

**From:** [Keri Wagner](#)  
**To:** [Council, City](#)  
**Cc:** [Keri Wagner](#)  
**Subject:** Agenda Item 31 Business Tax  
**Date:** Monday, June 20, 2022 12:25:29 AM

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Dear City Council Members —

Please vote to put the Business Tax on our November ballot. Our city needs this money to fund programs and the big businesses need to pay their fair share to operate in our city.

Thank you,

Keri Wagner

311 Edlee Ave

**From:** [Rebecca Sanders](#)  
**To:** [Council, City](#)  
**Subject:** Item #31 June 20, 2022  
**Date:** Sunday, June 19, 2022 6:17:30 PM

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Dear Mayor Burt and City Council Members:

Please vote to approve putting the business tax on the ballot for this November. We are giving businesses the opportunity to chip in to help support public safety, housing/homelessness and grade separation, things that benefit them too. It's too bad so much misinformation has been flying around about the nature of the tax. I think most residents - once they understand the context of the tax - will be in support of this. The neighbors who were not in favor of it that I have explained it to have changed their tune after talking to me. I think that's a good sign.

Thank you.

Becky Sanders  
Ventura Neighborhood

**From:** [Tilak Kasturi](#)  
**To:** [Council, City](#)  
**Subject:** Re Agenda Item #31, June 20  
**Date:** Sunday, June 19, 2022 6:11:39 PM

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Dear City Council Members:

Please approve putting the business tax on the ballot in November. The tax Council described during last week's meeting is a good start toward including businesses as partners in helping to fund these services that benefit everyone living and working in Palo Alto.

Thank you.

Tilak Kasturi  
Ventura Neighborhood

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Tilak Kasturi  
Cell: 415-269-1146

**From:** [Susan Usman](#)  
**To:** [Council, City](#)  
**Subject:** Agenda Item 31  
**Date:** Sunday, June 19, 2022 5:23:25 PM

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Dear Council Members,

It seems unfathomable that there is a question of whether or not businesses with offices in Palo Alto should pay business taxes. Of course they should. Why would they be exempt. With the exemption of businesses less than 5000 sq ft, it will not affect small businesses that struggle on many levels. Please put this on the ballot in November! I know it will take much effort to fight the big money behind not having the business tax, but when has doing the right thing been easy. All the high tech companies that have taken up all the retail spaces and the commercial real estate giants need to pay the city to help offset the cost of affordable housing, public safety and rail safety. Ten to twelve cents per sq ft is reasonable and much lower than most cities.

Thank you,

Susan Usman  
965 Elsinore Dr, Palo Alto

**From:** [Margaret Heath](#)  
**To:** [Council, City](#)  
**Subject:** Business Tax  
**Date:** Sunday, June 19, 2022 4:16:43 PM

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Dear Mayor Burt and Council Members,

A Palo Alto business registry and business tax is long overdue. With dismay I have watched business leaders organize and get ahead of the council by rolling out the beginnings of a well funded campaign of disinformation to persuade voters not to support a business tax. No doubt we can expect a surge of full page ads in the local papers along with regular glossy mailers with persuasive reasons why voters shouldn't support a business tax in Palo Alto.

However, I hope that you will be able to find a way to address what appears to be the main concerns that people express, even if it means compromising what goes on the ballot and lower revenue. In particular, my guess is that many residents don't want to vote for anything that will further erode and push out Palo Alto's remaining retail and useful services that residents value and patronize on a regular basis. If you can find a way to write a business tax that has the least financial impact on those sectors by either increasing the size of the untaxed square footage and/or a sliding scale that might go a long way to undercutting opposition to a business registry and tax.

Prior to Prop 13, Palo Alto's property tax revenue was split approximately 50-50 between business and residential sectors. In the intervening years the share from the business sector has gone down to approximately 25% of property tax revenue, and on a continually declining trajectory. With residents picking up the difference. This alone makes a compelling argument that it is way past time for the commercial property sector to pay a larger share of the costs of running a city by paying a business tax, as other cities do.

