

**CITY AND COUNTY OF SAN FRANCISCO**

**ETHICS COMMISSION**

**IN THE MATTER OF PAUL ALLEN  
TAYLOR,  
RESPONDENT**

**CASE NO. 20-243 (1920-031)**

**FINDINGS OF FACT AND  
CONCLUSIONS OF LAW**

Pursuant to its authority under the San Francisco Charter, Section C3.699-13, the San Francisco Ethics Commission (“Commission”) makes the following written Findings of Facts and Conclusions of Law in support of the decisions reached in the above-captioned matter at the Commission’s meeting on March 22, 2024.

**I. PROCEDURAL HISTORY & RELEVANT BACKGROUND**

On December 19, 2022, the Commission’s Executive Director issued a finding of probable cause charging Respondent Paul Allen Taylor with the following violations:

- COUNT ONE: violation of San Francisco Campaign & Governmental Conduct Code (“C&GCC”) section 1.114 by causing the Ellen Lee Zhou for Mayor 2019 committee (“the Zhou Campaign Committee”) to accept a contribution from the Asian American Freedom Political Action Committee (the “Asian American Freedom PAC”) over the legal limit;
- COUNT TWO: violation of C&GCC section 1.114 for causing the Asian American Freedom PAC to make a contribution to the Zhou Campaign Committee over the legal limit;
- COUNT THREE: violation of Government Code section 84211 and C&GCC section 1.106 for causing the Zhou Campaign Committee to fail to disclose required information on pre-election campaign statements;

- 1 • COUNT FOUR: violation of Government Code section 84211 and C&GCC section 1.106  
2 for causing the Asian American Freedom PAC to fail to disclose required information on  
3 pre-election campaign statements;
- 4 • COUNT FIVE: violation of Government Code section 84203 and C&GCC section 1.106  
5 for causing the Zhou Campaign Committee to fail to report a late contribution within 48  
6 hours;
- 7 • COUNT SIX: violation of Government Code section 84203 and C&GCC section 1.106  
8 for causing the Asian American Freedom PAC to fail to report a late contribution and  
9 give notice to the Zhou Campaign Committee of a late in-kind contribution;
- 10 • COUNT SEVEN: violation of C&GCC section 1.510 for failing to register as a campaign  
11 consultant with the Ethics Commission; and
- 12 • COUNT EIGHT: violation of C&GCC section 1.170(f) for withholding information  
13 required to be provided to the Ethics Commission.

14 On December 31, 2022, the Commission ratified the Executive Director’s Recommended  
15 Probable Cause Determination. The Commission appointed Commissioner Theis Finlev to hear  
16 preliminary matters and the Acting Executive Director noticed a Hearing on the Merits. The  
17 Commission’s Enforcement Division (“Enforcement Division”) submitted a hearing brief and  
18 accompanying materials in advance of the hearing. Taylor submitted a document entitled  
19 “Challenge of Jurisdiction” generally contesting the jurisdiction of the Commission. Taylor did  
20 not submit any materials to substantively address the charges or present anticipated evidence.

21 The Commission conducted the Hearing on the Merits at its February 9, 2024  
22 Commission meeting. Senior Investigator Zachary D’Amico appeared on behalf of the  
23 Enforcement Division. Taylor appeared unrepresented.<sup>1</sup> The Commission heard opening  
24 statements from both parties. Taylor exited the room after giving his statement and did not return  
25 or participate in the remainder of the hearing. The Commission received evidence from the

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27 <sup>1</sup> Taylor was accompanied by an unidentified person who stood beside him as Taylor delivered  
an opening statement. The person did not assert any explicit title or affiliation with Taylor.

