September 24, 2015

The Honorable John K. Stewart
Presiding Judge
Superior Court of California, County of San Francisco
400 McAllister Street
San Francisco, CA 94102

Dear Judge Stewart:


The Board of Supervisors Government Audit and Oversight Committee conducted a public hearing on September 3, 2015, to discuss the findings and recommendations of the Civil Grand Jury and the departments' responses to the report.

The following City departments submitted a response to the Civil Grand Jury (copies enclosed):

- Office of the Assessor-Recorder
  Received August 5, 2015, for Finding Nos. 1 through 7 and Recommendation Nos. 1 through 5
- Mayor's Office
  Received August 6, 2015, for Finding Nos. 1 through 7 and Recommendation Nos. 1 through 5

The Report was heard in Committee and a Resolution was prepared for the Board of Supervisors approval that formally accepted or rejected the findings and recommendations requiring the Board of Supervisors response on September 8, 2015 (copy of Resolution No. 324-15 enclosed).

If you have any questions, please contact me at (415) 554-5184.

Sincerely,

Angela Calvillo
Clerk of the Board
Response to Civil Grand Jury Report
Office of the Assessor-Recorder: Despite Progress, Still the Lowest in the State
September 24, 2015
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c:
Members, Board of Supervisors
Honorable John K. Stewart, Presiding Judge
Jay Cunningham, 2015-2016 San Francisco Civil Grand Jury
Alison Scott, 2015-2016 San Francisco Civil Grand Jury
Janice Pettay, 2014-2015 San Francisco Civil Grand Jury
Philip Reed, 2014-2015 San Francisco Civil Grand Jury
Kate Howard, Mayor’s Office
Chris Simi, Mayor’s Office
Nicole Elliott, Mayor’s Office
Carmen Chu, Office of the Assessor-Recorder
Edward McCaffrey, Office of the Assessor-Recorder
Harlan Kelly, Jr., Public Utilities Commission
Juliet Ellis, Public Utilities Commission
Donna Hood, Public Utilities Commission
Patrick Caceres, Public Utilities Commission
Ben Rosenfield, Office of the Controller
Todd Rydstrom, Office of the Controller
Asja Steeves, Office of the Controller
Jon Givner, City Attorney’s Office
Rick Caldeira, Legislative Deputy
Severin Campbell, Budget and Legislative Analyst
Debra Newman, Budget and Legislative Analyst
Jadie Wasilco, Budget and Legislative Analyst
Resolution responding to the Presiding Judge of the Superior Court on the findings and recommendations contained in the 2014-2015 Civil Grand Jury Report, entitled “Office of the Assessor-Recorder: Despite Progress, Still the Lowest Rated in the State;” and urging the Mayor to cause the implementation of accepted findings and recommendations through his/her department heads and through the development of the annual budget.

9/8/2015 Board of Supervisors - ADOPTED
Ayes: 11 - Avalos, Breed, Campos, Christensen, Cohen, Farrell, Kim, Mar, Tang, Wiener and Yee

9/18/2015 Mayor - RETURNED UNSIGNED

CLERK'S CERTIFICATE
I do hereby certify that the foregoing Resolution is a full, true, and correct copy of the original thereof on file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City and County of San Francisco.

September 22, 2015
Date

Angela Calvillo
Clerk of the Board
Resolution responding to the Presiding Judge of the Superior Court on the findings and recommendations contained in the 2014-2015 Civil Grand Jury Report, entitled “Office of the Assessor-Recorder: Despite Progress, Still the Lowest Rated in the State;” and urging the Mayor to cause the implementation of accepted findings and recommendations through his/her department heads and through the development of the annual budget.

WHEREAS, Under California Penal Code, Section 933 et seq., the Board of Supervisors must respond, within 90 days of receipt, to the Presiding Judge of the Superior Court on the findings and recommendations contained in Civil Grand Jury Reports; and

WHEREAS, In accordance with California Penal Code, Section 933.05(c), if a finding or recommendation of the Civil Grand Jury addresses budgetary or personnel matters of a county agency or a department headed by an elected officer, the agency or department head and the Board of Supervisors shall respond if requested by the Civil Grand Jury, but the response of the Board of Supervisors shall address only budgetary or personnel matters over which it has some decision making authority; and

