

CITY OF OAKLAND
Agenda Report

05 JUN - 3 PM 2:30

TO: Office of the City Administrator
ATTENTION: Deborah A. Edgerly
FROM: Finance and Management Agency
DATE: June 20, 2006

SUBJECT: **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. An administrative hearing for delinquent Real Property Transfer Taxes was held on April 10, 2006 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 hearing, the City notifies property owners of its intent to record a lien against their property if they have not resolved their delinquent payment.

A public hearing has been scheduled for June 20, 2006 and a resolution has been prepared confirming the placement of liens on eight properties 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 April 10, 2006 administrative hearings (refer to attached list). Failure to place a lien to recover the tax will result in an estimated loss of \$52,490 in revenue to the City's General Fund.

BACKGROUND

An administrative hearing for delinquent Real Property Transfer Taxes was held on April 10, 2006 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 hearing, 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 charges 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 June 20, 2006. A resolution has been prepared confirming the placement of liens on eight properties and authorizing the subsequent assessment for all fees and charges.

KEY ISSUES AND IMPACTS

None

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

None

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,


for William E. Noland
Director, Finance and Management Agency

Prepared by:
Terry Adelman, Revenue Manager
Revenue Division

APPROVED FOR FORWARDING
TO THE CITY COUNCIL


OFFICE OF THE CITY ADMINISTRATOR

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ACCOUNTS GOING TO COUNCIL HEARING

20-Jun-06

APN	NAME	PROPERTY ADDRESS	BALANCE
037A-2770-015	Scoggins, Shaunda	3258 Hillmont Dr	1,980.75
039-3272-028	Hill, Lamar T	2746 68th Ave	4,456.65
048F-7375-014	Corcino, Paul	6450 Oakwood Dr	6,041.25
038-3237-062	Neiafu, Malia	2024/2026 57th Ave	4,689.16
010-0828-059	Chandler, Arnold	551 Jean St	1,540.11
040-3366-003	Armstrong, Estus 111	8125 Birch St	3,090.10
026-0752-005	Grimes, David	2724 E 22nd St	9,613.79
004-0015-047	Carey, Paul	<i>1019 Filbert St</i>	2,942.99
043-4596-005	Classic Investments	1957 89th Ave	4,904.99
009-0694-001-02	Wofford, Jenifer	2939 West St	2,942.99
032-2058-050	Wilkerson, Angela	4026 Brookdale Ave	10,287.30
		Total	52,490.08

OFFICE OF THE CLERK OF THE CITY OF OAKLAND

OAKLAND CITY COUNCIL

06 JUN -5 PM 2:37

RESOLUTION NO. _____ C. M. S.

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, 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 Administrator filed with the City Clerk on the 20th day of June 2006, her 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, June 20, 2006, 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 Administrator filed with the City Clerk on the 20th day of June 2006, 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 2006, 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 2006-2007 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 20_____

PASSED BY THE FOLLOWING VOTE:

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

NOES-

ABSENT-

ABSTENTION-

ATTEST: _____

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

Karen Johnson-Bryant
CITY ATTORNEY

06 JUN 2006 10:11 AM

OAKLAND CITY COUNCIL

06 JUN -S PM 2:37
RESOLUTION NO. _____ C. M. S.

RESOLUTION OVERRULING PROTESTS AND OBJECTIONS AND ACCEPTING AND CONFIRMING REPORTS OF THE CITY ADMINISTRATOR 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 Administrator filed with the City Clerk on the 20th day of June 2006, her 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, June 20, 2006, 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 Administrator filed with the City Clerk on the 20th day of June 2006, 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 2006, 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 2006-2007 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 20_____

PASSED BY THE FOLLOWING VOTE:

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

NOES-

ABSENT-

ABSTENTION-

ATTEST: _____

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

OAKLAND CITY COUNCIL

APPROVED AS TO FORM AND LEGALITY

Kathleen S. Benge
CITY ATTORNEY

RESOLUTION NO. _____ C. M. S.

06 JUN 20 7 02 PM '06

RESOLUTION CONTINUING HEARING ON REPORTS OF THE CITY ADMINISTRATOR 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

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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 20th day of June 2006, 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:

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

NOES-

ABSENT-

ABSTENTION-

ATTEST: _____

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