1 Enforcement Division, including sworn testimony from Mark Tsuneishi and from Enforcement  
2 Division Senior Investigator Zumwalt. The Commission admitted into the record thirty-four  
3 exhibits offered by the Enforcement Division, marked A-HH. As Taylor departed before the  
4 evidentiary portion of the hearing, the Commission did not receive any evidence from Taylor.<sup>2</sup>

5 Following the conclusion of the evidentiary hearing, the Commission began to deliberate.

6 At the Commission’s meeting on March 22, 2024, the Commission continued to  
7 deliberate. By a vote of 3-0, the Commission found that the Enforcement Division proved by a  
8 preponderance of evidence that Taylor committed the violations alleged in Counts 1, 2, 4, 6, 7, 8  
9 (Ayes: Commissioners Finlev, Florez Feng, Salahi; Excused: Commissioners Francois, Tsai). By  
10 a vote of 3-0, the Commission determined that the total penalty for these violations is \$5,650.  
11 (Ayes: Commissioners Finlev, Florez Feng, Salahi; Excused: Francois, Tsai).

12 In support of its decision, the Commission issues the following Findings of Fact and  
13 Conclusions of Law. These Findings are based upon the evidence presented, consideration of  
14 arguments of the parties, and applicable laws, rules, and regulations. References to specific  
15 exhibits or testimony or parts thereof do not mean that the Commission did not consider or weigh  
16 consistent or contradictory exhibits or testimony or parts thereof not referenced herein, or other  
17 relevant evidence submitted. If any of these findings include conclusions of law, the Commission  
18 adopts those conclusions of law; if any of the conclusions of law include factual findings, the  
19 Commission makes those findings.

20 **II. FINDINGS OF FACT**

- 21 1. On January 13, 2019, the Ellen Lee Zhou for Mayor 2019 committee (“the Zhou  
22 Campaign Committee”) filed a Statement of Organization as a candidate-controlled  
23 committee supporting the candidacy of Ellen Lee Zhou for Mayor of San Francisco at  
24 the November 5, 2019 election. [Ex. A].

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26 <sup>2</sup> At the Hearing on the Merits, Taylor delivered to the Commission a document entitled “Notice of  
27 Special Appearance.” The document contained three substantively identical declarations and one  
28 pleading all of which contested the jurisdiction of the Commission but did not dispute the charges.

