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TRANSFER TAX REVIEW BOARD
CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA

In the Matter of the Petition for Review)
OF)
THE ROMAN CATHOLIC)
ARCHBISHOP OF SAN FRANCISCO,)
A CORPORATION SOLE,)
Petitioner.)
_____)

FINDINGS OF FACT AND CONCLUSIONS OF LAW

**I.
INTRODUCTION**

The Roman Catholic Archbishop of San Francisco ("Petitioner"), a Corporation Sole, filed a Petition for Review of the Assessor-Recorder's determination with respect to the documentary transfer tax ("DTT") regarding Petitioner's various property located throughout the City and County of San Francisco. Petitioner challenged the Assessor-Recorder's December 4, 2008 determination to impose a DTT on Petitioner's transactions.

On June 16, 2009, the Transfer Tax Review Board of the City and County of San Francisco ("Board"), convened a hearing on this matter pursuant to San Francisco Business and Tax Regulations Code Article 12-C, also known as the Real Property Transfer Tax Ordinance ("SF Ordinance"). Article 12-C provides for payment of a transfer tax when specified transactions occur that involve real property within the City and County of San Francisco.

1 Subsequent hearing dates were also held on October 6, 2009 and October 8, 2009. The Board
2 also held an additional hearing on November 30, 2009 to hear closing arguments and to ask
3 additional questions of the parties.

4 The Board was comprised of Chairperson George Putris for the City Tax Collector, and
5 members Amy Brown, the Director of Real Estate, and Ben Rosenfield, the Controller.
6 Throughout the proceedings, Petitioner appeared through its attorneys, Kerne O. Matsubara and
7 Richard E. Nielsen of Pillsbury Winthrop Shaw Pittman LLP and Jack M. Hammel and
8 Lawrence R. Jannuzzi of The Roman Catholic Archbishop of San Francisco, a Corporation
9 Sole. Respondent appeared through his attorneys, Robert L. Stolebarger, Dena M. Cruz and
10 Scott D. Rogers of Holme Roberts & Owen LLP.

11 II.

12 PROPERTY AT ISSUE

13 On or about April 25, 2008, Petitioner executed a grant deed ("Grant Deed A";
14 Petitioner's Exhibit E, RCA 00162-00166) transferring 111 properties from The Roman
15 Catholic Welfare Corporation of San Francisco ("Welfare Corporation") to The Roman Catholic
16 Archbishop of San Francisco, A Corporation Sole ("Corporation Sole"). Exhibit A to the
17 Findings of Fact and Conclusions of Law is a list of properties covered by Grant Deed A. Grant
18 Deed A was not recorded, but was presented by Petitioner to Respondent for consideration.

19 On or about April 25, 2008, Petitioner executed a grant deed ("Grant Deed B";
20 Petitioner's Exhibit F, RCA 00179-00187) transferring 232 properties from Corporation Sole to
21 The Archdiocese of San Francisco Parish and School Juridic Persons ("Support Corporation").
22 Exhibit B to the Findings of Fact and Conclusions of Law is a list of properties covered by
23 Grant Deed B. Grant Deed B was not recorded, but was presented by Petitioner to Respondent
24 for consideration.

25 All of the property set forth on Grant Deed A and Grant Deed B, for which the Board
26 was asked to determine the DTT, shall be collectively referred to as the "Subject Property."

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III.

PETITIONER'S POSITION

During the hearings and through written briefs, Petitioner presented a number of arguments against imposition of the DTT. A brief summary of Petitioner's arguments follows.

First, Petitioner argued that no DTT can be imposed because there was no delivery of the deeds. Petitioner argued that execution of the deed does not trigger the DTT, that delivery requires acceptance, and that the Support Corporation conditioned its acceptance upon recordation without cost.

Second, Petitioner argued that no DTT can be imposed because there was no "realty sold." Petitioner contended that SF Ordinance Section 1102 imposes a DTT on realty sold, and that realty sold requires consideration. Petitioner maintained that there was no consideration exchanged in either transfer - from the Welfare Corporation to the Corporation Sole or from the Corporation Sole to the Support Corporation.

Third, Petitioner argued that even if the DTT applied, the subject transactions were exempt from the DTT pursuant to SF Ordinance 1106, subdivision (d). Petitioner claimed that the transfers were made pursuant to an internal business reorganization and represented nothing more than a "mere change in form."

Fourth, Petitioner argued that even if the DTT applied, the subject transfers were exempt from the DTT pursuant to Revenue and Taxation Code section 11925, subdivision (d). Petitioner asserted that the transfers resulted solely in a change in the method of holding title, and that the proportional ownership interest in the property remained the same immediately before and after the transfers.

Fifth, Petitioner argued that even if the DTT applied, the subject transfers were exempt from the DTT pursuant to Revenue and Taxation Code section 62, subdivision (k). Petitioner claimed that the realty sold for DTT purposes should be analyzed in the context of a change in ownership. Pursuant to Revenue and Taxation Code section 62, subdivision (k), a change in ownership does not include any transfer of property between various religious corporations.

Finally, Petitioner argued that Respondent is estopped from imposing the DTT on

1 Petitioner's transfers because Respondent had previously allowed similar transfers without
2 imposition of the DTT.

3 **IV.**

4 **RESPONDENT'S POSITION**

5 During the hearings and through written briefs, Respondent presented a number of
6 arguments in support of imposition of the DTT. A brief summary of Respondent's arguments
7 follows.

8 First, Respondent argued that adequate consideration (money or anything of value)
9 existed for both sets of transfers. In the first transfer, Respondent claimed that consideration
10 consisted of an assumption of \$33,905,893 in liabilities, and an agreement to carry on the
11 mission and operations of the parochial schools. In the second transfer, Respondent claimed
12 that consideration consisted of an assumption of obligations to maintain and restore the subject
13 properties, and an agreement to pay over all excess profits and rents. Moreover, Respondent
14 points to Petitioner's acknowledgment that the transfers would (potentially) protect the subject
15 properties from litigation claimants on a going forward basis.

16 Second, Respondent argued that there was no trust that negates imposition of the DTT.
17 Respondent claimed there was no documentation of a trust, nor did the witnesses testify that a
18 trust existed.

19 Third, Respondent argued that the second transfer on April 25, 2008 was not a
20 conditional grant (conditioned on no cost associated with the transfer). Respondent pointed out
21 that there was no language on the deed indicating a conditional grant.

