

AGENDA REPORT

TO: DEANNA J. SANTANA

CITY ADMINISTRATOR

FROM: Fred Blackweil

Assistant City Administrator

SUBJECT: Removal of City Liens for

County Auction Program

DATE: August 30, 2012

City Administrator

Approval

Date

COUNCIL DISTRICT: City-wide

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.

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- 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* 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 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 transformed 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
	benefits from the sale of the properties would be also reduced.
Reason for not	Proposal seeks to solve the blight problems in Oakland
recommending	neighborhoods and the fiscal benefits offset the impact.

PUBLIC OUTREACH/INTEREST

Staff has provided information to community organizations concerned 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 Department of Planning & Building

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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FILED OFFICE OF THE CITY GLERN INTRODUCED BY COUNCIL MEMBER OAKLAND

APPROVED AS TO FORM AND LEGALITY

KITTLE TILE TO THE PROPERTY CITY ATTORNEY

2012 SEP 13 PM 2: 34

OAKLAND CITY COUNCIL

RESOLUTION	No.	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 of 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 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

IN COUNCIL, OAKLAND, CALIFORNIA,	, 2012
PASSED BY THE FOLLOWING VOTE:	
AYES - BRUNNER, BROOKS, DE LA FUENTE, KAPL SCHAAF AND PRESIDENT REID	AN, KERNIGHAN, NADEL,
NOES -	
ABSENT -	
ABSTENTION -	
ATTEST	
	LATONDA SIMMONS City Clerk and Clerk of the Council of the City of Oakland, California
DATE OF ATTESTATIO	DN:

