

CITY OF OAKLAND
AGENDA REPORT

FILED
OFFICE OF THE CITY CLERK
OAKLAND

2009 MAR -5 PM 4: 28

TO: Office of the City Administrator
ATTN: Dan Lindheim, City Administrator
FROM: Finance and Management Agency
DATE: March 17, 2009

RE: **Public Hearing on the Assessment of Liens for Delinquent Real Property
Transfer Taxes**

SUMMARY

Pursuant to Chapter 4.20 of the Oakland Municipal Code, property transfers within the City are subject to a Real Property Transfer Tax. The Tax is due and payable at the time the deed instrument is delivered, and is delinquent if unpaid at time of recordation. Administrative hearings for delinquent Real Property Transfer Taxes were held on January 5, 2009, and on February 2, 2009 to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of Real Property Transfer Taxes. Following the administrative hearings, the City notified property owners of its intent to record a lien against their property should they fail to pay delinquent taxes due the City.

A public hearing has been scheduled for March 17, 2009, and a resolution has been prepared confirming the placement of liens on twenty-eight properties and authorizing the subsequent assessment for all fees and charges, should the liens 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 January 5, 2009 and February 2, 2009 administrative hearings as shown in the attached list. If the City fails to place a lien to recover the delinquent taxes, the General Fund would lose estimated revenue totaling \$522,584 and administrative fees totaling \$1,400, creating a grand total of \$523,984 for this period.

BACKGROUND

Administrative hearings for delinquent Real Property Transfer Taxes were held on January 5, 2009, and on February 2, 2009, to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of Real Property Transfer Taxes.

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Following the administrative hearings, the Finance Director filed with the City Administrator a written notice of those persons on whom the City will file liens for unpaid taxes, penalties, interest and other charges. If these amounts remain unpaid or unresolved after a public hearing by the City Council, the City Council shall authorize by resolution the recordation of liens on the subject properties for costs incurred for delinquent real property transfer taxes, added administrative and assessment charges. The delinquent charges and assessments shall constitute a special assessment against said property, and shall be collected at such time as is established by the County Assessor for inclusion in the next property tax assessment.

The Public Hearing is scheduled for March 17, 2009. A resolution has been prepared confirming the placement of liens on twenty eight properties and authorizing the subsequent assessment for all fees and charges.

KEY ISSUES AND IMPACTS

There are no key issues and impacts.

POLICY DESCRIPTION

Pursuant to Chapter 4.20 of the Oakland Municipal Code, an administrative hearing for delinquent Real Property 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.

SUSTAINABLE OPPORTUNITIES

Collections of delinquent Real Property Transfer Taxes have major economic and social equity implications for the City's sustainability. The revenue source is relied upon to fund essential City services.

DISABILITY AND SENIOR CITIZEN ACCESS

There are no impacts on disability and senior citizen access.

RECOMMENDATION AND RATIONALE

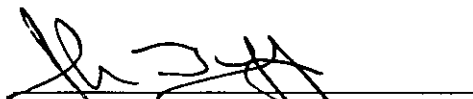
Staff recommends that the City Council pass the resolution confirming the placement of liens on all unpaid real property transfer accounts and authorize the subsequent assessment for all fees and charges should they remain unpaid prior to the transfer of said assessment to the County Assessor for inclusion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

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ACTION REQUESTED OF THE CITY COUNCIL

Staff requests City Council to approve the placement of liens on all unpaid real property transfer tax 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.

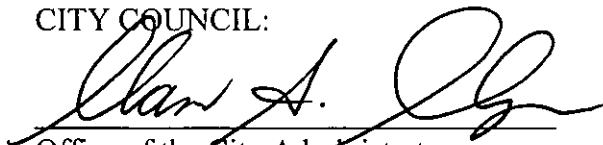
Respectfully submitted,



Joseph T. Yew, Jr.
Finance Director/City Treasurer

Prepared by:
Terry Adelman, Revenue Manager
Revenue Division

APPROVED AND FORWARDED TO THE
CITY COUNCIL:



Office of the City Administrator

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R.P.T.T. CITY COUNCIL HEARING LISTING FOR 3/17/2009