- 1          2.        Margaret Liu contributed \$500 to the Zhou Campaign Committee on July 27, 2019.
- 2                                      [Ex. R].
- 3          3.        On August 26, 2019, Taylor emailed images of two nearly identical campaign
- 4                                      advertisements supporting Zhou’s candidacy for mayor to the Ethics Commission.
- 5                                      The advertisements feature a cartoon of a superhero, presumably Zhou, and state,
- 6                                      “Vote Nov. 5th for Super Mayor Ellen Lee Zhou! No Mail-In Ballots!” The
- 7                                      advertisements contain disclaimers stating, “Paid for by Ellen Lee Zhou for Mayor
- 8                                      2019.” [Ex. D].
- 9          4.        During at least August through October 2019, the Zhou Campaign Committee
- 10                                     distributed and displayed various campaign advertisements, including advertisements
- 11                                     substantially identical to the ones Taylor emailed to the Ethics Commission on August
- 12                                     26, 2019. [Exs. J, K, L, M, O].
- 13        5.        During at least July through September 2019, Taylor posted and re-posted social
- 14                                     media content supporting Zhou’s mayoral candidacy, including campaign
- 15                                     advertisements by the Zhou Campaign Committee. [Exs. K, M].
- 16        6.        The Asian American Freedom Political Action Committee (the “Asian American
- 17                                     Freedom PAC”) was, at all times relevant to this matter, a California state general
- 18                                     purpose committee. [Ex. Q].
- 19        7.        In 2019, Mark Tsuneishi was the president of the Asian American Freedom PAC. [Ex.
- 20                                     Q; Tsuneishi testimony].
- 21        8.        Sometime before September 12, 2019, Taylor emailed Tsuneishi from the Asian
- 22                                     American Freedom PAC, stating that he knew a donor who was interested in funding
- 23                                     advertising in support of a candidate, Zhou, that the Asian American Freedom PAC
- 24                                     might want to support. At that time, Tsuneishi was not familiar with Zhou or her
- 25                                     candidacy. [Tsuneishi testimony; Ex. FF].
- 26        9.        The Asian American Freedom PAC was based in Southern California and had not
- 27                                     prior to that time been involved in San Francisco politics. [Tsuneishi testimony].
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- 1 10. Taylor invited Tsuneishi to come to San Francisco to meet Margaret Liu, the donor  
2 who was interested in funding advertising in support of Zhou. [Tsuneishi testimony].
- 3 11. On or about September 12, 2019, while Tsuneishi was in San Francisco to meet the  
4 donor, Taylor arranged for Tsuneishi to meet Zhou, which he did. [Tsuneishi  
5 testimony; Ex. FF].
- 6 12. Later, on or about September 12, 2019, Taylor arranged a meeting between Tsuneishi  
7 and Liu, which Taylor also attended. Tsuneishi had not previously met or known of  
8 Liu. [Tsuneishi testimony].
- 9 13. Taylor, Liu, and Tsuneishi discussed Liu making a contribution to the Asian American  
10 Freedom PAC to pay for advertising supporting Zhou’s candidacy for mayor. Taylor  
11 stated that he already had the artwork for the campaign. [Tsuneishi testimony].
- 12 14. Taylor told Tsuneishi that the advertising funded by Asian American Freedom PAC,  
13 with Liu’s contribution, would be an independent expenditure and would not be  
14 coordinated with the Zhou campaign. Taylor also told Tsuneishi that he (Taylor) did  
15 not work for the Zhou campaign. [Tsuneishi testimony].
- 16 15. A September 15, 2019, article in the Epoch Times identified “Paul Taylor” as “in  
17 charge of Zhou’s mayoral campaign.” [Ex. E]. Taylor circulated the Epoch Times  
18 article on social media accompanied by a request from him asking that readers “[h]elp  
19 us raise \$50k for promotion.” [Ex. F].
- 20 16. Liu contributed \$10,000 to the Asian American Freedom PAC on September 16,  
21 2019. The Asian American Freedom PAC reported this contribution in its Form 460  
22 for the period July 1, 2019 to December 31, 2019. [Ex. R].
- 23 17. From on or about September 16, 2019, through the end of the month, Taylor was  
24 involved in arranging a \$10,000 outdoor advertising contract between the Asian  
25 American Freedom PAC and Clear Channel Outdoor to display billboards throughout  
26 San Francisco advocating support for Zhou’s campaign. [Ex. AA]. The billboard  
27 campaign was to start on October 7, 2019. [Ex. BB].