Sincerely,

Margaret Heath  
2140 Cornell Street

**From:** [Arnout Boelens](#)  
**To:** [Council, City](#)  
**Cc:** [Zoeller-Boelens, Nicole](#)  
**Subject:** Agenda Item 31: in favor of business tax  
**Date:** Sunday, June 19, 2022 1:53:10 PM

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Dear Mayor Burt and City Council members,

We are writing to urge you to adopt a resolution to put a Business Tax on the November 2022 ballot. All of the large businesses in Palo Alto put a significant strain on the Palo Alto transportation network, city services, and housing supply. Therefore, it is only fair that they contribute their share and pay a Business Tax. Especially, considering the significant reduction in business travel since the start of the pandemic and the associated decline in tax revenue.

Thank you for considering our comments.

Kind regards,

Nicole, Arnout, & Ava Zoeller Boelens

**From:** [Angela Dellaporta](#)  
**To:** [Council, City](#)  
**Subject:** Agenda Item 31  
**Date:** Sunday, June 19, 2022 11:17:04 AM

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Dear City Council Members,

A reasonable tax on big business in Palo Alto (not on small businesses) in Palo Alto will allow the city to address many needs that it is currently unable to attend to.

Cities all over the Bay Area use business taxes to give their residents more park space, more trees, and more equitable housing (to name just a few) than Palo Alto is currently able to provide. Why should these assets be unavailable to Palo Alto residents?

I want small businesses to thrive, and I want Palo Alto residents to enjoy the many benefits that residents of other cities enjoy, so I support any proposal that will require big businesses to pay a reasonable amount to the city.

Thank you,

Angela Dellaporta

**From:** [slevy@ccsce.com](mailto:slevy@ccsce.com)  
**To:** [Council, City](#)  
**Cc:** [Shikada, Ed](#); [Nose, Kiely](#); [Paras, Christine](#); [Charlie Weidanz](#)  
**Subject:** I would like to support a new business tax  
**Date:** Friday, June 17, 2022 1:16:09 PM  
**Attachments:** [Business Tax Comparison Summary\\_Final.pdf](#)  
[Palo Alto Business Tax Comparison Matrix\\_Final\\_pdf.pdf](#)

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Dear Mayor Burt and Council members,

I read in the Daily Post that you were sent an analysis by Joint Venture Silicon Valley's research group comparing your proposed tax with those in neighboring cities. I am attaching the files JVSV sent me in case you do not have them.

The summary as reported in the Post and as I read the files is that the current proposed tax is way out of line with the burden imposed in most neighboring cities and that the share paid by the largest firms is low in comparison.

This builds on the staff report that 80% of the tax will be paid by others than the top five firms.

I find that the current proposal does not meet equity or competitiveness goals.

Here is what could move me to support a new tax

1) reduce the rate to 60c/ per square foot a year or less. The tax burden for most would still be higher than in neighboring cities.

From the JVSV report

"Even at the lower rate of \$.60/SF, companies would pay between 77% (or approximately four times) and 90% (or approximately 10 times) more in Palo Alto than the average tax paid across all five comparison jurisdictions."

2) Exempt all square footage under 25,000. And remove the aggregation of footage for places like Coupa that have completely independent sites in the city

3) Sunset the tax after five years. If it is a good idea without obvious negative impacts, voters will extend it.

4) Improve the business climate. I am sure the Chamber will provide suggestions.

Mine is to allow non retail activities in spaces currently reserved for retail but which have remained vacant for a long time in the face of online shopping and declining offices workers as customers. Work from home is continuing.

I am thinking of service businesses but would also consider office IF higher floors have some housing.

Finally, it is reasonable to expect firms to economize on space in the face of a tax on space particularly when work from home is an option.

Stephen Levy

Center for Continuing Study of the California Economy



**From:** [Justine Burt](#)  
**To:** [Council, City](#)  
**Cc:** [Shikada, Ed](#); [Kamhi, Philip](#); [Brad Ehikian](#); [Rob George](#); [Shannon Rose](#); [de La Beaujardiere, Cedric](#); [Sebastian Mafla](#); [Star-Lack, Sylvia](#)  
**Subject:** letter about business tax  
**Date:** Friday, June 17, 2022 12:24:21 PM  
**Attachments:** [Palo Alto TMA City Council letter about business tax June 17 2022.pdf](#)

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[Learn why this is important](#)

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Dear Honorable City Council Members,

Please see attached for a letter about the business tax currently being considered by City Council.

