

Patrick Ford
Executive Director

Olabisi Matthews
Director of Enforcement

San Francisco Ethics Commission
25 Van Ness Avenue, Suite 220
San Francisco, CA 94102
(415) 252-3100

BEFORE THE SAN FRANCISCO
ETHICS COMMISSION

In the Matter of) SFEC Complaint No. 26-1012
)
KATHRIN MOORE,)
)
Respondent.)
) **STIPULATION, DECISION**
) **AND ORDER**
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THE PARTIES STIPULATE AS FOLLOWS:

1. This Stipulation, Decision, and Order (Stipulation) is made and entered into by and between Kathrin Moore (Respondent) and the San Francisco Ethics Commission (the Commission).
2. Respondent and the Commission agree to settle and resolve all factual and legal issues in this matter and to reach a final disposition without an administrative hearing. Respondent represents that Respondent has accurately furnished to the Commission all information and documents that are relevant to the conduct described in Exhibit A. Upon approval of this Stipulation and full performance of the terms

outlined in this Stipulation, the Commission will take no future action against Respondent regarding the violations of law described in Exhibit A, and this Stipulation shall constitute the complete resolution of all claims by the Commission against Respondent related to such violations. Respondent understands and knowingly and voluntarily waives all rights to judicial review of this Stipulation and any action taken by the Commission or its staff on this matter.

3. Respondent acknowledges responsibility for and agrees to pay an administrative penalty as set forth in Exhibit A. Respondent agrees that the administrative penalty set forth in Exhibit A is a reasonable administrative penalty.

4. Within ten business days of the Commission's approval of this Stipulation, Respondent shall either pay the penalty through the City's online payment portal or otherwise deliver to the following address the sum as set forth in Exhibit A in the form of a check or money order made payable to the "City and County of San Francisco":

San Francisco Ethics Commission
Attn: Enforcement & Legal Affairs Division
25 Van Ness Avenue, Suite 220
San Francisco, CA 94102

5. If Respondent fails to comply with the terms of this Stipulation, then the Commission may reopen this matter and prosecute Respondent under Section C3.699-13 of the San Francisco Charter for any available relief.

6. Respondent understands, and hereby knowingly and voluntarily waives, any and all procedural rights under Section C3.699-13 of the San Francisco Charter and the Commission's Enforcement Regulations with respect to this matter. These include, but are not limited to, the right to appear personally at any administrative hearing held in this matter, to be represented by an attorney at

Respondent's expense, to confront and cross-examine all witnesses testifying at the hearing and to subpoena witnesses to testify at the hearing.

7. Respondent understands and acknowledges that this Stipulation is not binding on any other government agency with the authority to enforce the San Francisco Campaign & Governmental Conduct Code section 1.100 *et seq.*, and does not preclude the Commission or its staff from cooperating with or assisting any other government agency in its prosecution of Respondent for any allegations set forth in Exhibit A, or any other matters related to those violations of law set forth in Exhibit A.

8. This Stipulation is subject to the Commission's approval. In the event the Commission declines to approve this Stipulation, the Stipulation shall become null and void, except Paragraph 9, which shall survive.

9. In the event the Commission rejects this Stipulation, and further administrative proceedings before the Commission are necessary, Respondent agrees that the Stipulation and all references to it are inadmissible. Respondent moreover agrees not to challenge, dispute, or object to the participation of any member of the Commission or its staff in any necessary administrative proceeding for reasons stemming from his or her prior consideration of this Stipulation.

10. This Stipulation, along with the attached Exhibit A, reflects the entire agreement between the parties hereto and supersedes any and all prior negotiations, understandings, and agreements with respect to the transactions contemplated herein. This Stipulation may not be amended orally. Any amendment or modification to this Stipulation must be in writing duly executed by all parties and approved by the Commission at a regular or special meeting.

11. This Stipulation shall be construed under, and interpreted in accordance with, the laws of the State of California. If any provision of the Stipulation is found to be unenforceable, the remaining provisions shall remain valid and enforceable.

12. The parties hereto may sign different copies of this Stipulation, which will be deemed to have the same effect as though all parties had signed the same document.

