

CITY OF OAKLAND
Agenda Report

FILED
OFFICE OF THE CITY CLERK
OAKLAND

2005 MAR 23 PM 3:43

TO: Office of the City Administrator
ATTN: Deborah A. Edgerly
FROM: Finance and Management Agency
DATE: April 5, 2005

SUBJECT: Public Hearing on Assessment of Liens for Transient Occupancy Taxes

SUMMARY

On March 10, 2005, staff held administrative hearings for delinquent Transient Occupancy Taxes and attempted to resolve any inconsistencies or inequities prior to the public hearing before the City Council. The administrative and public hearings are held only after all other procedural means to resolve an unpaid Transient Occupancy Tax account have been exhausted.

FISCAL IMPACT

The liens will be recorded against ten parcels owned by ten property owners. The parcels' delinquencies represent \$193,057 in past due transient occupancy taxes. Failure to place liens will result in a loss of \$193,557 to the General Fund.

BACKGROUND

Staff cross-referenced Alameda County Assessor data with the Transient Occupancy Tax System data to identify potential non-registrants owning various types of properties. Originally, eleven property owners were notified of the City's Transient Occupancy Tax requirements on Hotel/Motel property operators. The 11 non-responders were notified of the City's intent to record liens against their properties. One property was deleted from the list through the administrative hearing process.

KEY ISSUES AND IMPACTS

None

POLICY DESCRIPTION

Pursuant to Title 4, Chapter 4.24 of the Oakland Municipal Code, staff submits quarterly recommendations to Council for the recordation of a lien for delinquent Transient Occupancy Taxes.

SUSTAINABLE OPPORTUNITIES

None

Item:
City Council
April 5, 2005

DISABILITY AND SENIOR CITIZEN ACCESS

None

RECOMMENDATION AND RATIONALE:

Staff recommends approval of a resolution accepting and confirming the report from the City Administrator on delinquent transient occupancy taxes and confirming the recordation of liens, administrative charges, and assessment charges with the County Recorder's Office.

ALTERNATIVE RECOMMENDATIONS

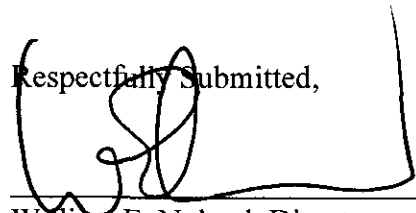
None

ACTION REQUESTED OF THE CITY COUNCIL

Staff requests that the City Council approve the placement of liens for the 10 parcels/properties and to authorize the subsequent assessment for all taxes and charges should they remain unpaid at the time required for submission to the County Assessor. The owners of the 10 parcels/properties failed to resolve the delinquencies during the administrative hearing.

Resolutions confirming the staff recommendations have been prepared for City Council consideration.

Respectfully Submitted,



William E. Noland, Director
Finance and Management Agency

Prepared By:
Anna Lawrence, Acting Revenue Manager
Revenue Division

APPROVED FOR FORWARDING TO
THE CITY COUNCIL:



OFFICE OF THE CITY ADMINISTRATOR

Item:
City Council
April 5, 2005

CITY OF OAKLAND
 TRANSIENT OCCUPANCY TAX ADMINISTRATIVE HEARING LIST
 ADMINISTRATIVE HEARING DATE: MARCH 10, 2005
 PUBLIC HEARING DATE: APRIL 5, 2005