Cordially,

Justine Burt  
Executive Director, Palo Alto Transportation Management Association  
[justine@paloaltotma.org](mailto:justine@paloaltotma.org)

**From:** [slevy@ccsce.com](mailto:slevy@ccsce.com)  
**To:** [Council, City](#)  
**Cc:** [Shikada, Ed](#); [Nose, Kiely](#); [Paras, Christine](#)  
**Subject:** Another company economizing on space  
**Date:** Thursday, June 16, 2022 10:47:49 AM

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Article is below

And I read today that Stanford provided you with a report showing comparative tax burdens for neighboring cities.

I would like to support a business tax and will soon send you suggestions for a tax I could support.

I continue to worry about competitiveness and equity issues and am particularly concerned that daytime workers are critical customers for our small businesses and disincentives will end up hurting not helping the very businesses council wants to help

Stephen Levy

Center for Continuing Study of the California Economy

By [Mark Calvey](#) – Senior Reporter, San Francisco Business Times

Jun 15, 2022

Block is the largest Bay Area company to embrace a no-HQ strategy, joining Coinbase and Brex. All three companies were once based in San Francisco before the pandemic fueled the embrace of employees working remotely and fully distributed workforces.

Block, formerly known as Square, said Wednesday that it's [not renewing the least at its Mid-Market offices in San Francisco](#) that once served as its headquarters.

Although Block will continue to have other offices elsewhere in San Francisco, dropping the huge lease that once housed the company's headquarters could bolster the company's claim that it's no longer based in San Francisco, especially if the C-suite and most employees work outside the city, according to tax experts.

Large companies based in San Francisco face the city's administrative office tax. Oakland is preparing to adopt a similar tax as part of a proposed overhaul of that city's gross receipts tax heading to the November ballot.

In San Francisco, large companies shedding their headquarters in the city can avoid San Francisco's administrative office tax now or in the future. That 2.9% tax on San Francisco payrolls, which includes the Prop. C homeless services levy, affects companies based in the city that meet three conditions: They have more than half of their payroll expense in San Francisco tied to headquarters functions; have more than 1,000 U.S. employees; and have more than \$1 billion in revenue.

Those wondering who might be next to embrace a no-HQ model may want to [keep an eye on Opendoor Technologies Inc.](#) The iBuyer, coping with a housing market slowdown, continues to be based in San Francisco despite giving up its headquarters space in January

2021. Opendoor has long told the Securities and Exchange Commission that its "principal executive offices" are in Tempe, Arizona.

In the embrace of remote work and headquarters relocations, taxes on senior leaders and talent are playing a growing role.

"We have been discussing this a lot with our current client base," John Hayashi, BPM's managing director in tax, heading the firm's state and local tax practice, said of client conversations over HQ relocations. He said going without a headquarters altogether hasn't usually been part of the conversation — at least not yet.

"Just speaking personally, Silicon Valley businesses — I'll call it technology — are doing things that are unconventional to those of us who've been in the business over a number of years," Hayashi said of companies pursuing no-HQ strategies. "It doesn't surprise me, but that's more so because the tech world is doing things that fit today's work environment."

On 2022-06-12 20:15, slevy@ccsce.com wrote:

----- Original Message -----

**Subject:** Twilio economizing on space

**Date:** 2022-06-12 20:14

**From:** slevy@ccsce.com

**To:** City Council Palo Alto <city.council@cityofpaloalto.org>

**Cc:** Ed Shikada <ed.shikada@cityofpaloalto.org>, Kiely Nose <kiely.nose@cityofpaloalto.org>

Companies can and are reducing space in reaction to work from home and other factors.

A tax on space is an additional incentive to economize on space.

I think this should be evaluated and a response deduction made in estimated BT revenues.

By [Laura Waxmann](#) – Staff Reporter, San Francisco Business Times  
Jun 7, 2022 **Updated** Jun 7, 2022, 2:05pm PDT

Twilio has radically reduced its physical presence in San Francisco after re-emerging last month as a remote-first company.