22 Fourth, Respondent argued that no exemption from the DTT applied to either transfer.
23 With respect to SF Ordinance 1106, subdivision (d), Respondent stated that both transfers did
24 not involve formalistic transactions with no change of ownership or control - instead, both
25 transfers allegedly involved a change in the corporate purpose, control, and powers. With
26 respect to Revenue and Taxation Code sections 62, subdivision (k), and 11925, Respondent
27 contended that these sections did not apply to San Francisco (as a Charter City).

28 Fifth, Respondent argued that it was not estopped from imposing the DTT because the

1 law presumes the Assessor-Recorder performed his job correctly, that the law does not require
2 perfect enforcement, and that the Petitioner failed to present adequate evidence to support an
3 estoppel claim.

4 Finally, Respondent argued that civil law, not Canon law, applied to the subject
5 transfers.

6 **V.**

7 **BURDEN OF PROOF**

8 Pursuant to Transfer Tax Review Board Rules of Procedure, Rule 13, the Board
9 presumes that the Assessor-Recorder properly performed his duty and assessed the tax due
10 fairly. Therefore, “the petitioner has the burden of demonstrating that the Recorder erred or
11 abused his/her discretion.” Transfer Tax Review Board Rules of Procedure, Rule 13.

12 **VI.**

13 **FINDINGS OF FACT AND CONCLUSIONS OF LAW**

14 This petition raises complicated, weighty questions of first impression for this Board.
15 Issues involving the crossover between corporate restructuring, Canon law, and the DTT
16 pursuant to Charter City laws presented a novel, unique, and difficult question for the Board.

17 The Petition having been heard, evidence both oral and documentary having been
18 introduced and received in evidence, and the matter having been submitted for a decision, the
19 Board, having rendered its final determination based on the weight of such evidence before it,
20 now makes the following findings of fact and conclusions of law:

21 **A. ADMISSION OF DOCUMENTARY EVIDENCE.**

22 All documents were marked and moved into evidence. By stipulation of both parties,
23 the Board admitted all documents into evidence.

24 **B. GRANT DEED A AND GRANT DEED B CONVEY PROPERTY LOCATED IN
25 SAN FRANCISCO.**

26 The parties did not dispute that Grant Deed A and Grant Deed B are deeds granting,
27 assigning, or transferring real property located in the City and County of San Francisco.
28 Petitioner’s Exhibit E, RCA 00162-00166, and Petitioner’s Exhibit F, RCA 00179-00187.

1 **C. GRANT DEED A AND GRANT DEED B CONSTITUTE “REALTY SOLD” AS**
2 **SUFFICIENT CONSIDERATION EXISTED WITH RESPECT TO BOTH**
3 **DEEDS.**

4 The parties disputed whether the deeds covered “realty sold” within the meaning of the
5 SF Ordinance. With respect to “realty sold,” the Board concludes that Grant Deed A and Grant
6 Deed B constitute “realty sold” because valuable consideration existed for both transactions.
7 The SF Ordinance does not contain a definition of “realty sold” or “consideration.” “In
8 administration of this ordinance the recorder shall interpret its provisions consistently with those
9 Documentary Stamp Tax Regulations...as the same existed on November 8, 1967...” SF
10 Ordinance Section 1114. The Board agrees that the Assessor Recorder properly interpreted the
11 SF Ordinance consistent with the Documentary Stamp Tax Regulations adopted by the Internal
12 Revenue Service. The Board finds that the Assessor-Recorder was required to look to the
13 Federal Documentary Stamp Tax Regulations in order to define “realty sold” and
14 “consideration.” SF Ordinance Section 1114.

15 The former Federal Documentary Stamp Act (repealed December 31, 1967) defines
16 “realty sold” as a “transfer of an interest for a valuable consideration that may involve money or
17 anything of value.” Former 26 C.F.R. 47.361-1, subd. (b)(ii). This definition is consistent with
18 California law, which defines consideration as “[a]ny benefit conferred, or agreed to be
19 conferred, upon the promisor, by any other person, to which the promisor is not lawfully
20 entitled, or any prejudice suffered, or agreed to be suffered, by such person, other than such as
21 he is at the time of consent lawfully bound to suffer, as an inducement to the promisor, is a good
22 consideration for a promise.” Civ. Code, § 1605. Moreover, the “burden of showing a want of
23 consideration sufficient to support an instrument lies with the party seeking to invalidate or
24 avoid it.” Civ. Code, § 1615.

25 The Board agrees with Respondent that valuable consideration existed with respect to
26 both Grant Deed A and Grant Deed B.

27 With respect to Grant Deed A (from the Welfare Corporation to the Corporation Sole),
28 the Board concludes that consideration for the transfer existed in the form of (1) the Corporation
29 Sole’s assumption of \$33,905,893 of the Welfare Corporation’s debt (Petitioner’s Exhibit I,

1 RCA 00327 and 00329), and (2) the Corporation Sole's retention of the operations of the
2 parishes and schools as well as the obligations of the Welfare Corporation (such as the
3 collective bargaining agreement previously held by the Welfare Corporation; Petitioner's
4 Exhibit L, RCA 00532.)

5 With respect to Grant Deed B (from the Corporation Sole to the Support Corporation),
6 the Board finds that consideration for the transfer existed in the form of (1) the Support
7 Corporation's agreement to collect the rents, maintain the properties and issue the rent proceeds
8 back to the Corporation Sole (Reporter's Transcript, Vol. 2, October 6, 2009, 269:24-270:6, and
9 291:16-292:4), (2) the Support Corporation's agreement to return the collected rents and profits
10 from the properties to the Corporation Sole (Petitioner's Exhibit C, RCA 00074, and
11 Petitioner's Exhibit I, RCA 00320), (3) the Support Corporation's agreement to allow Juridic
12 Persons affiliated with the Archdiocese to use the properties (Petitioner's Exhibit C, RCA
13 00074), and (4) the Support Corporation's agreement to make payments to or for the restoration
14 or upgrading of the facilities (Petitioner's Exhibit C, RCA 00074).

15 Furthermore, an underlying benefit to both transfers was the attempted avoidance of
16 civil liability for alleged molestation claims. The Corporation Sole took into account the
17 liability protections available under Civil Law to corporate entities as a factor into the
18 transaction. Reporter's Transcript, Vol. 3, October 8, 2009, 415:18-417:18; Petitioner's Exhibit
19 C, RCA 00059.

20 **D. GRANT DEED A IS NOT EXEMPT FROM THE DTT AS IT DOES NOT**
21 **INVOLVE A "MERE CHANGE IN IDENTITY, FORM OR PLACE OF**
ORGANIZATION."

