'AGENDA REPORT

FROM: Fred Blackweil<br>Assistant City Administrator

SUBJECT: Removal of City Liens for
DATE: August 30, 2012


## RECOMMENDATION

Staff recommends that the City Council adopt the following legislation:
A Resolution Approving The Potential Removal Of Liens On 75 Properties To Facilitate The Sale Of These Properties In The Alameda County Auction Program

## BACKGROUND

Oakland has a major problem with blighted properties that are not being maintained by the current property owners, with significant impacts on the neighborhoods and City finances. Building Services and Finance department staff have been working with the Alameda County Tax Collector, Donald White, and his staff in developing strategies to sell properties with old and unpaid County property taxes and City liens as a way to remove abandoned properties off of the City's continuous clean-up list and transform them into active reuse. The City considers these properties "abandoned" given the history of the lack of property maintenance and responsiveness from the current property owners.

There are 75 properties that are being proposed for the next County auction program in Spring 2013 to be sold as part of the new partnership program. The City spends about $\$ 225,000$ a year cleaning up these properties with very little chance of recovering City costs from the property owners. These properties were selected for the auction program because they did not sell in prior County auction(s) because of the amount of old County and City liens on them. Normally County auction prices are set to include both the County and City liens.

The main elements of the auction program are:

1. The City and County would remove its respective liens from the properties.
2. A minimum bid price of $\$ 45,000$ would be set for each property, which is based upon County analysis of prior property sales.
3. The City's recovery would be based upon its part of the property taxes and penalties, which is unique to each property:

Relevant fiscal information on these properties includes:

- These targeted properties have several years worth of outstanding lien receivables recorded on them, collection of which is extremely doubtful given City and County past attempts at recovery, amounting to about $\$ 5.9$ million. Many of these liens are over ten (10) years old. More than half of the lien receivables are attributable to the Development Services Fund (2415), but due to their age, some go back to the General Purpose Fund (1010) prior to the creation of 2415, and a small amount relate to the Multipurpose Reserve Fund (1750).
- Based on Generally Accepted Accounting Principles (GAAP), any receivable outstanding for more than 360 days should be given an allowance for doubtful collection based on the actual collection rate. The associated accounting allowance for doubtful collection offsetting the liens on all code enforcement properties is about $\$ 7.4$ million, which more than covers the outstanding amount associated with the targeted properties (Fund 2415: $\$ 5.36$ million, Fund $1010: \$ 1.86$ million, and Fund 1750: $\$ 0.18$ million). Therefore, the removal of liens on these targeted properties would not negatively impact the associated funds.
- It is estimated that the auction program would result in an annual cost savings of $\$ 225,000$ in clean-up costs for these properties, as well as recover an approximately $\$ 50,000$ in real estate transfer taxes.
- The City should recover additional funds through auction proceeds.

Staff recommends that the Council remove the City liens on these 75 properties, should they be sold at the County auction, in order to facilitate their transfer into active reuse. Staff further recommends that the Council allocate any proceeds from the auction program to be used towards repayment of the Development Services Fund (2415) negative fund balance.

## ANALYSIS

Under the auction program, the County Tax Collector's office is setting the offer price on the targeted properties at either $\$ 45,000$ or the County property taxes owed, whichever is the higher

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number. The $\$ 45,000$ amount for a minimum offer price is based upon the County's analysis of prior auctions and how much properties sold for based upon the past five (5) years. See Exhibit $\boldsymbol{A}$ to the proposed resolution for list of properties and attendant information.

There is currently $\$ 5.9$ million in liens on the targeted properties. These properties had not been sold at prior County auctions where the offer prices included both the County and City liens. It is believed that providing a lower offer price would facilitate the sale of these properties, resulting in payments to the County and City, active reuse of the properties, and increased revenue streams for the County and City through real estate transfer and property taxes.

According to County information, auction distribution proceeds are governed by State legal requirements. The disbursement order on the primary items would be as follows:

1. Recording fee, i.e. $\$ 18$
2. Transfer tax (City and County)
3. Costs of the auction process
4. Redemption taxes (which would include the City's interests)
5. Delinquent cost
6. Redemption penalty (which would include the City's interests)

The major amounts are the redemption taxes and redemption penalty.
The City would recover funds from the property tax and penalty portions of the proceeds. The amount of City recovery is specific to each property. The County is not able to provide staff with an analysis of property tax proceeds for each of the 75 properties, and instead has provided the sample test cases shown in Exhibit $\boldsymbol{B}$ to the proposed resolution.

The total Code Enforcement liens on the targeted properties is $\$ 5.9$ million, which is comprised of $\$ 5$ million in old liens recorded on these properties in addition to $\$ 0.9$ million in new liens that are due on the properties. These liens are unlikely to be collected given past City and County unsuccessful attempts at collection.