A spokesperson said Monday that the cloud communications company (NYSE: TWLO) has consolidated multiple San Francisco

offices into one location, Rincon Center at 101 Spear St., where it now occupies two floors in redesigned space to promote collaboration.

It previously occupied five floors there for a total 241,354 square feet in a lease that runs through 2025. Hudson Pacific Properties owns the two-tower complex.

The spokesperson would not confirm how much total office space Twilio commanded in San Francisco, where the company is headquartered, but I've identified at least two other locations where the company had space. It leased a portion of one floor at 375 Beale St., and Twilio-owned Segment occupied 19,000 square feet at 100 California St. in a lease that expired in April.

It is unclear whether Twilio has listed the San Francisco space it has given up on the sublease market, though it has done so in other markets. Last week, Twilio said that it will list a [portion of its office space](#) in downtown Denver, Colorado.

The consolidation follows an [announcement posted](#) to the company's website in early May explaining that Twilio will be a "remote first" company. This means that employees have the flexibility to work from home, but can also choose to work from an office.

Roughly 72% of Twilio's workforce was hired during the pandemic, and 40% have been hired into fully remote roles, the company said in the post. Twilio initially considered implementing a hybrid work place strategy that would have required employees to return to the office a few days per week and was planning to retrofit its spaces to allow for social distancing. But the ongoing pandemic and feedback from employees nixed those plans, the company said.

Twilio conducted a survey that revealed that 88% of its employees felt productive working remotely, and that nearly all — 99%— did not want to return to an office full-time.

"What we learned is that Twilio's global workforce has adapted really well to working remotely and that Twilions have discovered that — for most jobs— work isn't something you need to be in the office to do," said Twilio Chief People Officer Christy Lake.

**From:** [Rebecca Eisenberg](#)  
**To:** [Council, City](#); [Pat Burt](#); [Tom DuBois tom.dubois@gmail.com](#); [Shikada, Ed](#); [Lydia Kou](#); [Greer Stone](#); [Filseth, Eric \(external\)](#)  
**Cc:** [Aram James](#); [Mark Weiss](#); [chris\\_robell@yahoo.com](#); [Roberta Ahlquist](#); [Curtis Smolar](#); [slevy@ccsce.com](#)  
**Subject:** A Regressive Business Tax is Worse than No Business Tax  
**Date:** Tuesday, June 14, 2022 1:00:17 AM

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Dear Council Member DuBois, Mayor Burt, Vice Member Kou, and the rest of City Council:

The tax measure you propose is regressive, unprecedented, and possibly illegal. It is likely illegal because there is no nexus between the amount of square footage a business rents and its measurable impact on the community and/or public good, which is why no other city has proposed anything like it in more than 20 years.\* It is illogical because it makes no sense for a highly profitable business to be exempt from taxation due to the small size of its office. You must recognize how illogical your proposed method of taxation is, given that at every meeting regarding it, you propose and add another "excluded category" (today's category: senior living centers. Does this mean that commercial landlords are possibly not exempt?\*\*. It is inequitable because it continues Palo Alto's tradition of benefiting the wealthiest few at the expense of all others. Here are some facts I urge you to consider. Many of them directly contradict assertions made by some of you and/or staff at tonight's council meeting.

**1. The tax measure you propose is REGRESSIVE.** As the Daily Post pointed out, as agreed with by economist Stephen Levy, the top 5 largest businesses in Palo Alto will pay only 20% of the tax burden under Palo Alto's current tax proposal. **This puts the largest portion of the burden of tax payments on the businesses that can afford it the least -- small and medium sized businesses. Your proposed tax gives unfair advantage to our City's wealthiest and most powerful employers, and completely exempts billionaire landlords like John Shenk. This is an inequitable tax scheme that benefits the wealthiest few at the expense of all others.**

**2. All of our neighbors successfully proposed PROGRESSIVE taxes:**

A - East Palo Alto: 5 biggest companies pay 79% of the tax revenue (mostly Amazon.com) (using a parcel tax on commercial landlords - which would work here too!)

B - Mountain View: 5 biggest companies pay 77% of tax revenue (mostly Google/Alphabet) (using a headcount tax focusing only on the largest employers - which would work here too!)