WHEREAS, Under San Francisco Administrative Code, Section 2.10(a), the Board of Supervisors must conduct a public hearing by a committee to consider a final report of the findings and recommendations submitted, and notify the current foreperson and immediate past foreperson of the civil grand jury when such hearing is scheduled; and

WHEREAS, In accordance with San Francisco Administrative Code, Section 2.10(b), the Controller must report to the Board of Supervisors on the implementation of
recommendations that pertain to fiscal matters that were considered at a public hearing held by a Board of Supervisors Committee; and

WHEREAS, The 2014-2015 Civil Grand Jury Report, entitled “Office of the Assessor-Recorder: Despite Progress, Still the Lowest Rated in the State” (Report) is on file with the Clerk of the Board of Supervisors in File No. 150601, which is hereby declared to be a part of this Resolution as if set forth fully herein; and

WHEREAS, The Civil Grand Jury has requested that the Board of Supervisors respond to Finding Nos. 3, 4, 5, as well as Recommendation Nos. 2 and 3 contained in the subject Report; and

WHEREAS, Finding No. 3 states: “The funding from [the State-County Assessor’s Partnership Program] (SCAPP) and the matching monies from the City and County provides an opportunity to eliminate the Office of Assessor-Recorder backlog and raise their [California State Board of Equalization] (BOE) rating;” and

WHEREAS, Finding No. 4 states: “The funding from SCAPP is limited in time and does not cover other [Office of Assessor-Recorder] (OAR) personnel needs, including key administrative positions that can keep the backlog reduction momentum going;” and

WHEREAS, Finding No. 5 states: “OAR does not have a written staffing analysis and plan to reduce the remaining backlog of unassessed properties;” and

WHEREAS, Recommendation No. 2 states: “The Office of Assessor-Recorder needs to conduct a staffing analysis and generate an aggressive written long-term plan to maintain a backlog-free OAR before the end of CY2015;” and

WHEREAS, Recommendation No. 3 states: “The City and County needs to provide General Fund money (from the expected increase in revenue from property taxes due to a more productive OAR) in the FY15-16 budget to support new funding for key administrative
positions and on-going funding for OAR positions after the expiration of the three-year grant;"

and

WHEREAS, In accordance with California Penal Code, Section 933.05(c), the Board of Supervisors must respond, within 90 days of receipt, to the Presiding Judge of the Superior Court on Finding Nos. 3, 4, 5, as well as Recommendation Nos. 2 and 3 contained in the Report; now, therefore, be it

RESOLVED, That the Board of Supervisors reports to the Presiding Judge of the Superior Court that they partially disagree with Finding No. 3 for reasons as follows: the SCAPP grant funding and matching funds are not likely to be sufficient to fully eliminate the backlog; however, the Board of Supervisors approved additional funding and staffing in FY2015-16 and will likely provide continued support in the future to reduce the backlog; and, be it

FURTHER RESOLVED, That the Board of Supervisors reports that they agree with Finding No. 4; and, be it

FURTHER RESOLVED, That the Board of Supervisors reports that they partially disagree with Finding No. 5 for reasons as follows: the Board of Supervisors concurs with the OAR, which states that "over the last two budget cycles [their] office has successfully advocated for and outlined work plans for the hiring of additional staff through the City's annual appropriation process. In both instances funding requests were made to address a part of the outstanding assessment work load in both assessment appeals as well as new construction and to partially address the resources needed in key administrative positions. Looking forward, the office prioritized transitioning previously project-based limited positions who worked on appeals cases only to permanent positions for the office in order to provide operational flexibility. Operational flexibility is critical as [their] office is impacted by economic cycles - market downturns may drive more appeals cases and market upswings may drive
additional new construction work so the ability to assign staff where the need remains important. As administrative resources and data become available in the coming year, the office intends to refine [their] long-term projections and provide trade-offs for policy makers in their funding decisions;" and, be it

FURTHER RESOLVED, That the Board of Supervisors reports that Recommendation No. 2 has not yet been implemented, but will be implemented in the future, for reasons as follows: while this recommendation is beyond the authority of the Board of Supervisors, OAR is working on finalizing a complete staffing analysis and expects to be finished by the end of FY2015-16, and the Board shall report to the Civil Grand Jury on the status of this recommendation within six months from the date of issuance or by December 8, 2015; and, be it