The $\$ 5.9$ million in liens is offset by an associated accounting allowance for doubtful collection of liens on all code enforcement properties, which is about $\$ 7.4$ million and more than covers the outstanding liens on the targeted properties.

In addition, there are the following additional fiscal benefits to the City from the pilot auction program.

1. The City currently spends about $\$ 225,000$ annually in maintaining these properties, including staff administrative and inspection costs as well as in abatement contracts.

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These costs are normally not recovered, and would not have to be expended in future years with these properties transforming into active reuse.
2. In addition, real estate transfer taxes from the sale of the targeted properties and annual property taxes for these properties would be collected. Assuming that the properties sell at a minimum of $\$ 45,000$ per property, which would yield $\$ 3,375,000$; and that the properties are not exempt from real estate transfer taxes, then the City receives about $1.5 \%$ of the sale value, which would be $\$ 50,625$.
3. The socio-economic benefits to the impacted neighborhoods to have these blighted and abandoned properties transfomıed into active and positive reuse.

## POLICY ALTERNATIVES

| Alternative \#1 | Include fewer properties in the County pilot auction program. |
| :--- | :--- |
| Pros | Would result in a reduced fiscal impact from the removal of liens. |
| Cons | City burden of cleaning the properties continues. The fiscal <br> benefits from the sale of the properties would be also reduced. |
| Reason for not <br> recommending | Proposal seeks to solve the blight problems in Oakland <br> neighborhoods and the fiscal benefits offset the impact. |

## PUBLIC OUTREACH/INTEREST

Staff has provided information to community organizations concemed about blighted abandoned properties in Oakland, including the Alliance of Californians for Community Empowerment, OCO, Alameda County Public Health Department, Urban Strategies Council, Oakland Food Policy Council, Oakland Realtors Association, and Oakland Rental Housing Association.

## COORDINATION

Coordination has occurred between Building Services, Administrative Services, Housing, Budget, Controller, Revenue and Tax, and the City Attorney's offices.

## COST SUMMARY/IMPLICATIONS

Relevant fiscal information on these properties includes:

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- These targeted properties have uncollectable liens on them, amounting to just under $\$ 5.9$ million, but is offset by an allowance for uncollectable liens as described above.
- The pilot auction program is estimated to result in an annual cost savings of $\$ 225,000$ in clean-up costs for these properties, as well as recover roughly $\$ 50,000$ in real estate transfer taxes.
- The City should recover additional funds through auction proceeds, but the anticipated amount is currently not available from the County.


## FISCAL/POLICY ALIGNMENT

The proposed County pilot auction program is in alignment with the City's priorities to address the significant problems of blighted abandoned properties, as well as to increase ongoing revenue streams for City services.

## PAST PERFORMANCE, EVALUATION AND FOLLOW-UP

As the new partnership with the County is a new program, City staff will evaluate the results of the program along with the County Tax Collector's office in order to assess whether to continue with the special program for future years. The auction is scheduled for Spring 2013 and evaluation data will be available after that time.

## SUSTAINABLE OPPORTUNITIES

Economic: The proposed auction program by transforming blighted abandoned properties into active reuse will retard the deterioration of property values and will support future development and assist the economic growth and revitalization of the City.

Environmental: The proposed auction program will reduce blight, including accumulation of garbage, dispersal of pollutants and target-organ toxins, and uncontrolled growth of vector populations.

Social Equity: The proposed auction program will encourage the infusion and recurrence of diverse multi-cultural activities, businesses, and events.

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## CEQA

In accordance with CEQA Guidelines Section 15301 (existing facilities) this action is categorically exempted.

For questions regarding this report, please contact Margaretta Lin, Department of Housing and Community Development, at 510-238-6314.

Respectfully submitted,
Fred Blackweil
Assistant City Administrator
Reviewed by:
Ray Derania, Building Official
Sarah Schlenk, Administrative Manager
City Administrator's Office
Prepared by:
Margaretta Lin, Strategic Initiatives Manager
Department of Housing and Community Development,
Department of Planning \& Building
Bradley Johnson, Program Analyst
Finance and Management Agency

Exhibit A to the resolution: List of Properties for County Pilot Auction

Exhibit B to the resolution: Sample Test Case Properties

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# OAKLAND CITY COUNCIL 

Resolution No. $\qquad$ C.M.S.

