.93	638.41
Water	0.00	1,575.78	198.19	0.00	0.00	285.88	0.00	630.93	295.29	286.34	336.64	321.11	5,930.26
Trash	0.00	439.78	208.89	208.89	208.89	208.89	208.89	208.89	208.89	208.89	227.53	227.53	2,565.96
Cash Flow - 12 Month													
Account Name	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Total
Cable/Internet	0.00	0.00	0.00	140.00	0.00	0.00	0.00	105.00	0.00	0.00	105.00	0.00	455.00
Total Utilities	0.00	4,088.41	999.65	543.14	446.25	607.52	278.93	1,829.98	624.22	726.18	861.06	867.06	10,673.20
Taxes and Insurance													
Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,065.41	0.00	0.00	0.00	18,065.41	36,130.82
Rent Board Fee Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	177.00	0.00	177.00
Total Taxes and Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,065.41	0.00	0.00	177.00	18,065.41	36,307.82
Total Operating Expense	771.68	6,592.61	2,962.27	1,555.88	1,491.72	2,670.52	958.89	19,730.70	1,584.40	5,706.02	2,649.32	22,982.12	69,657.13
NOI - Net Operating Income	11,885.27	6,040.64	9,792.49	11,153.48	8,182.17	10,048.60	11,746.40	6,977.18	12,451.77	4,196.33	15,284.76	9,459.13	84,345.60
Total Income	12,656.95	12,633.25	12,754.76	12,709.36	9,673.89	12,719.12	12,706.29	12,753.52	14,036.17	9,902.35	17,934.08	13,522.99	154,002.73
Total Expense	771.68	6,592.61	2,962.27	1,555.88	1,491.72	2,670.52	958.89	19,730.70	1,584.40	5,706.02	2,649.32	22,982.12	69,657.13
Net Income	11,885.27	6,040.64	9,792.49	11,153.48	8,182.17	10,048.60	11,746.40	6,977.18	12,451.77	4,196.33	15,284.76	9,459.13	84,345.60
Other Items													
Reserve - Real Estate Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	12,000.00	0.00
Prepaid Rent	4,194.00	2,949.00	45.00	2,700.00	2,999.00	2,700.00	2,999.00	0.00	0.00	2,700.00	2,513.38	2,708.01	4,094.63
Payment Made Directly to Owner	-6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6.00
Distribution of Excess Cash	-10,839.61	-12,006.69	-4,966.10	-11,153.48	-6,622.17	-11,894.48	-8,444.52	0.00	0.00	6,072.00	-12,498.32	-263.34	-84,660.71
Net Other Items	-6,651.61	-14,955.69	-4,911.10	-8,453.48	-3,623.17	-14,994.48	-11,443.52	-3,000.00	-3,000.00	-6,327.00	-18,011.70	14,444.67	-80,572.88
Cash Flow	5,233.66	-8,915.05	4,881.39	2,700.00	4,568.00	4,545.88	302.88	9,977.18	9,451.77	2,175.67	2,726.94	4,985.54	3,773.52
Beginning Cash	7,700.00	12,933.66	4,018.61	8,900.00	11,600.00	16,150.00	11,613.12	11,916.00	1,938.82	11,390.50	9,214.92	6,487.98	7,700.00
Beginning Cash + Cash Flow	12,933.66	4,018.61	8,900.00	11,600.00	16,150.00	11,613.12	11,916.00	1,938.82	11,390.50	9,214.92	6,487.98	11,473.52	11,473.52
Actual Ending Cash	12,933.66	4,018.61	8,900.00	11,600.00	16,150.00	11,613.12	11,916.00	1,938.82	11,390.50	9,214.92	6,487.98	11,473.52	11,473.52

Rent Roll

Address: 148-152 Fillmore St

Lien Date: 7/1/2023

Rent Roll (Itemized)

Properties: 148 - 152 Fillmore Street - 148 Fillmore Street San Francisco, CA 94117


Units: Active

GL Accounts: 4015: Residential Rent, 4020: Commercial Rent, 4105: Parking, 4120: Bond Pass-through, 4140: Cam Recovery, and 4165: Storage

As of: 03/31/2023

Unit	BD/BA	Tenant	Status	Residential Rent	Commercial Rent	Past Due	Bond Pass- through	Parking	Cam Recovery	Move-in	Move- out	Storage
148 - 152 Fillmore Street - 148 Fillmore Street San Francisco, CA 94117												
148	2/1.00	Dan	Current	3,067.98	0.00	0.00	36.72	0.00	0.00	07/21/2021		0.00
150	2/1.00	Steven	Current	2,859.30	0.00	-2,894.63	35.33	0.00	0.00	05/01/2016		0.00
152	1/2.00	Michael	Current	3,900.00	0.00	-3,900.00	0.00	0.00	0.00	03/01/2022		0.00
152A	2/1.00	Robert	Current	3,088.97	0.00	0.00	35.33	0.00	0.00	12/04/2020		0.00
152G	0/1.00		Vacant- Unrented									
5 Units			80.0% Occupied	12,916.25	0.00	-6,794.63	107.38	0.00	0.00			0.00
Total 5 Units			80.0% Occupied	12,916.25	0.00	-6,794.63	107.38	0.00	0.00			0.00

SALES COMPARISON APPROACH

	Subject	Sale 1		Sale 2		Sale 3	
APN	0868-025	0825-017		3538-094		0874-009	
							
Address	148-152 Fillmore St	442-444 Scott St		527 Duboce Ave		20-22 Church St	
		\$2,400,000		\$3,250,000		\$2,450,000	
	Description	Description	Adjust.	Description	Adjust.	Description	Adjust.
Date of Valuation/Sale	07/01/23	06/14/23		6/1/2022		07/29/22	
Neighborhood	Hayes Valley	Hayes Valley		Duboce Triangle		Hayes Valley	
Proximity to Subject		0.5 mile		0.2 mile		0.1 mile	
Lot Size	1,950	3,436		2,500		1,990	
View	None	None		None		None	
Year Blt/Year Renovated	1900/2006	1900		1906/2011		1900/2006	
Condition	Average	Average		Average		Average	
Construction Quality	1900 Edwardian style/Average	Average		Average		Average	
Gross Living Area	2,976	4,252	(\$63,800)	4,866	(\$94,500)	3,122	(\$7,300)
Units	4	4		4		4	
Total Rooms	16	12		19		12	
Bedrooms	4	7		8			
Bathrooms	4	5		4		4	
Stories	2	2		3		2	
Parking	Garage / 2 Tandem	3	(\$75,000)	0	\$150,000	0	\$150,000
Net Adjustments			(\$138,800)		\$55,500		\$142,700
Indicated Value	\$2,900,000		\$2,261,200		\$3,305,500		\$2,592,700
Adjust. \$ Per Sq. Ft.	\$974		\$532		\$679		\$830

VALUE RANGE: \$2,261,200 to \$3,305,500

VALUE CONCLUSION: \$2,900,000

DIVISION 1. PROPERTY TAXATION [50 - 5911] (*Division 1 enacted by Stats. 1939, Ch. 154.*)

PART 2. ASSESSMENT [201 - 1367] (*Part 2 enacted by Stats. 1939, Ch. 154.*)

CHAPTER 3. Assessment Generally [401 - 681] (*Chapter 3 enacted by Stats. 1939, Ch. 154.*)

ARTICLE 1.9. Historical Property [439 - 439.4] (*Article 1.9 added by Stats. 1977, Ch. 1040.*)

When valuing enforceably restricted historical property, the county assessor shall not consider sales data on similar property, whether or not enforceably restricted, and shall value that restricted historical property by the capitalization of income method in the following manner:

(a) The annual income to be capitalized shall be determined as follows:

(1) Where sufficient rental information is available, the income shall be the fair rent that can be imputed to the restricted historical property being valued based upon rent actually received for the property by the owner and upon typical rentals received in the area for similar property in similar use where the owner pays the property tax. When the restricted historical property being valued is actually encumbered by a lease, any cash rent or its equivalent considered in determining the fair rent of the property shall be the amount for which the property would be expected to rent were the rental payment to be renegotiated in the light of current conditions, including applicable provisions under which the property is enforceably restricted.

(2) Where sufficient rental information is not available, the income shall be that which the restricted historical property being valued reasonably can be expected to yield under prudent management and subject to applicable provisions under which the property is enforceably restricted.

(3) If the parties to an instrument that enforceably restricts the property stipulate therein an amount that constitutes the minimum annual income to be capitalized, then the income to be capitalized shall not be less than the amount so stipulated.

For purposes of this section, income shall be determined in accordance with rules and regulations issued by the board and with this section and shall be the difference between revenue and expenditures. Revenue shall be the amount of money or money's worth, including any cash rent or its equivalent, that the property can be expected to yield to an owner-operator annually on the average from any use of the property permitted under the terms by which the property is enforceably restricted.

Expenditures shall be any outlay or average annual allocation of money or money's worth that can be fairly charged against the revenue expected to be received during the period used in computing revenue. Those expenditures to be charged against revenue shall be only those that are ordinary and necessary in the production and maintenance of the revenue for that period. Expenditures shall not include depletion charges, debt retirement, interest on funds invested in the property, property taxes, corporation income taxes, or corporation franchise taxes based on income.

The capitalization rate to be used in valuing owner-occupied single-family dwellings pursuant to this article shall not be derived from sales data and shall be the sum of the following components:

(1) An interest component to be determined by the board and announced no later than October 1 of the year preceding the assessment year and that was the yield rate equal to the effective average interest rate on conventional mortgages as most recently published by the Federal Home Loan Mortgage Corporation, or as that entity may be known in the future, as of September 1, rounded to the nearest one-fourth of 1 percent.

(2) A historical property risk component of 4 percent.

(3) A component for property taxes that shall be a percentage equal to the estimated total tax rate applicable to the property for the assessment year times the assessment ratio.

(4) A component for amortization of the improvements that shall be a percentage equivalent to the reciprocal of the remaining life.

The capitalization rate to be used in valuing all other restricted historical property pursuant to this article shall not be derived from sales data and shall be the sum of the following components:

(1) An interest component to be determined by the board and announced no later than October 1 of the year preceding the assessment year and that was the yield rate equal to the effective average interest rate on conventional mortgages as determined by the Federal Home Loan Mortgage Corporation, or as that entity may be known in the future, as of September 1, rounded to the nearest one-fourth of 1 percent.

(2) A historical property risk component of 2 percent.

(3) A component for property taxes that shall be a percentage equal to the estimated total tax rate applicable to the property for the assessment year times the assessment ratio.

(4) A component for amortization of the improvements that shall be a percentage equivalent to the reciprocal of the remaining life.

Unless a party to an instrument that creates an enforceable restriction expressly prohibits the valuation, the valuation resulting from the capitalization of income method described in this section shall not exceed the lesser of either the valuation that would have resulted by calculation under Section 110, or the valuation that would have resulted by calculation under Section 110.1, as though the property was not subject to an enforceable restriction in the base year.

The value of the restricted historical property shall be the quotient of the income determined as provided in subdivision (a) divided by the capitalization rate determined as provided in subdivision (b) or (c).

The ratio prescribed in Section 401 shall be applied to the value of the property determined in subdivision (d) to obtain its assessed value.

Amended by Stats. 2020, Ch. 371, Sec. 27. (SB 1473) Effective January 1, 2021.)



PRE-APPROVAL INSPECTION REPORT

Report Date: May 23, 2023
Inspection Date: May 15, 2023
Filing Date: April 21, 2023
Record No.: **2023-003555MLS**
Project Address: 148-152 Fillmore Street
Block/Lot: 0868/025
Eligibility: Hayes Valley Residential Historic District - California Register of Historical Resources
Zoning: NC-1 – Neighborhood Commercial, Cluster
Height & Bulk: 40-X
Supervisor District: District 5 (Dean Preston)
Project Sponsor: 14 Maiden, LLC
Address: 8 Manor Rd, Fairfax, CA 94930
markstempel@protonmail.com
Staff Contact: Shannon Ferguson – (628) 652-7354
Shannon.Ferguson@sfgov.org

Pre-Inspection

☒ Application fee paid

☒ Record of calls or e-mails to applicant

- Throughout March and Early April: Regular email correspondence between Planning Department and Project Team regarding question about the Mills Act application process and to coordinate a project review meeting time.
- March 7, 2023: Draft application provided by project team.
- March 22, 2023: Project review meeting with project sponsor team.
- May 9, 2023: Email correspondence with property owner to schedule a site visit.

Inspection Overview

Date and time of inspection: Monday, May 23, 2022; 9:30am

Parties present: Shannon Ferguson
Mark Stempel

Inspect property. If multi-family or commercial building, inspection included a:

- ☐ Thorough sample of units/spaces
- ☒ Representative
- ☐ Limited

☒ Review any recently completed and in progress work to confirm compliance with Contract.

☒ Review areas of proposed work to ensure compliance with Contract.

☒ Review proposed maintenance work to ensure compliance with Contract.

☐ Identify and photograph any existing, non-compliant features to be returned to original condition during contract period. n/a

☒ Yes ☐ No Does the application and documentation accurately reflect the property's existing condition? If no, items/issues noted:

☒ Yes ☐ No Does the proposed scope of work appear to meet the Secretary of the Interior's Standards? If no, items/issues noted: See below

☒ Yes ☐ No Does the property meet the exemption criteria, including architectural style, work of a master architect, important persons or danger of deterioration or demolition without rehabilitation? If no, items/issues noted:

☒ Yes ☐ No Does the property meet the priority considerations including necessity, investment, distinctiveness, recently designated city landmark or legacy business? If no, items/issues noted:

Staff has performed an initial review of the application and determined that the subject property appears to meet three of the five Priority Considerations: Distinctiveness, Necessity, and Investment. The subject property represents a distinctive and well-preserved example of the Queen Anne style architecture, and the property is in danger of deterioration without rehabilitation. Additionally, the property owner will be investing additional money towards the rehabilitation other than for routine maintenance. The subject property does not meet the recently designated landmark and Legacy Business criteria.

Notes

148-152 Fillmore Street is a contributing building to the California Register of Historical Resources-listed Hayes Valley Residential Historic District. It is located on the east side of Fillmore Street between Waller and Germania Streets, Assessor's Block 0868 Lot 025. The subject property is located within a NC-1 (NC-1 – Neighborhood Commercial, Cluster) zoning district and a 40-X Height and Bulk district. The building is a 2-1/2 stories over

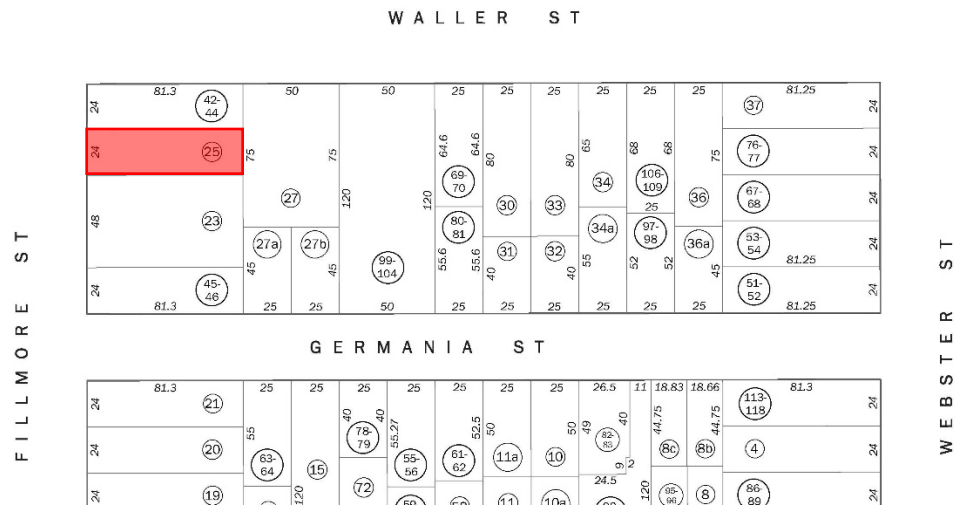
garage, wood-frame, four-unit residential building constructed circa 1900 and features a gable roof and bay windows.

The rehabilitation plan proposes to perform seismic work, replace the roof, repair and paint the siding, repair front steps, and repair windows and doors. The estimated cost of the proposed rehabilitation work is \$225,000

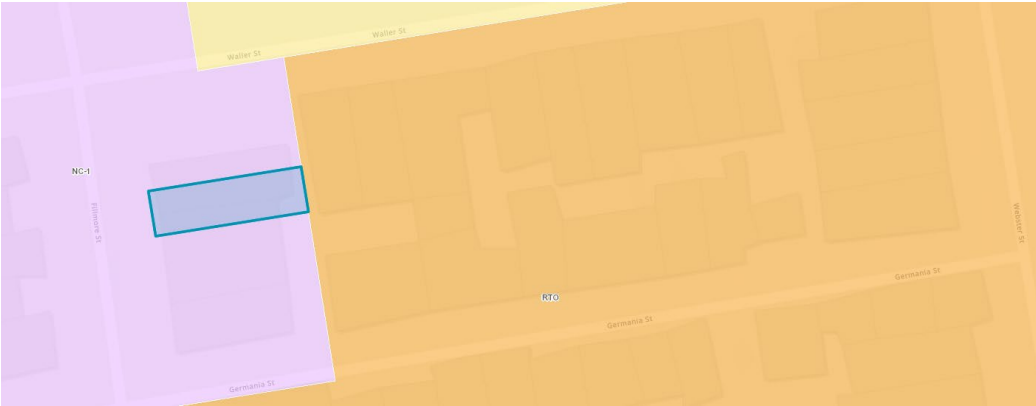
The maintenance plan proposes to inspect and make any necessary repairs to the foundation, roof, siding, windows, doors, and stairs on an annual basis. The estimated cost of maintenance work is \$20,000 annually.

The application is complete and will be forwarded to the Assessor-Recorder on June 1, 2023.

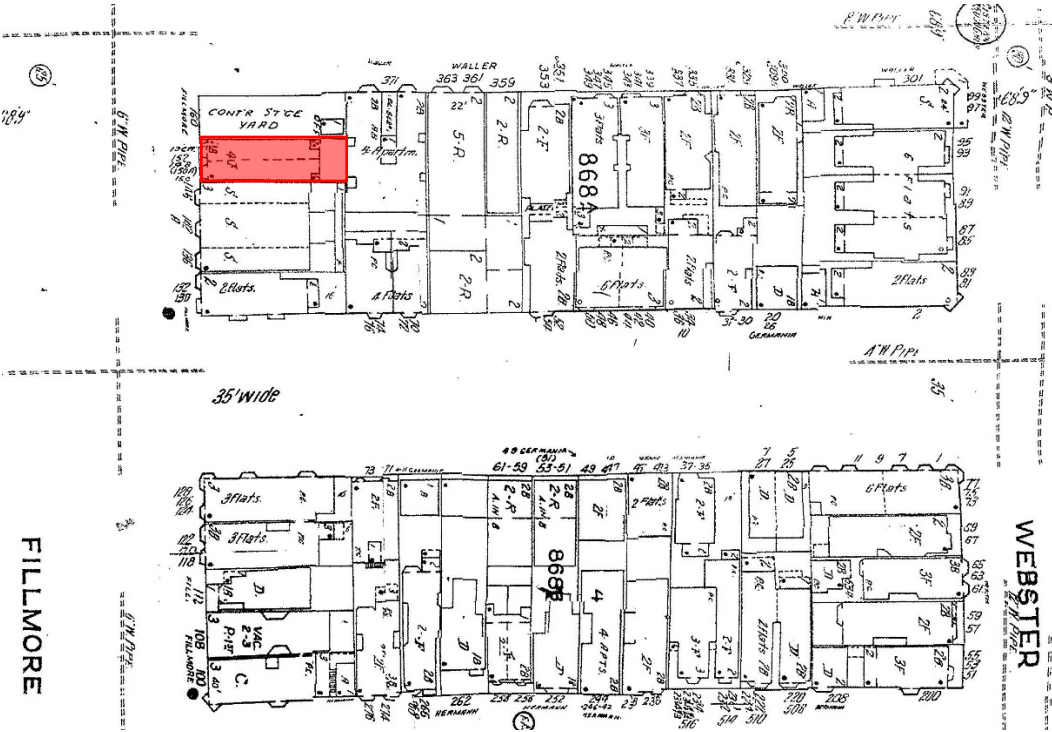
Parcel Map



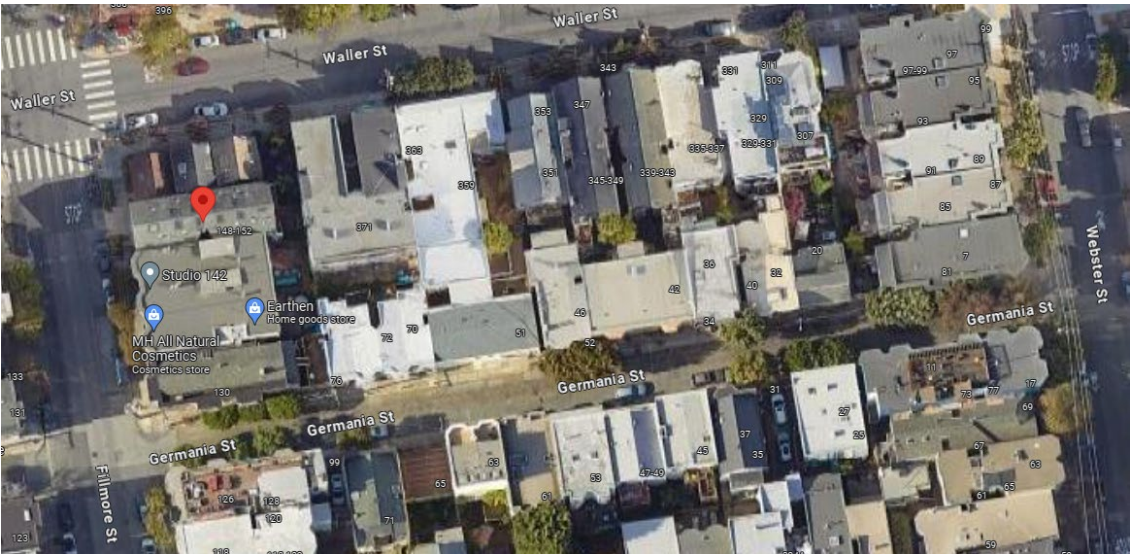
Zoning Map



Sanborn Map



Aerial Photo



Site Photos











988 Market Street



HISTORIC PRESERVATION COMMISSION RESOLUTION NO. XXX

HEARING DATE: OCTOBER 4, 2023

Record No.: 2023-003984MLS
Project Address: 988 Market Street
Zoning: C-3-G - Downtown- General
Height & Bulk: 120-X Height and Bulk District
Historic District: Article 11 Category: I - Significant Building, Contributor to Market Street Theater and Lofts Historic District National Register of Historic Places
Block/Lot: 0342/019
Project Sponsor: Joy Ou
Property Owner: 140 Partners, L.P., a California Limited Partnership and Marlin Cove, Inc., a California Corporation
988 Market Street, Suite 400
Staff Contact: Shannon Ferguson – (628) 652-7354
shannon.ferguson@sfgov.org

ADOPTING FINDINGS RECOMMENDING TO THE BOARD OF SUPERVISORS APPROVAL OF THE DRAFT MILLS ACT HISTORICAL PROPERTY CONTRACT, REHABILITATION PROGRAM, AND MAINTENANCE PLAN FOR 988 Market STREET.

WHEREAS, The Mills Act, California Government Code Sections 50280 et seq. authorizes local governments to enter into contracts with owners of private historical property who assure the rehabilitation, restoration, preservation and maintenance of a qualified historical property; and

WHEREAS, In accordance with Article 1.9 (commencing with Section 439) of Chapter 3 of Part 2 of Division 1 of the California Revenue and Taxation Code, the City and County of San Francisco may provide certain property tax reductions, such as those provided for in the Mills Act; and

WHEREAS, Ordinance No. 191-96 amended the San Francisco Administrative Code by adding Chapter 71, to implement Mills Act locally; and

WHEREAS, The Planning Department has determined that the actions contemplated in this Resolution are categorically exempt from with the California Environmental Quality Act (California Public Resources Code Sections 21000 et seq.) under section 15331; and

WHEREAS, The existing building located at 988 Market Street is a Category I - Significant Building under Article 11 of the Planning Code and a contributor to the Market Street Theater and Lofts Historic District listed in National Register of Historic Places; and

WHEREAS, The Planning Department has reviewed the Mills Act Application, draft Historical Property Contract, Rehabilitation Program, and Maintenance Plan for 988 Market Street, which are located in Case No. 2023-003984MLS. The Planning Department recommends approval of the draft Mills Act Historical Property Contract, Rehabilitation Program, and Maintenance Plan; and

WHEREAS, The Historic Preservation Commission (HPC) recognizes the historic building at 988 Market Street as a qualified historical property, and agrees with the Planning Department's recommendation and believes the Rehabilitation Program and Maintenance Plan are appropriate for the property; and

WHEREAS, at a duly noticed public hearing held on October 4, 2023, the HPC reviewed documents and correspondence and heard oral testimony on the Mills Act Application, Draft Historical Property Contract, Rehabilitation Program, and Maintenance Plan for 988 Market Street; now, therefore, be it

RESOLVED, That the HPC hereby recommends that the Board of Supervisors approve the Draft Mills Act Historical Property Contract, including the Rehabilitation Program (Exhibit A to the Contract), and Maintenance Plan (Exhibit B to the Contract) for the historic building located at 988 Market Street, attached herein, and fully incorporated by this reference; and, be it

FURTHER RESOLVED, That the HPC hereby directs its Commission Secretary to transmit this Resolution, the Draft Mills Act Historical Property Contract, including the Rehabilitation Program and Maintenance Plan, for 988 Market Street, and other pertinent materials in the file for Case No. 2023-003984MLS to the Board of Supervisors.

I hereby certify that the foregoing Resolution was ADOPTED by the Historic Preservation Commission on October 4, 2023.

Jonas P. Ionin
Commissions Secretary

AYES:

NOES:

ABSENT:

ADOPTED: October 4, 2023

EXHIBITS A & B

Mills Act Historical Property Contract, including the Rehabilitation Program (Exhibit A), and Maintenance Plan (Exhibit B) for the historic building located at 988 Market Street.

Recording Requested by, and
when recorded, send notice to:
Shannon Ferguson
1650 Mission Street, Suite 400
San Francisco, CA 94103-2414

CALIFORNIA MILLS ACT HISTORIC PROPERTY AGREEMENT

THIS AGREEMENT is entered into by and between the City and County of San Francisco, a California municipal corporation ("City") and 140 Partners, L.P., a California Limited Partnership and Marlin Cove, Inc., a California corporation ("Owners").

RECITALS

Owners are the owners of the property located at 988 Market Street, in San Francisco, California (Block 0342, Lot 019). The building located at 988 Market Street is designated as a Category I - Significant Building under Article 11 of the Planning Code and is a Contributor to the Market Street Theater and Lofts National Register Historic District, and is also known as the "Historic Property". The Historic Property is a Qualified Historic Property, as defined under California Government Code Section 50280.1.

Owners desire to execute a rehabilitation and ongoing maintenance project for the Historic Property. Owners' application calls for the rehabilitation and restoration of the Historic Property according to established preservation standards, which it estimates will cost five hundred seventy six thousand two hundred fifty nine dollars (\$576,259.00). (See Rehabilitation Plan, Exhibit A.) Owners' application calls for the maintenance of the Historic Property according to established preservation standards, which is estimated will cost approximately twenty thousand dollars (\$20,000.00) annually (See Maintenance Plan, Exhibit B).

The State of California has adopted the "Mills Act" (California Government Code Sections 50280-50290, and California Revenue & Taxation Code, Article 1.9 [Section 439 et seq.]) authorizing local governments to enter into agreements with property Owners to reduce their property taxes, or to prevent increases in their property taxes, in return for improvement to and maintenance of historic properties. The City has adopted enabling legislation, San Francisco Administrative Code Chapter 71, authorizing it to participate in the Mills Act program.

Owners desire to enter into a Mills Act Agreement (also referred to as a "Historic Property Agreement") with the City to help mitigate anticipated expenditures to restore and maintain the Historic Property. The City is willing to enter into such Agreement to mitigate these expenditures and to induce Owners to restore and maintain the Historic Property in excellent condition in the future.

NOW, THEREFORE, in consideration of the mutual obligations, covenants, and conditions contained herein, the parties hereto do agree as follows:

1. Application of Mills Act. The benefits, privileges, restrictions and obligations provided for in the Mills Act shall be applied to the Historic Property during the time that this Agreement is in effect commencing from the date of recordation of this Agreement.

2. Rehabilitation of the Historic Property. Owners shall undertake and complete the work set forth in Exhibit A ("Rehabilitation Plan") attached hereto according to certain standards and requirements. Such standards and requirements shall include, but not be limited to: the Secretary of the Interior's Standards for the Treatment of Historic Properties ("Secretary's Standards"); the rules and regulations of the Office of Historic Preservation of the California Department of Parks and Recreation ("OHP Rules and Regulations"); the State Historical Building Code as determined applicable by the City; all applicable building safety standards; and the requirements of the Historic Preservation Commission, the Planning Commission, and the Board of Supervisors, including but not limited to any Certificates of Appropriateness approved under Planning Code Article 10. The Owners shall proceed diligently in applying for any necessary permits for the work and shall apply for such permits within no more than six (6) months after recordation of this Agreement, shall commence the work within six (6) months of receipt of necessary permits, and shall complete the work within three (3) years from the date of receipt of permits. Upon written request by the Owners, the Zoning Administrator, at his or her discretion, may grant an extension of the time periods set forth in this paragraph. Owners may apply for an extension by a letter to the Zoning Administrator, and the Zoning Administrator may grant the extension by letter without a hearing. Work shall be deemed complete when the Director of Planning determines that the Historic Property has been rehabilitated in accordance with the standards set forth in this Paragraph. Failure to timely complete the work shall result in cancellation of this Agreement as set forth in Paragraphs 12 and 13 herein.

3. Maintenance. Owners shall maintain the Historic Property during the time this Agreement is in effect in accordance with the standards for maintenance set forth in Exhibit B ("Maintenance Plan"), the Secretary's Standards; the OHP Rules and Regulations; the State Historical Building Code as determined applicable by the City; all applicable building safety standards; and the requirements of the Historic Preservation Commission, the Planning Commission, and the Board of Supervisors, including but not limited to any Certificates of Appropriateness approved under Planning Code Article 10.

4. Damage. Should the Historic Property incur damage from any cause whatsoever, which damages fifty percent (50%) or less of the Historic Property, Owners shall replace and repair the damaged area(s) of the Historic Property. For repairs that do not require a permit, Owners shall commence the repair work within thirty (30) days of incurring the damage and shall diligently prosecute the repair to completion within a reasonable period of time, as determined by the City. Where specialized services are required due to the nature of the work and the historic character of the features damaged, "commence the repair work" within the meaning of this paragraph may include contracting for repair services. For repairs that require a permit(s), Owners shall proceed diligently in applying for any necessary permits for the work and shall apply for such permits within no more than sixty (60) days after the damage has been incurred, commence the repair work within one hundred twenty (120) days of receipt of the required permit(s), and shall diligently prosecute the repair to completion within a reasonable period of time, as determined by the City. Upon written request by the Owners, the Zoning Administrator, at his or her discretion, may grant an extension of the time periods set forth in this paragraph. Owners may apply for an extension by a letter to the Zoning Administrator, and the Zoning Administrator may grant the extension by letter without a hearing. All repair work shall comply with the design and standards established for the Historic Property in Exhibits A and B attached hereto and Paragraph 3 herein. In the case of damage to twenty percent (20%) or more of the Historic Property due to a catastrophic event, such as an earthquake, or in the case of damage from any cause whatsoever that destroys more than fifty percent (50%) of the Historic Property, the City and Owners may mutually agree to terminate this Agreement. Upon such termination, Owners shall not be obligated to pay the cancellation fee set forth in Paragraph 13 of this Agreement. Upon such termination, the City shall assess the full value of the Historic Property without regard to any restriction imposed upon the Historic Property by this Agreement and Owners shall

pay property taxes to the City based upon the valuation of the Historic Property as of the date of termination.

5. Insurance. Owners shall secure adequate property insurance to meet Owners' repair and replacement obligations under this Agreement and shall submit evidence of such insurance to the City upon request.

6. Inspections and Compliance Monitoring. Prior to entering into this Agreement and every five years thereafter, and upon seventy-two (72) hours advance notice, Owners shall permit any representative of the City, the Office of Historic Preservation of the California Department of Parks and Recreation, or the State Board of Equalization, to inspect of the interior and exterior of the Historic Property, to determine Owners' compliance with this Agreement. Throughout the duration of this Agreement, Owners shall provide all reasonable information and documentation about the Historic Property demonstrating compliance with this Agreement, as requested by any of the above-referenced representatives.

7. Term. This Agreement shall be effective upon the date of its recordation and shall be in effect for a term of ten years from such date ("Term"). As provided in Government Code section 50282, one year shall be added automatically to the Term, on each anniversary date of this Agreement, unless notice of nonrenewal is given as set forth in Paragraph 9 herein.

8. Valuation. Pursuant to Section 439.4 of the California Revenue and Taxation Code, as amended from time to time, this Agreement must have been signed, accepted and recorded on or before the lien date (January 1) for a fiscal year (the following July 1-June 30) for the Historic Property to be valued under the taxation provisions of the Mills Act for that fiscal year.

9. Notice of Nonrenewal. If in any year of this Agreement either the Owners or the City desire not to renew this Agreement, that party shall serve written notice on the other party in advance of the annual renewal date. Unless the Owners serves written notice to the City at least ninety (90) days prior to the date of renewal or the City serves written notice to the Owners sixty (60) days prior to the date of renewal, one year shall be automatically added to the Term of the Agreement. The Board of Supervisors shall make the City's determination that this Agreement shall not be renewed and shall send a notice of nonrenewal to the Owners. Upon receipt by the Owners of a notice of nonrenewal from the City, Owners may make a written protest. At any time prior to the renewal date, City may withdraw its notice of nonrenewal. If either party serves notice of nonrenewal of this Agreement, this Agreement shall remain in effect for the balance of the period remaining since the original execution or the last renewal of the Agreement, as the case may be. Thereafter, the Owners shall pay property taxes to the City without regard to any restriction imposed on the Historic Property by this Agreement, and based upon the Assessor's determination of the fair market value of the Historic Property as of expiration of this Agreement.

10. Payment of Fees. As provided for in Government Code Section 50281.1 and San Francisco Administrative Code Section 71.6, upon filing an application to enter into a Mills Act Agreement with the City, Owners shall pay the City the reasonable costs related to the preparation and approval of the Agreement. In addition, Owners shall pay the City for the actual costs of inspecting the Historic Property, as set forth in Paragraph 6 herein.

11. Default. An event of default under this Agreement may be any one of the following:

(a) Owners' failure to timely complete the rehabilitation work set forth in Exhibit A, in accordance with the standards set forth in Paragraph 2 herein;

(b) Owners' failure to maintain the Historic Property as set forth in Exhibit B, in accordance with the requirements of Paragraph 3 herein;

- (c) Owners' failure to repair any damage to the Historic Property in a timely manner, as provided in Paragraph 4 herein;
- (d) Owners' failure to allow any inspections or requests for information, as provided in Paragraph 6 herein;
- (e) Owners' failure to pay any fees requested by the City as provided in Paragraph 10 herein;
- (f) Owners' failure to maintain adequate insurance for the replacement cost of the Historic Property, as required by Paragraph 5 herein; or
- (g) Owners' failure to comply with any other provision of this Agreement.

An event of default shall result in Cancellation of this Agreement as set forth in Paragraphs 12 and 13 herein, and payment of the Cancellation Fee and all property taxes due upon the Assessor's determination of the full value of the Historic Property as set forth in Paragraph 13 herein. In order to determine whether an event of default has occurred, the Board of Supervisors shall conduct a public hearing as set forth in Paragraph 12 herein prior to cancellation of this Agreement.

12. Cancellation. As provided for in Government Code Section 50284, City may initiate proceedings to cancel this Agreement if it makes a reasonable determination that Owners have breached any condition or covenant contained in this Agreement, has defaulted as provided in Paragraph 11 herein, or has allowed the Historic Property to deteriorate such that the safety and integrity of the Historic Property is threatened or it would no longer meet the standards for a Qualified Historic Property. In order to cancel this Agreement, City shall provide notice to the Owners and to the public and conduct a public hearing before the Board of Supervisors as provided for in Government Code Section 50285. The Board of Supervisors shall determine whether this Agreement should be cancelled.

13. Cancellation Fee. If the City cancels this Agreement as set forth in Paragraph 12 above, and as required by Government Code Section 50286, Owners shall pay a Cancellation Fee of twelve and one-half percent (12.5%) of the fair market value of the Historic Property at the time of cancellation. The City Assessor shall determine fair market value of the Historic Property without regard to any restriction imposed on the Historic Property by this Agreement. The Cancellation Fee shall be paid to the City Tax Collector at such time and in such manner as the City shall prescribe. As of the date of cancellation, the Owners shall pay property taxes to the City without regard to any restriction imposed on the Historic Property by this Agreement and based upon the Assessor's determination of the fair market value of the Historic Property as of the date of cancellation.

14. Enforcement of Agreement. In lieu of the above provision to cancel the Agreement, the City may bring an action to specifically enforce or to enjoin any breach of any condition or covenant of this Agreement. Should the City determine that the Owners has breached this Agreement, the City shall give the Owners written notice by registered or certified mail setting forth the grounds for the breach. If the Owners do not correct the breach, or do not undertake and diligently pursue corrective action to the reasonable satisfaction of the City within thirty (30) days from the date of receipt of the notice, then the City may, without further notice, initiate default procedures under this Agreement as set forth in Paragraph 12 and bring any action necessary to enforce the obligations of the Owners set forth in this Agreement. The City does not waive any claim of default by the Owners if it does not enforce or cancel this Agreement.

15. Indemnification. The Owners shall indemnify, defend, and hold harmless the City and all of its boards, commissions, departments, agencies, agents and employees (individually and collectively, the "City") from and against any and all liabilities, losses, costs, claims, judgments, settlements, damages, liens, fines, penalties and expenses incurred in connection with or arising in whole or in part from: (a) any accident, injury to or death of a person, loss of or damage to

property occurring in or about the Historic Property; (b) the use or occupancy of the Historic Property by the Owners, their Agents or Invitees; (c) the condition of the Historic Property; (d) any construction or other work undertaken by Owners on the Historic Property; or (e) any claims by unit or interval Owners for property tax reductions in excess those provided for under this Agreement. This indemnification shall include, without limitation, reasonable fees for attorneys, consultants, and experts and related costs that may be incurred by the City and all indemnified parties specified in this Paragraph and the City's cost of investigating any claim. In addition to Owners' obligation to indemnify City, Owners specifically acknowledge and agree that they have an immediate and independent obligation to defend City from any claim that actually or potentially falls within this indemnification provision, even if the allegations are or may be groundless, false, or fraudulent, which obligation arises at the time such claim is tendered to Owners by City, and continues at all times thereafter. The Owners' obligations under this Paragraph shall survive termination of this Agreement.

16. Eminent Domain. In the event that a public agency acquires the Historic Property in whole or part by eminent domain or other similar action, this Agreement shall be cancelled and no cancellation fee imposed as provided by Government Code Section 50288.

17. Binding on Successors and Assigns. The covenants, benefits, restrictions, and obligations contained in this Agreement shall run with the land and shall be binding upon and inure to the benefit of all successors in interest and assigns of the Owners. Successors in interest and assigns shall have the same rights and obligations under this Agreement as the original Owners who entered into the Agreement.

18. Legal Fees. In the event that either the City or the Owners fail to perform any of their obligations under this Agreement or in the event a dispute arises concerning the meaning or interpretation of any provision of this Agreement, the prevailing party may recover all costs and expenses incurred in enforcing or establishing its rights hereunder, including reasonable attorneys' fees, in addition to court costs and any other relief ordered by a court of competent jurisdiction. Reasonable attorneys' fees of the City's Office of the City Attorney shall be based on the fees regularly charged by private attorneys with the equivalent number of years of experience who practice in the City of San Francisco in law firms with approximately the same number of attorneys as employed by the Office of the City Attorney.

19. Governing Law. This Agreement shall be construed and enforced in accordance with the laws of the State of California.

20. Recordation. Within 20 days from the date of execution of this Agreement, the parties shall cause this Agreement to be recorded with the Office of the Recorder of the City and County of San Francisco. From and after the time of the recordation, this recorded Agreement shall impart notice to all persons of the parties' rights and obligations under the Agreement, as is afforded by the recording laws of this state.

21. Amendments. This Agreement may be amended in whole or in part only by a written recorded instrument executed by the parties hereto in the same manner as this Agreement.

22. No Implied Waiver. No failure by the City to insist on the strict performance of any obligation of the Owners under this Agreement or to exercise any right, power, or remedy arising out of a breach hereof shall constitute a waiver of such breach or of the City's right to demand strict compliance with any terms of this Agreement.

23. Authority. If the Owners sign as a corporation or a partnership, each of the persons executing this Agreement on behalf of the Owners does hereby covenant and warrant that such entity is a duly authorized and existing entity, that such entity has and is qualified to do business

in California, that the Owners have full right and authority to enter into this Agreement, and that each and all of the persons signing on behalf of the Owners are authorized to do so.

24. Severability. If any provision of this Agreement is determined to be invalid or unenforceable, the remainder of this Agreement shall not be affected thereby, and each other provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

25. Tropical Hardwood Ban. The City urges companies not to import, purchase, obtain or use for any purpose, any tropical hardwood or tropical hardwood product.

26. Charter Provisions. This Agreement is governed by and subject to the provisions of the Charter of the City.

27. Signatures. This Agreement may be signed and dated in parts.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as follows:

CITY AND COUNTY OF SAN FRANCISCO:

By: _____
Joaquin Torres, Assessor-Recorder

DATE: _____

By: _____
Rich Hillis, Director of Planning

DATE: _____

APPROVED AS TO FORM:
DAVID CHIU
CITY ATTORNEY

By: _____
Peter Miljanich, Deputy City Attorney

DATE: _____

OWNERS

By: _____
Owner

DATE: _____

By: _____
Owner

DATE: _____

OWNER(S)' SIGNATURE(S) MUST BE NOTARIZED.
ATTACH PUBLIC NOTARY FORMS HERE.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 1

Building Feature: Roof, Parapet, & Penthouse

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2024

Total Cost: \$ 75,576

Description of work:

Survey and remove/repair deteriorated, unsound, debonded, missing and cracked cement plaster. Repair substrate as needed and repair and patch cement plaster to match existing adjacent. Clean existing cement plaster parapets of deteriorated asphalt coating at inside of parapet if needed for any work. Remove biological growth at cement plaster walls by appropriate cleaning using gentle means such a warm water and detergent wash and/or biocide application. Remove cement plaster and concrete substrate as needed where corroded steel has damaged the parapet and penthouse walls. Repair steel as needed. Remove corrosion, prepare, prime and paint with corrosion inhibitive paint. Prepare, prime and repaint cement plaster with appropriate breathable paint where cement plaster is painted.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 2

Building Feature: Remove Existing Structural Steel for Roof Work

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2024

Total Cost: \$ 15,803

Description of work:

Remove water tank and structural steel supports. Remove cement plaster and concrete substrate as needed where corroded steel has damaged walls at interface. Repair steel as needed. Remove corrosion, prepare, prime and paint with corrosion inhibitive paint. Repair concrete and cement plaster where damaged at wall interface.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 3

Building Feature: Brick/Masonry Walls and Concrete Walls/Co

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2024

Total Cost: \$ 8,820

Description of work:

Attic exhibits efflorescence. Investigate sources of moisture and if they are active, including if there are issues with the roof above. Dry brush or vacuum to remove efflorescence. Repair/repoint brick as needed with compatible/appropriate mortar if needed, especially if deeply eroded/recessed are found. Repair cracks and spalls in concrete walls and roof slab where needed for water intrusion or structural integrity. Consult a structural engineer. Repointing at brick to be done with compatible/appropriate lime-based mortar that matches original in color, texture, strength, and appearance. Treat exposed steel where corroded, and prepare, prime, and paint steel with corrosion inhibitive paint.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 4

Building Feature: Brick/Masonry Walls and Concrete Structural

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2024

Total Cost: \$ 4,704

Description of work:

Assess brick walls and concrete ceilings (floor slabs). Repair areas of brick and concrete that are spalled or missing, and are exposing steel structure. Assess cracks in concrete and repair as needed. Retain a structural engineer to assess cracking damage. Spot repoint brick as needed with compatible/appropriate mortar that matches original in color, texture, strength, and appearance where mortar is deteriorated, loose, unsound, or missing at areas of deep recesses. Treat ferrous corrosion and repair as needed where occurs, and prepare, prime, & paint with corrosion inhibitive paint where metal is exposed. All work to comply with the NPS Preservation Briefs #1, #2 and #47.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 5

Building Feature: Marble Stairs between Basement and 2nd Floor

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2024

Total Cost: \$ 3,308

Description of work:

Repair spalled and cracked treads, including spalled stair nosing where occurs. Provide patch or dutchman to match original cleaned stone.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 6

Building Feature: Roof Membrane

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2024

Total Cost: \$ 99,328

Description of work:

Roof is currently in fair condition. Repair/replace roofing in conjunction with residential conversion and roof water tank removal. Repair/replace flashings, drains, and other tie-ins with roof membrane as needed.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 7

Building Feature: Market St. & Taylor St. Elevations

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2028

Total Cost: \$ 142,178

Description of work:

Survey and repair deteriorated, unsound, spalled, and cracked terra cotta. Repair substrate as needed, and repair and patch terra cotta to match existing adjacent. Remove biological growth on terra cotta by appropriate cleaning using gentle means such as warm water wash with detergent or chemical cleaning and biocide application. Treat steel exposed during the process; and prepare, prime, and paint with corrosion inhibitive paint. Repoint joints as needed with appropriate lime-based mortar where mortar is damaged, deteriorated, unsound, missing, or too hard/inappropriate. Repair, maintain, or replace bird deterrents as needed.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 8

Building Feature: Wood Windows - Market St. & Taylor St. Ele

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2028

Total Cost: \$ 123,480

Description of work:

Remove paint at wood window sills and lower portions of frames to repair splitting and deteriorated wood as needed. Prepare, prime, and paint wood windows with appropriate breathable wood paint. Remove and replace perimeter and other sealants at the frame to masonry. Clean, repair/replace broken/missing hardware, and replace sash cords as needed to allow for proper operation as needed.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 9

Building Feature: Cement Plaster Walls - North Elevation

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2033

Total Cost: \$ 66,679


Description of work:

Survey and remove/repair deteriorated, unsound, debonded, missing and cracked cement plaster. Repair substrate as needed and repair and patch cement plaster to match existing adjacent. Some cracking appears to transfer from exterior cement plaster through to concrete interior with some locations exhibiting efflorescence. Remove cement plaster and concrete substrate as needed where corroded steel has damaged the walls. Repair steel as needed. Remove corrosion, prepare, prime and paint with corrosion inhibitive paint. Prepare, prime and repaint cement plaster with appropriate breathable paint.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 10

Building Feature: Sheet Metal Windows and Wood Windows 

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2033

Total Cost: \$ 17,861

Description of work:

Prepare, prime, and paint steel sheet metal windows and frames with corrosion inhibitive paint, and wood windows with appropriate breathable wood paint. Repair deteriorated wood and corroded metal as needed. Repair/replace deteriorated glazing putty and glazing sealants as needed. Replace cracked or damaged glass as needed to match existing. Remove and replace perimeter and other sealants at the frame to masonry. Clean, repair/replace broken/missing hardware, and replace sash cords as needed to allow for proper operation as needed.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 11

Building Feature: Metal Fire Escape - North Elevation

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2033

Total Cost: \$ 18,522

Description of work:

Inspect fire escape for signs of peeling paint, corrosion , or other deterioration. Remove corrosion, and repair metal as needed. Prepare, prime, and paint metal fire escape with corrosion inhibitive paint and every 10 years thereafter as needed. Inspect as needed for code compliance.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 12

Building Feature: Market/Taylor Street Glass Storefront and Awning

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 882

Description of work:

Perform visual inspection annually of the front entry and storefronts for signs of corroded metal, as well as failed or flaking paint, glazing putty/sealant failures, and perimeter sealant failures or other signs of deterioration. Repair and repaint as needed. Maintain hardware, sealants, and weeps where occurs, as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 13

Building Feature: Metal Fire Escape - North Elevation

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 822

Description of work:

Perform visual inspection annually of fire escape for signs of peeling paint, corrosion, or other deterioration. Repair and touch up as needed. Inspect as needed for code compliance. Remove corrosion, prepare, prime, and paint metal fire escape every 10 years or as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 14

Building Feature: Cement Plaster Wall - East Elevation

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 882

Description of work:

Perform visual inspection annually for signs of deteriorated, unsound, debonded, spalled, and cracked cement plaster, as well as biological growth, corrosion of steel elements, and failed or flaking paint. Repair substrates and failed paint as needed. Remove biological growth at facade by appropriate cleaning using gentle means such as warm water/detergent wash and biocide application as needed. Prepare, prime, and paint every 10 years or as needed with appropriate breathable paint. The paint scheme is currently a mural.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 15

Building Feature: Terra Cotta – Market St. & Taylor St. Elevator

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 3,087

Description of work:

Perform visual inspection annually for signs of deteriorated, unsound, spalled, and cracked terra cotta. Repair as needed to match existing adjacent. Remove biological growth on terra cotta by appropriate cleaning using gentle means such as warm water wash with detergent, chemical cleaning, or biocide application. Treat steel exposed during any repair process; and prepare, prime, and paint with corrosion inhibitive paint. Repoint joints as needed with appropriate lime-based mortar where mortar is damaged, deteriorated, unsound, missing, or too hard/inappropriate. The terra cotta is all currently painted. Maintain paint coating with appropriate breathable coating every 10 years or as needed if repainted as part of the terra cotta rehabilitation scope, or do not paint if original glaze finish is restored. Repair, maintain, or replace bird deterrents as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 16

Building Feature: Wood Windows – Market St. & Taylor St. Elev

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 1,764

Description of work:

Perform visual inspection annually for signs of deteriorated or splitting wood, as well as for failed or flaking paint, glazing putty/sealant failures, and perimeter sealant failures or other signs of deterioration. Maintain sash cords/hardware, and weeps, and repair as needed. Repair splitting/deteriorated wood and sealants as needed. Prepare, prime, and paint with appropriate breathable wood paint every 10 years or as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 17

Building Feature: Ground-Level Storefronts-Granite Wall Base 

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of deterioration at stone masonry wall base. Repair deteriorated, unsound, debonded, missing and cracked stone. Repair substrate as needed and repair and patch stone to match existing cleaned adjacent. Remove biological growth on stone by appropriate cleaning using gentle means such as warm water and chemical cleaner and/or biocide application that is safe for historic stone. Repoint as needed with compatible/appropriate lime-based mortar that matches original in color, texture, appearance where mortar is deteriorated, loose, unsound, or missing as needed. Remove graffiti quickly after it is noticed with a pH neutral stripper or as removal testing mockups prove safe and effective for the historic stone.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 18

Building Feature: Brick/Masonry Walls, Cementitious Parge, and

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of deterioration, efflorescence, and any active sources of moisture, including from the sidewalk above. Dry brush or vacuum to remove efflorescence. Repair and spot repoint brick as needed with a compatible/appropriate breathable lime-based mortar similar in strength to the historic, especially if deeply eroded/recessed are found. Repair cracks and spalls in concrete walls and roof slab where needed for water intrusion or structural integrity, particularly if conditions worsen following rehabilitation scope. Repair cracks, spalls, and delaminated cementitious parge if needed. Retain a structural engineer to evaluate cracking and structure if conditions worsen following rehabilitation scope. Treat exposed steel where corroded, and prepare, prime, and paint steel with corrosion inhibitive paint as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 19

Building Feature: Cement Plaster Walls - North Elevation

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 882

Description of work:

Perform visual inspection annually for signs of deteriorated, unsound, debonded, spalled, and cracked cement plaster, as well as biological growth, corrosion of steel elements, and failed or flaking paint. Repair substrates and failed paint as needed. Remove biological growth at facade by appropriate cleaning using gentle means such as warm water/detergent wash and biocide application as needed. Prepare, prime, and paint every 10 years or as needed with appropriate breathable paint.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 20

Building Feature: Sheet Metal Windows and Wood Windows 

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of deteriorated wood or corroded metal, as well as for failed or flaking paint, glazing putty/sealant failures, and perimeter sealant failures or other signs of deterioration. Maintain sash cords/hardware, weeps, and repair as needed. Repair splitting/deteriorated wood and sealants as needed. Repair metal substrates as needed. Prepare, prime, and paint wood with appropriate breathable wood paint and metal with corrosion inhibitive paint every 10 years or as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 21

Building Feature: Roof Membrane, Flashings, and Drains

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2025 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually of the roof, flashings, and drains. Remove debris from roofs and clean drains annually, at a minimum. Patch or repair/replace roofing membrane and repair flashings, waterproofing, and tie-ins at waterproofing as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 22

Building Feature: Existing Steel Seismic Roof Bracing – Roof & 

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2025 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for any signs of corrosion, deterioration, or other signs that roof bracing may be compromised. Repair as needed. Prepare, prime and paint steel seismic roof bracing as needed and in conjunction with roof membrane recoating or replacement. Prepare, prime, and paint every 10 years thereafter, or as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 23

Building Feature: Cement Plaster at Parapet and Flanking Stem

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2025 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of deteriorated, unsound, debonded, spalled, and cracked cement plaster, as well as biological growth, corrosion of steel elements, and failed or flaking paint. Repair substrates and failed paint as needed. Remove biological growth at facade by appropriate cleaning using gentle means such as warm water/detergent wash and biocide application as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 24

Building Feature: Brick/Masonry Walls and Concrete Walls/Ceil

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2025 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of moisture, efflorescence, further spalling, and deterioration, including signs of corrosion at steel elements. Remove efflorescence by dry brushing or vacuum, and determine/repair source of moisture. Clean and repair as needed. Prepare, prime, and paint steel as needed. Spot repoint as needed with compatible/appropriate lime-based mortar that matches original in color, texture, strength, and appearance where mortar is deteriorated, loose, unsound, or missing.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 25

Building Feature: Brick/Masonry Walls and Concrete Structural

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2025 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of moisture, efflorescence, further spalling, and deterioration, including signs of corrosion at steel elements. Remove efflorescence by dry brushing or vacuum, and determine/repair source of moisture. Clean and repair as needed. Prepare, prime, and paint steel as needed. Spot repoint as needed with compatible/appropriate lime-based mortar that matches original in color, texture, strength, and appearance where mortar is deteriorated, loose, unsound, or missing.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 26

Building Feature: Interior Lobby Finishes (Basement to 9th Floor)

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2025 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of deterioration, moisture intrusion, spalled/cracked, stone, corrosion and flaking paint, or other damage. Clean and repair as needed to match the adjacent depending upon substrate. Repair spalled, cracked, and deteriorated surfaces. Touch up finishes, and repaint as needed.



MILLS ACT HISTORICAL PROPERTY CONTRACT

SUPPLEMENTAL APPLICATION

Note: Applications must be submitted in both hard copy and digital copy form to the Planning Department at 49 South Van Ness Avenue., Suite 1400 by May 1 in order to comply with the timelines established in the Application Guide. Please submit only the Application and required documents.

Property Information

Project Address: 988 Market Street

Block/Lot(s): 0342 / 019-040 (0342-018 not included, but owner consenting hereto)

Is the entire property owner-occupied?

☐ Yes ☐ No

If **NO**, please provide an approximate square footage for owner-occupied areas vs. rental income (non-owner-occupied areas). Attach a separate sheet of paper if necessary.

Rental Income Information

Include information regarding any rental income on the property, including anticipated annual expenses, such as utilities, garage, insurance, building maintenance, etc.? Attach a separate sheet of paper if necessary.

See attached.

Property Owner's Information

(If more than three owners attach additional sheets as necessary. Property owner names must be listed exactly as listed on the deed)

Name (Owner 1): Joy Ou

Company/Organization: Marlin Cove, Inc.

Address: 988 Market Street, Suite 400

Email Address: mark@groupi.com

Telephone: 415.394.9016

Name (Owner 2): Joy Ou

Company/Organization: 140 Partners, LP

Address: 988 Market Street, Suite 400

Email Address: mark@groupi.com

Telephone: 415.394.9016

Name (Owner 3): David Grieve

Company/Organization: ACV Warfield, LLC (as owner of separate APN 0342018 in structure, not applicant)

Address: 465 First Street West, 2nd Floor
Sonoma, CA 95476

Email Address: N/A

Telephone: 707-935-3700

Do you own other property in the City and County of San Francisco?

☒ Yes ☐ No

If **YES**, please list the addresses and Block/Lot(s) for all other property owned within the City of San Francisco.

140 Partners, LP is the owner of: (1) 1301 Folsom Street APN: 3519/001; and (2) 770 Woolsey Street APN 6055/001.

Applicant Information ☐ Same as above

Name: Mark Shkolnikov

Company/Organization: Marlin Cove Inc. & 140 Partners LP

Address: 988 Market Street, Suite 400

Email Address: mark@groupi.com

Telephone: 415.394.9016

Please Select Billing Contact ☐ Owner ☒ Applicant

Name:

Email Address:

Telephone:

Please Select Primary Project Contact: ☐ Owner ☒ Applicant

Qualified Historic Property

☐ Individually Designated Pursuant to Article 10 of the Planning Code.

Landmark No.: _____ Landmark Name: _____

☐ Contributing Building in a Landmark District Designated Pursuant to Article 10 of the Planning Code.

Landmark District Name: _____

☒ Significant (Category I or II) Pursuant to Article 11 of the Planning Code.

☐ Contributory (Category III) Pursuant to Article 11 of the Planning Code

☐ Contributory (Category IV) to a Conservation District Pursuant to Article 11 of the Planning Code.

☐ Individual Landmark under the California Register of Historical Resources

☒ Contributory Building in California Register of Historical Resources Historic Districts.

☐ Individual Landmark listed in the National Register of Historic Places.

☒ Contributory Building listed in the National Register of Historic Places as a Historic District.

☐ Submitted a complete application for listing or designation on or before December 31 of the year before the application is made.

Are there any outstanding violations on the property from the San Francisco Planning Department or the Department of Building Inspection? If **YES**, all outstanding violations must be abated and closed for eligibility for the Mills Act.

☐ Yes ☒ No

Are taxes on all property owned within the City and County of San Francisco paid to date? If **NO**, all property taxes must be paid for eligibility for the Mills Act.

☒ Yes ☐ No

NOTE: All property owners are required to include a copy of their most recent property tax bill.

Tax Assessment Value

Most Recent Assessed Value: \$ 22,873,681 (see attached spreadsheet)

Choose one of the following options:

The property is a Residential Building valued at less than \$3,000,000

☐ Yes ☐ No

The property is a Commercial/Industrial Building valued at less than \$5,000,000

☐ Yes ☒ No

Exemption from Tax Assessment Value

If the property value exceeds the Tax Assessment Value, please explain below how the property meets the following two criteria and why it should be exempt from the Tax Assessment Value.

1. The site, building, or object, or structure is a particularly significant resource and represents an exceptional example of an architectural style, the work of a master, or is associated with the lives of significant persons or events important to local or natural history;

The application is for the parcels constituting the reinforced concrete office tower and ground-level shops enclosing and surrounding the Warfield Theater. A contributor to the National Register-listed Market Street Theatre and Loft District and rated as a Significant, Category 1 building in Article 11 of the Planning Code, the building defines the northeast edge of the District, embodying and evoking a time when "everybody" came to the district for theatre entertainment.

2. Granting the exemption will assist in the preservation of a site, building, or object, or structure that would otherwise be in danger of demolition, substantial alteration, or disrepair.

The wake of the Covid-19 pandemic drastically shifted demand for office use, reducing pedestrian activity and demand for storefront retail within the District, and calling into question the long-term feasibility of maintaining the historic building with commercial-only programming. The applicants are proposing to convert a portion of the office uses to residential uses, with further ground floor improvements to accommodate the new residential uses. The proposal intends to simultaneously attract long-term tenancing of the building, as well as a sizable amount of new, round-the-clock foot traffic to the ground-level shops, Warfield Theater, and entire District.

NOTE: A Historic Structures Report, completed by a qualified historic preservation consultant, must be submitted in order to apply for an exemption from the tax assessment value.

Property owner will ensure that a portion of the Mills Act tax savings will be used to finance the preservation, rehabilitation, and maintenance of the property.

☒ Yes ☐ No

Priority Consideration Criteria

Please check the appropriate criteria as they apply to your property and explain on a separate piece of paper how the property meets the stated Priority Consideration Criteria. Only properties qualifying in three of the five categories are given priority consideration.

- ☒ **Necessity:** The project will require a financial incentive to help ensure the preservation of the property. This criterion will establish that the property is in danger of deterioration and in need of substantial rehabilitation and restoration that has significant associated costs. Properties with open complaints, enforcement cases or violations will not meet this criterion.

See attached rehabilitation plan detailing need for help to ensure preservation of property. Despite the anticipated long-term benefits of adding residential uses to the building to support on-going preservation of the building, adding the cost of this work to the project (under particularly challenging marketing conditions) would render the project infeasible.

- ☒ **Investment:** The project will result in additional private investment in the property other than for routine maintenance. This may include seismic retrofitting and substantial rehabilitation and restoration work. This criterion will establish that the owner is committed to investing in the restoration, rehabilitation and maintenance the property.

The project to convert a portion of the building's office uses to residential will result in additional private investment to ensure both near-term rehabilitation and restoration and long-term historic building maintenance as described in the attached plans.

- ☒ **Distinctiveness:** The project preserves a distinctive example of a property that is especially deserving of a contract due to its exceptional nature.

The project to convert a portion of the building's office uses to residential will help reinvigorate a key property in the District and ensure foot traffic in the District, a central component of the District's history as a center of attraction in the City.

- ☐ **Recently Designated City Landmarks:** properties that have been recently designated landmarks will be given priority consideration.

- ☐ **Legacy Business:** The project will preserve a property at which a business included in the Legacy Business Registry is located. This criterion will establish that the owner is committed to preserving the property, including physical features that define the existing Legacy Business.

Photographic Documentation

Provide both interior and exterior images (either on separate sheets of paper or digitally) and label the images properly.

Site Plan

On a separate sheet of paper, show all buildings on the property including lot boundary lines, street name(s), north arrow and dimensions on a site plan.

Rehabilitation/Restoration & Maintenance Plans

A 10 Year Rehabilitation/Restoration Plan, including estimates prepared by qualified contractors, has been submitted detailing work to be performed on the subject property

☒ Yes ☐ No

A 10 Year Maintenance Plan has been submitted detailing work to be performed on the subject property

☒ Yes ☐ No

Proposed work will meet the *Secretary of the Interior's Standards for the Treatment of Historic Properties*, the California Historic Building Code and all applicable Codes and Guidelines, including the Planning Code and Building Code.

☒ Yes ☐ No

Signature and Notary Acknowledgement Form

By signing below, I/we acknowledge that I/we am/are the owner(s) of the structure referenced above and by applying for exemption from the limitations certify, under the penalty of perjury, that the information attached and provided is accurate. Attach notary acknowledgement.

Joy Ou, President of Group i, Manager of Marlin Cove Inc and 140 Partners LP

Name (Print)

5/01/2023

Date



Signature

David Grieve, Chairman and CEO of A&C Ventures

Name (Print)

Date

Signature

Name (Print)

Date

Signature

Public Information Release

Please read the following statements and check each to indicate that you agree with the statement. Then sign below in the space provided.

I understand that submitted documents will become public records under the California Public Records Act, and that these documents will be made available upon request to members of the public for inspection and copying.

I acknowledge that all photographs and images submitted as part of the application may be used by the City without compensation.

Joy Ou, President of Group i, Manager of Marlin Cove Inc and 140 Partners LP

Name (Print)

5/01/2023


Date



Signature

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

WITNESS my hand and official seal.


 ALAN LEONG
 Notary Public - California
 San Francisco County
 Commission # 2404244
 My Comm. Expires May 19, 2026

Signature and Notary Acknowledgement Form

By signing below, I/we acknowledge that I/we am/are the owner(s) of the structure referenced above and by applying for exemption from the limitations certify, under the penalty of perjury, that the information attached and provided is accurate. Attach notary acknowledgement.

Joy Ou, President of Group i, Manager of Marlin Cove Inc and 140 Partners LP

Name (Print)

Date

Signature

David Grieve, Chairman and CEO of A&C Ventures

Name (Print)

May 1, 2023

Date

Signature

Name (Print)

Date

Signature

Public Information Release

Please read the following statements and check each to indicate that you agree with the statement. Then sign below in the space provided.

I understand that submitted documents will become public records under the California Public Records Act, and that these documents will be made available upon request to members of the public for inspection and copying.

I acknowledge that all photographs and images submitted as part of the application may be used by the City without compensation.

Joy Ou, President of Group i, Manager of Marlin Cove Inc and 140 Partners LP

Name (Print)

Date

Signature

CERTIFICATE OF ACKNOWLEDGMENT
OF NOTARY PUBLIC

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

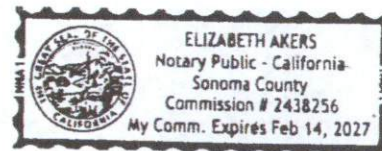
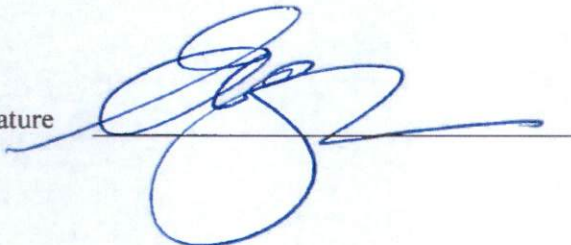
State of California)
County of ~~San Francisco~~ Sonoma)

On May 1, 2023, before me, Elizabeth Akers, a Notary Public,
personally appeared David R. Griere, who proved to me on the basis of
satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within
instrument and acknowledged to me that he/she/they executed the same in his/her/their
authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or
the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the
foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature



Rental Information

(current rental income, along with annual expenses (utilities, insurance, building maintenance, etc.))