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

EXHIBIT A

	T		П		ſ	1			CO. FEES/	1	T	CITY FEES &	TAXES	ADJUSTED	T
PARCEL	ADD	STREET	L/I	ASSESSED OWNER	PTS REC.	AUC, OFFERED	DEF. YR	BASE TAX	INTEREST	ST. FEE	B4A FEES	INTEREST	3/31/13*	M/B	ORIG. LIENS
2-61-61	324	10TH ST #204	T	ADEPT PROPERTIES LLC	1996	1997 - 2009	1990	\$17,131.32	\$38,455.41	51.50	\$240.00	\$41,406.78	\$97,235.01	\$45,000	\$14.919.00
3-13-12	834	ATHENS AVE	L.	OAKLEY VERNON	1997	1998 - 2009	1991	\$66,176.78	\$95,530.64	\$1.50	5240.00	\$132,051.10	\$345,000.02	\$67,000	\$43,250.56**
3-17-19	873	ATHENS AVE	_	SAVAGE OCTAVIA	2009	2012	2003	\$9,043.45	89,698.36	\$1,50	\$130.00	\$84,76\$.15	\$103,661.47	\$45,000	\$51,761.55**
3-31-13		20TH ST	L	ROBINSON BEN	2011	2012	2004	\$14,189.60	\$14,784.72	\$1.50	\$130 00	\$96,294.04	\$125,399.36	545,000	\$51,075.98
4-61-10	1424	12TH ST	Ĺ	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	L	ABEL & ABEL & GAY JESSIE L	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	&12,215.08	\$24,440.86	\$1.50	\$240 00	5155,526.36	\$192,423.80	\$45,000	\$39,038.74
4-93-24	1556	8TH ST	Ļ,	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	8TH ST	L.	DASM INC	1999	2000 - 2009	1993	\$9,622.42	\$24,414,49	\$1.50	\$240 00	\$190,495.41	\$224,773.82	\$45,000	530,623.02**
5-429-5	1021	24TH 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		24TH ST		SIEGEL HERBERT	1999	2000 - 2009	1993	\$17,295.73	\$43,370.93	\$1.50	\$240.00	\$190,283 16	\$251,191.37	\$45,000	\$67,649.84
5-435-13	1076	24TH ST	L	WALKER LILLIG P	1988	1989 - 2009	1983	\$16,463.44	\$52,657.41	51.50	\$240.00	\$201,421.76	\$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	_	DOBARD RAYMOND TR	1999	2000 - 2009	1993	\$16,148 53	\$46 096 79	51.50	5240.00	\$282,928.61	5345,415.43	\$45,000	\$90,552.34
5-465-3	1071	32ND ST	_	OAKLAND COMMUNITY HOUSING INC	2000	2001	1994	\$15,901.18	\$14,840.34	\$1.50	\$130 00	\$99,723.41	5130,595,43	\$45,000	\$51,013,44**
5-471-1-1		CHESTNUT ST	1	WILLIAMS YOLANDA M & LEONARD	2000	2001 - 2009	1994	527,653 86	\$48,549.79	\$1.50	\$240.00	5286,670.34	5363,115.49	545,000	\$102,477.68**
5-478-7		CHESTNUT ST	_	PAUL PAMELA S & SURVINE JOHNSON PAMELA	2009	2010-2011	2003	828,211.16	530,154 93	\$1.50	\$130.00	5177,589.10	\$236,086.74	\$45,000	\$119,044.76**
6-13-42	1005		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		WILLOW ST	1	SCHOENBORN RITA	1999	2011	1992	\$11,030.94	529,079 68	\$1.50	\$185.00	\$52,765.89	\$93,063.01	\$45,000	\$16,698.08**
6-21-33		CHASE ST		DASM INC	1999	2000 - 2009	1993	\$13,870.48	536,428.03	\$1.50	5240 00°	5237,654.38	\$288,194.39	545,000	\$90,313.06**
6-23-15	+	WILLOW ST	_	LEE KEVIN K	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	+	WILLOW ST		HENDERSON THELMA L	1995	1995 - 2009	1989	516,538.61	\$51,858.96	\$1.50	\$240.00	5242,109,37	\$310,798.44	\$45,000	\$91,953,74**
6-27-2	_	14TH ST	L	JONES PEGGY D	1995	1996 - 2009	1989	\$9,472.58	\$30,073.90	\$1.50	\$240.00	5338,456 92	\$378,245.00	\$45,000	\$103,114.72**
7-554-9		15TH ST		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		32ND ST	·	PALMER PAUL	2009	2011	2003	\$29,922.20	\$52,069.17	51.50	5185.00	\$439,438 61	\$521,616.48	\$45,000	\$236,394.18
9-692-5	, 	27TH ST		NARCISSE B R & HARY ANDRE	1998	1999 - 2009	1990	\$26,225.46	\$48,916.22	\$1.50	\$240.00	\$354,635 08	\$430,018.26	\$45,000	5143,425 43**
9-695-6		MLK JR WAY		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		WEST ST		UNIFIED PROJECTS INC	1996	1997 - 2009	1990	\$30,894 66	\$80,352.03	51.50	\$240.00	597,575.53	\$209,063.72	\$45,000	\$28.817 75**
12-965-21-1		WEST ST	L.	MALCOLM JOHN	1996	1997 - 2009	1990	\$31,095 75	\$93,291.94	\$1 S0	\$240 00	\$415,178.79	\$540,807.99	\$45,000	\$147,123.32**
15-1306-22-1		57TH ST	<u> </u>	PAPALIA FRANCESCO J	2005	2006 - 2009 2008 - 2009	2000	\$11,729 91 \$18,169,95	519,159.03	\$1.50	\$240.00 5240.00	5161,595.13 \$110,765.29	5192,725:57 5153.875.74	\$45,000 \$45,000	\$54,466.78