## A RESOLUTION APPROVING THE POTENTIAL REMOVAL OF LIENS ON 75 PROPERTIES TO FACILITATE THE SALE OF THESE PROPERTIES IN THE ALAMEDA COUNTY AUCTION PROGRAM

WHEREAS, abandoned and blighted properties throughout the City of Oakland create severe health hazards in neighborhoods, including explosions of vector populations, accumulations and dispersals of pollutants and target-organ toxins, and degradation of air quality, and that adversely impact the quality of life in neighborhoods and deny residents their enjoyment of life; and

WHEREAS, abandoned and blighted properties throughout the City also have been and continue to be significant and unnecessary attractors for trespassers and transient occupants that foster and enable criminal activities, including theft, vandalism, prostitution, and the sale and use of narcotics and other controlled substances; and

WHEREAS, abandoned and blighted properties throughout the City also have been and continue to be a significant and unnecessary discourager to economic development and contributor to the decline of property values in neighborhoods; and

WHEREAS, the City has expended and continues to expend vast and unnecessary amounts of limited resources and scarce funds investigating abandoned and blighted properties, mitigating the detrimental effects of neglected maintenance, curtailing associated criminal activity, and monitoring the recurrence of nuisance activities; and

WHEREAS, a critical and immediate need therefore exists to safeguard life and limb, health, property, and public welfare and to reduce the substantial and unnecessary economic toll on the business community and the citizens of Oakland resulting from the effects of abandoned and blighted properties; and

WHEREAS, the City and Alameda County Treasurer's office have developed a special partnership program to transform 75 abandoned and blighted properties that did not sell in prior

County auctions because the amounts of City and County liens burdening them approach or exceed market value discouraging investment in and rehabilitation of these properties. Many ofi these properties were offered in multiple auctions without any purchase; and

WHEREAS, specific information about the 75 properties for the pilot auction program is attached as Exhibit A; and

WHEREAS, these targeted properties have outstanding liens, collection of which is extremely doubtful given City and County past attempts at recovery, amounting to approximately $\$ 5.9$ million, within the Development Services Fund (2415), Multipurpose Reserve Fund (1750), and the General Purpose Fund (1010); and

WHEREAS, many of these properties have liens on them that are over ten (10) years old; and

WHEREAS, the associated accounting allowance for doubtful collection of outstanding liens for all code enforcement properties more than covers the outstanding liens on the targeted properties; and

WHEREAS, it is estimated the auction would result in an annual cost savings of $\$ 225,000$ in clean-up costs for these properties, as well as recover approximately $\$ 50,000$ in real estate transfer taxes; and

WHEREAS, the City will recover additional funds at auction, through distribution from the taxes and penalties recovered that are specific to each property. A sample distribution is attached as Exhibit B; and

WHEREAS, the removal of the City's liens on the targeted properties may be required in order to facilitate the purchase by new owners through the County auction program. The County will set a minimum offer price of $\$ 45,000$ per property or based upon the County property taxes owed, whichever is the higher amount. The $\$ 45,000$ price is based upon County analysis of prior auctions of a viable minimum offer price in the previous five (5) years; now therefore be it

RESOLVED, that the Council approves the removal of City liens from the 75 properties identified in Exhibit $\mathbf{A}$, should the property be sold at auction, for purposes of facilitating the purchase and active reuse of these properties in the County auction program; and

FURTHER RESOLVED, that City proceeds from the County auction program would be allocated towards repayment of the Development Services Fund 2415 negative fund balance.

IN COUNCIL, OAKLAND, CALIFORNIA, , 2012

PASSED BY THE FOLLOWING VOTE:
AYES - BRUNNER, BROOKS, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, SCHAAF AND PRESIDENT REID

NOES -

ABSENT -
ABSTENTION -
ATTEST:
LATONDA SIMMONS
City Clerk and Clerk of the Council of the City of Oakland, California
$\qquad$

