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OAKLAND  
2012 NOV 20 AM 9:42

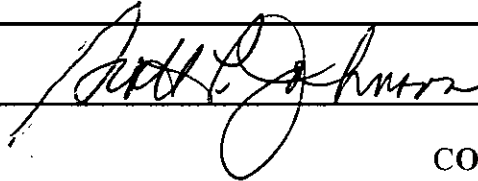
# AGENDA REPORT

**TO:** DEANNA J. SANTANA,  
CITY ADMINISTRATOR

**FROM:** Donna Hom

**SUBJECT:** Delinquent Real Property Transfer Taxes    **DATE:** October 29, 2012

City Administrator  
Approval

 Date 11/19/12

**COUNCIL DISTRICT:** City-Wide

## RECOMMENDATION

Staff recommends that the City Council adopt the 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.

## OUTCOME

Administrative hearings for delinquent real property transfer taxes were held on August 13, 2012 and October 22, 2012 to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of real property transfer taxes. A resolution has been prepared confirming the placement of liens on five (5) properties and authorizing the subsequent assessment for all fees and charges.

Staff requests that the City Council approves 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.

Item: \_\_\_\_\_  
City Council  
December 4, 2012

**BACKGROUND/LEGISLATIVE HISTORY**

Pursuant to Chapter 4.20 of the Oakland Municipal Code, administrative hearings for delinquent real property transfer taxes were held on August 13, 2012 and October 22, 2012 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 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 property(ies) 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 December 4, 2012. A resolution has been prepared confirming the placement of liens on five (5) properties and authorizing the subsequent assessment for all fees and charges.

**ANALYSIS**

Property owners owe the City delinquent real property transfer taxes and administrative fees for the accounts not resolved at the August 13, 2012 and October 22, 2012 administrative hearings as shown in the *attached list*. If the City fails to place a lien to recover the delinquent taxes, the General Purpose Fund may potentially lose estimated revenue totaling \$223,234 and administrative fees totaling \$250, creating a grand total of \$223,484 for this period.

**PUBLIC OUTREACH/INTEREST**

Administrative hearings for delinquent real property transfer taxes were held on August 13, 2012 and October 22, 2012 to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of real property transfer taxes.

**COORDINATION**

In coordination with the Office of the City Attorney, the agenda report, resolutions, and support items attached to this form have been reviewed and/or approved for form and legality.

In coordination with the Budget Office, the agenda report, resolutions, and support items attached to this form have been reviewed for Fiscal Impact(s) and / or Funding Codes.

Item: \_\_\_\_\_  
City Council  
December 4, 2012

**COST SUMMARY/IMPLICATIONS**

If the City fails to place a lien to recover the delinquent taxes, the General Purpose Fund (1010) may potentially lose estimated revenue totaling \$223,484 for this period.

**SUSTAINABLE OPPORTUNITIES**

Economic: Collections of delinquent real property transfer taxes have major economic implications for the City's sustainability. The revenue source is relied upon to fund essential City services.

Environmental: There are no environmental opportunities resulting from the recordation of liens.

Social Equity: Collections of delinquent real property transfer taxes have significant social equity implications for the City's sustainability. The revenue source is relied upon to fund essential City services to all citizens and taxpayers.

**CEQA**

Not applicable. This report is not a project under CEQA.

For questions regarding this report, please contact David McPherson, Revenue and Tax Administrator at (510) 238-6650.

Respectfully submitted,



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Donna Horn  
Interim Budget Director, Budget Office

Prepared by:  
David McPherson, Revenue & Tax Administrator  
Budget & Revenue Division

*Attachment (1) – R.P.T.T. City Council Hearing Listing*

Item: \_\_\_\_\_  
City Council  
December 4, 2012

R.P.T.T. CITY COUNCIL HEARING LISTING FOR 12/4/12

DEBTOR NAME	PROPERTY ADDRESS	PARCEL #	Recording #	Invoice	AMOUNT	Admn. Fee	Total
PENNYMAC CORPORATION	2227 A 62ND AVE	038-3210-045-00	2012-058685	RP061412	\$1,378	\$50	\$1,428
OAKLAND AIRPORT HOTEL LTD	150 HEGENBERGER RD	044-5050-005-43	NO RECORD	RP061514	\$213,590	\$50	\$213,640
YO SAP & PHEA SATH	2429 FOOTHILL BLVD	025-0736-004-00	2012-077947	RP080313	\$4,472	\$50	\$4,522
EDWARD HEMMAT	2333 HARRISON ST	008-0670-006-00	2012-101391	RP080312	\$3,445	\$50	\$3,495
WAI FONG & MARY LEE FONG	1352 81ST AVE	042-4247-067-00	2012-102678	RP080331	\$349	\$50	\$399
					\$ 223,234	\$250	\$223,484

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OAKLAND

# OAKLAND CITY COUNCIL

*Kathleen H. Boyd*  
City Attorney

2012 NOV 20 AM 9:47  
**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 the reports concerning the costs incurred for delinquent real property transfer taxes and recordation of liens with added administrative charges and assessment charges on hereinafter described real property; and

**WHEREAS** December 4, 2012, 6:30 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 were made at said hearing; now, therefore be it

**RESOLVED:** That the reports that the City Administrator filed with the City Clerk concerning delinquent real property transfer taxes, 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 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 10<sup>th</sup> day of August 2013, 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 2013-2014 County Tax Roll.

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

**PASSED BY THE FOLLOWING VOTE:**

AYES - BROOKS, BRUNNER, 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

# OAKLAND CITY COUNCIL

*Karen M. [Signature]*  
City Attorney

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OAKLAND

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

2012 NOV 20 AM 9:43  
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 4<sup>th</sup> day of December 2012, 6:30 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, BRUNNER, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, SCHAFF, and PRESIDENT REID

NOES -

ABSENT -

ABSTENTION -

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

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

*Kathleen Helen Boyd*  
City Attorney

**OAKLAND CITY COUNCIL**

OFFICE OF THE CITY CLERK  
OAKLAND, CALIFORNIA

RESOLUTION No. \_\_\_\_\_ C.M.S.

2012 NOV 20

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 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 hereinafter described real property; and

**WHEREAS**, December 4, 2012, 6:30 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 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 10<sup>th</sup> day of August 2013, 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 2013-2014 County Tax Roll.

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

**PASSED BY THE FOLLOWING VOTE:**

AYES - BROOKS, BRUNNER, 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