Dated: 01-21-2026 | 14:49:36 PST

DocuSigned by:

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PATRICK FORD, EXECUTIVE DIRECTOR
SAN FRANCISCO ETHICS COMMISSION

Dated: 01-21-2026 | 12:32:51 PST

DocuSigned by:

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KATHRIN MOORE
RESPONDENT

DECISION AND ORDER

The foregoing Stipulation of the parties in the matter of "Kathrin Moore, SFEC Complaint No. 26-1012," including the attached Exhibit A, is hereby accepted as the final Decision and Order of the San Francisco Ethics Commission, effective upon execution below by the Chairperson.

IT IS SO ORDERED.

Dated: _____

ARGEMIRA FLÓREZ-FENG, CHAIRPERSON SAN
FRANCISCO ETHICS COMMISSION

Exhibit A

I. Introduction

Respondent was appointed as a Commissioner to the San Francisco Planning Commission (“Planning Commission”) in July 2006. She became Vice President of the Planning Commission in January 2020 and continues to hold that position. The Planning Commission, comprised of seven members appointed by the Board of Supervisors and the Mayor, is responsible for reviewing and approving land use and development projects. Prior to her service on the Planning Commission, Respondent was employed by the architecture firm Skidmore, Owings & Merrill LLP (“SOM”) from August 1972 until her retirement in 1999. Since her retirement, Respondent has received retirement income from SOM.

Throughout the period relevant to this Stipulation (calendar years 2021 through 2024), Respondent was required to disclose her financial interests and file annual Statements of Economic Interests (“Form 700”) with the Ethics Commission. Between 2021 and 2024, Respondent received annual retirement income of approximately \$15,000 from SOM, totaling about \$60,000. Her Form 700 disclosures for calendar years 2021, 2022, 2023, and 2024 consistently reported retirement income from SOM in the range of \$10,001–\$100,000.

During this same period, in her official capacity as Vice President of the Planning Commission, Respondent participated in votes during four Planning Commission meetings on three separate projects that directly involved SOM. SOM served as project architect for these projects, providing architectural and design services to the respective project owners. Because Respondent had received retirement income from SOM within the prior 12 months, Respondent was prohibited from participating in any government decision if it was reasonably foreseeable that her participation in the governmental decision would have a material financial effect on SOM. Because SOM was explicitly involved in the three projects in question, Respondent was prohibited from making or participating in making decisions on those projects.

II. Applicable Law

Financial Disclosures (Form 700)

City officers and many City employees are required to file a Form 700. SF C&GCC § 3.1-102(a). Such officials must file within 30 days of assuming or leaving office and must also file annually by April 1 to report financial interests during the previous calendar year. SF C&GCC § 3.1-102(a); 2 CCR § 18730. A City officer includes any member of a board or commission required by Article III, Chapter 1 of the San Francisco Campaign and Governmental Conduct Code (“SF C&GCC”) to file a statement of economic interests. *Id.* § 3.203.

Members of the Planning Commission are required to file their statements of economic interests with the Ethics Commission at disclosure category 2 and must disclose “all interests in real property, and all income from, and investments and business positions in any business entity that is principally involved in real estate development, architecture, design, engineering, real estate brokerage, real estate finance or appraisal, or historic preservation.” *Id.* § 3.1-335.

Financial Conflicts of Interest

Every public official is prohibited from making or participating in making a governmental decision in which the official knows or has reason to know the official has a financial interest. SF C&GCC §3.206, incorporating Cal. Gov't Code § 87100. A public official has a financial interest in a governmental decision if it is reasonably foreseeable that the decision will have a material financial effect on the official or any of the official's financial interests. *Id.*

(a) Making or Participating in Making a Governmental Decision

A governmental decision is any action taken by a government agency that has a financial effect on any person other than the governmental agency making the decision. 2 CCR §18700(c)(4). A public official "makes" a governmental decision if the official authorizes or directs any action, votes, appoints a person, obligates or commits his or her agency to any course of action, or enters into any contractual agreement on behalf of his or her agency. 2 CCR § 18704(a). A public official "participates in" a governmental decision if the official provides information, an opinion, or a recommendation for the purpose of affecting the decision without significant intervening substantive review. 2 CCR § 18704(b).