<u>Acct #</u>	<u>Owner Name</u>	<u>Hotel Name</u>	<u>Property Address</u>	<u>Parcel #</u>	<u>\$ Amt Tax Liab</u>	<u>\$ Amt Lien</u>	<u>Delinquency Period(s)</u>
003-132-003	CHU, Likun & Chenchuan Trs	Travelers Hotel	392-11th St	002 -0057-018-00	\$17,499.00	\$17,549.00	Oct 2004-Jan 2005
003-197-001	JACK LONDON HJ PARTNERS	Howard Johnson Express Inn	620 Broadway	001 -0197-007-00	\$61,499.00	\$61,549.00	Oct 2004-Jan 2005
003-106-002	JACK LONDON INN	Jack London Inn	444 Embarcadero	001 -0141-017-02	\$2,361.00	\$2,411.00	Nov 1, 2004-Nov 30, 2004
003-175-004	MULUGETA, Benyam & Paula R	Lake Merritt Lodge	2332 Harrison St	010 -0768-005-00	\$749.00	\$799.00	Nov 2004-Jan 2005
003-042-002	PATEL, Dilibhai P & Kalpana Etal	Capri Motel	722 W. Mac Arthur BLvd	012 -0964-020-01	\$4,017.00	\$4,067.00	Aug 2000, Jan 2001, Mar 2001, Oct 2001, Oct 2002, Nov
003-227-001	PATEL, Naresh N & Indu N	Twin Peaks Hotel	2333 San Pablo Ave	003 -0021-005-00	\$5,070.00	\$5,120.00	July 1 2004-Sept. 30, 2004 & Oct 1, 2004-Dec 31, 2004
003-024-003	Sarkar LLC	Budget Inn	55 MacArthur Blvd	010 -0813-008-00	\$521.00	\$571.00	Dec 1 2004-Dec 31, 2004
003-057-005	SPITLER, Richard Etal	Grand Hotel	641 W. Grand Ave	008 -0659-025-00	\$16,948.00	\$16,998.00	Oct 2004-Jan 2005
003-185-001	THAKOR, Baiwantsinh D Etal	Oakland Hotel	8465 Enterprise Way	042 -4323-003-04	\$64,214.00	\$64,264.00	Oct 2004- Jan 2005
003-192-002	THANG, Mark & LA, Khoan	Jefferson Inn	1424 Jefferson St	003-0069-012-00	\$20,179.00	\$20,229.00	Nov 2004-Jan 2005
					=====	=====	
TOTALS:					\$193,057.00	\$193,557.00	

OAKLAND CITY COUNCIL

RESOLUTION NO. _____

OFFICE OF THE CITY CLERK

C.M.S.

2005 MAR 23 PM 3:44

INTRODUCED BY COUNCILMEMBER _____

RESOLUTION OVERRULING PROTESTS AND ACCEPTING AND CONFIRMING REPORTS OF THE CITY ADMINISTRATOR ON THE DELINQUENT TRANSIENT OCCUPANCY TAXES AND CONFIRMING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 4, CHAPTER 4.24 OF THE OAKLAND MUNICIPAL CODE, AND DIRECTING THE NOTICE OF LIEN AND ASSESSMENT CHARGES TO BE TURNED OVER TO THE COUNTY TAX COLLECTOR FOR COLLECTION.

WHEREAS, pursuant to Title 4, Chapter 4.24 of the Oakland Municipal Code, the City Administrator filed with the City Clerk her reports concerning the costs incurred for delinquent Transient Occupancy Taxes and recordation of liens with added administrative charges and assessment charges on thereafter described real property, and

WHEREAS, April 5, 2005, at the hour of 7:01 o'clock p.m., was fixed as the day and hour for the Council to hear and pass upon said reports, together with any objections or protests which may be raised by any of the property owners liable to be assessed for the costs incurred for delinquent Transient Occupancy Taxes and any other interested persons; therefore be it

RESOLVED: That the protests are hereby overruled; and be it

FURTHER RESOLVED: That the reports which the City Administrator filed with the City Clerk concerning delinquent Transient Occupancy Taxes and the recordation of liens with administrative charges for the real property described therein be and are hereby accepted and confirmed, and assessments are hereby authorized to be levied upon the properties described in said City Administrator reports in the amounts set opposite each description for costs incurred for delinquent Transient Occupancy Taxes, added administrative charges and assessment charges; and be it

FURTHER RESOLVED: That if said assessment therein levied is not paid before the 10th day of August 2005, the City Administrator shall present an itemized report to the Auditor-Controller of the County of Alameda, State of California, to be placed on the 2005-2006 County Tax Roll.