FURTHER RESOLVED, That the Board of Supervisors reports that Recommendation No. 3 has been implemented for reasons as follows: the Board of Supervisors and the Mayor approved the FY2015-16 budget, which included a $655,634 increase in General Fund support and 18 new positions for the OAR; and, be it

FURTHER RESOLVED, That the Board of Supervisors urges the Mayor to cause the implementation of the accepted findings and recommendations through his/her department heads and through the development of the annual budget.
Resolution responding to the Presiding Judge of the Superior Court on the findings and recommendations contained in the 2014-2015 Civil Grand Jury Report, entitled "Office of the Assessor-Recorder: Despite Progress, Still the Lowest Rated in the State," and urging the Mayor to cause the implementation of accepted findings and recommendations through his/her department heads and through the development of the annual budget.

September 03, 2015 Government Audit and Oversight Committee - AMENDED, AN AMENDMENT OF THE WHOLE BEARING SAME TITLE

September 03, 2015 Government Audit and Oversight Committee - RECOMMENDED AS AMENDED AS A COMMITTEE REPORT

September 08, 2015 Board of Supervisors - ADOPTED
   Ayes: 11 - Avalos, Breed, Campos, Christensen, Cohen, Farrell, Kim, Mar, Tang, Wiener and Yee

I hereby certify that the foregoing Resolution was ADOPTED on 9/8/2015 by the Board of Supervisors of the City and County of San Francisco.

Angela Calvillo
Clerk of the Board

Signed

Mayor

Rais 9/18/15
I hereby certify that the foregoing resolution, not being signed by the Mayor within the time limit as set forth in Section 3.103 of the Charter, or time waived pursuant to Board Rule 2.14.2, became effective without his approval in accordance with the provision of said Section 3.103 of the Charter or Board Rule 2.14.2.

Angela Calvillo  
Clerk of the Board  

Date  
9/16/15
August 5, 2015

Attn: Government Audit and Oversight Committee
Clerk of the Board
City Hall, Room 244
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102


Dear Government Audit and Oversight Committee:

Thank you for your leadership with the San Francisco Superior Courts. Pursuant to Penal Code sections 933 and 933.05, the following is in response to the Civil Grand Jury report issued May 2015. As an office, we want to thank the Civil Grand Jury for commending “the strides [our office has] made toward improving overall office performance and in reducing the backlog.” We are mindful of the work we have still to do and look forward to meeting those challenges. We also want to appreciate the work of the citizen volunteers of the Civil Grand Jury for their dedication, for their time, and for recognizing and highlighting the importance of supporting the function of the Office of the Assessor-Recorder.

The Office of the Assessor-Recorder’s response to the Civil Grand Jury’s findings and recommendations is as follows:

FINDINGS
Response Options:
1) Agree with the finding (if agree is chosen, no explanation is necessary)
2) Disagree with the finding, Wholly
3) Disagree with the finding, Partially

Finding 1: The Office of Assessor-Recorder has made progress in clearing up the backlog, and as of February 2015, only 39 properties had exceeded the four-year statute of limitations. Nevertheless, a severe backlog problem remains.
Response: 1, the office agrees that it has made significant progress in working down assessments and that there is a large number of unworked items remaining in the work queue. It is important to note that the term “backlog” has been used to generically describe the number of outstanding items on our work list at a single point in time and as such is inclusive of all outstanding assessments including those transactions that have recently occurred, duplicates, or cases that are ineligible for reassessment.

Finding 2: The lag in issuing assessments delays the receipt of tax revenue, leads to a loss in interest earnings on property tax revenue, and puts a burden on taxpayers who “are entitled to timely notification of assessments.” (2013 BOE Survey)
Response: 1, the Office of the Assessor-Recorder values timely assessments and is currently working to reduce the time needed to work assessment cases. Currently, the Revenue and Taxation Code provides county offices with a four year window to work change in ownership and new construction
items and a two year window to hear assessment appeals cases – scheduling assessment appeals hearing is an independent function of the Board of Supervisor’s Assessment Appeals Board.

**Finding 3:** The funding from SCAPP and the matching monies from the City and County provides an opportunity to eliminate the Office of Assessor-Recorder backlog and raise their BOE rating.