(b) Financial Interest

A financial interest includes, among other things, any source of income aggregating \$500 or more provided or promised to, or received by the public official, within 12 months prior to the time when the decision was made. Under State law, income means any payment received, including by not limited to, "any salary, wage, advance, dividend, . . . or contribution to an insurance or pension program paid by any person other than an employer, and including any community property interest in the income of a spouse." Cal. Gov. Code §82030(a). Payments received under a defined benefit pension plan qualified under Internal Revenue Code Section 410(a) are not considered income under the law. *Id.* §82030(b)(11). However, private sector payments that do not fall within this exception constitute income under State law. *See* Miller Adv. Ltr., CA FPPC Adv. A-10-120, 2010 WL 3961384 (September 2, 2010); Whittier Adv. Ltr., CA FPPC Adv. I-92-273, 1992 WL 795211 (June 23, 1992).

(c) Material Financial Effect of the Decision

In order for an official to be prohibited from making or participating in making a governmental decision, it must be reasonably foreseeable that the financial effect the decision will have on the official's financial interest will be material. The reasonably foreseeable financial effect of a governmental decision on an official's financial interest in a source of income is material if the source is a named party in, or the subject of, the decision including a claimant, applicant, respondent, or contracting party. 2 CCR § 18702.3(a)(2).

(d) Reasonably Foreseeable Effect of the Decision

A financial effect on a financial interest is presumed to be reasonably foreseeable if the financial interest is explicitly involved in the decision. 2 CCR § 18701(a). An official's interest is explicitly involved in the decision if the interest is a named party in, or the subject of, a governmental decision before the official or the official's agency. 2 CCR § 18701(a). A financial interest is the subject of a proceeding if the

decision involves the issuance, renewal, approval, denial or revocation of any license, permit, or other entitlement to, or contract with, the financial interest. *Id.*

III. Material Facts and Analysis

A. Conflicts of Interest

As described above, Respondent was prohibited from making or participating in making any governmental decision that would have a reasonably foreseeable material effect on any of her financial interests. Such action would constitute a conflict of interest in violation of state and local law. Respondent received retirement income from SOM annually, totaling approximately \$60,000 during the relevant period, making SOM a source of financial interest to her. Within 12 months of receiving retirement income from SOM, Respondent voted four separate times on three separate projects presented before the Planning Commission. At all four meetings, SOM was identified and named as being part of the project in the agenda materials presented before the Planning Commission and representatives from SOM appeared and gave presentations regarding the projects. Thus, by voting on these matters, Respondent made governmental decisions for which it was reasonably foreseeable that there would be a material financial effect on one of her financial interests in violation of SF C&GCC section 3.206(a) and Government Code section 87100.

(a) Financial Interest

Between 2021 and 2025, Respondent received annual retirement income of approximately \$15,000 from SOM, totaling about \$60,000 over four years. This retirement income meant that SOM was a financial interest for Respondent during all times relevant to this matter. Thus, Respondent was prohibited during this period from participating in any governmental decision if it was reasonably foreseeable that the decision would have a material financial effect on SOM.

(b) Making or Participating in Making Governmental Decisions

As described above, voting on a matter during a Commission meeting constitutes making a governmental decision. In her official capacity as Vice President of the Planning Commission, Respondent made governmental decisions regarding SOM when she voted at the Planning Commission meetings on September 30, 2021, March 30, 2023, March 21, 2024, and May 15, 2025, concerning three separate projects in which SOM served as the project architect.

(1) 1750 Van Ness Avenue, San Francisco

At the regularly scheduled Planning Commission meeting on September 30, 2021, Respondent voted in favor of a resolution to amend the Planning Code exempting the San Bao Temple, located at 1750 Van Ness Avenue “from the required 3:1 ratio of residential uses to non-residential uses,” and to approve a request for conditional use authorization “to permit the retention of a curb cut on a transit-preferential street, to permit a non-residential use greater than 6,000 square feet, to permit a height greater than 50 feet, and to permit an institutional use.” The project involved the demolition of “the existing two-story religious institutional building” and construction of “a new six-story-over-basement religious building (dba San Bao Temple).”

The project owner was the American Buddhist Cultural Society, and SOM served as the project architect. SOM's company name also appeared throughout the project drawings contained in the materials presented to the Planning Commission.