20-164-6		FOOTHILL BL	-	WRIGHT MARY L HEIRS OF EST	2007		2002	4 - 1 - 1 - 1 - 1	524,698,99	\$1.50 \$1.50	5130.00	555,634.04	\$76,876.75	\$45,000	\$52,694.10
20-165-2		FOOTHILL BL	L	GREGORY JOHN A & JULIA	2011	2012	2005	\$9,518.38	511,592.83		&185.00	\$48,823.78	\$99.216.49		\$35,083,15**
21-293-4		25TH AVE		25TH AVENUE LOFTS LP	2010	2011 2011	2004	\$25,339.66	524,866 55 \$43,415.63	\$1.50 51.50	\$185.00	\$75,404.20	\$167,591.14	\$45,000 \$49,000	\$32,436.36 \$47,952,76**
26-751-4		E 23RD ST 23RD AVENUE	-	ABIOYE MOSES R	2010	2011	2004	\$48,534.31 513,304.42	\$27,552.97	\$1.50	\$130.00	5110,593 01	\$151,531.90	545,000	\$54,843.22
26-757-24 26-785-8		E 27TH ST	L	TOMORROW DEVELOPMENT CO INC	2007	2008 - 2009	2002	\$15,263.92	\$21,016.56	\$1.50	\$240.00	\$122,382.47	\$159,404.45	545,000	\$51,659.56**
32-2111-23		GRAY ST		CRAWFORD HOWARD	2007	2009	1995	\$9,773.82	\$22,378.79	\$1.50	\$185.00	\$150,939.05	\$163,278.16	\$4\$,000	\$78,666 62**
33-2138-40	+	39TH AVE		FRUITVALE LAND 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		YGNACIO AVENUE	Ė	OCHI	1557	2005	1550	\$13,985.08	514,313.27	51.50	\$130.00	\$67,013.63	595,443.48	\$45,000	\$33,339.60
38-3199-3		FOOTHILL BL		RICHARDSON URSULA & MELBA		·		\$9,301.66	\$9,232.21	51 50	\$130.00	545,953.02	\$64,628.39	545,000	\$25,602.60
33-3215-25		62ND AVE	-	HILL 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	-	CHURCH ST		SELLICK BRENT L & JANET M	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	+	MACARTHUR BL		HUGHES FRANK	2010	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		MACARTHUR BL	Ĺ	LEE WALLACE	1990	1991 - 2009	1985	\$27,578.75	\$89,920.20	\$1,50	\$240.00	5172,207.84	\$289,943.29	\$45,000	\$60,146.56**
40-3396-6	_	MACARTHUR BL	_	VILLEGAS ROSEMARY ETAL	2005	2006 - 2009	2000	\$11,146,04	\$20,412.99	\$1.50	\$240.00	\$188,550 04	\$220,350.57	\$45,000	\$79,750,44**
40-3407-1		MACARTHUR BL	L	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	-	OLIVER LARDELL	1999	2000 - 2009	1993	\$22,413.96	\$52,469.37	\$1.50	\$240 00	\$299,435.82	\$374,560.65	\$45,000	\$121,583.73**
40A-3419-27		73RD AVE		PASERO MARLENE	1992	1993 - 2009	1987	\$9,224.70	522,684.03	51.50	\$240 00	\$44,627,17	576,777.40	\$4\$,000	\$15,374,46
41-3893-64	1180	60TH AVE	-		1997	2009	1990	\$7,845.40	\$11,178.61	51,50	S185 00	534,773.63	\$53,985.14	\$45,000	\$21,919.14**
41-4129-44		72ND AVE	_	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**
41-4133-21		TOTH AVE	7	BANKS MARY & HEIR OF EST	2006	2009	2000	\$29,600 62	\$24,251.50	\$1.50	\$185.00	5108,182.22	\$162,220.84	545,000	\$57,645.28**
41-4133-34		HAMILTON ST	1	осні				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	осні				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	71ST AVE	_L	CATER MCKAY D	2008	2009	2002	\$3,601.78	\$8,343.92	\$1.50	\$185 00	5100,324.07	\$112,956.27	545,000	\$49,676 04**
41-4148-19	1027	70TH AVE	L	DOUSTANI HOSSEIN & DOUSTANY MAHINE	2001	2002 -2009	1996	\$9,197.56	\$36,631.13	\$1.50	\$240 00	\$260,561.91	5306,632.10	545,000	\$102,300 32**
41-4148-59		70TH AVE		CANDLELITE PROPERTIES INC	1992	1993 - 2009	1937	\$13,907.92	\$35,263.92	\$1.50	5240.00	\$149,290.09	\$198,703.43	\$45,000	\$70,978.84~~
41-4198-50	1255	79TH AVE	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	84TH AVE	1	FARIA RAYMOND P & WATSON LUELLA E	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	&130 00	\$8,532.61	\$58,413.34	\$45,000	\$4,597.94**
42-4267-28		87TH AVE		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		89TH AVE		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	BBTH AVE		STUART ANTHONY & ANTOINETTE ETAL	2011	2012	2005	59,052.48	513,351.14	\$1.50	\$130 00	\$89,650.73	\$112,185 85	\$45,000	\$58,522.86**
					1 0040	0044		60 000 70	510,121.00	51.50	\$185.00	· \$39,323,82	EED TEA OD	845 000	\$23,301.06**
43-4604-1 43-4620-1-1		AUSEON AVE MACARTHUR BL		FRANKLIN HENRY & FLORAL OCHI	2010	2011	2004	\$8,622.76 \$62,710.44	\$51,382.34	51.50	\$130.00	\$452,878.52	558,254.08 5567,102.80	\$45,000 \$63,000	\$176,478.22**