**Response:** 3, the SCAPP grant and matching monies provides much needed resources for the office, but it is only the start of addressing a larger need to resource the office. The grant funds provide a total of $300,000 in FY 2014-15, $460,000 in FY 2015-16, and $525,000 in FY 2016-17. Long term success at reducing the number of outstanding cases depends on additional resources, operational efficiencies, and market conditions which ultimately drive the number of appeals, changes in ownership, and new construction cases our office receives. Other measures that our office has successfully advocated for in partnership with the Assessment Appeals Board has been resources that allow for more scheduled more hearings.

With respect to the term “BOE rating,” and the report’s use of the term “least efficient” when comparing San Francisco to other California counties, it is important to distinguish that the number referred to is actually the Board of Equalization’s (BOE’s) “assessment ratio.” The assessment ratio does not measure an organization’s efficiency in accomplishing its duties within resource constraints, nor does it speak to the complexities and unique attributes of different counties. In general, the assessment ratio compares our office’s enrolled values to the BOE’s opinion of value. It is derived based on a random sampling of assessments at a single point in time. An assessment ratio of 100 means the values enrolled are the same as the BOE’s opinion of value. An assessment ratio less than 100 means that a county is valuing property at a level that is lower than the BOE’s opinion of value and an assessment ratio greater than 100 means that a county is valuing property at a level that is higher than the BOE’s opinion of value. Notably, since it is a point in time snapshot, any assessments that have not yet been worked will be counted as “undervaluing” the assessment even if the county is on track to value those assessments within the statute of limitation.

**Finding 4:** The funding from SCAPP is limited in time and does not cover other OAR personnel needs, including key administrative positions that can keep the backlog reduction momentum going.

**Response:** 1, in addition to hiring staff to work assessment cases, it is vitally important to have strong staffing in administrative functions to support the work of the organization including staffing in information technology, human resources, contracting, etc.

**Finding 5:** OAR does not have a written staffing analysis and plan to reduce the remaining backlog of unassessed properties.

**Response:** 3, over the last two budget cycles our office has successfully advocated for and outlined work plans for the hiring of additional staff through the City’s annual appropriation process. In both instances funding requests were made to address a part of the outstanding assessment work load in both assessment appeals as well as new construction and to partially address the resources needed in key administrative positions. Looking forward, the office prioritized transitioning previously project-based limited positions who worked on appeals cases only to permanent positions for the office in order to provide operational flexibility. Operational flexibility is critical as our office is impacted by economic cycles – market downturns may drive more appeals cases and market upswings may drive additional new construction work so the ability to assign staff where the need is remains important. As administrative resources and data become available in the coming year, the office intends to refine our long-term projections and provide trade-offs for policy makers in their funding decisions.

**Finding 6:** There is still a need to communicate with the Department of Building Inspection about OAR needs in terms of the flow of information between the two departments, which has the potential for greater efficiencies for the OAR.
Response: 1, the Office of the Assessor-Recorder is currently holding regularly scheduled meetings with the Department of Building Inspection (DBI) to improve data flow between both departments. In addition, we will be working through the City Services Auditor Division within the Controller’s Office and with DBI to find additional opportunities to improve the flow of information from DBI to our office – this is particularly important as DBI begins planning for the next phase of their technology project.

Finding 7: There is a disconnect between the OAR Annual Report and the recommendations that have come from Civil Grand Jury, Controller, and State Board of Equalization reports. The Annual Report fails to clearly address the progress made, or the lack thereof, in its operations that stem from the recommendations that come from these outside agencies.

Response: 2, Section 1.56 of the San Francisco Administrative Code requires City offices or departments to prepare an annual report describing its activities as part of the annual statement of purpose. The intent of the annual report is to share progress on key initiatives, inform the taxpayers of the general function and direction of the office, in addition to providing data on workload, challenges and achievements. Recommendations from previous Civil Grand Jury/Controller Reports and from previous Board of Equalization Assessment Surveys have also been addressed through the office’s official responses – Civil Grand Jury responses are sent to the SF Superior Court, heard at public hearings before the Board of Supervisors and may have follow-up actions from the Civil Grand Jury - the State Board of Equalization also has a process to publicly incorporate the office’s response and progress on recommendations and renews their review of San Francisco every five years. We look forward to working in the year ahead to improve our work and our annual report.

RECOMMENDATIONS

Response Options:
1) The recommendation has been implemented
2) The recommendation has not been, but will be, implemented in the future
3) The recommendation requires further analysis (explanation of the scope of that analysis and a timeframe)
4) The recommendation will not be implemented because it is not warranted or reasonable

Recommendation 1. The Office of Assessor-Recorder should raise the bar by meeting the state requirement and clear the backlog by the end of FY16-17.

