

CITY OF OAKLAND

Agenda Report

FILED
OF THE CITY CLERK
OAKLAND

2004 JUN 24 PM 12: 04

TO: Office of the City Administrator
ATTN: Deborah Edgerly
FROM: Finance and Management Agency
DATE: July 6, 2004

RE: **Public Hearing on Assessment of Liens for Delinquent Transient Occupancy Taxes**

SUMMARY

On May 17, 2004 and June 29, 2004, 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 have been exhausted.

FISCAL IMPACT

The liens will be recorded against ten (10) parcels owned by ten (10) property owners. The parcels' delinquencies represent \$547,577 in past due Transient Occupancy Taxes. The amount of taxes to be recovered through the lien process have been included in the current revenue baseline. There is no impact on the General Fund.

BACKGROUND

Eleven (11) property owners were originally notified of the City's intent to record a lien against their property for delinquent Transient Occupancy Taxes. One (1) account was removed from the list because the hotel was converted to short-term and long-term corporate rentals that require a minimum stay of more than thirty days effective November 3, 2003.

KEY ISSUES AND IMPACTS

None

POLICY DESCRIPTION

Chapter 4, Article 24 of the Oakland Municipal Code enables staff to submit recommendations to Council for the recordation of a lien for delinquent Transient Occupancy Taxes.

SUSTAINABLE OPPORTUNITIES

None

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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 for inclusion in the 2004-2005 property tax rolls. Failure to pay or delinquency in paying the property tax statement by these property owners can result in foreclosure and sale of their properties.

ALTERNATIVE RECOMMENDATIONS


There are no alternative recommendations.

ACTION REQUESTED OF THE CITY COUNCIL

The City Council is requested to approve the placement of liens for the ten (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 ten (10) parcels/properties failed to resolve the delinquencies during the administrative hearings.

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

Respectfully Submitted,



William E. Noland
Director, Finance and Management Agency

Prepared By: Debra Taylor Johnson
Revenue Manager

APPROVED FOR FORWARDING TO
THE CITY COUNCIL:



OFFICE OF THE CITY ADMINISTRATOR

Item: 14.1
City Council
July 6, 2004

CITY OF OAKLAND
 TRANSIENT OCCUPANCY TAX PUBLIC HEARING LIST
 ADMINISTRATIVE HEARING DATES: MAY 17, 2004 AND JUNE 29, 2004
 PUBLIC HEARING DATE: JULY 6, 2004

<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>
003-194-001	AMINO OAKLAND LLC	Comfort Inn & Suites	8452 Hegenberger Rd	042-4323-007-04	\$ 3,320.00	\$ 3,370.00	Jan 2004 (P&I for late pymt)
003-174-002	BRILLIANCE INVESTMENTS LLC	Days Inn	8350 Edes Ave	042-4323-008-06	\$ 446,805.00	\$ 446,855.00	Mar 2002, Sept 2002, Oct 2002, Dec 2002, Jan 2003 through May 2004
003-197-001	JACK LONDON HJ PARTNERS	Howard Johnson Express Inn	620 Broadway	001-0197-007-00	\$ 44,600.00	\$ 44,650.00	Jan - Mar 2004
003-175-004	MULUGETA, Benyam & Paula R.	Lake Merritt Lodge	2332 Harrison St	010-0768-005-00	\$ 4,469.00	\$ 4,519.00	Jan - Mar 2004
003-025-001	NYLES LLC	Menlo Hotel	1300 Webster St	002-0065-011-00	\$ 2,988.00	\$ 3,038.00	Dec 2003 - Mar 2004
003-227-001	PATEL, Naresh N & Indu N	Twin Peaks Hotel	2333 San Pablo Ave	003-0021-005-00	\$ 2,208.00	\$ 2,258.00	Jan - Mar 2004
003-185-001	THAKOR, Balwantsinh D & PATEL, Diipkumar M ETAL	Oakland Hotel - Oakland	8465 Enterprise Way	042-4323-003-04	\$ 13,249.00	\$ 13,299.00	Mar 2004
003-192-002	THANG, Mark & Khoan L	Jefferson Inn	1424 Jefferson St	003-0069-012-00	\$ 11,835.00	\$ 11,885.00	Feb - Mar 2004
003-123-002	TULSI INVESTMENTS	Townhouse Travel Inn	444 W Macarthur Blvd	012-0974-044-01	\$ 6,364.00	\$ 6,414.00	Dec 2003 - Mar 2004
003-187-005	WANG, James P	Washington Inn	493 - 10th St	002-0047-003-00	\$ 11,739.00	\$ 11,789.00	Feb - Mar 2004
TOTALS:					=====	=====	
					\$ 547,577.00	\$ 548,077.00	

Michelle Dahn

OAKLAND CITY COUNCIL

FILED RESOLUTION NO. _____ C. M. S.
OFFICE OF THE CITY CLERK
OAKLAND
INTRODUCED BY COUNCIL

2004 JUN 21 PM 12:04

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.

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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, July 6, 2004, 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 2004, 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 2004-2005 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA _____

PASSED BY THE FOLLOWING VOTE:

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

NOES:

ABSENT:

ABSTENTION:

14-1-1
OAKLAND CITY COUNCIL
JUL 6 2004

V. Middle

OAKLAND CITY COUNCIL

FILED RESOLUTION NO. _____ C. M. S.
OFFICE OF THE CITY CLERK
C. A. K. I. A. N. O.
INTRODUCED BY COUNCIL

2004 JUN 24 8 12 AM

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.

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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, July 6, 2004, 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 2004, 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 2004-2005 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA _____

PASSED BY THE FOLLOWING VOTE:

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

NOES:

ABSENT:

ABSTENTION:

14.1-2
ORA/COUNCIL
JUL 6 2004

W. Markell Smith

OAKLAND CITY COUNCIL

FILED RESOLUTION NO. _____ C. M. S.
OFFICE OF THE CITY CLERK
OAKLAND
INTRODUCED BY COUNCIL

2004 JUN 21 PM 12:04

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.

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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 6th day of July, 2004, 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.

IN COUNCIL, OAKLAND, CALIFORNIA _____

PASSED BY THE FOLLOWING VOTE:

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

NOES:

ABSENT:

ABSTENTION:

14.1-3

OAKLAND CITY COUNCIL
JUL 6 2004