22 Petitioner argued that even if Grant Deed A and Grant Deed B are subject to the DTT,
23 both deeds are exempt pursuant to SF Ordinance 1106, subdivision (d). The Board concludes
24 that Grant Deed A involved more than a "mere change in identity, form or place of
25 organization" and therefore, the exemption provided by SF Ordinance 1106, subdivision (d)
26 does not apply.

27 The SF Ordinance does not define the elements necessary to satisfy the exemption set
28 forth in SF Ordinance 1106, subdivision (d). The Board is not aware of any California cases

1 interpreting “mere change in identity, form or place of organization” in the context of a DTT.
2 Well-established rules of statutory construction require courts to ascertain the intent of the
3 enacting legislative body in order to adopt construction that best effectuates the purpose of the
4 law. *Esberg v. Union Oil Co.* (2002) 28 Cal.4th 262, 268. Courts first examine the words
5 themselves because the statutory language is generally the most reliable indicator of intent.
6 *People v. Trevino* (2001) 26 Cal.4th 237, 241. The words of the statute should be given their
7 ordinary and usual meaning and should be construed in their statutory context. *Ibid.*; see also
8 *Trope v. Katz* (1995) 11 Cal.4th 274, 282.

9 With respect to analyzing the requirements for “mere change in identity, form or place
10 of organization,” the Board finds Respondent’s position more persuasive than Petitioner’s
11 position. The Board concludes that in order to determine whether the transfers contained in
12 Grant Deed A constitute a “mere change in identity, form or place of organization,” the Board
13 may examine factors such as the purpose, control and/or powers of the two corporations
14 involved in the transfer. Analysis of these factors may explain whether the transfer in fact
15 involved nothing more than a “mere change in identity, form or place of organization.”

16 With respect to this particular case, Grant Deed A involves more than just a “mere
17 change in identity, form or place of organization” because the purpose, control, and powers of
18 the Corporation Sole differ from the purpose, control and powers of the Welfare Corporation.
19 Accordingly, the Board concludes that SF Ordinance 1106, subdivision (d) does not exempt
20 Grant Deed A from the DTT.

21 **1. Purpose**

22 The purpose of the Welfare Corporation is different than the purpose of the Corporation
23 Sole.

24 The Certificate of Amendment of Articles of Incorporation of the Corporation Sole
25 indicates that the purpose of the Corporation Sole is the administration and management of the
26 affairs, property and temporalities of the Roman Catholic Church in the Archdiocese of San
27 Francisco. Petitioner’s Exhibit C, RCA 00095. The Archdiocesan schools and parishes were
28 operated by the Corporation Sole; however, the schools were owned by the Welfare

1 Corporation. Petitioner's Exhibit C, RCA 00020-00021.

2 On the other hand, the Welfare Corporation was created in 1953 specifically to hold the
3 real property of Archdiocesan schools. Its purpose was to "own, maintain and operate schools
4 of less than collegiate grade in the Archdiocese of San Francisco." Petitioner's Exhibit E, RCA
5 00171-00172. The Amended Bylaws of the Welfare Corporation indicate that the purpose of
6 the Welfare Corporation is to own, maintain and operate church-related properties of the San
7 Francisco Archdiocese including elementary and high schools and religious educational centers,
8 and to engage generally in such other religious activities authorized by the Roman Catholic
9 Church and the laws of the State of California. Petitioner's Exhibit C, RCA 00117.

10 2. Control

11 The control of the Welfare Corporation is different than the control of the Corporation
12 Sole.

13 The Corporation Sole is designed to reflect the ecclesiastical control of Archdiocesan
14 properties vested in the person of the incumbent office-holder, the Archbishop, and is a
15 corporation with no members, bylaws or directors. Petitioner's Exhibit C, RCA 00039.

16 The Amended Bylaws of the Welfare Corporation indicate that the Welfare Corporation
17 has fifteen (15) directors: the Archbishop, any Auxiliary Bishop, Vicar General, Chancellor,
18 Director of Finance, Superintendent of Schools of the Archdiocese of San Francisco, and nine
19 (9) persons appointed at the Archbishop's pleasure. Petitioner's Exhibit C, RCA 00118. The
20 directors are the only members of the Welfare Corporation. Petitioner's Exhibit C, RCA 00119.

21 3. Powers

22 Most importantly, the powers of the Welfare Corporation are different than the powers
23 of the Corporation Sole.

24 The Amended Bylaws of the Welfare Corporation indicate that the directors, may
25 amongst other things: (a) select and remove all officers, agents and employees, and prescribe
26 powers and duties of officers; (b) conduct, manage and control the temporal affairs and
27 activities of the Welfare Corporation, and make rules and regulations; (c) adopt, make and use a
28 corporate seal; and (d) borrow money and incur debt, and execute and deliver promissory notes,

1 mortgages and deeds of trust. Petitioner's Exhibit C, RCA 00119.

2 According to Petitioner, the Archdiocesan family of corporations is connected. They are
3 spokes in the wheel, and the Archbishop is the hub of that wheel. Reporter's Transcript, Vol. 3,
4 October 8, 2009, 421:3-422: 1. The Archbishop holds title to as many of the properties as he
5 deems appropriate to manage his affairs. Reporter's Transcript, Vol. 3, October 8, 2009,
6 424:1-424:15.

7 **E. GRANT DEED B IS NOT EXEMPT FROM THE DTT AS IT DOES NOT**
8 **INVOLVE A "MERE CHANGE IN IDENTITY, FORM OR PLACE OF**
9 **ORGANIZATION."**

10 The analysis of Grant Deed B is similar to the analysis of Grant Deed A. The Board
11 concludes that in order to determine whether the transfers contained in Grant Deed B constitute
12 a "mere change in identity, form or place of organization," the Board may examine factors such
13 as the purpose, control and/or powers of the two corporations involved in the transfer. With
14 respect to this particular case, Grant Deed B involves more than just a "mere change in identity,
15 form or place of organization" because the purpose, control, and powers of the Corporation Sole
16 differ from the purpose, control and powers of the Welfare Corporation. Accordingly, the
17 Board concludes that SF Ordinance 1106, subdivision (d) does not exempt Grant Deed B from
18 the DTT.

19 **1. Purpose**

20 The purpose of the Corporation Sole is different than the purpose of the Support
21 Corporation.

22 The Certificate of Amendment of Articles of Incorporation of the Corporation Sole
23 indicates that the purpose is the administration and management of the affairs, property and
24 temporalities of the Roman Catholic Church in the Archdiocese of San Francisco. Petitioner's
25 Exhibit C, RCA 00095. The Archdiocesan schools and parishes were operated by the
26 Corporation Sole; however, the schools were owned by the Welfare Corporation. Petitioner's
27 Exhibit C, RCA 00020-00021. The Corporation Sole operates the Central Administrative
28 Office of the Roman Catholic Archdiocese of San Francisco ("Chancery") and certain parishes,
schools, cemeteries and certain Catholic programs within the Chancery and those funds over

1 which the Chancery maintains direct operational control. Respondent's Exhibit 94, page 7.