Response: 1, 3 & 4, see response to Findings 3, 4 and 5. Although our office has been successful in advocating for and receiving funds from the State and locally, long term success depends on a number of factors, including: success in receiving additional support for operations, identifying operational efficiencies, support in the hiring process to implement the staffing plan, and market conditions. While the office’s goal is to clear the outstanding assessment cases, current staffing levels are not adequate to do so by FY16-17. The office, however, is focused on refining our analysis to determine the combination of strategies needed to address work load in the long-term.

Recommendation 2. The Office of Assessor-Recorder needs to conduct a staffing analysis and generate an aggressive written long-term plan to maintain a backlog-free OAR before the end of CY2015.

Response: 1 and 2, see response to Finding 5. The office’s goal is to develop a long-term plan in FY 2015-16 and to continue refining that plan as more information is known about market conditions or resource changes.

Recommendation 3. The City and County needs to provide General Fund money (from the expected increase in revenue from property taxes due to a more productive OAR) in the FY15-16 budget to
support new funding for key administrative positions and on-going funding for OAR positions after the expiration of the three-year grant.

Response: 1 & 2, the Board of Supervisors and the Mayor approved a $22 million General Fund budget for OAR for FY 2015-16, including additional resources for key administrative and operations positions. As the office further refines the long-term outlook, additional resources may be necessary to reduce the number of outstanding assessment cases. In addition, the expiration of a three-year state grant is outside the timeframe of the recently passed two year FY 2015-17 budget. The office will be in conversations with the Board of Supervisors and the Mayor’s Office prior to the expiration of grant funding in FY 2017-18.

Recommendation 4. The Office of Assessor-Recorder should regularly meet with staff from DBI to transfer data more efficiently between the departments before the end of CY15.

Response: 1, see response to Finding 6.

Recommendation 5. The 2015 and on-going OAR Annual Reports need to be written in a more explicit, consumer-friendly, jargon-free fashion, highlighting and clearly defining any efforts made in reducing the backlog, discussing the financial implications for not doing so, and addressing any progress made, or obstacles encountered, in fulfilling the recommendations for office improvements.

Response: 1, the Office of the Assessor-Recorder strives to make information on the functions of the office and requirements of the revenue and tax code assessable to taxpayers and looks forward to continuing to improve our communications. Pages 4 & 5 of the 2014 Annual Report highlights key initiatives for the office. Pages 11-21 focuses on the Real Property Division and includes information such as pending assessment appeals cases over the last ten years and descriptions of the property roll. While the report does not include a discussion on the financial implication of unworked assessments (because individual cases have not yet been reviewed), pages 7-9 speaks to how property tax revenues are allocated and programs it supports.

Thank you again for the opportunity to comment on this Civil Grand Jury report.

Sincerely,

Carmen Chu
Assessor-Recorder
August 7, 2015

The Honorable John K. Stewart
Presiding Judge
Superior Court of California, County of San Francisco
400 McAllister Street
San Francisco, CA 94102

Dear Judge Stewart:

Pursuant to Penal Code sections 933 and 933.05, the following is in reply to the 2014-2015 Civil Grand Jury continuity report, Office of the Assessor-Recorder: Despite Progress, Still The Lowest Rated Office in the State. I would like to thank the members of the Civil Grand Jury for their interest in the operations of the Office.

The Office of the Assessor-Recorder serves a crucial role in the City’s operations. It is charged with assessing all taxable property in San Francisco and is committed to providing fair and equitable treatment of taxpayers while delivering outstanding public service.

The Jury found that while the Assessor-Recorder has made significant strides since the Jury’s last report, in Fiscal Year 2005-06; this is a success for which the department should be commended. Responses to the Civil Grand Jury’s findings and recommendations follow.

Findings:

Finding 1: The Office of Assessor-Recorder has made progress in clearing up the backlog, and as of February 2015, only 39 properties had exceeded the four-year statute of limitations. Nevertheless, a severe backlog problem remains.

Agree.

Finding 2: The lag in issuing assessments delays the receipt of tax revenue, leads to a loss in interest earnings on property tax revenue, and puts a burden on taxpayers who “are entitled to timely notification of assessments.” (2013 BOE Survey)

Agree.