DEBTOR NAME	PROPERTY ADDRESS	PARCEL #	Recording #	Invoice	AMOUNT	Admn. Fee	Total
BRIAN K. & KIMBERLY J PURCELL	24 WOODSIDE GLEN CT	029-1253-020	2007105350	R136867	\$7,512	\$ 50	\$ 7,562
CECILIA WELLS & LOREN LITTLE	5320 COLE ST.	036-2376-018	2006254552	R137002	\$3,765	\$ 50	\$ 3,815
STEVE SIMI & CECELIA SIMI	2630 BOADWAY	009-0685-018-06	2006331256	R136961	\$31,532	\$ 50	\$ 31,582
KOLO. & KOLI. VOSANIYAQUONA	2920 BROOKDALE AVE	027 -0855-018	2007177431	R136990	\$11,404	\$ 50	\$ 11,454
TAVAKEOMA MATAELE	2920 BROOKDALE AVE	027 -0855-018	2008002385	R136991	\$5,561	\$ 50	\$ 5,611
OLIVIA TUITAHI	2920 BROOKDALE AVE	027 -0855-018	2008232407	R136992	\$13,053	\$ 50	\$ 13,103
14TH & JACKSON, LLC	210 14TH STREET	008 -0627-085	2008009324	R136993	\$255,690	\$ 50	\$ 255,740
THANH NGO VU	8008 MICHIGAN AVE	040A-3432-041	2006295234	R136995	\$6,308	\$ 50	\$ 6,358
MARLON SULLIVAN	2604 26TH AVE	026-0771-11-4	2008222161	R136986	\$8,238	\$ 50	\$ 8,288
MARLON SULLIVAN	877 34TH ST	009 -0724-027	2008222162	R136987	\$8,718	\$ 50	\$ 8,768
NATALIE LOGAN	2604 26TH AVE	026-0771-11-4	2008-232413	R136988	\$4,119	\$ 50	\$ 4,169
NATALIE LOGAN	877 34TH ST	009 -0724-027	2008232414	R136989	\$6,398	\$ 50	\$ 6,448
EDWIN P. & BARBARA GENE WOOD	853 MEAD AVE	003-0013-020	2008288114	R137007	\$11,007	\$ 50	\$ 11,057
CAROL HOPKINS , MARILYN GILLIS	3647 MONTEREY BLVD	030-1874-016	2007430538	R137008	\$14,116	\$ 50	\$ 14,166
VENKATESAN CADAMBI, ET AL	908 AILEEN ST.	015-1291-006	2008152293	R136974	\$3,844	\$ 50	\$ 3,894
DANILO MAYORGA & GUSTAVO PENA	3584 GALINDO ST	032-2112-035	2005384875	R136947	\$4,780	\$ 50	\$ 4,830
TRACY VONG	4222 CARRINGTON ST	032-2082-020	2006253973	R137000	\$4,690	\$ 50	\$ 4,740
TRACY VONG	4012 PENNIMAN AVE	032-2031-155	2006253974	R137001	\$4,477	\$ 50	\$ 4,527
SHERRONE Y. SMITH	2914 ABBEY ST	032-2050-024	2006290690	R1369010	\$8,573	\$ 50	\$ 8,623
FRANCISCO & JULIE CHAVEZ	3002 FOOTHILL BLVD	26-0747-015-03	2007245005	R137013	\$6,337	\$ 50	\$ 6,387
DEMONFORT & LEANDRA L CARTER	10880 ETRICK ST	48-6231-027-01	2006380268	R137015	\$26,082	\$ 50	\$ 26,132
ERICA L. GILL	5400 RUTH AVE	036 -2478-001	2008-291439	R137018	\$2,207	\$ 50	\$ 2,257
GREGORY OMOTOY	4110 CARRINGTON ST	032-2081-022	2007353438	R137020	\$8,996	\$ 50	\$ 9,046
MINH PHAN & YIN HUA HUANG	4110 CARRINGTON ST.	032-2081-022	2008295151	R137019	\$5,494	\$ 50	\$ 5,544
MONICA OBELTON	3945 HARRISON ST APT 34	012 -0929-033	2006286689	R137023	\$12,002	\$ 50	\$ 12,052
GINGER DANIELS	1726 103RD AVE	047_-5507-020	2006166472	R137024	\$10,449	\$ 50	\$ 10,499
GINGER DANIELS	1942 E. 26TH ST.	022-0352-015	2006166473	R137025	\$11,150	\$ 50	\$ 11,200
PHILLIP HOLMES	10880 ETRICK ST	48-6231-027-01	2006380268	R137014	\$26,082	\$ 50	\$ 26,132
					\$522,584	\$ 1,400	\$ 523,984