THE WARFIELD BUILDING

	2022 12 Mon Ended 12/31/22 (1/1/22 to 12/31/22)
Rental Revenue	
Rental Income	2,140,347
CAM - Current Year	77,133
CAM - Prior Year	28,418
Utilities Income	53,067
Storage Income	329
Total Rental Revenue	2,299,295
Other Revenue	
Reimbursable Income	9,403
Total Other Revenue	9,403
Total Revenue	\$2,308,698
Operating Expenses	
Janitorial - Contract	3,248
Janitorial - Supplies	21
Sidewalk Cleaning	350
Security Guard - Contract	16,080
Trash Removal	13,874
Electrical - Supplies	1,120
Plumbing - Repair	28,464
Plumbing - Supplies	92
Pest Control - Contract	3,887
General Maintenance	10,875
General Repair	9,824
General Supplies	1,344
Exterior Painting & Waterproofing	6,742
Graffiti Removal	123
Total Operating Expenses	\$96,045
Utilities	
Utilities - Electricity	48,705
Utilities - Gas	966
Utilities - Water	7,712
Total Utilities	\$57,382
Administratives	
Legal	2,299
Postage/Delivery Charges	55
Dues/Subscriptions	61
Bank/Finance Charge	140
Management Fee Expenses	159,042
Owners Association Dues *	202,923
Gross SF Commercial Rent Tax	37,778
Business Registration Fee	62
Total Administratives	\$402,360
Property Taxes	
Property Taxes	159,781
140P Excess Over Base Prop Tax	107,731
Special Assessment	28,856
Total Property Taxes	\$296,367
Total Operating and Non-Operating Expenses	\$852,154
Net Operating Income	\$1,456,544
Interest Expenses	1,285,333
Pre-Tax Net Income	\$171,211

* Master Owners Association Dues includes property insurance, repair, maintenance and necessary reserve

Assessed Value of Property
&
Other Owned Property

					Fiscal 2022-2023 (7/1/22-6/30/23)	
Location	Unit No	Block 0342	Ownership	Land	Structure	Taxable Value
Ground Floor	984	Lot 19	140 Partners LP & Marlin Cove Inc. as TIC	\$117,646	\$78,429	\$196,075
Ground Floor	988	Lot 20	140 Partners LP & Marlin Cove Inc. as TIC	\$155,608	\$103,735	\$259,343
Ground Floor	990	Lot 21	140 Partners LP & Marlin Cove Inc. as TIC	\$104,559	\$69,705	\$174,264
Ground Floor	994	Lot 22	140 Partners LP & Marlin Cove Inc. as TIC	\$109,162	\$72,771	\$181,933
Ground Floor	998	Lot 23	140 Partners LP & Marlin Cove Inc. as TIC	\$612,211	\$408,139	\$1,020,350
Ground Floor	16	Lot 24	140 Partners LP & Marlin Cove Inc. as TIC	\$120,227	\$80,148	\$200,375
2nd Floor (1st floor Mezz)	1M1	Lot 25 *	140 Partners LP & Marlin Cove Inc. as TIC	\$256,246	\$170,830	\$427,076
2nd Floor (1st floor Mezz)	1M2	Lot 26	140 Partners LP & Marlin Cove Inc. as TIC	\$677,123	\$451,414	\$1,128,537
3rd Floor	201	Lot 27	140 Partners LP & Marlin Cove Inc. as TIC	\$690,777	\$460,516	\$1,151,293
3rd Floor	202	Lot 28	140 Partners LP & Marlin Cove Inc. as TIC	\$790,595	\$527,061	\$1,317,656
4th Floor	301	Lot 29	140 Partners LP & Marlin Cove Inc. as TIC	\$691,914	\$461,271	\$1,153,185
4th Floor	302	Lot 30	140 Partners LP & Marlin Cove Inc. as TIC	\$953,029	\$635,351	\$1,588,380
5th floor	401	Lot 31 *	140 Partners LP & Marlin Cove Inc. as TIC	684,467	456,306	\$1,140,773
5th floor	402	Lot 32 *	140 Partners LP & Marlin Cove Inc. as TIC	\$949,051	\$632,698	\$1,581,749
6th Floor	501	Lot 33 *	140 Partners LP & Marlin Cove Inc. as TIC	\$679,138	\$452,759	\$1,131,897
6th Floor	502	Lot 34 *	140 Partners LP & Marlin Cove Inc. as TIC	\$949,617	\$633,075	\$1,582,692
7th Floor	601	Lot 35 *	140 Partners LP & Marlin Cove Inc. as TIC	\$713,842	\$475,892	\$1,189,734
7th Floor	602	Lot 36 *	140 Partners LP & Marlin Cove Inc. as TIC	\$1,024,040	\$682,691	\$1,706,731
8th Floor	701	Lot 37 *	140 Partners LP & Marlin Cove Inc. as TIC	\$713,842	\$475,892	\$1,189,734
8th Floor	702	Lot 38 *	140 Partners LP & Marlin Cove Inc. as TIC	\$1,022,903	\$681,932	\$1,704,835
9th Floor	801	Lot 39 *	140 Partners LP & Marlin Cove Inc. as TIC	\$698,997	\$465,998	\$1,164,995
9th Floor	802	Lot 40 *	140 Partners LP & Marlin Cove Inc. as TIC	\$1,009,245	\$672,829	\$1,682,074
				\$13,724,239	\$9,149,442	\$22,873,681
* residential conversion						

Most Recent Tax Bill



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	019	20220286904	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$3,645.74
1st Installment	2nd Installment	
\$1,822.87	\$1,822.87	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$117,646
Structure	\$78,429
Fixtures	
Personal Property	
Gross Taxable Value	\$196,075
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$196,075
Tax Amount	\$2,313.12

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	019	20220286904	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$1,822.87
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$2,050.15

0303420001900 20220286904 000000000 000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	019	20220286904	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$1,822.87
If paid after December 12, 2022 includes 10% penalty		\$2,005.15
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	020	20220286905	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

► **TOTAL DUE** **\$4,392.12**

1st Installment	2nd Installment
\$2,196.06	\$2,196.06
Due 12/12/2022	Due 04/10/2023

Assessed Value

Description	Full Value
Land	\$155,608
Structure	\$103,735
Fixtures	
Personal Property	
Gross Taxable Value	\$259,343
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$259,343
Tax Amount	\$3,059.50

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24

Total Direct Charges and Special Assessments

\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	020	20220286905	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due

Pay by	April 10, 2023	\$2,196.06
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$2,460.66

0303420002000 20220286905 000000000 000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	020	20220286905	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due

Pay by	December 12, 2022	\$2,196.06
If paid after includes 10% penalty	December 12, 2022	\$2,415.66

Paid 12/07/2022



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	021	20220286906	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

► **TOTAL DUE** **\$3,388.42**

1st Installment	2nd Installment
\$1,694.21	\$1,694.21
Due 12/12/2022	Due 04/10/2023

Assessed Value

Description	Full Value
Land	\$104,559
Structure	\$69,705
Fixtures	
Personal Property	
Gross Taxable Value	\$174,264
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$174,264
Tax Amount	\$2,055.80

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24

Total Direct Charges and Special Assessments

\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	021	20220286906	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due

Pay by	April 10, 2023	\$1,694.21
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$1,908.63

0303420002100 20220286906 000000000 000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	021	20220286906	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due

Pay by	December 12, 2022	\$1,694.21
If paid after includes 10% penalty	December 12, 2022	\$1,863.63

Paid 12/07/2022



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	022	20220286907	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$3,478.90
1st Installment	2nd Installment	
\$1,739.45	\$1,739.45	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$109,162
Structure	\$72,771
Fixtures	
Personal Property	
Gross Taxable Value	\$181,933
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$181,933
Tax Amount	\$2,146.28

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	022	20220286907	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$1,739.45
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$1,958.39

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	022	20220286907	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$1,739.45
If paid after December 12, 2022 includes 10% penalty		\$1,913.39
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	023	20220286908	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$13,370.04
1st Installment	2nd Installment	
\$6,685.02	\$6,685.02	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$612,211
Structure	\$408,139
Fixtures	
Personal Property	
Gross Taxable Value	\$1,020,350
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,020,350
Tax Amount	\$12,037.42

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	023	20220286908	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$6,685.02
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$7,398.52

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	023	20220286908	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

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If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$6,685.02
If paid after includes 10% penalty	December 12, 2022	\$7,353.52
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	024	20220286909	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$3,696.44
1st Installment	2nd Installment	
\$1,848.22	\$1,848.22	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$120,227
Structure	\$80,148
Fixtures	
Personal Property	
Gross Taxable Value	\$200,375
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$200,375
Tax Amount	\$2,363.82

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24

Total Direct Charges and Special Assessments

\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	024	20220286909	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

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2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$1,848.22
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$2,078.04

0303420002400 20220286909 0000000000 0000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	024	20220286909	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

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If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$1,848.22
If paid after includes 10% penalty	December 12, 2022	\$2,033.04
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	025	20220286910	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$6,370.96
1st Installment	2nd Installment	
\$3,185.48	\$3,185.48	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$256,246
Structure	\$170,830
Fixtures	
Personal Property	
Gross Taxable Value	\$427,076
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$427,076
Tax Amount	\$5,038.34

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24

Total Direct Charges and Special Assessments

\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	025	20220286910	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
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2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$3,185.48
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$3,549.02

0303420002500 20220286910 000000000 000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	025	20220286910	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

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If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$3,185.48
If paid after December 12, 2022 includes 10% penalty		\$3,504.02
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	026	20220286911	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$14,646.34
1st Installment	2nd Installment	
\$7,323.17	\$7,323.17	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$677,123
Structure	\$451,414
Fixtures	
Personal Property	
Gross Taxable Value	\$1,128,537
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,128,537
Tax Amount	\$13,313.72

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	026	20220286911	982-998 MARKET ST

- ☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$7,323.17
If paid after includes 10% applicable fees	April 10, 2023 penalty and	\$8,100.48

0303420002600 20220286911 0000000000 0000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	026	20220286911	982-998 MARKET ST

- ☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$7,323.17
If paid after includes 10% penalty	December 12, 2022	\$8,055.48
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	027	20220286912	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$14,914.82
1st Installment	2nd Installment	
\$7,457.41	\$7,457.41	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$690,777
Structure	\$460,516
Fixtures	
Personal Property	
Gross Taxable Value	\$1,151,293
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,151,293
Tax Amount	\$13,582.20

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	027	20220286912	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$7,457.41
If paid after April 10, 2023 includes 10% penalty and applicable fees		\$8,248.15

0303420002700 20220286912 000000000 000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	027	20220286912	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$7,457.41
If paid after December 12, 2022 includes 10% penalty		\$8,203.15
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	028	20220286913	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$16,877.46
1st Installment	2nd Installment	
\$8,438.73	\$8,438.73	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$790,595
Structure	\$527,061
Fixtures	
Personal Property	
Gross Taxable Value	\$1,317,656
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,317,656
Tax Amount	\$15,544.84

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	028	20220286913	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$8,438.73
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$9,327.60

0303420002800 20220286913 000000000 000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	028	20220286913	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$8,438.73
If paid after December 12, 2022 includes 10% penalty		\$9,282.60
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	029	20220286914	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$14,937.14
1st Installment	2nd Installment	
\$7,468.57	\$7,468.57	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$691,914
Structure	\$461,271
Fixtures	
Personal Property	
Gross Taxable Value	\$1,153,185
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,153,185
Tax Amount	\$13,604.52

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	029	20220286914	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$7,468.57
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$8,260.42

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	029	20220286914	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
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San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$7,468.57
If paid after includes 10% penalty	December 12, 2022	\$8,215.42
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	030	20220286915	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

► **TOTAL DUE** **\$20,071.30**

1st Installment	2nd Installment
\$10,035.65	\$10,035.65
Due 12/12/2022	Due 04/10/2023

Assessed Value

Description	Full Value
Land	\$953,029
Structure	\$635,351
Fixtures	
Personal Property	
Gross Taxable Value	\$1,588,380
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,588,380
Tax Amount	\$18,738.68

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24

Total Direct Charges and Special Assessments

\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	030	20220286915	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due

Pay by	April 10, 2023	\$10,035.65
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$11,084.21

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	030	20220286915	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

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San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due

Pay by	December 12, 2022	\$10,035.65
If paid after includes 10% penalty	December 12, 2022	\$11,039.21
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	031	20220286916	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

**ADDRESS INFORMATION
NOT AVAILABLE ONLINE**

Important Messages

TOTAL DUE		\$14,790.70
1st Installment	2nd Installment	
\$7,395.35	\$7,395.35	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$684,467
Structure	\$456,306
Fixtures	
Personal Property	
Gross Taxable Value	\$1,140,773
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,140,773
Tax Amount	\$13,458.08

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	031	20220286916	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

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2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$7,395.35
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$8,179.88

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	031	20220286916	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
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If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$7,395.35
If paid after includes 10% penalty	December 12, 2022	\$8,134.88
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	032	20220286917	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

► **TOTAL DUE** **\$19,993.08**

1st Installment	2nd Installment
\$9,996.54	\$9,996.54
Due 12/12/2022	Due 04/10/2023

Assessed Value

Description	Full Value
Land	\$949,051
Structure	\$632,698
Fixtures	
Personal Property	
Gross Taxable Value	\$1,581,749
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,581,749
Tax Amount	\$18,660.46

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24

Total Direct Charges and Special Assessments

\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	032	20220286917	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due

Pay by	April 10, 2023	\$9,996.54
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$11,041.19

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	032	20220286917	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

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If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due

Pay by	December 12, 2022	\$9,996.54
If paid after includes 10% penalty	December 12, 2022	\$10,996.19

Paid 12/07/2022



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	033	20220286918	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$14,686.00
1st Installment	2nd Installment	
\$7,343.00	\$7,343.00	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$679,138
Structure	\$452,759
Fixtures	
Personal Property	
Gross Taxable Value	\$1,131,897
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,131,897
Tax Amount	\$13,353.38

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	033	20220286918	982-998 MARKET ST

- ☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org
- Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$7,343.00
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$8,122.30

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	033	20220286918	982-998 MARKET ST

- ☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org
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If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$7,343.00
If paid after includes 10% penalty	December 12, 2022	\$8,077.30
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	034	20220286919	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

► **TOTAL DUE** **\$20,004.18**

1st Installment	2nd Installment
\$10,002.09	\$10,002.09
Due 12/12/2022	Due 04/10/2023

Assessed Value

Description	Full Value
Land	\$949,617
Structure	\$633,075
Fixtures	
Personal Property	
Gross Taxable Value	\$1,582,692
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,582,692
Tax Amount	\$18,671.56

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24

Total Direct Charges and Special Assessments

\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	034	20220286919	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

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2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due

Pay by	April 10, 2023	\$10,002.09
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$11,047.29

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	034	20220286919	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
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If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due

Pay by	December 12, 2022	\$10,002.09
If paid after includes 10% penalty	December 12, 2022	\$11,002.29
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	035	20220286920	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$15,368.34
1st Installment	2nd Installment	
\$7,684.17	\$7,684.17	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$713,842
Structure	\$475,892
Fixtures	
Personal Property	
Gross Taxable Value	\$1,189,734
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,189,734
Tax Amount	\$14,035.72

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	035	20220286920	982-998 MARKET ST

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2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$7,684.17
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$8,497.58

0303420003500 20220286920 000000000 000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	035	20220286920	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
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If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$7,684.17
If paid after includes 10% penalty	December 12, 2022	\$8,452.58
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	036	20220286921	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

**ADDRESS INFORMATION
NOT AVAILABLE ONLINE**

Important Messages

► TOTAL DUE		\$21,467.54
1st Installment	2nd Installment	
\$10,733.77	\$10,733.77	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$1,024,040
Structure	\$682,691
Fixtures	
Personal Property	
Gross Taxable Value	\$1,706,731
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,706,731
Tax Amount	\$20,134.92

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	036	20220286921	982-998 MARKET ST

- ☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org
- Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$10,733.77
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$11,852.14

0303420003600 20220286921 0000000000 0000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

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Pay by	December 12, 2022	\$10,733.77
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Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	037	20220286922	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
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Important Messages

► TOTAL DUE \$15,368.34	
1st Installment	2nd Installment
\$7,684.17	\$7,684.17
Due 12/12/2022	Due 04/10/2023

Assessed Value	
Description	Full Value
Land	\$713,842
Structure	\$475,892
Fixtures	
Personal Property	
Gross Taxable Value	\$1,189,734
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,189,734
Tax Amount	\$14,035.72

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

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03	0342	037	20220286922	982-998 MARKET ST

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2nd Installment cannot be accepted unless 1st is paid.

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P.O. Box 7426
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2nd Installment Due		
Pay by	April 10, 2023	\$7,684.17
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$8,497.58

0303420003700 20220286922 0000000000 0000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

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Vol	Block	Lot	Bill No	Property Location
03	0342	037	20220286922	982-998 MARKET ST

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P.O. Box 7426
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1st Installment Due		
Pay by	December 12, 2022	\$7,684.17
If paid after includes 10% penalty	December 12, 2022	\$8,452.58
Paid 12/07/2022		



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Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	038	20220286923	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

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Important Messages

TOTAL DUE		\$21,445.16
1st Installment	2nd Installment	
\$10,722.58	\$10,722.58	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$1,022,903
Structure	\$681,932
Fixtures	
Personal Property	
Gross Taxable Value	\$1,704,835
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,704,835
Tax Amount	\$20,112.54

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

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Vol	Block	Lot	Bill No	Property Location
03	0342	038	20220286923	982-998 MARKET ST

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2nd Installment Due		
Pay by	April 10, 2023	\$10,722.58
If paid after includes 10% applicable fees	April 10, 2023 penalty and	\$11,839.83

0303420003800 20220286923 0000000000 0000000000 0000 2003



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For Fiscal Year July 1, 2022 through June 30, 2023

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Vol	Block	Lot	Bill No	Property Location
03	0342	038	20220286923	982-998 MARKET ST

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1st Installment Due		
Pay by	December 12, 2022	\$10,722.58
If paid after includes 10% penalty	December 12, 2022	\$11,794.83
Paid 12/07/2022		



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For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	039	20220286924	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

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Important Messages

TOTAL DUE		\$15,076.46
1st Installment	2nd Installment	
\$7,538.23	\$7,538.23	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$698,997
Structure	\$465,998
Fixtures	
Personal Property	
Gross Taxable Value	\$1,164,995
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,164,995
Tax Amount	\$13,743.84

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

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Vol	Block	Lot	Bill No	Property Location
03	0342	039	20220286924	982-998 MARKET ST

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2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
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2nd Installment Due		
Pay by	April 10, 2023	\$7,538.23
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$8,337.05

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	039	20220286924	982-998 MARKET ST

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P.O. Box 7426
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1st Installment Due		
Pay by	December 12, 2022	\$7,538.23
If paid after includes 10% penalty	December 12, 2022	\$8,292.05
Paid 12/07/2022		



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Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	040	20220286925	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

► **TOTAL DUE** **\$21,176.64**

1st Installment	2nd Installment
\$10,588.32	\$10,588.32
Due 12/12/2022	Due 04/10/2023

Assessed Value

Description	Full Value
Land	\$1,009,245
Structure	\$672,829
Fixtures	
Personal Property	
Gross Taxable Value	\$1,682,074
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,682,074
Tax Amount	\$19,844.02

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24

Total Direct Charges and Special Assessments

\$1,332.62

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

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Vol	Block	Lot	Bill No	Property Location
03	0342	040	20220286925	982-998 MARKET ST

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2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due

Pay by	April 10, 2023	\$10,588.32
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$11,692.15

0303420004000 20220286925 000000000 000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	040	20220286925	982-998 MARKET ST

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San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due

Pay by	December 12, 2022	\$10,588.32
If paid after December 12, 2022 includes 10% penalty	December 12, 2022	\$11,647.15
Paid 12/07/2022		

PAGE & TURNBULL



**THE WARFIELD
988 MARKET STREET
FOCUSED HISTORIC STRUCTURE REPORT**

SAN FRANCISCO, CALIFORNIA
[23077]

PREPARED FOR
Group i

April 28, 2023

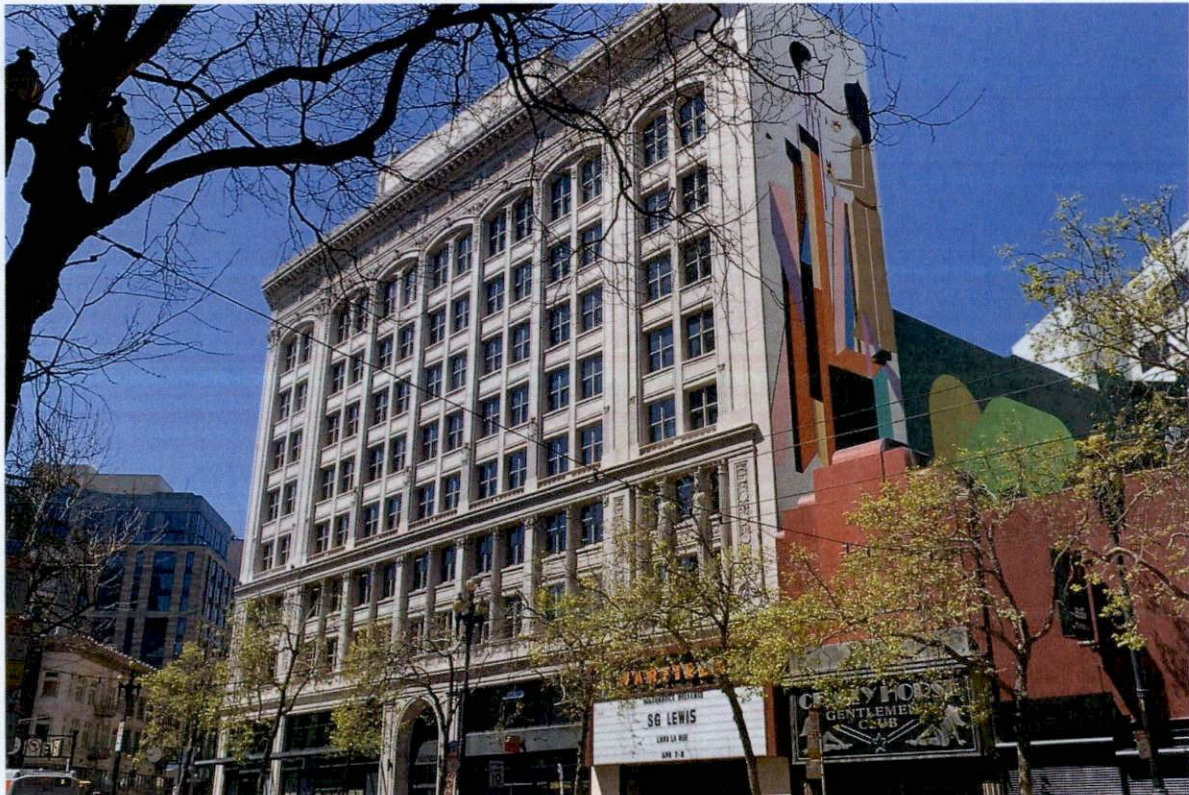


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EXEMPTION STATEMENT & SIGNIFICANCE EVALUATION

The Mills Act Historical Property Contract requires all commercial properties that are assessed at a value of more than \$5M to include a Historic Structure Report (HSR) as part of the application. Representatives of the San Francisco Planning Department have indicated that the HSR may be limited in scope and should include, at a minimum, a brief history of the building, a description of the building's historic condition, a summary of its existing condition, and an outline of short-term and long-term recommendations for rehabilitation. This limited Historic Structure Report, together with the Rehabilitation/Restoration & Maintenance Plan, serves to fulfill this requirement of the Mills Act and primarily focuses on conditions and treatment recommendations for the exterior of the building.

The Mills Act Historical Property Contract also requires that all commercial properties that are assessed at a value of more than \$5M include justification for how the property meets the following criteria:

1. The qualified historic property is an exceptional example of architectural style or represents a work of a master architect or is associated with the lives of persons important to local or national history; OR
2. Granting the exemption will assist in the preservation and rehabilitation of a historic structure (including unusual and/or excessive maintenance requirements) that would otherwise be in danger of demolition, deterioration, or abandonment.

The following addresses how the property meets both criteria:

Constructed in 1921-22, the Warfield at 988 Market Street, has served continuously as an office tower and theater since completion. It is a fine example of Renaissance Revival architecture and is also the work of a local renowned architect, G. Albert Lansburgh. The building appears to have undergone repairs and minor alterations however it remains an important contributor architecturally to the nationally registered *Market Street Theatre & Loft District*. The building also contributes to the narrative of the historic district which represents San Francisco's early twentieth-century commercial and entertainment heritage.

Granting the exemption will aid in financing repairs, rehabilitation/restoration, and maintenance of the building including, for example: the historic terra cotta facades, the wood framed windows, as well as the roofing and parapet walls. The enclosed rehabilitation/restoration and maintenance plan further elaborates on proposed work intended to preserve the building.

The Warfield is situated in proximity to several other theaters and sits directly across Taylor Street from the Golden Gate Theater, which was also designed by Lansburgh in 1921-1922. Designed and constructed almost simultaneously, there was a virtual race toward completion and opening night. The Warfield opened on May 13, 1922, seven weeks after the Golden Gate Theater.

Plans for the Warfield were first proposed in 1919, by Irving Ackerman and Herbert Harris, movie exhibitors and western representatives and managers of Loews Incorporated; they announced in the *San Francisco Examiner* that a one-million-dollar theater was planned that would feature a roof garden, seating for 3,000, a stage of "exceptional" size, and room for a 100-piece orchestra. The theater was to be constructed in partnership with Loew's Incorporated and would be located at the corner of Market and Taylor streets. The newspaper article included an illustration of a domed Beaux-Arts style building suggestive of Lansburgh's work, although no architect was named specifically.³

By the time of its actual construction in 1921-1922, plans for the 988 Market Street building had changed, with the building's theater function physically overshadowed by the large office tower located at the front of the lot (**Figure 2.**). However, a high degree of architectural style was retained in the building's Renaissance Revival styling and the theater and office tower were cleverly incorporated for the most efficient use of space on the irregular corner lot (**Figure 3.**). The original design of the building included six retail stores, 7,500 square feet of office space, a 2,657-seat theater with 20 dressing rooms backstage, and a basement cafeteria (**Figure 4.**). The theater space was elaborately decorated and featured a proscenium mural by Albert Herter.

As the 300th theater in the Loews Theaters chain, the Warfield Theater was initially known as Loew's State Theater. Loews Theaters was founded in 1904 by Marcus Loew and was the oldest operating theater chain in North America until succumbing to a merger in 2006. It was also the parent company of the Metro-Goldwyn-Mayer (MGM) studio.⁴ Even before construction was completed, however, Loew's State Theater had been renamed in honor of David Warfield, a San Francisco-born actor, who was also a good friend of Marcus Loew and an early investor in the Loews Theaters.⁵

³ Levin, Steve, "Lowe's Warfield," *Marquee: The Journal of the Theater Historical Society of America*, vol. 36, no. 3, third quarter 2004.

⁴ "Loews Cineplex Entertainment," Electronic resource available at: http://en.wikipedia.org/wiki/Loews_Cineplex_Entertainment, accessed: April 19, 2023.

⁵ David Warfield was raised in the South of Market neighborhood and in 1888, his acting talents were discovered by playwright, director, and producer David Belasco. By 1901, Warfield's career had taken him to New York, where he performed until his retirement in 1924; however, he was obviously well remembered in San Francisco and the Warfield Theater has retained the name throughout its history.

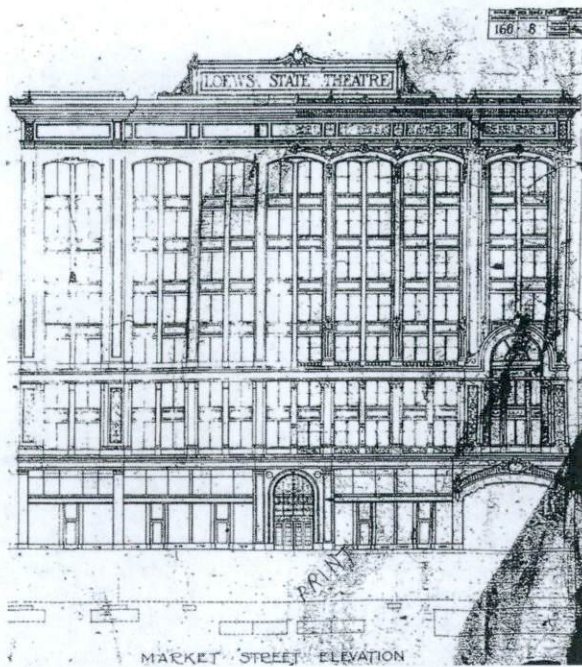


Figure 2. The Warfield. Market Street elevation
(1 September 1920).

Source: Building Permit Application #094075, plans:
roll #8653, frame #353-9.

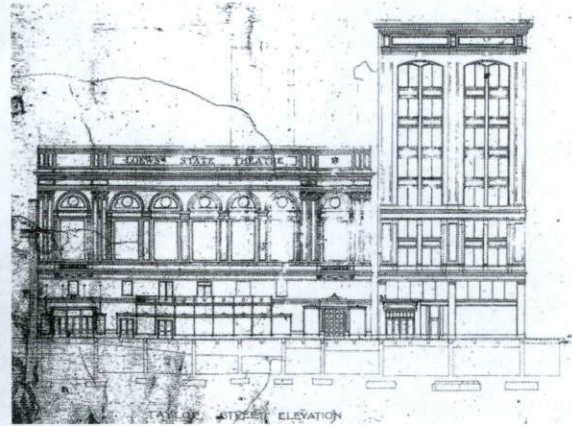


Figure 3. Warfield Theater Building. Original Taylor
Street elevation (1 September 1920).

Source: Building Permit Application #094075, plans:
roll #8653, frame #353-9.



Figure 4. The Warfield in 1922. Source: San Francisco Public Library

When the Warfield first opened it presented a varied program of live Vaudeville acts by the likes of Al Jolson, and “photoplays.” Throughout a week the theater might feature performances by the house’s live orchestra, news reels, live comedies, featured musicians, a program called “Loew’s Warfield’s Pointed Paragraphs from the Press”, and MGM moving pictures.⁶ In 1924, Fox West Coast Theaters signed a twenty-five-year lease on the Warfield Theater building. At that time, the original Moller organ was replaced with a Wurlitzer, but little else about the theater changed including the name and its status as the MGM showplace on Market Street. The only major alterations to occur during Fox West Coast’s occupancy was the enclosure of the rear of the theater’s main floor in the late 1920s – a change related to the advent of sound in motion pictures. Around this time, the basement cafeteria was known to have functioned as a nightclub, featuring an Art Deco style interior and a dance floor. Rumors suggest that the cafeteria/nightclub served as a speakeasy during the years of Prohibition. Though it had billed photoplays since its opening, the Warfield began to feature films more prominently in the 1930s (**Figure 5.**), including MGM’s adaptation of the Eugene O’Neill play *Anna Christie*, featuring Greta Garbo in her first “talkie”, and continuing with major first-run films like *Gone with the Wind*. It became a tradition for Warfield staff to dress in costume according to the currently billed film; a practice that was phased out in the 1970s. The Warfield, like many other major theaters, promoted its shows with eye catching signage that was crafted on site in the theater’s basement sign shop. Large production images were provided by movie distributors but were crafted into unique displays by theater staff.⁷



Figure 5. The Warfield from Market Street, in the 1930s.

Source: San Francisco Public Library



Figure 6. The Warfield, theater marquee detail indicating 'Fox Warfield', ca. 1960s.

Source: San Francisco Public Library

⁶ Bloomfield, Anne, National Register of Historic Places Nomination Form: Market Street Theatre and Loft District, San Francisco, 19 Nov. 1985.

⁷ Jack Tillmany, *Images of America: Theaters of San Francisco* (Charleston: Arcadia Publishing, 2005).

After Fox West Coast's lease ran out, Loews Theaters reclaimed the building in 1949. At this time, the lobby was faced in red marble, new lobby furniture was installed, and the balcony boxes were removed from the auditorium. The theater was then sold to the National General Theaters chain in 1964 and became known as the Fox-Warfield Theater (**Figure 6.**).

In 1972, the theater's original marquee and blade signs were removed due to new restrictions on projecting signage that were instituted after the construction of the BART subway under Market Street. The subway tunnel also reduced the size of the building's basement. The theater then entered a period of decline, tending to show second-run movies on a long-term basis, rather than blockbusters as it had in the past. In the late 1970s, the Warfield reverted to its roots as a live performance venue. Beginning with two weeks of shows by Bob Dylan in 1979, the Warfield developed a reputation as a premier rock n' roll hall. Since that time, the theater has hosted concerts by innumerable music groups of various genres, while also showing theatrical productions from time to time. In fact, the theater served as the home performance venue for the San Francisco-based Grateful Dead for many years. National General Theaters sold the building in the early 1980s and it was subsequently owned by a series of independent organizations. In 1988, the main floor seating was removed to create dance space and other cosmetic restoration projects were undertaken within the theater space to serve the Downtown discothèque, which operated at the Warfield for a short time. The building was then acquired by Bill Graham and its reputation as a venue for live rock concerts, conducted under the "Bill Graham Presents" program, continued. Today, the theater continues to serve as a live music venue operated by Goldenvoice productions. Under separate ownership from the theater, the office tower component of the building has also continued its retail storefront and office uses; interior configurations and finishes associated with retail and office spaces have been updated over time with changes in tenancy.

Brief Biography of G. Albert Lansburgh, Master Architect (1876-1969)

The Warfield was designed by local master architect, Gustave Albert Lansburgh, renowned for his theater designs. Lansburgh was born on January 7, 1876 in Panama, the eldest son of Polish-born Simon Lazarus Lansburgh and his Jamaican-born wife, Rebecca. Albert's father, one of the most prominent ship chandlers on the Pacific Coast, died in 1879, and Albert's mother moved the family to San Francisco. The Lansburgh brothers were orphaned in 1888 and were placed under the guardianship of Rabbi Jacob Voorsanger of Temple Emanu-El. In 1894, Lansburgh graduated from Boys High School and enrolled at the University of California, Berkeley. While attending Berkeley between 1894 and 1896, Lansburgh worked as a draftsman for Bernard Maybeck during his vacations, and later spent a year working for architect Julius E. Krafft. Maybeck encouraged Lansburgh to attend the prestigious École des Beaux-Arts in Paris. In 1901, Lansburgh passed the École's entrance exams and was able to enroll due to the sponsorship of Moses A. Gunst, a San

Francisco cigar manufacturer and philanthropist.⁸

Lansburgh enrolled in the atelier of Jean Louis Pascal and worked with Pascal on the Bibliothèque Nationale. After five years of study, Lansburgh earned his diploma in March 1906 and was awarded a Medaille Salon by the Société des Artistes Français in July 1906 for a set of drawings for a new Temple Emanu-El at the corner of Sutter Street and Van Ness Avenue. San Francisco's Temple Emanu-El had been largely destroyed in the April 18, 1906 earthquake. The replacement Temple Emanu-El was not built, however, as the Trustees recognized that the location was becoming too commercial. In the mid-1920's, both Lansburgh and Maybeck were retained as consultants for the Temple's present structure on Arguello at Lake, however, that building was designed by Sylvain Schnaitteracher and Bakewell & Brown.

Lansburgh returned from Paris to the Bay Area in May 1906, one month after the earthquake, and teamed up with Bernard Julius Joseph (1875-1971) who had also worked as a draftsman for Julius Krafft. Lansburgh and Joseph worked together as partners for two years before Lansburgh opened his own office. During that time, they designed many Downtown commercial buildings, becoming prominent players in the reconstruction of San Francisco. Their projects included the Gunst Building on the southwest corner of Powell and Geary streets on Union Square, the remodel of the burned-out Emporium on Market Street, and a new Orpheum Theater on the south side of O'Farrell Street between Stockton and Powell streets (demolished in 1938).⁹ Even after the partnership dissolved, Lansburgh and Joseph continued to collaborate on several major projects.

Lansburgh is remembered primarily as a theater and auditorium architect, designing over fifty such structures nationwide. He enjoyed the patronage of Morris Meyerfield, Jr., President of the Orpheum Theater and Realty Company. Lansburgh's younger brother Simon, an attorney, became in-house counsel of the company, succeeding Meyerfield as President in 1920. Lansburgh was to design several theaters for the Orpheum Circuit in San Francisco, Los Angeles, New Orleans, St. Louis, Kansas City, and Salt Lake City. Lansburgh consulted with local architects on theaters in Los Angeles, including the Shrine Auditorium, site of the Academy Awards, and the historic Wiltern Theater on Wilshire Boulevard.¹⁰ In San Francisco, two of Lansburgh's finest surviving theaters are the Warfield on Market Street at Taylor Street and the Golden Gate Theater across Taylor Street on the corner of Golden Gate Avenue. In 1931, Lansburgh and Arthur Brown, Jr. designed both the War Memorial

⁸ Norton B. Stern and William D. Kramer, "G. Albert Lansburgh: San Francisco's Jewish Architect from Panama," *Western States Jewish Historical Quarterly*, April-May 1981.

⁹ Biography, G. Albert Lansburgh Collection, 1891-1939. *Online Archive of California*. Electronic Resource at: <http://content.cdlib.org/view?docId=tf3n39n6xr&chunk.id=bioghist-1.8.4>, accessed April 20, 2023.

¹⁰ "Movie Theaters Designed by G. Albert Lansburgh," Electronic Resource at <http://cinematreasures.org/architects/68>, accessed April 20, 2023.

Opera House and the War Memorial Veterans Building on Van Ness Avenue, with Lansburgh focusing on the interiors. The pinnacle of Lansburgh's theater design was the Beck Theater, a Byzantine-style theater he designed for Vaudeville producer Martin Beck on W. 45th Street and 8th Avenue in New York, which opened in 1924. The monumental theater had room for huge sets and hundreds of actors and reflected Beck's ambitions to stage large musicals.

In addition to theaters, Lansburgh did projects for Jewish organizations. These include the Jewish Concordia Club on Van Ness Avenue (1914), the B'nai B'rith Grand Lodge, the Temple Sinai in Oakland (1914), and a second unexecuted design for Temple Emanu-El. As mentioned previously, Lansburgh acted as consulting architect with Sylvain Schnaittacher and Bakewell & Brown on the present Temple Emanu-El (1926).¹¹ He also designed a few residential projects in San Francisco, including his own Mediterranean Revival style house at 3052 Pacific Avenue (1924) and an exemplary Beaux-Arts style house at 2201 Broadway (1914).

At the height of his career, Lansburgh ran offices out of San Francisco, New York, and Los Angeles. When World War II started, Lansburgh closed his New York and Los Angeles offices and contributed to the war effort by designing seaplanes and destroyer tenders, until health problems hastened his semi-retirement.¹ Lansburgh was a member of the Argonaut and Concordia Clubs, the San Francisco Chapter of the American Institute of Architects, the Beaux Arts Society, and the Diplome Society of Beaux Arts Architects. Lansburgh, a master of acoustics, was hailed for his "originality and versatility of style" and "careful eye for economy of space, material and construction."¹² He died in San Mateo in April 1969 at the age of 93.¹³

Brief History of Market Street Theatre & Loft District

During the period of post-1906 Earthquake and Fire redevelopment, Market Street between Fifth and Ninth streets developed as San Francisco's theater district and was host to a series of live performance theaters and motion picture houses, which sprang up along the wide boulevard. Market Street was a natural location for theaters because it was the city's primary transportation corridor, allowing people from all areas of the city to easily access it, and its wide sidewalks could accommodate the large crowds at show times.¹⁴ As the motion picture industry grew nationwide in the 1920s and 1930s, the Market Street Theatre district continued to flourish, and many of the

¹¹ Biography, G. Albert Lansburgh Collection.

¹² Biography, G. Albert Lansburgh Collection

¹³ Biography, G. Albert Lansburgh Collection

¹⁴ San Francisco Redevelopment Agency, "Mid-Market Redevelopment Plan" EIR #2002.0805E (18 September 2003); Bloomfield.

theaters initially constructed as vaudeville venues were converted to show motion pictures. Through the end of World War II, all first-run Hollywood movies opened on Market Street.¹⁵

This strip of Market Street was dubbed the Great White Way, adopting the moniker originally given to New York's Broadway, due to the numerous brightly lit marquees. Market Street's first movie palace opened in 1917, and at its peak, a six-block stretch housed twenty venues (including the monumental 4,650 seat Fox theater) with 25,000 seats, a quarter of all of those in San Francisco. All major theater chains of the time, Columbia/Universal, MGM, Paramount, RKO, 20th Century Fox, and United Artists, maintained noteworthy Market Street houses for first runs. 1922 was a particularly important year, as two great theaters opened on Market Street -- the Golden Gate and the Warfield. They featured both motion pictures and live entertainment, including vaudeville, famous actors, big bands, and popular musicians of the time. The opening of the Fox Theater, the largest west of the Mississippi River, on June 28, 1929, was the highpoint of Market Street's movie palace era.

By 1930, the production, distribution and exhibition of most motion pictures had been consolidated into the hands of eight studios, and the Depression further impacted the movie industry. Construction of new theaters slowed. From 1930 to 1932 the number of movie theaters in operation nationwide decreased from 22,000 to 14,000 and attendance declined from 90 million people per week to 60 million. San Francisco experienced similar reductions. The Market Street entertainment district was particularly hard hit by declining attendance. Just one theater opened in the district after World War II, the 280-seat Pix.

¹⁵ Jack Tillmany, *Images of America: Theaters of San Francisco* (Charleston: Arcadia Publishing, 2005).

Construction Chronology

For the purposes of this Focused Historic Structure Report, the property's construction chronology is excerpted below. The following provides a summarized timeline of substantive construction activity at 988 Market Street, based on building permit applications on file with the San Francisco Department of Building Inspection and available online through the San Francisco Property Information Map. Only permits with statuses as "complete" have been included.

Date Filed	Permit #	Owner	Architect/Builder	Scope of Alterations
1 September 1920	#094075	Loew's Theaters	G. Albert Lansburgh (Architect) / MacDonald & Kahn (Builder)	Original construction of theater building and 8-story office tower.
24 March 1922	#0105795	Loew's Theaters		Construction of the marquee.
4 April 1923	#0115502	Loew's Theaters		Replacement of storefront at 984 Market Street.
6 January 1926	#0146335	Loew's Theaters		Window alterations at 994 Market Street.
3 November 1927	#0166034	Loew's Theaters		Removal and replacement of storefront at 984 Market Street.
13 August 1929	#0180585	Loew's Theaters		Replacement of storefront at 982 Market Street to match 984. Ground floor shop spaces 982 and 984 Market Street are combined into one larger tenant space.
27 February 1938	#0184434	Loew's Theaters		Removal of storefront and construction of metal lath and plaster arch at 986 Market Street.

30 June 1938	#35990	Loew's Theaters		Alteration of storefront at 990 Market Street.
14 February 1940	#028104	Loew's Theaters		Building entrance of 984 Market Street moved from the eastern side of the store to the center.
17 October 1949	#0121162	Loew's Theaters		Alteration of 988 Market Street entrance.
10 July 1950	#0128848			Alteration to storefront entrance of 986 Market Street. Replacement of folding door with two 2' x 6'-8" doors flanked by plate glass windows.
13 September 1951	#0140215			Installation of new storefront at 982 Market Street.
29 October 1951	#0141055			Installation of new storefront at 994 Market Street.
17 July 1958	#0211991			Replacement of storefront at 992 Market Street.
15 October 1963	#290204			Installation of new entrance doors at 988 Market Street. The windows at entry were replaced with solid tile wall and doors were replaced as fully glazed metal doors. Awnings were also installed at Taylor and Market Streets.

30 October 1963	#290718			See above description.
2 September 1964	#298522	National General Corp.		Modification of marquee sign to remove reference to "Loew" and add reference to "Fox". Replacement of mezzanine* windows with plate glass. Storefronts were altered with the addition of wider concrete piers separating each storefront bay.
25 May 1965	#3093610	Southwest Amusement Corp.		Remodel of six storefronts and addition of signs indicating new building owner. Additional permits issued for installation of metal awnings above ground floor windows.
August 1966	#0333061			Construction of new window and door at 988 Market Street.
15 May 1972	#0409360			Theater marquee on Market Street removed.
19 May 1982	#8204028	Mann Theaters		Maintenance work completed including window frame and sash repainting, repair of broken windows, remedial repair to terra cotta

				around the cornice area.
17 June 1982	#8203895			See above description.
1 December 1998	#9824057			Installation of new awning over storefront at 986 Market Street.
21 June 2001	#200105249905			Entry doors to office tower at 988 Market are replaced and interior lobby is remodeled.
14 March 2008	#200803147172			Deteriorated windows, doors and door frames are replaced in kind.
13 May 2015	#201207185111			Removal and installation of new storefront systems at ground and mezzanine levels. Replacement in kind of 20% of exterior windows. Repair work was completed for some existing historic windows.
27 April 2015	#201304164659			Construction of a rooftop patio accessed from the 7 th floor stair lobby.

**The historic mezzanine level is now known as the second floor.*

HISTORIC SIGNIFICANCE

988 Market Street is a contributor to the *Market Street Theatre & Loft District* (Ref #86000729), which is listed in the National Register of Historic Places (**Figure 7.**) and in the California Register. The nationally registered historic district is comprised of a group of commercial buildings on both sides of Market Street approximately from Sixth Street to Seventh Street. The historic district includes an assortment of major motion picture theatres, loft structures, commercial and office buildings, and hotels. The district is notable for its intact representation of downtown development and architectural patterns post-1906 Earthquake and Fire. As a contributing building in the district, the Warfield is significant 1) for its association with the development of the Market Street entertainment district, 2) for being a notable work of local master architect G. Albert Lansburgh, and 3) as a fine example of Renaissance Revival architecture.

In addition, 988 Market Street (formerly 982-988 Market Street) has been included in several architectural surveys. It was included in the 1976 Department of City Planning Architectural Quality Survey (1976 DCP Survey) with a rating of "4" out of "5." The property was subsequently documented as part of the Foundation for San Francisco Architectural Heritage Survey in 1979 and given a rating of "A", being of "Highest Importance." 988 Market Street was also included as part of the 1986 Market Street Theatre and Loft Survey. The *Market Street Theatre & Loft District* was listed in the National Register of Historic Places that same year for the reasons detailed above. 988 Market Street is also rated "Significant, Category I" in Article 11 of the City of San Francisco Planning Code.

Market Street Theatre & Loft Historic District

The following examines the significance of the *Market Street Theatre & Loft District* and describes how the Warfield contributes to that significance.

As outlined in the Nomination, the *Market Street Theatre & Loft District* is significant under Criterion C / Architecture for its "common harmony of texture, coloration, height and style inspired by the City Beautiful Movement".¹⁶ The District is also significant under Criterion A in the area of Commerce for being built as a secondary downtown that featured the distinctive "prime" activity of hosting studio-owned, high-end picture palaces where first-run showcases of moving pictures were shown, often featuring double-billings of film and vaudeville. Here RKO, MGM, United Artists and Paramount sent their major films for their first San Francisco runs.¹⁷ This concentrated development of theaters, movie palaces and related buildings was associated with two historic trends; one nation-wide and one local. Nation-wide, the popularity of vaudeville, followed by the advent of motion pictures,

¹⁶ Bloomfield, Anne, National Register of Historic Places Nomination Form: Market Street Theatre and Loft District, San Francisco, listed April 10, 1986, Section 8.

¹⁷ Bloomfield, Section 8.

spurred the establishment and rapid growth of the entertainment industry and subsequently the construction of performance venues.

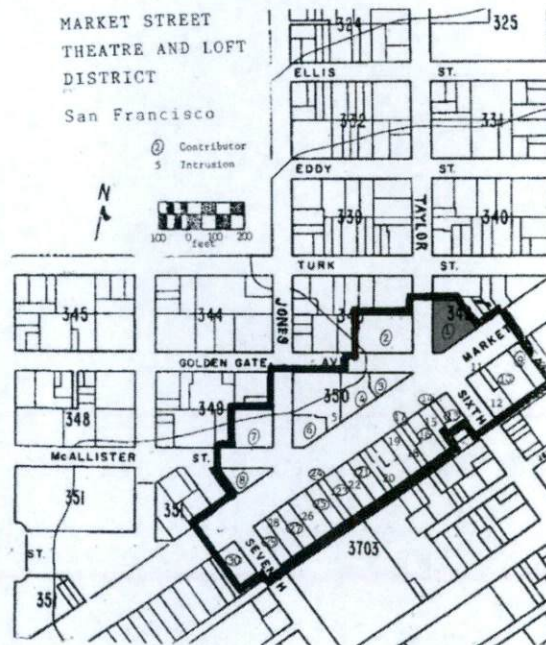


Figure 7: The Market Street Theatre & Loft District. Warfield Theater highlighted in gray.
Source: Market Street Theatre & Loft District National Register Nomination, 1986. Edited by Page & Turnbull.

The district's period of significance, as per the National Register Nomination, extends from 1889-1930, beginning with construction of the Hibernia Bank, San Francisco's earliest surviving Beaux Arts building. Twelve of the district's twenty contributing buildings followed between 1906 and 1913. In 1920-1926 came four more -- three theatres, including the Warfield. The district's high density of motion picture theaters prompted extension of the period of significance beyond the last building's construction date to 1930, to include the major studio reorganizations attendant upon the introduction of talkies in 1927.

The Nomination outlines the architectural characteristics found within the district and for which it is significant. The Nomination furthers,

"All properties [in the district] face Market Street" and "the district's characteristics are a scattering of major motion picture theatres, a group of loft structures mostly on the south side of Market Street, and two intersections of Market Street with Golden Gate Avenue, Taylor and Sixth Streets, and of Market Street with Jones and McAllister Streets...Buildings occupy their full lots and rise straight, usually for two to eight stories with flat roofs concealed behind parapets. Constructed principally from 1900 to 1926, they project a single

visual mode...the Commercial Style, with two- or three-part vertical composition, Renaissance-Baroque or other historicist ornamentation, and prominent cornices. Exterior materials are terra cotta, brick, galvanized iron, and some stucco [cement plaster]; structures are usually steel frame and/or reinforced concrete; there are some brick-bearing walls. Ornamentation tends to be free and often lavish; columns and pilasters are seen. Fenestration is double-hung, or Chicago windows, or a mixture of the two, sometimes with arcading at top stories. Almost without exception, ground stories contain small shops which have been considerably and frequently altered to meet the changing needs of commerce; most buildings were designed to accommodate such changes by design separation between ground and upper floors. Of the thirty buildings, twenty are considered contributors to the district and are listed. The remaining are considered intrusions because of modern alterations or new construction.”¹⁸

The Warfield

The Warfield is an important contributing element in the *Market Street Theatre & Loft District*. Built during the district’s period of significance, it is representative of the historic development of the entertainment district in the mid-Market area. As a theater and movie house related to Loews and MGM, the Warfield has connections to one of the oldest and most prominent entertainment entities. Throughout its history, the Warfield responded to the fluctuating popularity of different types of entertainment and continues to follow such trends today. Locally, the Warfield represents an element in reconstruction efforts that occurred after San Francisco’s 1906 Earthquake and Fire. In a city that remained in various states of ruin for years after the disaster, the Warfield construction in 1921-1922 contributed to the city’s downtown rebuilding efforts, helping to establish the “second downtown” focused on entertainment.

The Warfield also embodies the *Market Street Theatre & Loft District’s* important architectural characteristics: the building occupies its full lot and rises straight for nine floor levels along the Market Street frontage with a flat roof concealed behind a parapet.¹⁹ Constructed during the district’s period of significance (in 1921-1922), the Warfield projects a single visual mode along Market Street, exhibited through the Commercial Style, with a two-part vertical composition. The steel and concrete, faced in terra cotta cladding, the Renaissance Revival-style ornamentation of the frontage includes pilasters (wide and narrow), composite columns, friezes (plain as well as shield and garland), and molded cornices. As is also characteristic of contributing buildings in the historic district, the Warfield features double-hung windows at upper floors and retail shops at ground level.

¹⁸ Bloomfield, Section 7 and Section 10.

¹⁹ Historically, the building’s first floor had a mezzanine, which has since been built out as the second-floor level resulting in nine floors, plus a basement and attic level.

In its design and style, the Warfield references Beaux-Arts aesthetics, and the City Beautiful movement, which were popular concepts during the post-1906 Earthquake and Fire reconstruction era in the city. The Warfield is a prominent public-facing building, located on San Francisco's main thoroughfare and appropriately exhibits high style and dignified massing in its architecture.

The Warfield's combination of office tower and theater uses is also important. The theater's survival during downturns in the local and national economics and continued use as an entertainment venue throughout can be attributed to the fact that the building also functioned as an office building, providing a steady use, even during periods when film and theater were in decline.

Additionally, the Warfield's ingenious design, which efficiently uses an irregular site to effectively serve both functions, is notable. A renowned architect, noted for his theater designs, Lansburgh's proficiency in such is evident inside the Warfield. He deftly designed the stage in the acute angle created by the gore point, allowing the seating to fan out into the wider portions of the floor plan, providing a feeling of openness that is enhanced by the "peacock tail" ornamentation of the ceiling. An ambulatory run around the rear of the auditorium space, from the Market Street side of the building to the Taylor Street side, provided access to the main floor and upper levels. This allows for a maximum amount of seating and the presence of retail spaces along the Market Street frontage. It has been noted that the theater space is better designed for live performances, as originally intended and as it operates today, than for movies due to the state of sight lines to the stage.²⁰

CHARACTER DEFINING FEATURES

For a property to be a contributor to a national, state, or local designation under criteria related to type, period, or method of construction, the essential physical features (or character-defining features) that enable the property to convey its historic identity must be evident. These distinctive character-defining features are the physical traits that commonly recur in property types and/or architectural styles. A property must clearly contain enough of those characteristics to be considered a true representative of a particular type, period, or method of construction, and these features must also retain a sufficient degree of integrity. Characteristics can be expressed in terms such as form, proportion, structure, plan, style, or materials.

The Warfield embodies the architectural features and cohesion of early 20th century commercial buildings within the *Market Street Theatre & Loft District*. The Warfield provides a fine example of a two-part vertical commercial building designed in the Renaissance Revival style. The building's

²⁰ Levin, Steve, "Lowe's Warfield," *Marquee: The Journal of the Theater Historical Society of America*, vol. 36, no. 3, third quarter 2004.

massing, scale, architectural features, and ornamentation are highly reflective of the architectural characteristics found within the historic district as outlined in the National Register nomination.

OVERALL FORM

The buildings within the historic district generally occupy their full lots, face Market Street, and rise straight, usually for between two to eight stories with flat roofs concealed behind parapets. Fronting Market Street, the Warfield's nine level office tower composition reads as eight stories, and the building is well related to the width of Market Street with its facades continuous at the property line.

SCALE AND PROPORTION:

Buildings within the historic district typically project a single visual mode along Market Street, reflecting the Commercial Style, with two- or three-part vertical composition. The Warfield's massing, consisting of two components-- a tall office tower block at the corner and fronting Market Street, with a lower theater block at the rear, thus maintains the single visual mode on Market Street. The building exhibits a two-part vertical composition.

FENESTRATION

Fenestration in the historic district is typically double-hung or Chicago windows, or a mixture of the two, sometimes with arcading at top stories. And, almost without exception, ground floors contain small shops which have been frequently altered to meet the changing needs of commerce; most buildings were designed to accommodate such changes by design separation between ground and upper floors. The Warfield's upper floor windows are similar in shape and proportion and are rhythmically spaced. Generally, they are double-hung windows with those of the office tower at Market and Taylor Streets capped at the top by a segmental arch element. The Warfield's glazing is deeply recessed, producing a strong interplay between light and shade. Protruding columns and horizontal ledges frame the windows. At upper floors, the proportion of windows to solid walls is typically less than 50 percent. At the ground level, storefronts have been frequently altered due to changing tenants, however, as is typical of buildings in the historic district, the Warfield's office tower façade features exterior design separation between the ground and upper floors (in this instance, above second floor).

MATERIALS AND COLORS:

Exterior materials of buildings within the historic district consist of terra cotta, brick, galvanized iron, and some cement plaster; structures are usually steel frame and/or reinforced concrete; there are some brick-bearing walls. In the case of the Warfield, the building features terra cotta cladding as

the predominant exterior visible material. Light tones are featured; all the terra cotta is painted a pale gray color. Light-toned hues are continued inside the office tower, too. The original office lobby flooring and original stair treads, where extant, are light toned marble or terrazzo.

DETAILS AND TEXTURE:

Buildings within the historic district commonly exhibit Renaissance-Baroque or other historicist ornamentation. As stated in the Nomination, ornamentation tends to be free and often lavish; prominent cornices, columns and pilasters are typical. The Warfield is a fine example of Renaissance Revival style architecture featuring a contrast between the smooth terra cotta cladding and the tactile texture of the ornamentation. The building's decorative terra cotta ornamentation includes linear and arched banding, projecting string courses, piers, and spandrels, engaged pilasters, columns and caryatids, an ornate frieze and a denticulated cornice.

The Warfield is representative of the characteristic massing and composition, scale, and architectural detailing of contributing buildings within the National Registered *Market Street Theatre & Loft District*. The building's massing, construction and exterior cladding, and Renaissance Revival style ornamentation are indicative of the early 20th century commercial-office and theater buildings constructed within the district and enable the building to remain contributory.

ARCHITECTURAL DESCRIPTION

The Warfield is located on an irregularly shaped lot on the gore corner formed by the intersection of Market Street, Taylor Street, and Golden Gate Avenue. The facade facing Market Street is bordered by a wide brick sidewalk featuring historic cast-iron lampposts and street trees along the curb. The facade facing Taylor Street is bordered by a narrower concrete sidewalk. The north facade of the building is bordered by a modern 12-story building, while the northeast facade abuts an adjacent building (**Photo 1, 2**). The Warfield is located in close proximity to the Golden Gate Theater and a smaller “flat iron” building, which are each situated on one of the three corners of the aforementioned intersection.

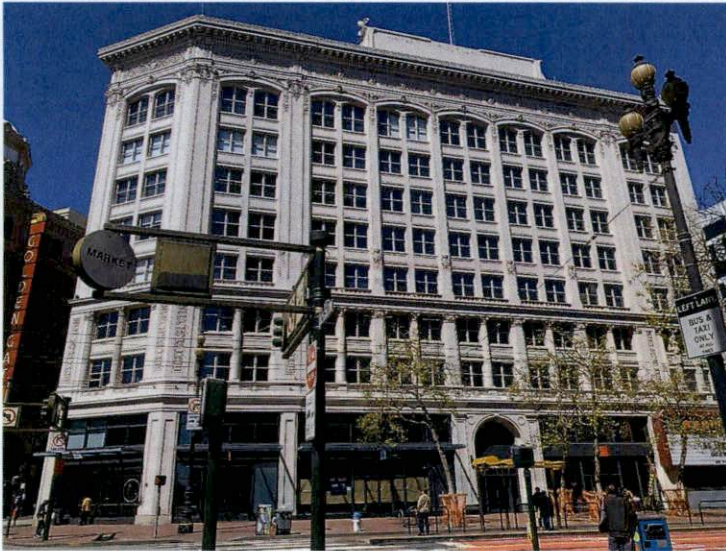


Photo 1. Market Street façade, view north



Photo 2. Taylor Street façade, view northwest

The Renaissance Revival style building is made of steel frame, with concrete and brick, and is comprised of an office tower (consisting of nine office use levels, as well as an attic and basement level) and an interconnected, shorter theater located at the rear.²¹ The building has an irregular, trapezoidal plan that conforms to the shape of the lot on which it is situated. The tall, narrow office block spans the Market Street frontage and dominates the corner, while the lower theater block fills the rest of the lot.

²¹The office tower's historic mezzanine level was built out and is now second floor level. For the purposes of the exterior architectural description, the historic mezzanine is referred to as second floor hereto forward.

The main primary façade faces Market Street with the two smaller primary facades facing Taylor Street and Golden Gate Avenue. These facades are constructed of structural steel and brick with terra cotta cladding. The terra cotta originally had a speckled/granitized beige glaze but is now entirely covered with pale greyish white paint. The secondary (non-street facing) facades are made of structural steel and concrete with a cement plaster coating. The building's fenestration is defined by equally spaced rectangular openings which contain paired double hung windows along the primary (south, southwest, and west) facades. At the secondary (northeast, north) facades, the fenestration features punched rectangular openings with singular double hung windows. The east facing façade has no windows and currently has a painted mural. The secondary façade features a less regular fenestration pattern as a couple of the window openings have been infilled or replaced with door openings. At the ground and second floor levels, large openings in the façade are infilled with metal and glass storefront systems. While the openings are original, the storefront systems are a contemporary replacement. The building features two separate areas of flat roofs, one is located at the top of the tenth-floor level and the other is located over the auditorium portion of the structure at the seventh-floor level.

The Market Street (south) or primary façade is organized into eight structural bays, with one bay at the west side of the façade angled slightly to the south to be oriented toward the gore corner. The bays at each end of the façade, and the angled bay at the corner, are emphasized by wide pilasters that separate them from the five bays at the center of the façade, which are separated by thinner pilasters. At the first and second floor levels, each bay contains a storefront opening (**Photo 3**).



Photo 3. Detail of structural bay at first and second floor (former mezzanine level).



Photo 4. Upper-level structural bays contain four windows at each level.

The storefront assemblies consist of non-historic, aluminum frame display windows at the first level with transoms above (at second floor level), thus extending from the ground level up to the second level and spanning between the columns of the structure which are clad in terra cotta. The lites are divided in a configuration reflective of those seen in historic drawings. Some bays have received cantilevered metal and glass awning between first and second floor levels. Above the second floor and through the top floor, structural bays contain four windows at each level. These windows are paired and divided by a narrow pilaster (**Photo 4**). The bays of the upper levels are capped at the top by a segmental arch element. The primary entrances to the office and theater blocks are located at the first level of the primary façade.

The office block entrance is located within the central structural bay and consists of a non-original, two-story metal assembly, featuring fully-glazed double doors and a round-arched glazed tympanum (**Photo 5**). Though the entry assembly is a replacement, the round arched opening is original and features decorative moldings and a scrolled keystone. The entrance to the theater is located in the easternmost structural bay. It features a fully-glazed aluminum entry assembly containing three sets of glazed double doors with fanlight transoms. These are concealed however, and set back behind a metal roll-up security gate as viewed from the street. The theater entry is surmounted by a large, illuminated marquee that is mounted flat against the building's façade (**Photo 6**).



Photo 5. Office block entry at center of Market Street facade.

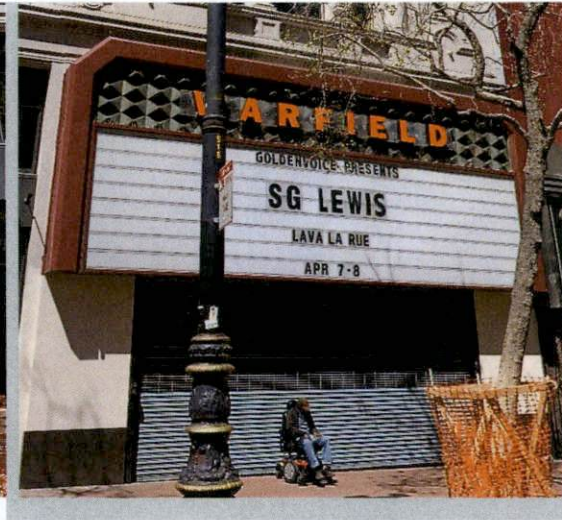


Photo 6. Theater entry at east end of Market Street facade.

The third and fourth floor levels of the Market Street façade form an interim shaft segment in the horizontal organization of the building. They are separated from the second floor level by a plain frieze and molded cornice. Above this, another frieze, featuring shield and garland ornaments, runs under the windows. Terra cotta water table ledges are at the underside of the third-floor windows and above the fourth-floor windows, creating a focal point of concentrated decorative elements. Fluted Composite columns divide the structural bays, while flat wall panels surrounded by decorative moldings separate the third and fourth floor windows. An intermediate entablature consisting of a plain frieze and molded cornice surmounts this interim shaft segment and separates the fourth and fifth floors. The wide pilasters that define the end bays at the third and fourth levels are adorned with foliate motifs, while the thinner pilasters that separate the other structural bays are adorned with Composite capitals. An exception to this general scheme of ornamentation is found in the easternmost bay, above the theater entrance. Here, there are three windows located at each level. They are separated horizontally by wall panels adorned with swag motifs and surrounded by decorative moldings. They are separated vertically by two-story tall, tapering, engaged pilasters terminating in partial caryatids (**Photo 7**).



Photo 7. Differentiation between easternmost bay (at right) and others between third and fourth floors on the Market Street facade.

The fifth through ninth floor levels represent the remainder of the shaft. The ornamental schemes found at the third and fourth levels continue on these upper floors, but in a less elaborate manner. Simple pilasters separate the structural bays, terminating in decorative capitals that feature shield motifs, foliate ornamentation, and Ionic scrolls. The windows at each level are separated by flat wall panels surrounded by simple moldings. Each pair of windows at the ninth floor level is located within a segmental arch opening, with each structural bay also terminating in a segmental arch element that is adorned with foliate and coquillage ornamentation.

The primary façade terminates in an elaborate entablature representing the capital, which features a paneled frieze adorned with foliate ornamentation and a shield motif at the center of each structural bay. Above this, the cornice is decorated with a variety of moldings, including dentils and egg-and-dart moldings, and small scroll modillions. Centered above the cornice at the primary façade fronting Market Street is a parapet which is where the original signage for the building was located, which read "LOEWS WARFIELD". The flat roof of the office block is surrounded by a low parapet and a flat, horizontal marquee, which once bore signage, projects above the parapet at the center of the façade (**Photo 8**).



Photo 8. Market Street façade roof parapet and horizontal marquee.

The west façade of the Warfield with frontage along Taylor is comprised of the office block on the south side and the five-story theater block on the north side. The office block is two structural bays wide and follows the same organizational and decorative schemes that are found on the primary, Market Street façade (**Photo 9**), with exception that at the ground level, some of the the metal and glass storefront systems have been partially infilled with metal louvers.

This is in contrast to the theater block which is clad in brick with terra cotta ornamentation (**Photo 10**). At the first floor level, the theater block has multiple entrances. The southernmost entrance has a tall opening fitted with wood paneled double doors. It is surmounted by a decorative hood supported by scrolled brackets and adorned with urns and foliate motifs. To the immediate north of this entrance is a standard-sized single man-door. At the northern end of the façade are additional entrances (currently serving as egress only). The north end entrance has a larger opening and features a decorative surround, with two sets of paired fire egress doors, and infilled transom levels above. The other entry openings are sized for a single set of paired doors and also have a decorative surround. One has paired egress doors, the other of which has been infilled. Murals have been painted at first floor level within decorative molded framing that once contained movie signage or posters. At the second floor level, a painted metal fire escape spans the center of the façade and is accessed by two sets of wood panel double doors. At the northern end of the second floor level are two small, one-over-one, double-hung, wood sash windows, which represent the only fenestration on this façade of the theater block. The second floor is separated from the upper portion of the façade by a simple molded entablature. The upper portion is unfenestrated, so that the floor levels

are only loosely defined in comparison with those of the office block. A blind arcade of seven round arches adorns this upper portion of the façade. The lower portions of the arches (which correspond to the second and third floor levels) are defined in brickwork, while horizontal and half-round elements at the top of the arches (at the fourth floor level) are defined by terra cotta moldings. Paired terra cotta pilasters with Corinthian capitals and molded terra cotta spandrel panels emphasize the arches at each end of the arcade. The blind arcade is surmounted by an entablature that features a decoratively molded frieze, dentils, and a molded cornice. A section of wall extends above this cornice at the fifth story level and is adorned with simple terra cotta pilasters that correspond to those that define each end of the blind arcade below. A brick chimney protrudes from the northwest corner of the theater roof.



