

CERTIFIED FOR PUBLICATION

IN THE COURT OF APPEAL OF THE STATE OF CALIFORNIA

FIRST APPELLATE DISTRICT

DIVISION FOUR

ASHFORD HOSPITALITY et al.,

Plaintiffs and Appellants,

v.

CITY AND COUNTY OF SAN
FRANCISCO,

Defendant and Respondent.

A159181

(City & County of San Francisco
Super. Ct. No. CGC-15-549018)

ORDER MODIFYING OPINION
AND DENYING REHEARING;
NO CHANGE IN JUDGMENT

THE COURT:

It is ordered that the opinion filed herein on March 1, 2021, be modified as follows:

On page 2, lines 3 and 4, delete the sentence “The transfer tax is an excise tax on the privilege of recording a document when ownership of real property is transferred” and insert the following sentence in its place:

The transfer tax is an excise tax on the conveyance of real property.

There is no change in the judgment.

Respondent’s petition for rehearing is denied.

Date: March 8, 2021

POLLAK, P.J.

Trial court: San Francisco County Superior Court

Trial judge: Honorable Kathleen A. Kelly

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