At the meeting, Craig Hartman ("Hartman"), who identified himself as a representative "from Skidmore, Owings & Merrill" with "overall responsibility for the design of this project," presented the project to the Commissioners, including Respondent. Hartman's name was recorded in the meeting minutes as "Project sponsor." Hartman is currently with SOM as a Consulting Partner and overlapped with Respondent during her tenure at the firm, having joined SOM in 1973, while Respondent joined in 1976. During her interview, Respondent acknowledged that she knew Hartman as a former colleague but stated they have had no direct contact since her retirement. There is no evidence that Respondent has a personal or professional relationship with Hartman that would have required disclosure under City law.

Respondent did not disclose her former employment with SOM or her annual retirement income from SOM during the meeting, nor did she recuse herself from voting on the project at the meeting. The resolution passed without opposition.

(2) 98 Franklin Street, San Francisco

At the regularly scheduled Planning Commission meeting dated March 30, 2023, Respondent voted in favor of a resolution relating to modifications to the 98 Franklin Street project under its Development Agreement. The approvals authorized design changes, revised uses, and modifications to the project's height and massing. The project proposed "construction of a new 38-story mixed-use building reaching a roof height up to 400 feet tall (431'6" inclusive of rooftop screening/mechanical equipment)."

The project owner was 98 Franklin Street, LLC, and SOM served as the project architect. SOM's company name also appeared throughout the project drawings contained in the materials presented to the Planning Commission.

At the meeting, Mark Schwettmann ("Schwettmann"), who identified himself as a representative "from Skidmore, Owings & Merrill, on behalf of the project sponsor," presented the project to the Commissioners, including Respondent. Schwettmann's name was recorded in the meeting minutes as "Project sponsor." Schwettmann is currently a Principal at SOM, although he did not overlap with Respondent during her employment at the firm.

Respondent did not disclose her former employment with SOM or her annual retirement income from SOM during the meeting, nor did she recuse herself from voting on the project at the meeting. The resolution passed without opposition.

(3) 530 Sansome Street and 447 Battery Street, San Francisco

At the regularly scheduled Planning Commission meeting dated March 21, 2024, Respondent voted in favor of a resolution to amend conditions of approval and to grant a variance to "extend the expiration date of the previously approved Downtown Project Authorization and Conditional Use Authorization by five years" for the 530 Sansome Street project. The project proposed "demolition of three existing buildings, including San Francisco Fire Department (SFFD) Station 13 and two vacant commercial buildings and the construction of a new mixed-use building reaching a roof height up to 218

feet tall.” This project was listed on the consent calendar at the March 2024 meeting and approved by a single roll call of the Commissioners without any presentation.

Additionally, at the regularly scheduled Planning Commission meeting dated May 15, 2025, Respondent voted in favor of a proposal to “substantially redevelop most [all] of a block at the northern transition of the downtown area to Jackson Square” and to initiate General Plan amendments “to revise the Urban Design Element, Downtown Area Plan, and Land Use Index to facilitate the 530 Sansome and Fire Station 13 (447 Battery) Development Project.”

The project owners were the City and County of San Francisco Real Estate Division and EQZ Jackson SQ Holdco LLC, and SOM served as the project architect. SOM’s company name also appeared throughout the project drawings contained in the materials presented to the Planning Commission.

At the May 2025 meeting, Schwettmann, who had previously presented for the 98 Franklin Street project, presented this project to the Commissioners, including Respondent. Schwettmann identified himself as a representative “from Skidmore, Owings & Merrill, project architect with SOM on behalf of the project sponsor.” His name was recorded in the meeting minutes as “Project sponsor.”

Respondent did not disclose her former employment with SOM or her annual retirement income from SOM during the meeting, nor did she recuse herself from voting on the project at the meeting. Both resolutions passed without opposition.

(c) Reasonably Foreseeable Effect of the Decision

It was reasonably foreseeable that the governmental decisions in question would have a financial effect on SOM because SOM was explicitly involved in the matters that were presented before the Planning Commission. As discussed above, SOM served as the project architect, providing architectural and design services to the respective project owners. These drawings and designs were included in the agenda materials distributed to the Commissioners, including Respondent. Each page of those drawings clearly identified SOM by name. Additionally, on each occasion, a representative from SOM presented the project for approval before the Planning Commission. Before each presentation, the representative who presented on the project specifically stated their name, noted that they were “from Skidmore, Owings & Merrill, on behalf of the project sponsor,” and described SOM as having “overall responsibility for this project.” One of these representatives, Hartman, was a former SOM colleague of Respondent. Each SOM representative’s name was also recorded in the meeting minutes as “Project sponsor.” Thus, it was clear that SOM was explicitly involved and a subject of the decision.