Photo 9. Taylor Street façade, office block portion at south end



Photo 10. Taylor Street façade, theater block, view southeast

The building's secondary facades generally have little architectural detail relative to the primary facades. The north façade of the theater block is generally not visible from the public right of way due to adjacent construction at the rear of the property. The north façade of the office block rises four floors above the roof of the theater block. It consists of an unadorned concrete wall surface, though it features regularly patterned fenestration. The east façade of the Warfield abuts a neighboring building that is approximately three stories tall. The façade that is visible above this building is unadorned and unfenestrated. The features on the north and northeastern sides of the building are window openings located on the seventh to ninth floors. The tenth floor (attic) has

metal louvered vents. The eastern façade does not contain any openings. The eastern façade is comprised of cast in place concrete and clad with a cement plaster stucco finish. Due to the presence of an adjacent structure, the eastern façade is only visible above the third level. There is presently a painted mural of abstract geometric art which spans the height of the façade between the fourth and tenth levels.

The north and northeastern facades are cast in place concrete that are clad in a painted cement plaster stucco finish. The windows are sheet metal sash and frames. They are double hung with two over two sash windows at the seventh and eighth levels and one over one sash windows at the ninth level. The one over one sash at level nine are replacement wood sash set into the original sheet metal frames. All windows have a projecting windowsill made of concrete. At the tenth level, there are metal louvered vents centered on the window openings at the levels below. At the seventh level, a double door opening has been framed with aluminum and glass and opens onto a raised roof patio above the sixth level roof of the theater complex. There is a single metal door along the northeastern façade which opens onto the roof deck at the seventh level.

The interior of the building's first floor is occupied by retail shops, the office tower lobby, the theater lobby, and the main level of the theater itself. The retail spaces have undergone numerous tenant improvements and configurations over time and no historic fabric is readily apparent within these spaces. The office tower lobby is a rectangular space with an elevator bank containing two elevators located on the west side and an historic stair well on the east side. The floor is covered with non-original marble tile; non-original marble surrounds are featured at the elevators, and the ceiling is coffered. The stairs that ascend to the upper floors feature marble treads; the metal balusters are capped with wood railing (**Photos 11-12**). The theater vestibule is recessed behind a metal security gate. The vestibule features an elaborate box office at its center which is clad in red marble (since 1949); the original pressed tin ceiling and decorative features remain on the upper walls (**Photo 13**). The interior of the theater lobby and auditorium space appear to maintain original spatial organization and many decorative elements (**Photo 14**). Elaborate moldings, sculptural elements, and murals – all in a Classical/Renaissance Revival style – adorn its interior. The original organ screens and balconies remain on either side of the stage, although seating on the main level, for instance, has been removed. A balcony with additional seating is located at the mezzanine and second floor levels, corresponding to those levels of the office tower (**Photos 15-16**).



Photo 11. First floor office tower lobby, elevator bank.



Photo 12. First floor office tower lobby, stairs.



Photo 13. First floor theater vestibule box office.



Photo 14. Theater mural in Classical/Renaissance style.



Photo 15. Theater view towards stage.



Photo 16. Theater view of balcony seating.

Inside, the first through nine floors, plus the attic (tenth floor) of the building's office tower component are connected by a central circulation core that incorporates the two side-by-side elevator shafts and an open stairwell. The original stairs feature marble treads, a decorative metal balustrade with geometric motifs, a wood handrail, and paneled, square newel posts with molded caps. The elevators feature metal doors set within non-original marble trim. Original checker-board patterned linoleum mats are located at the threshold of most elevator doors. Most upper floor lobbies feature original marble and terrazzo flooring, marble baseboards; ceilings are coffered and the original mail chute is featured. This is with exception of the second floor level lobby (historically, the mezzanine), which has non-original marble flooring. A secondary enclosed egress stair is located near to the west end of the office tower; this replaced an original open secondary stair in the same general location. The office tower tenant spaces have been reconfigured over time as tenants and their needs changed. Most original finishes have been removed as have partition walls that once formed identical arrangements of small offices on each floor. Existing conditions of these spaces typically consist of partially finished interiors: exposed concrete structural columns and ceilings (some painted) with exposed systems; exposed concrete floor with some areas carpeted. Terrazzo flooring is also evident at locations of former original corridors. Perimeter walls are mostly exposed brick with wood window trim (some replacement). Many tenant suites feature open plans. Where interior partitions have been delineated into private offices, restrooms or meeting rooms, they are non-historic in a combination of gypsum board and/or glass. On floors 5-7, historic closet doors enclosing fire hoses, however, are evident (**Photos 17-20**).



Photo 17. 3rd floor, available office space.



Photo 18. 9th floor, available office space.



Photo 19. Upper floor elevator/stair lobby; typical of most.



Photo 20. 5th floor office space with terrazzo floor remnant and fire hose door.

INTEGRITY CONSIDERATIONS

The Warfield, despite interior changes to tenanted spaces, retains a high degree of integrity, and continues to contribute to the *Market Street Theatre & Loft District's* historic significance. Today, it maintains the historic option for a dual use building. It continues to serve as an auditorium venue for live performances in the theater portion and continues to feature available tenanted spaces for retail and/or commercial uses in the office tower portion, therefore maintaining its integrity of association as a multi-use building. The building has not been moved, maintaining its presence along San Francisco's 'Great White Way' with frontage along Market Street at the important intersection with 6th Avenue and Taylor. Still within proximity to several other theaters, including the Golden Gate Theater which is directly across Taylor Street, the Warfield maintains integrity of location and setting. The integrity of materials, design and workmanship has also been retained. Few alterations have been made to the exterior of the building, except for the removal of the theater marquee and blade signs, and replacement of the storefronts multiple times in response to changing tenant needs. Alterations to commercial storefronts are common and do not detract from the building's overall historic character; in this instance, in fact, the current retail storefront configuration is reflective of the original. The interior of the auditorium consisting of a theater stage and a balcony

arrangement remains, as do original classical-style decorative features. Although tenant spaces of the office tower have been heavily altered, the office tower's historic circulation core consisting of elevators and historic stairwell remain intact with some historic finishes (marble flooring) and features (mail chute). The building's overall feeling as a multi-use 1920s Renaissance Revival-style office tower/theater building remains.

EXISTING CONDITIONS ASSESSMENT



Photo 21: 988 Market Street – View of the primary façade (south) fronting Market Street, facing northwest.

ASSESSMENT

Primary Facades

The terra cotta on all three primary facades has been painted and is generally in good to fair condition. The main issues affecting the primary façades are cracks, bisque erosion and glaze spalls, bisque spalling, and missing or damaged mortar at the terra cotta, as well as failed sealant joints, delaminating paint, and damaged anchorage points. The damaged areas are typically concentrated around window openings, at the engaged columns and pilasters, on the horizontal water table ledges, and at building corners and cornice. There are two areas of incipient spalling, both at the third level at the engaged pilaster base elements between two window openings (**Photo 22**). At the third-floor level, the majority of the spalling occurs along damaged mortar joints (**Photo 23**). There are some visible vertical cracks in the terra cotta at the south façade at the piers between window openings. Most of the vertical cracks appear to be concentrated at the fifth through seventh levels with one large vertical crack occurring between the third and fourth levels near the corner of the south and east façades, facing Market Street. There are also some visible cracks in the terra cotta elements at the cornice, as viewed from the adjacent roof.



Photo 29. Example of replacement wood window sash in original frame – Market Street.

The windows along the primary façade (third to ninth floors) are all double-hung sash replaced in the original wood frames (**Photo 29**). All upper sash appear to be fixed/ anchored closed. Some windows have double pane glass while others are single pane. The windows are all generally in fair, operable condition. There is widespread delamination of thick paint buildup and wood splitting at the exterior wood sills (**Photo 24**). This condition is present across about 90% of the wood windowsills.



Photo 22: Example of cracks, incipient spalling at third level engaged pilaster base - Market Street.



Photo 23: Example of missing and damaged mortar, paint delamination, and eroded terra cotta as well as splitting wood at the windowsill. Also visible is the original terra cotta glazing which is currently overcoated in paint - Market Street.



Photo 24: Example of delaminating paint at sixth level wood sill - Market Street.



Photo 25: Example of missing mortar at fifth level window head – Market Street.

Storefronts and Entry Vestibule

The storefronts along Market Street at ground level are non-original and are generally in good condition. The storefronts along Taylor Street exhibit more wear and weathering and will require some rehabilitation in the future. There are five glass and metal awnings cantilevered from the storefront system between the first and second levels fronting Market Street and two fronting Taylor Street. These are in good condition other than having a buildup of dirt on the surface. Façade panic door hardware at the main lobby entrance is not functioning properly as the door is not self-closing as intended. There is some corrosion to the arched storefront window at the second level lobby due to missing mortar joints. The granite bases exhibit some spalling or soiling, and there is graffiti located at the base east of the main entry.

Secondary Facades

The secondary facades are generally in fair to good condition. At the eastern façade there is a considerable amount of paint delamination (**Photo 27**). The condition of the underlying cement plaster stucco is unknown and may correspond/ contribute somewhat to the poor condition of the paint. At the north and northeastern facades, the double hung wood and metal windows with some textured wire glass and some clear glass, are in good condition with minor spot corrosion at some metal elements (Photo 28). At the north elevation, seventh level east of the patio doors, a window has been infilled and exhibits minor perimeter cracking in the cement plaster stucco (**Photo 26**).



Photo 26: Cracking of cement plaster stucco at window infill area at the seventh level exterior patio – North Façade.



Photo 27: Detail showing delamination and peeling paint on cement plaster stucco – East Façade.



Photo 28: Example of original double hung sheet metal window (2 over 2 lites) with textured wire glass that is in good condition – North Façade.

Roof

The building has two flat membrane roofs, one at the top of the tenth level and one at the seventh level. The seventh level roof spans across the adjacent six-story theater auditorium portion of the structure and contains a small, elevated rooftop patio which is accessed from the seventh level stair lobby. The auditorium roof also steps up at the northeast corner. The perimeter of both roofs is bounded by a parapet on all sides. The tenth level flat roof is accessed via a ladder within the tenth level mechanical attic and through a door at the east side of the penthouse. The elevator penthouse at the upper tenth level roof is located in the center bay of the southern wall and is shielded from street view on the south side of the building by the tall portion of the parapet which originally had theater signage mounted on it. The tall parapet is laterally braced with steel columns and beams encased in concrete as well as concrete flanking stem walls from the rear of the tall parapet (Photo 35). The penthouse is clad in painted cement plaster stucco. There are mechanical units mounted to the roof deck, which are mostly concentrated at the southwestern side of the roof. Both roofs are sloped slightly to a series of drains with scuppers in the parapet walls. Directly to the west of the elevator penthouse is a steel water tank which is mounted to a welded steel structure (Photo 30). There are some visible cracks in the concrete parapet. At the interior sides of the parapet walls, a horizontal crack runs most of the length the wall at the two primary sides of the building. Biological growth was noted regularly along the horizontal crack (**Photo 31**). An old tar-like waterproofing at the rear vertical face of the parapet has completely failed and is flaking off (**Photo 32**). The concrete bracing of the concrete stem walls flanking the tall south parapet exhibits spalling in several areas with exposed corroded rebar visible. Some cracking was also noted where steel flagpole supports interface with the tall portion of the southern parapet. Cracking of the cement plaster at the walls of the elevator penthouse was noted. Some vertical cracks were also noted in the concrete parapets at the secondary facades adjacent to structural column location. The roof drains on both roofs contain debris and they appear to need cleaning. Some slight ponding was noted near the roof drain at the upper roof. The roof membrane at both levels appears to be in generally good condition. The water tank exhibits corrosion. Its steel structure exhibits corrosion with some steel section loss in a few areas and is in poor condition. The vertical elements of the steel support structure are encased in concrete and are badly deteriorated and spalling. The connection of the horizontal steel tank structure to a column encased in concrete at the north parapet wall exhibits severe corrosion, rust jacking, and spalling of the concrete encasing the support (Photo 34). The steel water tank and its support structure will be removed during the construction phase of the residential conversion in 2024.



Photo 30: Metal tank and structure - Roof.



Photo 31: Parapet wall biological growth and cracking - Roof.



Photo 32: Failure at vertical parapet membrane – Roof.

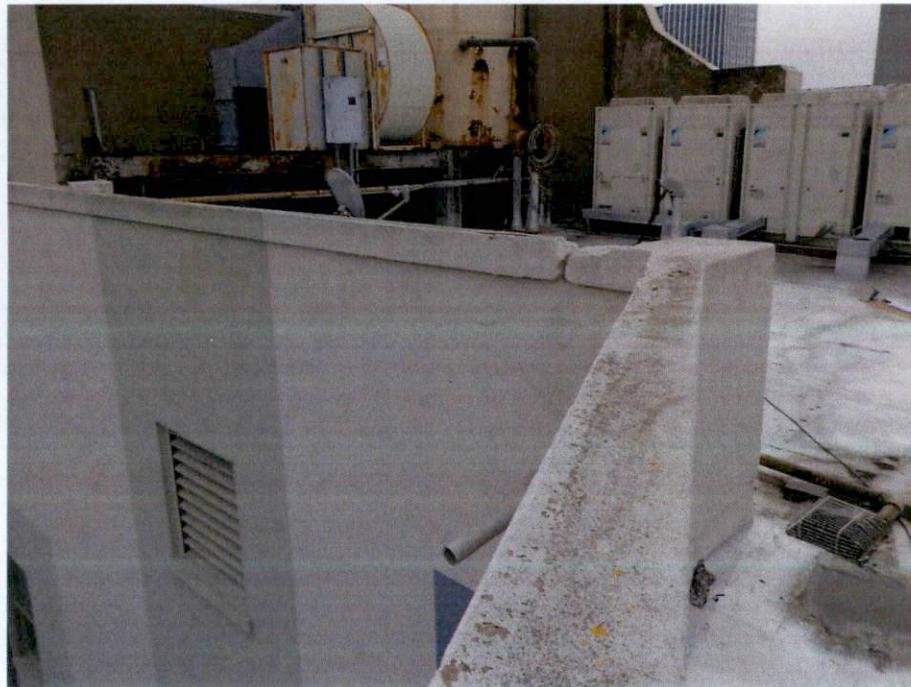


Photo 33: Cracking in cement plaster - Roof.

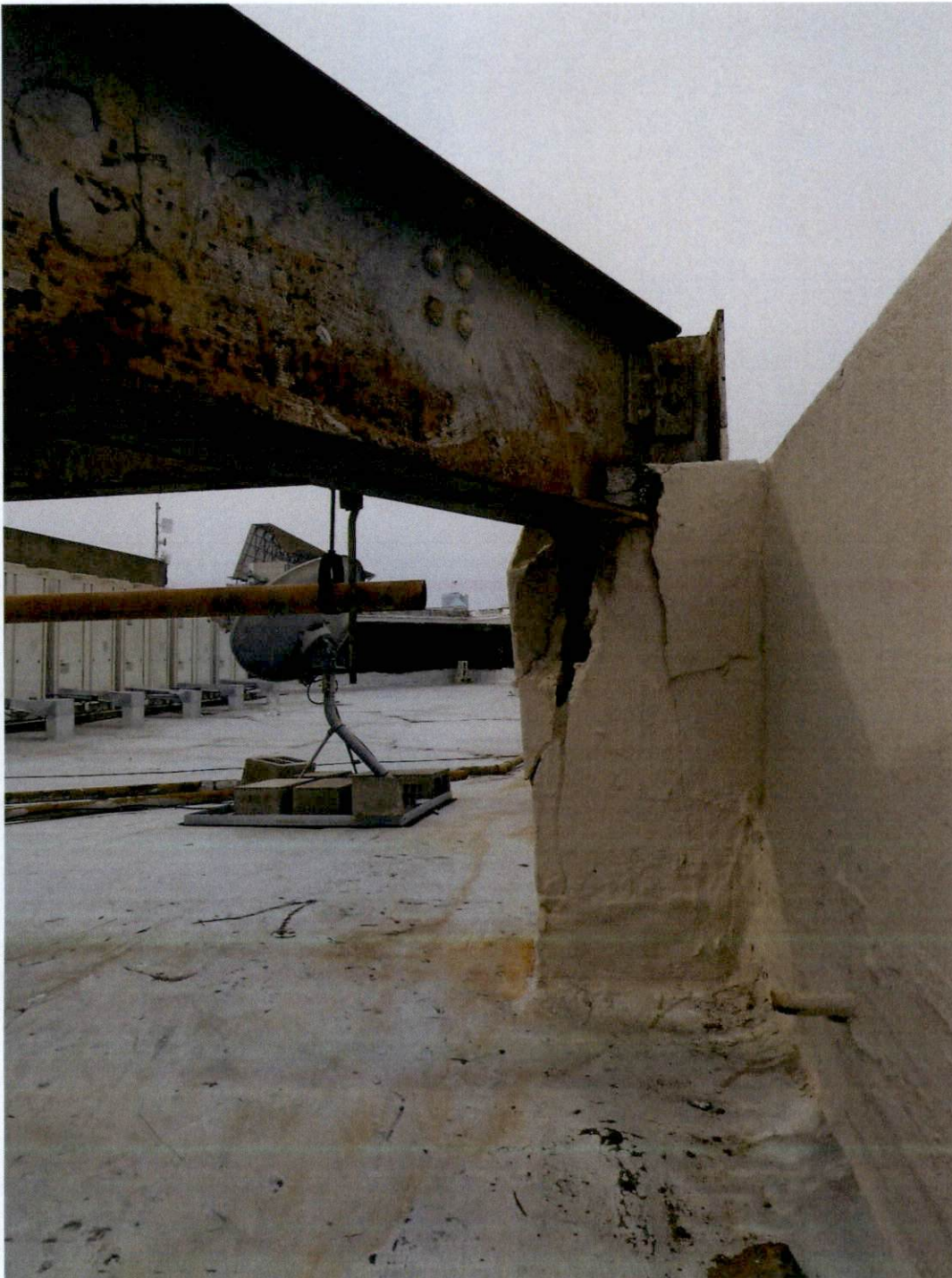


Photo 34: Connection point of steel water tank structure to column - Roof.



Photo 35: Cracks to parapet wall, lateral bracing at original sign location - Roof.

Interior

The interior of the building is comprised of large open plan office spaces organized around a central stair and elevator lobby. The stair spans from the ground level up to the ninth level office spaces and extends down one level to the basement. There is a secondary egress stair which is located along the northeastern façade and spans all levels of the building. The interior spaces of each level differ based on various tenant improvement build outs, however there are consistent finishes used across the building's common circulation spaces. The central stair lobbies are characterized by their light brown terrazzo flooring with a white marble trim that wraps around the perimeter of the space. The balustrade is a decorative cast iron with a wood top rail. Adjacent to the elevator openings, there is an original metal mail chute which spans the height of all nine office floors, terminating at the ground floor lobby.

First Floor

The main building (office tower) elevator and stair lobby are flanked on both sides by smaller individual storefront units at the ground level. The smaller storefront units are in good condition. At the main lobby, the non-historic marble floor, and the historic stair treads and metal railings are all

in good to fair condition. There is some damage to the original marble stair that is present between the first and second levels (**Photo 36, 37**) consisting mostly of cracks as well as spalled edges and deterioration at the stair nosings.



Photo 36: Example of horizontal cracks at marble stair landing – First Floor.



Photo 37: Example of marble spalling at stair nosing – First to Second Floor.

Floors 2 through 9

The condition at the second through ninth level interior is generally good. The primary areas of concern on these levels are at a few areas of exposed rebar and structural steel where brick and concrete covering the structural steel is spalled or missing (**Photo 38, 39**). Other issues include minor efflorescence at brick location and multiple concrete locations (**Photo 40**). The majority of the marble and terrazzo floors are in good condition. The original stairs have metal risers and marble treads from the second floor to the ninth floor and are in good condition. There is evidence of prior repairs to cracks at the terrazzo floors, but the crack repairs are relatively well done and appear to be sound (**Photo 43**). There are also several cracks throughout the structure which occur along the concrete exterior walls and at the underside of concrete floor slabs and concrete encased steel beams (**Photo 41, 42**).



Photo 38: Exposed metal and damaged concrete coverage at column base -Third Floor.



Photo 39: Example of exposed structural steel at steel beam and column connection
- Fifth Floor.

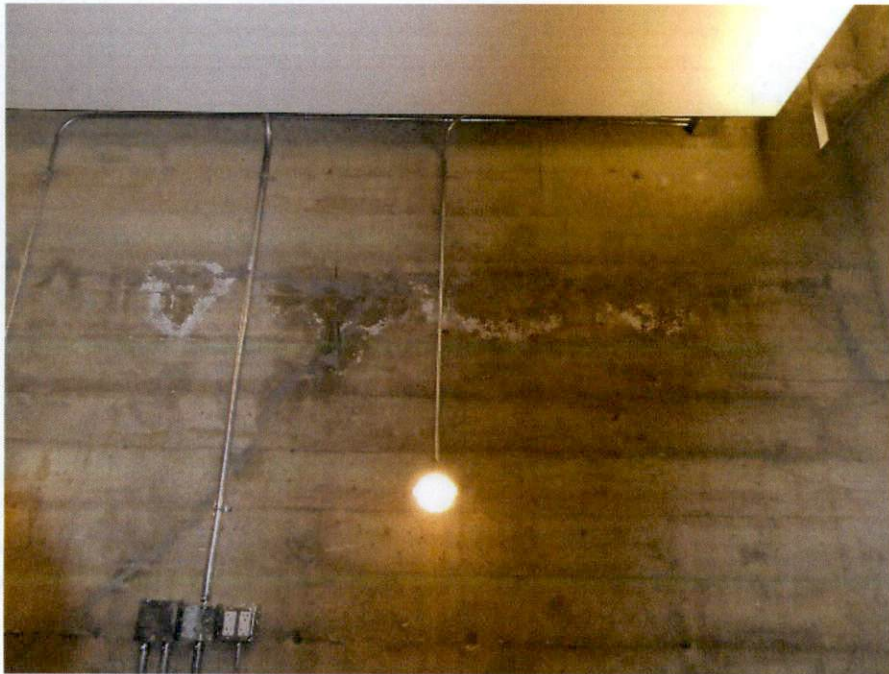


Photo 40: Example of efflorescence along crack in concrete wall - Ninth Floor.

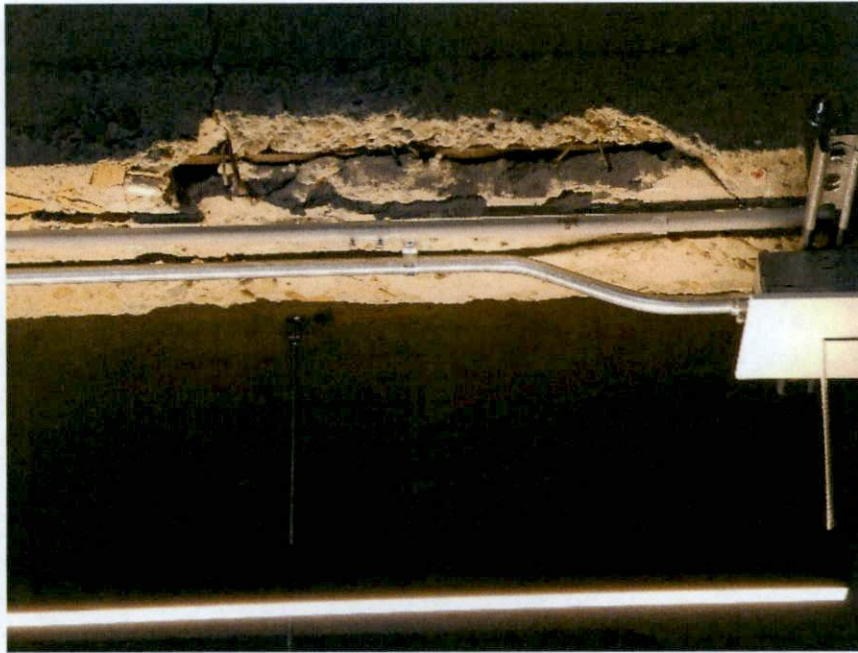


Photo 41: Example of cracked concrete cover over beam and exposed rebar - Eighth Floor.



Photo 42: Example of crack in concrete wall at north stairwell - Third Floor.



Photo 43: Original terrazzo and marble lobby flooring. Image is representative of typical material condition throughout interior lobbies – Second Floor.

Basement

The basement is generally in fair condition with the exception of some areas of exposed rebar, efflorescence and deteriorated concrete at the ceilings and walls beneath the sidewalk (**Photo 47**), where there is evidence of moisture and possible water infiltration from the sidewalk above as well as penetrating from the walls below grade. At the basement stair and elevator lobby, the marble stair and metal balusters are in good condition, with one tread exhibiting a crack in the marble (**Photo 46**). The lobby's original plasterwork includes flat plaster as well as ornamental molding at the ceiling. Some flaking paint and bubbled plaster was noted and may indicate previous or current moisture issues (**Photo 44, 45**). A back of house space, currently used by the theater, also features decorative plasterwork and decorative stenciling and murals. While these areas were largely concealed, visible areas appeared to be in poor condition and was beyond the scope of this assessment (**Photo 44**).



Photo 44: Murals on plaster walls with flaking paint and numerous holes.



Photo 45: Original decorative crown molding and flaking paint in the lobby - Basement.



Photo 46: Cracked marble tread - Basement.



Photo 47: Deteriorated concrete and visible, rusting rebar overhead.
Efflorescence is also present - Basement.

Tenth Floor - Attic

The tenth-floor attic is in fair condition. As a utilitarian unoccupied space, generally for mechanical use, it is generally comprised of two open spaces, with the brick and concrete walls, as well as the concrete floor and ceiling/roof structure exposed. The primary areas of concern at this level include deteriorated concrete, including cracks and spalled areas with visible corroded rebar (**Photo 48, Photo 52**), as well as evidence of water intrusion based on the presence of efflorescence (**Photo 49, Photo 51**). The presence of efflorescence is most commonly found along cracks and existing penetrations in the concrete structure. There are several large cracks that span 10 feet to 15 feet across the face of the concrete exterior walls and some smaller cracks in the 1 foot to 3 feet range that extend diagonally from the corners of window and vent openings (Photo 49, Photo 50, Photo 53). Deterioration of concrete and presence of exposed rebar is generally limited to the undersides of the roof deck above and at the intersection and corners where the exterior walls meet the roof deck. An area of notable efflorescence and concrete spalling is where the concrete encased structural steel pier is damaged at the roof above. Notable cracking was observed in the floor slab running diagonally between the Market Street and Taylor Street sides of the building. This diagonal cracking was also observed when looking up at the floor slab from the 9th floor below.



Photo 48: Exposed rebar and efflorescence at corner of concrete encased steel column and beams – Tenth Floor.



Photo 49: Cracking and efflorescence at opening in concrete for mechanical vent
- Tenth Floor.



Photo 50: Horizontal cracking along exterior concrete wall - Tenth Floor.

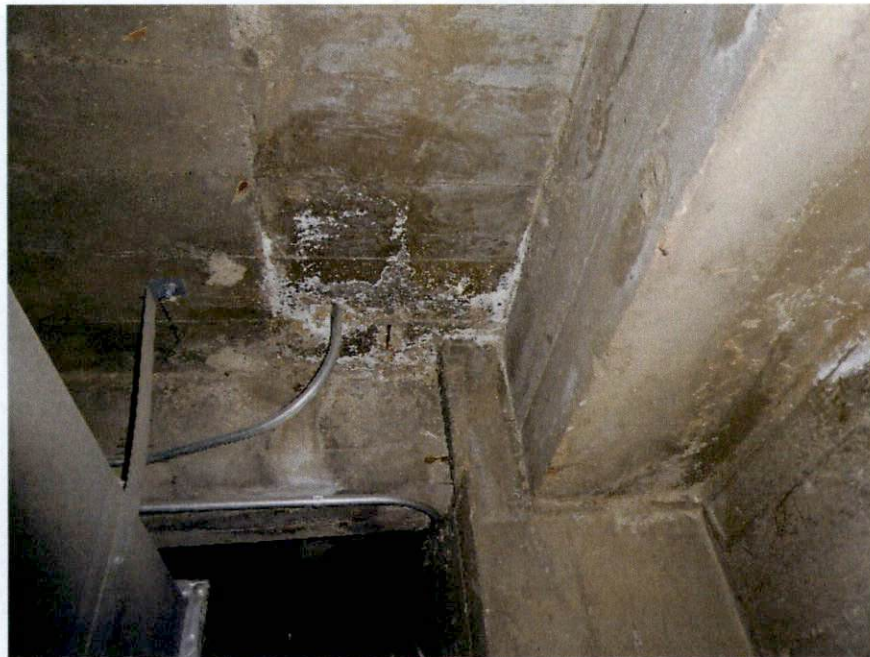


Photo 51: Efflorescence at hole in concrete for conduit – Tenth Floor.

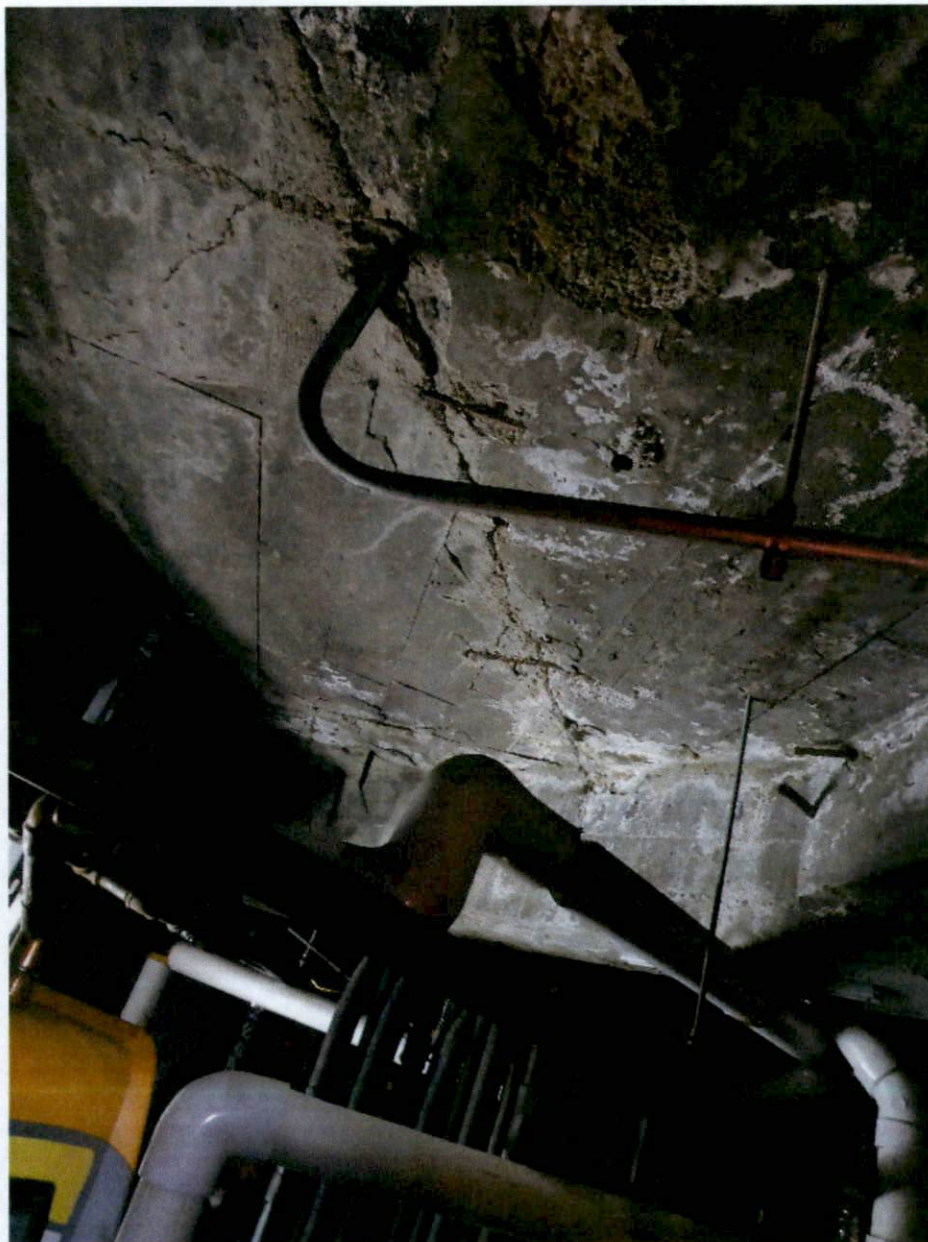


Photo 52: Large crack and visible rebar at underside of concrete roof deck – Tenth Floor.



Photo 53: Vertical crack at concrete wall – Tenth Floor.

TREATMENT RECOMMENDATIONS

Primary Façades (Market Street and Taylor Street)

The façades should be rehabilitated, to include cleaning, repair, and possible repainting of the terra cotta cladding. Work at the terra cotta façades should identify and repair areas of deteriorated, unsound, spalled, loose, and/or cracked terra cotta. Terra cotta should be cleaned using as gentle a means as possible, with a warm water wash and detergent or chemical cleaning. Stubborn biological growth can be cleaned using a biocide application. As part of the terra cotta rehabilitation, miscellaneous non-historic non-functioning metal attachments and anchorages should be carefully removed, and holes patched. All damaged, deteriorated, unsound, missing, or inappropriate (too hard) mortar joints should be repointed with an appropriate lime-based mortar. Since all the terra cotta surfaces have been painted, it would be appropriate to either remove all the paint and restore the original terra cotta glazed finish or repaint with an appropriate breathable coating.

Wood windows are located at the third to ninth floors and are comprised of original wood frames and wood sash that have been replaced in-kind. While the sash are in good condition, they should be regularly inspected for hardware issues and leaks. The sealant joints should be regularly maintained and replaced as needed. The wood windowsills are in fair-to-poor condition and show signs of paint delamination and wood deterioration. The wood sills appear to be splitting and weathered. The paint should be removed from both the windowsills and at the lower portions of the frames as needed to repair deteriorated, weathered, and split wood. After the wood is repaired, the windows should be properly prepared, primed, and painted with appropriate breathable wood paint.

North and Northeast Facades (Rear)

The north and northeast façades should be rehabilitated, to include cleaning, repair, and repainting. Work should be undertaken to repair any deteriorated, unsound, debonded, missing and/or cracked cement plaster (and concrete substrate) as occurs. Cement plaster repairs should match the existing original cement plaster. Where corroded steel is found, the cement plaster and concrete substrate should be removed to repair the steel as necessary. Ferrous metal should be prepared, primed, and painted with corrosion inhibitive primer and paint. Exposed concrete and cement plaster should be prepared, primed, and painted with appropriate breathable paint.

The historic sheet metal windows at the 7th and 8th floors, and the original wood frames with replacement wood sash at the 9th floor are in good condition. They should be regularly inspected for hardware issues and leaks. The sealant joints should be regularly maintained and replaced as needed. Repair/replace deteriorated glazing putty and glazing sealants as needed. Replace cracked or damaged glass as needed to match the original. Prepare, prime, and paint the metal window

components with corrosion inhibitive paint, and the wood window components with appropriate breathable wood primer and wood paint. Clean, repair and/or replace broken or missing hardware including weather stripping and replace sash chains as needed to allow for proper operation.

The metal fire escape should be regularly inspected for signs of peeling paint, corrosion, and other deterioration. All corrosion should be removed, and the metal repaired as needed. A corrosion inhibitive primer and paint should be maintained to protect the metal, and the fire escape should be inspected regularly to comply with applicable codes.

East Façade

The paint at the east façade (currently a mural) is severely delaminated, and the east façade should be prepared, primed, and painted with appropriate breathable masonry primer and paint. The preparation should include removal or stabilization of all loose, flaking, delaminated, and unsound paint for proper application of new paint coatings. When painting, the cement plaster substrate should be assessed for deterioration, including deteriorated, unsound, debonded, spalled, and cracked cement plaster. It should be repaired with cement plaster to match the existing original. In areas where steel reinforcement is exposed or corroded, the steel should be coated with a corrosion inhibitive primer and paint system following corrosion removal and preparation. The façade should be regularly inspected for signs of deterioration and failing paint, and a good sound paint coating should be maintained.

Roof

The roof, parapet, penthouse walls, and lateral bracing, as well as the steel seismic bracing should be repaired and maintained. The water tank and structural steel tank support components are scheduled to be removed in 2024 during the construction phase of the building's residential conversion. When the tank is removed, damage at the vertical steel support structure encased in concrete should be repaired to treat rust-jacked and spalled concrete and underlying structural steel corrosion. Following the metal repair, the concrete should be repaired, and waterproofing should be repaired in conjunction with the repair / replacement of the roof system. Repair should be undertaken at damaged cement plaster and concrete and should include cleaning and removal of all biological growth, as well as repair to cracks, spalls, or other deterioration. Following repairs, the roof should be inspected regularly for damage/leaks at the roof membrane, for damage/cracks at cement plaster and concrete, corrosion of metal components, and for damaged flashings, seams, and failed sealants. Areas of noted damage should be promptly repaired as needed. The roof surface and drains should be cleaned regularly (annually at a minimum).

Interior

The interior concrete and masonry walls and the concrete ceilings (floor slabs) should be assessed and repaired where spalling, deteriorated material, and exposed steel structural steel occurs. At the masonry walls, the brick should be spot-pointed with compatible matching mortar if needed. Crack damage should be assessed by a structural engineer and repaired as recommended. Cracks should be regularly monitored for worsening conditions.

The masonry and concrete walls should be cleaned of efflorescence by dry brushing or vacuum, and areas of efflorescence should be monitored for any continued efflorescence, which may indicate issues with moisture infiltration. Efflorescence is particularly notable at the tenth floor (attic) and at basement locations. When found, the sources of the efflorescence and moisture infiltration should be investigated and corrected.

The building's interior lobbies should be inspected visually on an annual basis for signs of wear and damage. The historic terrazzo and marble floors should be inspected for cracks and signs of deterioration and repaired as needed. At the marble stairs between the first and second floors, spalled and cracked treads should be repaired. The historic stone, metal, and wood lobby stairs, and the mail chute, should be regularly cleaned and maintained. Plaster walls and ceilings should be maintained and repaired if deterioration or damage occurs.

SUPPLEMENTAL PHOTOGRAPHY



Photo A: Overall view of 988 Market Street façade. Mural along east façade visible at right side of image. Glass storefront visible at ground and second levels with terra cotta elements at the third through tenth levels.
(All photos taken by P&T 04/17/2023, unless otherwise noted)



Photo B: View of 988 Market Street, Taylor Street façade looking east. Glass and metal storefront systems with glass awning visible.

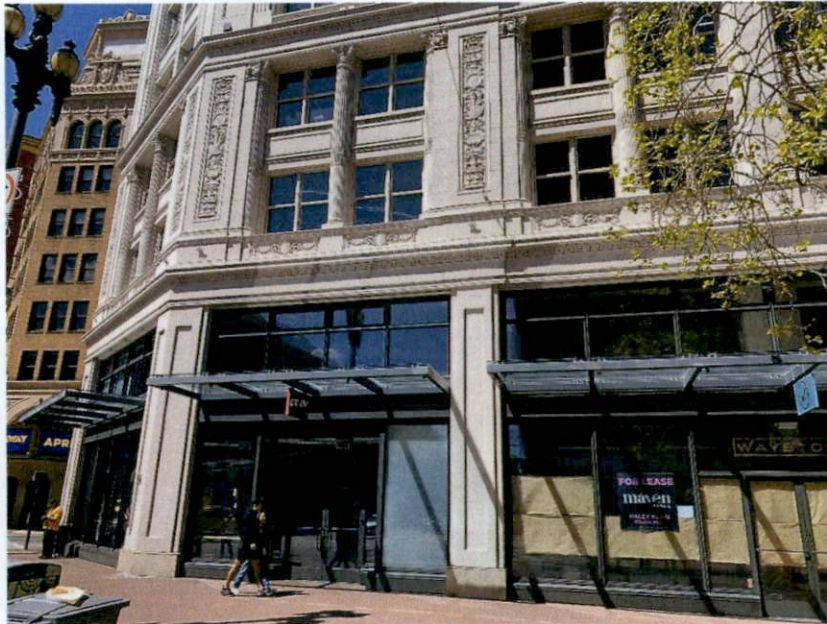


Photo C: View of granite wall base at ground level storefront entrance along Market Street elevation. Looking north.

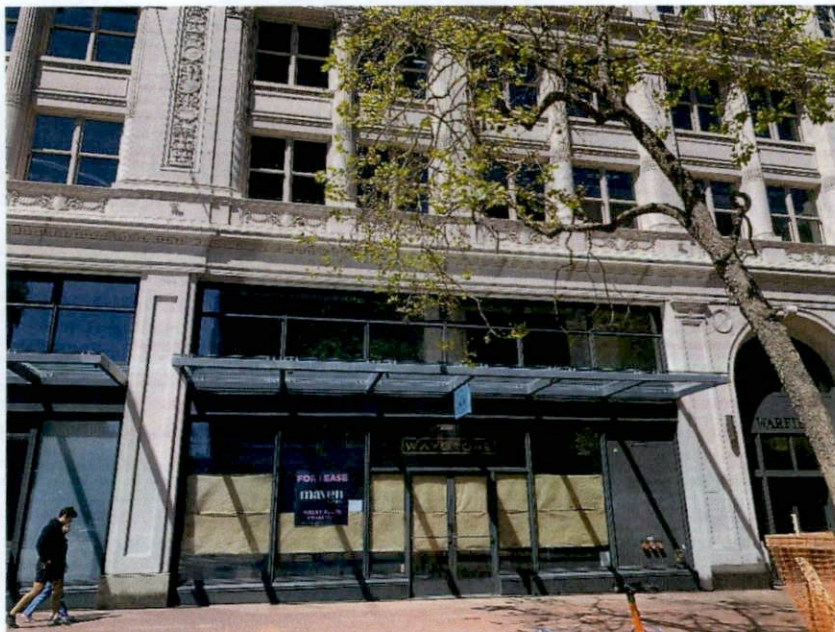


Photo D: View of granite wall base at ground level storefront entrance along Market Street elevation. Looking north.



Photo E: View of Market Street elevation and terra cotta exterior. Looking west from outside 5th level window.

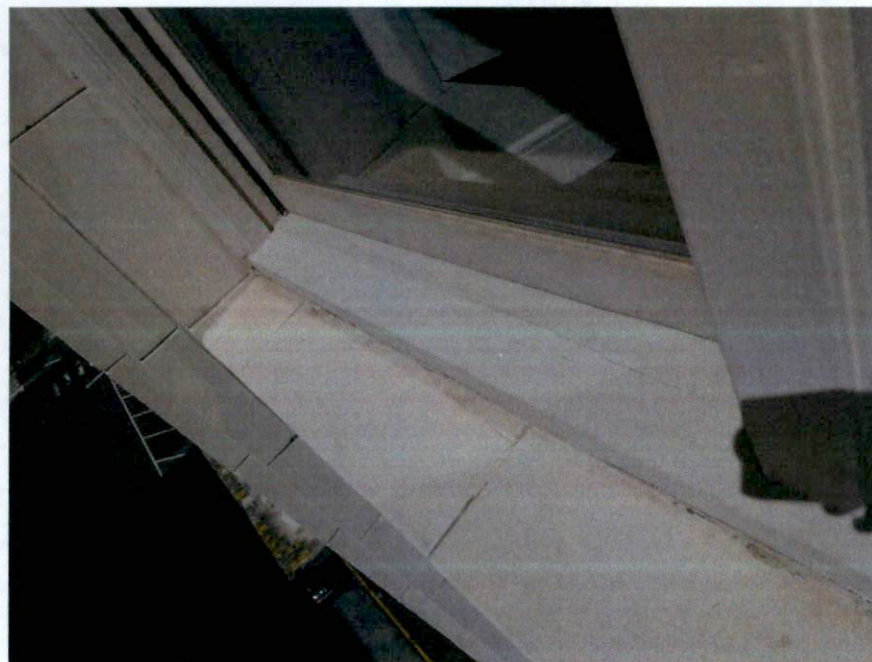


Photo F: Detail view of typical wood windowsill condition along Market Street façade. Looking south.

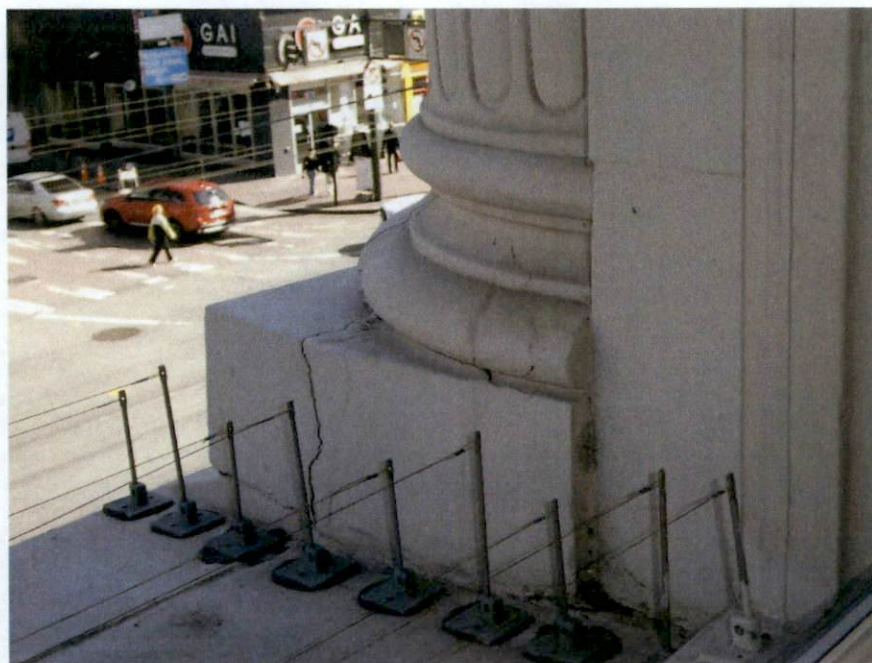


Photo G: Detail view of cracked spalling terra cotta seen at 3rd level window looking south from Market Street elevation.



Photo H: View of metal fire escape on north elevation between 7th level and rooftop. Looking south.



Photo I: View of cement plaster walls at north elevation. Cracking and deterioration of cement plaster visible. Looking south.



Photo J: View of sheet metal and wood window at north elevation looking south at 7th level exterior.



Photo K: View of metal fire escape spanning from 7th level up to roof. Looking south.

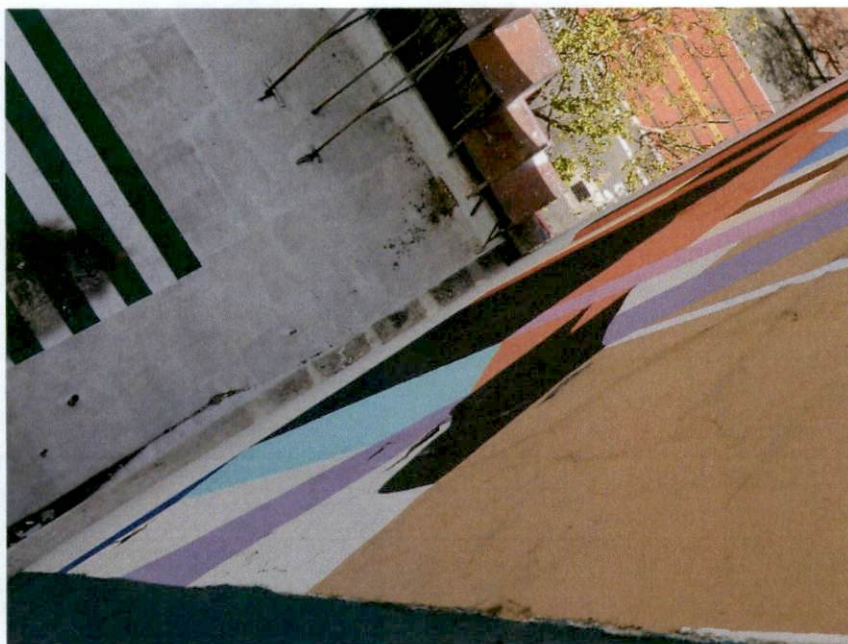


Photo L: Detail view of eastern cement plaster façade, looking southwest.



Photo M: Detail view of east exterior elevation seen from 7th level rooftop looking southwest. Cement plaster and paint are spalling.



Photo N: View of north façade looking south at cement plaster coated concrete walls.



Photo O: View of parapet stem wall at roof level. Image shows damage to cement plaster and asphalt coating and biogrowth.



Photo P: View of steel structure and water tank at roof level.



Photo Q: View of water tank and steel structural support members at upper-level roof. Looking south.



Photo R: View looking at roof area drains and roof membrane.



Photo R1: View of lateral bracing at upper parapet along Market Street façade.
Looking south.



Photo S: View looking at upper-level roof membrane.



Photo T: Interior first level lobby, looking northwest to elevator entrance.



Photo U: Interior first level lobby, looking southeast to front entrance.



Photo V: Detail view showing damage to marble stairs between 1st and 2nd levels.



Photo W: View of 7th level stair and elevator lobby. Looking west toward elevator entrance and mail chute. Typical interior condition for second through ninth levels.



Photo X: View of third level open office space looking southwest. Typical example of building interior in second through ninth levels.



Photo Y: Detail of brick masonry at concrete walls at 3rd level with exposed steel members and deteriorated mortar joints.



Photo Z: View of exposed steel at 5th level and cracked/ deteriorated concrete.

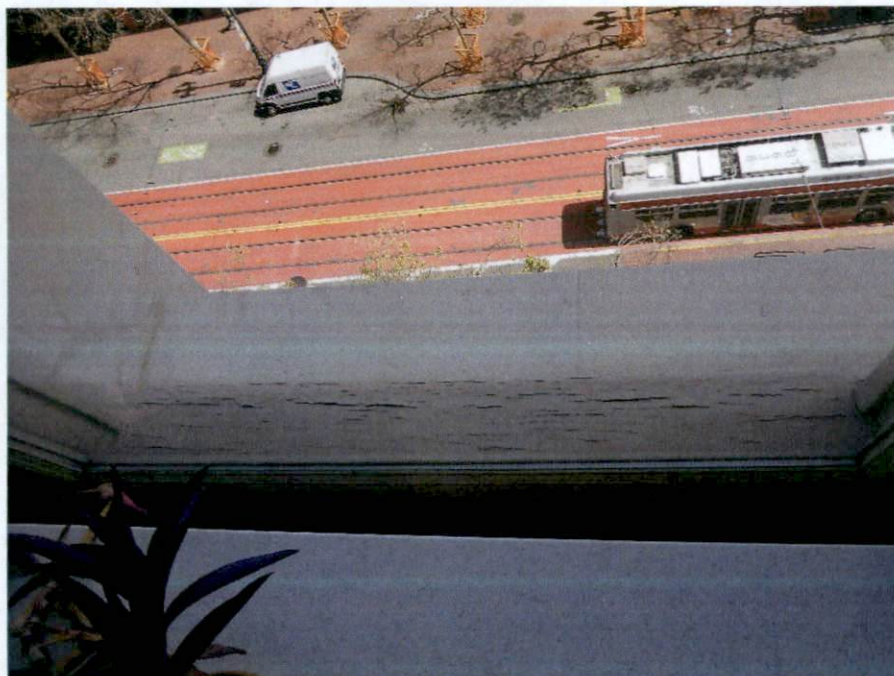


Photo AA: Detail view of deteriorating wood windowsill on sixth level along Market Street elevation, looking south.



Photo BB: View of basement level stair lobby.



Photo CC: View of basement level mechanical equipment and storage area.



Photo DD: View of concrete wall and ceiling at basement level in area that extends underneath city sidewalk.

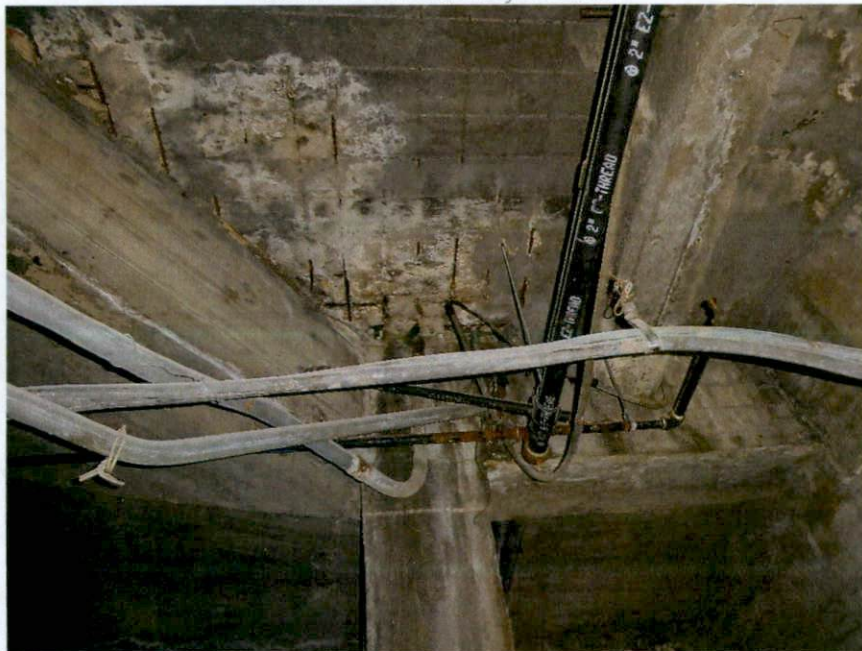


Photo EE: View of cracked concrete and efflorescence stains at basement level under sidewalk.



Photo FF: View of mechanical attic (tenth level) along interior of primary façade. Conditions of brick wall and efflorescence at concrete roof deck are typical throughout level.



Photo GG: View of ladder leading from mechanical attic up to roof deck above.



Photo HH: View of spalling, steel corrosion and efflorescence at mechanical attic 10th level. Typical representation of conditions.

May 1, 2023

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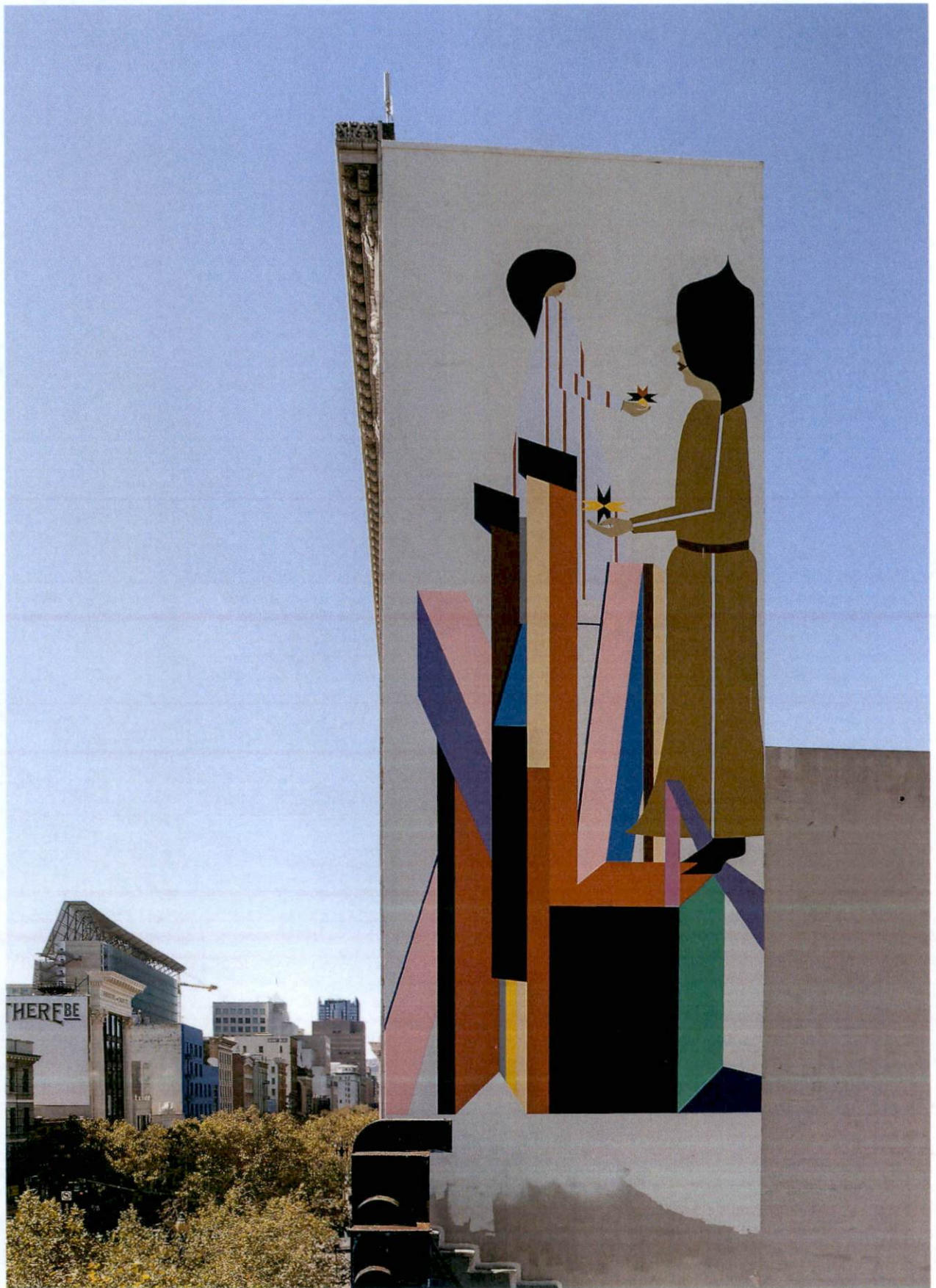
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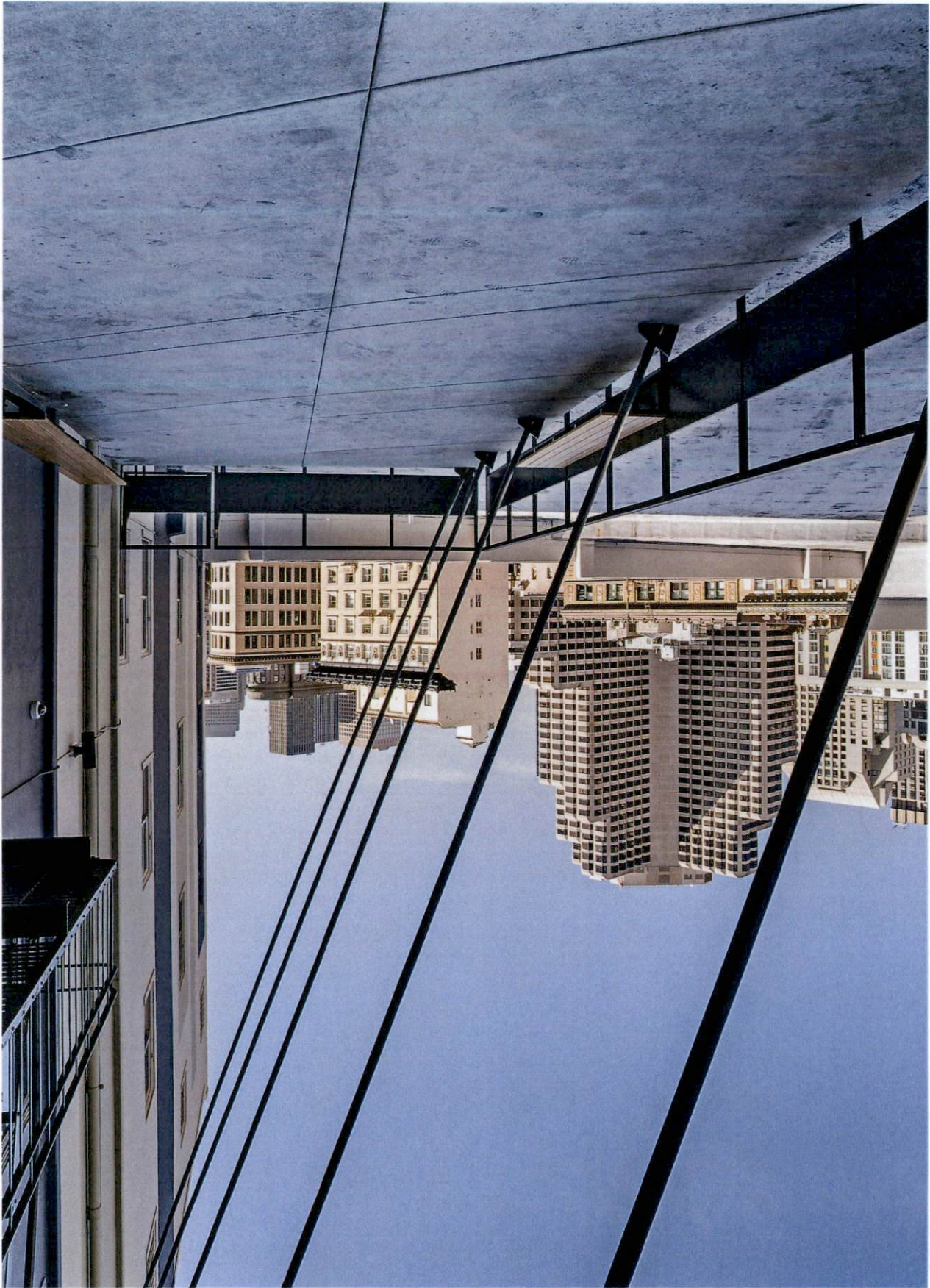
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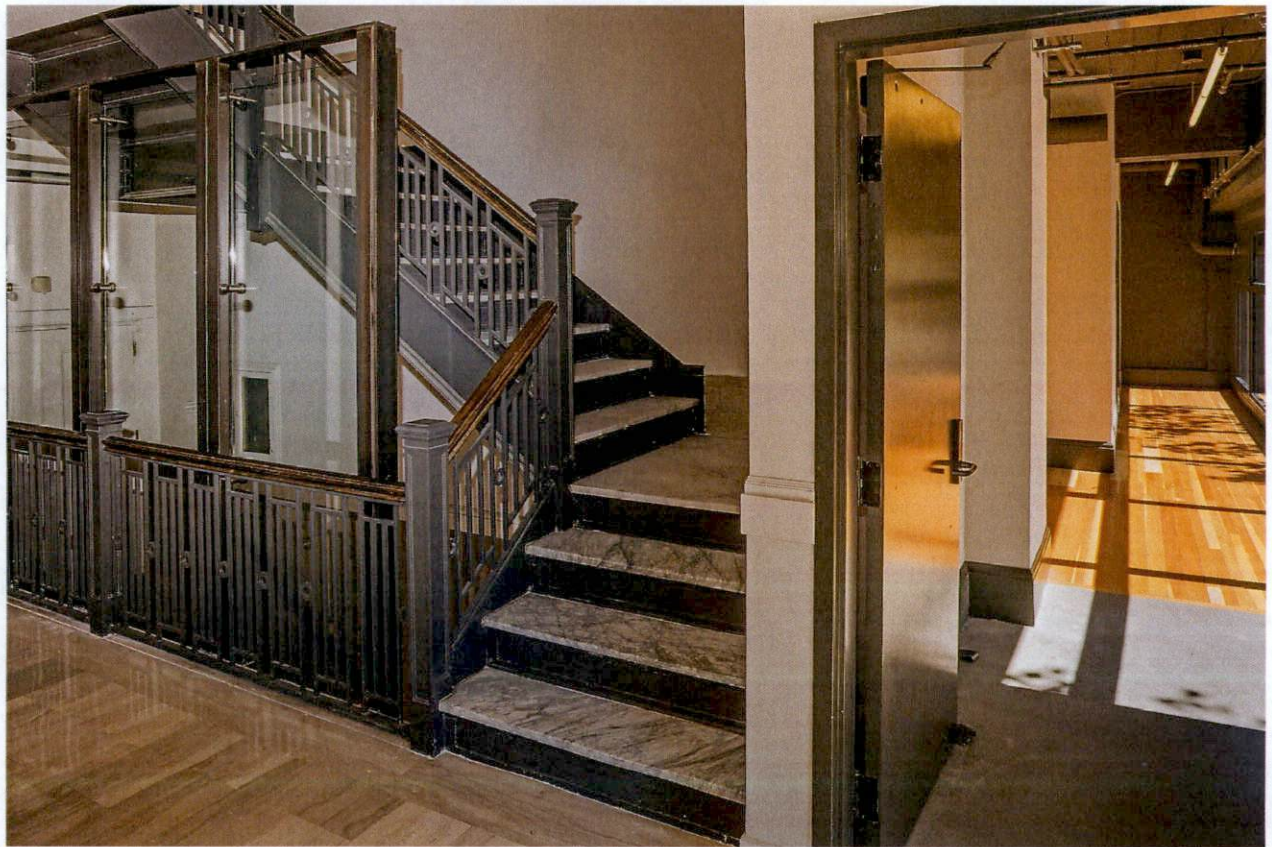