- 1 18. On September 18, 2019, Taylor emailed a Clear Channel Outdoor representative  
2 requesting pricing and formatting information regarding the billboards. [Ex. U]. Once  
3 the Clear Channel Outdoor representative responded, Taylor copied Zhou on the  
4 email thread and sent the Clear Channel representative a list of desired locations and  
5 sizes for the billboards. [Ex. U].
- 6 19. Taylor provided Clear Channel the campaign advertisements to be displayed on the  
7 billboards. [Ex. DD]. Asian American Freedom PAC deferred to Taylor on the content  
8 of the advertising. [Tsuneishi testimony].
- 9 20. The billboards that Asian American Freedom PAC funded contained disclaimers  
10 stating, “Ad paid for by Asian American Freedom Political Action Committee. Not  
11 authorized by or coordinated by a City candidate or a committee controlled by a  
12 candidate.” [Ex. EE].
- 13 21. The billboards that Asian American Freedom PAC funded contained artwork  
14 substantially identical to the artwork in the campaign advertisements previously  
15 distributed by the Zhou Campaign Committee in August through October 2019. The  
16 billboards also contain images substantially identical to the campaign advertisements  
17 that Taylor emailed to the Ethics Commission on August 26, 2019. [Exs D, EE].
- 18 22. The Asian American Freedom PAC reported in its Form 460 for the period July 1,  
19 2019, to December 31, 2019, that it made a \$10,000 independent expenditure on  
20 September 23, 2019, for “billboards” in support of Zhou’s candidacy for mayor. [Ex.  
21 S].
- 22 23. The Asian American Freedom PAC did not report its \$10,000 expenditure as a  
23 contribution to the Zhou Campaign Committee.
- 24 24. The Zhou Campaign Committee did not disclose the Asian American Freedom PAC’s  
25 \$10,000 expenditure as a contribution to the Zhou Campaign Committee. [Ex. R].  
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- 1 25. On September 25 and 26, 2019, Outfront Media account executive (“Outfront Media  
2 Account Executive”) emailed Taylor regarding an “SF Poster Proposal” to start on  
3 October 7, 2019. [Exs. G and H].
- 4 26. On October 3, 2019, the Zhou Campaign Committee executed an advertising  
5 agreement with Outfront Media for “SF Bay Area – Posters” for October 7, 2019.  
6 [Ex. H]. The Outfront Media Account Executive listed on the agreement was the same  
7 account executive who emailed Taylor about an “SF Poster Proposal” on September  
8 25 and 26, 2019.
- 9 27. On October 11, 2012, What Engineering Inc. filed a Statement of Information with  
10 the California Secretary of State, listing “Paul Allen Taylor” at “2462 Teagarden St.,  
11 San Leandro, CA 94577,” as its Chief Executive Officer and Chief Financial Officer.  
12 [Ex. B].
- 13 28. The Form 460 filed by the Zhou Campaign Committee for the period October 31,  
14 2019 to December 31, 2019 lists payments to “What ? Engineering” [sic] at 2472  
15 Teagarden St., San Leandro, CA 94577 of \$4,520 for “campaign literature and  
16 mailings” and \$275 for “meetings and appearances.” [Ex. I].
- 17 29. Taylor did not register with the Ethics Commission as a campaign consultant.
- 18 30. On October 20, 2022, the Enforcement Division served an administrative subpoena  
19 *duces tecum* on Taylor by personal service. The subpoena required production of nine  
20 categories of documents within 25 calendar days after service, November 14, 2022.  
21 [Ex. GG].
- 22 31. On or around November 17, 2022, Taylor sent Ethics Commission staff a so-called  
23 “Conditional Acceptance,” dated November 16, 2022. [Ex. GG]. The Conditional  
24 Acceptance states, in part:  
25 “Regarding your Administrative Subpoena and your SFEC Case  
26 Number 1920-031, dated 10/20/22, I conditionally accept your offer to  
27 produce and allow for inspection and copying by your Office all  
28

1 documents, records, and other materials described in Exhibit a  
2 (Collectively, the "Subpoenaed Items"), together with a certification  
3 from me, dated and signed under penalty of perjury under the laws of  
4 the State of California that the documents provided are true, correct and  
5 complete copies of all documents responsive to your Administrative  
6 Subpoena (this "Subpoena") that you demand, upon proof of claim and  
7 satisfaction of the following points:"

8 The Conditional Acceptance then lists 29 points that the Enforcement Division  
9 presumably had to satisfy before Taylor would produce the responsive records,  
10 including:

- 11 • [22] "Upon proof of claim that I am not independent of all laws,  
12 except those prescribed by Nature, and that I am not bound by any  
13 institutions formed by my fellow-men without my consent;"
- 14 • [26] "Upon proof of claim that you and your agency (SFEC) are not  
15 lacking a valid contract signed in blue by me verifying the surrender  
16 of my Rights to your agency;"
- 17 • [28] "Upon proof of claim that I am not one who holds a special  
18 status where I am not subject to your codes, rules, regulations,  
19 statutes, ordinances, public policy, orders, mandates, edicts, etc.;"  
20 and
- 21 • [29] "Upon proof of claim that you and your agency (SFEC) are not  
22 attempting to force your will and unlawful state religion upon me  
23 without my consent."

24 32. Taylor subsequently sent Ethics Commission staff a series of ostensible legal  
25 documents, purporting to establish his entitlement to various remedies and penalties,  
26 including payment of \$301 million within 30 days.



1 33. Taylor did not seek to clarify or narrow the categories of documents which the  
2 Enforcement Division subpoenaed.