## EXHIBIT A

| PARCEL | ADD | STREET | L./I | ASSESSED OWNER | PTS REC. | AUC. OFFERED | DEF. YR | BASE TAX | CO. FEES $/$ INTEREST | ST. FEE | B4A FEES | CITYFEES \& INTEREST | TAXES 3/3 $1 / 13^{*}$ | $\begin{gathered} \text { ADJUSTED } \\ \text { M/B } \end{gathered}$ | ORIG. LIENS |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2-61-61 | 324 | 110 TH ST \#204 | 1 | ADEPT PROPERTIES LLC | 1996 | 1997-2009 | 1990 | \$17,13132 | \$38,455.41 | 51.50 | \$240.00 | \$41,406.78 | \$97,23501 | \$45,000 | \$14,919.00 |
| 3-13-12 | 834 | ATHENS AVE | 1. | OAKLEY VERNON | 1997 | 1998-2009 | 1991 | \$66,176.78 | 595,530.64 | \$1.50 | 5240.00 | \$132.051.10 | \$345,000.02 | 567.000 | \$43,250.56** |
| 3-17-19 | 873 | ATHENS AVE | 1. | SAVAGE octavia | 2009 | 2012 | 2003 | \$9,043.45 | 89.698.36 | \$1.50 | \$130.00 | \$84.765.15 | \$103,661.47 | \$45.000 | \$51.761.55** |
| 3-31-13 | 878 | 20 THST | L | ROBINSON BEN | 2011 | 2012 | 2004 | \$14,189,60 | \$14.784.72 | \$1.50. | \$13000 | \$96.294.04 | \$125,399.36 | 545.000 | \$51.075.98 |
| 4.61-10 | 1424 | 12 THST | 1. | BAGGETT WILFRED E | 1998 | 1999-2009 | 1992 | \$8.713.26 | 524.142 .27 | \$1.50 | 5240.00 | \$181.274.95 | \$214,371,98 | 545.000 | \$59,276.78 |
| 4-75-22 | 1488 | 3RD ST | 1 | ABEL \& ABEL \& GAY JESSIEL | 1992 | 1993-2009 | 1987 | \$15,502.27 | \$46.716.00 | \$1.50 | \$240.00 | \$228.114.76 | \$290.574.53 | \$45,000 | \$54,882.96** |
| 4-81-10 | 1468 | 8TH ST | L | WILSON DENAE PATRICE | 1991 | 1992-2009 | 1985 | 812.215.08 | \$24,440.86 | \$1.50 | \$24000 | 5155.526.36 | \$192.423.80 | \$45.000 | \$39,038.74 |
| 4-93-24 | 1556 | 8TH ST | 1. | LONG MARGARET W | 1991 | 1992-2009 | 1986 | \$17,639.46 | \$40.297.07 | \$1.50 | \$240.00 | \$90.738 28 | \$143.916.31 | 545.000 | \$28,065.70 |
| 4-93-27 | 1562 | BTH ST | 1. | DASM INC | 1999 | 2000-2009 | 1993 | \$9,622.42 | \$24,414.49 | \$1.50 | \$24000 | \$190.495.41 | \$224.773.82 | \$45,000 | 530,623.02** |
| 5-429-5 | 1021 | 24 TH ST | L. | LEMONS MACK \& P D \& CLARA \& W \& VELMA \& MARY | 1996 | 1997-2009 | 1990 | \$13.723.40 | \$103.056.24 | \$1.50 | \$240.00 | 5115. 143.43 | \$237.164.62 | \$45,000 | \$63,335.24** |
| 5-434-24 | 1034 | 24 TH ST | 1. | SiEgel herbert | 1999 | 2000-2009 | 1993 | \$17,295.73 | \$43,370.93 | 51.50 | \$240,00 | \$190,28316 | \$251,191.37 | \$45,000 | \$67,649.84 |
| 5.435-13 | 1076 | 24TH ST | L | WALKER LILLIEP | 1988 | 1989-2009 | 1983 | \$16.463.44 | \$52,657.41 | 51.50 | \$240.00 | \$201.42176 | \$270.784.11 | \$45,000 | \$30.458.68** |
| 5-452-10-2 |  | MARKET ST | L | MACEDO HILTON \& COLEMAN NATASHA | 2006 | 2007-2009 | 2001 | \$10,349 23 | \$18,488.09 | 51.50 | 5240.00 | \$118,487.35 | \$146,066.22 | \$45,000 | \$61,011.46** |
| 5-453-4 | 2941 | MYRTLE ST | L | DOBARD RAYMOND TR | 1999 | 2000-2009 | 1993 | \$16,14853 | \$46,096.79 | 51.50 | 5240.00 | \$282,928.61 | 5345.415 .43 | \$45,000 | 590.552.34 |
| 5-465-3 | 1071 | 32ND ST | L | OAKLAND COMMUNITY HOUSING INC | 2000 | 2001 | 1994 | \$15,901.18 | \$14.840.34 | \$1.50 | \$13000 | \$99,723.41 | 5130.595.43 | \$45.000 | \$51.013.44** |