2 The Articles of Incorporation of the Support Corporation indicate that the Support
3 Corporation is organized for the purpose of advancing the mission of the parish and school
4 juridic persons that are established pursuant to Canon law, operated civilly by the Corporation
5 Sole. Petitioner's Exhibit C, RCA 00063. The Bylaws of the Support Corporation indicate that
6 the Support Corporation shall engage in activities, including, but not limited to, collecting rents
7 from the Support Corporation's properties, making payments to or for the use of, or restoring or
8 upgrading the Support Corporation's properties. Petitioner's Exhibit C, RCA 00074. The sole
9 purpose of the Support Corporation is to administer the real property it owns for the benefit of
10 the parishes and schools. Petitioner's Exhibit C, RCA 00021. The Support Corporation's only
11 purpose is to support and benefit the parishes and schools that are operated civilly by the
12 Corporation Sole. Reporter's Transcript, Vol. 3, October 8, 2009, 421:3-422:1.

13 2. Control

14 The control of the Corporation Sole is different than the control of the Support
15 Corporation.

16 The Bylaws of the Support Corporation indicate that there are seven (7) Directors, three
17 (3) of which must serve as members of the Finance Council and four (4) must serve as members
18 of the College of Consultors. Petitioner's Exhibit C, RCA 00079. The Bylaws of the Support
19 Corporation also indicate that the Officers are appointed and removed by the Board of
20 Directors. Petitioner's Exhibit C, RCA 00078.

21 The Corporation Sole is a corporation with no members, bylaws or directors; it is
22 designed to reflect the ecclesiastical control of Archdiocesan properties vested in the person of
23 the incumbent office-holder, the Archbishop. Petitioner's Exhibit C, RCA 00039.

24 3. Powers

25 The powers of the Corporation Sole are different than the powers of the Support
26 Corporation.

27 The Certificate of Amendment of Articles of Incorporation of the Corporation Sole
28 indicates that the purpose is the administration and management of the affairs, property and

1 temporalities of the Roman Catholic Church in the Archdiocese of San Francisco. Petitioner's
2 Exhibit C, RCA 00095. The Archdiocesan schools and parishes were operated by the
3 Corporation Sole; however, the schools were owned by the Welfare Corporation. Petitioner's
4 Exhibit C, RCA 00020-00021.

5 The Bylaws of the Support Corporation indicate that subject to the limitation of the
6 California Nonprofit Religious Corporation Law and the limitations contained in the Articles of
7 Incorporation and the Bylaws, all corporate powers reside with the Board of Directors.
8 Petitioner's Exhibit C, RCA 0078. The Bylaws of the Support Corporation also state that the
9 Corporation Sole, as the only member, reserves the right to vote on any matter properly
10 presented to the Corporation Sole for a vote; to approve of any merger or consolidation and the
11 disposition of all or substantially all of the assets of the Corporation Sole; and to approve of any
12 amendment to the Articles of Incorporation or Bylaws of the Support Corporation. Petitioner's
13 Exhibit C, RCA 0077. The Bylaws of the Support Corporation also indicate that in the event of
14 a dispute or question whether action is in accordance with Canon Law and other applicable
15 church laws, the issue shall be decided, once and for all, by the Chancellor, and his decision will
16 be binding on all parties involved. Petitioner's Exhibit C, RCA 00077-00078.

17 **F. GRANT DEED A AND GRANT DEED B ARE NOT EXEMPT FROM THE DTT**
18 **PURSUANT TO REVENUE AND TAXATION CODE SECTION 62,**
19 **SUBDIVISION (K), OR SECTION 11925, SUBDIVISION (D).**

20 If subject to the DTT, Petitioner contends that Grant Deed A and Grant Deed B are
21 exempt pursuant to Revenue and Taxation Code section 62, subdivision (k), and section 11925,
22 subdivision (d). The Board concludes that both of these sections do not apply to the City and
23 County of San Francisco.

24 The parties agree that San Francisco is as a Charter City. Reporter's Transcript, Vol. 1,
25 June 16, 2009, 160:19-23. As a Charter City, the Board concludes that "home rule" powers
26 conferred on charter cities by the California Constitution allow San Francisco to impose a DTT
27 that takes precedence over conflicting provisions of state law. Cal. Const., article XI, § 5;
28 *Fisher v. County of Alameda* (1993) 20 Cal. App. 4th 120, 125.

San Francisco passed an ordinance entitled "Real Property Transfer Tax Ordinance" on

1 December 12, 1967. Respondent's Exhibit 96. At the time Petitioner presented Grant Deed A
2 and Grant Deed B to the Assessor-Recorder for recording, San Francisco's DTT ordinance did
3 not include exemptions similar to Revenue and Taxation Code section 62, subdivision (k), and
4 section 11925, subdivision (d). Reporter's Transcript, Vol. 2, October 6, 2009, 227:7-228:7,
5 and 240:1-16. "In administration of this ordinance the recorder shall interpret its provisions
6 consistently with those Documentary Stamp Tax Regulations....as the same existed on
7 November 8, 1967...." SF Ordinance Section 1114. Therefore, the Board concludes that the
8 Assessor-Recorder properly referred to the Documentary Stamp Tax Regulations adopted by the
9 Internal Revenue Service of the United States Treasury Department which relate to the Tax on
10 Conveyances, identified as §§ 47.4361-1, 47.4361-2 and 47.4362-1 of Part 47 of Title 26 of the
11 Code of Federal Regulations, as the same existed on November 8, 1967 for guidance in
12 interpretation of the SF Ordinance. As such, Grant Deed A and Grant Deed B are not exempt
13 pursuant to Revenue and Taxation Code section 62, subdivision (k), and section 11925,
14 subdivision (d).

15 **G. GRANT DEED B WAS NOT A CONDITIONAL GRANT.**

16 Petitioner contends that Grant Deed B was conditioned on no imposition of the DTT. A
17 deed must contain all conditions on its face. Civ. Code, § 1056; Northern California
18 Conference Assoc. of *Seventh Day Adventists v. Smith* (1930) 209 Cal. 26, 33; and *Miller &*
19 *Starr, Cal. Real Estate* (3rd ed. 2000) § 8:41.