3 34. Taylor did not produce any of the documents which the Enforcement Division  
4 subpoenaed.

5 **III. CONCLUSIONS OF LAW**

6 35. Under Section C3.699-13 of the San Francisco Charter, the Commission has  
7 jurisdiction to investigate and adjudicate violations related to campaign finance and  
8 other governmental ethics laws, including the regulation of campaign consultants, that  
9 occur in local races for elective office in San Francisco.

10 36. C&GCC section 1.114 prohibits contributions to candidates in excess of \$500 by any  
11 person other than the candidate.

12 37. If a campaign expenditure is coordinated between a committee and a candidate, either  
13 directly or through an agent, such expenditure is treated as a contribution from the  
14 committee to the candidate on whose behalf the expenditure is made. C&GCC  
15 § 1.115; Gov't Code § 85500(b).

16 38. Coordination exists where “[t]he communication funded by the expenditure is  
17 created, produced or disseminated ... [a]fter the candidate has made or participated in  
18 making any decision regarding the content, timing, location, mode, intended  
19 audience, volume of distribution, or frequency of placement of the  
20 communication...” C&GCC § 1.115(a)(2)(A).

21 39. There is a rebuttable presumption of coordination where an expenditure funds a  
22 communication that “replicates, reproduces, republishes or disseminates, in whole or  
23 in substantial part, a communication designed, produced, paid for or distributed by  
24 the candidate.” C&GCC § 1.115(b)(4).

25 40. “‘Candidate’ includes an agent of the candidate when the agent is acting within the  
26 course and scope of the agency.” *Id.* at § 1.115(d).

- 1 41. Whether an agent is acting within the scope of agency “may be implied based on  
2 conduct and circumstances.” *Zimmerman v. Superior Court* (App. 4 Dist. 2013) 163  
3 Cal.Rptr.3d 135, 220 Cal.App.4th 389.
- 4 42. If an expenditure is coordinated, the expenditure constitutes an in-kind contribution to  
5 the candidate on whose behalf the expenditure was made. Such expenditures must be  
6 reported as contributions to the candidate and not as independent expenditures.
- 7 43. Persons who cause another person to commit violations of campaign finance laws are  
8 themselves liable for such violations. SF Charter § C3.699-13(d).
- 9 44. A person may be considered to have caused another person to commit a violation  
10 where their actions cause another to violate the law through their negligence. *See*  
11 *Common Sense Voters*, SF 2010; *Vote for Mark Farrell for District 2 Supervisor and*  
12 *Chriss Lee*, FPPC 10-973 (establishing liability under the Political Reform Act for  
13 any person who purposely or negligently causes any other person to violate any  
14 provision of the Act).
- 15 45. A campaign consultant may not provide campaign consulting services, or accept any  
16 economic consideration for the provision of campaign consulting services, without  
17 first registering with the Ethics Commission and satisfying other requirements.  
18 C&GCC § 1.510. A campaign consultant is a person who receives or is promised  
19 \$1,000 or more in a calendar year for providing campaign consulting services,  
20 including participating in campaign management or developing strategy. C&GCC §  
21 1.505(a)-(b). Campaign management includes soliciting contributions and  
22 recommending vendors of goods or services to the campaign. C&GCC § 1.505(c).  
23 Campaign strategy includes producing or authorizing the production of campaign  
24 advertisements. C&GCC § 1.505(d).
- 25 46. C&GCC section 1.170(f) provides that any person who “fails to furnish...any  
26 records, documents, or other information required to be provided” to the Ethics  
27 Commission shall be subject to penalties.

1 47. Under Section 9.A.3, of the Commission’s Enforcement Regulations, “[t]he  
2 Commission may determine that a respondent has committed a violation of law only  
3 if a person of ordinary caution and prudence would conclude, based on a  
4 preponderance of the evidence, that the respondent has committed or caused the  
5 violation.”

#### 6 **IV. FINDINGS AND DETERMINATIONS**

7 **A. Findings on the Charges** (the citations below to preceding Findings are provided as  
8 examples and are not intended to include all evidence in the record that supports the  
9 finding of violation).