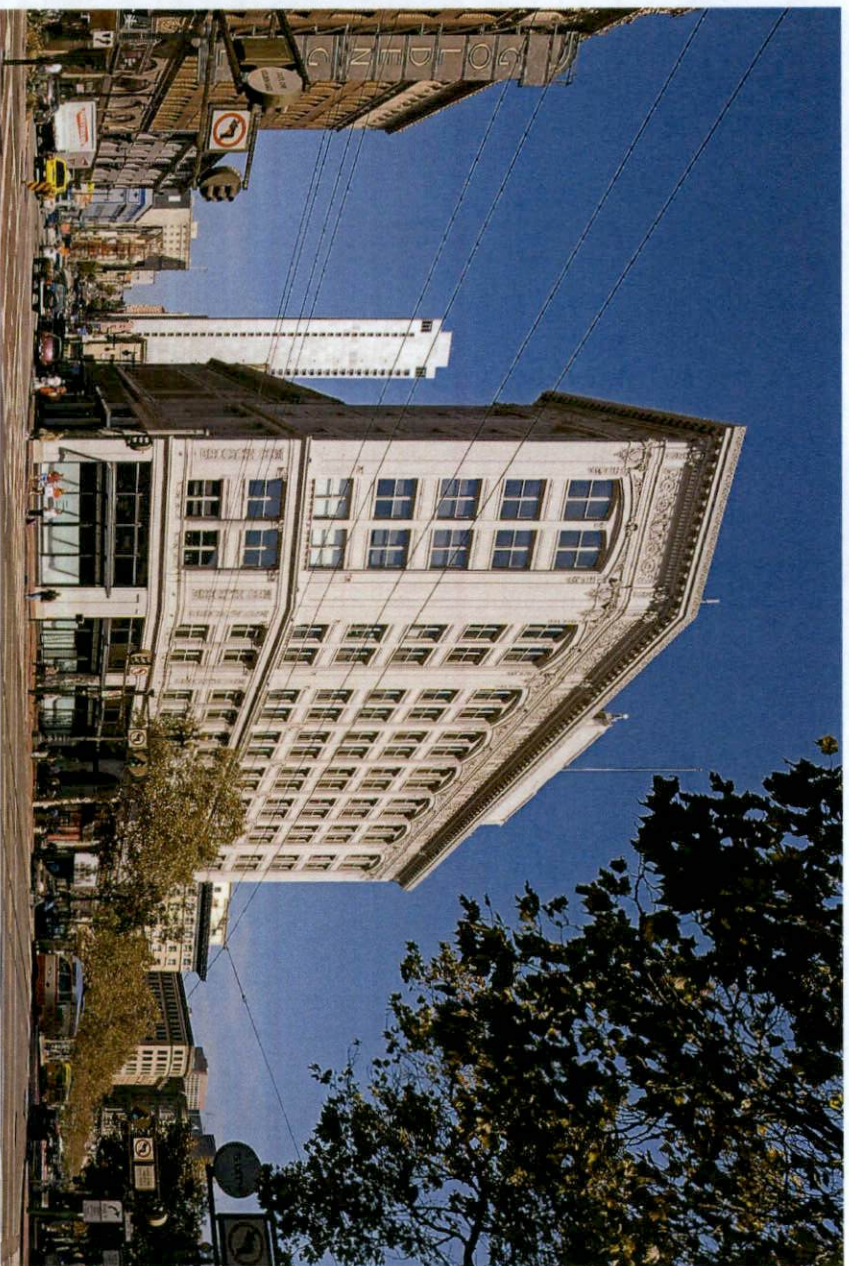










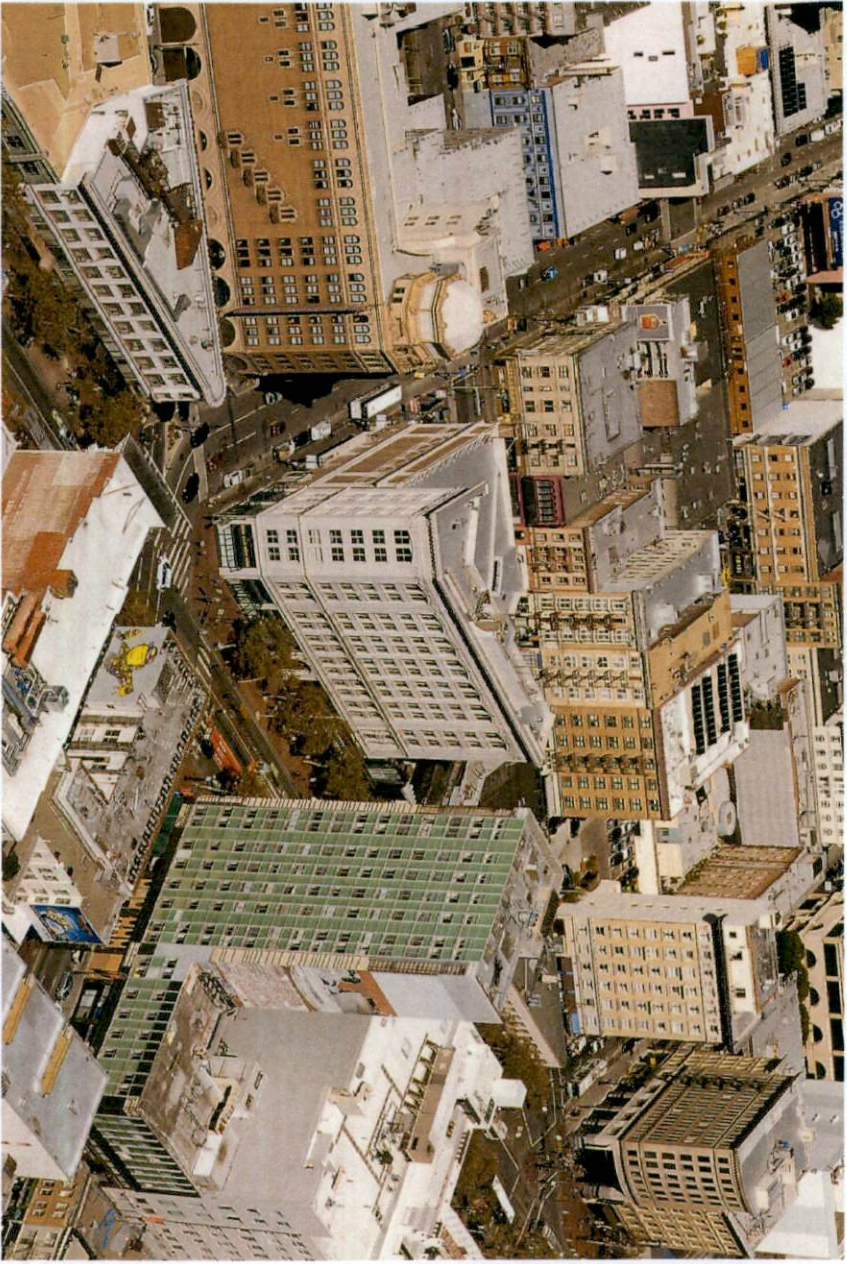






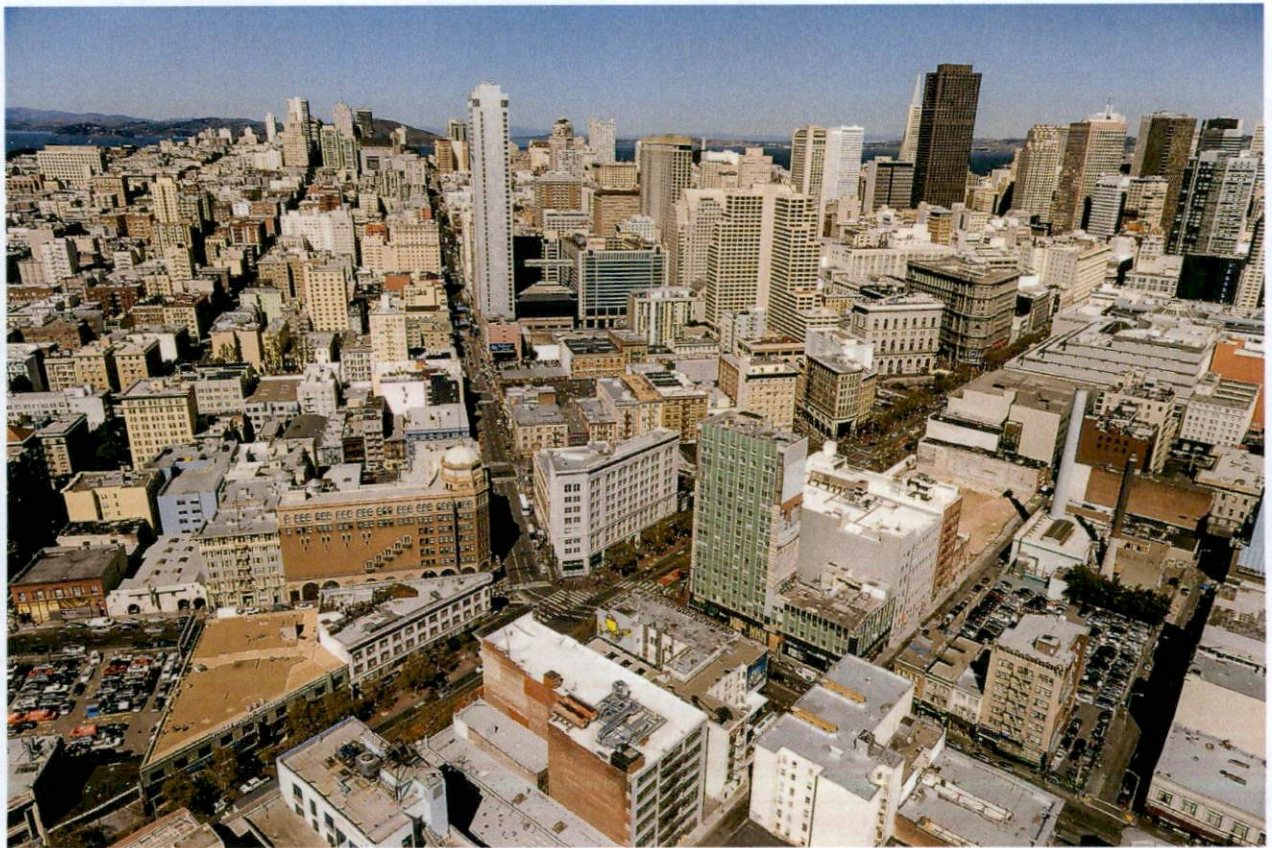






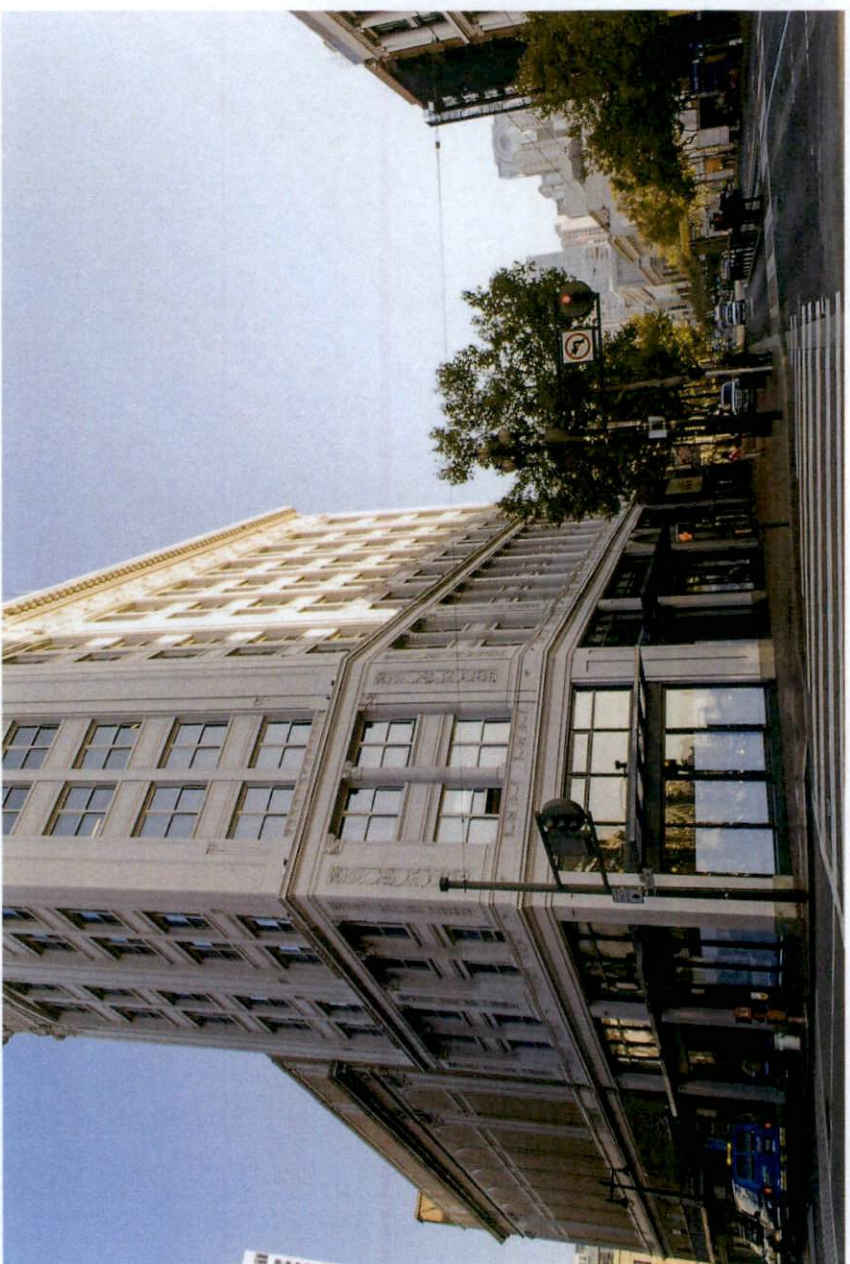












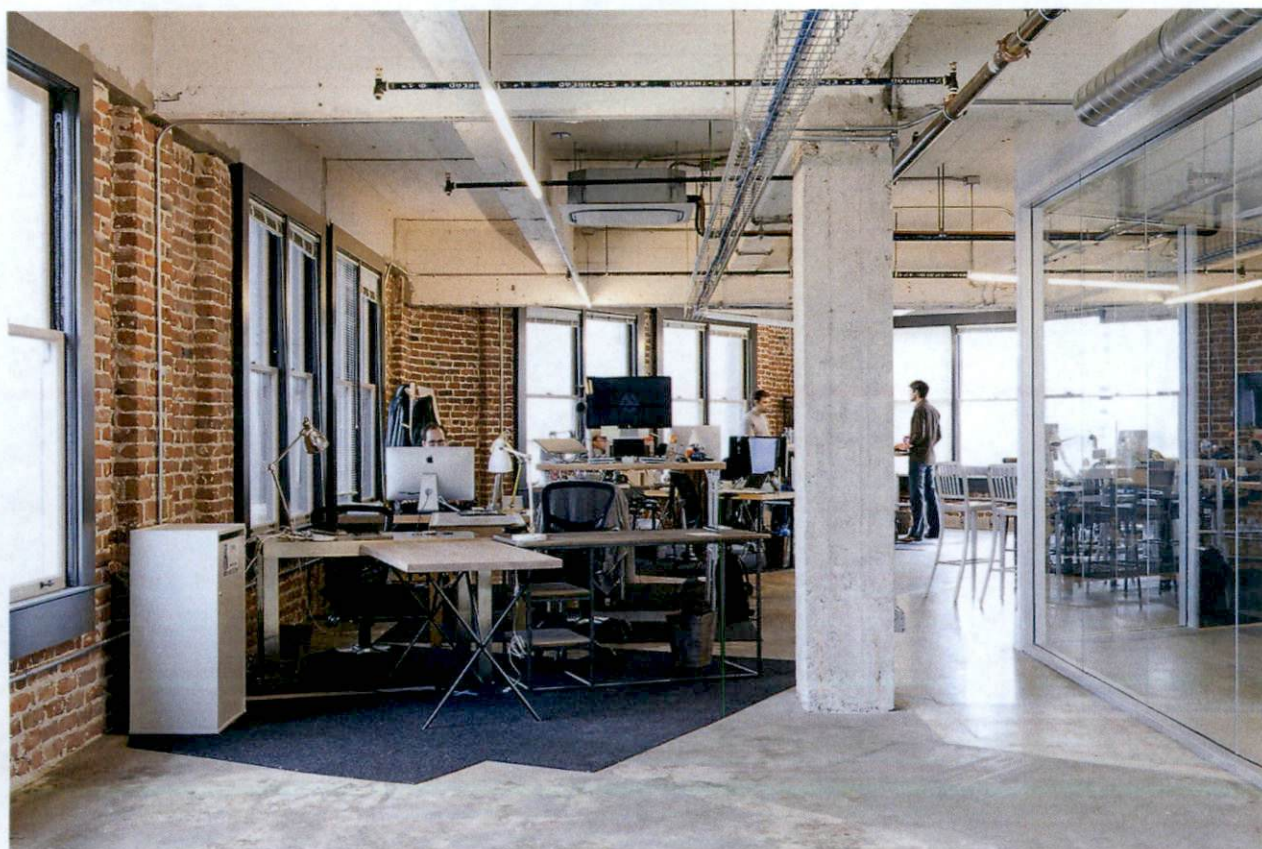


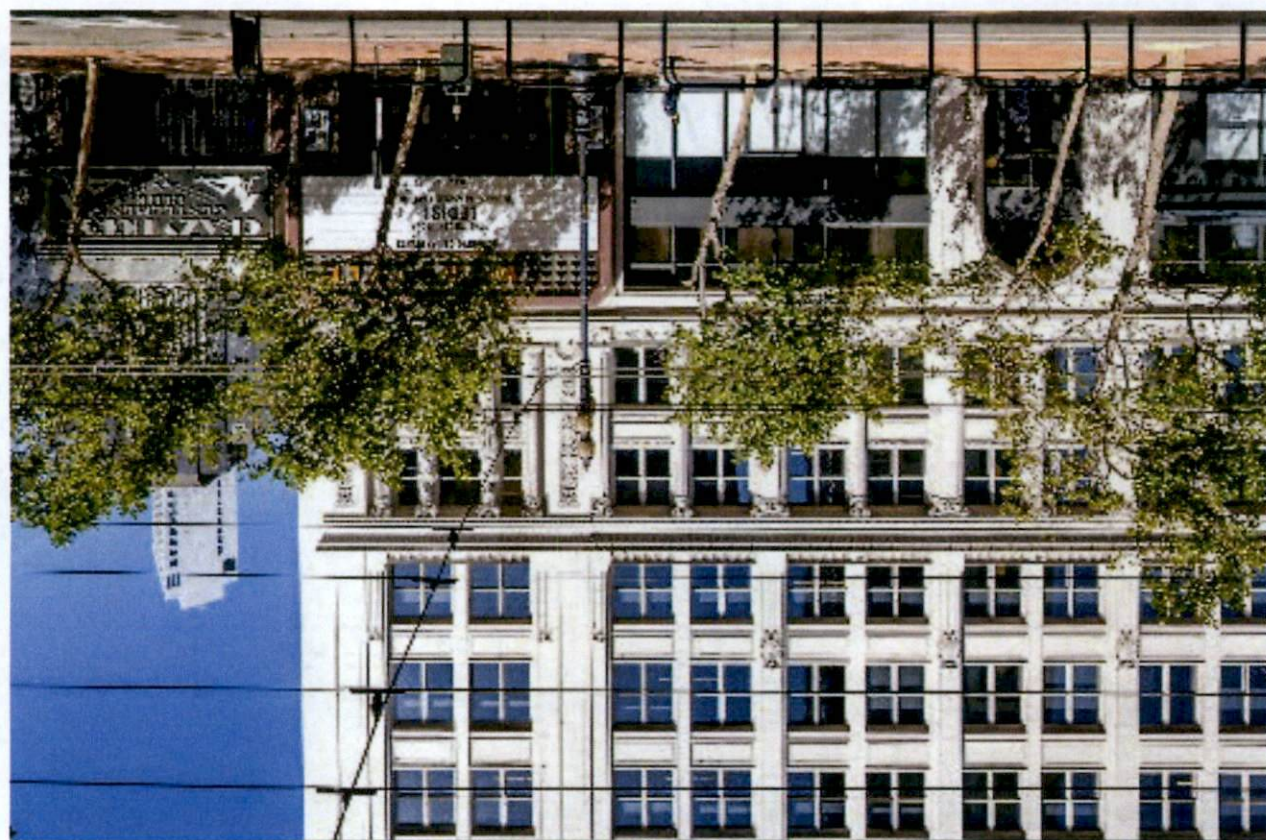












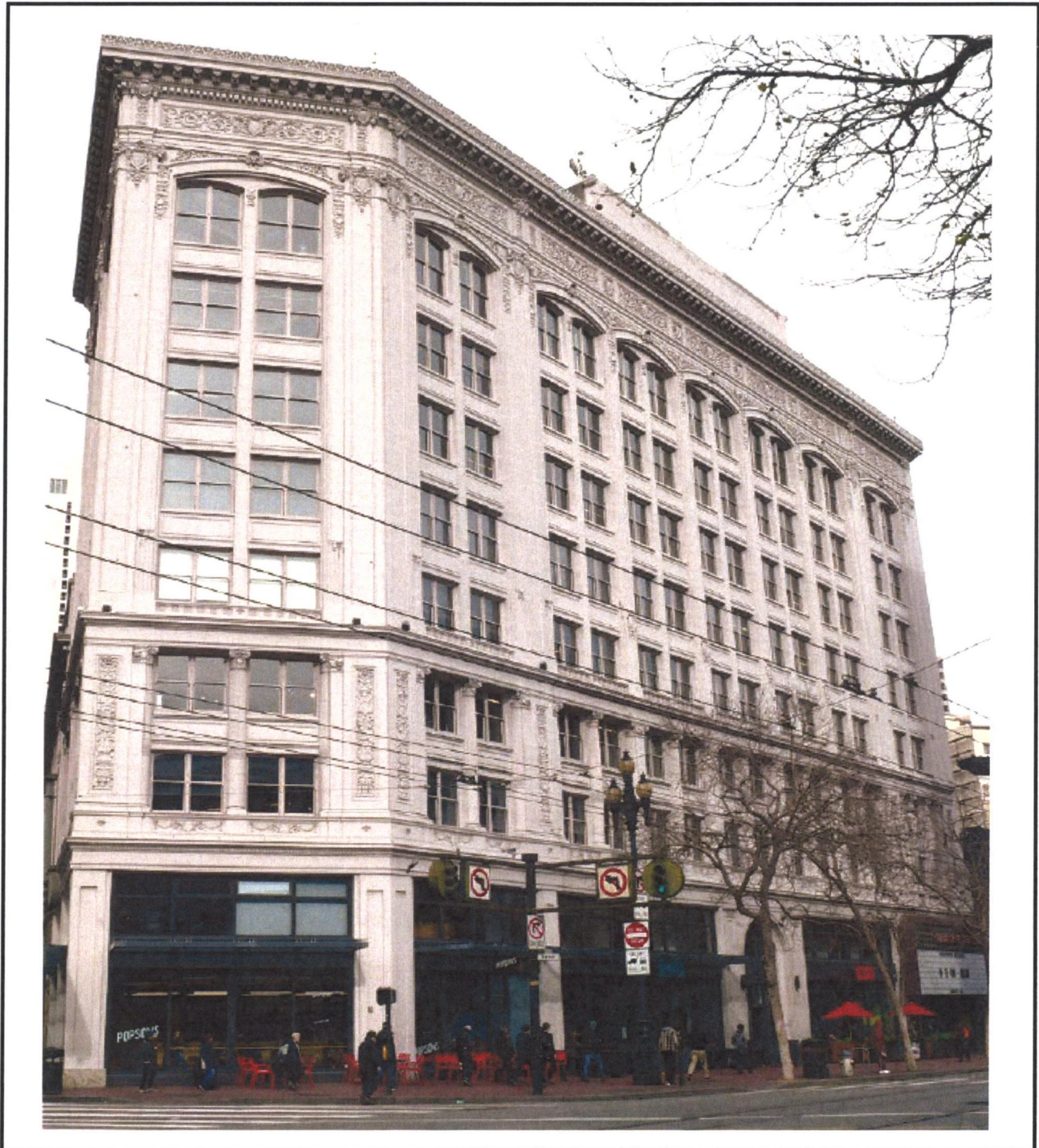
Site Plan



1 SITE PLAN



Office of the Assessor / Recorder - City and County of San Francisco
Mills Act Valuation



982-998 Market St.

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OFFICE OF THE ASSESSOR-RECORDER - CITY & COUNTY OF SAN FRANCISCO
MILLS ACT VALUATION

APN:	0342 019-040	Lien Date:	7/1/2023
Address:	982-998 Market St.	Application Date:	
SF Landmark No.:	Contributory Building	Application Term:	10-year rolling
Applicant's Name:	Mark Shkolnikov		
Agt./Tax Rep./Atty:	None	Last Sale Date:	3/19/2012
Fee Appraisal Provided:	None	Last Sale Price:	\$6,000,000

FACTORED BASE YEAR (Roll) VALUE		RESTRICTED INCOME APPROACH		SALES COMPARISON APPROACH	
Land	\$13,998,703	Land	\$5,012,621	Land	\$13,500,000
Imps.	\$9,332,410	Imps.	\$3,341,747	Imps.	\$9,000,000
Personal Prop	\$0	Personal Prop	\$0	Personal Prop	\$0
Total	\$23,331,113	Total	\$8,354,369	Total	\$22,500,000

Property Description

Property Type:	Commercial	Year Built:	1922/2018	Neighborhood:	Tenderloin
Type of Use:	Office/Residential	(Total) Rentable Area:	45,115	Land Area:	N/A
Owner-Occupied:	N/A	Stories:	9	Zoning:	C3G
Unit Types:		Parking Spaces:	None		

Total No. of Units: 0

Special Conditions (Where Applicable)

Conclusions and Recommendations

	Per SF	Total
Factored Base Year Roll	\$517	\$23,331,113
Restricted Income Approach	\$185	\$8,354,369
Sales Comparison Approach	\$499	\$22,500,000
Recommended Value (Lesser of the three approaches)	\$185	\$8,354,369

Appraiser: Meesha Parker

Principal Appraiser: James Bias

Hearing Date:

SUBJECT PHOTOGRAPHS AND LOCATOR MAP

Address: 982-998 Market St.

APN: 0342 019-040



RESTRICTED INCOME APPROACH

Address: 982-998 Market St.

Lien Date: 7/1/2023

	<u>Sq. Ft.</u>		<u>Annual Rent/SF</u>		
Potential Gross Income					
Retail	6,305	x	\$25.00	NNN	\$157,625
Office	38,810	x	\$30.00	MG	\$1,164,300
Subtotal	38,810				\$1,164,300
Less: Vacancy & Collection Loss			5%		\$58,215
Effective Gross Income					\$1,106,085
Less: Anticipated Operating Expenses (Pre-Property Tax)*			25%		(\$276,521)
Net Operating Income (Pre-Property Tax)					\$829,564

Restricted Capitalization Rate

2023 interest rate per State Board of Equalization			5.7500%	
Risk rate (4% owner occupied / 2% all other property types)			2.0000%	
2022 property tax rate **			1.1797%	
Amortization rate for improvements only				
Remaining economic life (in years)	40	0.0250	1.0000%	
Improvements constitute % of total property value		40%		9.9297%

RESTRICTED VALUE ESTIMATE

\$8,354,369

Notes: The 2023 property tax rate has not yet been announced.

ALLOCATION OF MILLS ACT VALUE

(Application filed in 2023; Value will apply for FY 2024-2025)

			2023 Factored Base Vale				Mills Act Value			
	APN	Use	Land	Imps	Total	% Allocaton	Land	Imps	Total	% Allocation
1	0342-019	Retail	\$ 119,998	\$ 79,996	\$ 199,994	0.86%	\$ 42,968	\$ 28,645	\$ 71,614	0.86%
2	0342-020	Retail	\$ 158,719	\$ 105,809	\$ 264,528	1.13%	\$ 56,833	\$ 37,889	\$ 94,722	1.13%
3	0342-021	Retail	\$ 106,649	\$ 71,098	\$ 177,747	0.76%	\$ 38,188	\$ 25,459	\$ 63,647	0.76%
4	0342-022	Retail	\$ 111,345	\$ 74,226	\$ 185,571	0.80%	\$ 39,869	\$ 26,580	\$ 66,449	0.80%
5	0342-023	Retail	\$ 624,454	\$ 416,301	\$ 1,040,755	4.46%	\$ 223,603	\$ 149,069	\$ 372,672	4.46%
6	0342-024	Retail	\$ 122,631	\$ 81,750	\$ 204,381	0.88%	\$ 43,911	\$ 29,274	\$ 73,184	0.88%
7	0342-025	Office	\$ 261,370	\$ 174,246	\$ 435,616	1.87%	\$ 93,591	\$ 62,394	\$ 155,985	1.87%
8	0342-026	Office	\$ 690,665	\$ 460,441	\$ 1,151,106	4.93%	\$ 247,312	\$ 164,874	\$ 412,186	4.93%
9	0342-027	Office	\$ 704,591	\$ 469,726	\$ 1,174,317	5.03%	\$ 252,299	\$ 273,185	\$ 420,498	5.03%
10	0342-028	Office	\$ 806,406	\$ 537,602	\$ 1,344,008	5.76%	\$ 288,756	\$ 192,504	\$ 481,260	5.76%
11	0342-029	Office	\$ 705,751	\$ 470,495	\$ 1,176,246	5.04%	\$ 252,713	\$ 168,475	\$ 421,188	5.04%
12	0342-030	Office	\$ 972,088	\$ 648,057	\$ 1,620,145	6.94%	\$ 348,083	\$ 232,056	\$ 580,139	6.94%
13	0342-031	Office	\$ 698,155	\$ 465,431	\$ 1,163,586	4.99%	\$ 249,993	\$ 166,662	\$ 416,655	4.99%
14	0342-032	Office	\$ 968,031	\$ 645,351	\$ 1,613,382	6.92%	\$ 346,630	\$ 231,087	\$ 577,717	6.92%
15	0342-033	Office	\$ 692,720	\$ 461,813	\$ 1,154,533	4.95%	\$ 248,048	\$ 165,365	\$ 413,413	4.95%
16	0342-034	Office	\$ 968,609	\$ 645,735	\$ 1,614,344	6.92%	\$ 346,837	\$ 231,225	\$ 578,062	6.92%
17	0342-035	Office	\$ 728,118	\$ 485,409	\$ 1,213,527	5.20%	\$ 260,723	\$ 173,815	\$ 434,538	5.20%
18	0342-036	Office	\$ 1,044,520	\$ 696,344	\$ 1,740,864	7.46%	\$ 374,020	\$ 404,984	\$ 623,366	7.46%
19	0342-037	Office	\$ 728,118	\$ 485,409	\$ 1,213,527	5.20%	\$ 260,723	\$ 173,815	\$ 434,538	5.20%
20	0342-038	Office	\$ 1,043,360	\$ 695,569	\$ 1,738,929	7.45%	\$ 373,604	\$ 249,069	\$ 622,673	7.45%
21	0342-039	Office	\$ 712,976	\$ 475,317	\$ 1,188,293	5.09%	\$ 255,301	\$ 170,201	\$ 425,502	5.09%
22	0342-040	Office	\$ 1,029,429	\$ 686,285	\$ 1,715,714	7.35%	\$ 368,616	\$ 245,744	\$ 614,360	7.35%
TOTAL			\$ 13,998,703	\$ 9,332,410	\$ 23,331,113	100.00%	\$ 5,012,621	\$ 3,602,371	\$ 8,354,369	100.00%

Rent Roll - Provided by Taxpayer, as of 8/10/2023**Address:** 988 Market St.**APN:** 0342 019-040**Value Date:** 7/1/2023

Suite	Tenant	SF	Lease ComDate	Term Mo.'s	Base Monthly Rent	Annual Rent	Expense Terms	Annual Rent / SF	Notes
Basement Retail	VACANT	2,430					G		
Basement Storage A	VACANT						G		307 SF
Basement Storage B	VACANT						G		76 SF
998 Market	VACANT	1,942							
992 Market	Better Blends	897	7/15/2023	3	\$1,360	\$16,323	IG	\$18.20	Pop Up Smoothie Shop
986 Market	Dosa Allee LLC/IceNTea	1,036	5/17/2022	48	\$2,590	\$31,080	NNN	\$30.00	
2nd	VACANT	2,917							
3rd	VACANT	5,011							
4th	Group i	4,467	8/1/2020	59	\$20,000	\$240,000	IG	\$53.73	
5th	VACANT	5,019							
6th	VACANT	5,015							
7th	VACANT	5,402							
8th	VACANT	5,454							
9th	VACANT	5525							
		45,115				\$287,403		\$6.37	

Summary of Subject and Comparable Retail Leases															
Address:		988 Market St.													
APN:		0342 019-040													
Value Date:		7/1/2023													
No.	Block/Lot	Address		Tenant	Floor	Lease Signed	Lease Start	Term - Mo's	NRA	Starting Rent	Lease Structure	Lease Type	T.I.'s/ S.F.	Mo's Free Rent	Escalations/Comments
Subject Property Retail Leases															
Subj.		992	Market St.	Better Blends			7/15/2023	3	897	\$18.20	IG				Pop Up shop
Subj.		986	Market St.	Dosa Allee LLC/IceNTea			5/17/2022	48	1,036	\$30.00	NNN				
Avg										\$24.10					
Comparable Retail Rents (Sorted by Property Type)															
1		222	Taylor St.		1	3/31/2022	1/1/2023	60	1,600	\$39.00	NNN				9.75 CAM, end cap, shell
2		829	Mission St		1	8/1/2022	8/31/2022	12	2,427	\$24.00	NNN				Parking Garage retail
3		529	Commercial St.		1	5/28/2022	5/6/2022		1,940	\$34.08	NNN				
4		1019	Mission St	Caroline Onuoha Pharmacy	1	2/2/2022	2/2/2022	36	1,050	\$31.44	NNN				
1		1529	Van Ness Ave	SF European	B-3	7/25/2022	9/1/2022	60	20,879	\$21.00	IG				Retail Services
2		163	Eddy St.	SR Visions	B & 2	5/27/2021	6/1/2021	36	16,000	\$24.00					Retail Sales
3		1528	Pine St.	VinFast	B-2	3/29/2021	4/1/2022	87	42,000	\$28.57	NNN				Retail Sales
4		767	Bush St.		B-Mezz	11/13/2022	1/1/2023		1,940	\$21.60					Retail Services
1		1001	Market St	Bay Area Rage Room	B	9/11/2021	11/1/2021	12	2,100	\$15.00	IG				Gym
2		1119	Market St	Listing	B		available	negotiable	6,000	\$12.00					Lower level storage
Average										\$32.13					

All retail leases are triple net (NNN), unless otherwise indicated in the comments section.
Lease Type: N = New Lease, R = Renewal, A = Amendment to Lease, E = Expansion of Space, S = Sublease
Lease Structure: FSG - full service gross lease MG - modified gross lease IG - industrial gross lease NNN - triple net or net lease

MARKET BREAKDOWN	2Q23	1Q23	2Q22	Annual % Change
New Construction	0	800	0	N/A
Under Construction	0	0	242,721	N/A
Vacancy Rate	5.8%	5.7%	4.8%	20.83%
Average Asking Rents	\$35.76	\$36.49	\$42.65	-16.15%
Average Sales Price / SF	\$437	\$507	\$581	-24.77%
Cap Rates	5.3%	5.6%	5.6%	-5.36%
Net Absorption	(35,776)	(7,808)	(212,480)	N/A

Summary of Subject and Comparable Office Leases

Address: 988 Market St.
APN: 0342 019-040
Value Date: 7/1/2023

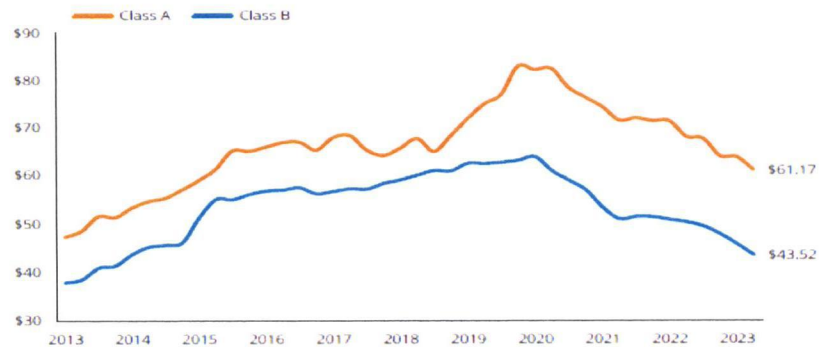
No.	Block/Lot	Address	Tenant	Floor	Lease Signed	Lease Start	Term - Mo's	NRA	Starting Rent	Lease Structure	Lease Type	T.I.'s/ S.F.	Mo's Free Rent	Escalations/Comments			
Subject Property Office Leases																	
Subj.		988	Market St	Group i		4		8/1/2020	59		4,467	\$54	IG				
Avg										\$54							
Comparable Office Rents																	
1		1182	Market St.	SF City Vitals		3	8/21/2023	9/28/2023			3,075	\$24		N			
2		96	Jessie St.			3	5/30/2023	6/29/2023			2,500	\$36	MG				\$7.50 CAM
3		1067	Market St.			4	5/25/2023	6/24/2023			1,600	\$28	MG	N			tenant pays utilities
4		1067	Market St.			1	5/25/2023	6/24/2023	12		689	\$25	IG	N			
5		1210	Market St.			1	4/20/2023	5/20/2023	24		1,694	\$26	MG	N			
6		562	Market St.			4	3/9/2023	4/8/2023			3,422	\$42	IG				
7		1338	Mission St.	Conard House		1	3/10/2023	4/1/2023	60		3,372	\$24		N	\$0	2	
8		221	Kearny St.			5	2/21/2023	3/1/2023			1,573	\$36	IG				
9		986	Mission St.	Healthright 360		2		3/1/2023	84		8,090	\$26	IG	N	\$20	3	
10		929	Market St.			5	12/1/2022	12/1/2022	48		2,500	\$20	MG				
11		1182	Market St.			2	8/29/2022	9/28/2022	60		1,118	\$32	FS	N			
12		1182	Market St.			2	7/31/2022	9/1/2022	48		2,063	\$32	FS	N			
13		1117	Market St.			2	3/6/2022	4/6/2022			2,700	\$48	MG				
14		381	Ellis St.					3/1/2022	36		2,325	\$40	MG				
Avg										\$31							

All retail leases are triple net (NNN), unless otherwise indicated in the comments section.

Lease Type: N = New Lease, R = Renewal, A = Amendment to Lease, E = Expansion of Space, S = Sublease

Lease Structure: FSG - full service gross lease MG - modified gross lease IG - industrial gross lease NNN - triple net or net lease

DIRECT RENTS, \$/SF



Source: Transwestern, CoStar, Q2 2023

SUBMARKET STATISTICS

Submarket	Total Inventory	Under Construction	Direct Vacancy Rate	Sublet Vacancy Rate	Total Vacancy Rate	Total Availability Rate	2Q23 Total Net Absorption	YTD Total Net Absorption	2Q23 Leasing Activity	YTD Leasing Activity	Average Rental Rate (FS)
Civic Center	616,967	0	23.7%	0.0%	23.7%	25.1%	3,670	12,136	16,455	25,861	\$38.32
Financial District	26,677,923	0	24.4%	4.4%	28.8%	34.0%	153,236	696,694	324,581	656,789	\$57.60
Jackson Square	2,369,488	0	17.8%	3.0%	20.7%	27.2%	65,388	12,301	28,786	73,535	\$43.87
Mid Market	4,790,617	235,071	20.4%	7.2%	27.6%	43.6%	411,757	310,103	26,789	38,251	\$31.67
Mission Bay/China Basin	5,414,896	826,748	3.5%	13.9%	17.4%	28.8%	145,467	56,724	6,613	269,077	\$39.00
Mission/Potrero	3,233,112	0	19.9%	3.1%	23.0%	27.0%	92,548	90,012	38,895	98,240	\$50.00
Rincon/South Beach	6,053,816	0	22.4%	7.1%	29.5%	40.6%	326,295	348,798	10,506	43,027	\$73.37
Showplace Square	3,773,958	24,956	15.8%	16.3%	32.2%	43.9%	161,839	207,809	16,887	30,839	\$43.05
South Financial District	28,875,107	0	17.2%	5.4%	22.7%	32.6%	856,653	1,137,706	354,076	729,750	\$53.54
SOMA	5,861,652	232,290	26.3%	4.5%	30.9%	33.0%	6,244	172,893	48,700	105,014	\$51.00
Union Square	4,496,488	0	24.8%	3.2%	27.9%	31.6%	30,864	72,394	46,354	86,281	\$48.42
Van Ness Corridor/Chinatown	1,337,659	0	14.3%	0.2%	14.5%	29.6%	23,132	22,232	7,803	9,361	\$51.10
Waterfront/North Beach	3,943,687	0	21.6%	3.2%	24.7%	34.6%	23,479	13,785	1,942	40,095	\$25.51
Yerba Buena	3,943,225	0	40.1%	7.1%	47.3%	55.1%	18,350	111,142	23,979	29,807	\$51.05
San Francisco Totals	101,388,595	1,319,065	21.0%	5.8%	26.8%	34.8%	1,611,554	2,850,349	952,366	2,235,927	\$52.50

km Kidder Mathews

Income and Expense History				
Address:	988 Market St			
APN:	0342 019-040			
Value Date:	7/1/2023			
Bsmt Storage				
Retail		6,305		
Floors 2-6		38,810		
Total NRA		45,115		
Historical Income and Expenses				
2022				
Income	Total	Per S.F.		
Rental Income	\$ 2,140,347			
CAM - Current Year	\$ 77,133			
CAM - Prior Year	\$ 28,418			
Utilities Income	\$ 53,067			
Storage Income	\$ 329			
Reimbursable Income	\$ 9,403			
Total Income	\$ 2,308,697	\$	51.17	
Expenses				
Janitorial - Contract	\$ 3,248	\$	0.07	0.1%
Janitorial - Supplies	\$ 21	\$	0.00	0.0%
Sidewalk Cleaning	\$ 350	\$	0.01	0.0%
Security Guard - Contract	\$ 16,080	\$	0.36	0.7%
Trash Removal	\$ 13,874	\$	0.31	0.6%
Electrical - Supplies	\$ 1,120	\$	0.02	0.0%
Plumbing - Repair	\$ 28,464	\$	0.63	1.2%
Plumbing - Supplies	\$ 92	\$	0.00	0.0%
Pest Control - Contract	\$ 3,887	\$	0.09	0.2%
General Maintenance	\$ 10,875	\$	0.24	0.5%
General Repair	\$ 9,824	\$	0.22	0.4%
General Supplies	\$ 1,344	\$	0.03	0.1%
Exterior Painting & Waterproofing	\$ 6,742	\$	0.15	0.3%
Graffiti Removal	\$ 123	\$	0.00	0.0%
Utilities - Electricity	\$ 48,705	\$	1.08	2.1%
Utilities - Gas	\$ 966	\$	0.02	0.0%
Utilities - Water	\$ 7,712	\$	0.17	0.3%
General & Administrative				
Legal	\$ 2,299	\$	0.05	0.1%
Postage/Delivery Charges	\$ 55	\$	0.00	0.0%
Dues/Subscriptions	\$ 61	\$	0.00	0.0%
Bank/Finance Charge	\$ 140	\$	0.00	0.0%
Management Fee Expenses	\$ 159,042	\$	3.53	6.9%
Owners Association Dues	\$ 202,923	\$	4.50	8.8%
Gross SF Commercial Rent Tax	\$ 37,778	\$	0.84	1.6%
Business Registration Fee	\$ 62	\$	0.00	0.0%
Property Taxes				
Property Taxes	\$ 296,367	\$	6.57	12.8%
Total Expenses	\$ 852,154	\$	18.89	36.9%
Less: Property Taxes	\$ 296,367	\$	6.57	12.8%
Pre-Tax Total Expenses	\$ 555,787	\$	12.32	24.1%
Pre Tax Net Operating Income	\$ 1,752,910	\$	38.85	75.9%

SALES COMPARISON ANALYSIS

	ADDRESS	SALE PRICE \$ PER SQ.FT.	MARKET CONDITIONS	NEIGHBORHOOD	LOT SIZE	YEAR BUILT	SQUARE FEET	CONDITION	OVERALL ADJUSTMENT	ADJUSTED SALE PRICE
Subj. APN	982-998 Market St. 0342 019-040	\$6,000,000 \$133		Tenderloin	N/A	1922/2018	45,115	Average		
1	40 Jessie St. 3708 023	5/4/2023 \$17,600,000 \$476	Similar	FiDi South	2,152	1913	37,000	Average	0%	\$476
2	838-842 Market St. 0329 002	4/29/2022 \$30,000,000 \$521	Similar	Union Square	4,000	1935	57,535 10%	Average	10%	\$574
3	260 Townsend St. 3787 024	8/2/2021 \$49,000,000 \$702	Superior -20%	South Beach -10%	1,999	1984 -10%	69,813 15%	Average	-25%	\$526
4	1525 Mission St. 3511 075	1/13/2022 \$20,340,000 \$584	Similar	SOMA	12,292	1907	34,842 -5%	Average	-5%	\$555

RANGE OF VALUES \$476 to \$574

CONCLUDED VALUE PER SQ.FT.

\$500

NRA
45,115 x \$/SQ.FT.
\$500

\$22,557,500

ESTIMATED MARKET VALUE (ROUNDED)

\$22,500,000



AVERAGE SALES PRICE/SF & CAP RATE



2Q 2023 | SAN FRANCISCO OFFICE

DIVISION 1. PROPERTY TAXATION [50 - 5911] (*Division 1 enacted by Stats. 1939, Ch. 154.*)

PART 2. ASSESSMENT [201 - 1367] (*Part 2 enacted by Stats. 1939, Ch. 154.*)

CHAPTER 3. Assessment Generally [401 - 681] (*Chapter 3 enacted by Stats. 1939, Ch. 154.*)

ARTICLE 1.9. Historical Property [439 - 439.4] (*Article 1.9 added by Stats. 1977, Ch. 1040.*)

When valuing enforceably restricted historical property, the county assessor shall not consider sales data on similar property, whether or not enforceably restricted, and shall value that restricted historical property by the capitalization of income method in the following manner:

- (a) The annual income to be capitalized shall be determined as follows:
 - (1) Where sufficient rental information is available, the income shall be the fair rent that can be imputed to the restricted historical property being valued based upon rent actually received for the property by the owner and upon typical rentals received in the area for similar property in similar use where the owner pays the property tax. When the restricted historical property being valued is actually encumbered by a lease, any cash rent or its equivalent considered in determining the fair rent of the property shall be the amount for which the property would be expected to rent were the rental payment to be renegotiated in the light of current conditions, including applicable provisions under which the property is enforceably restricted.
 - (2) Where sufficient rental information is not available, the income shall be that which the restricted historical property being valued reasonably can be expected to yield under prudent management and subject to applicable provisions under which the property is enforceably restricted.
 - (3) If the parties to an instrument that enforceably restricts the property stipulate therein an amount that constitutes the minimum annual income to be capitalized, then the income to be capitalized shall not be less than the amount so stipulated.

For purposes of this section, income shall be determined in accordance with rules and regulations issued by the board and with this section and shall be the difference between revenue and expenditures. Revenue shall be the amount of money or money's worth, including any cash rent or its equivalent, that the property can be expected to yield to an owner-operator annually on the average from any use of the property permitted under the terms by which the property is enforceably restricted.

Expenditures shall be any outlay or average annual allocation of money or money's worth that can be fairly charged against the revenue expected to be received during the period used in computing revenue. Those expenditures to be charged against revenue shall be only those that are ordinary and necessary in the production and maintenance of the revenue for that period. Expenditures shall not include depletion charges, debt retirement, interest on funds invested in the property, property taxes, corporation income taxes, or corporation franchise taxes based on income.

The capitalization rate to be used in valuing owner-occupied single-family dwellings pursuant to this article shall not be derived from sales data and shall be the sum of the following components:

- (1) An interest component to be determined by the board and announced no later than October 1 of the year preceding the assessment year and that was the yield rate equal to the effective average interest rate on conventional mortgages as most recently published by the Federal Home Loan Mortgage Corporation, or as that entity may be known in the future, as of September 1, rounded to the nearest one-fourth of 1 percent.
- (2) A historical property risk component of 4 percent.
- (3) A component for property taxes that shall be a percentage equal to the estimated total tax rate applicable to the property for the assessment year times the assessment ratio.
- (4) A component for amortization of the improvements that shall be a percentage equivalent to the reciprocal of the remaining life.

The capitalization rate to be used in valuing all other restricted historical property pursuant to this article shall not be derived from sales data and shall be the sum of the following components:

- (1) An interest component to be determined by the board and announced no later than October 1 of the year preceding the assessment year and that was the yield rate equal to the effective average interest rate on conventional mortgages as determined by the Federal Home Loan Mortgage Corporation, or as that entity may be known in the future, as of September 1, rounded to the nearest one-fourth of 1 percent.
- (2) A historical property risk component of 2 percent.
- (3) A component for property taxes that shall be a percentage equal to the estimated total tax rate applicable to the property for the assessment year times the assessment ratio.
- (4) A component for amortization of the improvements that shall be a percentage equivalent to the reciprocal of the remaining life.

Unless a party to an instrument that creates an enforceable restriction expressly prohibits the valuation, the valuation resulting from the capitalization of income method described in this section shall not exceed the lesser of either the valuation that would have resulted by calculation under Section 110, or the valuation that would have resulted by calculation under Section 110.1, as though the property was not subject to an enforceable restriction in the base year.

The value of the restricted historical property shall be the quotient of the income determined as provided in subdivision (a) divided by the capitalization rate determined as provided in subdivision (b) or (c).

The ratio prescribed in Section 401 shall be applied to the value of the property determined in subdivision (d) to obtain its assessed value.

Amended by Stats. 2020, Ch. 371, Sec. 27. (SB 1473) Effective January 1, 2021.)



PRE-APPROVAL INSPECTION REPORT

Report Date: May 24, 2023
Inspection Date: May 15, 2023
Filing Date: May 1, 2023
Case No.: 2023-003984MLS
Project Address: 988 Market Street
Block/Lot: 0342/019
Eligibility: Article 11 Category: I - Significant Building, Contributor to Market Street Theater and Lofts Historic District - National Register of Historic Places
Zoning: C-3-G - Downtown- General
Height & Bulk: 120-X
Supervisor District: District 5 (Dean Preston)
Project Sponsor: 140 Partners LP & Marlin Cove Inc
Address: 988 Market Street, Suite 400
Leigh@groupi.com
Staff Contact: Shannon Ferguson – (628) 652-7354
Shannon.Ferguson@sfgov.org

Pre-Inspection

☒ Application fee paid

☒ Record of calls or e-mails to applicant

- Throughout March and Early April: Regular email correspondence between Planning Department and Project Team regarding question about the Mills Act application process and to coordinate a project review meeting time.
- March 28, 2023: Project review meeting with project sponsor team.
- May 9, 2023: Email correspondence with property owner to schedule a site visit.

Inspection Overview

Date and time of inspection: Monday, May 15, 2023; 3:00pm

Parties present: Shannon Ferguson
Ruth Todd, Page & Turnbull

Mark Shkolnikov, groupi

Inspect property. If multi-family or commercial building, inspection included a:

- ☐ Thorough sample of units/spaces
- ☒ Representative
- ☐ Limited

☒ Review any recently completed and in progress work to confirm compliance with Contract.

☒ Review areas of proposed work to ensure compliance with Contract.

☒ Review proposed maintenance work to ensure compliance with Contract.

☐ Identify and photograph any existing, non-compliant features to be returned to original condition during contract period. n/a

☒ Yes ☐ No Does the application and documentation accurately reflect the property's existing condition? If no, items/issues noted:

☒ Yes ☐ No Does the proposed scope of work appear to meet the Secretary of the Interior's Standards? If no, items/issues noted: See below

☒ Yes ☐ No Does the property meet the exemption criteria, including architectural style, work of a master architect, important persons or danger of deterioration or demolition without rehabilitation? If no, items/issues noted:

☒ Yes ☐ No Does the property meet the priority considerations including necessity, investment, distinctiveness, recently designated city landmark or legacy business? If no, items/issues noted:

Staff has performed an initial review of the application and determined that the subject property appears to meet three of the five Priority Considerations: Distinctiveness, Necessity and Investment. The subject property represents a distinctive and well-preserved example of Renaissance Revival architecture designed by architect of merit G. Albert Lansburgh., and the property is in danger of deterioration without rehabilitation. Additionally, the property owner will be investing additional money towards the rehabilitation other than for routine maintenance. The subject property does not meet the recently designated landmark and Legacy Business criteria.

Notes

988 Market Street 988 Market Street is a contributor to the National Register of Historic Places-listed Market Street Theatre & Loft District and is an Article 11 Category: I - Significant Building. It is located on the north side of Market Street between Taylor and Mason Streets, Assessor's Block 0342 Lot 019. The subject property is located within a C-3-G - Downtown- General zoning district and a 120-X Height and Bulk district. The building is a 8 story

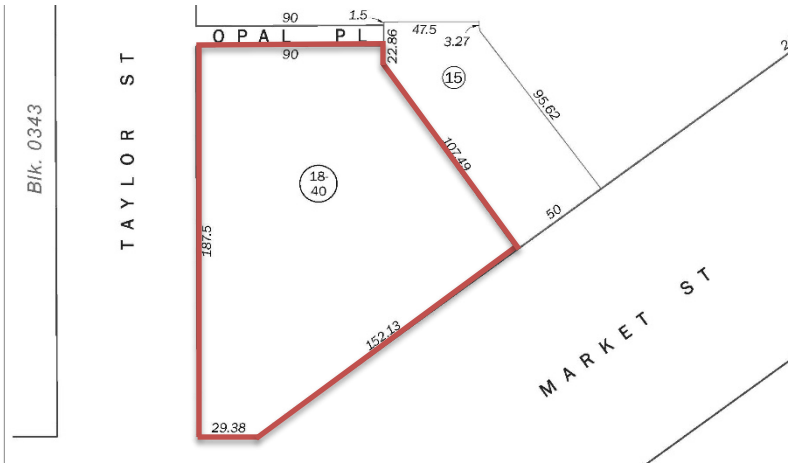
plus partial basement, steel-frame, commercial building constructed in 1921-22 in the Renaissance Revival style and designed by architect of merit G. Albert Lansburgh.

The rehabilitation plan proposes to rehabilitate the historic terra cotta facades, the wood framed windows, roofing, marble stairs, floor plates, attic and parapet walls. The estimated cost of the proposed rehabilitation work is \$576,259

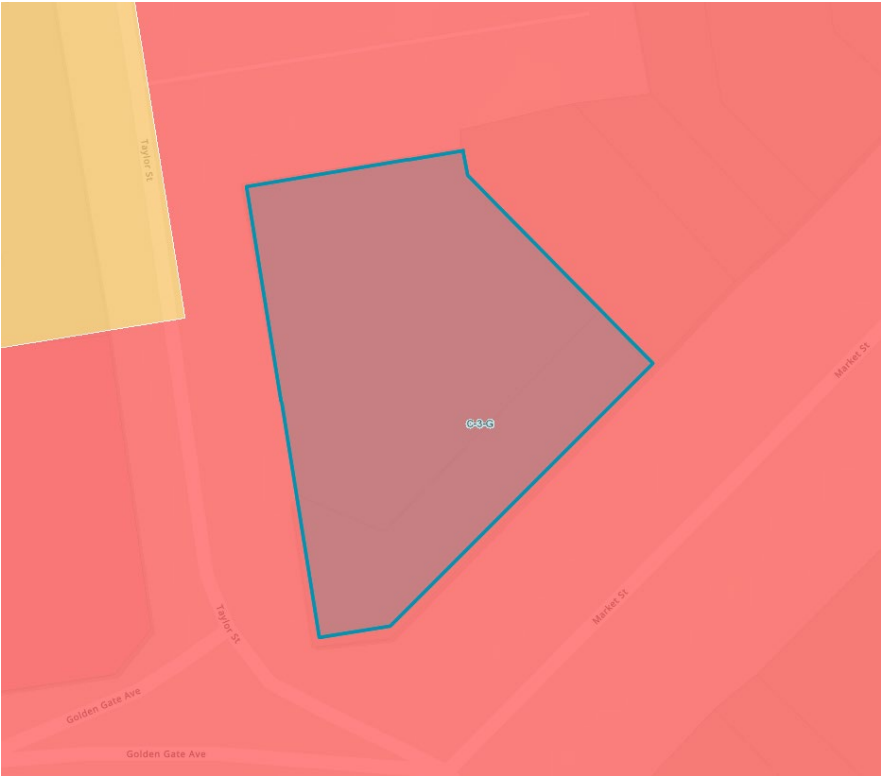
The maintenance plan proposes to inspect and make any necessary repairs to the historic terra cotta facades, the wood framed windows, as well as the roofing and parapet walls on an annual basis. The estimated cost of maintenance work is \$20,000 annually.

The application is complete and will be forwarded to the Assessor-Recorder on June 1, 2023.

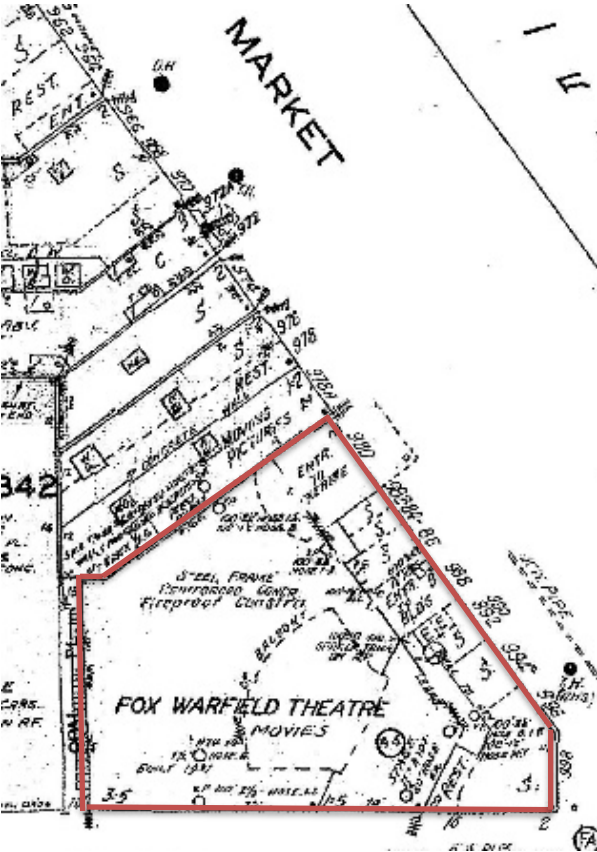
Parcel Map



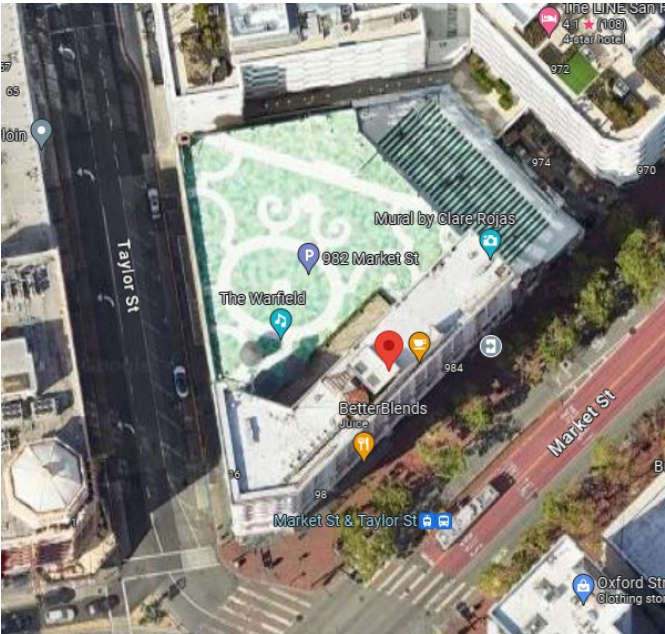
Zoning Map



Sanborn Map



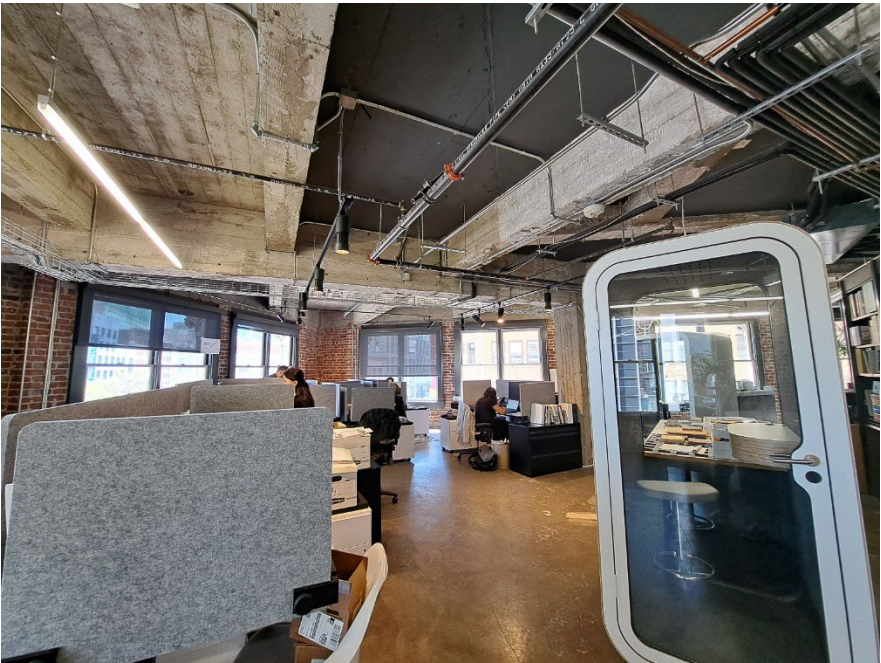
Aerial Photo



Site Photos









2209 Webster Street



HISTORIC PRESERVATION COMMISSION

RESOLUTION NO. XXX

HEARING DATE: OCTOBER 4, 2023

Record No.: 2023-003779MLS
Project Address: 2209 Webster Street
Zoning: RH-2 – Residential-House, Two Family
Height & Bulk: 40-X Height and Bulk District
Historic District: Article 10 Webster Street Historic District
Block/Lot: 0612/007
Project Sponsor: Michael Foley
Property Owner: Michael Foley and Chiao Mei Lin, as Trustees of The Foley Lin Family Trust dated June 20, 2023
2209 Webster Street
Staff Contact: Shannon Ferguson – (628) 652-7354
shannon.ferguson@sfgov.org

ADOPTING FINDINGS RECOMMENDING TO THE BOARD OF SUPERVISORS APPROVAL OF THE DRAFT MILLS ACT HISTORICAL PROPERTY CONTRACT, REHABILITATION PROGRAM, AND MAINTENANCE PLAN FOR 2209 Webster Street.

WHEREAS, The Mills Act, California Government Code Sections 50280 et seq. authorizes local governments to enter into contracts with owners of private historical property who assure the rehabilitation, restoration, preservation and maintenance of a qualified historical property; and

WHEREAS, In accordance with Article 1.9 (commencing with Section 439) of Chapter 3 of Part 2 of Division 1 of the California Revenue and Taxation Code, the City and County of San Francisco may provide certain property tax reductions, such as those provided for in the Mills Act; and

WHEREAS, Ordinance No. 191-96 amended the San Francisco Administrative Code by adding Chapter 71, to implement the Mills Act locally; and

WHEREAS, The Planning Department has determined that the actions contemplated in this Resolution are categorically exempt from with the California Environmental Quality Act (California Public Resources Code Sections 21000 et seq.) under CEQA Guidelines Section 15331; and

WHEREAS, The existing building located at 2209 Webster Street is a contributor to the Article 10 Webster Street Historic District; and

WHEREAS, The Planning Department has reviewed the Mills Act Application, draft Historical Property Contract, Rehabilitation Program, and Maintenance Plan for 2209 Webster Street, which are contained in Case No. 2023-003779MLS. The Planning Department recommends approval of the draft Mills Act Historical Property Contract, Rehabilitation Program, and Maintenance Plan; and

WHEREAS, The Historic Preservation Commission (HPC) recognizes the historic building at 2209 Webster Street as a qualified historical property, agrees with the Planning Department's recommendation, and believes the Rehabilitation Program and Maintenance Plan are appropriate for the property; and

WHEREAS, At a duly noticed public hearing held on October 4, 2023, the HPC reviewed documents and correspondence and heard oral testimony on the Mills Act Application, Draft Historical Property Contract, Rehabilitation Program, and Maintenance Plan for 2209 Webster Street; now, therefore, be it

RESOLVED, That the HPC hereby recommends that the Board of Supervisors approve the Draft Mills Act Historical Property Contract, including the Rehabilitation Program (Exhibit A to the Contract) and Maintenance Plan (Exhibit B to the Contract), for the historic building located at 2209 Webster Street, attached herein, and fully incorporated by this reference; and be it

FURTHER RESOLVED, That the HPC hereby directs its Commission Secretary to transmit this Resolution, the Draft Mills Act Historical Property Contract, including the Rehabilitation Program, and Maintenance Plan for 2209 Webster Street, and other pertinent materials in the case file 2023-003779MLS to the Board of Supervisors.

I hereby certify that the foregoing Resolution was ADOPTED by the Historic Preservation Commission on October 4, 2023.

Jonas P. Ionin
Commissions Secretary

AYES:

NOES:

ABSENT:

ADOPTED: October 4, 2023

EXHIBITS A & B

Mills Act Historical Property Contract, including the Rehabilitation Program (Exhibit A), and Maintenance Plan (Exhibit B) for the historic building located at 2209 Webster Street.

Recording Requested by, and
when recorded, send notice to:
Shannon Ferguson
1650 Mission Street, Suite 400
San Francisco, CA 94103-2414

CALIFORNIA MILLS ACT HISTORIC PROPERTY AGREEMENT

THIS AGREEMENT is entered into by and between the City and County of San Francisco, a California municipal corporation ("City") and Michael Foley and Chiao Mei Lin, as Trustees of The Foley Lin Family Trust dated June 20, 2023 ("Owners").

RECITALS

Owners are the owners of the property located at 2209 Webster Street, in San Francisco, California (Block 0612, Lot 007). The building located at 2209 Webster Street is designated as a contributor to the Webster Street Historic District pursuant to Article 10 of the Planning Code, and is also known as the "Historic Property". The Historic Property is a Qualified Historic Property, as defined under California Government Code Section 50280.1.

Owners desire to execute a rehabilitation and ongoing maintenance project for the Historic Property. Owners' application calls for the rehabilitation and restoration of the Historic Property according to established preservation standards, which it estimates will cost two hundred thirty eight thousand and two hundred eighty five dollars (\$238,285.00). (See Rehabilitation Plan, Exhibit A.) Owners' application calls for the maintenance of the Historic Property according to established preservation standards, which is estimated will cost approximately three thousand eight hundred dollars (\$3,800.00) annually (See Maintenance Plan, Exhibit B).

The State of California has adopted the "Mills Act" (California Government Code Sections 50280-50290, and California Revenue & Taxation Code, Article 1.9 [Section 439 et seq.]) authorizing local governments to enter into agreements with property Owners to reduce their property taxes, or to prevent increases in their property taxes, in return for improvement to and maintenance of historic properties. The City has adopted enabling legislation, San Francisco Administrative Code Chapter 71, authorizing it to participate in the Mills Act program.

Owners desire to enter into a Mills Act Agreement (also referred to as a "Historic Property Agreement") with the City to help mitigate anticipated expenditures to restore and maintain the Historic Property. The City is willing to enter into such Agreement to mitigate these expenditures and to induce Owners to restore and maintain the Historic Property in excellent condition in the future.

NOW, THEREFORE, in consideration of the mutual obligations, covenants, and conditions contained herein, the parties hereto do agree as follows:

1. Application of Mills Act. The benefits, privileges, restrictions and obligations provided for in the Mills Act shall be applied to the Historic Property during the time that this Agreement is in effect commencing from the date of recordation of this Agreement.

2. Rehabilitation of the Historic Property. Owners shall undertake and complete the work set forth in Exhibit A ("Rehabilitation Plan") attached hereto according to certain standards and requirements. Such standards and requirements shall include, but not be limited to: the Secretary of the Interior's Standards for the Treatment of Historic Properties ("Secretary's Standards"); the rules and regulations of the Office of Historic Preservation of the California Department of Parks and Recreation ("OHP Rules and Regulations"); the State Historical Building Code as determined applicable by the City; all applicable building safety standards; and the requirements of the Historic Preservation Commission, the Planning Commission, and the Board of Supervisors, including but not limited to any Certificates of Appropriateness approved under Planning Code Article 10. The Owners shall proceed diligently in applying for any necessary permits for the work and shall apply for such permits within no more than six (6) months after recordation of this Agreement, shall commence the work within six (6) months of receipt of necessary permits, and shall complete the work within three (3) years from the date of receipt of permits. Upon written request by the Owners, the Zoning Administrator, at his or her discretion, may grant an extension of the time periods set forth in this paragraph. Owners may apply for an extension by a letter to the Zoning Administrator, and the Zoning Administrator may grant the extension by letter without a hearing. Work shall be deemed complete when the Director of Planning determines that the Historic Property has been rehabilitated in accordance with the standards set forth in this Paragraph. Failure to timely complete the work shall result in cancellation of this Agreement as set forth in Paragraphs 12 and 13 herein.