20 The Board concludes that Grant Deed B was not a conditional grant because it contains
21 no language that indicates that the transfer was conditioned on no transfer tax. Petitioner's
22 Exhibit F, RCA 00179-00187. The Transfer Tax Affidavit submitted to the Assessor-Recorder
23 with Grant Deed B does not contain any language that indicates that the transfer was conditional
24 upon the non-payment of transfer tax. Petitioner's Exhibit F, RCA 00188-00190. No written
25 agreement between the Corporation Sole and the Support Corporation, made at or prior to
26 delivery of Grant Deed B for recording by the Assessor-Recorder evidences a conditional
27 delivery. Reporter's Transcript, Vol. 3, October 8, 2009, 466: 10-466:21.

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1 **H. THE ASSESSOR-RECORDER IS NOT STOPPED TO IMPOSE THE DTT ON**
2 **GRANT DEED A AND GRANT DEED B.**

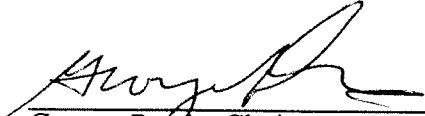
3 The Petitioner contends that the Assessor-Recorder is estopped to impose a DTT on
4 Grant Deed A and Grant Deed B. Estoppel requires representations, justifiable reliance on the
5 representations, and a change in position based on said reliance resulting in injury or damage.
6 *Preis v. American Indemnity Co.* (1990) 220 Cal.App.3d 752, 761.

7 The Board concludes that the Assessor-Recorder is not estopped to impose the DTT on
8 Grant Deed A and Grant Deed B. The Board presumes that the Assessor-Recorder performed
9 his job correctly. Transfer Tax Review Board Rules of Procedure, Rule 13. Therefore, the
10 Petitioner has the burden of proof to establish each of the elements for estoppel. The Board
11 concludes that Petitioner did not meet its burden of proof in establishing by a preponderance of
12 evidence that the Assessor-Recorder made representations, that Petitioner justifiably relied on
13 representations made by the Assessor-Recorder, and that Petitioner changed its position based
14 upon such reliance resulting in injury or damage to Petitioner. Petitioner's evidence, oral and
15 documentary, was insufficient to establish all of these required elements.

16 **VII.**
17 **CONCLUSION**

18 The Board concludes that the Assessor-Recorder did not err or abuse his discretion in
19 determining that the DTT was due on Grant Deed A and Grant Deed B. The issues
20 unanimously decided by the Board resolve all questions raised by Petitioner's petition.
21 Pursuant to SF Ordinance 1115.2, subdivision (b), the decision of this Board is final and
22 conclusive.

23 Dated: 1/26/10


George Puris, Chairperson

24 Dated: 1/26/2010


Amy Brown, Member

25 Dated: 1/26/2010

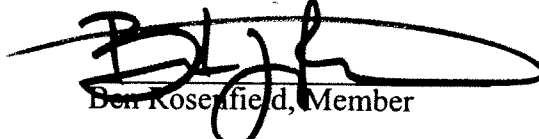

Ben Rosenfield, Member

EXHIBIT A

Recording requested by:
THE ROMAN CATHOLIC ARCHBISHOP
OF SAN FRANCISCO, A CORPORATION SOLE

When recorded, please return to:
THE ROMAN CATHOLIC ARCHBISHOP
OF SAN FRANCISCO, A CORPORATION SOLE
One Peter Yorke Way
San Francisco, CA 94109

Mail tax statements to:
THE ROMAN CATHOLIC ARCHBISHOP
OF SAN FRANCISCO, A CORPORATION SOLE
One Peter Yorke Way
San Francisco, CA 94109

Transfer Tax: None

(No consideration or sale –
transfer of property within
the Roman Catholic Church only)

DEED

THE ROMAN CATHOLIC WELFARE CORPORATION OF SAN FRANCISCO, as grantor, hereby grants to THE ROMAN CATHOLIC ARCHBISHOP OF SAN FRANCISCO, A CORPORATION SOLE, as grantee, all grantor's right, title and interest in and to all that real property situated in the County of San Francisco, State of California, described in the attached Exhibit A, the title to which stands of record in the name of the grantor, and all rights appurtenant thereto, subject, however, to any and all recorded and unrecorded matters affecting the same.

In WITNESS WHEREOF, the grantor executes this deed on the 25 day of APRIL, 2008

THE ROMAN CATHOLIC WELFARE
CORPORATION OF SAN FRANCISCO

By: George H. Kilgore

Its: PRESIDENT

By: Hannay J. Schlitt

Its: VICE PRESIDENT

EXHIBIT "A" TO DEED FROM THE ROMAN CATHOLIC WELFARE CORPORATION OF SAN FRANCISCO TO THE ROMAN CATHOLIC ARCHBISHOP OF SAN FRANCISCO, A CORPORATION SOLE

<u>SL. NO.</u>	<u>A. P. N.</u>	<u>SITE / LOCATION</u>
1.	0089 011	608 FILBERT ST.
2.	0089 014	630 - 632 FILBERT ST.
3.	0089 018	1800 POWELL ST.
4.	0131 009A	624 VALLEJO ST.
5.	0271 001B	625 - 631 PINE ST.
6.	0271 001C	XXXXXXXXXXXX
7.	0271 023	635 - 659 PINE ST.
8.	0349 011	175 GOLDEN GATE AVE.
9.	0538 007	2300 - 2340 GREEN ST.
10.	0538 013	2810 PIERCE ST.
11.	0575 011	2230 FRANKLIN ST.
12.	0575 013	1695 BROADWAY
13.	0575 014	1615 BROADWAY
14.	0711 031	1100 ELLIS ST.
15.	0735 021	XXXXXXXXXXXX
16.	0735 022	XXXXXXXXXXXX
17.	0737 001	1047 ELLIS ST.
18.	0737 008	972V EDDY ST.
19.	0737 014	1075 ELLIS ST.
20.	0737 015	XXXXXXXXXXXX
21.	0737 016	1075 ELLIS ST.
22.	0744 009	930 GOUGH ST.
23.	0744 009A	868 - 870 TURK ST.
24.	1223 008	1530 PAGE ST.
25.	1380 001	101 20TH AVE.
26.	1439 023	4350 GEARY BLVD.