10 45. **Count 1 (Violation of C&GCC section 1.114 by causing the Zhou Campaign**  
11 **Committee to accept a contribution over the legal limit):** Based on the Findings  
12 above, the Commission finds that the Enforcement Division has presented sufficient  
13 evidence to establish by a preponderance of the evidence that Taylor caused the Zhou  
14 Campaign Committee to accept a contribution from the Asian American Freedom  
15 PAC exceeding the legal limit, in violation of Campaign and Governmental Conduct  
16 Code section 1.114. [*See, e.g.*, ¶¶ 3, 4, 8, 10–24].

17 46. **Count 2 (Violation of C&GCC section 1.114 for causing the Asian American**  
18 **Freedom PAC to make a contribution over the legal limit):** Based on the Findings  
19 above, the Commission finds that the Enforcement Division has presented sufficient  
20 evidence to establish by a preponderance of the evidence that Taylor caused the Asian  
21 American Freedom PAC to make a contribution to the Zhou Campaign Committee  
22 exceeding the legal limit, in violation of Campaign and Governmental Conduct Code  
23 section 1.114. [*See, e.g.*, ¶¶ 3, 4, 8, 10-24, 36–44].

24 47. **Count 4 (Violation of Gov’t Code section 84211 and C&GCC section 1.106 for**  
25 **causing the Asian American Freedom PAC to fail to disclose required**  
26 **information on a pre-election statement):** Government Code section 84211 requires  
27 that certain information be included in campaign statements, including Form 460,  
28

1 when a committee makes a contribution of \$100 or more to a candidate during the  
2 period covered by the campaign statement. *See* Gov't Code §§ 84211(a), 84211(c),  
3 84211(f), and 84211(k)(5). Based on the Findings above, the Commission finds that  
4 the Enforcement Division has presented sufficient evidence to establish by a  
5 preponderance of the evidence that Taylor caused the Asian American Freedom PAC  
6 to fail to disclose required information on Form 460 in violation of Government Code  
7 section 84211. [*See, e.g.*, ¶¶ 3, 4, 8, 10-24, 36-44].

8 48. **Count 6 (Violation of Gov't Code section 84203 and C&GCC section 1.106 for**  
9 **causing the Asian American Freedom PAC to fail to disclose required**  
10 **information on a pre-election statement):** Government Code § 84203 requires a  
11 candidate or committee to report contributions of \$1,000 or more given or received  
12 within 90 days of an election on Form 497 within 48 hours of when the contribution  
13 is made. *See* Gov't Code § 84203 and C&GCC § 1.106. Based on the Findings above,  
14 the Commission finds that the Enforcement Division has presented sufficient  
15 evidence to establish by a preponderance of the evidence that Taylor caused the Asian  
16 American Freedom PAC to fail to report a late contribution in violation of  
17 Government Code section 84203 and C&GCC section 1.106. [*See, e.g.*, ¶¶ 3, 4, 8,  
18 10-24, 36-44].

19 49. **Count 7 (Violation of C&GCC section 1.510 for failing to register as a campaign**  
20 **consultant):** Campaign consultants are prohibited from providing campaign  
21 consulting services, or accepting any economic consideration for providing such  
22 services, without first registering with the Ethics Commission and complying with  
23 certain reporting requirements. C&GCC § 1.510. Based on the Findings above, the  
24 Commission finds that the Enforcement Division has presented sufficient evidence to  
25 establish by a preponderance of the evidence that Taylor failed to register as a  
26 campaign consultant in violation of C&GCC section 1.510. [*See, e.g.*, ¶¶ 15, 25-29,  
27 45]]

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**50. Count 8 (Violation of C&GCC section 1.170(f) by withholding information required to be provided to the Ethics Commission):** C&GCC section 1.170(f) provides that: “Any person who...fails to furnish to the Ethics Commission any records, documents, or other information required to be provided under this Chapter shall be subject to the penalties provided in this Section.” Pursuant to Section 5.C.5.i of the Commission’s Enforcement Regulations, “[a]ny person or entity served with a subpoena or subpoena duces tecum may object by filing written objections with the Executive Director at least 5 calendar days before the time required for attendance or production of the requested documents.” Based on the Findings above, the Commission finds that the Enforcement Division has presented sufficient evidence to establish by a preponderance of the evidence that Taylor failed to furnish information required to be provided to the Ethics Commission, in violation of C&GCC section 1.170(f). [*See, e.g.*, ¶¶ 30-34, 46].

