

2022-23 CIVIL GRAND JURY FINDINGS, RECOMMENDATIONS, AND RESPONSES TO FINDINGS AND RECOMMENDATIONS

Report Title [Publication Date]	R# [for F#]	Recommendation	Respondent Assigned by CGJ [Response Due Date]	Recommendation Response (Implementation)	Recommendation Response Text
Taking Care of Business: San Francisco's Plan to Save its Small Businesses [June 21, 2023]	R1 [for F1]	By November 30, 2023, the Mayor and Board of Supervisors should take the legislative and budgetary steps necessary to make First Year Free a permanent program.	Office of the Treasurer and Tax Collector [August 20, 2023]	Will not be implemented because it is not warranted or is not reasonable	The Mayor introduced legislation to make First Year Free a permanent program, and provided one year of funding in the Budget Process for the budget adopted in June, 2023 for FY 23-24. The Board of Supervisors was not comfortable approving permanent legislation without funding, and agreed to continue the program for one year, and to seek more permanent funding for First Year Free, and/or to provide fee relief to small businesses through other means.
Taking Care of Business: San Francisco's Plan to Save its Small Businesses [June 21, 2023]	R2 [for F2]	By January 1, 2024, the Office of Treasurer and Tax Collector should prepare a "master list" of all fees subject to waiver under the First Year Free program, which should be regularly updated and disseminated to the public, to the Office of Small Business and to all City agencies and departments that impose fees covered by the program.	Office of the Treasurer and Tax Collector [August 20, 2023]	Will be implemented	The recommendation has not been implemented but will be within a set timeframe as provided.

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Taking Care of Business: San Francisco's Plan to Save its Small Businesses [June 21, 2023]	R3 [for F3]	By January 1, 2024, the Mayor should direct that the Office of Treasurer and Tax Collector, the Planning Department, the Department of Building Inspection, the Department of Public Health, the Department of Public Works, the Entertainment Commission, the Fire Department, the Police Department, and any other City departments that impose fees covered by the First Year Free program, should implement procedures to ensure that fees are properly waived for all businesses enrolled in First Year Free, that any billing errors are promptly identified, and that any fees that are improperly charged are promptly refunded to the affected business without requiring any action by the affected business.	Office of the Treasurer and Tax Collector [August 20, 2023]	Has been implemented	Departments have already implemented this recommendation. In those cases where fees are mistakenly assessed, they are refunded without requiring actions by the affected business. In addition, groups like OSB and the Permit Center assist in proactively identifying FYF refund candidates.

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**Subject:** RE: CIVIL GRAND JURY REPORT - (230726) Taking Care of Business: San Francisco's Plan to Save its Small Businesses  
**Date:** Thursday, August 17, 2023 10:16:33 AM  
**Attachments:** [TTX Small Business Report Matrix of Findings and Recommendations.xlsx](#)  
[image001.png](#)

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Attached is the response from the Office of the Treasurer & Tax Collector. Thank you for the opportunity to respond, and for the insightful and well-researched Report.

Best,  
Amanda



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