C - Your faulty proposed tax - 5 biggest companies pay 20% of the tax revenue (using a tenant-based square footage tax, which does not work here or anywhere)  
**No wonder your tax is polling so terribly!**

**3. The Tax Measure you suppose is illogical and unprecedented:**

**There is no precedent within the past 2 decades for a square footage tax on tenants**, and only one precedent older than 2 decades: Cupertino - which notably has been trying to revamp its tax to a headcount tax similar to Mountain View's. No City proposes this tax because your proposed tax makes zero sense. With your tax, a **VC firm with a 4000 square foot office and \$2 billion in revenues pays NO TAX**, while a startup with no revenues and a 30,000 square foot office pays MUCH

TAX. How can you possibly justify this inequitable tax scheme? Should Venture Capitalists, Attorneys, Investment Bankers, Financial Managers, and other highly profitable businesses - sometimes with revenues into the billions - be exempted from taxes required to be paid by their struggling portfolio companies simply because the struggling companies occupy large sized offices? HOW? WHY?

**BAD taxes are not better than no taxes!**

**4 Your process of endless surveys is flawed and ignores the actual evidence of what a tax needs to look like to pass.**

ANSWER: **PROGRESSIVE TAXES THAT FOCUS ITS IMPACT ON THE LARGEST AND MOST PROFITABLE BUSINESSES AND EMPLOYERS WIN VIRTUALLY EVERY TIME, BY WIDE MARGINS:**

Ballotpedia lists many (not all) of the recent taxes here:

[https://ballotpedia.org/Local\\_business\\_tax\\_on\\_the\\_ballot](https://ballotpedia.org/Local_business_tax_on_the_ballot)

There are **PROVEN TAX METHODS** that work and that pass by wide margins! Most cities use a headcount or payroll tax, and/or a receipts/income tax. **WHY DON'T WE DO THAT TOO?**

**Here are examples of 6 Methods of Taxation that make sense and that have succeeded locally:**

**1 - HEADCOUNT TAX** provides accurate accounts of how much impact a company's employees have on city services including roads: Mountain View - **2018 - passed with 72%**

**2 - PAYROLL TAX** is a more progressive version of headcount tax, ensuring that higher-wealth employers pay a more equitable tax: San Francisco - **2020 - 68%**

**3 - RECEIPTS TAX** ensures that higher revenue companies pay more tax than lower-revenue companies: Daly City - **2018 - 81%**

**4 - OVERPAID executive tax:** taxes companies that pay its top executives more than 100 times the amount it pays its top executives - SF **2020 - 65%**

**5 - PARCEL TAX ON LARGE COMMERCIAL LANDLORDS - only taxed offices bigger than 25,000:** East Palo Alto - **2018 - 80%**

**6 - LARGE LANDLORD TAX** - East Palo Alto - clarifies that it is the owner of the property rather than the tenant, who is enriched by the use of the property **2016 - 78%**

**\*\* To the contrary of the incorrect statement asserted by Council Member DuBois this evening, every one of these taxes was passed within the past 6 years, with most passed in 2020 or 2018.\*\*\***

**5. GOOD TAXES WIN!** Mayor Burt mentioned that San Francisco has many business taxes. That is TRUE! We also should. Please note that all of SF's taxes are PROGRESSIVE - meaning that the largest and most wealthy companies pay the majority of the tax revenues, unlike Palo Alto's proposed tax.

Here is a list of some of SF's taxes and at what margin they were passed:

SF - receipts tax for homelessness services - 61%

SF - ride share to fund transit -68%

SF - overpaid executives tax - 65%

SF - sugar soda tax - 63%

SF - increase of large company receipts (income) tax - 2020 - 68% (this took the existing tax and increased tax rates for the largest and most profitable companies)

**6. Progressive taxes that target the largest businesses do not receive opposition from those businesses.** For example, Mountain View's 2018 Google Tax went on the ballot with NO statement of objection from Google. Similarly, Amazon.com did NOT object to the 2018 parcel tax directed at Amazon.com in East Palo Alto. The biggest companies did not oppose paying their fare share! **Those taxes have been very successful.**