**B. Penalties**

51. Under Section C3.699-13(c) of the San Francisco Charter, when the Commission determines that a violation has occurred, it shall issue an order that may require, among other things, the respondent to, “[p]ay a monetary penalty to the general fund of the City of up to five thousand dollars (\$5,000) for each violation or three times the amount which the person failed to report properly or unlawfully contributed, expended, gave or received, whichever is greater.”
52. Pursuant to Section 9.D of the Commission’s Enforcement Regulations, “[w]hen deciding on an order and penalties, the Commission will consider all the relevant circumstances surrounding the case, including but not limited to:
1. The severity of the violation;
  2. The presence or absence of any intention to conceal, deceive, or mislead;
  3. Whether the violation was willful;
  4. Whether the violation was an isolated incident or part of a pattern;

- 1 5. Whether the respondent has a prior record of violations of law;
- 2 6. The degree to which the respondent cooperated with the investigation and
- 3 demonstrated a willingness to remedy any violations; and
- 4 7. The respondent's ability to pay will be considered a mitigating factor if the
- 5 respondent provides documentation to the Director of Enforcement of such
- 6 inability, which must include three years' worth of income tax returns and six
- 7 months' worth of bank records or accounting statements, at a minimum."

8 53. The Commission has thoroughly considered the circumstances of Taylor's violations  
9 as well as the factors specified in Section 9.D and concludes that Taylor is liable for  
10 the following monetary penalty for the violations:

11 54. Count 1. Based on the Findings above and the Commission's consideration of the  
12 penalty factors, the Commission finds the appropriate penalty for this violation is  
13 \$1,700.

14 55. Count 2. Based on the Findings above and the Commission's consideration of the  
15 penalty factors, the Commission finds the appropriate penalty for this violation is  
16 \$1,700.

17 56. Count 4. Based on the Findings above and the Commission's consideration of the  
18 penalty factors, the Commission finds the appropriate penalty for this violation is  
19 \$500.

20 57. Count 6. Based on the Findings above and the Commission's consideration of the  
21 penalty factors, the Commission finds the appropriate penalty for this violation is  
22 \$500.

23 58. Count 7. Based on the Findings above and the Commission's consideration of the  
24 penalty factors, the Commission finds the appropriate penalty for this violation is  
25 \$500.

1 59. Count 8. Based on the Findings above and the Commission's consideration of the  
2 penalty factors, the Commission finds the appropriate penalty for this violation is  
3 \$750.

4 60. Respondent is therefore liable for a total penalty of \$5,650.

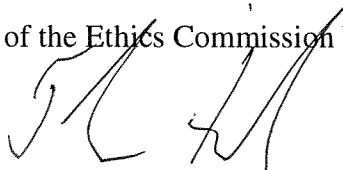
5 **V. SUMMARY**

6 The Commission finds that Respondent committed the violations charged in Counts  
7 1, 2, 4, 6, 7, 8, and is liable for a combined penalty of \$5,650 for such violations.

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9 The above Findings and Conclusion were approved at the Commission's meeting on  
10 March 22, 2024. (Ayes: Commissioners Finlev, Florez Feng, Salah; Excused: Commissioners  
11 Francois, Tsai)

12  
13 This is a final administrative decision under Code of Civil Procedure Sections 1094.5 and  
14 1094.6, and the time within which judicial review must be sought is governed by Code of Civil  
15 Procedure Sec. 1094.6.

16  
17 On behalf of the Ethics Commission by:

18 

19 \_\_\_\_\_  
20 Theis Finlev  
21 Chair, San Francisco Ethics Commission