<u>SL. NO.</u>	<u>A. P. N.</u>	<u>SITE / LOCATION</u>
27.	1440 011	370 9TH AVE.
28.	1455 017	5920 GEARY BLVD.
29.	1455 018	476 24TH AVE.
30.	1455 041	XXXXXXXXXXXXXXXX
31.	1605 001	3801 BALBOA ST.
32.	1753 017	1270 5TH AVE.
33.	1768 001	1324 - 1330 14 TH AVE.
34.	1768 017	1350 14TH AVE.
35.	1768 018	1330 14TH AVE.
36.	1768 019	1300 14TH AVE.
37.	1768 026	XXXXXXXXXXXXXXXX
38.	1885 010A	3350 LAWTON ST.
39.	1885 051	1555 39TH AVE.
40.	1885 052	3350 LAWTON ST.
41.	1885 053	1560 40TH AVE.
42.	2418 004B	2555 17TH AVE.
43.	2418 004C	2550 18TH AVE.
44.	2441 010	2559 40TH AVE.
45.	2694 028	117 DIAMOND ST.
46.	2694 033	115 DIAMOND ST.
47.	2831 017	4174 24TH ST.
48.	2831 018	4174 24TH ST.
49.	2831 018A	4182 - 4184 24TH ST.
50.	2831-019	4186 - 4188 24TH ST.
51.	2831 024	655 ELIZABETH ST.
52.	2831 026	651V ELIZABETH ST.
53.	2915 001	201 ULLOA ST.
54.	2936B 007	235 ULLOA ST.
55.	3120 051	450 EDNA ST.
56.	3121 037	419 HEARST AVE.

<u>SL. NO.</u>	<u>A. P. N.</u>	<u>SITE / LOCATION</u>
57.	3180 002	100 PHELAN AVE.
58.	3517 037	260 10 TH ST.
59.	3517 038	250 10 TH ST.
60.	3566 054	3399 16TH ST.
61.	3566 055	401 CHURCH ST.
62.	3574 085	376 - 382 SHOTWELL ST.
63.	3574 086	3270 18TH ST.
64.	3591 011	741 SOUTH VAN NESS AVE.
65.	3631 011	126V FAIR OAKS ST.
66.	3631 012	XXXXXXXXXXXXXXXXXX
67.	3631 013	138V FAIR OAKS ST.
68.	3631 014	198 FAIR OAKS ST.
69.	3733 106	366 – 398 CLEMENTINA ST.
70.	4036 013	376 MISSOURI ST.
71.	4068 021	XXXXXXXXXXXXXXXXXX
72.	4269 017	2909 24TH ST.
73.	4269 027	1245 ALABAMA ST.
74.	4269 028	1255 ALABAMA ST.
75.	4994 002	1060 KEY AVE.
76.	4994 003	1060 KEY AVE.
77.	5502 002	3106 FOLSOM ST.
78.	5502 003	298 PRECITA AVE.
79.	5524 076	XXXXXXXXXXXXXXXXXX
80.	5524 077	1550 TREAT AVE.
81.	5524 078	1560 TREAT AVE.
82.	5524 081	3255 FOLSOM ST.
83.	6044 007	474 SOMERSET ST.
84.	6044 008A	XXXXXXXXXXXXXXXXXX
85.	6045 002G	454 GOETTINGEN ST.
86.	6309 055	655 SUNNYDALE AVE.

<u>SL. NO.</u>	<u>A. P. N.</u>	<u>SITE / LOCATION</u>
87.	6309 090	701 SUNNYDALE AVE.
88.	6309 122	XXXXXXXXXXXXXXXXXX
89.	6309 123	XXXXXXXXXXXXXXXXXX
90.	6353 001	845 VIENNA ST.
91.	6354 015	827 - 829 VIENNA ST.
92.	6512 001A	319 FAIR OAKS ST.
93.	6512 028	325 - 351 FAIR OAKS ST.
94.	6619 002	316 29TH ST.
95.	6619 003	1690 CHURCH ST.
96.	6721 017	81 SAINT MARY'S AVE.
97.	6721 027	19V SAINT MARY'S AVE.
98.	6721 028	98 BOSWORTH ST.
99.	6736 030	XXXXXXXXXXXXXXXXXX
100.	6736 034	925 CHENERY ST.
101.	6748 061	4056 - 4060 MISSION ST.
102.	6748 062	XXXXXXXXXXXXXXXXXX
103.	6796 050	55 - 61 FRANCIS ST.
104.	6796 052	75 FRANCIS ST.
105.	6940 001	251 - 271 JULES AVE.
106.	7108 053	45 FARALLONES ST.
107.	7108 054	55 FARALLONES ST.
108.	7295 017	475 EUCALYPTUS DR.
109.	7295 018	401 EUCALYPTUS DR.
110.	7380 010	2-THOMAS MORE WAY
111.	7380 011	XXXXXXXXXXXXXXXXXX

EXHIBIT B

Recording requested by:
THE ARCHDIOCESE OF SAN FRANCISCO
PARISH AND SCHOOL JURIDIC PERSONS
REAL PROPERTY SUPPORT CORPORATION

When recorded, please return to:
THE ARCHDIOCESE OF SAN FRANCISCO
PARISH AND SCHOOL JURIDIC PERSONS
REAL PROPERTY SUPPORT CORPORATION
1301 Post Street, Suite 102
San Francisco, CA 94109

Mail tax statements to:
THE ARCHDIOCESE OF SAN FRANCISCO
PARISH AND SCHOOL JURIDIC PERSONS
REAL PROPERTY SUPPORT CORPORATION
1301 Post Street, Suite 102
San Francisco, CA 94109

Transfer Tax: None

(No consideration or sale –
transfer of property within
the Roman Catholic Church only)

DEED

THE ROMAN CATHOLIC ARCHBISHOP OF SAN FRANCISCO, A CORPORATION SOLE, as grantor, hereby grants to, THE ARCHDIOCESE OF SAN FRANCISCO PARISH AND SCHOOL JURIDIC PERSONS REAL PROPERTY SUPPORT CORPORATION, as grantee, all grantor's right, title and interest in and to all that real property situated in the County of San Francisco, State of California, described in the attached Exhibit A, the title to which stands of record in the name of the grantor, and all rights appurtenant thereto, subject, however, to any and all recorded and unrecorded matters affecting the same.

In WITNESS WHEREOF, the grantor executes this deed on the 25 day of APRIL, 2008.