FILED
OFFICE OF THE CITY CLERK
OAKLAND

OAKLAND CITY COUNCIL


City Attorney

2009 MAR -5 PM 4:28

RESOLUTION No. _____ C.M.S.

Introduced by Councilmember _____

RESOLUTION ACCEPTING AND CONFIRMING REPORTS OF THE CITY ADMINISTRATOR ON THE COSTS INCURRED BY THE CITY OF OAKLAND FOR DELINQUENT REAL PROPERTY TRANSFER TAXES AND CONFIRMING THE RECORDATION OF LIENS WITH ADMINISTRATIVE AND ASSESSMENT CHARGES AS NECESSARY – PURSUANT TO CHAPTER 4.20 OF THE OAKLAND MUNICIPAL CODE, AND DIRECTING THE NOTICE OF LIEN AND ASSESSMENT CHARGES BE TURNED OVER TO THE COUNTY TAX COLLECTOR FOR COLLECTION

WHEREAS, pursuant to Chapter 4.20, of the Oakland Municipal Code, the City Administrator filed with the City Clerk on the 17th day of March 2009, the 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, March 17, 2009, 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 Administrator filed with the City Clerk on the 17th day of March 2009, 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 Administrator attached hereto, be and are 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

FURTHER RESOLVED: That if said assessment therein levied is not paid before the 10th day of August, 2009, 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 2009-2010 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 20_____

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, QUAN, REID, and PRESIDENT BRUNNER

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____

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

A. Gordon
City Attorney

FILED
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OAKLAND
2009 MAR -5 PM 4:29

OAKLAND CITY COUNCIL

RESOLUTION No. _____ C.M.S.

Introduced by Councilmember _____

RESOLUTION OVERRULING PROTESTS AND OBJECTIONS AND ACCEPTING AND CONFIRMING REPORTS OF THE CITY ADMINISTRATOR ON THE COSTS INCURRED BY THE CITY OF OAKLAND FOR DELINQUENT REAL PROPERTY TRANSFER TAXES AND AUTHORIZING THE RECORDATION OF LIENS WITH ADMINISTRATIVE AND ASSESSMENT CHARGES AS NECESSARY – PURSUANT TO CHAPTER 4.20 OF THE OAKLAND MUNICIPAL CODE, AND DIRECTING THE NOTICE OF LIEN AND ASSESSMENT CHARGES BE TURNED OVER TO THE COUNTY TAX COLLECTOR FOR COLLECTION

WHEREAS, pursuant to Chapter 4.20, of the Oakland Municipal Code, the City Administrator filed with the City Clerk on the 17th day of March 2009, the 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, March 17, 2009, 7:00 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 Administrator filed with the City Clerk on the 17th day of March 2009, 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 Administrator 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 10th day of August 2009, 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 2009-2010 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 20_____

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, QUAN, REID, and PRESIDENT BRUNNER

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____

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

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Approved as to Form and Legality
A. Jordan
City Attorney

OAKLAND CITY COUNCIL

RESOLUTION NO. _____ C.M.S.

Introduced by Councilmember _____

RESOLUTION CONTINUING HEARING OF THE REPORTS OF THE CITY ADMINISTRATOR ON DELINQUENT REAL PROPERTY TRANSFER TAXES AND THE RECORDATION OF LIENS WITH ADMINISTRATIVE AND ASSESSMENT CHARGES AS NECESSARY—PURSUANT TO CHAPTER 4.20 OF THE OAKLAND MUNICIPAL CODE

RESOLVED: That the hearing of the reports of the City Administrator on the delinquent real property transfer taxes and recordation of the liens with added administrative charges that was duly noticed and held on the on the 17th day of March 2009, 7:00 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:

AYES - BROOKS, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, QUAN, REID, and PRESIDENT BRUNNER

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____

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