3. Maintenance. Owners shall maintain the Historic Property during the time this Agreement is in effect in accordance with the standards for maintenance set forth in Exhibit B ("Maintenance Plan"), the Secretary's Standards; the OHP Rules and Regulations; the State Historical Building Code as determined applicable by the City; all applicable building safety standards; and the requirements of the Historic Preservation Commission, the Planning Commission, and the Board of Supervisors, including but not limited to any Certificates of Appropriateness approved under Planning Code Article 10.

4. Damage. Should the Historic Property incur damage from any cause whatsoever, which damages fifty percent (50%) or less of the Historic Property, Owners shall replace and repair the damaged area(s) of the Historic Property. For repairs that do not require a permit, Owners shall commence the repair work within thirty (30) days of incurring the damage and shall diligently prosecute the repair to completion within a reasonable period of time, as determined by the City. Where specialized services are required due to the nature of the work and the historic character of the features damaged, "commence the repair work" within the meaning of this paragraph may include contracting for repair services. For repairs that require a permit(s), Owners shall proceed diligently in applying for any necessary permits for the work and shall apply for such permits within no more than sixty (60) days after the damage has been incurred, commence the repair work within one hundred twenty (120) days of receipt of the required permit(s), and shall diligently prosecute the repair to completion within a reasonable period of time, as determined by the City. Upon written request by the Owners, the Zoning Administrator, at his or her discretion, may grant an extension of the time periods set forth in this paragraph. Owners may apply for an extension by a letter to the Zoning Administrator, and the Zoning Administrator may grant the extension by letter without a hearing. All repair work shall comply with the design and standards established for the Historic Property in Exhibits A and B attached hereto and Paragraph 3 herein. In the case of damage to twenty percent (20%) or more of the Historic Property due to a catastrophic event, such as an earthquake, or in the case of damage from any cause whatsoever that destroys more than fifty percent (50%) of the Historic Property, the City and Owners may mutually agree to terminate this Agreement. Upon such termination, Owners shall not be obligated to pay the cancellation fee set forth in Paragraph 13 of this Agreement. Upon such termination, the City shall assess the full value of the Historic Property without regard to any restriction imposed upon the Historic Property by this Agreement and Owners shall

pay property taxes to the City based upon the valuation of the Historic Property as of the date of termination.

5. Insurance. Owners shall secure adequate property insurance to meet Owners' repair and replacement obligations under this Agreement and shall submit evidence of such insurance to the City upon request.

6. Inspections and Compliance Monitoring. Prior to entering into this Agreement and every five years thereafter, and upon seventy-two (72) hours advance notice, Owners shall permit any representative of the City, the Office of Historic Preservation of the California Department of Parks and Recreation, or the State Board of Equalization, to inspect of the interior and exterior of the Historic Property, to determine Owners' compliance with this Agreement. Throughout the duration of this Agreement, Owners shall provide all reasonable information and documentation about the Historic Property demonstrating compliance with this Agreement, as requested by any of the above-referenced representatives.

7. Term. This Agreement shall be effective upon the date of its recordation and shall be in effect for a term of ten years from such date ("Term"). As provided in Government Code section 50282, one year shall be added automatically to the Term, on each anniversary date of this Agreement, unless notice of nonrenewal is given as set forth in Paragraph 9 herein.

8. Valuation. Pursuant to Section 439.4 of the California Revenue and Taxation Code, as amended from time to time, this Agreement must have been signed, accepted and recorded on or before the lien date (January 1) for a fiscal year (the following July 1-June 30) for the Historic Property to be valued under the taxation provisions of the Mills Act for that fiscal year.

9. Notice of Nonrenewal. If in any year of this Agreement either the Owners or the City desire not to renew this Agreement, that party shall serve written notice on the other party in advance of the annual renewal date. Unless the Owners serves written notice to the City at least ninety (90) days prior to the date of renewal or the City serves written notice to the Owners sixty (60) days prior to the date of renewal, one year shall be automatically added to the Term of the Agreement. The Board of Supervisors shall make the City's determination that this Agreement shall not be renewed and shall send a notice of nonrenewal to the Owners. Upon receipt by the Owners of a notice of nonrenewal from the City, Owners may make a written protest. At any time prior to the renewal date, City may withdraw its notice of nonrenewal. If either party serves notice of nonrenewal of this Agreement, this Agreement shall remain in effect for the balance of the period remaining since the original execution or the last renewal of the Agreement, as the case may be. Thereafter, the Owners shall pay property taxes to the City without regard to any restriction imposed on the Historic Property by this Agreement, and based upon the Assessor's determination of the fair market value of the Historic Property as of expiration of this Agreement.

10. Payment of Fees. As provided for in Government Code Section 50281.1 and San Francisco Administrative Code Section 71.6, upon filing an application to enter into a Mills Act Agreement with the City, Owners shall pay the City the reasonable costs related to the preparation and approval of the Agreement. In addition, Owners shall pay the City for the actual costs of inspecting the Historic Property, as set forth in Paragraph 6 herein.

11. Default. An event of default under this Agreement may be any one of the following:

(a) Owners' failure to timely complete the rehabilitation work set forth in Exhibit A, in accordance with the standards set forth in Paragraph 2 herein;

(b) Owners' failure to maintain the Historic Property as set forth in Exhibit B, in accordance with the requirements of Paragraph 3 herein;

- (c) Owners' failure to repair any damage to the Historic Property in a timely manner, as provided in Paragraph 4 herein;
- (d) Owners' failure to allow any inspections or requests for information, as provided in Paragraph 6 herein;
- (e) Owners' failure to pay any fees requested by the City as provided in Paragraph 10 herein;
- (f) Owners' failure to maintain adequate insurance for the replacement cost of the Historic Property, as required by Paragraph 5 herein; or
- (g) Owners' failure to comply with any other provision of this Agreement.

An event of default shall result in Cancellation of this Agreement as set forth in Paragraphs 12 and 13 herein, and payment of the Cancellation Fee and all property taxes due upon the Assessor's determination of the full value of the Historic Property as set forth in Paragraph 13 herein. In order to determine whether an event of default has occurred, the Board of Supervisors shall conduct a public hearing as set forth in Paragraph 12 herein prior to cancellation of this Agreement.

12. Cancellation. As provided for in Government Code Section 50284, City may initiate proceedings to cancel this Agreement if it makes a reasonable determination that Owners have breached any condition or covenant contained in this Agreement, has defaulted as provided in Paragraph 11 herein, or has allowed the Historic Property to deteriorate such that the safety and integrity of the Historic Property is threatened or it would no longer meet the standards for a Qualified Historic Property. In order to cancel this Agreement, City shall provide notice to the Owners and to the public and conduct a public hearing before the Board of Supervisors as provided for in Government Code Section 50285. The Board of Supervisors shall determine whether this Agreement should be cancelled.

13. Cancellation Fee. If the City cancels this Agreement as set forth in Paragraph 12 above, and as required by Government Code Section 50286, Owners shall pay a Cancellation Fee of twelve and one-half percent (12.5%) of the fair market value of the Historic Property at the time of cancellation. The City Assessor shall determine fair market value of the Historic Property without regard to any restriction imposed on the Historic Property by this Agreement. The Cancellation Fee shall be paid to the City Tax Collector at such time and in such manner as the City shall prescribe. As of the date of cancellation, the Owners shall pay property taxes to the City without regard to any restriction imposed on the Historic Property by this Agreement and based upon the Assessor's determination of the fair market value of the Historic Property as of the date of cancellation.

14. Enforcement of Agreement. In lieu of the above provision to cancel the Agreement, the City may bring an action to specifically enforce or to enjoin any breach of any condition or covenant of this Agreement. Should the City determine that the Owners has breached this Agreement, the City shall give the Owners written notice by registered or certified mail setting forth the grounds for the breach. If the Owners do not correct the breach, or do not undertake and diligently pursue corrective action to the reasonable satisfaction of the City within thirty (30) days from the date of receipt of the notice, then the City may, without further notice, initiate default procedures under this Agreement as set forth in Paragraph 12 and bring any action necessary to enforce the obligations of the Owners set forth in this Agreement. The City does not waive any claim of default by the Owners if it does not enforce or cancel this Agreement.

15. Indemnification. The Owners shall indemnify, defend, and hold harmless the City and all of its boards, commissions, departments, agencies, agents and employees (individually and collectively, the "City") from and against any and all liabilities, losses, costs, claims, judgments, settlements, damages, liens, fines, penalties and expenses incurred in connection with or arising in whole or in part from: (a) any accident, injury to or death of a person, loss of or damage to

property occurring in or about the Historic Property; (b) the use or occupancy of the Historic Property by the Owners, their Agents or Invitees; (c) the condition of the Historic Property; (d) any construction or other work undertaken by Owners on the Historic Property; or (e) any claims by unit or interval Owners for property tax reductions in excess those provided for under this Agreement. This indemnification shall include, without limitation, reasonable fees for attorneys, consultants, and experts and related costs that may be incurred by the City and all indemnified parties specified in this Paragraph and the City's cost of investigating any claim. In addition to Owners' obligation to indemnify City, Owners specifically acknowledge and agree that they have an immediate and independent obligation to defend City from any claim that actually or potentially falls within this indemnification provision, even if the allegations are or may be groundless, false, or fraudulent, which obligation arises at the time such claim is tendered to Owners by City, and continues at all times thereafter. The Owners' obligations under this Paragraph shall survive termination of this Agreement.

16. Eminent Domain. In the event that a public agency acquires the Historic Property in whole or part by eminent domain or other similar action, this Agreement shall be cancelled and no cancellation fee imposed as provided by Government Code Section 50288.

17. Binding on Successors and Assigns. The covenants, benefits, restrictions, and obligations contained in this Agreement shall run with the land and shall be binding upon and inure to the benefit of all successors in interest and assigns of the Owners. Successors in interest and assigns shall have the same rights and obligations under this Agreement as the original Owners who entered into the Agreement.

18. Legal Fees. In the event that either the City or the Owners fail to perform any of their obligations under this Agreement or in the event a dispute arises concerning the meaning or interpretation of any provision of this Agreement, the prevailing party may recover all costs and expenses incurred in enforcing or establishing its rights hereunder, including reasonable attorneys' fees, in addition to court costs and any other relief ordered by a court of competent jurisdiction. Reasonable attorneys' fees of the City's Office of the City Attorney shall be based on the fees regularly charged by private attorneys with the equivalent number of years of experience who practice in the City of San Francisco in law firms with approximately the same number of attorneys as employed by the Office of the City Attorney.

19. Governing Law. This Agreement shall be construed and enforced in accordance with the laws of the State of California.

20. Recordation. Within 20 days from the date of execution of this Agreement, the parties shall cause this Agreement to be recorded with the Office of the Recorder of the City and County of San Francisco. From and after the time of the recordation, this recorded Agreement shall impart notice to all persons of the parties' rights and obligations under the Agreement, as is afforded by the recording laws of this state.

21. Amendments. This Agreement may be amended in whole or in part only by a written recorded instrument executed by the parties hereto in the same manner as this Agreement.

22. No Implied Waiver. No failure by the City to insist on the strict performance of any obligation of the Owners under this Agreement or to exercise any right, power, or remedy arising out of a breach hereof shall constitute a waiver of such breach or of the City's right to demand strict compliance with any terms of this Agreement.

23. Authority. If the Owners sign as a corporation or a partnership, each of the persons executing this Agreement on behalf of the Owners does hereby covenant and warrant that such entity is a duly authorized and existing entity, that such entity has and is qualified to do business

in California, that the Owners have full right and authority to enter into this Agreement, and that each and all of the persons signing on behalf of the Owners are authorized to do so.

24. Severability. If any provision of this Agreement is determined to be invalid or unenforceable, the remainder of this Agreement shall not be affected thereby, and each other provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

25. Tropical Hardwood Ban. The City urges companies not to import, purchase, obtain or use for any purpose, any tropical hardwood or tropical hardwood product.

26. Charter Provisions. This Agreement is governed by and subject to the provisions of the Charter of the City.

27. Signatures. This Agreement may be signed and dated in parts

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as follows:

CITY AND COUNTY OF SAN FRANCISCO:

By: _____
Joaquin Torres, Assessor-Recorder

DATE: _____

By: _____
Rich Hillis, Director of Planning

DATE: _____

APPROVED AS TO FORM:
DAVID CHIU
CITY ATTORNEY

By: _____
Peter Miljanich, Deputy City Attorney

DATE: _____

OWNERS

By: _____
Owner

DATE: _____

By: _____
Owner

DATE: _____

OWNER(S)' SIGNATURE(S) MUST BE NOTARIZED.
ATTACH PUBLIC NOTARY FORMS HERE.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 1	Building Feature: Roof
<input type="checkbox"/> Maintenance <input checked="" type="checkbox"/> Rehab/Restoration <input checked="" type="checkbox"/> Completed <input type="checkbox"/> Proposed	
Contract year work completion: 2023	
Total Cost: \$ 27,000	
Description of work: The roof needed to be replaced after decades of improper maintenance. No work was performed on anything visible from the street. Permit #202302081643 Photo attached. Documentation attached to establish cost.	

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 2	Building Feature: Exterior door to back yard
<input type="checkbox"/> Maintenance <input checked="" type="checkbox"/> Rehab/Restoration <input type="checkbox"/> Completed <input checked="" type="checkbox"/> Proposed	
Contract year work completion: 2023	
Total Cost: \$ 2,000	
Description of work: The door to the back yard on the south side of the house is in need of repair or replacement. The hardware is falling apart and is a security risk. Photo attached	

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 3	Building Feature: Windows on all sides of house
<input type="checkbox"/> Maintenance <input checked="" type="checkbox"/> Rehab/Restoration <input type="checkbox"/> Completed <input checked="" type="checkbox"/> Proposed	
Contract year work completion: 2024	
Total Cost: \$ 187,385	
Description of work: Windows are broken throughout the house. They will be repaired or replaced in kind. Photo attached. Quote attached. Total price will be less if we repair windows instead of replacing them.	

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 4	Building Feature: All sides of building exterior
<input type="checkbox"/> Maintenance <input checked="" type="checkbox"/> Rehab/Restoration <input type="checkbox"/> Completed <input checked="" type="checkbox"/> Proposed	
Contract year work completion: 2033	
Total Cost: \$ 21,900	
Description of work: Exterior paint is peeling and needs to be repainted. Any damage to the facade will be repaired as well. Photo attached. Estimate attached.	

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 5	Building Feature: All sides of exterior of building
<input checked="" type="checkbox"/> Maintenance <input type="checkbox"/> Rehab/Restoration <input type="checkbox"/> Completed <input checked="" type="checkbox"/> Proposed	
Contract year work completion: Annually	
Total Cost: \$ 800	
Description of work: Inspection and perform necessary repairs for sidings.	

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 6	Building Feature: Windows on all sides of house
<input checked="" type="checkbox"/> Maintenance <input type="checkbox"/> Rehab/Restoration <input type="checkbox"/> Completed <input checked="" type="checkbox"/> Proposed	
Contract year work completion: Annually	
Total Cost: \$ 1100	
Description of work: Inspection and perform necessary repairs for all windows. Professionally wash exterior windows annually.	

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 7	Building Feature: Roof
<input checked="" type="checkbox"/> Maintenance <input type="checkbox"/> Rehab/Restoration <input type="checkbox"/> Completed <input checked="" type="checkbox"/> Proposed	
Contract year work completion: Annually	
Total Cost: \$ 500	
Description of work: Inspection and perform necessary repairs for roof. Roof will be inspected at least once a year.	

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 8	Building Feature: Front porch
<input checked="" type="checkbox"/> Maintenance <input type="checkbox"/> Rehab/Restoration <input type="checkbox"/> Completed <input checked="" type="checkbox"/> Proposed	
Contract year work completion: Annually	
Total Cost: \$ 600	
Description of work: Inspect for water damage and dry rot on front porch, and make in-kind repairs as necessary.	

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 9	Building Feature: Front door
<input checked="" type="checkbox"/> Maintenance <input type="checkbox"/> Rehab/Restoration <input type="checkbox"/> Completed <input checked="" type="checkbox"/> Proposed	
Contract year work completion: Annually	
Total Cost: \$ 800	
Description of work: Inspect for water damage and dry rot on front door, and make repairs and paint as necessary.	



MILLS ACT HISTORICAL PROPERTY CONTRACT

SUPPLEMENTAL APPLICATION

Note: Applications must be submitted in both hard copy and digital copy form to the Planning Department at 49 South Van Ness Avenue., Suite 1400 by May 1 in order to comply with the timelines established in the Application Guide. Please submit only the Application and required documents.

Property Information

Project Address:

Block/Lot(s):

Is the entire property owner-occupied?

☐ Yes ☐ No

If **NO**, please provide an approximate square footage for owner-occupied areas vs. rental income (non-owner-occupied areas). Attach a separate sheet of paper if necessary.

Rental Income Information

Include information regarding any rental income on the property, including anticipated annual expenses, such as utilities, garage, insurance, building maintenance, etc.? Attach a separate sheet of paper if necessary.

Property Owner's Information

(If more than three owners attach additional sheets as necessary. Property owner names must be listed exactly as listed on the deed)

Name (Owner 1):

Company/Organization:

Address:

Email Address:

Telephone:

Name (Owner 2):

Company/Organization:

Address:

Email Address:

Telephone:

Name (Owner 3):

Company/Organization:

Address:

Email Address:

Telephone:

Do you own other property in the City and County of San Francisco?

☐ Yes ☐ No

If **YES**, please list the addresses and Block/Lot(s) for all other property owned within the City of San Francisco.

Applicant Information ☐ Same as above

Name:

Company/Organization:

Address:

Email Address:

Telephone:

Please Select Billing Contact ☐ Owner ☐ Applicant

Name:

Email Address:

Telephone:

Please Select Primary Project Contact: ☐ Owner ☐ Applicant

Qualified Historic Property

☐ Individually Designated Pursuant to Article 10 of the Planning Code.

Landmark No.: _____ Landmark Name: _____

☐ Contributing Building in a Landmark District Designated Pursuant to Article 10 of the Planning Code.

Landmark District Name: _____

☐ Significant (Category I or II) Pursuant to Article 11 of the Planning Code.

☐ Contributory (Category III) Pursuant to Article 11 of the Planning Code

☐ Contributory (Category IV) to a Conservation District Pursuant to Article 11 of the Planning Code.

☐ Individual Landmark under the California Register of Historical Resources

☐ Contributory Building in California Register of Historical Resources Historic Districts.

☐ Individual Landmark listed in the National Register of Historic Places.

☐ Contributory Building listed in the National Register of Historic Places as a Historic District.

☐ Submitted a complete application for listing or designation on or before December 31 of the year before the application is made.

Are there any outstanding violations on the property from the San Francisco Planning Department or the Department of Building Inspection? If

YES, all outstanding violations must be abated and closed for eligibility for the Mills Act.

☐ Yes ☐ No

Are taxes on all property owned within the City and County of San Francisco paid to date? If **NO**, all property taxes must be paid for eligibility for the Mills Act.

☐ Yes ☐ No

NOTE: All property owners are required to include a copy of their most recent property tax bill.

Tax Assessment Value

Most Recent Assessed Value: \$

Choose one of the following options:

The property is a Residential Building valued at less than \$3,000,000

☐ Yes ☐ No

The property is a Commercial/Industrial Building valued at less than \$5,000,000

☐ Yes ☐ No

Exemption from Tax Assessment Value

If the property value exceeds the Tax Assessment Value, please explain below how the property meets the following two criteria and why it should be exempt from the Tax Assessment Value.

1. The site, building, or object, or structure is a particularly significant resource and represents an exceptional example of an architectural style, the work of a master, or is associated with the lives of significant persons or events important to local or natural history;

2. Granting the exemption will assist in the preservation of a site, building, or object, or structure that would otherwise be in danger of demolition, substantial alteration, or disrepair.

NOTE: A Historic Structures Report, completed by a qualified historic preservation consultant, must be submitted in order to apply for an exemption from the tax assessment value.

Property owner will ensure that a portion of the Mills Act tax savings will be used to finance the preservation, rehabilitation, and maintenance of the property.

☐ Yes ☐ No

Priority Consideration Criteria

Please check the appropriate criteria as they apply to your property and explain on a separate piece of paper how the property meets the stated Priority Consideration Criteria. Only properties qualifying in three of the five categories are given priority consideration.

- ☐ **Necessity:** The project will require a financial incentive to help ensure the preservation of the property. This criterion will establish that the property is in danger of deterioration and in need of substantial rehabilitation and restoration that has significant associated costs. Properties with open complaints, enforcement cases or violations will not meet this criterion.
- ☐ **Investment:** The project will result in additional private investment in the property other than for routine maintenance. This may include seismic retrofitting and substantial rehabilitation and restoration work. This criterion will establish that the owner is committed to investing in the restoration, rehabilitation and maintenance the property.
- ☐ **Distinctiveness:** The project preserves a distinctive example of a property that is especially deserving of a contract due to its exceptional nature.
- ☐ **Recently Designated City Landmarks:** properties that have been recently designated landmarks will be given priority consideration.
- ☐ **Legacy Business:** The project will preserve a property at which a business included in the Legacy Business Registry is located. This criterion will establish that the owner is committed to preserving the property, including physical features that define the existing Legacy Business.

Photographic Documentation

Provide both interior and exterior images (either on separate sheets of paper or digitally) and label the images properly.

Site Plan

On a separate sheet of paper, show all buildings on the property including lot boundary lines, street name(s), north arrow and dimensions on a site plan.

Rehabilitation/Restoration & Maintenance Plans

A 10 Year Rehabilitation/Restoration Plan, including estimates prepared by qualified contractors, has been submitted detailing work to be performed on the subject property

☐ Yes ☐ No

A 10 Year Maintenance Plan has been submitted detailing work to be performed on the subject property

☐ Yes ☐ No

Proposed work will meet the *Secretary of the Interior's Standards for the Treatment of Historic Properties*, the California Historic Building Code and all applicable Codes and Guidelines, including the Planning Code and Building Code.

☐ Yes ☐ No

Signature and Notary Acknowledgement Form

By signing below, I/we acknowledge that I/we am/are the owner(s) of the structure referenced above and by applying for exemption from the limitations certify, under the penalty of perjury, that the information attached and provided is accurate. Attach notary acknowledgement.

Michael Foley

Name (Print)

4/20/23

Date



Signature

Chiao Mei Lin

Name (Print)

4/20/23

Date



Signature

Name (Print)

Date

Signature

Public Information Release

Please read the following statements and check each to indicate that you agree with the statement. Then sign below in the space provided.

- ☒ I understand that submitted documents will become public records under the California Public Records Act, and that these documents will be made available upon request to members of the public for inspection and copying.
- ☒ I acknowledge that all photographs and images submitted as part of the application may be used by the City without compensation.

Michael Foley

Name (Print)

4/20/23

Date



Signature

Public Information Release

Please read the following statements and check each to indicate that you agree with the statement. Then sign below in the space provided.


- ☒ I understand that submitted documents will become public records under the California Public Records Act, and that these documents will be made available upon request to members of the public for inspection and copying.
- ☒ I acknowledge that all photographs and images submitted as part of the application may be used by the City without compensation.


~~Michael Foley~~ Chiao Mei Lin

Name (Print)



Date



Signature

CALIFORNIA CERTIFICATE OF ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)

County of San Francisco)

On 4-20-2023 before me, LILLIAN TAM - Notary Public,
(here insert name and title of the officer)

personally appeared Michael A Foley and Chiao Mei Lin

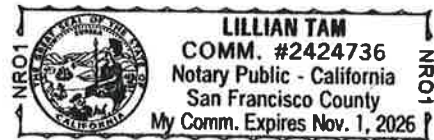
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature

RH



(Seal)

Optional Information

Although the information in this section is not required by law, it could prevent fraudulent removal and reattachment of this acknowledgment to an unauthorized document and may prove useful to persons relying on the attached document.

Description of Attached Document

The preceding Certificate of Acknowledgment is attached to a document titled/for the purpose of San Francisco Planning - Mills
ACT Historical Property Contract
containing 54 pages, and dated 4-20-23

The signer(s) capacity or authority is/are as:

- ☒ Individual(s)
☐ Attorney-in-Fact
☐ Corporate Officer(s) _____
Title(s) _____

- ☐ Guardian/Conservator
☐ Partner - Limited/General
☐ Trustee(s)
☐ Other: _____

representing: _____
Name(s) of Person(s) or Entity(ies) Signer is Representing

Additional Information

Method of Signer Identification

Proved to me on the basis of satisfactory evidence:
☐ form(s) of identification ☐ credible witness(es)

Notarial event is detailed in notary journal on:

Page # _____ Entry # _____

Notary contact: _____

Other

☐ Additional Signer(s) ☐ Signer(s) Thumbprint(s)

☐

Addendum: Priority Consideration Criteria

Distinctiveness

The property has historic significance as the first house ever built by the renowned architect Henry Hinkel, who went on to build many of the famed Pacific Heights Victorians. This block of Webster Street was profiled in the Pacific Heights architecture book, "Gables and Stables" (Bloomfield, 2007) and nicknamed "Hinkelville". With minimal alterations made since 1878, it remains a prime example of the Italianate Victorian style. It is the first stop made in the Webster Street Historic District by the Victorian San Francisco walking tour.

Necessity

In the last few decades the property has been sparsely used as an office and has fallen into disrepair. The neighbor next door says he's never seen anyone enter the building in 30 years. Our family has started an effort to restore the property to its original purpose as a single family home, and plan to raise our children (5 & 7) there. A Mills Act contract is essential to helping us preserve its historic character because we are committed to rehabilitate and maintain it the right way, but are struggling to afford it on a modest single income.

Investment

Necessary and substantial rehabilitation work has already been completed this year, including replacing the roof, and we are committed to restoring the house inside and out with an emphasis on history and architectural compatibility.

We'd like to include seismic retrofitting as well, but the cost is too prohibitive even after entering a Mills Act contract.

One of the owners is a former professional architect who especially understands the architectural significance of this house, and we've both lived in San Francisco for decades in large part for its history. We are committed to the true historic preservation of this house, not just routine maintenance, and a Mills Act contract will help us financially fulfill this duty.

Photo: exterior of property



Photo: site plan (from DBI records)

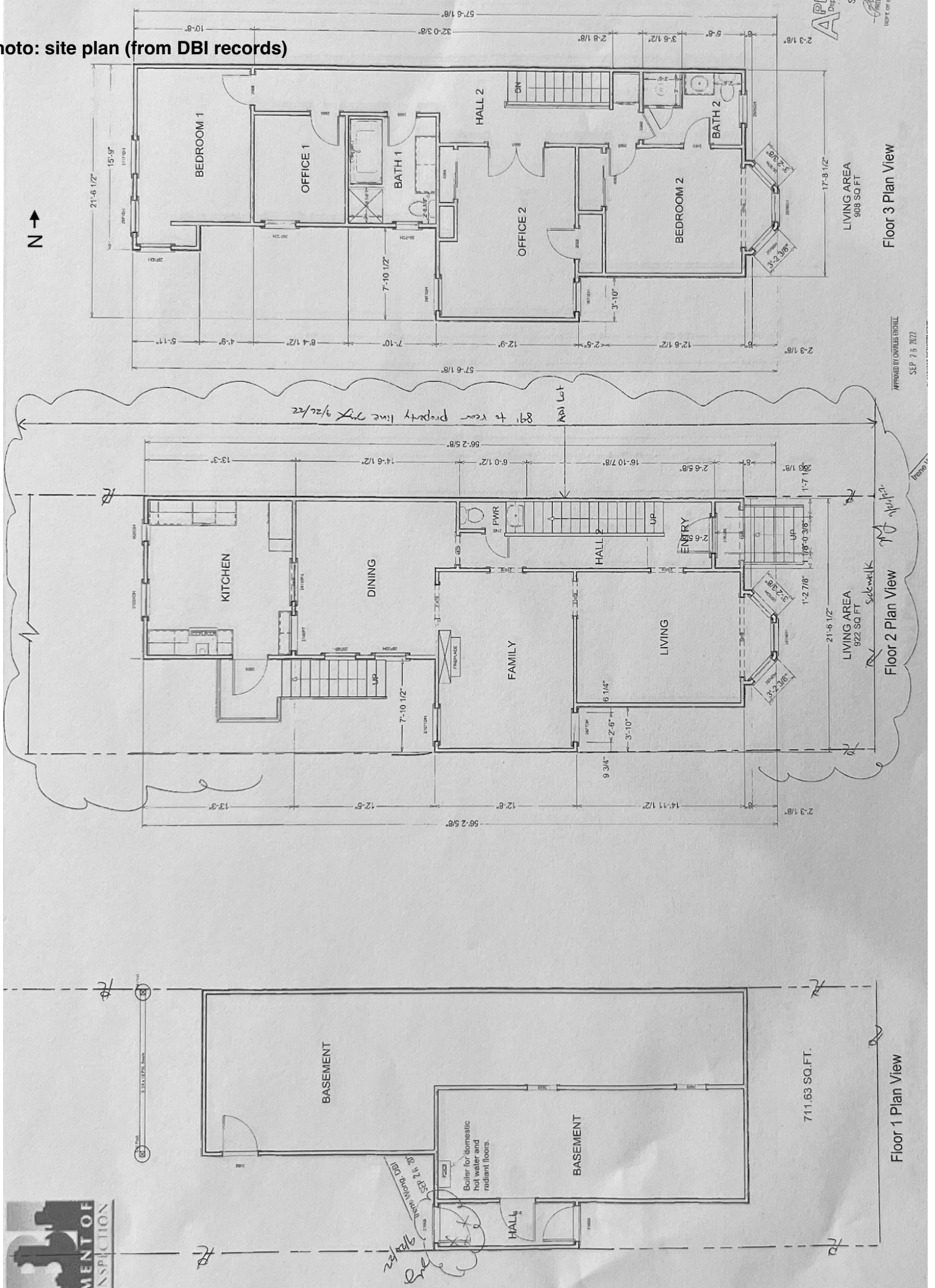


Photo: Roof before the necessary repairs



Photo: The door to the back yard on the south side of the house is in need of repair or replacement. The hardware is falling apart and is a security risk.



Photo: Broken glass on exterior facing window



Photo: Broken window glass, and rainwater leaks from top of window



Photos: Exterior needs paint



Quote for painting exterior



Jason Thrupp
808 a Lyon Street
San Francisco, CA, 94115
(M): 415-846-4241

Contract Proposal

Date: 12/12/23

Name: Mei and Michael

Site Address: 2209 Webster Street san Francisco,ca.

Scope of Work:

The work shall include the preparation and painting of the front exterior at the address above

Preparations:

- contractor shall obtain all necessary permits if necessary
- erect all necessary scaffolding and ladders
- post all necessary lead paint signs
- implement and place all necessary barricades wet paint signs, and caution off areas for public safety
Including sealing off interior windows and doors if necessary
- Power wash all areas of building deemed necessary
- Scrape and sand to remove loose paint. Cleanup paint chips and dust daily with hepa vacuums
- All woodwork preparation shall include hand and machine sanding with hepa vacuumed attachments
- Countersink any nails.
- Apply epoxy resin / bondo to any dried out and splitting windowsills
- Replace any loose glazing on windows

Priming:

- Prime wood where necessary with an exterior gripper primer
- Prime anystucco where necessary with an acrylic masonry primer
- Etch and prime galvanized metal with oil-based galvanized primer, if needed
- Prime ferrous metal and rust areas with red oxide rust inhibitive primer

Filling:

- Use terypolymer patching to fill any cracks in any masonry and stucco
- Caulk any open seams or water cracks on siding, windows and doors
- Sika flex waterproofing caulk compound shall be used in areas deemed necessary to prevent water
Any water intrusion
- Patch any nail holes around doors, windows, and other opening, and spot prime

Finish:

- Finish trim with 2-3 coats of premium quality exterior semi gloss acrylic paint
- Finish siding with 2-3 coats of premium quality satin acrylic paint
- Finish stucco any stucco with 2 coats of premium quality satin acrylic paint
- All rear metal work shall be prepared and finished with 2 coats DTM enamel
 - project shall consist of 2 colors
- All windows will be cleaned

Contractor shall supply all labor scaffold ladders and materials

All costs of permits and rental equipment if any shall be paid by the contractor

Any dry rot wood or flashing replacement can be done on a time and materials basis at \$85 per man hour

All work shall be completed in accordance with manufacturers specifications and conditions

All necessary permits and insurance certificates shall be provided to the client

All on site garbage shall be removed daily

On site color samples shall be provided, contractor shall work with home owner to provide agreed paint

Schedule

Projected duration of project 3 weeks Additional references are available upon request

Estimated Cost for painting exterior: \$21,900

Estimated cost for front and left

Return side scaffolding with nets: \$3,000

Estimated cost for right side: \$7,500

Estimated cost for right

Side scaffolding with nets: \$4,000

Customer Name


Customer Signature & Date

Contractor Name

Customer Signature & Date

Excerpt from construction contract to document roof payments. An extra \$3k was paid to contractor for higher grade plywood.

CONSTRUCTION CONTRACT

^{DS}
 THIS AGREEMENT, Made as of 6/15/22
Between the "Owner" or Owners
representative: Mei Lin and Mike Foley
And the "Contractor": Green Star Builders inc For the "Project":
2209 Webster st, San Francisco Ca.

GreenStar Builders Inc.
CA Lic. # 1032991

Any payments can be sent to the Contractor at
the following address:

GreenStar Builders Inc.
961 Moraga Rd, Lafayette Ca 94549
(415) 359-4070

ARTICLE 1. LIST OF DOCUMENTS INCORPORATED INTO THIS AGREEMENT

- 1.1 The project will be constructed according to certain drawings, specifications and plans (the "construction documents"), all of which have been or will be examined and approved by owner and contractor, and which shall be attached hereto and incorporated herein as Appendix A. The construction documents prepared for use in construction under this agreement are the property of Property Owner. Contractor retains all common law and statutory rights to these contract documents during construction period. Contractor based the scope of work and provided estimates of costs for plans and designs provided by the client prior to entering this agreement.
- 1.2 The Construction Documents shall not be construed to create a contractual relationship of any kind (1) between the Contractor and an architect or engineer, (2) between the Owner and a subcontractor or sub-sub-contractor or (3) between any person or entities other than the Owner and Contractor. There are no third party beneficiaries of this Agreement.
- 1.3 This Agreement incorporates by reference certain disclosures and notices required by federal and state law. The following documents are incorporated as though included in full as part of this Agreement: (a) Change Order Form; (b) Three-Day Right to Cancel; and (c) Notice of Cancellation (in duplicate).

ARTICLE 2. DESCRIPTION OF THE PROJECT AND DESCRIPTION OF THE SIGNIFICANT MATERIALS TO BE USED AND EQUIPMENT TO BE INSTALLED

- 2.1 As set forth in the Scope of Work Appendix B and in conformance with the approved drawings dated TBD. The owner understands and agrees that Contractor's work is limited to, subject to the attached EXCLUSIONS, the work set forth in Appendix B. Contractor is not responsible for any work which may be set forth in the plans and specifications but which is not expressly provided for in Appendix B.
- 2.2 **Owner is entitled to a completely filled in copy of this Agreement, signed by both**

Appendix A
Scope attached.

Appendix B – Payment Schedule

1. \$1,000 Deposit

...

9. \$10,000 Demolition of roof.

10. \$14,000 Completion of roof work (passing inspection).



Proposal - Detailed

Pella Doors and Windows of Northern California
 2251 Claremont Court
 Hayward, CA 94545
Phone: (844) 537-3552 **Fax:** (510) 732-6656

Sales Rep Name: Goebel, Brian
Sales Rep Phone: 408-748-6856
Sales Rep E-Mail: Briangoebel@pellanorcal.com
Sales Rep Fax:

Customer Information	Project/Delivery Address	Order Information
Michael Foley 2209 Webster St San Francisco, CA 94115-1820 Primary Phone: (858) 7618162 Mobile Phone: Fax Number: E-Mail: foley3@gmail.com Contact Name: Great Plains #: 1006723907 Customer Number: 1010566512 Customer Account: 1006723907	Michael Foley (BG) (C) - 2209 Webster St, San Fran 2209 Webster St Lot # San Francisco, CA 94115 County: Owner Name: Owner Phone:	Quote Name: Michael Foley (BG) (C) - 2209 Webster St, San Fran Order Number: 705 Quote Number: 15535524 Order Type: Installed Sales Wall Depth: Payment Terms: Tax Code: EXEMPT Cust Delivery Date: None Quoted Date: 5/17/2022 Contracted Date: Booked Date: Customer PO #:

Line #	Location:	Attributes
--------	-----------	------------

10 lower street level

Pella® Reserve, Traditional, Sash Set, Fixed

Item Price	Qty	Ext'd Price
\$3,520.06	1	\$3,520.06



PK #
2114

1: Non-Standard Size Non-Standard Size Fixed Sash Set

General Information: Standard, Wood, Pine, 4 3/8", 4 3/16"

Exterior Color / Finish: Primed

Interior Color / Finish: Bright White Paint Interior

Sash / Panel: Putty Glaze, Ogee, Standard

Glass: Insulated Dual Tempered Low-E SunDefense™ Low-E Insulating Glass Argon Non High Altitude

Grille: No Grille,

Viewed From Exterior

Order Totals	
Taxable Subtotal	\$161,000.57
Sales Tax @ 0%	\$0.00
Non-taxable Subtotal	\$26,384.04
Total	\$187,384.61
Deposit Received	\$0.00
Amount Due	\$187,384.61



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Supplemental Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

Vol	Block	Lot	Tax Bill No	Mail Date	Property Location
05	0612	007	20220485759	December 06, 2022	2209 WEBSTER ST

Assessee: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

► TOTAL DUE		\$24,774.46
First Installment	Second Installment	
\$12,387.23	\$12,387.23	
Due 01/31/2023	Due 05/31/2023	

Important Messages

Tax Summary	
For The Period	
07/01/2022 - 06/30/2023	
Event Date	
06/02/2022	
Tax Rate	Rate Factor
1.17973782%	100.00%

Assessed Value			
Description	New Base Year Value	Prior Value	Supplemental Assessment
Land	\$0	\$450,407	-\$450,407
Structure	\$2,100,000	\$849,844	\$1,250,156
Fixtures			
Personal Property			
Gross Assessed Value	\$2,100,000	\$1,300,251	\$799,749
Less HO Exemption	\$0	\$0	\$0
Less Other Exemption	\$0	\$1,300,251	-\$1,300,251
Net Assessed Value	\$2,100,000	\$0	\$2,100,000

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Supplemental Property Tax Bill (Secured)
For the period 07/01/2022 through 06/30/2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Tax Bill No	Mail Date	Property Location
05	0612	007	20220485759	December 06, 2022	2209 WEBSTER ST

Write your block and lot on your check.
2nd installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Supplemental Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2

2nd Installment Due		
Pay by	May 31, 2023	\$12,387.23
If paid after includes 10% penalty and applicable fees	May 31, 2023	\$13,670.95

0506120000700 20220485759 000000000 000000000 053123 2503



City & County of San Francisco
Supplemental Property Tax Bill (Secured)
For the period 07/01/2022 through 06/30/2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Tax Bill No	Mail Date	Property Location
05	0612	007	20220485759	December 06, 2022	2209 WEBSTER ST

Write your block and lot on your check.

San Francisco Tax Collector
Secured Supplemental Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1

1st Installment Due		
Pay by	January 31, 2023	\$12,387.23
If paid after includes 10% penalty and applicable fees	January 31, 2023	\$13,625.95

0506120000700 20220485759 000000000 000000000 013123 1503



Office of the Assessor / Recorder - City and County of San Francisco
Mills Act Valuation



2209 Webster St

Table of Contents

Page 2	Summary
Page 3	Subject Photo and Map
Page 4	Restricted Income Capitalization Approach
Page 5	Rent Comparables
Page 6	Sales Comparison Approach
Page 7	Revenue & Taxation Code §439.2 – Historical Property Valuation

OFFICE OF THE ASSESSOR-RECORDER - CITY & COUNTY OF SAN FRANCISCO
MILLS ACT VALUATION

APN:	0612-007	Lien Date:	7/1/2023
Address:	2209 Webster St	Application Date:	4/20/2023
SF Landmark No.:	Contributory Building	Application Term:	10 year rolling
Applicant's Name:	Michael Foley & Chiao Mei Lin		
Agt./Tax Rep./Atty:		Last Sale Date:	6/2/2022
Fee Appraisal Provided:		Last Sale Price:	\$2,100,000

FACTORED BASE YEAR (Roll) VALUE		INCOME CAPITALIZATION APPROACH		SALES COMPARISON APPROACH	
Land	\$1,071,000	Land	\$379,011	Land	\$1,980,000
Imps.	\$1,071,000	Imps.	\$252,674	Imps.	\$1,320,000
Personal Prop	\$0	Personal Prop	\$0	Personal Prop	\$0
Total	\$2,142,000	Total	\$631,685	Total	\$3,300,000

Property Description

Property Type:	SFR	Year Built:	1900	Neighborhood:	Pacific Heights
Type of Use:	Residential	(Total) Rentable Area:	2,136	Land Area:	1,977
Owner-Occupied:	Yes	Stories:	2	Zoning:	RH2
Unit Types:		Parking Spaces:	0		
Total No. of Units:	1				

Special Conditions (Where Applicable)

Conclusions and Recommendations

	Per Unit	Per SF	Total
Factored Base Year Roll	\$2,142,000	\$1,003	\$2,142,000
Income Approach - Direct Capitalization	\$631,685	\$296	\$631,685
Sales Comparison Approach	\$3,300,000	\$1,545	\$3,300,000
Recommended Value Estimate	\$631,685	\$296	\$631,685

Appraiser: Larry Chan

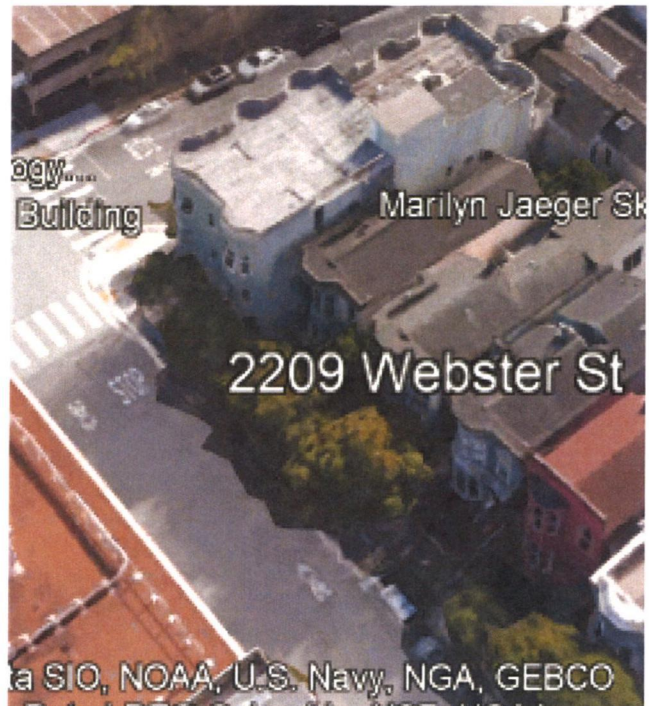
Principal Appraiser: Robert Spencer

Hearing Date:

SUBJECT PHOTOGRAPHS AND LOCATOR MAP

Address: 2209 Webster St

APN: 0612-007



INCOME APPROACH

Address: 2209 Webster St

Lien Date: 7/1/2023

	<u>Monthly Rent</u>		<u>Annualized</u>	
Potential Gross Income	\$7,120	x	12	\$85,440
Less: Vacancy & Collection Loss			2%	<u>(\$1,709)</u>
Effective Gross Income				\$83,731
Less: Anticipated Operating Expenses (Pre-Property Tax)*			10%	<u>(\$8,373)</u>
Net Operating Income (Pre-Property Tax)				\$75,358

Restricted Capitalization Rate

2023 interest rate per State Board of Equalization			5.7500%	
Risk rate (4% owner occupied / 2% all other property types)			4.0000%	
2022 property tax rate **			1.1797%	
Amortization rate for improvements only				
Remaining economic life (Years)	40	0.0250	<u>1.0000%</u>	
Improvements constitute % of total property value		40%		11.9297%

RESTRICTED VALUE ESTIMATE

\$631,685

Notes:

- * Annual operating expenses include water service, refuse collection, insurance, and regular maintenance items. Assumes payment of PG&E by lessee.
- ** The 2023 property tax rate will be announced in mid-late September 2023

Rent Comparables

Address: 2209 Webster St
Lien Date: 7/1/2023

Rental Comp #1



Listing Agent: Compass
Address: 2235 Webster St
Cross Streets: Washington
SF: 1,350
Layout: 2bd/1.5 ba No garage
Monthly Rent **\$4,500**
Rent/Foot/Mo **\$3.33**
Annual Rent/Foot: **\$40.00**

Rental Comp #2



Craigslist
Address: 53 Manzanita St
Cross Streets: Mayfair St
SF: 3,433
Layout: 6bd/4.5ba, 2 car garage
Monthly Rent **\$15,900**
Rent/Foot/Mo **\$4.63**
Annual Rent/Foot: **\$55.58**

Rental Comp #3



Craigslist
Address: Wilmot St
Cross Streets: Webster St
SF: 3,800
Layout: 4bd/3ba, 3 car garage
Monthly Rent **\$15,500**
Rent/Foot/Mo **\$4.08**
Annual Rent/Foot: **\$48.95**

SALES COMPARISON APPROACH

	Subject	Sale 1		Sale 2		Sale 3	
APN	0612-007	0612-010		0636-003		0562-001D	
							
Address	2209 Webster St	2430 Clay St		2019 Webster St		2737 Steiner St	
		\$4,600,000		\$4,200,000		\$4,200,000	
	Description	Description	Adjust.	Description	Adjust.	Description	Adjust.
Date of Valuation/Sale	07/01/23	06/01/23		2/21/2023		05/19/23	
Neighborhood	Pacific Heights	Pacific Heights		Pacific Heights		Pacific Heights	
Proximity to Subject		1 block					
Lot Size	1,977	3,290	(\$131,300)	2,012	(\$35,000)	1,716	\$26,100
View	0					Bay	(\$100,000)
Year Blt/Year Renovated	1900	1900		1900		1941	
Condition	Fair	Good	(\$500,000)	Good	(\$500,000)	Good	(\$500,000)
Construction Quality	Good	Good		Good		Good	
Gross Living Area	2,136	2,544	(\$204,000)	2,094	(\$21,000)	2,434	(\$149,000)
Total Rooms	7	8		8		8	
Bedrooms	3	4		4		4	
Bathrooms	3	3.5	(\$20,000)	3.5	(\$20,000)	3	
Stories	2	3		3		3	
Parking	0	3	(\$300,000)	2	(\$200,000)	2	(\$200,000)
Net Adjustments			(\$1,155,300)		(\$776,000)		(\$922,900)
Indicated Value	\$3,600,000		\$3,444,700		\$3,424,000		\$3,277,100
Adjust. \$ Per Sq. Ft.	\$1,200		\$1,354		\$1,635		\$1,346

VALUE RANGE: \$3,277,100 to \$3,444,700

VALUE CONCLUSION: \$3,300,000

REMARKS:

Lot size adjustment: \$100 / foot; GLA adjustment: \$500 / foot; Adjustment for bath counts: \$40,000 for full bath, \$20,000 for partial bath. Adjustment for garage parking: \$100,000 per space.

EVENUE AND TAXATION CODE - RTC

DIVISION 1. PROPERTY TAXATION [50 - 5911] (Division 1 enacted by Stats. 1939, Ch. 154.)

PART 2. ASSESSMENT [201 - 1367] (Part 2 enacted by Stats. 1939, Ch. 154.)

CHAPTER 3. Assessment Generally [401 - 681] (Chapter 3 enacted by Stats. 1939, Ch. 154.)

RTICLE 1.9. Historical Property [439 - 439.4] (Article 1.9 added by Stats. 1977, Ch. 1040.)

When valuing enforceably restricted historical property, the county assessor shall not consider sales data on similar property, whether or not enforceably restricted, and shall value that restricted historical property by the capitalization of income method in the following manner:

(a) The annual income to be capitalized shall be determined as follows:

(1) Where sufficient rental information is available, the income shall be the fair rent that can be imputed to the restricted historical property being valued based upon rent actually received for the property by the owner and upon typical rentals received in the area for similar property in similar use where the owner pays the property tax. When the restricted historical property being valued is actually encumbered by a lease, any cash rent or its equivalent considered in determining the fair rent of the property shall be the amount for which the property would be expected to rent were the rental payment to be renegotiated in the light of current conditions, including applicable provisions under which the property is enforceably restricted.

(2) Where sufficient rental information is not available, the income shall be that which the restricted historical property being valued reasonably can be expected to yield under prudent management and subject to applicable provisions under which the property is enforceably restricted.

(3) If the parties to an instrument that enforceably restricts the property stipulate therein an amount that constitutes the minimum annual income to be capitalized, then the income to be capitalized shall not be less than the amount so stipulated.

For purposes of this section, income shall be determined in accordance with rules and regulations issued by the board and with this section and shall be the difference between revenue and expenditures. Revenue shall be the amount of money or money's worth, including any cash rent or its equivalent, that the property can be expected to yield to an owner-operator annually on the average from any use of the property permitted under the terms by which the property is enforceably restricted.

Expenditures shall be any outlay or average annual allocation of money or money's worth that can be fairly charged against the revenue expected to be received during the period used in computing the revenue. Those expenditures to be charged against revenue shall be only those that are ordinary and necessary in the production and maintenance of the revenue for that period. Expenditures shall not include depletion charges, debt retirement, interest on funds invested in the property, property taxes, corporation income taxes, or corporation franchise taxes based on income.

The capitalization rate to be used in valuing owner-occupied single-family dwellings pursuant to this article shall not be derived from sales data and shall be the sum of the following components:

(1) An interest component to be determined by the board and announced no later than October 1 of the year preceding the assessment year and that was the yield rate equal to the effective average interest rate on conventional mortgages as most recently published by the Federal Home Loan Mortgage Corporation, or as that entity may be known in the future, as of September 1, rounded to the nearest one-fourth of 1 percent.

(2) A historical property risk component of 4 percent.

(3) A component for property taxes that shall be a percentage equal to the estimated total tax rate applicable to the property for the assessment year times the assessment ratio.

(4) A component for amortization of the improvements that shall be a percentage equivalent to the reciprocal of the remaining life.

The capitalization rate to be used in valuing all other restricted historical property pursuant to this article shall not be derived from sales data and shall be the sum of the following components:

(1) An interest component to be determined by the board and announced no later than October 1 of the year preceding the assessment year and that was the yield rate equal to the effective average interest rate on conventional mortgages as determined by the Federal Home Loan Mortgage Corporation, or as that entity may be known in the future, as of September 1, rounded to the nearest one-fourth of 1 percent.

(2) A historical property risk component of 2 percent.

(3) A component for property taxes that shall be a percentage equal to the estimated total tax rate applicable to the property for the assessment year times the assessment ratio.

(4) A component for amortization of the improvements that shall be a percentage equivalent to the reciprocal of the remaining life.

Unless a party to an instrument that creates an enforceable restriction expressly prohibits the valuation, the valuation resulting from the capitalization of income method described in this section shall not exceed the lesser of either the valuation that would have resulted by calculation under Section 110, or the valuation that would have resulted by calculation under Section 110.1, as though the property was not subject to an enforceable restriction in the base year.

The value of the restricted historical property shall be the quotient of the income determined as provided in subdivision (a) divided by the capitalization rate determined as provided in subdivision (b) or (c).

The ratio prescribed in Section 401 shall be applied to the value of the property determined in subdivision (d) to obtain its assessed value.

Amended by Stats. 2020, Ch. 371, Sec. 27. (SB 1473) Effective January 1, 2021.)



PRE-APPROVAL INSPECTION REPORT

Report Date: May 24, 2023
Inspection Date: May 17, 2023
Filing Date: April 27, 2023
Case No.: **2023-003779MLS**
Project Address: 2209 Webster Street
Block/Lot: 0612/007
Eligibility: Article 10 Webster Street Historic District
Zoning: RH-2 – Residential-House, Two Family
Height & Bulk: 40-X
Supervisor District: District 2 (Catherine Stefani)
Project Sponsor: Michael Foley, Foley Lin Family Trust
Address: 2209 Webster Street
foley3@gmail.com
Staff Contact: Shannon Ferguson – (628) 652-7354
Shannon.Ferguson@sfgov.org

Pre-Inspection

☒ Application fee paid

☒ Record of calls or e-mails to applicant

- Throughout March and Early April: Regular email correspondence between Planning Department and Project Team regarding question about the Mills Act application process and to coordinate a project review meeting time.
- March 21, 2023: Draft application provided by project team.
- March 29, 2023: Project review meeting with project sponsor team.
- May 9, 2023: Email correspondence with property owner to schedule a site visit.

Inspection Overview

Date and time of inspection: Monday, May 23, 2022; 9:30am

Parties present: Shannon Ferguson

Michael Foley & Chiao Mei Lin

Inspect property. If multi-family or commercial building, inspection included a:

- ☐ Thorough sample of units/spaces
- ☒ Representative
- ☐ Limited

☒ Review any recently completed and in progress work to confirm compliance with Contract.

☒ Review areas of proposed work to ensure compliance with Contract.

☒ Review proposed maintenance work to ensure compliance with Contract.

☐ Identify and photograph any existing, non-compliant features to be returned to original condition during contract period. n/a

☒ Yes ☐ No Does the application and documentation accurately reflect the property's existing condition? If no, items/issues noted:

☒ Yes ☐ No Does the proposed scope of work appear to meet the Secretary of the Interior's Standards? If no, items/issues noted: See below

☒ Yes ☐ No Does the property meet the exemption criteria, including architectural style, work of a master architect, important persons or danger of deterioration or demolition without rehabilitation? If no, items/issues noted:

☒ Yes ☐ No Does the property meet the priority considerations including necessity, investment, distinctiveness, recently designated city landmark or legacy business? If no, items/issues noted:

Staff has performed an initial review of the application and determined that the subject property appears to meet three of the five Priority Considerations: Distinctiveness, Necessity and Investment. The subject property represents a distinctive and well-preserved example of the Italianate style architecture, and the property is in danger of deterioration without rehabilitation. Additionally, the property owner will be investing additional money towards the rehabilitation other than for routine maintenance. The subject property does not meet the recently designated landmark and Legacy Business criteria.

Notes

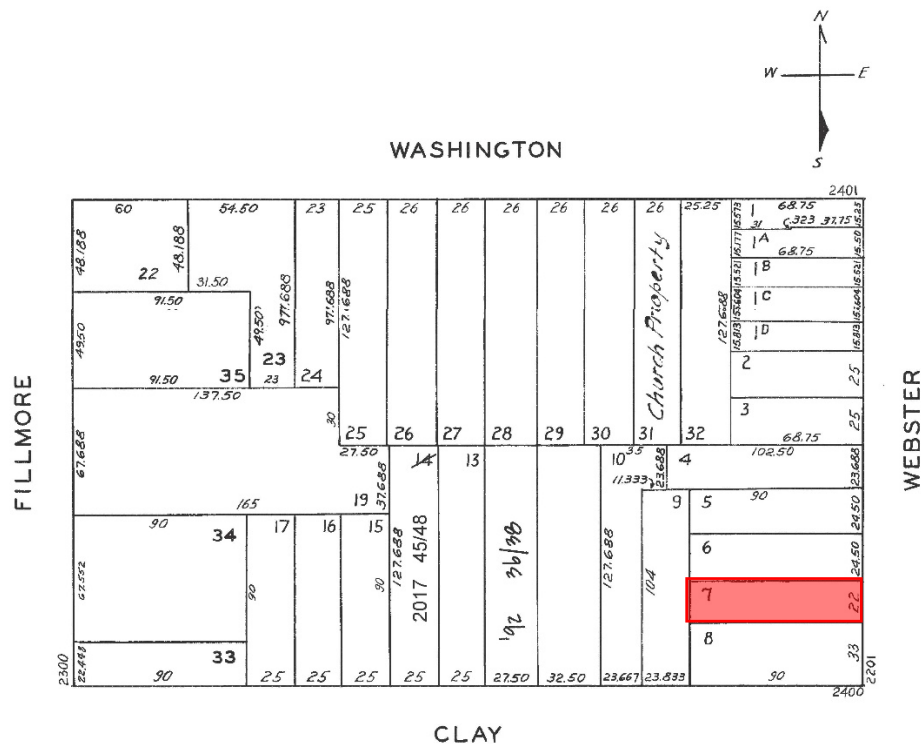
2209 Webster Street is a contributing building to the Article 10-listed Webster Street Historic District. It is located on the west side of Webster Street between Clay and Washington streets, Assessor's Block 0612 Lot 007. The subject property is located within an RH-2 (Residential-House, Two Family) zoning district and a 40-X Height and Bulk district. The building is a 2 story over basement, wood-frame, single-family residential building designed by Henry Hinkel and constructed in 1878 and features a false front roof and two-story bay window.

The rehabilitation plan proposes to replace the roof, repair the back door, repair/replace windows, and repair and paint the siding. The estimated cost of the proposed rehabilitation work is \$238,285.

The maintenance plan proposes to inspect and make any necessary repairs to the siding, windows, doors, front porch, and roof on an annual basis. The estimated cost of maintenance work is \$3,800 annually.

The application is complete and will be forwarded to the Assessor-Recorder on June 1, 2023.

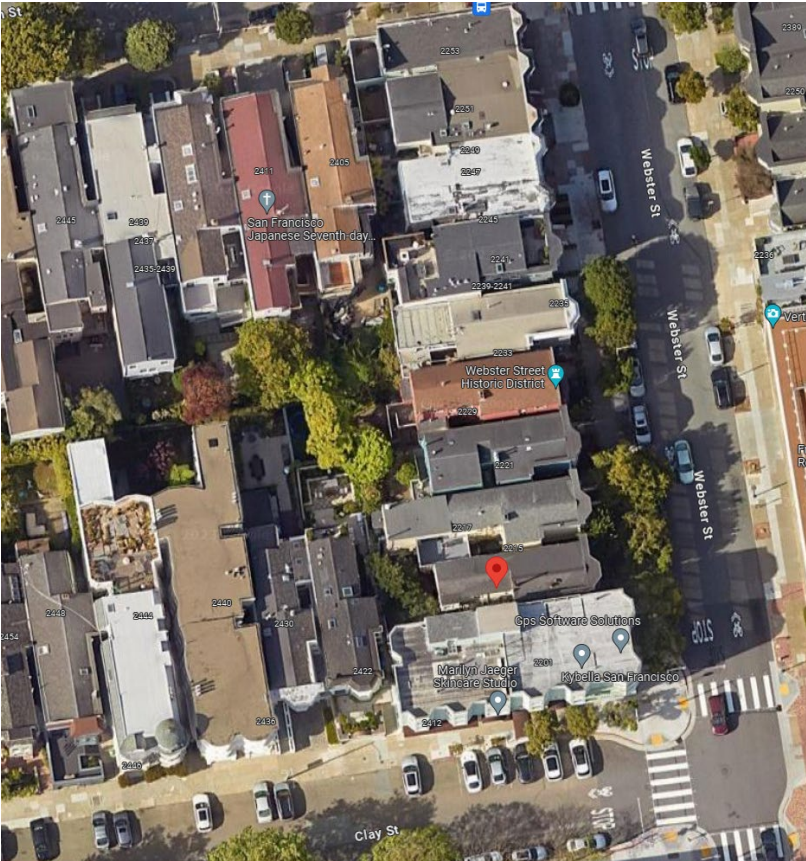
Parcel Map



1972 1973

2253 2254 2255 2256 2257 2258 2259 2260 2261 2262 2263 2264 2265 2266 2267 2268 2269 2270 2271 2272 2273 2274 2275 2276 2277 2278 2279 2280 2281 2282 2283 2284 2285 2286 2287 2288 2289 2290 2291 2292 2293 2294 2295 2296 2297 2298 2299 2300 2301 2302 2303 2304 2305 2306 2307 2308 2309 2310 2311 2312 2313 2314 2315 2316 2317 2318 2319 2320 2321 2322 2323 2324 2325 2326 2327 2328 2329 2330 2331 2332 2333 2334 2335 2336 2337 2338 2339 2340 2341 2342 2343 2344 2345 2346 2347 2348 2349 2350 2351 2352 2353 2354 2355 2356 2357 2358 2359 2360 2361 2362 2363 2364 2365 2366 2367 2368 2369 2370 2371 2372 2373 2374 2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2388 2389 2390 2391 2392 2393 2394 2395 2396 2397 2398 2399 2400 2401 2402 2403 2404 2405 2406 2407 2408 2409 2410 2411 2412 2413 2414 2415 2416 2417 2418 2419 2420 2421 2422 2423 2424 2425 2426 2427 2428 2429 2430 2431 2432 2433 2434 2435 2436 2437 2438 2439 2440 2441 2442 2443 2444 2445 2446 2447 2448 2449 2450 2451 2452 2453 2454 2455 2456 2457 2458 2459 2460 2461 2462 2463 2464 2465 2466 2467 2468 2469 2470 2471 2472 2473 2474 2475 2476 2477 2478 2479 2480 2481 2482 2483 2484 2485 2486 2487 2488 2489 2490 2491 2492 2493 2494 2495 2496 2497 2498 2499 2500 2501 2502 2503 2504 2505 2506 2507 2508 2509 2510 2511 2512 2513 2514 2515 2516 2517 2518 2519 2520 2521 2522 2523 2524 2525 2526 2527 2528 2529 2530 2531 2532 2533 2534 2535 2536 2537 2538 2539 2540 2541 2542 2543 2544 2545 2546 2547 2548 2549 2550 2551 2552 2553 2554 2555 2556 2557 2558 2559 2560 2561 2562 2563 2564 2565 2566 2567 2568 2569 2570 2571 2572 2573 2574 2575 2576 2577 2578 2579 2580 2581 2582 2583 2584 2585 2586 2587 2588 2589 2590 2591 2592 2593 2594 2595 2596 2597 2598 2599 2600 2601 2602 2603 2604 2605 2606 2607 2608 2609 2610 2611 2612 2613 2614 2615 2616 2617 2618 2619 2620 2621 2622 2623 2624 2625 2626 2627 2628 2629 2630 2631 2632 2633 2634 2635 2636 2637 2638 2639 2640 2641 2642 2643 2644 2645 2646 2647 2648 2649 2650 2651 2652 2653 2654 2655 2656 2657 2658 2659 2660 2661 2662 2663 2664 2665 2666 2667 2668 2669 2670 2671 2672 2673 2674 2675 2676 2677 2678 2679 2680 2681 2682 2683 2684 2685 2686 2687 2688 2689 2690 2691 2692 2693 2694 2695 2696 2697 2698 2699 2700 2701 2702 2703 2704 2705 2706 2707 2708 2709 2710 2711 2712 2713 2714 2715 2716 2717 2718 2719 2720 2721 2722 2723 2724 2725 2726 2727 2728 2729 2730 2731 2732 2733 2734 2735 2736 2737 2738 2739 2740 2741 2742 2743 2744 2745 2746 2747 2748 2749 2750 2751 2752 2753 2754 2755 2756 2757 2758 2759 2760 2761 2762 2763 2764 2765 2766 2767 2768 2769 2770 2771 2772 2773 2774 2775 2776 2777 2778 2779 2780 2781 2782 2783 2784 2785 2786 2787 2788 2789 2790 2791 2792 2793 2794 2795 2796 2797 2798 2799 2800 2801 2802 2803 2804 2805 2806 2807 2808 2809 2810 2811 2812 2813 2814 2815 2816 2817 2818 2819 2820 2821 2822 2823 2824 2825 2826 2827 2828 2829 2830 2831 2832 2833 2834 2835 2836 2837 2838 2839 2840 2841 2842 2843 2844 2845 2846 2847 2848 2849 2850 2851 2852 2853 2854 2855 2856 2857 2858 2859 2860 2861 2862 2863 2864 2865 2866 2867 2868 2869 2870 2871 2872 2873 2874 2875 2876 2877 2878 2879 2880 2881 2882 2883 2884 2885 2886 2887 2888 2889 2890 2891 2892 2893 2894 2895 2896 2897 2898 2899 2900 2901 2902 2903 2904 2905 2906 2907 2908 2909 2910 2911 2912 2913 2914 2915 2916 2917 2918 2919 2920 2921 2922 2923 2924 2925 2926 2927 2928 2929 2930 2931 2932 2933 2934 2935 2936 2937 2938 2939 2940 2941 2942 2943 2944 2945 2946 2947 2948 2949 2950 2951 2952 2953 2954 2955 2956 2957 2958 2959 2960 2961 2962 2963 2964 2965 2966 2967 2968 2969 2970 2971 2972 2973 2974 2975 2976 2977 2978 2979 2980 2981 2982 2983 2984 2985 2986 2987 2988 2989 2990 2991 2992 2993 2994 2995 2996 2997 2998 2999 3000

Aerial Photo



Site Photos









PRE-APPROVAL INSPECTION REPORT

Report Date: May 24, 2023
Inspection Date: May 15, 2023
Filing Date: May 1, 2023
Case No.: 2023-003984MLS
Project Address: 988 Market Street
Block/Lot: 0342/019
Eligibility: Article 11 Category: I - Significant Building, Contributor to Market Street Theater and Lofts Historic District - National Register of Historic Places
Zoning: C-3-G - Downtown- General
Height & Bulk: 120-X
Supervisor District: District 5 (Dean Preston)
Project Sponsor: 140 Partners LP & Marlin Cove Inc
Address: 988 Market Street, Suite 400
Leigh@groupi.com
Staff Contact: Shannon Ferguson – (628) 652-7354
Shannon.Ferguson@sfgov.org

Pre-Inspection

☒ Application fee paid

☒ Record of calls or e-mails to applicant

- Throughout March and Early April: Regular email correspondence between Planning Department and Project Team regarding question about the Mills Act application process and to coordinate a project review meeting time.
- March 28, 2023: Project review meeting with project sponsor team.
- May 9, 2023: Email correspondence with property owner to schedule a site visit.

Inspection Overview

Date and time of inspection: Monday, May 15, 2023; 3:00pm

Parties present: Shannon Ferguson
Ruth Todd, Page & Turnbull

Mark Shkolnikov, groupi

Inspect property. If multi-family or commercial building, inspection included a:

- ☐ Thorough sample of units/spaces
- ☒ Representative
- ☐ Limited

☒ Review any recently completed and in progress work to confirm compliance with Contract.

☒ Review areas of proposed work to ensure compliance with Contract.

☒ Review proposed maintenance work to ensure compliance with Contract.

☐ Identify and photograph any existing, non-compliant features to be returned to original condition during contract period. n/a

☒ Yes ☐ No Does the application and documentation accurately reflect the property's existing condition? If no, items/issues noted:

☒ Yes ☐ No Does the proposed scope of work appear to meet the Secretary of the Interior's Standards? If no, items/issues noted: See below

☒ Yes ☐ No Does the property meet the exemption criteria, including architectural style, work of a master architect, important persons or danger of deterioration or demolition without rehabilitation? If no, items/issues noted:

☒ Yes ☐ No Does the property meet the priority considerations including necessity, investment, distinctiveness, recently designated city landmark or legacy business? If no, items/issues noted:

Staff has performed an initial review of the application and determined that the subject property appears to meet three of the five Priority Considerations: Distinctiveness, Necessity and Investment. The subject property represents a distinctive and well-preserved example of Renaissance Revival architecture designed by architect of merit G. Albert Lansburgh., and the property is in danger of deterioration without rehabilitation. Additionally, the property owner will be investing additional money towards the rehabilitation other than for routine maintenance. The subject property does not meet the recently designated landmark and Legacy Business criteria.