**7. You claimed tonight that we have had many opportunities to state our objections - with zero promises that you would consider the objections. CAN YOU PLEASE CONSIDER, ON BEHALF OF OUR COMMUNITY, THAT YOU ARE WRONG**

**ABOUT THIS REGRESSIVE TAX ON TENANTS BASED ON THE SIZE OF THE OFFICES THEY RENT?** Doesn't the fact that no one else does it this way, give you even the smallest amount of pause? Do you honestly believe that Palo Alto is truly that qualitatively different from all of our closest neighboring cities? Why do you continue to push this misguided, counterproductive, regressive tax measure, when so many proven alternatives work? Do you truly want a business tax to pass?

As to how long some of us have been campaigning for a PROGRESSIVE large-company business tax, may I point you to this 30-second video:

<https://www.youtube.com/watch?v=-9UboCVyP9Q>

In sum, **all we really have to do is tax the 10-20 largest, publicly-traded companies - based on headcount, payroll, income, overpaid exec status and/or a combo of 4 - to solve all of Palo Alto's financial problems,** and re-fund services you cut. If we tax them at a slightly higher rate, we could provide universal childcare, healthcare, and housing to every Palo Alto worker and resident. This is low-hanging fruit. Tax ONLY the largest businesses, and use the proceeds to help small businesses and the rest of the community. WHY NOT?

If you do nothing else, please consider refraining from calling us who oppose your regressive inequitable tax measure as evil, selfish, self-serving, and part of the exploitative business community. You are failing to connect with a large portion of voters in Palo Alto, who care about EQUITY and are tired of the wealthiest organizations and businesses - such as commercial landlords and exclusive walled-garden private schools like Castilleja - never having to pay their fair share. Your proposed tax, which collects the overwhelming majority of revenues from small and mid-sized businesses, will harm opportunity and equity in our town, and continue to benefit the wealthiest few at the expense of everyone else.

And that is why it will LOSE. You don't need an expensive poll to reach that obvious conclusion. **People in Palo Alto want a FAIR business tax -- not a broken, unfair business tax like the one you are pushing.** Rather than spending so much time and money on pollsters, go talk to human beings directly.\*\*\*\* Or even better - go talk to your colleagues in Mountain View or East Palo Alto, and ask them how they did it. Because they did it - and if you truly wanted to pass a sound business tax, you should be taking notes from our nearby winners.

Best,  
Rebecca

Footnotes:

\* How big of an office a company occupies has no actual connection to any relevant impact on the city - which is why there is no precedent for it elsewhere (Cupertino's tax is more than 20 years old, and is still distinguishable, not to mention that Cupertino has been trying to change it for years.) Additionally, City Staff and Council continue to confuse the square footage PARCEL tax in EPA, which taxes LANDLORDS, with the absurd tenant-square-foot tax you continue to defend.

\*\* Not to mention, your square footage tax calls attention to internal ambiguities that would make for fantastic lawsuits. E.g: Your tax measure taxes businesses. Being a landlord is a business. So, in the case where Thoit's rents a commercial office to a startup, does the startup and Thoit's both get taxed on the square footage of the office space? Why would Thoit's be exempt from the tax given that its business occurs in the same space that the startup's business occurs? Cue the litigation to resolve this. **There is a reason no other city taxes tenants based on square footage. It makes no sense, and it exempts the most impactful, largest, and most profitable businesses from paying their fair share and puts an inequitable undue burden on businesses least capable to pay these taxes: small and mid-sized businesses.**

\*\*\* With apologies to Mr. DuBois, who may consider my comment pointing out that he is factually incorrect to be "uncivil" or "rude." Council Member DuBois, with respect, I am unaware of a method to tell you that you are factually incorrect that would not come across as uncivil and rude to you. Yet, I did my best. Please don't attack me in a blog for saying this. Thank you in advance. I have feelings too.

\*\*\*\* And don't rudely blow them off - as the Mayor did to a friend of mine last weekend. Office hours should come with some sort of clarification that the elected official having the office hours will actually allow the resident to have a turn to speak, I think.

Rebecca Eisenberg, Esq.  
Principal & Founder

**Netskink Positive Impact Investments**  
**Private Client Legal Services**  
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