Finding 3: The funding from SCAPP and the matching monies from the City and County provides an opportunity to eliminate the Office of Assessor-Recorder backlog and raise their BOE rating.

Agree. While the SCAPP funding is an important resource, it is not sufficient to completely eliminate the Assessor-Recorder’s backlog. To that end, the Mayor has made important investments in the department over the past several fiscal years, both in staffing and technology. The department’s funded position count has increased from 152 in FY 2013-14 to 190 in the FY 2015-16 budget; this is a 25% increase in department staffing. In addition, the Mayor has included funding for replacement of the department’s
property tax assessment database, which was identified as a Major IT Project by the City's Committee on Information Technology (COIT), with a total funding need of $13.0 million over the next 5 years. Though these investments are expected to reduce the backlog and raise the department's BOE rating, neither outcome is guaranteed at this time.

Finding 4: The funding from SCAPP is limited in time and does not cover other OAR personnel needs, including key administrative positions that can keep the backlog reduction momentum going.

Agree. The funding from SCAPP is limited and does not cover key administrative positions. In recognition of this, the Fiscal Years 2015-16 and 2016-17 budget includes additional administrative positions at the Assessor-Recorder's Office.

Finding 5: OAR does not have a written staffing analysis and plan to reduce the remaining backlog of unassessed properties.

Disagree, Partially. The Assessor-Recorder does produce a staffing analysis each year in order to provide sufficient staff to process workload and reduce the backlog. The department is developing a formal plan to reduce the remaining backlog. This plan is expected to be completed by the end of Fiscal Year 2015-16.

Finding 6: There is still a need to communicate with the Department of Building Inspection about OAR needs in terms of the flow of information between the two departments, which has the potential for greater efficiencies for the OAR.

Agree.

Finding 7: There is a disconnect between the OAR Annual Report and the recommendations that have come from Civil Grand Jury, Controller, and State Board of Equalization reports. The Annual Report fails to clearly address the progress made, or the lack thereof, in its operations that stem from the recommendations that come from these outside agencies.

Agree. While there has been a disconnect in the past, the Mayor looks forward to the forthcoming 2015 Annual Report, which will incorporate recommendations from the Civil Grand Jury, Controller, and State Board of Equalization.

Recommendations:

Recommendation 1: The Office of Assessor-Recorder should raise the bar by meeting the state requirement and clear the backlog by the end of FY16-17.

Requires further analysis. Please see the department's response regarding the feasibility of clearing the backlog by the end of FY 2016-17. The Mayor supports the goal of clearing the backlog and as a result the budget has included funds for significant staffing and IT investments for the Assessor-Recorder's Office over the past several fiscal years.

Recommendation 2: The Office of Assessor-Recorder needs to conduct a staffing analysis and generate an aggressive written long-term plan to maintain a backlog-free OAR before the end of CY2015.
Has not been, but will be, implemented in the future. Please see the department's response for information on its plan to implement this recommendation by the end of Fiscal Year 2015-16. The Mayor encourages the department to generate a long-term plan, which will supplement its practice of producing an annual staffing analysis.

Recommendation 3: The City and County needs to provide General Fund money (from the expected increase in revenue from property taxes due to a more productive OAR) in the FY15-16 budget to support new funding for key administrative positions and on-going funding for OAR positions after the expiration of the three-year grant.

Recommendation has been implemented. The adopted Fiscal Year 2015-16 budget includes a $655,634 increase in General Fund support for the Assessor-Recorder's Office; 18 new positions are included in that funding increase.

Recommendation 4: The Office of Assessor-Recorder should regularly meet with staff from DBI to transfer data more efficiently between the departments before the end of CY15.

Recommendation has been implemented. As noted in the Assessor-Recorder's response, this recommendation has been implemented.

Recommendation 5: The 2015 and on-going OAR Annual Reports need to be written in a more explicit, consumer-friendly, jargon-free fashion, highlighting and clearly defining any efforts made in reducing the backlog, discussing the financial implications for not doing so, and addressing any progress made, or obstacles encountered, in fulfilling the recommendations for office improvements.

Has not been, but will be, implemented in the future. As noted in the Assessor-Recorder's response, this recommendation will be implemented in the upcoming OAR Annual Report, which is expected to be released in September 2015.

Thank you again for the opportunity to comment on this Civil Grand Jury report.

Sincerely,

[Signature]

Edwin M. Lee
Mayor