THE ROMAN CATHOLIC ARCHBISHOP OF SAN
FRANCISCO, A CORPORATION SOLE

By: Harry B. Schmitt

Its: Attorney -in -Fact

RCA00179

EXHIBIT "A" TO DEED FROM THE ROMAN CATHOLIC ARCHBISHOP OF SAN FRANCISCO, A CORPORATION SOLE TO THE ARCHDIOCESE OF SAN FRANCISCO PARISH AND SCHOOL JURIDIC PERSONS REAL PROPERTY SUPPORT CORPORATION

<u>SL. NO.</u>	<u>A. P. N.</u>	<u>SITE / LOCATION</u>
1.	0077 002	1727 - 1731 GRANT AVE.
2.	0089 010	1701 - 1715 STOCKTON ST.
3.	0089 011	608 FILBERT ST.
4.	0089 013	622 - 626 FILBERT ST.
5.	0089 014	630 - 632 FILBERT ST.
6.	0089 015	650 FILBERT ST.
7.	0089 016	666 FILBERT ST.
8.	0089 018	1800 POWELL ST.
9.	0089 030	1836 POWELL ST.
10.	0090 001	1861 POWELL ST.
11.	0195 020	848 - 868 KEARNY ST.
12.	0241 011	660 CALIFORNIA ST.
13.	0241 012	680 CALIFORNIA ST.
14.	0271 001B	625 - 631 PINE ST.
15.	0271 001C	XXXXXXXXXX
16.	0271 012	564 BUSH ST.
17.	0271 023	635 - 659 PINE ST.
18.	0271 024	566 BUSH ST.
19.	0349 011	175 GOLDEN GATE AVE.
20.	0349 012	135 GOLDEN GATE AVE.
21.	0349 013	XXXXXXXXXXXX
22.	0538 003	2943 - 2947 STEINER ST.
23.	0538 004	2929 STEINER ST.
24.	0538 005	2300 GREEN ST.
25.	0538 006	2320 GREEN ST.
26.	0538 007	2300 - 2340 GREEN ST.

<u>SL. NO.</u>	<u>A. P. N.</u>	<u>SITE / LOCATION</u>
27.	0538 013	2810 PIERCE ST.
28.	0575 011	2230 FRANKLIN ST.
29.	0575 013	1695 BROADWAY
30.	0650 005	XXXXXXXXXXXXXXXXXX
31.	0711 031	1100 ELLIS ST.
32.	0711 032	1111 GOUGH ST.
33.	0711 033	1103 GOUGH ST.
34.	0735 020	1010 EDDY ST.
35.	0735 021	XXXXXXXXXXXXXXXXXX
36.	0735 022	XXXXXXXXXXXXXXXXXX
37.	0737 001	1047 ELLIS ST.
38.	0737 008	972V EDDY ST.
39.	0737 014	1075 ELLIS ST.
40.	0737 015	XXXXXXXXXXXXXXXXXX
41.	0737 016	1075 ELLIS ST.
42.	0744 009	930 GOUGH ST.
43.	0744 009A	868 – 870 TURK ST.
44.	0816 005	245 LINDEN ST.
45.	1223 002	1025 MASONIC AVE.
46.	1223 003	1520 PAGE ST.
47.	1223 008	1530 PAGE ST.
48.	1223 022	1639 OAK ST.
49.	1223 023	1637 OAK ST.
50.	1223 024	1631 OAK ST.
51.	1223 027	1611 OAK ST.
52.	1380 001	101 20TH AVE.
53.	1439 022	4340 GEARY BLVD.
54.	1439 023	4350 GEARY BLVD.
55.	1440 011	370 9TH AVE.
56.	1440 014	4410 GEARY BLVD.

<u>SL. NO.</u>	<u>A. P. N.</u>	<u>SITE / LOCATION</u>
57.	1440 018A	4420 GEARY BLVD.
58.	1455 013	5900 GEARY BLVD.
59.	1455 017	5920 GEARY BLVD.
60.	1455 018	476 24TH AVE.
61.	1455 020	462 24TH AVE.
62.	1455 041	XXXXXXXXXXXXXXXX
63.	1605 001	3801 BALBOA ST.
64.	1605 036	720 40TH AVE.
65.	1605 037	3835 BALBOA ST.
66.	1753 013	1280 - 1290 05TH AVE.
67.	1753 017	1270 5TH AVE.
68.	1768 001	1324 - 1330 14TH AVE.
69.	1768 008	810 JUDAH ST.
70.	1768 009	850 JUDAH ST.
71.	1768 015A	1366 14TH AVE.
72.	1768 015B	1362 14TH AVE.
73.	1768 017	1350 14TH AVE.
74.	1768 018	1330 14TH AVE.
75.	1768 019	1300 14TH AVE.
76.	1768 026	XXXXXXXXXXXXXXXX
77.	1768 027	XXXXXXXXXXXXXXXX
78.	1884 057	XXXXXXXXXXXXXXXX
79.	1885 010A	3350 LAWTON ST.
80.	1885 051	1555 39TH AVE.
81.	1885 052	3350 LAWTON ST.
82.	1885 053	1560 40TH AVE.
83.	2418 004	2535V 17TH AVE.
84.	2418 004A	2555 17TH AVE.
85.	2418 004B	2555 17TH AVE.
86.	2418 004C	2550 18TH AVE.

<u>SL. NO.</u>	<u>A. P. N.</u>	<u>SITE / LOCATION</u>
87.	2418 004D	600 VICENTE ST.
88.	2441 006	2539 40TH AVE.
89.	2441 010	2559 40TH AVE.
90.	2441 051	2535 40TH AVE.
91.	2441 052	2540 41ST AVE.
92.	2693 001	100 DIAMOND ST.
93.	2693 002	110 DIAMOND ST.
94.	2693 033	4321 - 4323 18TH ST.
95.	2693 033A	4315V 18TH ST.
96.	2693 034	4311 18TH ST.
97.	2694 028	117 DIAMOND ST.
98.	2694 033	115 DIAMOND ST.
99.	2831 017	4174 24TH ST.
100.	2831 018	4174 24TH ST.
101.	2831 018A	4182 - 4184 24TH ST.
102.	2831 019	4186 - 4188 24TH ST.
103.	2831 022	725 DIAMOND ST.
104.	2831 023	711 DIAMOND ST.
105.	2831 024	655 ELIZABETH ST.
106.	2831 026	651V ELIZABETH ST.
107.	2831 027	645 ELIZABETH ST.
108.	2902 050	XXXXXXXXXXXXXXXX
109.	2915 001	201 ULLOA ST.
110.	2936B 001	1 ROCKAWAY AVE.
111.	2936B 006	XXXXXXXXXXXXXXXX
112.	2936B 007	235 ULLOA ST.
113.	2936B 010	242V ULLOA ST.
114.	2936B 018	33V ROCKWOOD CT.
115.	2936B 019	XXXXXXXXXXXXXXXX
116.	2936B 025	29 ROCKAWAY AVE.