| $5-477-1-7$ | 3346 | CHESTNUT ST | 1 | WILUAMS YOLANDA M \& LEONARD | 2000 | 2001-2009 | 1994 | 527.65386 | \$48.549.79 | \$1.50 | \$240.00 | 5286,670.34 | 5363,115.49 | 545.000 | \$102,477.68** |
| 5-478-7 | 3425 | CHESTNUTST | 1 | PAUL PAMELA S 8 SURVINE JOHNSON PAMELA | 2009 | 2010-2011 | 2003 | 828,211.16 | 530.15493 | \$1.50 | \$130.00 | 5177.589.10 | \$236,086.74 | \$45.000 | \$119,044.76** |
| 6-13-42 | 1005 | CAMPBELLST | L. | JACKSON JAMES \& BRIAN \& POWELL ROLAND | 1995 | 1996-2009 | 1989 | \$35,423.38 | 597,792.06 | \$1.50 | \$240.00 | 5237,176.36 | \$370,633.30- | \$45.000 | \$78,638.98** |
| 6-13-51 | 1020 | WILLOW ST | 1. | SCHOENBORN RITA | 1999 | 2011 | 1992 | \$11,030.94 | 529.07968 | \$1.50 | \$185.00 | \$52,765.89 | \$93.063.01 | \$45.000 | \$16,698.08** |
| 6-21-33 | 1731 | CHASE ST | L | DASm INC | 1999 | 2000-2009 | 1993 | \$13.870.48 | 536.428.03 | \$1.50 | $524000^{\circ}$ | 5237.654.38 | \$288.194.39 | 545.000 | \$90,313.06** |
| 6-23-15 | 925 | WILIOW ST | 1. | LEEKEVINK | 1997 | 1998-2009 | 1991 | 517.534.38 | \$45,843.13 | \$1.50 | \$240.00 | 5130.465.45 | \$194.134 46 | 545.000 | \$46,254.26** |
| 6-23-20 | 905 | WhLIOW ST | L | HENDERSON THELMA L | 1995 | 1995-2009 | 1989 | 516.538.61 | \$51,858.96 | \$1.50 | \$240.00 | 5242.109.37 | \$310.798.44 | 545.000 | \$91,953.74** |
| 6-27-2 | 1745 | 14 TH ST | 1 | JONES PEGGY D | 1995 | 1996-2009 | 1989 | \$9,472,58 | \$30,073.90 | \$1.50 | \$240.00 | 5338845692 | \$378,245.00 | \$45,000 | \$103.114.72*- |
| 7-554.9 | 1616 | 15 TH ST | 1 | MITCHELL SCOTT \& HALEMITCHELL PAMELA | 2002 | 2003-2009 | 1997 | \$12,372.20 | \$29.744.23 | \$1.50 | \$240.00 | 5226,537.03 | \$268,394.96 | \$45.000 | \$70,466 44 |
| 7-595-19-1 | 1450 | 32ND ST | 1 | Palmer paul | 2009 | 2011 | 2003 | \$29,922.20 | \$52,069.17 | 51.50 | 5185.00 | \$439,43861 | \$521.616.48 | \$45,000 | \$236,394.18 |
| 9-692-5 | 804 | 27 TH ST | L | NARCISSE BR \& HARY ANDRE | 1998 | 1999-2009 | 1990 | \$26,225.46 | \$48,916.22 | 51.50 | \$240.00 | \$354,635 08 | \$430,018.26 | \$45,000 | 5143,425 $43^{+*}$ |
| 9-695-6 | 2821 | MLK JR WAY | 1 | GENESIS PROJECT FOUNDATION | 1996 | 1997-2009 | 1990 | \$213.429.19 | \$466,398.63 | \$1.50 | 5240.00 | \$1,160.864.59 | \$1.840,933.91 | \$213.500 | \$394,331.32** |
| 9-710-2 | 3041 | WESTST | 1 | UNIFIED PROJECTS INC | 1996 | 1997-2009 | 1990 | \$30,89466 | 580,352.03 | 51.50 | \$240.00 | 597,575.53 | \$209,063.72 | \$45,000 | \$28.817 $75^{\circ}{ }^{\circ}$ |
| 12-965-21-1 | 3700 | WEST ST | L | MALCOLM JOHN | 1996 | 1997-2009 | 1990 | \$31.095 75 | 593.291.94 | S150 | \$24000 | \$415.178.79 | \$540.807.99 | \$45,000 | \$147, 123.320 |
| 15-1306-22-1 | 1077 | 57TH ST | L | papalia francescoj | 2005 | 2006-2009 | 2000 | \$11.72991 | 519,159.03 | \$1.50 | \$240.00 | 5161,595.13 | 5192,725:57 | \$45.000 | \$54.466.78 |
| 20-164-6 | 1339 | FOOTHILL BL | 1 | WRIGHT MARY LHEIRS OF EST | 2007 | 2008-2009 | 2002 | \$18,169.95 | 524,698,99 | \$1.50 | 5240,00 | \$110.765 29 | 5153,875,74. | \$45,000 | \$52,694.10 |