Notes

988 Market Street 988 Market Street is a contributor to the National Register of Historic Places-listed Market Street Theatre & Loft District and is an Article 11 Category: I - Significant Building. It is located on the north side of Market Street between Taylor and Mason Streets, Assessor's Block 0342 Lot 019. The subject property is located within a C-3-G - Downtown- General zoning district and a 120-X Height and Bulk district. The building is a 8 story

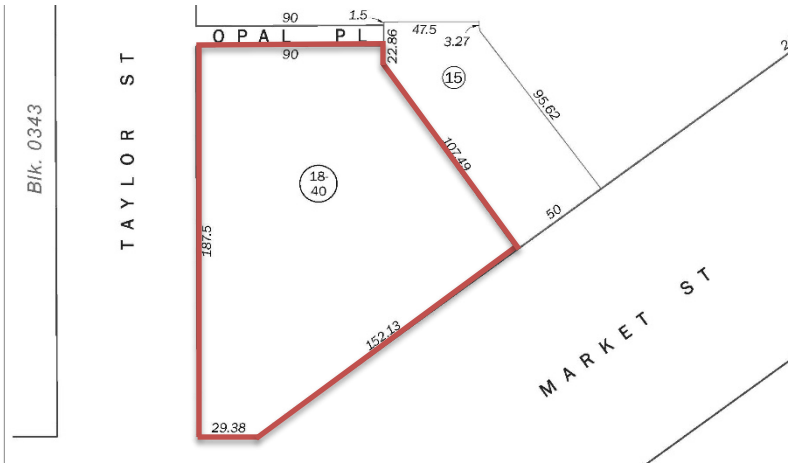
plus partial basement, steel-frame, commercial building constructed in 1921-22 in the Renaissance Revival style and designed by architect of merit G. Albert Lansburgh.

The rehabilitation plan proposes to rehabilitate the historic terra cotta facades, the wood framed windows, roofing, marble stairs, floor plates, attic and parapet walls. The estimated cost of the proposed rehabilitation work is \$576,259

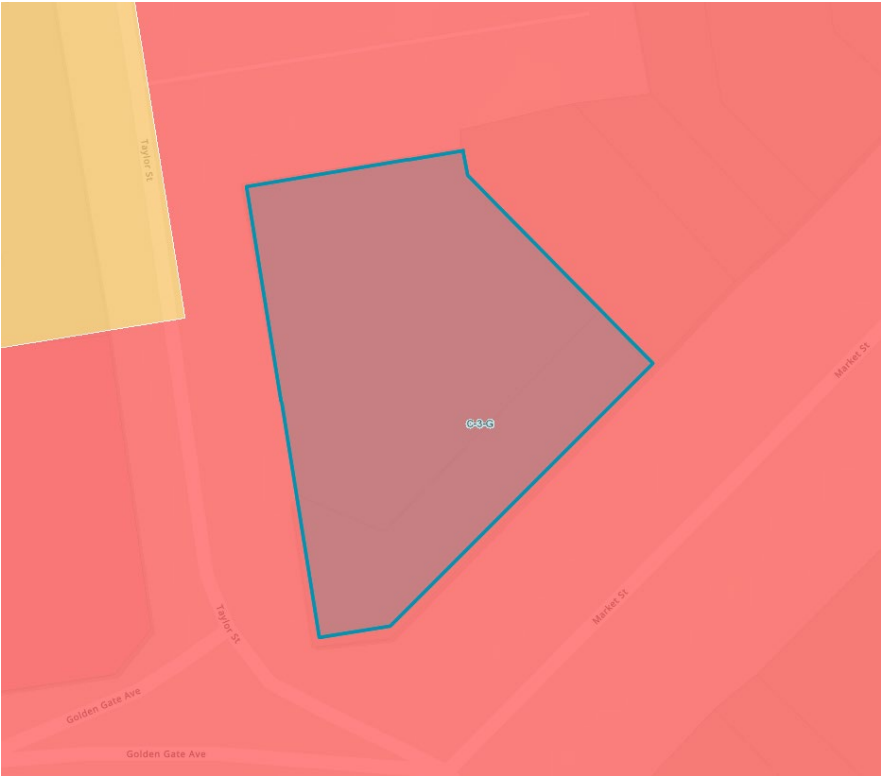
The maintenance plan proposes to inspect and make any necessary repairs to the historic terra cotta facades, the wood framed windows, as well as the roofing and parapet walls on an annual basis. The estimated cost of maintenance work is \$20,000 annually.

The application is complete and will be forwarded to the Assessor-Recorder on June 1, 2023.

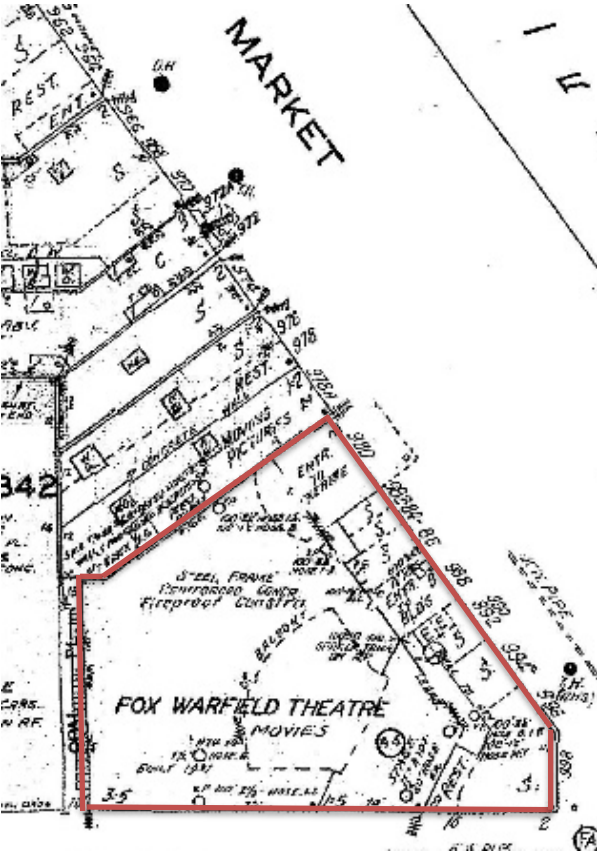
Parcel Map



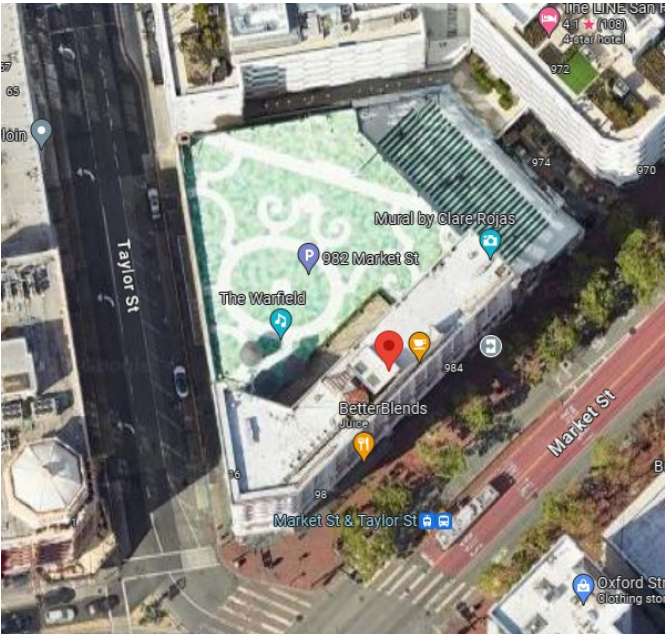
Zoning Map



Sanborn Map



Aerial Photo



Site Photos











MILLS ACT HISTORICAL PROPERTY CONTRACT

SUPPLEMENTAL APPLICATION

Note: Applications must be submitted in both hard copy and digital copy form to the Planning Department at 49 South Van Ness Avenue., Suite 1400 by May 1 in order to comply with the timelines established in the Application Guide. Please submit only the Application and required documents.

Property Information

Project Address: 988 Market Street

Block/Lot(s): 0342 / 019-040 (0342-018 not included, but owner consenting hereto)

Is the entire property owner-occupied?

☐ Yes ☐ No

If **NO**, please provide an approximate square footage for owner-occupied areas vs. rental income (non-owner-occupied areas). Attach a separate sheet of paper if necessary.

Rental Income Information

Include information regarding any rental income on the property, including anticipated annual expenses, such as utilities, garage, insurance, building maintenance, etc.? Attach a separate sheet of paper if necessary.

See attached.

Property Owner's Information

(If more than three owners attach additional sheets as necessary. Property owner names must be listed exactly as listed on the deed)

Name (Owner 1): Joy Ou

Company/Organization: Marlin Cove, Inc.

Address: 988 Market Street, Suite 400

Email Address: mark@groupi.com

Telephone: 415.394.9016

Name (Owner 2): Joy Ou

Company/Organization: 140 Partners, LP

Address: 988 Market Street, Suite 400

Email Address: mark@groupi.com

Telephone: 415.394.9016

Name (Owner 3): David Grieve

Company/Organization: ACV Warfield, LLC (as owner of separate APN 0342018 in structure, not applicant)

Address: 465 First Street West, 2nd Floor
Sonoma, CA 95476

Email Address: N/A

Telephone: 707-935-3700

Do you own other property in the City and County of San Francisco?

☒ Yes ☐ No

If **YES**, please list the addresses and Block/Lot(s) for all other property owned within the City of San Francisco.

140 Partners, LP is the owner of: (1) 1301 Folsom Street APN: 3519/001; and (2) 770 Woolsey Street APN 6055/001.

Applicant Information ☐ Same as above

Name: Mark Shkolnikov

Company/Organization: Marlin Cove Inc. & 140 Partners LP

Address: 988 Market Street, Suite 400

Email Address: mark@groupi.com

Telephone: 415.394.9016

Please Select Billing Contact ☐ Owner ☒ Applicant

Name:

Email Address:

Telephone:

Please Select Primary Project Contact: ☐ Owner ☒ Applicant

Qualified Historic Property

☐ Individually Designated Pursuant to Article 10 of the Planning Code.

Landmark No.: _____ Landmark Name: _____

☐ Contributing Building in a Landmark District Designated Pursuant to Article 10 of the Planning Code.

Landmark District Name: _____

☒ Significant (Category I or II) Pursuant to Article 11 of the Planning Code.

☐ Contributory (Category III) Pursuant to Article 11 of the Planning Code

☐ Contributory (Category IV) to a Conservation District Pursuant to Article 11 of the Planning Code.

☐ Individual Landmark under the California Register of Historical Resources

☒ Contributory Building in California Register of Historical Resources Historic Districts.

☐ Individual Landmark listed in the National Register of Historic Places.

☒ Contributory Building listed in the National Register of Historic Places as a Historic District.

☐ Submitted a complete application for listing or designation on or before December 31 of the year before the application is made.

Are there any outstanding violations on the property from the San Francisco Planning Department or the Department of Building Inspection? If **YES**, all outstanding violations must be abated and closed for eligibility for the Mills Act.

☐ Yes ☒ No

Are taxes on all property owned within the City and County of San Francisco paid to date? If **NO**, all property taxes must be paid for eligibility for the Mills Act.

☒ Yes ☐ No

NOTE: All property owners are required to include a copy of their most recent property tax bill.

Tax Assessment Value

Most Recent Assessed Value: \$ 22,873,681 (see attached spreadsheet)

Choose one of the following options:

The property is a Residential Building valued at less than \$3,000,000

☐ Yes ☐ No

The property is a Commercial/Industrial Building valued at less than \$5,000,000

☐ Yes ☒ No

Exemption from Tax Assessment Value

If the property value exceeds the Tax Assessment Value, please explain below how the property meets the following two criteria and why it should be exempt from the Tax Assessment Value.

1. The site, building, or object, or structure is a particularly significant resource and represents an exceptional example of an architectural style, the work of a master, or is associated with the lives of significant persons or events important to local or natural history;

The application is for the parcels constituting the reinforced concrete office tower and ground-level shops enclosing and surrounding the Warfield Theater. A contributor to the National Register-listed Market Street Theatre and Loft District and rated as a Significant, Category 1 building in Article 11 of the Planning Code, the building defines the northeast edge of the District, embodying and evoking a time when "everybody" came to the district for theatre entertainment.

2. Granting the exemption will assist in the preservation of a site, building, or object, or structure that would otherwise be in danger of demolition, substantial alteration, or disrepair.

The wake of the Covid-19 pandemic drastically shifted demand for office use, reducing pedestrian activity and demand for storefront retail within the District, and calling into question the long-term feasibility of maintaining the historic building with commercial-only programming. The applicants are proposing to convert a portion of the office uses to residential uses, with further ground floor improvements to accommodate the new residential uses. The proposal intends to simultaneously attract long-term tenancing of the building, as well as a sizable amount of new, round-the-clock foot traffic to the ground-level shops, Warfield Theater, and entire District.

NOTE: A Historic Structures Report, completed by a qualified historic preservation consultant, must be submitted in order to apply for an exemption from the tax assessment value.

Property owner will ensure that a portion of the Mills Act tax savings will be used to finance the preservation, rehabilitation, and maintenance of the property.

☒ Yes ☐ No

Priority Consideration Criteria

Please check the appropriate criteria as they apply to your property and explain on a separate piece of paper how the property meets the stated Priority Consideration Criteria. Only properties qualifying in three of the five categories are given priority consideration.

- ☒ **Necessity:** The project will require a financial incentive to help ensure the preservation of the property. This criterion will establish that the property is in danger of deterioration and in need of substantial rehabilitation and restoration that has significant associated costs. Properties with open complaints, enforcement cases or violations will not meet this criterion.

See attached rehabilitation plan detailing need for help to ensure preservation of property. Despite the anticipated long-term benefits of adding residential uses to the building to support on-going preservation of the building, adding the cost of this work to the project (under particularly challenging marketing conditions) would render the project infeasible.

- ☒ **Investment:** The project will result in additional private investment in the property other than for routine maintenance. This may include seismic retrofitting and substantial rehabilitation and restoration work. This criterion will establish that the owner is committed to investing in the restoration, rehabilitation and maintenance the property.

The project to convert a portion of the building's office uses to residential will result in additional private investment to ensure both near-term rehabilitation and restoration and long-term historic building maintenance as described in the attached plans.

- ☒ **Distinctiveness:** The project preserves a distinctive example of a property that is especially deserving of a contract due to its exceptional nature.

The project to convert a portion of the building's office uses to residential will help reinvigorate a key property in the District and ensure foot traffic in the District, a central component of the District's history as a center of attraction in the City.

- ☐ **Recently Designated City Landmarks:** properties that have been recently designated landmarks will be given priority consideration.

- ☐ **Legacy Business:** The project will preserve a property at which a business included in the Legacy Business Registry is located. This criterion will establish that the owner is committed to preserving the property, including physical features that define the existing Legacy Business.

Photographic Documentation

Provide both interior and exterior images (either on separate sheets of paper or digitally) and label the images properly.

Site Plan

On a separate sheet of paper, show all buildings on the property including lot boundary lines, street name(s), north arrow and dimensions on a site plan.

Rehabilitation/Restoration & Maintenance Plans

A 10 Year Rehabilitation/Restoration Plan, including estimates prepared by qualified contractors, has been submitted detailing work to be performed on the subject property

☒ Yes ☐ No

A 10 Year Maintenance Plan has been submitted detailing work to be performed on the subject property

☒ Yes ☐ No

Proposed work will meet the *Secretary of the Interior's Standards for the Treatment of Historic Properties*, the California Historic Building Code and all applicable Codes and Guidelines, including the Planning Code and Building Code.

☒ Yes ☐ No

Signature and Notary Acknowledgement Form

By signing below, I/we acknowledge that I/we am/are the owner(s) of the structure referenced above and by applying for exemption from the limitations certify, under the penalty of perjury, that the information attached and provided is accurate. Attach notary acknowledgement.

Joy Ou, President of Group i, Manager of Marlin Cove Inc and 140 Partners LP

Name (Print)

5/01/2023

Date



Signature

David Grieve, Chairman and CEO of A&C Ventures

Name (Print)

Date

Signature

Name (Print)

Date

Signature

Public Information Release

Please read the following statements and check each to indicate that you agree with the statement. Then sign below in the space provided.

I understand that submitted documents will become public records under the California Public Records Act, and that these documents will be made available upon request to members of the public for inspection and copying.

I acknowledge that all photographs and images submitted as part of the application may be used by the City without compensation.

Joy Ou, President of Group i, Manager of Marlin Cove Inc and 140 Partners LP

Name (Print)

5/01/2023


Date



Signature

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

WITNESS my hand and official seal.


 ALAN LEONG
 Notary Public - California
 San Francisco County
 Commission # 2404244
 My Comm. Expires May 19, 2026

Signature and Notary Acknowledgement Form

By signing below, I/we acknowledge that I/we am/are the owner(s) of the structure referenced above and by applying for exemption from the limitations certify, under the penalty of perjury, that the information attached and provided is accurate. Attach notary acknowledgement.

Joy Ou, President of Group i, Manager of Marlin Cove Inc and 140 Partners LP

Name (Print)

Date

Signature

David Grieve, Chairman and CEO of A&C Ventures

Name (Print)

May 1, 2023

Date

Signature

Name (Print)

Date

Signature

Public Information Release

Please read the following statements and check each to indicate that you agree with the statement. Then sign below in the space provided.

I understand that submitted documents will become public records under the California Public Records Act, and that these documents will be made available upon request to members of the public for inspection and copying.

I acknowledge that all photographs and images submitted as part of the application may be used by the City without compensation.

Joy Ou, President of Group i, Manager of Marlin Cove Inc and 140 Partners LP

Name (Print)

Date

Signature

CERTIFICATE OF ACKNOWLEDGMENT
OF NOTARY PUBLIC

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

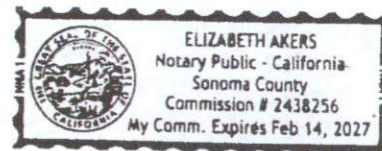
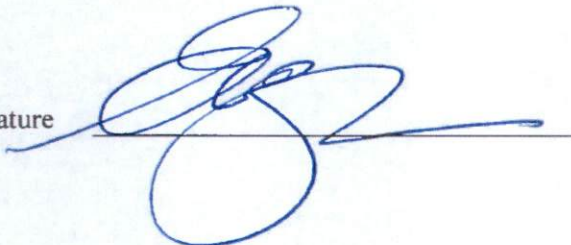
State of California)
County of ~~San Francisco~~ Sonoma)

On May 1, 2023, before me, Elizabeth Akers, a Notary Public,
personally appeared David R. Griere, who proved to me on the basis of
satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within
instrument and acknowledged to me that he/she/they executed the same in his/her/their
authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or
the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the
foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature



Rental Information

(current rental income, along with annual expenses (utilities, insurance, building maintenance, etc.))

THE WARFIELD BUILDING

	2022 12 Mon Ended 12/31/22 (1/1/22 to 12/31/22)
Rental Revenue	
Rental Income	2,140,347
CAM - Current Year	77,133
CAM - Prior Year	28,418
Utilities Income	53,067
Storage Income	329
Total Rental Revenue	2,299,295
Other Revenue	
Reimbursable Income	9,403
Total Other Revenue	9,403
Total Revenue	\$2,308,698
Operating Expenses	
Janitorial - Contract	3,248
Janitorial - Supplies	21
Sidewalk Cleaning	350
Security Guard - Contract	16,080
Trash Removal	13,874
Electrical - Supplies	1,120
Plumbing - Repair	28,464
Plumbing - Supplies	92
Pest Control - Contract	3,887
General Maintenance	10,875
General Repair	9,824
General Supplies	1,344
Exterior Painting & Waterproofing	6,742
Graffiti Removal	123
Total Operating Expenses	\$96,045
Utilities	
Utilities - Electricity	48,705
Utilities - Gas	966
Utilities - Water	7,712
Total Utilities	\$57,382
Administratives	
Legal	2,299
Postage/Delivery Charges	55
Dues/Subscriptions	61
Bank/Finance Charge	140
Management Fee Expenses	159,042
Owners Association Dues *	202,923
Gross SF Commercial Rent Tax	37,778
Business Registration Fee	62
Total Administratives	\$402,360
Property Taxes	
Property Taxes	159,781
140P Excess Over Base Prop Tax	107,731
Special Assessment	28,856
Total Property Taxes	\$296,367
Total Operating and Non-Operating Expenses	\$852,154
Net Operating Income	\$1,456,544
Interest Expenses	1,285,333
Pre-Tax Net Income	\$171,211

* Master Owners Association Dues includes property insurance, repair, maintenance and necessary reserve

Assessed Value of Property
&
Other Owned Property

					Fiscal 2022-2023 (7/1/22-6/30/23)	
Location	Unit No	Block 0342	Ownership	Land	Structure	Taxable Value
Ground Floor	984	Lot 19	140 Partners LP & Marlin Cove Inc. as TIC	\$117,646	\$78,429	\$196,075
Ground Floor	988	Lot 20	140 Partners LP & Marlin Cove Inc. as TIC	\$155,608	\$103,735	\$259,343
Ground Floor	990	Lot 21	140 Partners LP & Marlin Cove Inc. as TIC	\$104,559	\$69,705	\$174,264
Ground Floor	994	Lot 22	140 Partners LP & Marlin Cove Inc. as TIC	\$109,162	\$72,771	\$181,933
Ground Floor	998	Lot 23	140 Partners LP & Marlin Cove Inc. as TIC	\$612,211	\$408,139	\$1,020,350
Ground Floor	16	Lot 24	140 Partners LP & Marlin Cove Inc. as TIC	\$120,227	\$80,148	\$200,375
2nd Floor (1st floor Mezz)	1M1	Lot 25 *	140 Partners LP & Marlin Cove Inc. as TIC	\$256,246	\$170,830	\$427,076
2nd Floor (1st floor Mezz)	1M2	Lot 26	140 Partners LP & Marlin Cove Inc. as TIC	\$677,123	\$451,414	\$1,128,537
3rd Floor	201	Lot 27	140 Partners LP & Marlin Cove Inc. as TIC	\$690,777	\$460,516	\$1,151,293
3rd Floor	202	Lot 28	140 Partners LP & Marlin Cove Inc. as TIC	\$790,595	\$527,061	\$1,317,656
4th Floor	301	Lot 29	140 Partners LP & Marlin Cove Inc. as TIC	\$691,914	\$461,271	\$1,153,185
4th Floor	302	Lot 30	140 Partners LP & Marlin Cove Inc. as TIC	\$953,029	\$635,351	\$1,588,380
5th floor	401	Lot 31 *	140 Partners LP & Marlin Cove Inc. as TIC	684,467	456,306	\$1,140,773
5th floor	402	Lot 32 *	140 Partners LP & Marlin Cove Inc. as TIC	\$949,051	\$632,698	\$1,581,749
6th Floor	501	Lot 33 *	140 Partners LP & Marlin Cove Inc. as TIC	\$679,138	\$452,759	\$1,131,897
6th Floor	502	Lot 34 *	140 Partners LP & Marlin Cove Inc. as TIC	\$949,617	\$633,075	\$1,582,692
7th Floor	601	Lot 35 *	140 Partners LP & Marlin Cove Inc. as TIC	\$713,842	\$475,892	\$1,189,734
7th Floor	602	Lot 36 *	140 Partners LP & Marlin Cove Inc. as TIC	\$1,024,040	\$682,691	\$1,706,731
8th Floor	701	Lot 37 *	140 Partners LP & Marlin Cove Inc. as TIC	\$713,842	\$475,892	\$1,189,734
8th Floor	702	Lot 38 *	140 Partners LP & Marlin Cove Inc. as TIC	\$1,022,903	\$681,932	\$1,704,835
9th Floor	801	Lot 39 *	140 Partners LP & Marlin Cove Inc. as TIC	\$698,997	\$465,998	\$1,164,995
9th Floor	802	Lot 40 *	140 Partners LP & Marlin Cove Inc. as TIC	\$1,009,245	\$672,829	\$1,682,074
				\$13,724,239	\$9,149,442	\$22,873,681
* residential conversion						

Most Recent Tax Bill



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	019	20220286904	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$3,645.74
1st Installment	2nd Installment	
\$1,822.87	\$1,822.87	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$117,646
Structure	\$78,429
Fixtures	
Personal Property	
Gross Taxable Value	\$196,075
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$196,075
Tax Amount	\$2,313.12

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	019	20220286904	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$1,822.87
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$2,050.15

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	019	20220286904	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$1,822.87
If paid after December 12, 2022 includes 10% penalty		\$2,005.15
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	020	20220286905	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

► **TOTAL DUE** **\$4,392.12**

1st Installment	2nd Installment
\$2,196.06	\$2,196.06
Due 12/12/2022	Due 04/10/2023

Assessed Value

Description	Full Value
Land	\$155,608
Structure	\$103,735
Fixtures	
Personal Property	
Gross Taxable Value	\$259,343
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$259,343
Tax Amount	\$3,059.50

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24

Total Direct Charges and Special Assessments

\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	020	20220286905	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due

Pay by	April 10, 2023	\$2,196.06
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$2,460.66

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	020	20220286905	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due

Pay by	December 12, 2022	\$2,196.06
If paid after includes 10% penalty	December 12, 2022	\$2,415.66

Paid 12/07/2022



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	021	20220286906	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

► **TOTAL DUE** **\$3,388.42**

1st Installment	2nd Installment
\$1,694.21	\$1,694.21
Due 12/12/2022	Due 04/10/2023

Assessed Value

Description	Full Value
Land	\$104,559
Structure	\$69,705
Fixtures	
Personal Property	
Gross Taxable Value	\$174,264
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$174,264
Tax Amount	\$2,055.80

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24

Total Direct Charges and Special Assessments

\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	021	20220286906	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due

Pay by	April 10, 2023	\$1,694.21
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$1,908.63

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	021	20220286906	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due

Pay by	December 12, 2022	\$1,694.21
If paid after includes 10% penalty	December 12, 2022	\$1,863.63

Paid 12/07/2022



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	022	20220286907	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$3,478.90
1st Installment	2nd Installment	
\$1,739.45	\$1,739.45	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$109,162
Structure	\$72,771
Fixtures	
Personal Property	
Gross Taxable Value	\$181,933
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$181,933
Tax Amount	\$2,146.28

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	022	20220286907	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$1,739.45
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$1,958.39

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	022	20220286907	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$1,739.45
If paid after includes 10% penalty	December 12, 2022	\$1,913.39
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	023	20220286908	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$13,370.04
1st Installment	2nd Installment	
\$6,685.02	\$6,685.02	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$612,211
Structure	\$408,139
Fixtures	
Personal Property	
Gross Taxable Value	\$1,020,350
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,020,350
Tax Amount	\$12,037.42

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	023	20220286908	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$6,685.02
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$7,398.52

0303420002300 20220286908 000000000 000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	023	20220286908	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
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Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$6,685.02
If paid after includes 10% penalty	December 12, 2022	\$7,353.52
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	024	20220286909	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$3,696.44
1st Installment	2nd Installment	
\$1,848.22	\$1,848.22	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$120,227
Structure	\$80,148
Fixtures	
Personal Property	
Gross Taxable Value	\$200,375
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$200,375
Tax Amount	\$2,363.82

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24

Total Direct Charges and Special Assessments

\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	024	20220286909	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

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2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$1,848.22
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$2,078.04

0303420002400 20220286909 0000000000 0000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	024	20220286909	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

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If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$1,848.22
If paid after includes 10% penalty	December 12, 2022	\$2,033.04
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	025	20220286910	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$6,370.96
1st Installment	2nd Installment	
\$3,185.48	\$3,185.48	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$256,246
Structure	\$170,830
Fixtures	
Personal Property	
Gross Taxable Value	\$427,076
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$427,076
Tax Amount	\$5,038.34

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24

Total Direct Charges and Special Assessments

\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	025	20220286910	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

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2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$3,185.48
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$3,549.02

0303420002500 20220286910 000000000 000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	025	20220286910	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
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San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$3,185.48
If paid after December 12, 2022 includes 10% penalty		\$3,504.02
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	026	20220286911	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$14,646.34
1st Installment	2nd Installment	
\$7,323.17	\$7,323.17	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$677,123
Structure	\$451,414
Fixtures	
Personal Property	
Gross Taxable Value	\$1,128,537
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,128,537
Tax Amount	\$13,313.72

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	026	20220286911	982-998 MARKET ST

- ☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org
- Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$7,323.17
If paid after includes 10% applicable fees	April 10, 2023 penalty and	\$8,100.48

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	026	20220286911	982-998 MARKET ST

- ☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org
- Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$7,323.17
If paid after includes 10% penalty	December 12, 2022	\$8,055.48
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	027	20220286912	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

► **TOTAL DUE** **\$14,914.82**

1st Installment	2nd Installment
\$7,457.41	\$7,457.41
Due 12/12/2022	Due 04/10/2023

Assessed Value

Description	Full Value
Land	\$690,777
Structure	\$460,516
Fixtures	
Personal Property	
Gross Taxable Value	\$1,151,293
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,151,293
Tax Amount	\$13,582.20

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24

Total Direct Charges and Special Assessments

\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	027	20220286912	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due

Pay by	April 10, 2023	\$7,457.41
If paid after April 10, 2023 includes 10% penalty and applicable fees		\$8,248.15

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	027	20220286912	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due

Pay by	December 12, 2022	\$7,457.41
If paid after December 12, 2022 includes 10% penalty		\$8,203.15

Paid 12/07/2022



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	028	20220286913	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$16,877.46
1st Installment	2nd Installment	
\$8,438.73	\$8,438.73	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$790,595
Structure	\$527,061
Fixtures	
Personal Property	
Gross Taxable Value	\$1,317,656
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,317,656
Tax Amount	\$15,544.84

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	028	20220286913	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

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2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$8,438.73
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$9,327.60

0303420002800 20220286913 000000000 000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	028	20220286913	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
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San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$8,438.73
If paid after December 12, 2022 includes 10% penalty		\$9,282.60
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	029	20220286914	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$14,937.14
1st Installment	2nd Installment	
\$7,468.57	\$7,468.57	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$691,914
Structure	\$461,271
Fixtures	
Personal Property	
Gross Taxable Value	\$1,153,185
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,153,185
Tax Amount	\$13,604.52

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	029	20220286914	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

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San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$7,468.57
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$8,260.42

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	029	20220286914	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

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If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$7,468.57
If paid after includes 10% penalty	December 12, 2022	\$8,215.42
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	030	20220286915	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

► **TOTAL DUE** **\$20,071.30**

1st Installment	2nd Installment
\$10,035.65	\$10,035.65
Due 12/12/2022	Due 04/10/2023

Assessed Value

Description	Full Value
Land	\$953,029
Structure	\$635,351
Fixtures	
Personal Property	
Gross Taxable Value	\$1,588,380
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,588,380
Tax Amount	\$18,738.68

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24

Total Direct Charges and Special Assessments

\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	030	20220286915	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due

Pay by	April 10, 2023	\$10,035.65
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$11,084.21

0303420003000 20220286915 000000000 000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	030	20220286915	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due

Pay by	December 12, 2022	\$10,035.65
If paid after includes 10% penalty	December 12, 2022	\$11,039.21
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	031	20220286916	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

**ADDRESS INFORMATION
NOT AVAILABLE ONLINE**

Important Messages

TOTAL DUE		\$14,790.70
1st Installment	2nd Installment	
\$7,395.35	\$7,395.35	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$684,467
Structure	\$456,306
Fixtures	
Personal Property	
Gross Taxable Value	\$1,140,773
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,140,773
Tax Amount	\$13,458.08

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	031	20220286916	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$7,395.35
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$8,179.88

0303420003100 20220286916 000000000 000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	031	20220286916	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$7,395.35
If paid after includes 10% penalty	December 12, 2022	\$8,134.88
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	032	20220286917	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

► **TOTAL DUE** **\$19,993.08**

1st Installment	2nd Installment
\$9,996.54	\$9,996.54
Due 12/12/2022	Due 04/10/2023

Assessed Value

Description	Full Value
Land	\$949,051
Structure	\$632,698
Fixtures	
Personal Property	
Gross Taxable Value	\$1,581,749
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,581,749
Tax Amount	\$18,660.46

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24

Total Direct Charges and Special Assessments

\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	032	20220286917	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due

Pay by	April 10, 2023	\$9,996.54
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$11,041.19

0303420003200 20220286917 000000000 000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	032	20220286917	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due

Pay by	December 12, 2022	\$9,996.54
If paid after includes 10% penalty	December 12, 2022	\$10,996.19

Paid 12/07/2022



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	033	20220286918	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$14,686.00
1st Installment	2nd Installment	
\$7,343.00	\$7,343.00	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$679,138
Structure	\$452,759
Fixtures	
Personal Property	
Gross Taxable Value	\$1,131,897
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,131,897
Tax Amount	\$13,353.38

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	033	20220286918	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$7,343.00
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$8,122.30

0303420003300 20220286918 0000000000 0000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	033	20220286918	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

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If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$7,343.00
If paid after includes 10% penalty	December 12, 2022	\$8,077.30
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	034	20220286919	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

► **TOTAL DUE** **\$20,004.18**

1st Installment	2nd Installment
\$10,002.09	\$10,002.09
Due 12/12/2022	Due 04/10/2023

Assessed Value

Description	Full Value
Land	\$949,617
Structure	\$633,075
Fixtures	
Personal Property	
Gross Taxable Value	\$1,582,692
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,582,692
Tax Amount	\$18,671.56

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24

Total Direct Charges and Special Assessments

\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	034	20220286919	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

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2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due

Pay by	April 10, 2023	\$10,002.09
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$11,047.29

0303420003400 20220286919 000000000 000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	034	20220286919	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
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San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due

Pay by	December 12, 2022	\$10,002.09
If paid after includes 10% penalty	December 12, 2022	\$11,002.29
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	035	20220286920	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$15,368.34
1st Installment	2nd Installment	
\$7,684.17	\$7,684.17	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$713,842
Structure	\$475,892
Fixtures	
Personal Property	
Gross Taxable Value	\$1,189,734
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,189,734
Tax Amount	\$14,035.72

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

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City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	035	20220286920	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
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San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$7,684.17
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$8,497.58

0303420003500 20220286920 000000000 000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	035	20220286920	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
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San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$7,684.17
If paid after includes 10% penalty	December 12, 2022	\$8,452.58
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	036	20220286921	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

**ADDRESS INFORMATION
NOT AVAILABLE ONLINE**

Important Messages

► TOTAL DUE		\$21,467.54
1st Installment	2nd Installment	
\$10,733.77	\$10,733.77	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$1,024,040
Structure	\$682,691
Fixtures	
Personal Property	
Gross Taxable Value	\$1,706,731
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,706,731
Tax Amount	\$20,134.92

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	036	20220286921	982-998 MARKET ST

- ☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org
- Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$10,733.77
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$11,852.14

0303420003600 20220286921 0000000000 0000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	036	20220286921	982-998 MARKET ST

- ☐ Check if contribution to Arts Fund is enclosed.
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San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$10,733.77
If paid after December 12, 2022 includes 10% penalty		\$11,807.14
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	037	20220286922	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am

To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$15,368.34
1st Installment	2nd Installment	
\$7,684.17	\$7,684.17	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$713,842
Structure	\$475,892
Fixtures	
Personal Property	
Gross Taxable Value	\$1,189,734
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,189,734
Tax Amount	\$14,035.72

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	037	20220286922	982-998 MARKET ST

- ☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$7,684.17
If paid after includes 10% applicable fees	April 10, 2023 penalty and	\$8,497.58

0303420003700 20220286922 0000000000 0000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	037	20220286922	982-998 MARKET ST

- ☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

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If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$7,684.17
If paid after includes 10% penalty	December 12, 2022	\$8,452.58
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	038	20220286923	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$21,445.16
1st Installment	2nd Installment	
\$10,722.58	\$10,722.58	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$1,022,903
Structure	\$681,932
Fixtures	
Personal Property	
Gross Taxable Value	\$1,704,835
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,704,835
Tax Amount	\$20,112.54

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	038	20220286923	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$10,722.58
If paid after includes 10% applicable fees	April 10, 2023 penalty and	\$11,839.83

0303420003800 20220286923 0000000000 0000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	038	20220286923	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
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If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$10,722.58
If paid after includes 10% penalty	December 12, 2022	\$11,794.83
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	039	20220286924	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

TOTAL DUE		\$15,076.46
1st Installment	2nd Installment	
\$7,538.23	\$7,538.23	
Due 12/12/2022	Due 04/10/2023	

Assessed Value	
Description	Full Value
Land	\$698,997
Structure	\$465,998
Fixtures	
Personal Property	
Gross Taxable Value	\$1,164,995
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,164,995
Tax Amount	\$13,743.84

Direct Charges and Special Assessments		
Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24
Total Direct Charges and Special Assessments		\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	039	20220286924	982-998 MARKET ST

- ☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org
- Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due		
Pay by	April 10, 2023	\$7,538.23
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$8,337.05

0303420003900 20220286924 0000000000 0000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	039	20220286924	982-998 MARKET ST

- ☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org
- Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due		
Pay by	December 12, 2022	\$7,538.23
If paid after includes 10% penalty	December 12, 2022	\$8,292.05
Paid 12/07/2022		



City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)

1 Dr. Carlton B. Goodlett Place
City Hall, Room 140
San Francisco, CA 94102
www.sftreasurer.org

For Fiscal Year July 1, 2022 through June 30, 2023

Vol	Block	Lot	Bill No	Mail Date	Property Location
03	0342	040	20220286925	October 11, 2022	982-998 MARKET ST

Assessed on January 1, 2022 at 12:01am
To: NAME WITHHELD PER CA AB 2238

ADDRESS INFORMATION
NOT AVAILABLE ONLINE

Important Messages

► **TOTAL DUE** **\$21,176.64**

1st Installment	2nd Installment
\$10,588.32	\$10,588.32
Due 12/12/2022	Due 04/10/2023

Assessed Value

Description	Full Value
Land	\$1,009,245
Structure	\$672,829
Fixtures	
Personal Property	
Gross Taxable Value	\$1,682,074
Less HO Exemption	\$0
Less Other Exemption	\$0
Net Taxable Value	\$1,682,074
Tax Amount	\$19,844.02

Direct Charges and Special Assessments

Type	Telephone	Amount Due
46 - San Francisco Bay Restoration Authority	(888) 508-8157	\$12.00
62 - North of Market/Tenderloin CBD	(415) 292-4812	\$600.00
89 - SFUSD Facilities District	(415) 355-2203	\$40.52
91 - SFCCD Parcel Tax	(415) 487-2400	\$99.00
98 - SFUSD - Teacher Support	(415) 355-2203	\$283.86
101 - School Parcel Tax of 2020	(415) 355-2203	\$297.24

Total Direct Charges and Special Assessments

\$1,332.62

Keep this portion for your records. See back of bill for payment options and additional information.



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	040	20220286925	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
2nd Installment cannot be accepted unless 1st is paid.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

2nd Installment Due

Pay by	April 10, 2023	\$10,588.32
If paid after includes 10% penalty and applicable fees	April 10, 2023	\$11,692.15

0303420004000 20220286925 000000000 000000000 0000 2003



City & County of San Francisco
Property Tax Bill (Secured)
For Fiscal Year July 1, 2022 through June 30, 2023

Pay online at www.sftreasurer.org

Vol	Block	Lot	Bill No	Property Location
03	0342	040	20220286925	982-998 MARKET ST

☐ Check if contribution to Arts Fund is enclosed.
For other donation opportunities go to www.Give2SF.org

Write your block and lot on your check.
If property has been sold, please forward bill to new owner.

San Francisco Tax Collector
Secured Property Tax
P.O. Box 7426
San Francisco, CA 94120-7426

1st Installment Due

Pay by	December 12, 2022	\$10,588.32
If paid after December 12, 2022 includes 10% penalty	December 12, 2022	\$11,647.15
Paid 12/07/2022		

PAGE & TURNBULL



**THE WARFIELD
988 MARKET STREET
FOCUSED HISTORIC STRUCTURE REPORT**

SAN FRANCISCO, CALIFORNIA
[23077]

PREPARED FOR
Group i

April 28, 2023

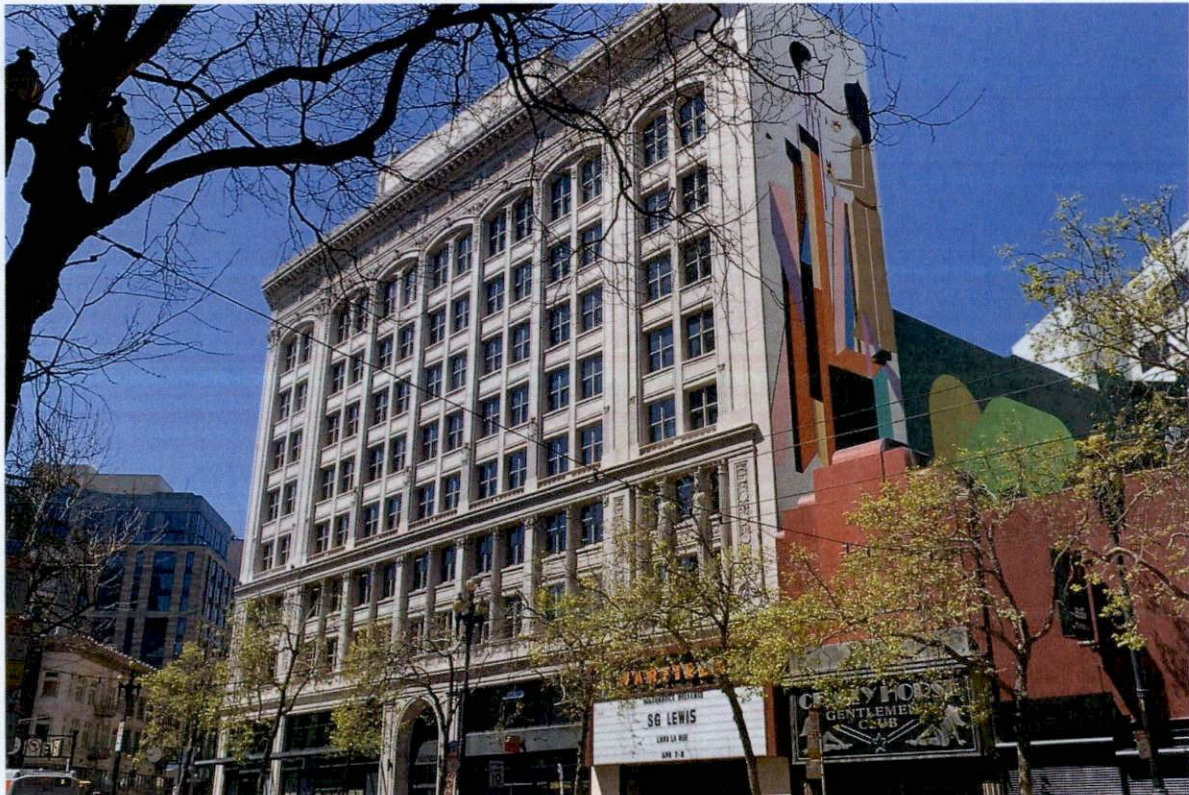


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EXEMPTION STATEMENT & SIGNIFICANCE EVALUATION

The Mills Act Historical Property Contract requires all commercial properties that are assessed at a value of more than \$5M to include a Historic Structure Report (HSR) as part of the application. Representatives of the San Francisco Planning Department have indicated that the HSR may be limited in scope and should include, at a minimum, a brief history of the building, a description of the building's historic condition, a summary of its existing condition, and an outline of short-term and long-term recommendations for rehabilitation. This limited Historic Structure Report, together with the Rehabilitation/Restoration & Maintenance Plan, serves to fulfill this requirement of the Mills Act and primarily focuses on conditions and treatment recommendations for the exterior of the building.

The Mills Act Historical Property Contract also requires that all commercial properties that are assessed at a value of more than \$5M include justification for how the property meets the following criteria:

1. The qualified historic property is an exceptional example of architectural style or represents a work of a master architect or is associated with the lives of persons important to local or national history; OR
2. Granting the exemption will assist in the preservation and rehabilitation of a historic structure (including unusual and/or excessive maintenance requirements) that would otherwise be in danger of demolition, deterioration, or abandonment.

The following addresses how the property meets both criteria:

Constructed in 1921-22, the Warfield at 988 Market Street, has served continuously as an office tower and theater since completion. It is a fine example of Renaissance Revival architecture and is also the work of a local renowned architect, G. Albert Lansburgh. The building appears to have undergone repairs and minor alterations however it remains an important contributor architecturally to the nationally registered *Market Street Theatre & Loft District*. The building also contributes to the narrative of the historic district which represents San Francisco's early twentieth-century commercial and entertainment heritage.

Granting the exemption will aid in financing repairs, rehabilitation/restoration, and maintenance of the building including, for example: the historic terra cotta facades, the wood framed windows, as well as the roofing and parapet walls. The enclosed rehabilitation/restoration and maintenance plan further elaborates on proposed work intended to preserve the building.

The Warfield is situated in proximity to several other theaters and sits directly across Taylor Street from the Golden Gate Theater, which was also designed by Lansburgh in 1921-1922. Designed and constructed almost simultaneously, there was a virtual race toward completion and opening night. The Warfield opened on May 13, 1922, seven weeks after the Golden Gate Theater.

Plans for the Warfield were first proposed in 1919, by Irving Ackerman and Herbert Harris, movie exhibitors and western representatives and managers of Loews Incorporated; they announced in the *San Francisco Examiner* that a one-million-dollar theater was planned that would feature a roof garden, seating for 3,000, a stage of "exceptional" size, and room for a 100-piece orchestra. The theater was to be constructed in partnership with Loew's Incorporated and would be located at the corner of Market and Taylor streets. The newspaper article included an illustration of a domed Beaux-Arts style building suggestive of Lansburgh's work, although no architect was named specifically.³

By the time of its actual construction in 1921-1922, plans for the 988 Market Street building had changed, with the building's theater function physically overshadowed by the large office tower located at the front of the lot (**Figure 2.**). However, a high degree of architectural style was retained in the building's Renaissance Revival styling and the theater and office tower were cleverly incorporated for the most efficient use of space on the irregular corner lot (**Figure 3.**). The original design of the building included six retail stores, 7,500 square feet of office space, a 2,657-seat theater with 20 dressing rooms backstage, and a basement cafeteria (**Figure 4.**). The theater space was elaborately decorated and featured a proscenium mural by Albert Herter.

As the 300th theater in the Loews Theaters chain, the Warfield Theater was initially known as Loew's State Theater. Loews Theaters was founded in 1904 by Marcus Loew and was the oldest operating theater chain in North America until succumbing to a merger in 2006. It was also the parent company of the Metro-Goldwyn-Mayer (MGM) studio.⁴ Even before construction was completed, however, Loew's State Theater had been renamed in honor of David Warfield, a San Francisco-born actor, who was also a good friend of Marcus Loew and an early investor in the Loews Theaters.⁵

³ Levin, Steve, "Lowe's Warfield," *Marquee: The Journal of the Theater Historical Society of America*, vol. 36, no. 3, third quarter 2004.

⁴ "Loews Cineplex Entertainment," Electronic resource available at: http://en.wikipedia.org/wiki/Loews_Cineplex_Entertainment, accessed: April 19, 2023.

⁵ David Warfield was raised in the South of Market neighborhood and in 1888, his acting talents were discovered by playwright, director, and producer David Belasco. By 1901, Warfield's career had taken him to New York, where he performed until his retirement in 1924; however, he was obviously well remembered in San Francisco and the Warfield Theater has retained the name throughout its history.

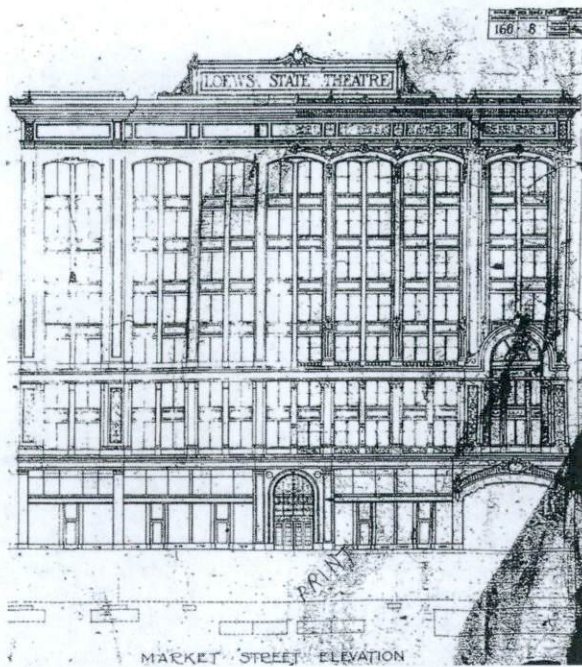


Figure 2. The Warfield. Market Street elevation
(1 September 1920).

Source: Building Permit Application #094075, plans:
roll #8653, frame #353-9.

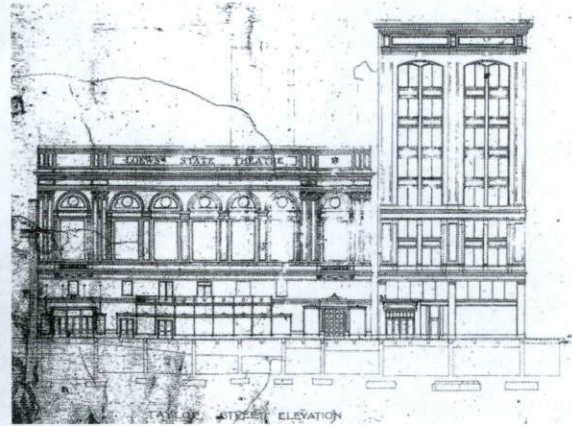


Figure 3. Warfield Theater Building. Original Taylor
Street elevation (1 September 1920).

Source: Building Permit Application #094075, plans:
roll #8653, frame #353-9.



Figure 4. The Warfield in 1922. Source: San Francisco Public Library

When the Warfield first opened it presented a varied program of live Vaudeville acts by the likes of Al Jolson, and “photoplays.” Throughout a week the theater might feature performances by the house’s live orchestra, news reels, live comedies, featured musicians, a program called “Loew’s Warfield’s Pointed Paragraphs from the Press”, and MGM moving pictures.⁶ In 1924, Fox West Coast Theaters signed a twenty-five-year lease on the Warfield Theater building. At that time, the original Moller organ was replaced with a Wurlitzer, but little else about the theater changed including the name and its status as the MGM showplace on Market Street. The only major alterations to occur during Fox West Coast’s occupancy was the enclosure of the rear of the theater’s main floor in the late 1920s – a change related to the advent of sound in motion pictures. Around this time, the basement cafeteria was known to have functioned as a nightclub, featuring an Art Deco style interior and a dance floor. Rumors suggest that the cafeteria/nightclub served as a speakeasy during the years of Prohibition. Though it had billed photoplays since its opening, the Warfield began to feature films more prominently in the 1930s (**Figure 5.**), including MGM’s adaptation of the Eugene O’Neill play *Anna Christie*, featuring Greta Garbo in her first “talkie”, and continuing with major first-run films like *Gone with the Wind*. It became a tradition for Warfield staff to dress in costume according to the currently billed film; a practice that was phased out in the 1970s. The Warfield, like many other major theaters, promoted its shows with eye catching signage that was crafted on site in the theater’s basement sign shop. Large production images were provided by movie distributors but were crafted into unique displays by theater staff.⁷



Figure 5. The Warfield from Market Street, in the 1930s.

Source: San Francisco Public Library



Figure 6. The Warfield, theater marquee detail indicating 'Fox Warfield', ca. 1960s.

Source: San Francisco Public Library

⁶ Bloomfield, Anne, National Register of Historic Places Nomination Form: Market Street Theatre and Loft District, San Francisco, 19 Nov. 1985.

⁷ Jack Tillmany, *Images of America: Theaters of San Francisco* (Charleston: Arcadia Publishing, 2005).

After Fox West Coast's lease ran out, Loews Theaters reclaimed the building in 1949. At this time, the lobby was faced in red marble, new lobby furniture was installed, and the balcony boxes were removed from the auditorium. The theater was then sold to the National General Theaters chain in 1964 and became known as the Fox-Warfield Theater (**Figure 6.**).

In 1972, the theater's original marquee and blade signs were removed due to new restrictions on projecting signage that were instituted after the construction of the BART subway under Market Street. The subway tunnel also reduced the size of the building's basement. The theater then entered a period of decline, tending to show second-run movies on a long-term basis, rather than blockbusters as it had in the past. In the late 1970s, the Warfield reverted to its roots as a live performance venue. Beginning with two weeks of shows by Bob Dylan in 1979, the Warfield developed a reputation as a premier rock n' roll hall. Since that time, the theater has hosted concerts by innumerable music groups of various genres, while also showing theatrical productions from time to time. In fact, the theater served as the home performance venue for the San Francisco-based Grateful Dead for many years. National General Theaters sold the building in the early 1980s and it was subsequently owned by a series of independent organizations. In 1988, the main floor seating was removed to create dance space and other cosmetic restoration projects were undertaken within the theater space to serve the Downtown discothèque, which operated at the Warfield for a short time. The building was then acquired by Bill Graham and its reputation as a venue for live rock concerts, conducted under the "Bill Graham Presents" program, continued. Today, the theater continues to serve as a live music venue operated by Goldenvoice productions. Under separate ownership from the theater, the office tower component of the building has also continued its retail storefront and office uses; interior configurations and finishes associated with retail and office spaces have been updated over time with changes in tenancy.

Brief Biography of G. Albert Lansburgh, Master Architect (1876-1969)

The Warfield was designed by local master architect, Gustave Albert Lansburgh, renowned for his theater designs. Lansburgh was born on January 7, 1876 in Panama, the eldest son of Polish-born Simon Lazarus Lansburgh and his Jamaican-born wife, Rebecca. Albert's father, one of the most prominent ship chandlers on the Pacific Coast, died in 1879, and Albert's mother moved the family to San Francisco. The Lansburgh brothers were orphaned in 1888 and were placed under the guardianship of Rabbi Jacob Voorsanger of Temple Emanu-El. In 1894, Lansburgh graduated from Boys High School and enrolled at the University of California, Berkeley. While attending Berkeley between 1894 and 1896, Lansburgh worked as a draftsman for Bernard Maybeck during his vacations, and later spent a year working for architect Julius E. Krafft. Maybeck encouraged Lansburgh to attend the prestigious École des Beaux-Arts in Paris. In 1901, Lansburgh passed the École's entrance exams and was able to enroll due to the sponsorship of Moses A. Gunst, a San

Francisco cigar manufacturer and philanthropist.⁸

Lansburgh enrolled in the atelier of Jean Louis Pascal and worked with Pascal on the Bibliothèque Nationale. After five years of study, Lansburgh earned his diploma in March 1906 and was awarded a Medaille Salon by the Société des Artistes Français in July 1906 for a set of drawings for a new Temple Emanu-El at the corner of Sutter Street and Van Ness Avenue. San Francisco's Temple Emanu-El had been largely destroyed in the April 18, 1906 earthquake. The replacement Temple Emanu-El was not built, however, as the Trustees recognized that the location was becoming too commercial. In the mid-1920's, both Lansburgh and Maybeck were retained as consultants for the Temple's present structure on Arguello at Lake, however, that building was designed by Sylvain Schnaitteracher and Bakewell & Brown.

Lansburgh returned from Paris to the Bay Area in May 1906, one month after the earthquake, and teamed up with Bernard Julius Joseph (1875-1971) who had also worked as a draftsman for Julius Krafft. Lansburgh and Joseph worked together as partners for two years before Lansburgh opened his own office. During that time, they designed many Downtown commercial buildings, becoming prominent players in the reconstruction of San Francisco. Their projects included the Gunst Building on the southwest corner of Powell and Geary streets on Union Square, the remodel of the burned-out Emporium on Market Street, and a new Orpheum Theater on the south side of O'Farrell Street between Stockton and Powell streets (demolished in 1938).⁹ Even after the partnership dissolved, Lansburgh and Joseph continued to collaborate on several major projects.

Lansburgh is remembered primarily as a theater and auditorium architect, designing over fifty such structures nationwide. He enjoyed the patronage of Morris Meyerfield, Jr., President of the Orpheum Theater and Realty Company. Lansburgh's younger brother Simon, an attorney, became in-house counsel of the company, succeeding Meyerfield as President in 1920. Lansburgh was to design several theaters for the Orpheum Circuit in San Francisco, Los Angeles, New Orleans, St. Louis, Kansas City, and Salt Lake City. Lansburgh consulted with local architects on theaters in Los Angeles, including the Shrine Auditorium, site of the Academy Awards, and the historic Wiltern Theater on Wilshire Boulevard.¹⁰ In San Francisco, two of Lansburgh's finest surviving theaters are the Warfield on Market Street at Taylor Street and the Golden Gate Theater across Taylor Street on the corner of Golden Gate Avenue. In 1931, Lansburgh and Arthur Brown, Jr. designed both the War Memorial

⁸ Norton B. Stern and William D. Kramer, "G. Albert Lansburgh: San Francisco's Jewish Architect from Panama," *Western States Jewish Historical Quarterly*, April-May 1981.

⁹ Biography, G. Albert Lansburgh Collection, 1891-1939. *Online Archive of California*. Electronic Resource at: <http://content.cdlib.org/view?docId=tf3n39n6xr&chunk.id=bioghist-1.8.4>, accessed April 20, 2023.

¹⁰ "Movie Theaters Designed by G. Albert Lansburgh," Electronic Resource at <http://cinematreasures.org/architects/68>, accessed April 20, 2023.

Opera House and the War Memorial Veterans Building on Van Ness Avenue, with Lansburgh focusing on the interiors. The pinnacle of Lansburgh's theater design was the Beck Theater, a Byzantine-style theater he designed for Vaudeville producer Martin Beck on W. 45th Street and 8th Avenue in New York, which opened in 1924. The monumental theater had room for huge sets and hundreds of actors and reflected Beck's ambitions to stage large musicals.

In addition to theaters, Lansburgh did projects for Jewish organizations. These include the Jewish Concordia Club on Van Ness Avenue (1914), the B'nai B'rith Grand Lodge, the Temple Sinai in Oakland (1914), and a second unexecuted design for Temple Emanu-El. As mentioned previously, Lansburgh acted as consulting architect with Sylvain Schnaittacher and Bakewell & Brown on the present Temple Emanu-El (1926).¹¹ He also designed a few residential projects in San Francisco, including his own Mediterranean Revival style house at 3052 Pacific Avenue (1924) and an exemplary Beaux-Arts style house at 2201 Broadway (1914).

At the height of his career, Lansburgh ran offices out of San Francisco, New York, and Los Angeles. When World War II started, Lansburgh closed his New York and Los Angeles offices and contributed to the war effort by designing seaplanes and destroyer tenders, until health problems hastened his semi-retirement.¹ Lansburgh was a member of the Argonaut and Concordia Clubs, the San Francisco Chapter of the American Institute of Architects, the Beaux Arts Society, and the Diplome Society of Beaux Arts Architects. Lansburgh, a master of acoustics, was hailed for his "originality and versatility of style" and "careful eye for economy of space, material and construction."¹² He died in San Mateo in April 1969 at the age of 93.¹³

Brief History of Market Street Theatre & Loft District

During the period of post-1906 Earthquake and Fire redevelopment, Market Street between Fifth and Ninth streets developed as San Francisco's theater district and was host to a series of live performance theaters and motion picture houses, which sprang up along the wide boulevard. Market Street was a natural location for theaters because it was the city's primary transportation corridor, allowing people from all areas of the city to easily access it, and its wide sidewalks could accommodate the large crowds at show times.¹⁴ As the motion picture industry grew nationwide in the 1920s and 1930s, the Market Street Theatre district continued to flourish, and many of the

¹¹ Biography, G. Albert Lansburgh Collection.

¹² Biography, G. Albert Lansburgh Collection

¹³ Biography, G. Albert Lansburgh Collection

¹⁴ San Francisco Redevelopment Agency, "Mid-Market Redevelopment Plan" EIR #2002.0805E (18 September 2003); Bloomfield.

theaters initially constructed as vaudeville venues were converted to show motion pictures. Through the end of World War II, all first-run Hollywood movies opened on Market Street.¹⁵

This strip of Market Street was dubbed the Great White Way, adopting the moniker originally given to New York's Broadway, due to the numerous brightly lit marquees. Market Street's first movie palace opened in 1917, and at its peak, a six-block stretch housed twenty venues (including the monumental 4,650 seat Fox theater) with 25,000 seats, a quarter of all of those in San Francisco. All major theater chains of the time, Columbia/Universal, MGM, Paramount, RKO, 20th Century Fox, and United Artists, maintained noteworthy Market Street houses for first runs. 1922 was a particularly important year, as two great theaters opened on Market Street -- the Golden Gate and the Warfield. They featured both motion pictures and live entertainment, including vaudeville, famous actors, big bands, and popular musicians of the time. The opening of the Fox Theater, the largest west of the Mississippi River, on June 28, 1929, was the highpoint of Market Street's movie palace era.

By 1930, the production, distribution and exhibition of most motion pictures had been consolidated into the hands of eight studios, and the Depression further impacted the movie industry. Construction of new theaters slowed. From 1930 to 1932 the number of movie theaters in operation nationwide decreased from 22,000 to 14,000 and attendance declined from 90 million people per week to 60 million. San Francisco experienced similar reductions. The Market Street entertainment district was particularly hard hit by declining attendance. Just one theater opened in the district after World War II, the 280-seat Pix.

¹⁵ Jack Tillmany, *Images of America: Theaters of San Francisco* (Charleston: Arcadia Publishing, 2005).

Construction Chronology

For the purposes of this Focused Historic Structure Report, the property's construction chronology is excerpted below. The following provides a summarized timeline of substantive construction activity at 988 Market Street, based on building permit applications on file with the San Francisco Department of Building Inspection and available online through the San Francisco Property Information Map. Only permits with statuses as "complete" have been included.

Date Filed	Permit #	Owner	Architect/Builder	Scope of Alterations
1 September 1920	#094075	Loew's Theaters	G. Albert Lansburgh (Architect) / MacDonald & Kahn (Builder)	Original construction of theater building and 8-story office tower.
24 March 1922	#0105795	Loew's Theaters		Construction of the marquee.
4 April 1923	#0115502	Loew's Theaters		Replacement of storefront at 984 Market Street.
6 January 1926	#0146335	Loew's Theaters		Window alterations at 994 Market Street.
3 November 1927	#0166034	Loew's Theaters		Removal and replacement of storefront at 984 Market Street.
13 August 1929	#0180585	Loew's Theaters		Replacement of storefront at 982 Market Street to match 984. Ground floor shop spaces 982 and 984 Market Street are combined into one larger tenant space.
27 February 1938	#0184434	Loew's Theaters		Removal of storefront and construction of metal lath and plaster arch at 986 Market Street.

30 June 1938	#35990	Loew's Theaters		Alteration of storefront at 990 Market Street.
14 February 1940	#028104	Loew's Theaters		Building entrance of 984 Market Street moved from the eastern side of the store to the center.
17 October 1949	#0121162	Loew's Theaters		Alteration of 988 Market Street entrance.
10 July 1950	#0128848			Alteration to storefront entrance of 986 Market Street. Replacement of folding door with two 2' x 6'-8" doors flanked by plate glass windows.
13 September 1951	#0140215			Installation of new storefront at 982 Market Street.
29 October 1951	#0141055			Installation of new storefront at 994 Market Street.
17 July 1958	#0211991			Replacement of storefront at 992 Market Street.
15 October 1963	#290204			Installation of new entrance doors at 988 Market Street. The windows at entry were replaced with solid tile wall and doors were replaced as fully glazed metal doors. Awnings were also installed at Taylor and Market Streets.

30 October 1963	#290718			See above description.
2 September 1964	#298522	National General Corp.		Modification of marquee sign to remove reference to "Loew" and add reference to "Fox". Replacement of mezzanine* windows with plate glass. Storefronts were altered with the addition of wider concrete piers separating each storefront bay.
25 May 1965	#3093610	Southwest Amusement Corp.		Remodel of six storefronts and addition of signs indicating new building owner. Additional permits issued for installation of metal awnings above ground floor windows.
August 1966	#0333061			Construction of new window and door at 988 Market Street.
15 May 1972	#0409360			Theater marquee on Market Street removed.
19 May 1982	#8204028	Mann Theaters		Maintenance work completed including window frame and sash repainting, repair of broken windows, remedial repair to terra cotta

				around the cornice area.
17 June 1982	#8203895			See above description.
1 December 1998	#9824057			Installation of new awning over storefront at 986 Market Street.
21 June 2001	#200105249905			Entry doors to office tower at 988 Market are replaced and interior lobby is remodeled.
14 March 2008	#200803147172			Deteriorated windows, doors and door frames are replaced in kind.
13 May 2015	#201207185111			Removal and installation of new storefront systems at ground and mezzanine levels. Replacement in kind of 20% of exterior windows. Repair work was completed for some existing historic windows.
27 April 2015	#201304164659			Construction of a rooftop patio accessed from the 7 th floor stair lobby.

**The historic mezzanine level is now known as the second floor.*

HISTORIC SIGNIFICANCE

988 Market Street is a contributor to the *Market Street Theatre & Loft District* (Ref #86000729), which is listed in the National Register of Historic Places (**Figure 7.**) and in the California Register. The nationally registered historic district is comprised of a group of commercial buildings on both sides of Market Street approximately from Sixth Street to Seventh Street. The historic district includes an assortment of major motion picture theatres, loft structures, commercial and office buildings, and hotels. The district is notable for its intact representation of downtown development and architectural patterns post-1906 Earthquake and Fire. As a contributing building in the district, the Warfield is significant 1) for its association with the development of the Market Street entertainment district, 2) for being a notable work of local master architect G. Albert Lansburgh, and 3) as a fine example of Renaissance Revival architecture.

In addition, 988 Market Street (formerly 982-988 Market Street) has been included in several architectural surveys. It was included in the 1976 Department of City Planning Architectural Quality Survey (1976 DCP Survey) with a rating of "4" out of "5." The property was subsequently documented as part of the Foundation for San Francisco Architectural Heritage Survey in 1979 and given a rating of "A", being of "Highest Importance." 988 Market Street was also included as part of the 1986 Market Street Theatre and Loft Survey. The *Market Street Theatre & Loft District* was listed in the National Register of Historic Places that same year for the reasons detailed above. 988 Market Street is also rated "Significant, Category I" in Article 11 of the City of San Francisco Planning Code.

Market Street Theatre & Loft Historic District

The following examines the significance of the *Market Street Theatre & Loft District* and describes how the Warfield contributes to that significance.