(d) Material Financial Effect of the Decision

The reasonably foreseeable financial effects that the government decisions would have on SOM were material because SOM was explicitly involved in the matters. The Planning Commission regularly makes decisions regarding conditional use authorization, certification of an environmental impact report, permit, or any other type of approval from the City necessary for the project to move forward. Project sponsors, architectural firms, designers, or engineers, are usually the subject of these types of decisions made by the Planning Commission and that require approval by the Planning Commission.

Here, SOM served as the project architect for the projects on which Respondent voted in her official capacity as Vice President of the Planning Commission. Also, during each Planning Commission meeting in which Respondent made a decision, SOM was the project architect and representatives from

SOM, who clearly identified themselves as such, presented the matter for approval before the Planning Commission. It was, therefore, clear that SOM was a subject of the decisions. Because SOM was a subject of the decisions made by Respondent, the reasonably foreseeable financial effects of Respondent's decisions on SOM were material.

B. Prior City Attorney's Advice Regarding SOM as a Financial Interest

Additionally, Respondent was on notice of the conflict-of-interests rules, that SOM was a financial interest to her, and that any decisions regarding SOM would potentially pose a financial conflict of interest to her in violation of the law. During the August 14, 2014 Planning Commission meeting, Respondent publicly announced that she had to recuse herself from the agenda item involving SOM, stating, "The City Attorney has advised that I ask for recusal on this project and all matters that pertain to it. Reason being my decades-long employment at SOM may evoke the impression that there is a conflict of interest." Investigations confirmed that Respondent received this advice from the City Attorney dated April 5, 2012.

Likewise, at the July 17, 2025 Planning Commission meeting, amidst an active investigation, Respondent recused herself from voting on the 530 Sansome Street and 447 Battery Street projects, stating, "I receive an annual retirement payment from Skidmore, Owings & Merrill, a firm which will be presenting the Sansome project today."

The April 2012 notice as well as the August 2014 recusal demonstrate Respondent's awareness that SOM was a source of financial interest to her. Notwithstanding this knowledge, Respondent failed to recuse herself from voting on matters involving SOM. Instead, from 2021 through 2025, she voted on four resolutions involving three separate projects where SOM served as the project architect.

IV. Violations of Law

Counts 1 to 4

Making or participating in making governmental decisions in which Respondent had a financial interest, in violation of SF C&GCC section 3.206(a) and Government Code section 87100

Count 1: By voting at the September 30, 2021 Planning Commission meeting to approve matters concerning the 1750 Van Ness Avenue project, Respondent made a governmental decision in which she had a financial interest in violation of SF C&GCC section 3.206(a) and Government Code section 87100.

Count 2: By voting at the March 30, 2023 Planning Commission meeting to approve matters concerning the 98 Franklin Street project, Respondent made a governmental decision in which she had a financial interest in violation of SF C&GCC section 3.206(a) and Government Code section 87100.

Count 3: By voting at the March 21, 2024 Planning Commission meeting to approve matters concerning the 530 Sansome Street and 447 Battery Street project, Respondent made a governmental decision in which she had a financial interest in violation of SF C&GCC section 3.206(a) and Government Code section 87100.

Count 4: By voting at the May 15, 2025 Planning Commission meeting to approve matters concerning the 530 Sansome Street and 447 Battery Street project, Respondent made a governmental decision in which she had a financial interest in violation of SF C&GCC section 3.206(a) and Government Code section 87100.

V. Penalty Assessment

This matter consists of four counts for conduct in violation of the San Francisco Campaign and Governmental Conduct Code. The San Francisco Charter authorizes the Ethics Commission to assess a maximum administrative penalty of \$5,000 per violation. SF Charter § C3.699-13(c). Alternatively, the Ethics Commission may impose a penalty of “three times the amount which the person failed to report properly or unlawfully contributed, expended, gave or received.” SF Charter § C3.699-13(c)(i)(3).

Pursuant to section 9(D) of the Ethics Commission Enforcement Regulations, when determining penalties, the Ethics Commission considers all of the relevant circumstances surrounding the case, including but not limited to: (a) the severity of the violation; (b) the presence or absence of any intention to conceal, deceive, or mislead; (c) whether the violation was deliberate, negligent or inadvertent; (d) whether the violation was an isolated incident or part of a pattern; (e) whether the respondent has a prior record of violations of law; and (f) the degree to which the respondent cooperated with the investigation and demonstrated a willingness to remedy any violations.