| 20-165-2 | 1715 | FOOTHILL L BL | 1 | GREGORY JOHN A \& JULIA | 2011 | 2012 | 2005 | \$9,518.38 | 511,592.83 | \$1.50 | 5130.00 | 555,634.04 | \$76.876.75 | \$45.000 | \$35.083.15** |
| 21-293-4 | 2117 | 25 TH AVE |  | $25 T H$ AVENUE LOFTS LP | 2010 | 2011 | 2004 | \$25,339.66 | 524.86655 | \$1.50 | 8185.00 | \$48,823.78 | \$99,216 49 | \$45,000 | \$32,436.36 |
| 26-751-4 | 2773 | E 23RDST | 1 | ABIOYE MOSESR | 2010 | 2011 | 2004 | \$48,534,31 | \$43,415.63 | 51.50 | \$185.00 | \$75.404.20 | \$167.591.14 | \$49,000 | \$47,952.76** |
| 26-757-24 | 2210 | 23RD AVENUE | 1 | OCHI |  |  |  | 513,304.42 | \$27,552.97 | \$1.50 | \$130.00 | 5110.59301 | \$151.531.90 | 545.000 | \$54,843.22 |
| 26-785-8 | 2547 | E 27TH ST | L | TTOMORROW DEVELOPMENT COINC | 2007 | 2008-2009 | 2002 | \$15.263.92 | \$21,016.56 | \$1.50 | \$24000 | \$122,382,47 | \$159,404.45 | 545.000 | \$51,659.56** |
| 32-2111-23 | 3558 | GRAY ST | 1 | CRAWFORD HOWARD | 2001 | 2009 | 1995 | \$9.773.82 | \$22,378.79 | 51.50 | \$185.00 | \$150.93905 | \$163.278.16 | \$49.000 | \$78,666 62*- |
| $33-2138-40$ | 1601 | 39THAVE | 1. | Fruitvaleland trust | 1997 | 2009 | 1990 | \$16,882 79 | 532.226.26 | 51.50 | \$185.00 | \$77,169.28 | \$125,464.83 | \$45.000 | $546.330 .18^{*}$ |
| 36-2420-5-2 | 5154 | YGNACIO AVENUE | L | OCH |  |  |  | \$13,985.08 | 514.313 .27 | 51.50 | \$130.00 | \$67,013.63 | 595.443.48 | \$45,000 | \$33.339.60 |
| 38-3199-3 | 6211 | FOOTHILL BL | 1 | RICHARDSOS URSULA \& MELBA |  |  |  | \$9,301.66 | \$9,232.21 | 5150 | \$130.00 | 545,953.02 | \$64,628.39 | 545.000 | \$25.602.60 |
| 33-3215-25 | 1725 | 62 ND AVE | 1 | Hil L baley \& Paula | 1993 | 1994-2009 | 1983 | \$17,954.02 | \$49,050,85 | \$1.50 | \$240,00 | \$291,889.90 | 5359,136.27 | \$45.000 | \$110,037.84** |
| 39-3251-22 | 1701 | CHURCH ST | 1 | SELLICK BRENTL S JANETM | 2004 | 2005-2009 | 1999 | \$4,675.67 | \$11.801 57 | 51.50 | 5240.00 | \$121,827.23 | $5138,545.97$ | \$45,000 | \$47,477,60 |
| 40-3396-4 | 7521 | MACARTHUR BL | 1 | HUGHES FRANK | 010 | 2011 | 2004 | \$9,140.00 | \$7.784.83 | \$1.50 | 5185.00 | \$40,035.81 | \$57,147.14 | 545.000 | \$20,470.94 |
| $40-3396-5$ | 7525 | MACARTHUR BL | 1. | LEE WALLACE | 199 | 1991-2009 | 1985 | \$27.578.75 | \$89,920.20 | \$1.50 | \$240.00 | 5172.207.84 | \$289,943.29 | 545.000 | \$60,146.56** |
| 40-3396-6 | 7533 | MACARTHUR BL | 1 | VILLEGASROSEMARY ETAL | 2005 | 2006-2009 | 2000 | \$11.146.04 | \$20.412.99 | \$1.50 | \$240.00 | \$188.55004 | \$220.350.57 | \$45.000 | \$79,750.44** |
| 40-3407-1 | 7951 | MACARTHUR BL | 1. | IRVINE ELAINE | 2002 | 2003-2009 | 1997 | \$13,363.74 | \$14,091,89 | \$1.50 | \$240.00 | \$298,402.85 | \$326.099.98 | \$45.000 | \$120,128.14** |
| 40-3407-2 | 7963 | MACARTHUR BL | L. | OLIVER LARDELL | 1999 | 2000-2009 | 1993 | \$22,413.96 | \$52.469.37 | 51.50 | \$24000 | \$299,435.82 | \$374,560.65 | \$45.000 | \$121.583.73** |
