September 14, 2005

Hon. Michael G. Virga, Presiding Judge  
Sacramento Superior Court  
720 Ninth Street, Department 47  
Sacramento, CA 95814

Subject: Grand Jury Report Concerning City of Folsom Landscaping and Lighting District

Dear Judge Virga:

The Grand Jury Report (June 28, 2005) requires a response for both the findings and the recommendations. The subject of the Grand Jury Report concludes with one finding and one recommendation. The response options for the finding are to either be in agreement or to partial agreement. The response options for the recommendation are either concurrence or non-concurrence.

Finding 1

In reviewing finding 1 - “The City of Folsom is in compliance with existing laws when the L & L District uses its assessment authority. When a surplus occurs, credits are applied to the tax rolls generated from the County Auditor. The credit is not specifically noted on the tax bill, and as such, is not necessarily clear to property owners.”

The City agrees with Finding 1.

Recommendation 1

In reviewing recommendation No. 1 - “The City of Folsom should explain to property owners how assessments are made and why credits are given rather than lowering assessments. The L & L District and the City Council should continue their efforts to keep property owners informed about the assessment and billing process.”
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The City concurs with Recommendation 1 and agrees to inform property owners as to why a credit is given instead of lowering the assessment.

Thank you for the opportunity to comment on this report.

Sincerely,

[Signature]

Steven E. Miklos
Mayor

c: Mark Norris, Director of Finance, County of Sacramento
   Sacramento County Grand Jury
   Martha Clark Lofgren, City Manager
   Bruce Cline, Interim City Attorney
   Christa Schmidt, City Clerk