In Council, Oakland, California, _____, 2005

PASSED BY THE FOLLOWING VOTE:

AYES- BROOKS, BRUNNER, CHANG, NADEL, QUAN, REID, AND PRESIDENT DE LA FUENTE

NOES-

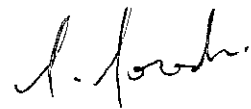
ABSENT-

ABSTENTION-

ATTEST: _____

LaTonda Simmons
Interim Clerk and Clerk of the Council
of the City of Oakland, California

OAKLAND CITY COUNCIL



RESOLUTION NO. _____

OFFICE OF THE CITY CLERK
C.M.S. PLANS

INTRODUCED BY COUNCILMEMBER _____

2005 MAR 23 PM 3:44

RESOLUTION ACCEPTING AND CONFIRMING REPORTS OF THE CITY ADMINISTRATOR ON THE COSTS INCURRED BY THE CITY OF OAKLAND FOR DELINQUENT TRANSIENT OCCUPANCY TAXES AND CONFIRMING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 4, CHAPTER 4.24 OF THE OAKLAND MUNICIPAL CODE, AND DIRECTING THE NOTICE OF LIEN AND ASSESSMENT CHARGES TO BE TURNED OVER TO THE COUNTY FOR COLLECTION.

WHEREAS, pursuant to Title 4, Chapter 4.24 of the Oakland Municipal Code, the City Administrator filed with the City Clerk her reports concerning the costs incurred for delinquent Transient Occupancy Taxes and recordation of liens with added administrative charges and assessment charge on thereafter described real property; and

WHEREAS, April 5, 2005, at the hour of 7:01 o'clock p.m. as the day and hour for the Council to hear and pass upon said reports, together with any objections or protests which may be raised by any of the property owners liable to be assessed for the costs incurred for delinquent Transient Occupancy Taxes and any other interested persons; and

WHEREAS, no protest having been made at said hearing; now, therefore, be it

RESOLVED: That the reports which the City Administrator filed with the City Clerk concerning Transient Occupancy Taxes and the recordation of liens with administrative charges for the real property described therein, be and the same are hereby accepted and confirmed, and assessments are hereby authorized to be levied upon the properties described in said City Administrator reports in the amounts set opposite each description for costs incurred for delinquent Transient Occupancy Taxes, added administrative charges, and be it

FURTHER RESOLVED: That if said assessment therein levied is not paid before the 10th day of August 2005, the City Administrator shall present an itemized report to the Auditor-Controller of the County of Alameda, State of California, to be placed on the 2005-2006 County Tax Roll.

In Council, Oakland, California, _____, 2005

PASSED BY THE FOLLOWING VOTE:

AYES- BROOKS, BRUNNER, CHANG, NADEL, QUAN, REID AND PRESIDENT DE LA FUENTE

NOES-

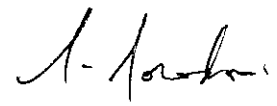
ABSENT-

ABSTENTION-

ATTEST:

LaTonda Simmons
Interim City Clerk and Clerk of the Council
of the City of Oakland, California

OAKLAND CITY COUNCIL



RESOLUTION NO. _____

FILED
OFFICE OF THE CITY CLERK
C.M.S. 3:12:10

INTRODUCED BY COUNCILMEMBER _____

2005 MAR 23 PM 3:44

RESOLUTION CONTINUING HEARING ON REPORTS OF THE CITY ADMINISTRATOR ON THE DELINQUENT TRANSIENT OCCUPANCY TAXES AND THE CONFIRMING OF THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 4, CHAPTER 4.24 OF THE OAKLAND MUNICIPAL CODE.

RESOLVED: That the hearing on the reports of the City Administrator on the delinquent Transient Occupancy Taxes and recordation of the liens with added administrative charges was duly noticed and held on the 5th day of April, 2005, at the hour of 7:01 o'clock p.m., is hereby continued for further hearing on the day of _____ in the Chamber of the City Council.

THE COUNCIL OF THE CITY OF OAKLAND DOES ORDAIN AS FOLLOWS:

In COUNCIL, OAKLAND, CALIFORNIA, _____, 20____

PASSED BY THE FOLLOWING VOTE:

AYES- BROOKS, BRUNNER, CHANG, NADEL, QUAN, REID AND PRESIDENT DE LA FUENTE

NOES-

ABSENT-

ABSTENTION-

ATTEST:

LaTonda Simmons
Interim City Clerk and Clerk of the Council
of the City of Oakland, California