

**CITY OF OAKLAND**  
**Agenda Report**

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

2003 DEC -4 PM 6:10

TO: Office of the City Manager  
ATTENTION: Deborah A. Edgerly, Interim City Manager  
FROM: Financial Services Agency  
DATE: December 16, 2003  
SUBJECT: Public Hearing on the Assessment of Liens for Delinquent Real Property Transfer Taxes

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**SUMMARY**

On December 16, 2003, pursuant to Chapter 4.20 of the Oakland Municipal Code, an administrative hearing for delinquent Real Estate Transfer Taxes was held to hear protests and resolve any inconsistencies or inequities raised by property owners prior to the public hearing before City Council.

A resolution has been prepared confirming the placement of liens on 6 accounts and authorizing the subsequent assessment for all fees and charges, should they remain unpaid at the time of the City's submission to the County Assessor.

**FISCAL IMPACT**

Property owners owe the City delinquent real property transfer taxes and administrative fees for the accounts not resolved at the November 13th 2003 administrative hearings. Failure to place a lien to recover the tax will result in an estimated loss of \$18,702.70 revenue to the City's General Fund.

**BACKGROUND**

The City notified property owners of the City's intent to record a lien against their property. Seven cases were resolved and removed from the list of delinquent properties.

A resolution has been prepared confirming the placement of liens on 6 accounts and authorizing the subsequent assessment for all fees and charges.

**KEY ISSUES AND IMPACTS**

There are no key issues or impacts.

Item: **14.1**  
City Council  
December 16, 2003

## **POLICY DESCRIPTION**

Pursuant to Chapter 4.20 of the Oakland Municipal Code, an administrative hearing for delinquent Real Estate Transfer Taxes is held to hear protests and resolve any inconsistencies or inequities raised by property owners prior to the public hearing before City Council.

## **ENVIRONMENTAL OPPORTUNITIES (SUSTAINABLE OPPORTUNITIES)**

There are no sustainable opportunities that are being addressed by this report.

## **DISABILITY AND SENIOR CITIZEN ACCESS**

This report has no impact on senior citizens or people with disabilities.

## **RECOMMENDATION AND RATIONALE**

Staff recommends that the City Council pass the resolution confirming the placement of liens on all unpaid accounts and authorize the subsequent assessment for all fees and charges should they remain unpaid prior to the transfer of said assessment to the County Assessor for inclusion on the next property tax assessment.

## **ALTERNATIVE RECOMMENDATIONS**

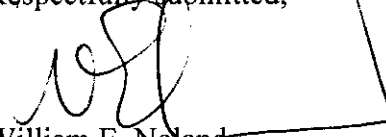
There are no alternative recommendations.

## **ACTION REQUESTED OF THE CITY COUNCIL**

The City Council is requested to approve the placement of liens on all unpaid accounts and authorize the subsequent assessment for all fees and charges should they remain unpaid prior to the transfer of said assessment to the County Assessor for inclusion on the next property tax assessment.

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

Respectfully submitted,



William E. Noland  
Director, Financial Services Agency

Prepared by: Debra Taylor Johnson  
Revenue Manager

APPROVED FOR FORWARDING  
TO THE CITY COUNCIL

  
OFFICE OF THE CITY MANAGER

ATTACHMENT A

**RETT ACCOUNTS GOING TO DECEMBER COUNCIL HEARING**

<b>ACCT #</b>	<b>APN</b>	<b>NAME</b>	<b>BALANCE</b>
R136283	047-5498-002	Javier Soto Sr. ETAL	1,327.08
R136284	029-0997-017	Theofanis Polyzos	5,348.01
R136287	0000-0435-003	Steven Block, ETAL	1,980.75
R136295	033-2199-008	Jesus Sandoval	2,697.70
R136298	035-2376-024	Sikileti Tausinga	4,080.96
R136287	014-3892-029	Mario Navarro	3,268.20

Item: **14.1**  
City Council  
16-Dec-03

*Michelle S. [Signature]*

**OAKLAND CITY COUNCIL**

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

RESOLUTION NO. \_\_\_\_\_

2003 DEC -4 PM 6:10  
C.M.S.

**RESOLUTION ACCEPTING AND CONFIRMING REPORTS OF THE CITY MANAGER ON THE COSTS INCURRED BY THE CITY OF OAKLAND FOR DELINQUENT REAL PROPERTY TRANSFER TAXES AND CONFIRMING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO CHAPTER 4.20, 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**

-oOo-

WHEREAS, pursuant to Chapter 4.20, of the Oakland Municipal Code, the City Manager filed with the City Clerk on the 16th day of December 2003, his reports concerning the costs incurred for delinquent real property transfer taxes and recordation of liens with added administrative charges and assessment charges on therein after described real property; and

WHEREAS, December 16, 2003, at the hour of 7:02 p.m., was fixed as the day and hour for the Council to hear and accept said reports, together with any objections or protests which may be raised by any of the property owners liable to be assessed for costs incurred for delinquent real property transfer taxes, and any other interested persons; and