| 40A-3419-27 |  | 73RD AVE | L | PASERO MARLENE | 1992 | 1993-2009 | 1987 | 59.224.70 | 522.684.03 | 51.50 | \$24000 | \$44,627,17 | 576,777.40 | \$49,000 | \$15.374.46 |
| 41-3893-64 | 1180 | 60TH AVE | 1 | CENTRAL EAST OAKLAND LAND IRUST | 1997 | 2009 | 1990 | \$7.845.40 | \$11.178.61 | 51.50 | S18500 | 534,773.63 | \$53,985. 14 | \$45,000 | \$21,919.14** |
| 41.4129 .44 | 1238 | 72ND AVE | L | PHERSON AMY | 2007 | 2009 | 2001 | \$5,345.84 | 852.732.05 | \$1.50 | \$185.00 | \$60.067.92 | \$118,332.31 | \$45,000 | \$42.573.00** |
| 41-4T33-2T | 190 | TOTHAVE | 1 | B'ANKS MARY S HEIR OFEST | 2088 | 2009 | 2000 | \$29,60062 | \$24.251.50 | \$1.50 | \$185.00 | 5108.182 .22 | \$162,220.84 | 545.000 | \$57,645.28** |
| 41-4133-34 | 7014 | HAMILTONST | 1 | OCHI |  |  |  | 521.429 .59 | \$19,423.34 | \$1.50 | \$130.00 | 5187,314.86 | \$223,299 29 | \$45.000 | \$82.051.32 |
| 41-4135-4-3 |  | 72ND AVE | L | OCMI |  |  |  | 510.349 .54 | \$18.873.54 | \$1.50 | \$130.00 | \$56,937.16 | \$86,791.74 | \$45.000 | \$29,804.48 |
| 41-4146-30 | 1090 | 71stave | 1 | CATER MCKAYD | 2008 | 2009 | 2002 | \$3,601.78 | \$8,343.92 | \$1.50 | \$18500 | 5100,324.07 | \$112.956.27. | 545.000 | \$49,676 04** |
| 41-4148-19 | 1027 | 70TH AVE | 1 | DOUSTANI HOSSEIN \& DOUSTANY MAHINE | 2001 | 2002-2009 | 1996 | \$9,197.56 | \$36.631.13 | \$1.50 | \$24000 | \$260.561.91 | 5306.632 .10 | 545.000 | \$102,300 $32 \times$ |
| 41-4148-59 | 1020 | 70THAVE | L. | CANDLELITE PROPERTIES INC | 1992 | 1993-2009 | 1937 | \$13,907.92 | \$35,263.92 | \$1.50 | 5240.00 | \$149,290.09 | 5198,703.43 | \$45.000 | 570,978.84* |
| 41-4198-50 | 1255 | 79THAVE | L | ELMHURST LAND TRUST | 1997 | 2009 | 1990 | \$8,395.66 | \$5,044.47 | \$1.50 | \$185.00 | \$94.532.12 | \$103.153.95 | 545.000 | 549,555.24** |
| 42-4256-14 | 1201 | 84THAVE | 1 | FARIA RAYMOND P \& WATSON LUELLAE | 2001 | 2002-2009 | 1996 | \$14,900.00 | 54,941.55 | \$1.50 | \$240.00 | \$57,855.03 | \$77,938.08 | 545.000 | \$23,282.25** |
| 42-4266-2 | $\$ 517$ | DST | 1 | BLACK BEVERLY J ETAL | 2011 | 2012 | 2005 | \$28.888.46 | \$20,861.27 | \$1.50 | 813000 | \$8.532.61 | \$58,413,34 | \$45.000 | \$4.597.94** |
| 42-4267-28 | 1063. | 87THAVE | 1. | LEWIS VALERIE \& BERGSTROM VERA R ETAL | 1996 | 1997-2009 | 1990 | \$21.124,33 | \$41,883.16 | \$1.50 | \$240.00 | \$73,065.52 | \$136,314.51 | \$45,000 | 535,325.11** |
| 42-4273-22 | 1226 | 89 TH AVE | 1 | WILSON LOTTIE | 2009 | 2011 | 2003 | \$7.663.24 | 514,443.04 | \$1.50 | \$185.00 | 5123.614 .72 | \$145,907.50 | \$45.000 | \$66.161.44** |
| 43-4595-17 | 1908 | Bethave | 1 | STUART ANTHONY \& ANTOINEITE ETAL | 2011 | 2012 | 2005 | 59,052.48 | 513,351.74 | 51.50 | \$13000 | \$89.650.73 | \$112.185 85 | \$45.000 | \$58.522.86** |
| 43-4604-1 | 2276 | AUSEON AVE | 1 | FRANKLIN HENRY \& FLORAL | 2010 | 2011 | 2004 | \$8,622.76 | 510,121.00 | 51.50 | \$185.00 | 539,32382 | 558.254.08 | \$45,000 | \$23,301.06****** |
| 43-4620-1-1 | 8215 | MACARTHUR BL | 1. | OCHI |  |  |  | \$62.710.44 | \$51,382.34 | 51.50 | S130.00 | \$452.878.52 | 5567.102.80 | \$63.000 | \$176.478.22**** |