As outlined in the Nomination, the *Market Street Theatre & Loft District* is significant under Criterion C / Architecture for its "common harmony of texture, coloration, height and style inspired by the City Beautiful Movement".¹⁶ The District is also significant under Criterion A in the area of Commerce for being built as a secondary downtown that featured the distinctive "prime" activity of hosting studio-owned, high-end picture palaces where first-run showcases of moving pictures were shown, often featuring double-billings of film and vaudeville. Here RKO, MGM, United Artists and Paramount sent their major films for their first San Francisco runs.¹⁷ This concentrated development of theaters, movie palaces and related buildings was associated with two historic trends; one nation-wide and one local. Nation-wide, the popularity of vaudeville, followed by the advent of motion pictures,

¹⁶ Bloomfield, Anne, National Register of Historic Places Nomination Form: Market Street Theatre and Loft District, San Francisco, listed April 10, 1986, Section 8.

¹⁷ Bloomfield, Section 8.

spurred the establishment and rapid growth of the entertainment industry and subsequently the construction of performance venues.

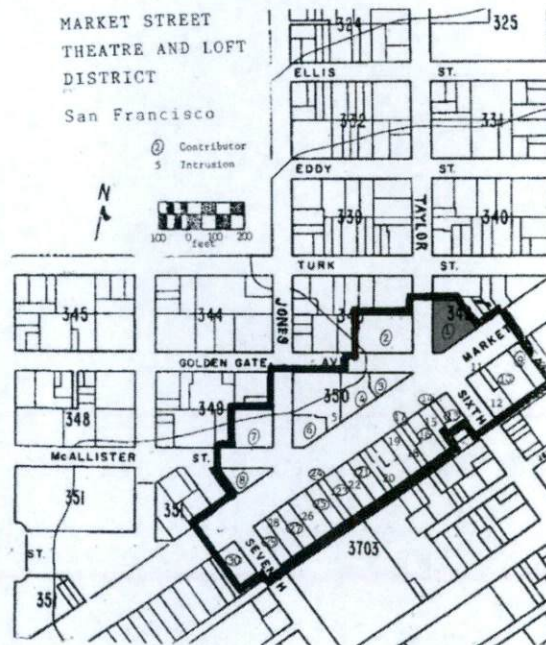


Figure 7: The Market Street Theatre & Loft District. Warfield Theater highlighted in gray.

Source: Market Street Theatre & Loft District National Register Nomination, 1986. Edited by Page & Turnbull.

The district's period of significance, as per the National Register Nomination, extends from 1889-1930, beginning with construction of the Hibernia Bank, San Francisco's earliest surviving Beaux Arts building. Twelve of the district's twenty contributing buildings followed between 1906 and 1913. In 1920-1926 came four more -- three theatres, including the Warfield. The district's high density of motion picture theaters prompted extension of the period of significance beyond the last building's construction date to 1930, to include the major studio reorganizations attendant upon the introduction of talkies in 1927.

The Nomination outlines the architectural characteristics found within the district and for which it is significant. The Nomination furthers,

"All properties [in the district] face Market Street" and "the district's characteristics are a scattering of major motion picture theatres, a group of loft structures mostly on the south side of Market Street, and two intersections of Market Street with Golden Gate Avenue, Taylor and Sixth Streets, and of Market Street with Jones and McAllister Streets...Buildings occupy their full lots and rise straight, usually for two to eight stories with flat roofs concealed behind parapets. Constructed principally from 1900 to 1926, they project a single

visual mode...the Commercial Style, with two- or three-part vertical composition, Renaissance-Baroque or other historicist ornamentation, and prominent cornices. Exterior materials are terra cotta, brick, galvanized iron, and some stucco [cement plaster]; structures are usually steel frame and/or reinforced concrete; there are some brick-bearing walls. Ornamentation tends to be free and often lavish; columns and pilasters are seen. Fenestration is double-hung, or Chicago windows, or a mixture of the two, sometimes with arcading at top stories. Almost without exception, ground stories contain small shops which have been considerably and frequently altered to meet the changing needs of commerce; most buildings were designed to accommodate such changes by design separation between ground and upper floors. Of the thirty buildings, twenty are considered contributors to the district and are listed. The remaining are considered intrusions because of modern alterations or new construction.”¹⁸

The Warfield

The Warfield is an important contributing element in the *Market Street Theatre & Loft District*. Built during the district’s period of significance, it is representative of the historic development of the entertainment district in the mid-Market area. As a theater and movie house related to Loews and MGM, the Warfield has connections to one of the oldest and most prominent entertainment entities. Throughout its history, the Warfield responded to the fluctuating popularity of different types of entertainment and continues to follow such trends today. Locally, the Warfield represents an element in reconstruction efforts that occurred after San Francisco’s 1906 Earthquake and Fire. In a city that remained in various states of ruin for years after the disaster, the Warfield construction in 1921-1922 contributed to the city’s downtown rebuilding efforts, helping to establish the “second downtown” focused on entertainment.

The Warfield also embodies the *Market Street Theatre & Loft District’s* important architectural characteristics: the building occupies its full lot and rises straight for nine floor levels along the Market Street frontage with a flat roof concealed behind a parapet.¹⁹ Constructed during the district’s period of significance (in 1921-1922), the Warfield projects a single visual mode along Market Street, exhibited through the Commercial Style, with a two-part vertical composition. The steel and concrete, faced in terra cotta cladding, the Renaissance Revival-style ornamentation of the frontage includes pilasters (wide and narrow), composite columns, friezes (plain as well as shield and garland), and molded cornices. As is also characteristic of contributing buildings in the historic district, the Warfield features double-hung windows at upper floors and retail shops at ground level.

¹⁸ Bloomfield, Section 7 and Section 10.

¹⁹ Historically, the building’s first floor had a mezzanine, which has since been built out as the second-floor level resulting in nine floors, plus a basement and attic level.

In its design and style, the Warfield references Beaux-Arts aesthetics, and the City Beautiful movement, which were popular concepts during the post-1906 Earthquake and Fire reconstruction era in the city. The Warfield is a prominent public-facing building, located on San Francisco's main thoroughfare and appropriately exhibits high style and dignified massing in its architecture.

The Warfield's combination of office tower and theater uses is also important. The theater's survival during downturns in the local and national economics and continued use as an entertainment venue throughout can be attributed to the fact that the building also functioned as an office building, providing a steady use, even during periods when film and theater were in decline.

Additionally, the Warfield's ingenious design, which efficiently uses an irregular site to effectively serve both functions, is notable. A renowned architect, noted for his theater designs, Lansburgh's proficiency in such is evident inside the Warfield. He deftly designed the stage in the acute angle created by the gore point, allowing the seating to fan out into the wider portions of the floor plan, providing a feeling of openness that is enhanced by the "peacock tail" ornamentation of the ceiling. An ambulatory run around the rear of the auditorium space, from the Market Street side of the building to the Taylor Street side, provided access to the main floor and upper levels. This allows for a maximum amount of seating and the presence of retail spaces along the Market Street frontage. It has been noted that the theater space is better designed for live performances, as originally intended and as it operates today, than for movies due to the state of sight lines to the stage.²⁰

CHARACTER DEFINING FEATURES

For a property to be a contributor to a national, state, or local designation under criteria related to type, period, or method of construction, the essential physical features (or character-defining features) that enable the property to convey its historic identity must be evident. These distinctive character-defining features are the physical traits that commonly recur in property types and/or architectural styles. A property must clearly contain enough of those characteristics to be considered a true representative of a particular type, period, or method of construction, and these features must also retain a sufficient degree of integrity. Characteristics can be expressed in terms such as form, proportion, structure, plan, style, or materials.

The Warfield embodies the architectural features and cohesion of early 20th century commercial buildings within the *Market Street Theatre & Loft District*. The Warfield provides a fine example of a two-part vertical commercial building designed in the Renaissance Revival style. The building's

²⁰ Levin, Steve, "Lowe's Warfield," *Marquee: The Journal of the Theater Historical Society of America*, vol. 36, no. 3, third quarter 2004.

massing, scale, architectural features, and ornamentation are highly reflective of the architectural characteristics found within the historic district as outlined in the National Register nomination.

OVERALL FORM

The buildings within the historic district generally occupy their full lots, face Market Street, and rise straight, usually for between two to eight stories with flat roofs concealed behind parapets. Fronting Market Street, the Warfield's nine level office tower composition reads as eight stories, and the building is well related to the width of Market Street with its facades continuous at the property line.

SCALE AND PROPORTION:

Buildings within the historic district typically project a single visual mode along Market Street, reflecting the Commercial Style, with two- or three-part vertical composition. The Warfield's massing, consisting of two components-- a tall office tower block at the corner and fronting Market Street, with a lower theater block at the rear, thus maintains the single visual mode on Market Street. The building exhibits a two-part vertical composition.

FENESTRATION

Fenestration in the historic district is typically double-hung or Chicago windows, or a mixture of the two, sometimes with arcading at top stories. And, almost without exception, ground floors contain small shops which have been frequently altered to meet the changing needs of commerce; most buildings were designed to accommodate such changes by design separation between ground and upper floors. The Warfield's upper floor windows are similar in shape and proportion and are rhythmically spaced. Generally, they are double-hung windows with those of the office tower at Market and Taylor Streets capped at the top by a segmental arch element. The Warfield's glazing is deeply recessed, producing a strong interplay between light and shade. Protruding columns and horizontal ledges frame the windows. At upper floors, the proportion of windows to solid walls is typically less than 50 percent. At the ground level, storefronts have been frequently altered due to changing tenants, however, as is typical of buildings in the historic district, the Warfield's office tower façade features exterior design separation between the ground and upper floors (in this instance, above second floor).

MATERIALS AND COLORS:

Exterior materials of buildings within the historic district consist of terra cotta, brick, galvanized iron, and some cement plaster; structures are usually steel frame and/or reinforced concrete; there are some brick-bearing walls. In the case of the Warfield, the building features terra cotta cladding as

the predominant exterior visible material. Light tones are featured; all the terra cotta is painted a pale gray color. Light-toned hues are continued inside the office tower, too. The original office lobby flooring and original stair treads, where extant, are light toned marble or terrazzo.

DETAILS AND TEXTURE:

Buildings within the historic district commonly exhibit Renaissance-Baroque or other historicist ornamentation. As stated in the Nomination, ornamentation tends to be free and often lavish; prominent cornices, columns and pilasters are typical. The Warfield is a fine example of Renaissance Revival style architecture featuring a contrast between the smooth terra cotta cladding and the tactile texture of the ornamentation. The building's decorative terra cotta ornamentation includes linear and arched banding, projecting string courses, piers, and spandrels, engaged pilasters, columns and caryatids, an ornate frieze and a denticulated cornice.

The Warfield is representative of the characteristic massing and composition, scale, and architectural detailing of contributing buildings within the National Registered *Market Street Theatre & Loft District*. The building's massing, construction and exterior cladding, and Renaissance Revival style ornamentation are indicative of the early 20th century commercial-office and theater buildings constructed within the district and enable the building to remain contributory.

ARCHITECTURAL DESCRIPTION

The Warfield is located on an irregularly shaped lot on the gore corner formed by the intersection of Market Street, Taylor Street, and Golden Gate Avenue. The facade facing Market Street is bordered by a wide brick sidewalk featuring historic cast-iron lampposts and street trees along the curb. The facade facing Taylor Street is bordered by a narrower concrete sidewalk. The north facade of the building is bordered by a modern 12-story building, while the northeast facade abuts an adjacent building (**Photo 1, 2**). The Warfield is located in close proximity to the Golden Gate Theater and a smaller “flat iron” building, which are each situated on one of the three corners of the aforementioned intersection.

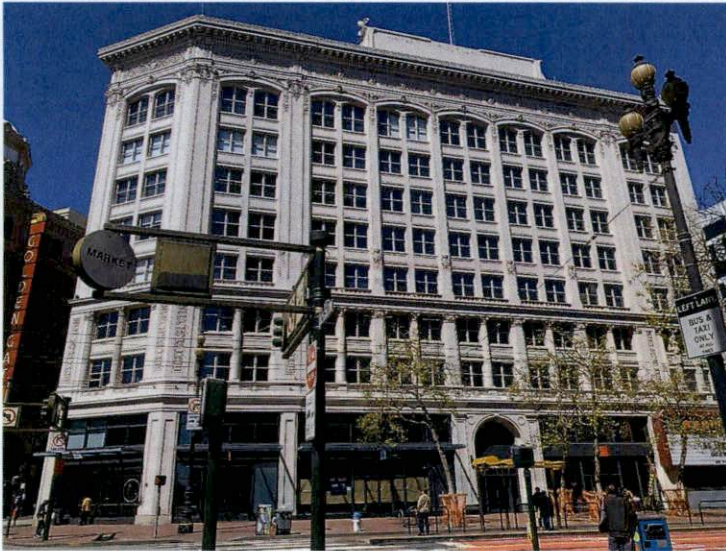


Photo 1. Market Street façade, view north

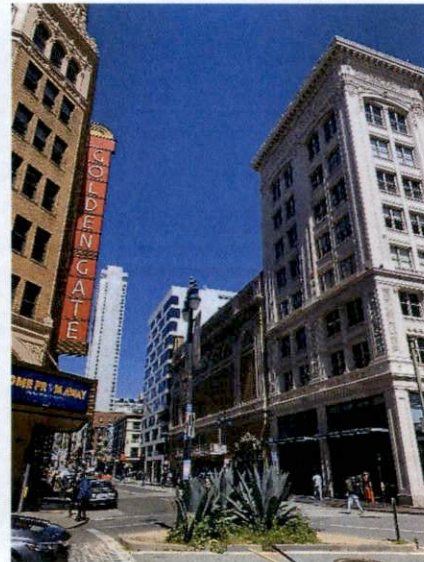


Photo 2. Taylor Street façade, view northwest

The Renaissance Revival style building is made of steel frame, with concrete and brick, and is comprised of an office tower (consisting of nine office use levels, as well as an attic and basement level) and an interconnected, shorter theater located at the rear.²¹ The building has an irregular, trapezoidal plan that conforms to the shape of the lot on which it is situated. The tall, narrow office block spans the Market Street frontage and dominates the corner, while the lower theater block fills the rest of the lot.

²¹The office tower's historic mezzanine level was built out and is now second floor level. For the purposes of the exterior architectural description, the historic mezzanine is referred to as second floor hereto forward.

The main primary façade faces Market Street with the two smaller primary facades facing Taylor Street and Golden Gate Avenue. These facades are constructed of structural steel and brick with terra cotta cladding. The terra cotta originally had a speckled/granitized beige glaze but is now entirely covered with pale greyish white paint. The secondary (non-street facing) facades are made of structural steel and concrete with a cement plaster coating. The building's fenestration is defined by equally spaced rectangular openings which contain paired double hung windows along the primary (south, southwest, and west) facades. At the secondary (northeast, north) facades, the fenestration features punched rectangular openings with singular double hung windows. The east facing façade has no windows and currently has a painted mural. The secondary façade features a less regular fenestration pattern as a couple of the window openings have been infilled or replaced with door openings. At the ground and second floor levels, large openings in the façade are infilled with metal and glass storefront systems. While the openings are original, the storefront systems are a contemporary replacement. The building features two separate areas of flat roofs, one is located at the top of the tenth-floor level and the other is located over the auditorium portion of the structure at the seventh-floor level.

The Market Street (south) or primary façade is organized into eight structural bays, with one bay at the west side of the façade angled slightly to the south to be oriented toward the gore corner. The bays at each end of the façade, and the angled bay at the corner, are emphasized by wide pilasters that separate them from the five bays at the center of the façade, which are separated by thinner pilasters. At the first and second floor levels, each bay contains a storefront opening (**Photo 3**).



Photo 3. Detail of structural bay at first and second floor (former mezzanine level).



Photo 4. Upper-level structural bays contain four windows at each level.

The storefront assemblies consist of non-historic, aluminum frame display windows at the first level with transoms above (at second floor level), thus extending from the ground level up to the second level and spanning between the columns of the structure which are clad in terra cotta. The lites are divided in a configuration reflective of those seen in historic drawings. Some bays have received cantilevered metal and glass awning between first and second floor levels. Above the second floor and through the top floor, structural bays contain four windows at each level. These windows are paired and divided by a narrow pilaster (**Photo 4**). The bays of the upper levels are capped at the top by a segmental arch element. The primary entrances to the office and theater blocks are located at the first level of the primary façade.

The office block entrance is located within the central structural bay and consists of a non-original, two-story metal assembly, featuring fully-glazed double doors and a round-arched glazed tympanum (**Photo 5**). Though the entry assembly is a replacement, the round arched opening is original and features decorative moldings and a scrolled keystone. The entrance to the theater is located in the easternmost structural bay. It features a fully-glazed aluminum entry assembly containing three sets of glazed double doors with fanlight transoms. These are concealed however, and set back behind a metal roll-up security gate as viewed from the street. The theater entry is surmounted by a large, illuminated marquee that is mounted flat against the building's façade (**Photo 6**).



Photo 5. Office block entry at center of Market Street facade.

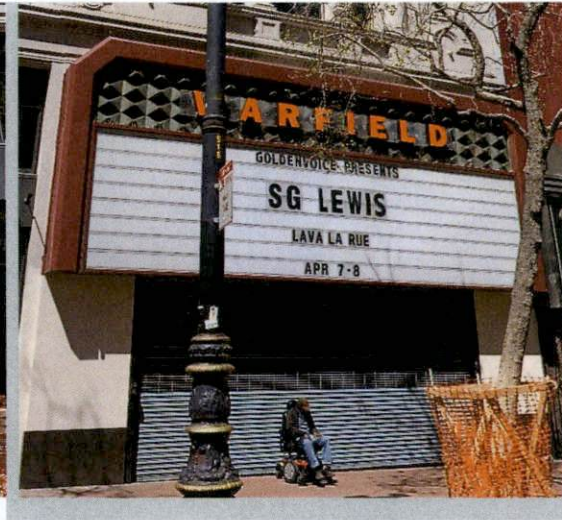


Photo 6. Theater entry at east end of Market Street facade.

The third and fourth floor levels of the Market Street façade form an interim shaft segment in the horizontal organization of the building. They are separated from the second floor level by a plain frieze and molded cornice. Above this, another frieze, featuring shield and garland ornaments, runs under the windows. Terra cotta water table ledges are at the underside of the third-floor windows and above the fourth-floor windows, creating a focal point of concentrated decorative elements. Fluted Composite columns divide the structural bays, while flat wall panels surrounded by decorative moldings separate the third and fourth floor windows. An intermediate entablature consisting of a plain frieze and molded cornice surmounts this interim shaft segment and separates the fourth and fifth floors. The wide pilasters that define the end bays at the third and fourth levels are adorned with foliate motifs, while the thinner pilasters that separate the other structural bays are adorned with Composite capitals. An exception to this general scheme of ornamentation is found in the easternmost bay, above the theater entrance. Here, there are three windows located at each level. They are separated horizontally by wall panels adorned with swag motifs and surrounded by decorative moldings. They are separated vertically by two-story tall, tapering, engaged pilasters terminating in partial caryatids (**Photo 7**).



Photo 7. Differentiation between easternmost bay (at right) and others between third and fourth floors on the Market Street facade.

The fifth through ninth floor levels represent the remainder of the shaft. The ornamental schemes found at the third and fourth levels continue on these upper floors, but in a less elaborate manner. Simple pilasters separate the structural bays, terminating in decorative capitals that feature shield motifs, foliate ornamentation, and Ionic scrolls. The windows at each level are separated by flat wall panels surrounded by simple moldings. Each pair of windows at the ninth floor level is located within a segmental arch opening, with each structural bay also terminating in a segmental arch element that is adorned with foliate and coquillage ornamentation.

The primary façade terminates in an elaborate entablature representing the capital, which features a paneled frieze adorned with foliate ornamentation and a shield motif at the center of each structural bay. Above this, the cornice is decorated with a variety of moldings, including dentils and egg-and-dart moldings, and small scroll modillions. Centered above the cornice at the primary façade fronting Market Street is a parapet which is where the original signage for the building was located, which read "LOEWS WARFIELD". The flat roof of the office block is surrounded by a low parapet and a flat, horizontal marquee, which once bore signage, projects above the parapet at the center of the façade (**Photo 8**).



Photo 8. Market Street façade roof parapet and horizontal marquee.

The west façade of the Warfield with frontage along Taylor is comprised of the office block on the south side and the five-story theater block on the north side. The office block is two structural bays wide and follows the same organizational and decorative schemes that are found on the primary, Market Street façade (**Photo 9**), with exception that at the ground level, some of the the metal and glass storefront systems have been partially infilled with metal louvers.

This is in contrast to the theater block which is clad in brick with terra cotta ornamentation (**Photo 10**). At the first floor level, the theater block has multiple entrances. The southernmost entrance has a tall opening fitted with wood paneled double doors. It is surmounted by a decorative hood supported by scrolled brackets and adorned with urns and foliate motifs. To the immediate north of this entrance is a standard-sized single man-door. At the northern end of the façade are additional entrances (currently serving as egress only). The north end entrance has a larger opening and features a decorative surround, with two sets of paired fire egress doors, and infilled transom levels above. The other entry openings are sized for a single set of paired doors and also have a decorative surround. One has paired egress doors, the other of which has been infilled. Murals have been painted at first floor level within decorative molded framing that once contained movie signage or posters. At the second floor level, a painted metal fire escape spans the center of the façade and is accessed by two sets of wood panel double doors. At the northern end of the second floor level are two small, one-over-one, double-hung, wood sash windows, which represent the only fenestration on this façade of the theater block. The second floor is separated from the upper portion of the façade by a simple molded entablature. The upper portion is unfenestrated, so that the floor levels

are only loosely defined in comparison with those of the office block. A blind arcade of seven round arches adorns this upper portion of the façade. The lower portions of the arches (which correspond to the second and third floor levels) are defined in brickwork, while horizontal and half-round elements at the top of the arches (at the fourth floor level) are defined by terra cotta moldings. Paired terra cotta pilasters with Corinthian capitals and molded terra cotta spandrel panels emphasize the arches at each end of the arcade. The blind arcade is surmounted by an entablature that features a decoratively molded frieze, dentils, and a molded cornice. A section of wall extends above this cornice at the fifth story level and is adorned with simple terra cotta pilasters that correspond to those that define each end of the blind arcade below. A brick chimney protrudes from the northwest corner of the theater roof.



Photo 9. Taylor Street façade, office block portion at south end



Photo 10. Taylor Street façade, theater block, view southeast

The building's secondary facades generally have little architectural detail relative to the primary facades. The north façade of the theater block is generally not visible from the public right of way due to adjacent construction at the rear of the property. The north façade of the office block rises four floors above the roof of the theater block. It consists of an unadorned concrete wall surface, though it features regularly patterned fenestration. The east façade of the Warfield abuts a neighboring building that is approximately three stories tall. The façade that is visible above this building is unadorned and unfenestrated. The features on the north and northeastern sides of the building are window openings located on the seventh to ninth floors. The tenth floor (attic) has

metal louvered vents. The eastern façade does not contain any openings. The eastern façade is comprised of cast in place concrete and clad with a cement plaster stucco finish. Due to the presence of an adjacent structure, the eastern façade is only visible above the third level. There is presently a painted mural of abstract geometric art which spans the height of the façade between the fourth and tenth levels.

The north and northeastern facades are cast in place concrete that are clad in a painted cement plaster stucco finish. The windows are sheet metal sash and frames. They are double hung with two over two sash windows at the seventh and eighth levels and one over one sash windows at the ninth level. The one over one sash at level nine are replacement wood sash set into the original sheet metal frames. All windows have a projecting windowsill made of concrete. At the tenth level, there are metal louvered vents centered on the window openings at the levels below. At the seventh level, a double door opening has been framed with aluminum and glass and opens onto a raised roof patio above the sixth level roof of the theater complex. There is a single metal door along the northeastern façade which opens onto the roof deck at the seventh level.

The interior of the building's first floor is occupied by retail shops, the office tower lobby, the theater lobby, and the main level of the theater itself. The retail spaces have undergone numerous tenant improvements and configurations over time and no historic fabric is readily apparent within these spaces. The office tower lobby is a rectangular space with an elevator bank containing two elevators located on the west side and an historic stair well on the east side. The floor is covered with non-original marble tile; non-original marble surrounds are featured at the elevators, and the ceiling is coffered. The stairs that ascend to the upper floors feature marble treads; the metal balusters are capped with wood railing (**Photos 11-12**). The theater vestibule is recessed behind a metal security gate. The vestibule features an elaborate box office at its center which is clad in red marble (since 1949); the original pressed tin ceiling and decorative features remain on the upper walls (**Photo 13**). The interior of the theater lobby and auditorium space appear to maintain original spatial organization and many decorative elements (**Photo 14**). Elaborate moldings, sculptural elements, and murals – all in a Classical/Renaissance Revival style – adorn its interior. The original organ screens and balconies remain on either side of the stage, although seating on the main level, for instance, has been removed. A balcony with additional seating is located at the mezzanine and second floor levels, corresponding to those levels of the office tower (**Photos 15-16**).



Photo 11. First floor office tower lobby, elevator bank.



Photo 12. First floor office tower lobby, stairs.



Photo 13. First floor theater vestibule box office.



Photo 14. Theater mural in Classical/Renaissance style.



Photo 15. Theater view towards stage.



Photo 16. Theater view of balcony seating.

Inside, the first through nine floors, plus the attic (tenth floor) of the building's office tower component are connected by a central circulation core that incorporates the two side-by-side elevator shafts and an open stairwell. The original stairs feature marble treads, a decorative metal balustrade with geometric motifs, a wood handrail, and paneled, square newel posts with molded caps. The elevators feature metal doors set within non-original marble trim. Original checker-board patterned linoleum mats are located at the threshold of most elevator doors. Most upper floor lobbies feature original marble and terrazzo flooring, marble baseboards; ceilings are coffered and the original mail chute is featured. This is with exception of the second floor level lobby (historically, the mezzanine), which has non-original marble flooring. A secondary enclosed egress stair is located near to the west end of the office tower; this replaced an original open secondary stair in the same general location. The office tower tenant spaces have been reconfigured over time as tenants and their needs changed. Most original finishes have been removed as have partition walls that once formed identical arrangements of small offices on each floor. Existing conditions of these spaces typically consist of partially finished interiors: exposed concrete structural columns and ceilings (some painted) with exposed systems; exposed concrete floor with some areas carpeted. Terrazzo flooring is also evident at locations of former original corridors. Perimeter walls are mostly exposed brick with wood window trim (some replacement). Many tenant suites feature open plans. Where interior partitions have been delineated into private offices, restrooms or meeting rooms, they are non-historic in a combination of gypsum board and/or glass. On floors 5-7, historic closet doors enclosing fire hoses, however, are evident (**Photos 17-20**).



Photo 17. 3rd floor, available office space.



Photo 18. 9th floor, available office space.



Photo 19. Upper floor elevator/stair lobby; typical of most.



Photo 20. 5th floor office space with terrazzo floor remnant and fire hose door.

INTEGRITY CONSIDERATIONS

The Warfield, despite interior changes to tenanted spaces, retains a high degree of integrity, and continues to contribute to the *Market Street Theatre & Loft District's* historic significance. Today, it maintains the historic option for a dual use building. It continues to serve as an auditorium venue for live performances in the theater portion and continues to feature available tenanted spaces for retail and/or commercial uses in the office tower portion, therefore maintaining its integrity of association as a multi-use building. The building has not been moved, maintaining its presence along San Francisco's 'Great White Way' with frontage along Market Street at the important intersection with 6th Avenue and Taylor. Still within proximity to several other theaters, including the Golden Gate Theater which is directly across Taylor Street, the Warfield maintains integrity of location and setting. The integrity of materials, design and workmanship has also been retained. Few alterations have been made to the exterior of the building, except for the removal of the theater marquee and blade signs, and replacement of the storefronts multiple times in response to changing tenant needs. Alterations to commercial storefronts are common and do not detract from the building's overall historic character; in this instance, in fact, the current retail storefront configuration is reflective of the original. The interior of the auditorium consisting of a theater stage and a balcony

arrangement remains, as do original classical-style decorative features. Although tenant spaces of the office tower have been heavily altered, the office tower's historic circulation core consisting of elevators and historic stairwell remain intact with some historic finishes (marble flooring) and features (mail chute). The building's overall feeling as a multi-use 1920s Renaissance Revival-style office tower/theater building remains.

EXISTING CONDITIONS ASSESSMENT



Photo 21: 988 Market Street – View of the primary façade (south) fronting Market Street, facing northwest.

ASSESSMENT

Primary Facades

The terra cotta on all three primary facades has been painted and is generally in good to fair condition. The main issues affecting the primary façades are cracks, bisque erosion and glaze spalls, bisque spalling, and missing or damaged mortar at the terra cotta, as well as failed sealant joints, delaminating paint, and damaged anchorage points. The damaged areas are typically concentrated around window openings, at the engaged columns and pilasters, on the horizontal water table ledges, and at building corners and cornice. There are two areas of incipient spalling, both at the third level at the engaged pilaster base elements between two window openings (**Photo 22**). At the third-floor level, the majority of the spalling occurs along damaged mortar joints (**Photo 23**). There are some visible vertical cracks in the terra cotta at the south façade at the piers between window openings. Most of the vertical cracks appear to be concentrated at the fifth through seventh levels with one large vertical crack occurring between the third and fourth levels near the corner of the south and east façades, facing Market Street. There are also some visible cracks in the terra cotta elements at the cornice, as viewed from the adjacent roof.



Photo 29. Example of replacement wood window sash in original frame – Market Street.

The windows along the primary façade (third to ninth floors) are all double-hung sash replaced in the original wood frames (**Photo 29**). All upper sash appear to be fixed/ anchored closed. Some windows have double pane glass while others are single pane. The windows are all generally in fair, operable condition. There is widespread delamination of thick paint buildup and wood splitting at the exterior wood sills (**Photo 24**). This condition is present across about 90% of the wood windowsills.



Photo 22: Example of cracks, incipient spalling at third level engaged pilaster base - Market Street.



Photo 23: Example of missing and damaged mortar, paint delamination, and eroded terra cotta as well as splitting wood at the windowsill. Also visible is the original terra cotta glazing which is currently overcoated in paint - Market Street.



Photo 24: Example of delaminating paint at sixth level wood sill - Market Street.



Photo 25: Example of missing mortar at fifth level window head – Market Street.

Storefronts and Entry Vestibule

The storefronts along Market Street at ground level are non-original and are generally in good condition. The storefronts along Taylor Street exhibit more wear and weathering and will require some rehabilitation in the future. There are five glass and metal awnings cantilevered from the storefront system between the first and second levels fronting Market Street and two fronting Taylor Street. These are in good condition other than having a buildup of dirt on the surface. Façade panic door hardware at the main lobby entrance is not functioning properly as the door is not self-closing as intended. There is some corrosion to the arched storefront window at the second level lobby due to missing mortar joints. The granite bases exhibit some spalling or soiling, and there is graffiti located at the base east of the main entry.

Secondary Facades

The secondary facades are generally in fair to good condition. At the eastern façade there is a considerable amount of paint delamination (**Photo 27**). The condition of the underlying cement plaster stucco is unknown and may correspond/ contribute somewhat to the poor condition of the paint. At the north and northeastern facades, the double hung wood and metal windows with some textured wire glass and some clear glass, are in good condition with minor spot corrosion at some metal elements (Photo 28). At the north elevation, seventh level east of the patio doors, a window has been infilled and exhibits minor perimeter cracking in the cement plaster stucco (**Photo 26**).



Photo 26: Cracking of cement plaster stucco at window infill area at the seventh level exterior patio – North Façade.



Photo 27: Detail showing delamination and peeling paint on cement plaster stucco – East Façade.



Photo 28: Example of original double hung sheet metal window (2 over 2 lites) with textured wire glass that is in good condition – North Façade.

Roof

The building has two flat membrane roofs, one at the top of the tenth level and one at the seventh level. The seventh level roof spans across the adjacent six-story theater auditorium portion of the structure and contains a small, elevated rooftop patio which is accessed from the seventh level stair lobby. The auditorium roof also steps up at the northeast corner. The perimeter of both roofs is bounded by a parapet on all sides. The tenth level flat roof is accessed via a ladder within the tenth level mechanical attic and through a door at the east side of the penthouse. The elevator penthouse at the upper tenth level roof is located in the center bay of the southern wall and is shielded from street view on the south side of the building by the tall portion of the parapet which originally had theater signage mounted on it. The tall parapet is laterally braced with steel columns and beams encased in concrete as well as concrete flanking stem walls from the rear of the tall parapet (Photo 35). The penthouse is clad in painted cement plaster stucco. There are mechanical units mounted to the roof deck, which are mostly concentrated at the southwestern side of the roof. Both roofs are sloped slightly to a series of drains with scuppers in the parapet walls. Directly to the west of the elevator penthouse is a steel water tank which is mounted to a welded steel structure (Photo 30). There are some visible cracks in the concrete parapet. At the interior sides of the parapet walls, a horizontal crack runs most of the length the wall at the two primary sides of the building. Biological growth was noted regularly along the horizontal crack (**Photo 31**). An old tar-like waterproofing at the rear vertical face of the parapet has completely failed and is flaking off (**Photo 32**). The concrete bracing of the concrete stem walls flanking the tall south parapet exhibits spalling in several areas with exposed corroded rebar visible. Some cracking was also noted where steel flagpole supports interface with the tall portion of the southern parapet. Cracking of the cement plaster at the walls of the elevator penthouse was noted. Some vertical cracks were also noted in the concrete parapets at the secondary facades adjacent to structural column location. The roof drains on both roofs contain debris and they appear to need cleaning. Some slight ponding was noted near the roof drain at the upper roof. The roof membrane at both levels appears to be in generally good condition. The water tank exhibits corrosion. Its steel structure exhibits corrosion with some steel section loss in a few areas and is in poor condition. The vertical elements of the steel support structure are encased in concrete and are badly deteriorated and spalling. The connection of the horizontal steel tank structure to a column encased in concrete at the north parapet wall exhibits severe corrosion, rust jacking, and spalling of the concrete encasing the support (Photo 34). The steel water tank and its support structure will be removed during the construction phase of the residential conversion in 2024.



Photo 30: Metal tank and structure - Roof.



Photo 31: Parapet wall biological growth and cracking - Roof.



Photo 32: Failure at vertical parapet membrane – Roof.



Photo 33: Cracking in cement plaster - Roof.

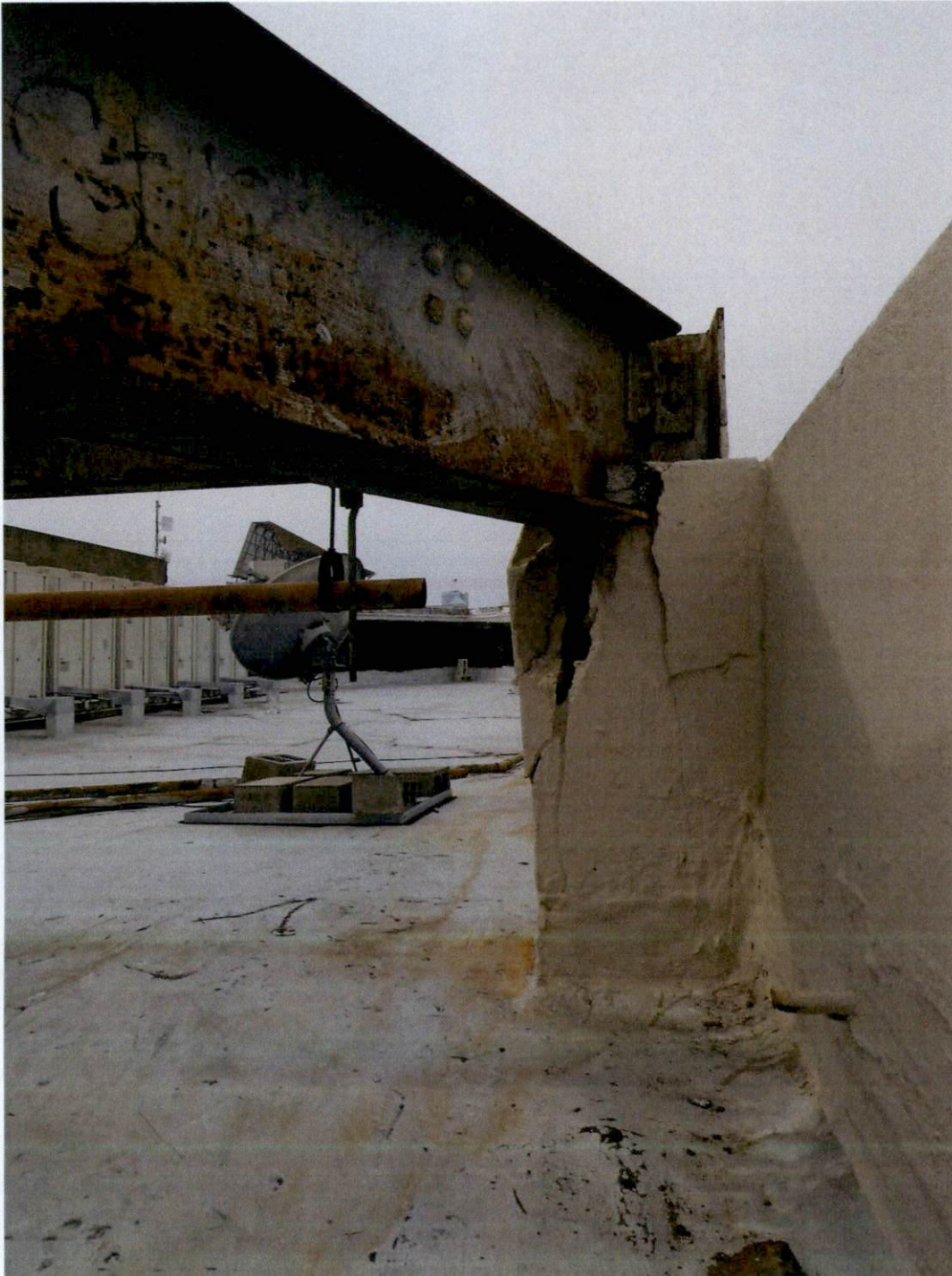


Photo 34: Connection point of steel water tank structure to column - Roof.



Photo 35: Cracks to parapet wall, lateral bracing at original sign location - Roof.

Interior

The interior of the building is comprised of large open plan office spaces organized around a central stair and elevator lobby. The stair spans from the ground level up to the ninth level office spaces and extends down one level to the basement. There is a secondary egress stair which is located along the northeastern façade and spans all levels of the building. The interior spaces of each level differ based on various tenant improvement build outs, however there are consistent finishes used across the building's common circulation spaces. The central stair lobbies are characterized by their light brown terrazzo flooring with a white marble trim that wraps around the perimeter of the space. The balustrade is a decorative cast iron with a wood top rail. Adjacent to the elevator openings, there is an original metal mail chute which spans the height of all nine office floors, terminating at the ground floor lobby.

First Floor

The main building (office tower) elevator and stair lobby are flanked on both sides by smaller individual storefront units at the ground level. The smaller storefront units are in good condition. At the main lobby, the non-historic marble floor, and the historic stair treads and metal railings are all

in good to fair condition. There is some damage to the original marble stair that is present between the first and second levels (**Photo 36, 37**) consisting mostly of cracks as well as spalled edges and deterioration at the stair nosings.



Photo 36: Example of horizontal cracks at marble stair landing - First Floor.



Photo 37: Example of marble spalling at stair nosing - First to Second Floor.

Floors 2 through 9

The condition at the second through ninth level interior is generally good. The primary areas of concern on these levels are at a few areas of exposed rebar and structural steel where brick and concrete covering the structural steel is spalled or missing (**Photo 38, 39**). Other issues include minor efflorescence at brick location and multiple concrete locations (**Photo 40**). The majority of the marble and terrazzo floors are in good condition. The original stairs have metal risers and marble treads from the second floor to the ninth floor and are in good condition. There is evidence of prior repairs to cracks at the terrazzo floors, but the crack repairs are relatively well done and appear to be sound (**Photo 43**). There are also several cracks throughout the structure which occur along the concrete exterior walls and at the underside of concrete floor slabs and concrete encased steel beams (**Photo 41, 42**).



Photo 38: Exposed metal and damaged concrete coverage at column base -Third Floor.



Photo 39: Example of exposed structural steel at steel beam and column connection
- Fifth Floor.

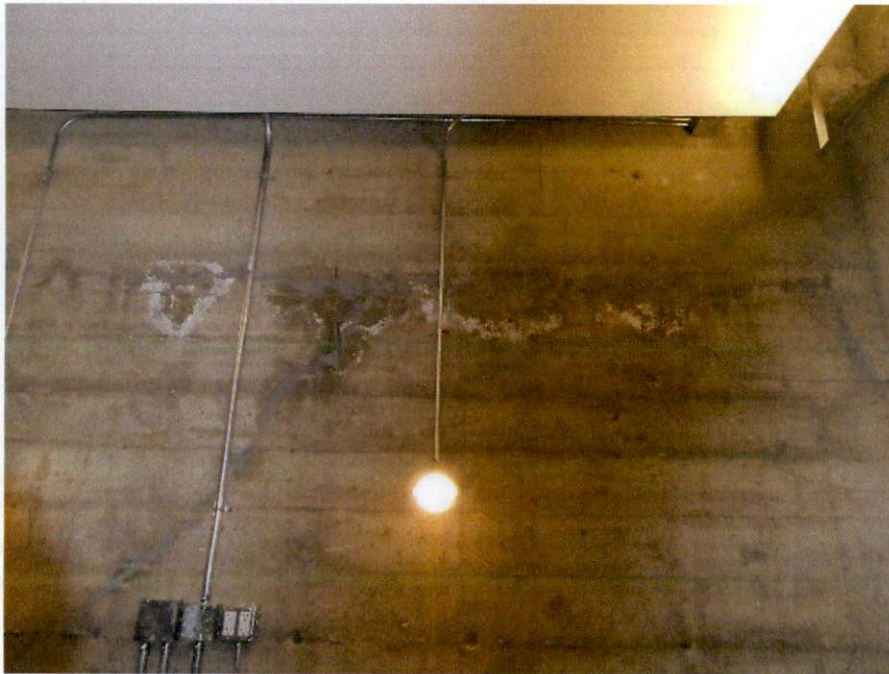


Photo 40: Example of efflorescence along crack in concrete wall - Ninth Floor.

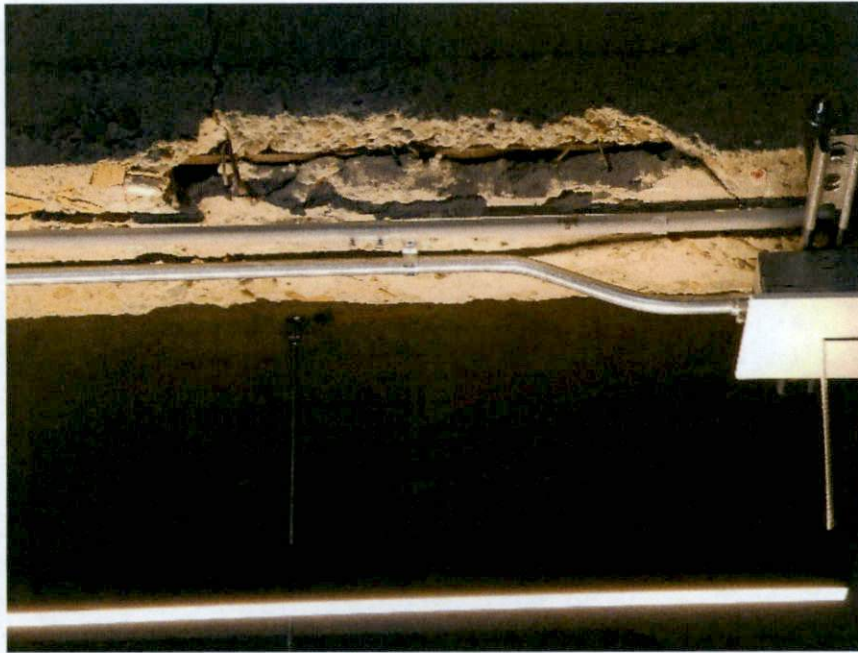


Photo 41: Example of cracked concrete cover over beam and exposed rebar - Eighth Floor.



Photo 42: Example of crack in concrete wall at north stairwell - Third Floor.

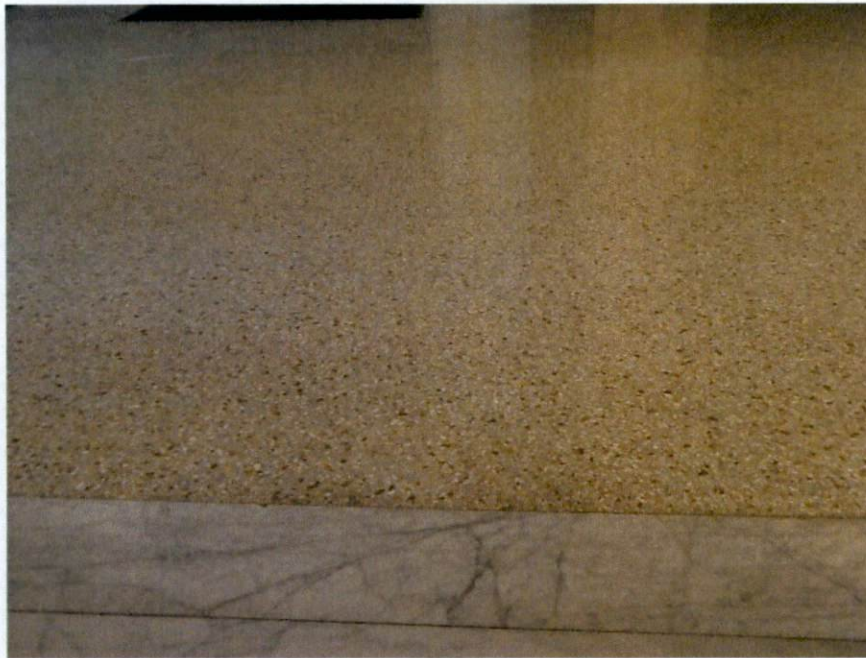


Photo 43: Original terrazzo and marble lobby flooring. Image is representative of typical material condition throughout interior lobbies – Second Floor.

Basement

The basement is generally in fair condition with the exception of some areas of exposed rebar, efflorescence and deteriorated concrete at the ceilings and walls beneath the sidewalk (**Photo 47**), where there is evidence of moisture and possible water infiltration from the sidewalk above as well as penetrating from the walls below grade. At the basement stair and elevator lobby, the marble stair and metal balusters are in good condition, with one tread exhibiting a crack in the marble (**Photo 46**). The lobby's original plasterwork includes flat plaster as well as ornamental molding at the ceiling. Some flaking paint and bubbled plaster was noted and may indicate previous or current moisture issues (**Photo 44, 45**). A back of house space, currently used by the theater, also features decorative plasterwork and decorative stenciling and murals. While these areas were largely concealed, visible areas appeared to be in poor condition and was beyond the scope of this assessment (**Photo 44**).



Photo 44: Murals on plaster walls with flaking paint and numerous holes.



Photo 45: Original decorative crown molding and flaking paint in the lobby -
Basement.



Photo 46: Cracked marble tread - Basement.



Photo 47: Deteriorated concrete and visible, rusting rebar overhead.
Efflorescence is also present - Basement.

Tenth Floor - Attic

The tenth-floor attic is in fair condition. As a utilitarian unoccupied space, generally for mechanical use, it is generally comprised of two open spaces, with the brick and concrete walls, as well as the concrete floor and ceiling/roof structure exposed. The primary areas of concern at this level include deteriorated concrete, including cracks and spalled areas with visible corroded rebar (**Photo 48, Photo 52**), as well as evidence of water intrusion based on the presence of efflorescence (**Photo 49, Photo 51**). The presence of efflorescence is most commonly found along cracks and existing penetrations in the concrete structure. There are several large cracks that span 10 feet to 15 feet across the face of the concrete exterior walls and some smaller cracks in the 1 foot to 3 feet range that extend diagonally from the corners of window and vent openings (Photo 49, Photo 50, Photo 53). Deterioration of concrete and presence of exposed rebar is generally limited to the undersides of the roof deck above and at the intersection and corners where the exterior walls meet the roof deck. An area of notable efflorescence and concrete spalling is where the concrete encased structural steel pier is damaged at the roof above. Notable cracking was observed in the floor slab running diagonally between the Market Street and Taylor Street sides of the building. This diagonal cracking was also observed when looking up at the floor slab from the 9th floor below.



Photo 48: Exposed rebar and efflorescence at corner of concrete encased steel column and beams – Tenth Floor.



Photo 49: Cracking and efflorescence at opening in concrete for mechanical vent
- Tenth Floor.



Photo 50: Horizontal cracking along exterior concrete wall - Tenth Floor.

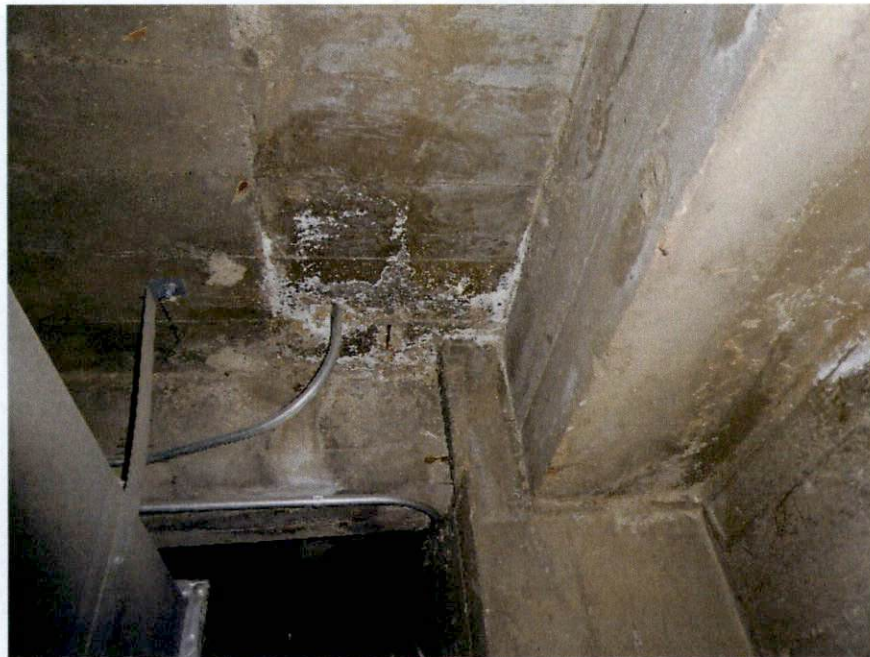


Photo 51: Efflorescence at hole in concrete for conduit – Tenth Floor.

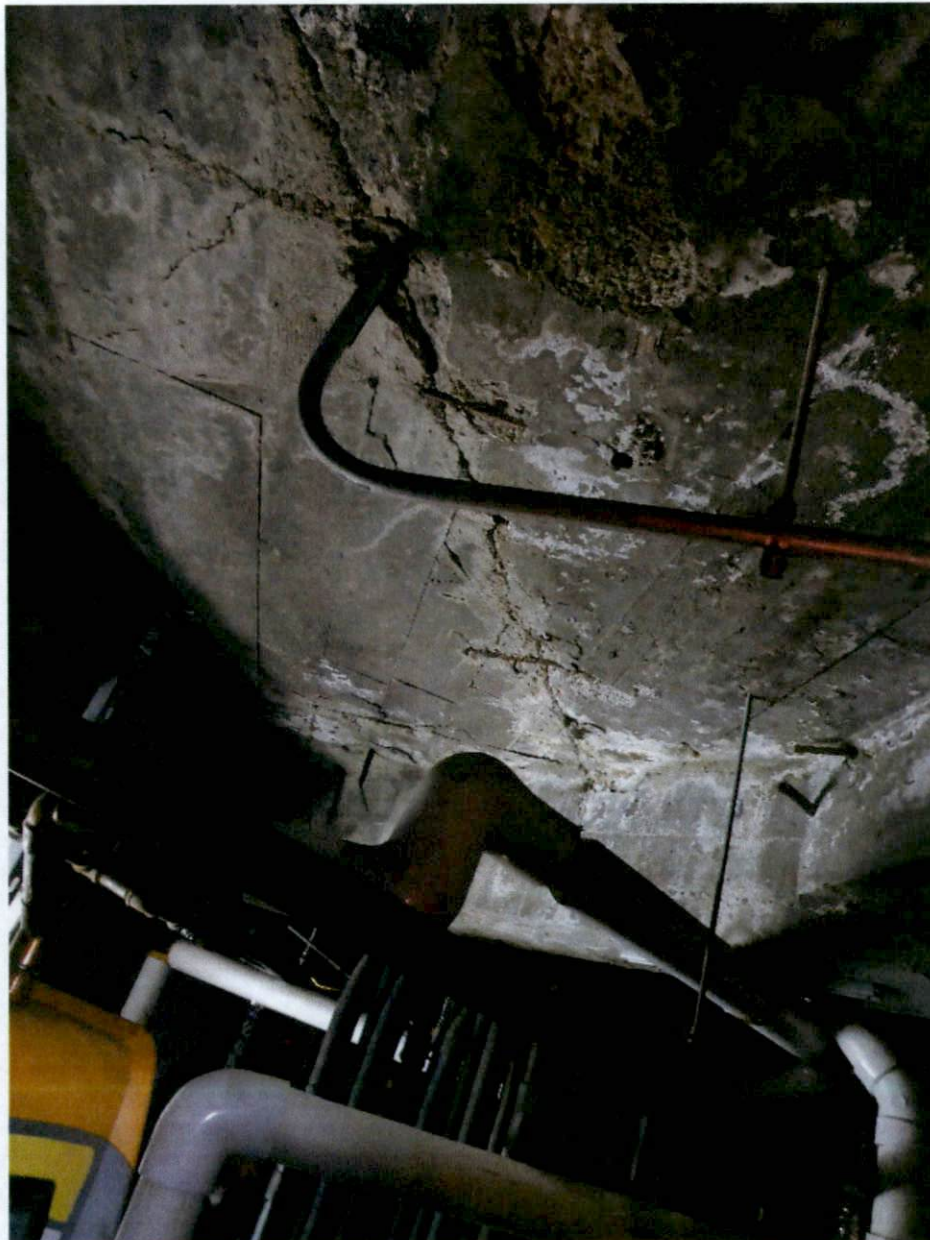


Photo 52: Large crack and visible rebar at underside of concrete roof deck – Tenth Floor.



Photo 53: Vertical crack at concrete wall – Tenth Floor.

TREATMENT RECOMMENDATIONS

Primary Façades (Market Street and Taylor Street)

The façades should be rehabilitated, to include cleaning, repair, and possible repainting of the terra cotta cladding. Work at the terra cotta façades should identify and repair areas of deteriorated, unsound, spalled, loose, and/or cracked terra cotta. Terra cotta should be cleaned using as gentle a means as possible, with a warm water wash and detergent or chemical cleaning. Stubborn biological growth can be cleaned using a biocide application. As part of the terra cotta rehabilitation, miscellaneous non-historic non-functioning metal attachments and anchorages should be carefully removed, and holes patched. All damaged, deteriorated, unsound, missing, or inappropriate (too hard) mortar joints should be repointed with an appropriate lime-based mortar. Since all the terra cotta surfaces have been painted, it would be appropriate to either remove all the paint and restore the original terra cotta glazed finish or repaint with an appropriate breathable coating.

Wood windows are located at the third to ninth floors and are comprised of original wood frames and wood sash that have been replaced in-kind. While the sash are in good condition, they should be regularly inspected for hardware issues and leaks. The sealant joints should be regularly maintained and replaced as needed. The wood windowsills are in fair-to-poor condition and show signs of paint delamination and wood deterioration. The wood sills appear to be splitting and weathered. The paint should be removed from both the windowsills and at the lower portions of the frames as needed to repair deteriorated, weathered, and split wood. After the wood is repaired, the windows should be properly prepared, primed, and painted with appropriate breathable wood paint.

North and Northeast Facades (Rear)

The north and northeast façades should be rehabilitated, to include cleaning, repair, and repainting. Work should be undertaken to repair any deteriorated, unsound, debonded, missing and/or cracked cement plaster (and concrete substrate) as occurs. Cement plaster repairs should match the existing original cement plaster. Where corroded steel is found, the cement plaster and concrete substrate should be removed to repair the steel as necessary. Ferrous metal should be prepared, primed, and painted with corrosion inhibitive primer and paint. Exposed concrete and cement plaster should be prepared, primed, and painted with appropriate breathable paint.

The historic sheet metal windows at the 7th and 8th floors, and the original wood frames with replacement wood sash at the 9th floor are in good condition. They should be regularly inspected for hardware issues and leaks. The sealant joints should be regularly maintained and replaced as needed. Repair/replace deteriorated glazing putty and glazing sealants as needed. Replace cracked or damaged glass as needed to match the original. Prepare, prime, and paint the metal window

components with corrosion inhibitive paint, and the wood window components with appropriate breathable wood primer and wood paint. Clean, repair and/or replace broken or missing hardware including weather stripping and replace sash chains as needed to allow for proper operation.

The metal fire escape should be regularly inspected for signs of peeling paint, corrosion, and other deterioration. All corrosion should be removed, and the metal repaired as needed. A corrosion inhibitive primer and paint should be maintained to protect the metal, and the fire escape should be inspected regularly to comply with applicable codes.

East Façade

The paint at the east façade (currently a mural) is severely delaminated, and the east façade should be prepared, primed, and painted with appropriate breathable masonry primer and paint. The preparation should include removal or stabilization of all loose, flaking, delaminated, and unsound paint for proper application of new paint coatings. When painting, the cement plaster substrate should be assessed for deterioration, including deteriorated, unsound, debonded, spalled, and cracked cement plaster. It should be repaired with cement plaster to match the existing original. In areas where steel reinforcement is exposed or corroded, the steel should be coated with a corrosion inhibitive primer and paint system following corrosion removal and preparation. The façade should be regularly inspected for signs of deterioration and failing paint, and a good sound paint coating should be maintained.

Roof

The roof, parapet, penthouse walls, and lateral bracing, as well as the steel seismic bracing should be repaired and maintained. The water tank and structural steel tank support components are scheduled to be removed in 2024 during the construction phase of the building's residential conversion. When the tank is removed, damage at the vertical steel support structure encased in concrete should be repaired to treat rust-jacked and spalled concrete and underlying structural steel corrosion. Following the metal repair, the concrete should be repaired, and waterproofing should be repaired in conjunction with the repair / replacement of the roof system. Repair should be undertaken at damaged cement plaster and concrete and should include cleaning and removal of all biological growth, as well as repair to cracks, spalls, or other deterioration. Following repairs, the roof should be inspected regularly for damage/leaks at the roof membrane, for damage/cracks at cement plaster and concrete, corrosion of metal components, and for damaged flashings, seams, and failed sealants. Areas of noted damage should be promptly repaired as needed. The roof surface and drains should be cleaned regularly (annually at a minimum).

Interior

The interior concrete and masonry walls and the concrete ceilings (floor slabs) should be assessed and repaired where spalling, deteriorated material, and exposed steel structural steel occurs. At the masonry walls, the brick should be spot-pointed with compatible matching mortar if needed. Crack damage should be assessed by a structural engineer and repaired as recommended. Cracks should be regularly monitored for worsening conditions.

The masonry and concrete walls should be cleaned of efflorescence by dry brushing or vacuum, and areas of efflorescence should be monitored for any continued efflorescence, which may indicate issues with moisture infiltration. Efflorescence is particularly notable at the tenth floor (attic) and at basement locations. When found, the sources of the efflorescence and moisture infiltration should be investigated and corrected.

The building's interior lobbies should be inspected visually on an annual basis for signs of wear and damage. The historic terrazzo and marble floors should be inspected for cracks and signs of deterioration and repaired as needed. At the marble stairs between the first and second floors, spalled and cracked treads should be repaired. The historic stone, metal, and wood lobby stairs, and the mail chute, should be regularly cleaned and maintained. Plaster walls and ceilings should be maintained and repaired if deterioration or damage occurs.

SUPPLEMENTAL PHOTOGRAPHY



Photo A: Overall view of 988 Market Street façade. Mural along east façade visible at right side of image. Glass storefront visible at ground and second levels with terra cotta elements at the third through tenth levels.
(All photos taken by P&T 04/17/2023, unless otherwise noted)



Photo B: View of 988 Market Street, Taylor Street façade looking east. Glass and metal storefront systems with glass awning visible.

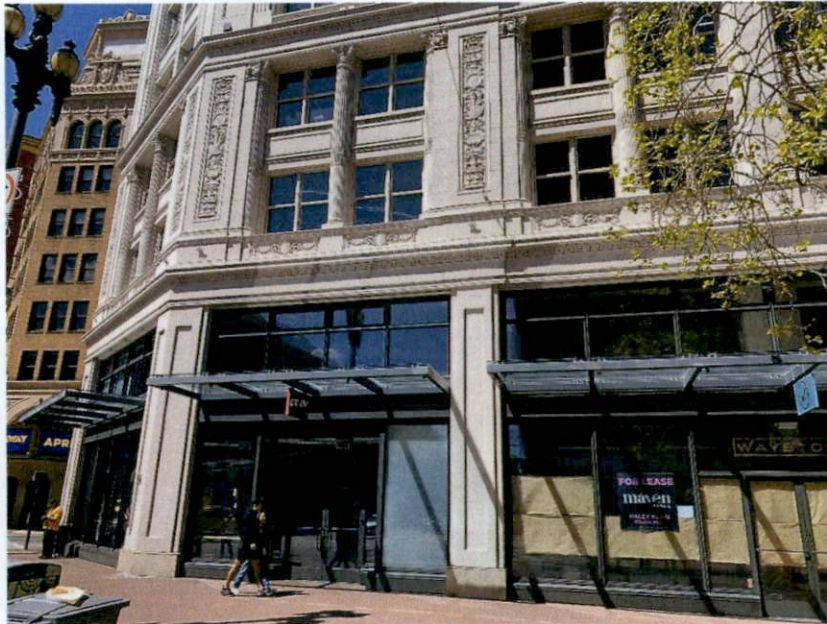


Photo C: View of granite wall base at ground level storefront entrance along Market Street elevation. Looking north.

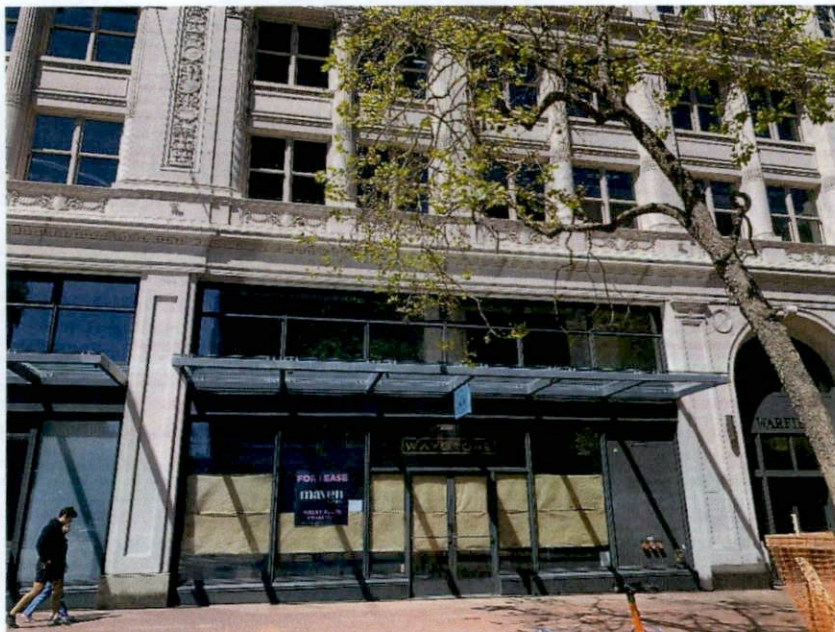


Photo D: View of granite wall base at ground level storefront entrance along Market Street elevation. Looking north.

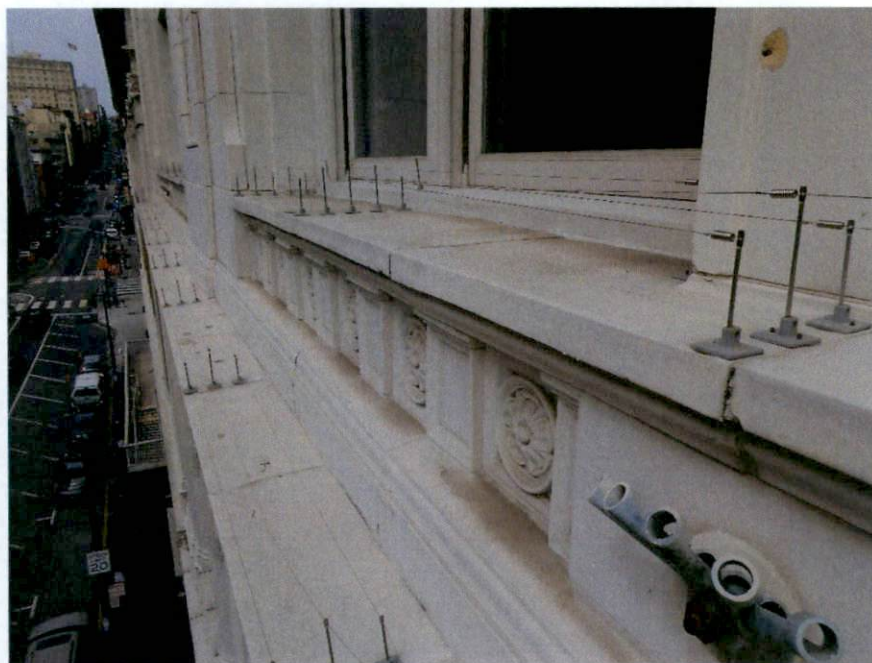


Photo E: View of Market Street elevation and terra cotta exterior. Looking west from outside 5th level window.

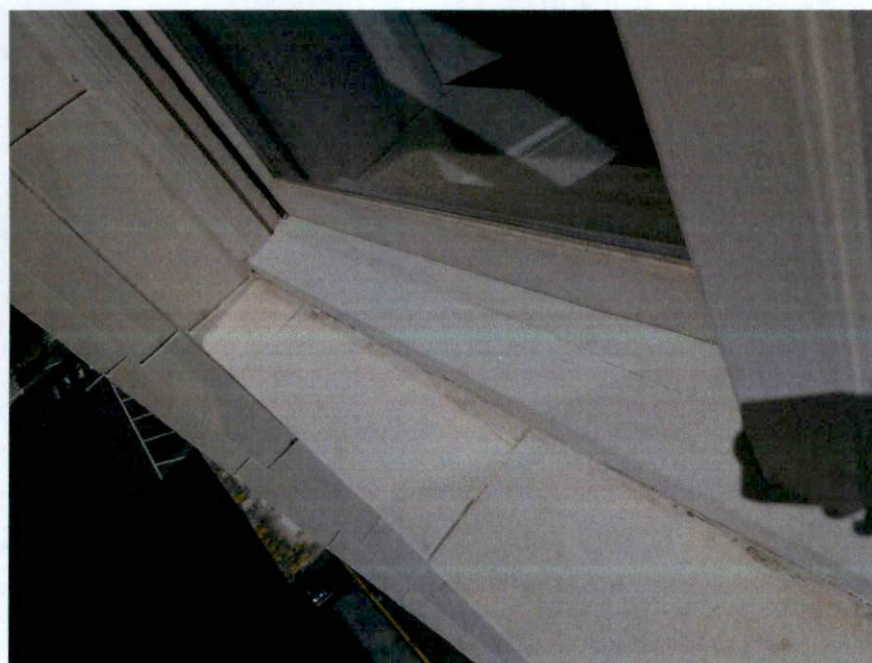


Photo F: Detail view of typical wood windowsill condition along Market Street façade. Looking south.