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

RESOLVED: That the reports that the City Manager filed with the City Clerk on the 16<sup>th</sup> day of December 2003, concerning delinquent real property transfer taxes, the recordation of liens with administrative charges for the real property described thereafter in the report of the City Manager attached hereto, be and the same is, hereby accepted and confirmed, and assessments are hereby authorized to be levied upon the hereinafter described properties in the amount set opposite each description for costs incurred for delinquent real property transfer taxes, added administrative charges and assessment charges; and be it

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FURTHER RESOLVED: That if said assessment therein levied is not paid before the 10<sup>th</sup> day of August 2004, the City Manager shall present an itemized report to the Auditor Controller of the County of Alameda, State of California, to be placed on the 2004-2005 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, \_\_\_\_\_, 20\_\_\_\_

**PASSED BY THE FOLLOWING VOTE:**

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

NOES-

ABSENT-

ABSTENTION-

ATTEST: \_\_\_\_\_

CEDA FLOYD  
City Clerk and Clerk of the Council  
of the City of Oakland

14.1-1  
ORA/COUNCIL

DEC 16 2003

*Michelle Sexton*

**OAKLAND CITY COUNCIL**

**RESOLUTION NO. \_\_\_\_\_ C. M. S.**

**RESOLUTION OVERRULING PROTESTS AND OBJECTIONS AND ACCEPTING AND CONFIRMING REPORTS OF THE CITY MANAGER ON THE COST INCURRED BY THE CITY OF OAKLAND FOR DELINQUENT REAL PROPERTY TRANSFER TAXES AND AUTHORIZING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AS NECESSARY - PURSUANT TO CHAPTER 4.20, 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**

-oOo-

WHEREAS, pursuant to Chapter 4.20, of the Oakland Municipal Code, the City Manager filed with the City Clerk on the 16<sup>th</sup> day of December 2003, his reports concerning the costs incurred for delinquent real property transfer taxes and recordation of liens with added administrative charges and assessment charges on the thereafter described real property; and

WHEREAS, December 16, 2003, at the hour of 7:02 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 costs incurred for delinquent real property transfer taxes, and any other interested person; now therefore be it

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

FURTHER RESOLVED: That the reports that the City Manager filed with the City Clerk on the 16th day of December 2003, concerning delinquent real property transfer taxes, and the recordation of liens with administrative charges for the real property described therein be and are hereby accepted and confirmed, and the assessments are hereby authorized to be levied upon the properties described in said City Manager report, in the amounts set opposite each description for costs incurred for delinquent real property transfer taxes, added administrative charges, and assessment charges; and be it

FURTHER RESOLVED: That if said assessment herein levied is not paid before the 10<sup>th</sup> day of August 2004, the City Manager shall present an itemized report to the Auditor-Controller of the County of Alameda, State of California, to be placed on the 2004-2005 County Tax Roll.

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**ORA/COUNCIL**  
**DEC 16 2003**

IN COUNCIL, OAKLAND, CALIFORNIA, \_\_\_\_\_, 20

**PASSED BY THE FOLLOWING VOTE:**

AYES- BRUNNER, CHANG, DE LA FUENTE, MILEY, NADEL, REID, WAN, SPEES

NOES-

ABSENT-

ABSTENTION-

ATTEST: \_\_\_\_\_

CEDA FLOYD  
City Clerk and Clerk of the Council  
of the City of, Oakland

14.1-2  
ORA/COUNCIL  
DEC 16 2003



OAKLAND CITY COUNCIL

*Michelle Smith*

RESOLUTION NO. \_\_\_\_\_

C. M. S. FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

RESOLUTION CONTINUING HEARING ON REPORTS OF THE CITY MANAGER ON THE DELINQUENT REAL PROPERTY TRANSFER TAXES AND CONFIRMING OF THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES, AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO CHAPTER 4.20, OF THE OAKLAND MUNICIPAL CODE, AND DIRECTING THE NOTICE OF LIEN AND ASSESSMENT CHARGES TO BE TURNED OVER TO THE ALAMEDA COUNTY TAX COLLECTOR FOR COLLECTIONS

-oOo-

RESOLVED: That the hearing of the reports of the City Manager on the delinquent real property transfer taxes and recordation of the liens with added administrative charges that was duly noticed and held on the 16<sup>th</sup> day of December 2003, at the hour 7:02 p.m., is hereby continued for further hearing on the day of \_\_\_\_\_ in the City Hall, One Frank H. Ogawa Plaza, Council Chambers, Oakland, California.

IN COUNCIL, OAKLAND, CALIFORNIA, \_\_\_\_\_, 20

PASSED BY THE FOLLOWING VOTE:

BRUNNER, BROOKS, CHANG, DE LA FUENTE, NADEL, REID, WAN, QUAN

NOES-

ABSENT-

ABSTENTION-

14,1-3  
ORA/COUNCIL  
DEC 16 2003

ATTEST:

CEDA FLOYD  
City Clerk and Clerk of the Council  
of the City of, Oakland