Financial conflicts of interest are among the most serious ethics violations. They create both the danger and the appearance that a public official may misuse their office for personal gain, thereby undermining public trust in City government. Conflict of interest laws are designed to ensure that officials act solely in the interest of the public, free from private influence or advantage.

The Planning Commission is responsible for reviewing and approving land use and development projects that are often high profile in nature. The three projects involving SOM on which Respondent voted were significant in both scope and monetary value. The 1750 Van Ness Avenue project, with an estimated construction cost of approximately \$12 million, involved demolishing an approximately 28,806-square-foot, two-story religious institutional building and constructing a new six-story-over-basement religious facility totaling approximately 40,687 gross square feet. Similarly, the 98 Franklin Street project was estimated to cost approximately \$130 million and encompassed approximately 524,014 gross square feet of mixed residential and educational uses. The 530 Sansome Street and 447 Battery Street project was even larger in scale, with an estimated cost of approximately \$750 million, and involved demolishing SFFD Station 13 and two vacant commercial buildings to construct a new mixed-use development totaling approximately 340,000 to 390,000 gross square feet.

Additionally, each of these projects also drew substantial public attention and interest. On average, about twenty members of the public, including nearby property owners and residents, called in to provide comments during each of the Planning Commission meetings at which the three projects were considered. Given the large scale of these developments and their substantial impact on community space in the City, Respondent’s participation in these matters despite a conflict of interest risked public confidence in the integrity of City decision-making.

As Respondent acknowledged, she was put on notice regarding her financial interest in SOM under state law by the City Attorney's Office in April 2012 and from the matter involving SOM that came before her Commission in August 2014. The August 2014 recusal demonstrates Respondent's awareness that SOM was a financial source of interest to her and that participating in a matter involving SOM would result in a conflict of interest in violation of the law. Notwithstanding, Respondent failed to recuse herself from other matters involving SOM that came before the Planning Commission, until she again recused in July 2025, amidst an active investigation.

Additionally, based on the Ethics Commission's records, Respondent certified her completion of annual ethics trainings each year since 2006, when she began serving on the Planning Commission. She was therefore expected to understand and avoid conflicts of interest. Also, at no point did Respondent seek advice from the Ethics Commission regarding her obligations under the law.

Notwithstanding, in mitigation, there is no evidence that Respondent intended to conceal, deceive or mislead the public regarding her financial interest in SOM. Each year, she reported her retirement income in SOM when she filed her Form 700 with the Ethics Commission. There is also no evidence that Respondent derived any personal benefit from participating in the votes at issue in this matter. Additionally, although Respondent received retirement income from SOM within 12 months preceding each of the decisions in which she participated between 2021 and 2025, Respondent had resigned from SOM since 1999, and had no active income, involvement, or professional relationship with SOM or its personnel during the relevant period. Respondent appears to have been negligent in her participation and acknowledged that she "ran fast" and "overlooked things." Respondent acknowledged that she made mistakes in participating in these governmental decisions. Notably, Respondent has no history of prior enforcement matters with the Commission.

Although there is no evidence to suggest that Respondent deliberately intended to benefit her financial interest by participating in the votes, her failure to recuse herself from the matters constitute severe violations of the conflict-of-interest laws for which she must be held accountable. The violations in this matter warrant a total penalty of \$12,000: \$3,000 for each of the four Planning Commission meetings in which Respondent voted on SOM related matters.

In balancing the totality of factors described above and considering the mitigating circumstances, a penalty of \$3,000 per violation is warranted. The total penalty for Counts 1 through 4 is therefore \$12,000.

Accordingly, Staff propose, and Respondent agrees to, the following penalty for the above-listed violation of City law:

Count One - Conflict of Interest (Planning Commission meeting dated September 30, 2021): \$3,000

Count Two - Conflict of Interest (Planning Commission meeting dated March 30, 2023): \$3,000

Count Three - Conflict of Interest (Planning Commission meeting dated March 21, 2024): \$3,000

Count Four - Conflict of Interest (Planning Commission meeting dated May 15, 2025): \$3,000

TOTAL PENALTIES: \$12,000