| PARCEL | ADD | STREET | ㄴII | ASSESSED OWNER | PTS REC. | AUC. OFFERED | DEF.YR | BASE TAX | CO. FEES $I$ INTEREST | St. FEE | B4A FEES | CITY FEES \& INTEREST | TAXES 3/31/13 | $\begin{gathered} \text { ADJUSTED } \\ \text { M/B } \end{gathered}$ | ORIG. LIENS |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 44-4952-3 | 9109 | International bl | L | WADO ISAO | 2009 | 2010 | 2003 | \$8.011.04 | \$17.844.95 | 51.50 | \$185.00 | \$150.856.57 | 5176.998.66 | \$45.000 | 592,455.14** |
| 44-4954-16 | 9114 | B ST | L | BUTLER LARRY 0 \& DANIELA $\&$ CHISHOLM JAMES $S$ | 1997 | 19989-2009 | 1991 | 513,174.07 | \$33,602.92 | 51.50 | \$240.00 | \$176.648.27 | \$223.656.76 | 545.000 | 564,399.40** |
| 44-5009-8 | 9630 | WALTER AVE | L | WILLIAMS LEONARD S RALLS WILLIE M | 1998 | 1999-2009 | 1992 | \$33.147.26 | 586.284.49 | \$1.50 | \$240.00 | \$299,375.74 | \$419.018.99 | 545.000 | 5118.276.72*** |
| 45-5233-12 | 10306 | PIPPIN ST | 1 | LANDER MARK A S WESSEL CODY K | 2010 | 2011 | 2004 | \$10,599.04 | \$12.853.52 | \$1.50 | \$185.00 | \$57,609. 18 | \$81.249.24 | \$45,000 | 534,044,64 |
| 45-52S4.9 | 10545 | PIPPIN ST | L | WILLIAMS STEPHENA | 2000 | 2001.2009 | 1995 | \$17,130.36 | S3E.807.40 | \$1.50 | \$185.00 | \$237.300.42 | \$291.924.68 | 545.000 | 596.455.72** |
| 45-5254-19 | 10628 | PEARMAIN ST | L | STONEHURST LAND TRUST | 1997 | 2009 | 1990 | 57,239.28 | \$17.998.03 | \$1.50 | \$185.00 | \$109,008.44 | \$134.432.25 | \$45,000 | S58,332.45** |
| 45-5369-12-6 | 306 | 10STHAVE | 1 | BROCKMAN PHILLP | 2000 | 2001. 2009 | 1995 | \$23,203.46 | 540,673.60 | 51.50 | 5240.00 | \$108,941.19 | 5173,259.75 | \$45,000 | 534.359.60 |
| 45.5369.17 | 10575 | Topanga dr | L | DAVENPORT GUS FS VALERIE | 2001 | 2002-2009 | 1996 | \$15,012.96 | 536.383 .58 | \$1.50 | 5185.00 | 3249,606.75 | 5301.189 .79 | \$45,000 | \$112.728820** |
| 45-5374.S | 10937 | ROBLEOO OR | 1 | DAVIS GUSSIE | 2010 | 2011 | 2004 | 56,577.85 | 56.914 .97 | 51.50 | 5185.00 | \$50,822.01 | 566,501.33 | \$45,000 | \$34,10625 |
| 46-542f-13 | 1416 | \}90TH AVE | 1 | NORTHOVER MICHAEL | 1999 | 2000-2009 | 1988 | \$27,641, 86 | 571,684.94 | \$1.50 | 5240.00 | 5225.277.44 | \$324,845.74 | 545,000 | \$65.324 62 |
| 48E-7347-19 |  | BALBoA DR | L | CASTELLON JOSEA | 2010 | 2011 | 2004 | \$32.114.04 | 530.033.56 | \$1.50 | 5135.00 | \$32.789.63 | \$95.123.73 | \$45.000 | \$20,477.36 |
| 43E-7347-20 |  | BALBOA DR | L | CASTELLON jose a | 2010 | 2011 | 2004 | \$35.457.10 | 532.567.40 | \$1.50 | 5185.00 | \$25,704.91 | 593,925.91 | \$45.000 | \$15,609.54 |

total city lien plus interest
$\$ 12.760,400.59$
TOTAL CITY LIEN: $\mathbf{\$ 1 . 3 1 0 . 3 2 2 . 6 8}$

[^0]
## EXHIBIT B

## SAMPLE AUCTION PROPERTIES

| Parcel <br> Number |  | Recording Fee | Transfer Tax | Auction <br> Process <br> Costs | Redemption Taxes | City <br> Portion of Taxes | City <br> Original <br> Lien | Delinquent Cost | Redemption <br> Penalty | City <br> Portion of Penalty | Total <br> Anticipate <br> d City <br> Recovery |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2-61-61 | \$45,000 | \$18 | \$13.20 | \$630.18 | \$20,680.87 | \$ 9,141 | \$14,919 | \$150.20 | \$38,462 | \$ 17,000 | \$ 26,140 |


[^0]:    - ADDED CODE ENFORMATE
    - ADDED CODE ENFORCEMENTS 2011.2012