	Ī								CO FEES!			CITY FEES &	TAXES	ADJUSTED	
PARCEL	ADD	STREET	L/I	ASSESSED OWNER	PTS REC.	AUC. OFFERED	DEF. YR	BASE TAX	INTEREST	ST. FEE	B4A FEES	INTEREST	3/31/13*	M/B	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	5176,898.66	\$45,000	592,455.14**
44-4954-15	9114	B ST	L	BUTLER LARRY D & DANIEL A & CHISHOLM JAMES S	1997	1998 - 2009	1991	513,174.07	\$33,602.92	51.50	\$240.00	\$176,648.27	\$223,666.76	545,000	554,399.40**
44-5009-8	9630	WALTER AVE	ī	WILLIAMS LEONARD S RALLS WILLIE M	1998	1999 - 2009	1992	\$33,117.26	585,284,49	\$1.50	\$240.00	\$299,375.74	\$419,018.99	545,000	5118,276.72**
45-5233-12	10306	PIPPIN ST	T	LANDER MARK A & WESSEL CODY K	2010	2011	2004	\$10,599.04	\$12,853.52	\$1,50	\$185,00	\$57,609.18	\$81,248.24	\$45,000	534,044,64
45-52S4-9	10545	PIPPIN ST	L	WILLIAMS STEPHEN A	2000	2001 - 2009	1995	\$17,130.36	S3E 807 40	\$1.50	\$185.00	\$237,300.42	\$291,924.68	545,000	595,455.72**
45-5254-19	10528	PEARMAIN ST	L	STONEHURST LAND TRUST	1997	2009	1990	57,239.2B	\$ 17,998.03	\$1,50	\$185,00	\$109,008,44	\$134,432.25	\$45,000	\$58,332.46**
45-5369-12-6	306	10STH AVE	1	BROCKMAN PHILLIP	2000	2001 - 2009	1995	\$23,203.46	540,673.60	51.50	5240.00	\$108,941.19	5173,259.75	\$45,000	534,359.50
45-5369-17	10575	TOPANGA DR	ī	DAVENPORT GUS F & VALERIE	2001	2002 - 2009	1996	\$15,012.96	536,383,58	\$1.50	5185.00	\$249,505.75	5301,189.79	\$45,000	\$112,728 82**
45-5374-S	10937	ROBLEGO OR	П	DAVIS GUSSIE	2010	2011	2004	56,577.85	55,914,97	51.50	5185.00	\$50,822.01	566,501.33	\$45,000	\$34,105.25
46-5421-13	1416	90TH AVE	1	NORTHOVER MICHAEL	1999	2000 - 2009	1988	\$27,641.86	571,584.94	\$1.50	5240.00	5225,277.44	\$324,B45.74	545,000	\$65,324 62
48E-7347-19		BALBOA DR	ī	CASTELLON JOSE A	2010	2011	2004	\$32,114.04	530,033.56	\$1.50	5135.00	\$32,789.63	\$95,123.73	545,000	\$20,877,36
43E-7347-20	1	BALBOA DR	ī	CASTELLON JOSE A	2010	2011	2004	\$35,457.10	532,567.40	\$1.50	5185.00	\$25,704.91	593,925,91	\$45,000	\$15,509.54

TOTAL CITY LIEN PLUS INTEREST

\$12,760,400.59

TOTAL CITY LIEN: \$1,310,322.68

* THIS FIGURE IS AN ESTIMATE

** ADDED CODE ENFORCEMENTS 2011-2012

EXHIBIT B

SAMPLE AUCTION PROPERTIES

Parcel Number	Gross Sale Amount	Recording Fee	Transfer Tax	Auction Process Costs	Redemption Taxes	City Portion of Taxes	City Original Lien	Delinquent Cost	Redemption Penalty	City Portion of Penalty	Total Anticipate d City 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
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