<u>SL. NO.</u>	<u>A. P. N.</u>	<u>SITE / LOCATION</u>
117.	3120 051	450 EDNA ST.
118.	3121 001	419 EDNA ST.
119.	3121 004	415 EDNA ST.
120.	3121 005	415 EDNA ST.
121.	3121 006	411 EDNA ST.
122.	3121 037	419 HEARST AVE.
123.	3180 002	100 PHELAN AVE.
124.	3566 001	310 DOLORES ST.
125.	3566 002	XXXXXXXXXXXXXXXX
126.	3566 002A	3321 16TH ST.
127.	3566 054	3399 16TH ST.
128.	3566 055	401 CHURCH ST.
129.	3567 032	303 - 305 DOLORES ST.
130.	3567 033	301 DOLORES ST.
131.	3574 085	376 - 382 SHOTWELL ST.
132.	3574 086	3270 18TH ST.
133.	3591 011	741 SOUTH VAN NESS AVE.
134.	3591 013	713 SOUTH VAN NESS AVE.
135.	3591 014	701 SOUTH VAN NESS AVE
136.	3631 011	126V FAIR OAKS ST.
137.	3631 012	XXXXXXXXXXXXXXXX
138.	3631 013	138V FAIR OAKS ST.
139.	3631 014	198 FAIR OAKS ST.
140.	3632 012	1086 GUERRERO ST.
141.	3632 013	1098 GUERRERO ST.
142.	3706 014	766 MISSION ST.
143.	3706 068	748 MISSION ST.
144.	3733 106	366 - 398 CLEMENTINA ST.
145.	4036 013	376 MISSOURI ST.
146.	4036 015	390 MISSOURI ST.

<u>SL. NO.</u>	<u>A. P. N.</u>	<u>SITE / LOCATION</u>
147.	4036 017	390 MISSOURI ST.
148.	4068 021	XXXXXXXXXXXXXXXXXX
149.	4269 016	2913 - 2915 24TH ST.
150.	4269 017	2909 24TH ST.
151.	4269 025	1200 - 1240 FLORIDA ST.
152.	4269 026	1237 ALABAMA ST.
153.	4269 027	1245 ALABAMA ST.
154.	4269 028	1255 ALABAMA ST.
155.	4270 038	XXXXXXXXXXXXXXXXXX
156.	4647A 001A	404 HAWES ST.
157.	4647A 004	1008V INNES AVE.
158.	4647A 014	1025V HUDSON AVE.
159.	4647A 015	410 HAWES ST.
160.	4968 033	1122 JAMESTOWN AVE.
161.	4994 002	1060 KEY AVE.
162.	4994 003	1060 KEY AVE.
163.	5321 008A	1728 PALOU AVE.
164.	5321 052	1440 NEWHALL ST.
165.	5502 001	3203V CESAR CHAVEZ ST.
166.	5502 002	3106 FOLSOM ST.
167.	5502 003	298 PRECITA AVE.
168.	5502 008	3215 CESAR CHAVEZ ST.
169.	5502 009	3211 CESAR CHAVEZ ST.
170.	5524 056	3251 FOLSOM ST.
171.	5524 076	XXXXXXXXXXXXXXXXXX
172.	5524 077	1550 TREAT AVE.
173.	5524 078	1560 TREAT AVE.
174.	5524 080	3255 FOLSOM ST.
175.	5524 081	3255 FOLSOM ST.
176.	5681 001	704 CORTLAND AVE.

<u>SL. NO.</u>	<u>A. P. N.</u>	<u>SITE / LOCATION</u>
177.	5681 011	704 CORTLAND AVE.
178.	5682 006	332 - 334 GATES ST.
179.	5705 002	402 ELLSWORTH ST.
180.	5705 031	407 ANDERSON ST.
181.	5705 032	401 ANDERSON ST.
182.	6044 007	474 SOMERSET ST.
183.	6044 007A	475 HOLYOKE ST.
184.	6044 008A	XXXXXXXXXXXXXXXX
185.	6045 002G	454 GOETTINGEN ST.
186.	6045 019	459 SOMERSET ST.
187.	6309 053	701 SUNNYDALE AVE.
188.	6309 054	655 SUNNYDALE AVE.
189.	6309 055	655 SUNNYDALE AVE.
190.	6309 090	701 SUNNYDALE AVE.
191.	6309 122	XXXXXXXXXXXXXXXX
192.	6309 123	XXXXXXXXXXXXXXXX
193.	6353 001	845 VIENNA ST.
194.	6353 003	601 AMAZON AVE.
195.	6354 015	827 - 829 VIENNA ST.
196.	6354 021	845 VIENNA ST.
197.	6512 001A	319 FAIR OAKS ST.
198.	6512 028	325 - 351 FAIR OAKS ST.
199.	6619 001	1660 CHURCH ST.
200.	6619 002	316 29TH ST.
201.	6619 003	1690 CHURCH ST.
202.	6619 031	221 VALLEY ST.
203.	6721 013	56 BOSWORTH ST.
204.	6721 017	81 SAINT MARY'S AVE.
205.	6721 022	19 - 61 SAINT MARY'S AVE.
206.	6721 027	19V SAINT MARY'S AVE.

<u>SL. NO.</u>	<u>A. P. N.</u>	<u>SITE / LOCATION</u>
207.	6721 028	98 BOSWORTH ST.
208.	6721 029	19 SAINT MARY'S AVE.
209.	6736 030	XXXXXXXXXXXXXXXXXX
210.	6736 034	925 CHENERY ST.
211.	6748 061	4056 - 4060 MISSION ST.
212.	6748 062	XXXXXXXXXXXXXXXXXX
213.	6796 021	54 SANTA ROSA AVE.
214.	6796 024	64 SANTA ROSA AVE.
215.	6796 050	55 - 61 FRANCIS ST.
216.	6796 052	75 FRANCIS ST.
217.	6933 012	XXXXXXXXXXXXXXXXXX
218.	6940 001	251 - 271 JULES AVE.
219.	6940 038	286 ASHTON AVE.
220.	6940 040	351 DE MONTFORT AVE.
221.	7108 054	55 FARALLONES ST.
222.	7108 055	32 BROAD ST.
223.	7108 056	32 BROAD ST.
224.	7295 010	475 EUCALYPTUS DR.
225.	7295 011	473 EUCALYPTUS DR.
226.	7295 015	601 EUCALYPTUS DR.
227.	7295 017	475 EUCALYPTUS DR.
228.	7295 018	401 EUCALYPTUS DR.
229.	7380 010	2 THOMAS MORE WAY
230.	7380 011	XXXXXXXXXXXXXXXXXX
231.	7380 039	1 ST. THOMAS MORE WAY
232.	7380 040	1300 JUNIPERO SERRA BLVD.