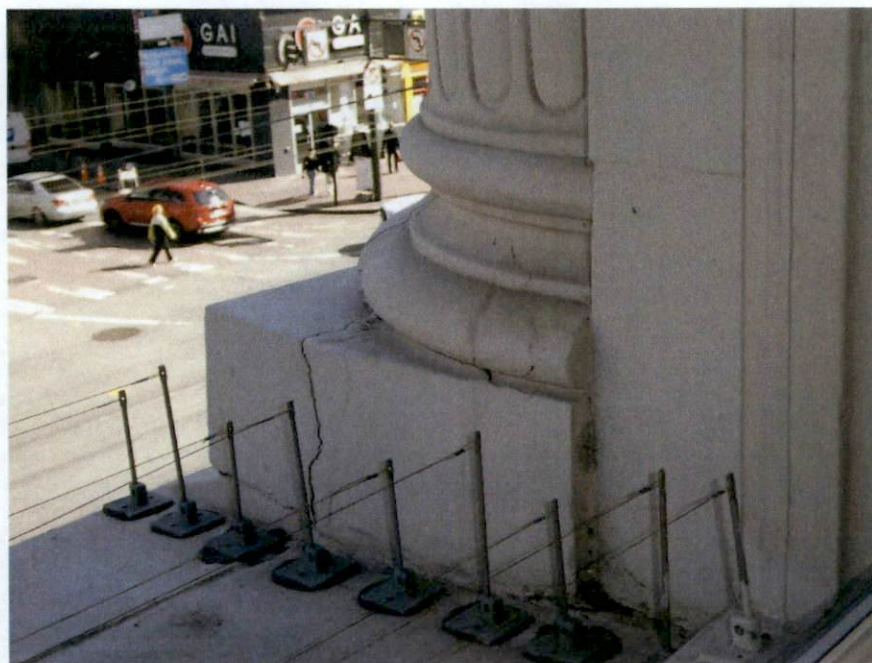


Photo G: Detail view of cracked spalling terra cotta seen at 3rd level window looking south from Market Street elevation.



Photo H: View of metal fire escape on north elevation between 7th level and rooftop. Looking south.



Photo I: View of cement plaster walls at north elevation. Cracking and deterioration of cement plaster visible. Looking south.



Photo J: View of sheet metal and wood window at north elevation looking south at 7th level exterior.



Photo K: View of metal fire escape spanning from 7th level up to roof. Looking south.

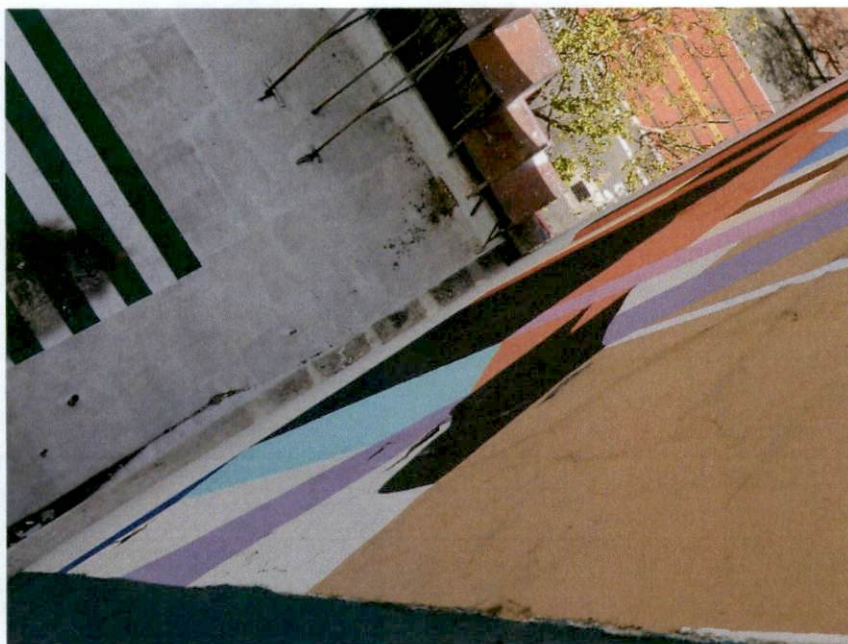


Photo L: Detail view of eastern cement plaster façade, looking southwest.



Photo M: Detail view of east exterior elevation seen from 7th level rooftop looking southwest. Cement plaster and paint are spalling.



Photo N: View of north façade looking south at cement plaster coated concrete walls.



Photo O: View of parapet stem wall at roof level. Image shows damage to cement plaster and asphalt coating and biogrowth.



Photo P: View of steel structure and water tank at roof level.



Photo Q: View of water tank and steel structural support members at upper-level roof. Looking south.



Photo R: View looking at roof area drains and roof membrane.



Photo R1: View of lateral bracing at upper parapet along Market Street façade.
Looking south.



Photo S: View looking at upper-level roof membrane.



Photo T: Interior first level lobby, looking northwest to elevator entrance.



Photo U: Interior first level lobby, looking southeast to front entrance.



Photo V: Detail view showing damage to marble stairs between 1st and 2nd levels.



Photo W: View of 7th level stair and elevator lobby. Looking west toward elevator entrance and mail chute. Typical interior condition for second through ninth levels.



Photo X: View of third level open office space looking southwest. Typical example of building interior in second through ninth levels.



Photo Y: Detail of brick masonry at concrete walls at 3rd level with exposed steel members and deteriorated mortar joints.



Photo Z: View of exposed steel at 5th level and cracked/ deteriorated concrete.

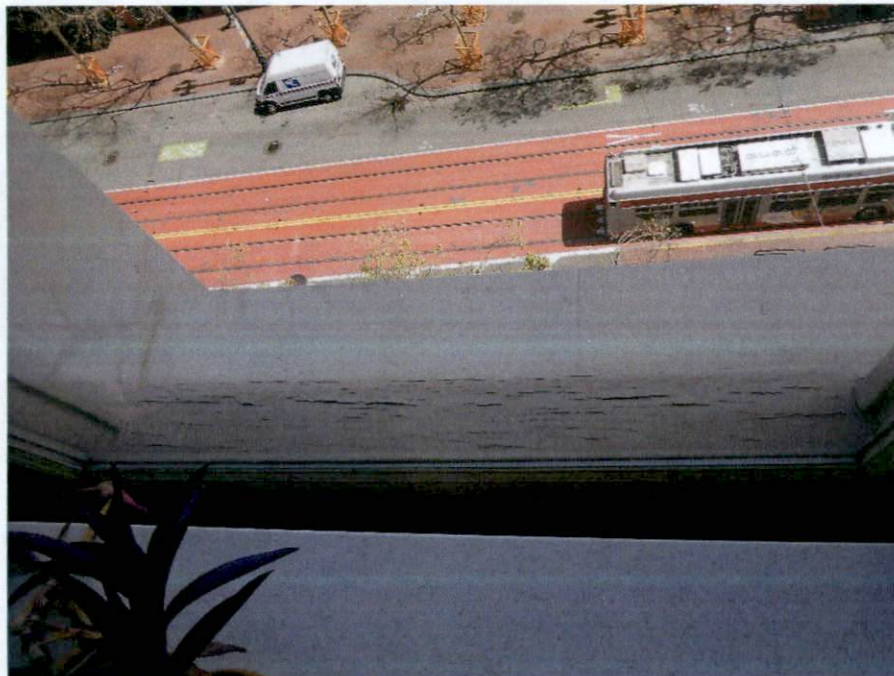


Photo AA: Detail view of deteriorating wood windowsill on sixth level along Market Street elevation, looking south.



Photo BB: View of basement level stair lobby.



Photo CC: View of basement level mechanical equipment and storage area.



Photo DD: View of concrete wall and ceiling at basement level in area that extends underneath city sidewalk.

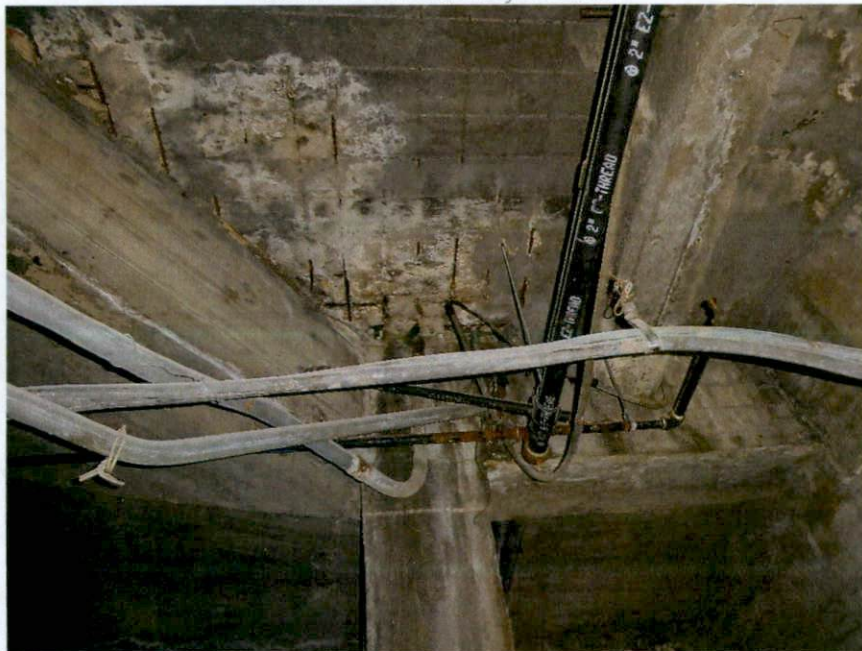


Photo EE: View of cracked concrete and efflorescence stains at basement level under sidewalk.



Photo FF: View of mechanical attic (tenth level) along interior of primary façade. Conditions of brick wall and efflorescence at concrete roof deck are typical throughout level.

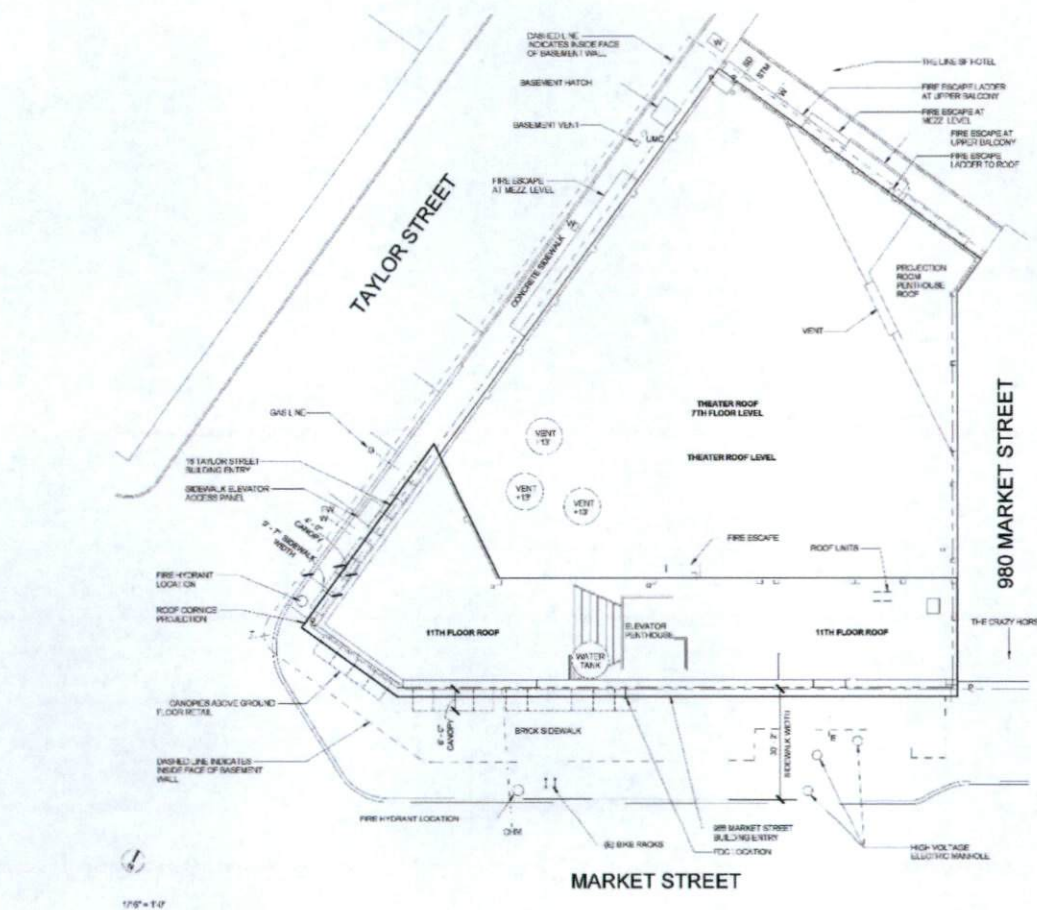


Photo GG: View of ladder leading from mechanical attic up to roof deck above.



Photo HH: View of spalling, steel corrosion and efflorescence at mechanical attic 10th level. Typical representation of conditions.

SITE PLAN



Site Plan.
Source: Group i

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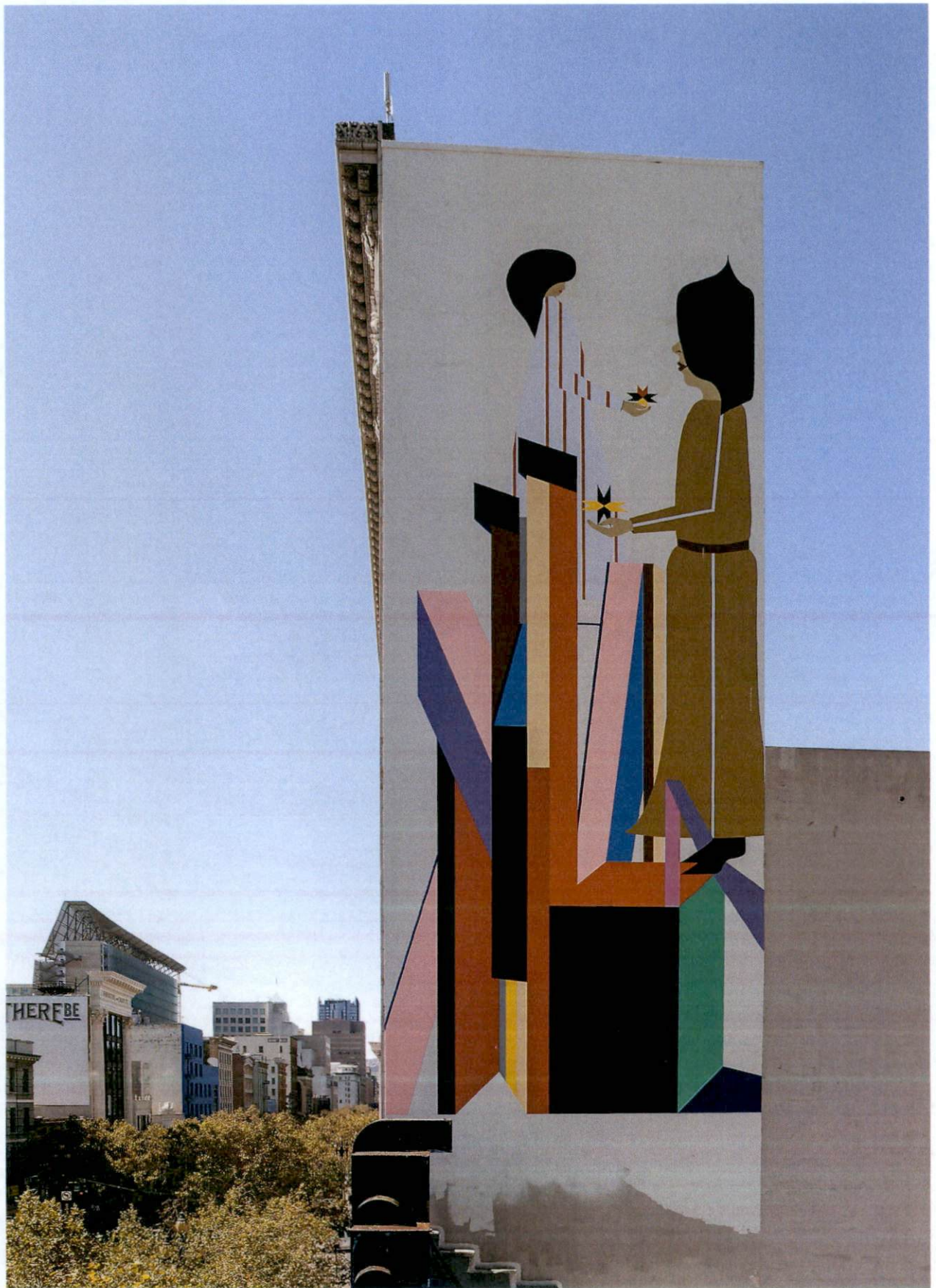
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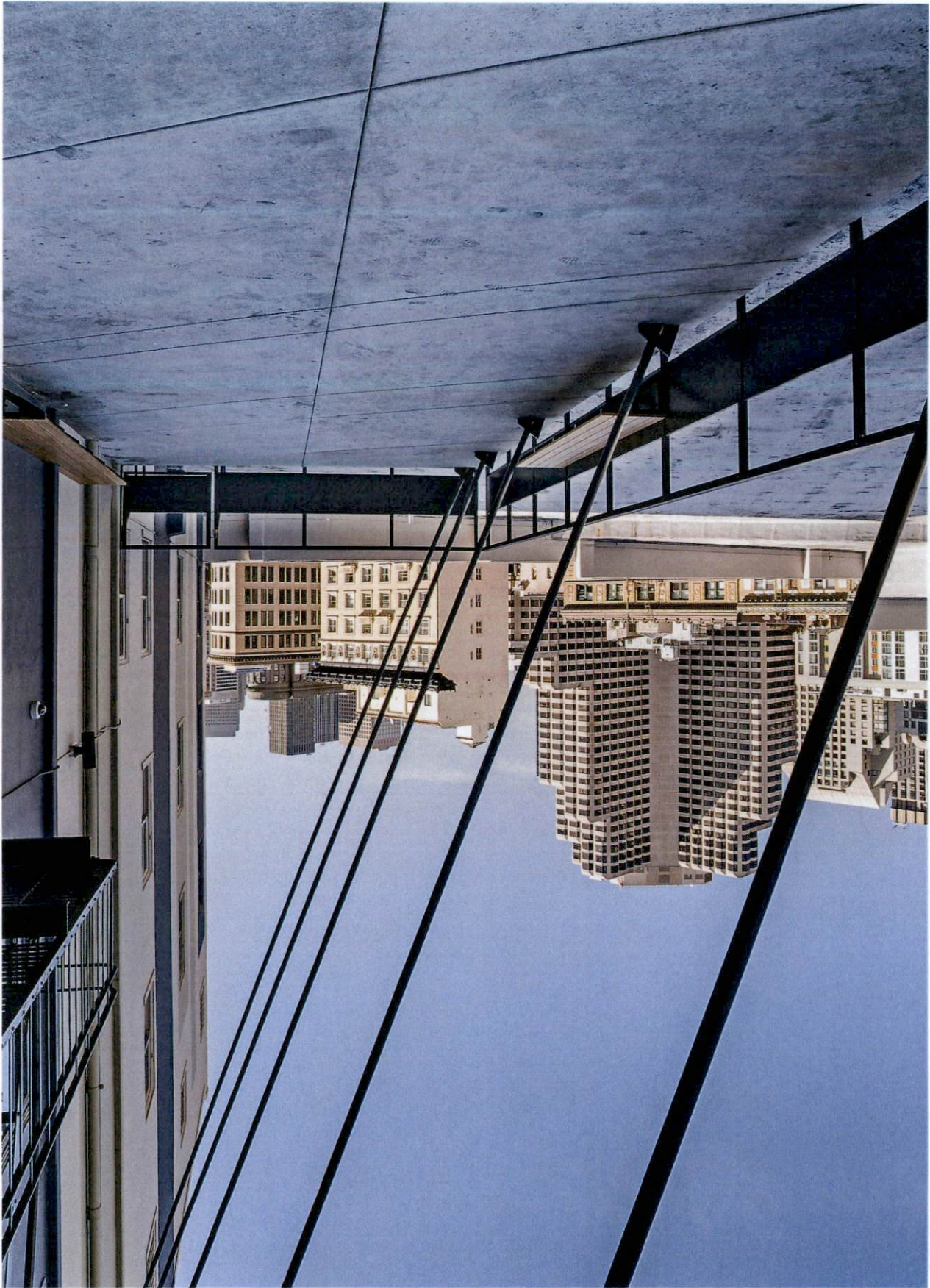
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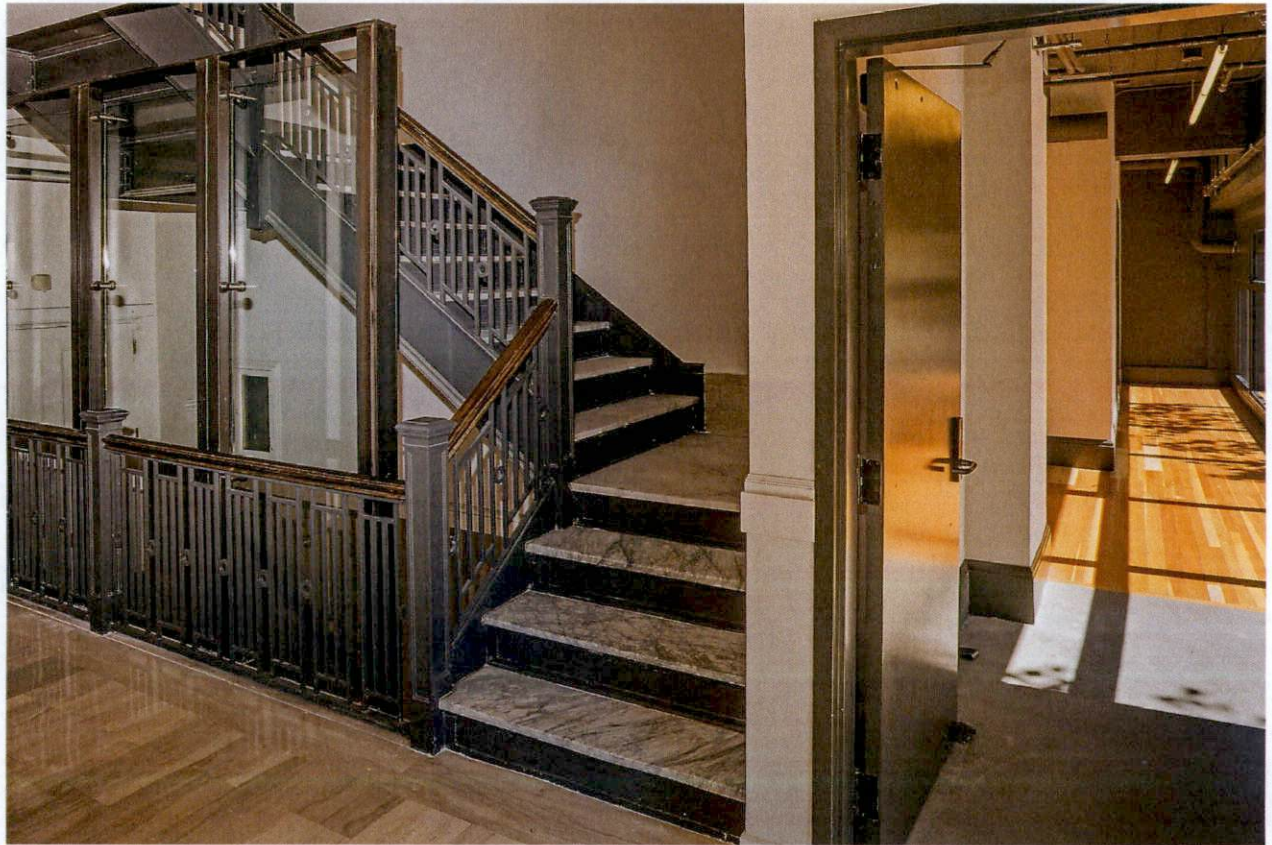












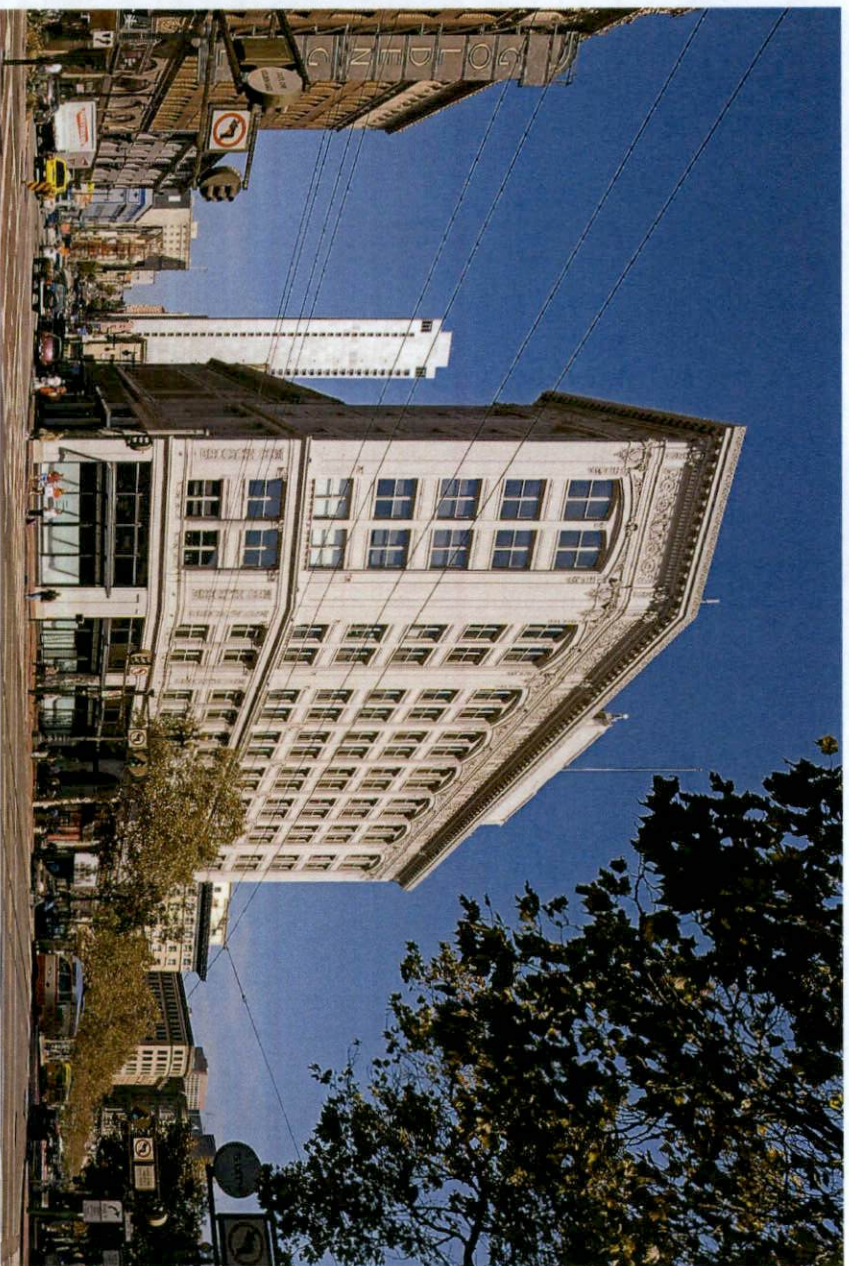
















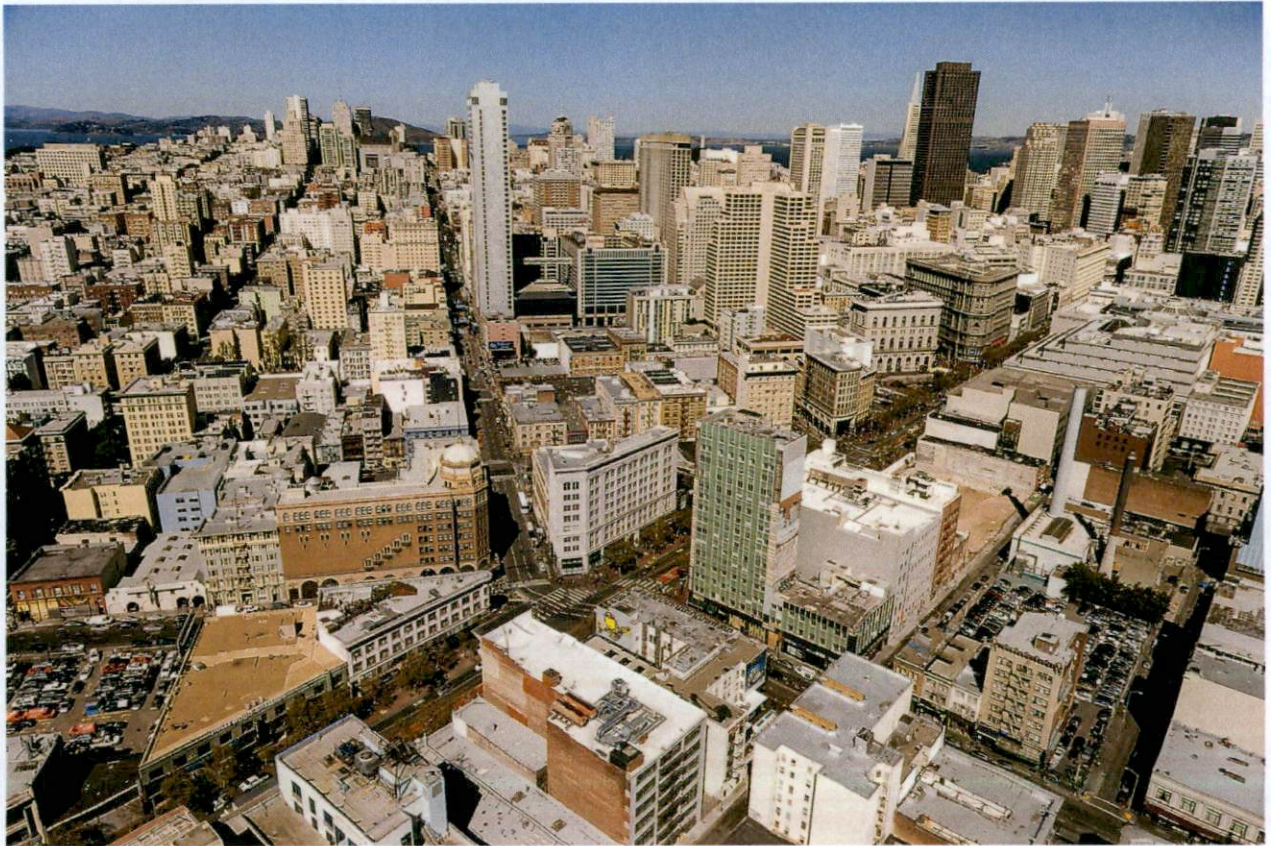






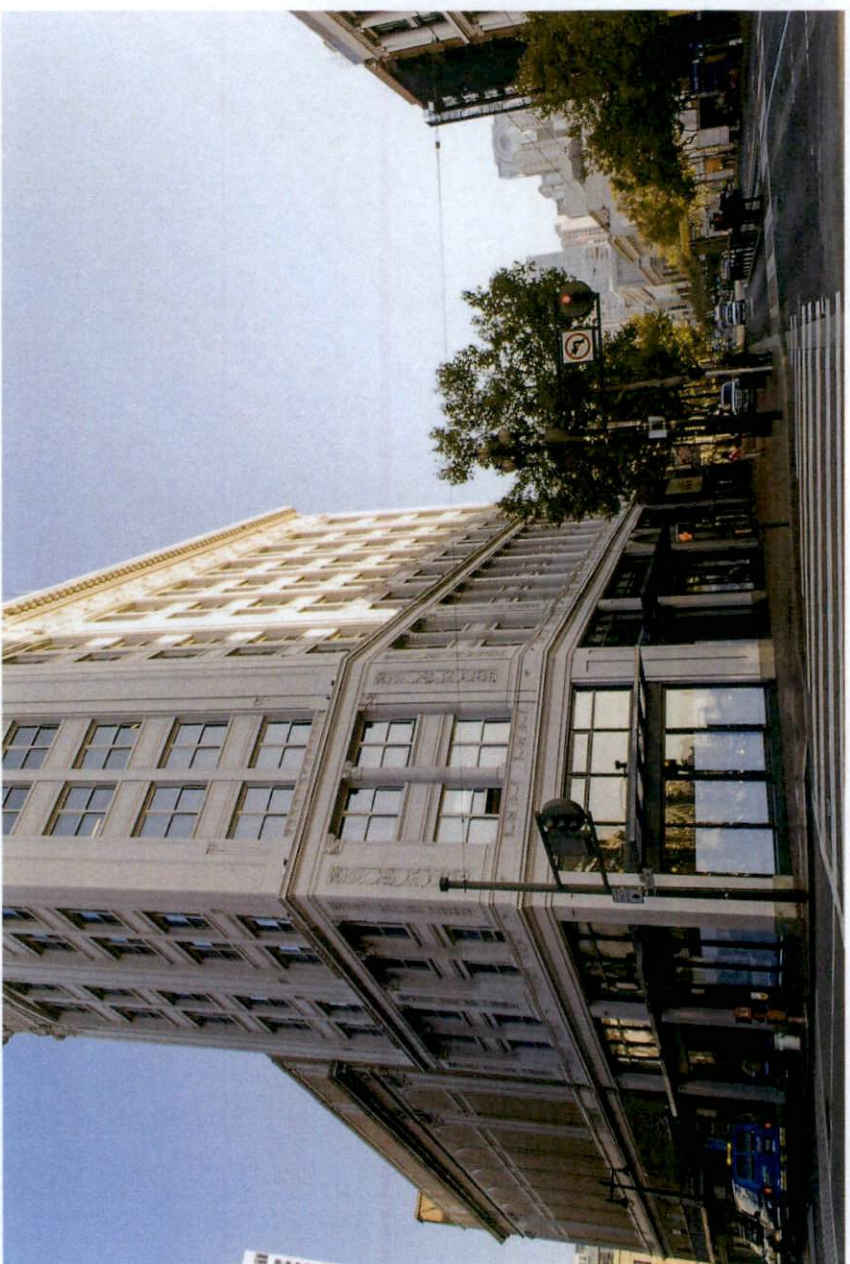


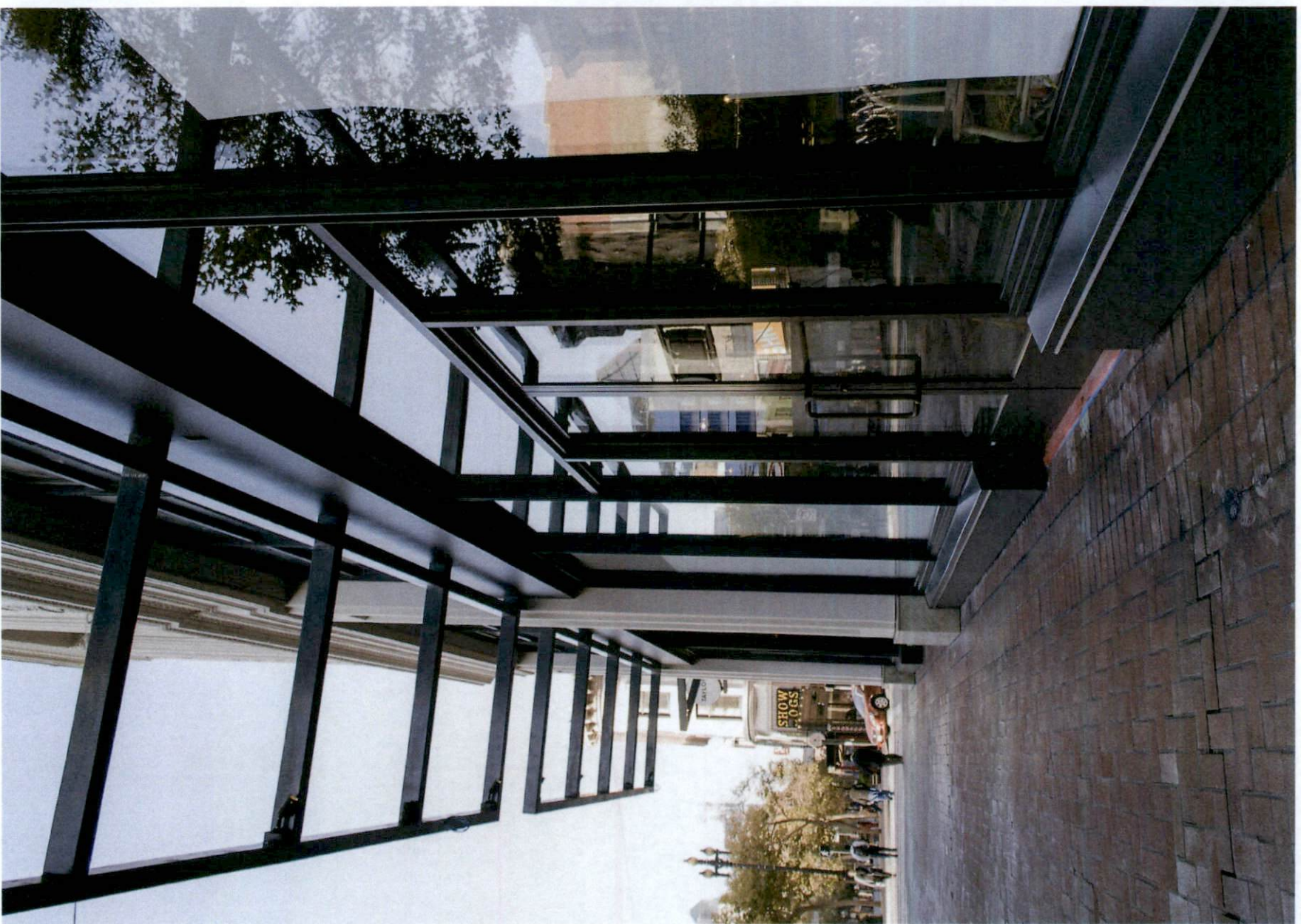










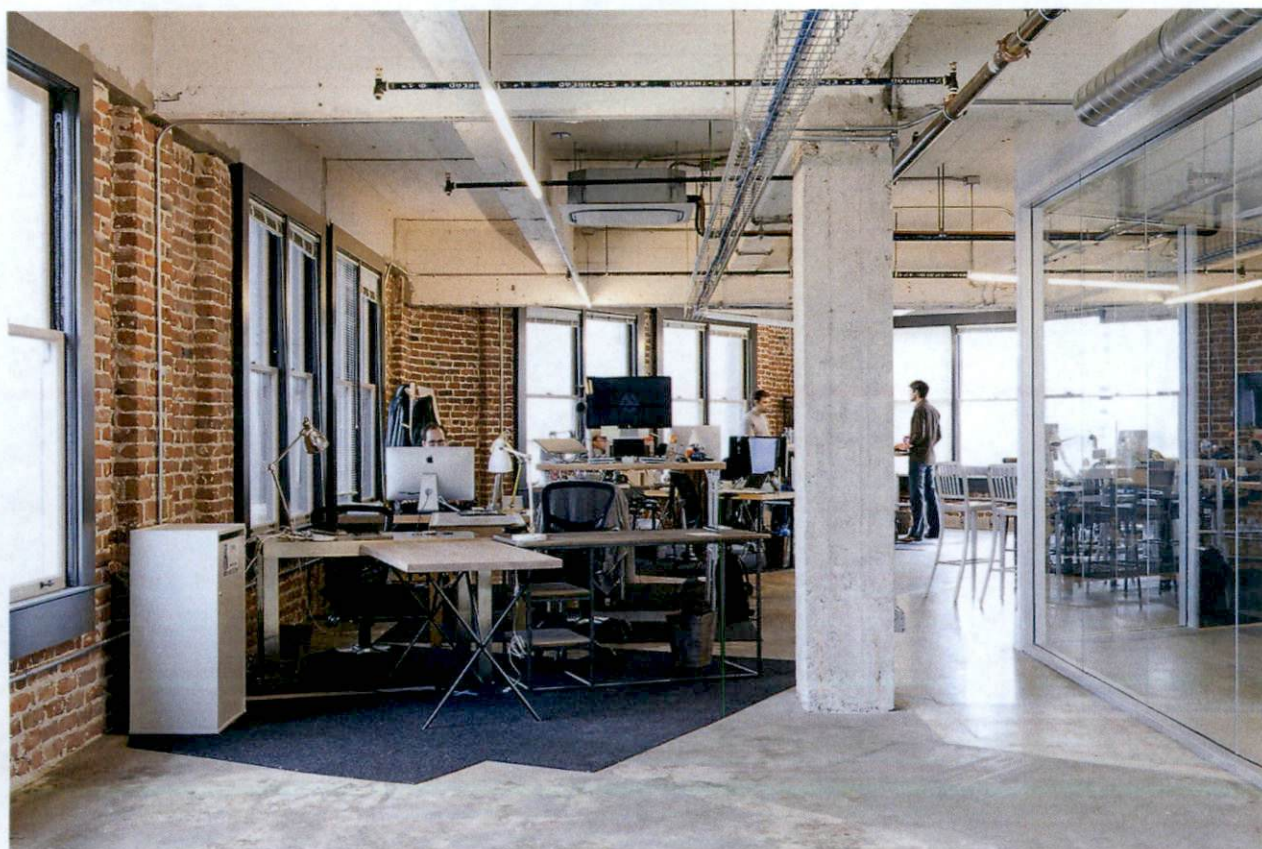


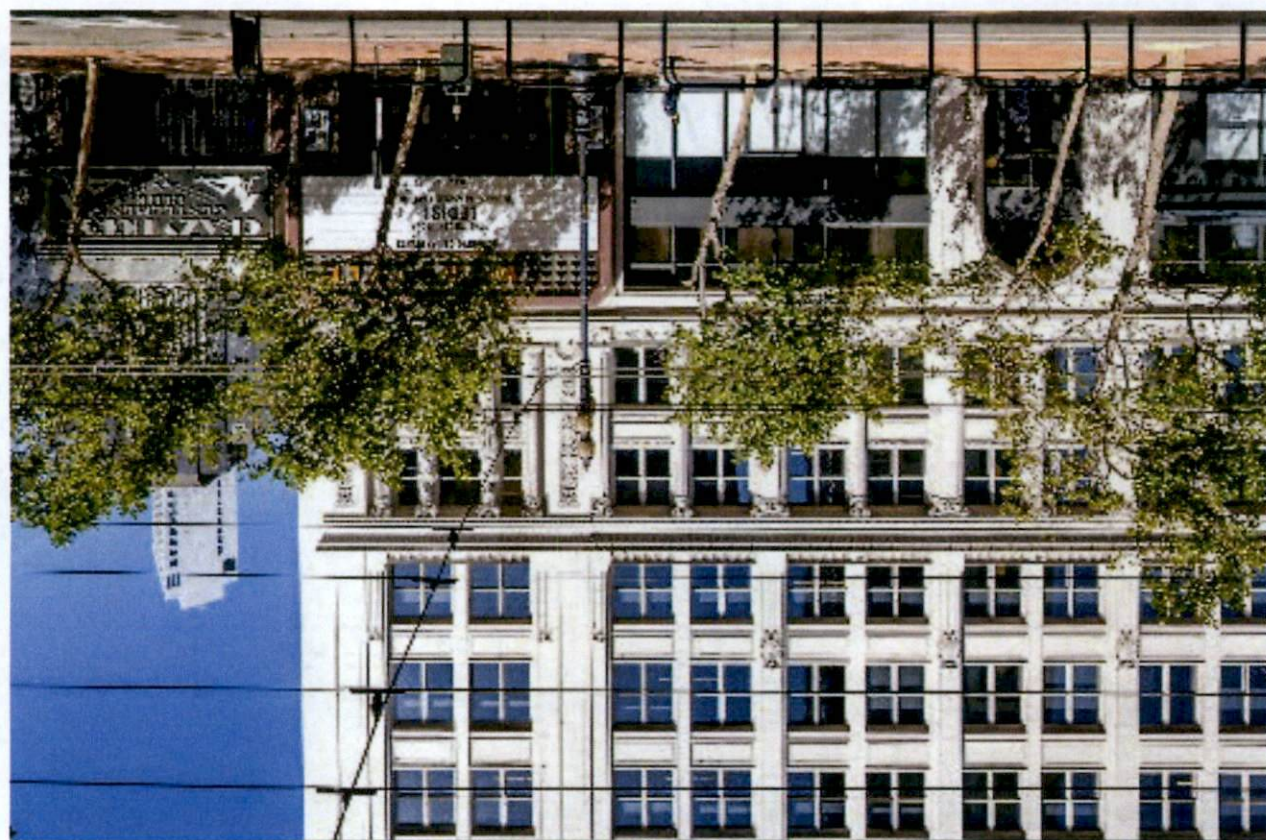




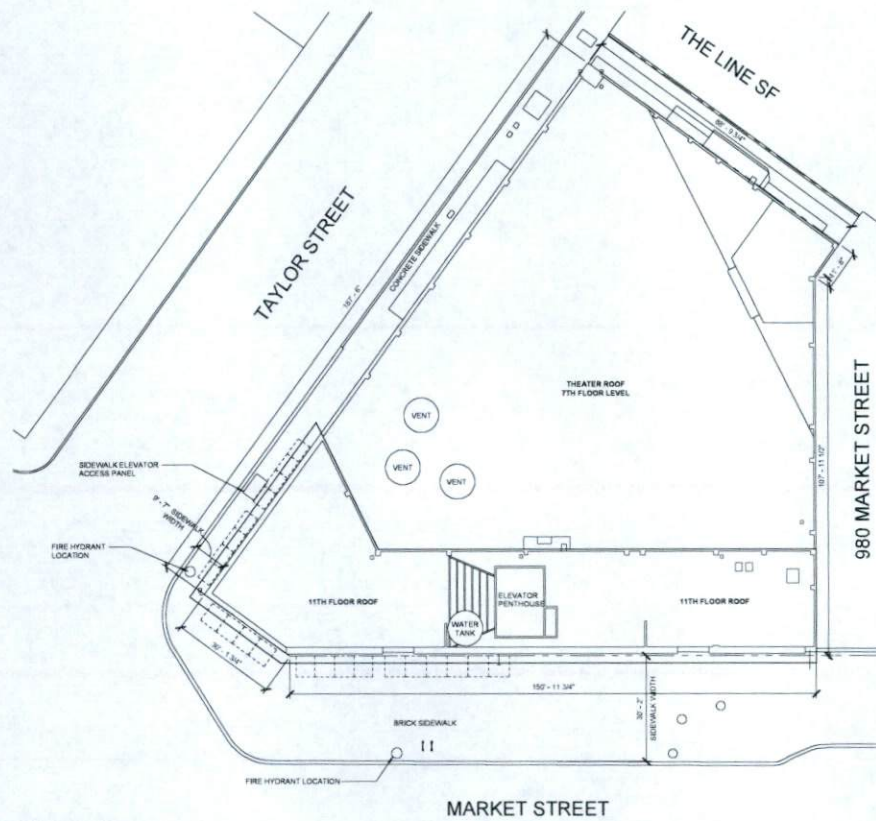








Site Plan



1 SITE PLAN
1/8" = 1'-0"

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 1

Building Feature: Roof, Parapet, & Penthouse

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2024

Total Cost: \$ 75,576

Description of work:

Survey and remove/repair deteriorated, unsound, debonded, missing and cracked cement plaster. Repair substrate as needed and repair and patch cement plaster to match existing adjacent. Clean existing cement plaster parapets of deteriorated asphalt coating at inside of parapet if needed for any work. Remove biological growth at cement plaster walls by appropriate cleaning using gentle means such a warm water and detergent wash and/or biocide application. Remove cement plaster and concrete substrate as needed where corroded steel has damaged the parapet and penthouse walls. Repair steel as needed. Remove corrosion, prepare, prime and paint with corrosion inhibitive paint. Prepare, prime and repaint cement plaster with appropriate breathable paint where cement plaster is painted.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 2

Building Feature: Remove Existing Structural Steel for Roof Work

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2024

Total Cost: \$ 15,803

Description of work:

Remove water tank and structural steel supports. Remove cement plaster and concrete substrate as needed where corroded steel has damaged walls at interface. Repair steel as needed. Remove corrosion, prepare, prime and paint with corrosion inhibitive paint. Repair concrete and cement plaster where damaged at wall interface.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 3

Building Feature: Brick/Masonry Walls and Concrete Walls/Coi

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2024

Total Cost: \$ 8,820

Description of work:

Attic exhibits efflorescence. Investigate sources of moisture and if they are active, including if there are issues with the roof above. Dry brush or vacuum to remove efflorescence. Repair/repoint brick as needed with compatible/appropriate mortar if needed, especially if deeply eroded/recessed are found. Repair cracks and spalls in concrete walls and roof slab where needed for water intrusion or structural integrity. Consult a structural engineer. Repointing at brick to be done with compatible/appropriate lime-based mortar that matches original in color, texture, strength, and appearance. Treat exposed steel where corroded, and prepare, prime, and paint steel with corrosion inhibitive paint.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 4

Building Feature: Brick/Masonry Walls and Concrete Structural

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2024

Total Cost: \$ 4,704

Description of work:

Assess brick walls and concrete ceilings (floor slabs). Repair areas of brick and concrete that are spalled or missing, and are exposing steel structure. Assess cracks in concrete and repair as needed. Retain a structural engineer to assess cracking damage. Spot repoint brick as needed with compatible/appropriate mortar that matches original in color, texture, strength, and appearance where mortar is deteriorated, loose, unsound, or missing at areas of deep recesses. Treat ferrous corrosion and repair as needed where occurs, and prepare, prime, & paint with corrosion inhibitive paint where metal is exposed. All work to comply with the NPS Preservation Briefs #1, #2 and #47.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 5

Building Feature: Marble Stairs between Basement and 2nd Floor

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2024

Total Cost: \$ 3,308

Description of work:

Repair spalled and cracked treads, including spalled stair nosing where occurs. Provide patch or dutchman to match original cleaned stone.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 6

Building Feature: Roof Membrane

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2024

Total Cost: \$ 99,328

Description of work:

Roof is currently in fair condition. Repair/replace roofing in conjunction with residential conversion and roof water tank removal. Repair/replace flashings, drains, and other tie-ins with roof membrane as needed.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 7

Building Feature: Market St. & Taylor St. Elevations

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2028

Total Cost: \$ 142,178

Description of work:

Survey and repair deteriorated, unsound, spalled, and cracked terra cotta. Repair substrate as needed, and repair and patch terra cotta to match existing adjacent. Remove biological growth on terra cotta by appropriate cleaning using gentle means such as warm water wash with detergent or chemical cleaning and biocide application. Treat steel exposed during the process; and prepare, prime, and paint with corrosion inhibitive paint. Repoint joints as needed with appropriate lime-based mortar where mortar is damaged, deteriorated, unsound, missing, or too hard/inappropriate. Repair, maintain, or replace bird deterrents as needed.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 8

Building Feature: Wood Windows - Market St. & Taylor St. Ele

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2028

Total Cost: \$ 123,480

Description of work:

Remove paint at wood window sills and lower portions of frames to repair splitting and deteriorated wood as needed. Prepare, prime, and paint wood windows with appropriate breathable wood paint. Remove and replace perimeter and other sealants at the frame to masonry. Clean, repair/replace broken/missing hardware, and replace sash cords as needed to allow for proper operation as needed.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 9

Building Feature: Cement Plaster Walls - North Elevation

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2033

Total Cost: \$ 66,679


Description of work:

Survey and remove/repair deteriorated, unsound, debonded, missing and cracked cement plaster. Repair substrate as needed and repair and patch cement plaster to match existing adjacent. Some cracking appears to transfer from exterior cement plaster through to concrete interior with some locations exhibiting efflorescence. Remove cement plaster and concrete substrate as needed where corroded steel has damaged the walls. Repair steel as needed. Remove corrosion, prepare, prime and paint with corrosion inhibitive paint. Prepare, prime and repaint cement plaster with appropriate breathable paint.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 10

Building Feature: Sheet Metal Windows and Wood Windows 

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2033

Total Cost: \$ 17,861

Description of work:

Prepare, prime, and paint steel sheet metal windows and frames with corrosion inhibitive paint, and wood windows with appropriate breathable wood paint. Repair deteriorated wood and corroded metal as needed. Repair/replace deteriorated glazing putty and glazing sealants as needed. Replace cracked or damaged glass as needed to match existing. Remove and replace perimeter and other sealants at the frame to masonry. Clean, repair/replace broken/missing hardware, and replace sash cords as needed to allow for proper operation as needed.

Rehabilitation/Restoration Plan (Exhibit A)

Use this form to outline your Rehabilitation/Restoration Plan. Copy this page as necessary to include all rehabilitation and restoration scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 11

Building Feature: Metal Fire Escape - North Elevation

☐ Maintenance ☒ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: 2033

Total Cost: \$ 18,522

Description of work:

Inspect fire escape for signs of peeling paint, corrosion, or other deterioration. Remove corrosion, and repair metal as needed. Prepare, prime, and paint metal fire escape with corrosion inhibitive paint and every 10 years thereafter as needed. Inspect as needed for code compliance.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 12

Building Feature: Market/Taylor Street Glass Storefront and Awning

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 882

Description of work:

Perform visual inspection annually of the front entry and storefronts for signs of corroded metal, as well as failed or flaking paint, glazing putty/sealant failures, and perimeter sealant failures or other signs of deterioration. Repair and repaint as needed. Maintain hardware, sealants, and weeps where occurs, as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 13

Building Feature: Metal Fire Escape - North Elevation

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 822

Description of work:

Perform visual inspection annually of fire escape for signs of peeling paint, corrosion, or other deterioration. Repair and touch up as needed. Inspect as needed for code compliance. Remove corrosion, prepare, prime, and paint metal fire escape every 10 years or as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 14

Building Feature: Cement Plaster Wall - East Elevation

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 882

Description of work:

Perform visual inspection annually for signs of deteriorated, unsound, debonded, spalled, and cracked cement plaster, as well as biological growth, corrosion of steel elements, and failed or flaking paint. Repair substrates and failed paint as needed. Remove biological growth at facade by appropriate cleaning using gentle means such as warm water/detergent wash and biocide application as needed. Prepare, prime, and paint every 10 years or as needed with appropriate breathable paint. The paint scheme is currently a mural.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 15

Building Feature: Terra Cotta – Market St. & Taylor St. Elevator

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 3,087

Description of work:

Perform visual inspection annually for signs of deteriorated, unsound, spalled, and cracked terra cotta. Repair as needed to match existing adjacent. Remove biological growth on terra cotta by appropriate cleaning using gentle means such as warm water wash with detergent, chemical cleaning, or biocide application. Treat steel exposed during any repair process; and prepare, prime, and paint with corrosion inhibitive paint. Repoint joints as needed with appropriate lime-based mortar where mortar is damaged, deteriorated, unsound, missing, or too hard/inappropriate. The terra cotta is all currently painted. Maintain paint coating with appropriate breathable coating every 10 years or as needed if repainted as part of the terra cotta rehabilitation scope, or do not paint if original glaze finish is restored. Repair, maintain, or replace bird deterrents as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 16

Building Feature: Wood Windows – Market St. & Taylor St. Elev

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 1,764

Description of work:

Perform visual inspection annually for signs of deteriorated or splitting wood, as well as for failed or flaking paint, glazing putty/sealant failures, and perimeter sealant failures or other signs of deterioration. Maintain sash cords/hardware, and weeps, and repair as needed. Repair splitting/deteriorated wood and sealants as needed. Prepare, prime, and paint with appropriate breathable wood paint every 10 years or as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 17

Building Feature: Ground-Level Storefronts-Granite Wall Base 

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of deterioration at stone masonry wall base. Repair deteriorated, unsound, debonded, missing and cracked stone. Repair substrate as needed and repair and patch stone to match existing cleaned adjacent. Remove biological growth on stone by appropriate cleaning using gentle means such as warm water and chemical cleaner and/or biocide application that is safe for historic stone. Repoint as needed with compatible/appropriate lime-based mortar that matches original in color, texture, appearance where mortar is deteriorated, loose, unsound, or missing as needed. Remove graffiti quickly after it is noticed with a pH neutral stripper or as removal testing mockups prove safe and effective for the historic stone.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 18

Building Feature: Brick/Masonry Walls, Cementitious Parge, and

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of deterioration, efflorescence, and any active sources of moisture, including from the sidewalk above. Dry brush or vacuum to remove efflorescence. Repair and spot repoint brick as needed with a compatible/appropriate breathable lime-based mortar similar in strength to the historic, especially if deeply eroded/recessed are found. Repair cracks and spalls in concrete walls and roof slab where needed for water intrusion or structural integrity, particularly if conditions worsen following rehabilitation scope. Repair cracks, spalls, and delaminated cementitious parge if needed. Retain a structural engineer to evaluate cracking and structure if conditions worsen following rehabilitation scope. Treat exposed steel where corroded, and prepare, prime, and paint steel with corrosion inhibitive paint as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 19

Building Feature: Cement Plaster Walls - North Elevation

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 882

Description of work:

Perform visual inspection annually for signs of deteriorated, unsound, debonded, spalled, and cracked cement plaster, as well as biological growth, corrosion of steel elements, and failed or flaking paint. Repair substrates and failed paint as needed. Remove biological growth at facade by appropriate cleaning using gentle means such as warm water/detergent wash and biocide application as needed. Prepare, prime, and paint every 10 years or as needed with appropriate breathable paint.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 20

Building Feature: Sheet Metal Windows and Wood Windows 

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2024 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of deteriorated wood or corroded metal, as well as for failed or flaking paint, glazing putty/sealant failures, and perimeter sealant failures or other signs of deterioration. Maintain sash cords/hardware, weeps, and repair as needed. Repair splitting/deteriorated wood and sealants as needed. Repair metal substrates as needed. Prepare, prime, and paint wood with appropriate breathable wood paint and metal with corrosion inhibitive paint every 10 years or as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 21

Building Feature: Roof Membrane, Flashings, and Drains

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2025 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually of the roof, flashings, and drains. Remove debris from roofs and clean drains annually, at a minimum. Patch or repair/replace roofing membrane and repair flashings, waterproofing, and tie-ins at waterproofing as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 22

Building Feature: Existing Steel Seismic Roof Bracing – Roof & 

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2025 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for any signs of corrosion, deterioration, or other signs that roof bracing may be compromised. Repair as needed. Prepare, prime and paint steel seismic roof bracing as needed and in conjunction with roof membrane recoating or replacement. Prepare, prime, and paint every 10 years thereafter, or as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 23

Building Feature: Cement Plaster at Parapet and Flanking Stem

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2025 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of deteriorated, unsound, debonded, spalled, and cracked cement plaster, as well as biological growth, corrosion of steel elements, and failed or flaking paint. Repair substrates and failed paint as needed. Remove biological growth at facade by appropriate cleaning using gentle means such as warm water/detergent wash and biocide application as needed.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 24

Building Feature: Brick/Masonry Walls and Concrete Walls/Ceil

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2025 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of moisture, efflorescence, further spalling, and deterioration, including signs of corrosion at steel elements. Remove efflorescence by dry brushing or vacuum, and determine/repair source of moisture. Clean and repair as needed. Prepare, prime, and paint steel as needed. Spot repoint as needed with compatible/appropriate lime-based mortar that matches original in color, texture, strength, and appearance where mortar is deteriorated, loose, unsound, or missing.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 25

Building Feature: Brick/Masonry Walls and Concrete Structural

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2025 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of moisture, efflorescence, further spalling, and deterioration, including signs of corrosion at steel elements. Remove efflorescence by dry brushing or vacuum, and determine/repair source of moisture. Clean and repair as needed. Prepare, prime, and paint steel as needed. Spot repoint as needed with compatible/appropriate lime-based mortar that matches original in color, texture, strength, and appearance where mortar is deteriorated, loose, unsound, or missing.

Maintenance Plan (Exhibit B)

Use this form to outline your Maintenance Plan. Copy this page as necessary to include all maintenance scopes of work that you propose to complete within the next ten years. Arrange all scopes of work in order of priority.

Scope: # 26

Building Feature: Interior Lobby Finishes (Basement to 9th Floor)

☒ Maintenance ☐ Rehab/Restoration ☐ Completed ☒ Proposed

Contract year work completion: Annually 2025 then annually thereafter

Total Cost: \$ 1,323

Description of work:

Perform visual inspection annually for signs of deterioration, moisture intrusion, spalled/cracked, stone, corrosion and flaking paint, or other damage. Clean and repair as needed to match the adjacent depending upon substrate. Repair spalled, cracked, and deteriorated surfaces. Touch up finishes, and repaint as needed.

Member, Board of Supervisors
District 5



City and County of San Francisco

DEAN PRESTON

DATE: November 30, 2023

TO: Angela Calvillo
Clerk of the Board of Supervisors

FROM: Supervisor Dean Preston, Chair, Government Audit and Oversight Committee

RE: Government Audit and Oversight Committee
COMMITTEE REPORT

Pursuant to Board Rule 4.20, as Chair of the Government Audit and Oversight Committee, I have deemed the following matter of an urgent nature and request it be considered by the full Board on Tuesday, December 12, 2023, as a Committee Report:

- 1. 231058 Mills Act Historical Property Contract - 988 Market**
- 2. 231056 Mills Act Historical Property Contract - 2209 Webster Street**
- 3. 231167 Contract - Heluna Health - San Francisco Homeless Outreach Team - Not to Exceed \$36,897,380**
- 4. 231197 Real Property Lease - LAWRENCE B. STONE PROPERTIES #08, LLC - 2177 Jerrold Avenue - Temporary Shelter - Not to Exceed Annual Base Rent of \$2,469,606 - Tenant Improvements \$5,866,869**

This matter will be heard in the Government Audit and Oversight Committee at a regular meeting on Thursday, December 7, 2023, at 10:00 a.m.

A handwritten signature in blue ink, appearing to read "Dean Preston", written over a light blue horizontal line.

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

MEMORANDUM

Date: October 27, 2023
To: Lisa Gibson, Environmental Review Officer, Planning Department
From: Stephanie Cabrera, Assistant Clerk
Subject: Board of Supervisors Legislation Referral - File No. 231058 Mills Act Historical Property Contract - 988 Market Street

- ☒ California Environmental Quality Act (CEQA) Determination
(*California Public Resources Code, Sections 21000 et seq.*)
 - ☒ Resolution
 - ☐ Ballot Measure
- ☐ Amendment to the Planning Code, including the following Findings:
(*Planning Code, Section 302(b): 90 days for Planning Commission review*)
 - ☐ General Plan ☐ Planning Code, Section 101.1 ☐ Planning Code, Section 302
- ☐ Amendment to the Administrative Code, involving Land Use/Planning
(*Board Rule 3.23: 30 days for possible Planning Department review*)
- ☐ General Plan Referral for Non-Planning Code Amendments
(*Charter, Section 4.105, and Administrative Code, Section 2A.53*)
(Required for legislation concerning the acquisition, vacation, sale, or change in use of City property; subdivision of land; construction, improvement, extension, widening, narrowing, removal, or relocation of public ways, transportation routes, ground, open space, buildings, or structures; plans for public housing and publicly-assisted private housing; redevelopment plans; development agreements; the annual capital expenditure plan and six-year capital improvement program; and any capital improvement project or long-term financing proposal such as general obligation or revenue bonds.)
- ☐ Historic Preservation Commission
 - ☐ Landmark (*Planning Code, Section 1004.3*)
 - ☐ Cultural Districts (*Charter, Section 4.135 & Board Rule 3.23*)
 - ☐ Mills Act Contract (*Government Code, Section 50280*)
 - ☐ Designation for Significant/Contributory Buildings (*Planning Code, Article 11*)

Planning Department
October 27, 2023

Please send the Planning Department determination to Stephanie Cabrera at Stephanie.Cabrera@sfgov.org

cc:

Devyani Jain, Planning Department
Joy Navarrete, Planning Department

BOARD of SUPERVISORS



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1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco, CA 94102-4689
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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

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

File No. 231058

Resolution approving a historical property contract between 140 Partners, L.P., a California Limited Partnership and Marlin Cove, Inc., a California corporation, the owners of 988 Market 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.

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

President, District 3
BOARD of SUPERVISORS



City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco, CA 94102-4689
Tel. No. 554-7450
Fax No. 554-7454
TDD/TTY No. 544-6546

Aaron Peskin

PRESIDENTIAL ACTION

Date: 11/06/2023

To: Angela Calvillo, Clerk of the Board of Supervisors

Madam Clerk,
Pursuant to Board Rules, I am hereby:

☐ Waiving 30-Day Rule (Board Rule No. 3.23)

File No. _____

(Primary Sponsor)

Title. _____

☒ Transferring (Board Rule No 3.3)

File No. 231058

Historic Preservation Commission
(Primary Sponsor)

Title. Resolution approving a historical property contract between 140
Partners, L.P., a California Limited Partnership and Marlin Cove, Inc., a

From: Budget & Finance Committee

To: Government Audit & Oversight Committee

☐ Assigning Temporary Committee Appointment (Board Rule No. 3.1)

Supervisor: _____ Replacing Supervisor: _____

For: _____ Meeting
(Date) (Committee)

Start Time: _____ End Time: _____

Temporary Assignment: ☒ Partial ☐ Full Meeting

A handwritten signature in black ink, appearing to read "Aaron Peskin".

Aaron Peskin, President
Board of Supervisors

President, District 3
BOARD of SUPERVISORS



City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco, CA 94102-4689

Tel. No. 554-7450
Fax No. 554-7454
TDD/TTY No. 544-6546

Aaron Peskin

PRESIDENTIAL ACTION

Date: 11/02/23

To: Angela Calvillo, Clerk of the Board of Supervisors

Madam Clerk,
Pursuant to Board Rules, I am hereby:

☐ Waiving 30-Day Rule (Board Rule No. 3.23)

File No. _____

(Primary Sponsor)

Title. _____

☒ Transferring (Board Rule No 3.3)

File No. 231058

Historic Preservation Commission
(Primary Sponsor)

Title. Resolution approving a historical property contract between 140
Partners, L.P., a California Limited Partnership and Marlin Cove, Inc., a

From: Government Audit & Oversight Committee

To: Budget & Finance Committee

☐ Assigning Temporary Committee Appointment (Board Rule No. 3.1)

Supervisor: _____ Replacing Supervisor: _____

For: _____ Meeting
(Date) (Committee)

Start Time: _____ End Time: _____

Temporary Assignment: ☒ Partial ☐ Full Meeting

Aaron Peskin, President
Board of Supervisors