



FILED  
OFFICE OF THE CITY CLERK  
OAKLAND  
2014 NOV 25 PM 1:40

# AGENDA REPORT

**TO:** HENRY L. GARDNER  
INTERIM CITY ADMINISTRATOR

**FROM:** David McPherson

**SUBJECT:** Delinquent Real Property Transfer Taxes

**DATE:** November 7, 2014

City Administrator  
Approval

Date

11/25/14

**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 September 8, 2014, October 6, 2014 and November 3, 2014 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 eleven (11) properties and authorizing the subsequent assessment for all fees and charges.

Staff requests that the City Council 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.

Item: \_\_\_\_\_  
City Council  
December 9, 2014

## **BACKGROUND/LEGISLATIVE HISTORY**

Pursuant to Chapter 4.20 of the Oakland Municipal Code, administrative hearings for delinquent real property transfer taxes were held on September 8, 2014, October 6, 2014 and November 3, 2014 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 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 December 9, 2014. A resolution has been prepared confirming the placement of liens on eleven (11) 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 September 8, 2014, October 6, 2014 and November 3, 2014 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 \$57,243 and administrative fees totaling \$550, creating a grand total of \$57,793 for this period.

## **PUBLIC OUTREACH/INTEREST**

Administrative hearings for delinquent real property transfer taxes were held September 8, 2014, October 6, 2014 and November 3, 2014 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 and the Budget Office, the agenda report, resolutions, and supporting items attached to this report have been reviewed and/or approved for form, legality and fiscal implications.

Item: \_\_\_\_\_  
City Council  
December 9, 2014

**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 \$57,793 for this period.

**SUSTAINABLE OPPORTUNITIES**

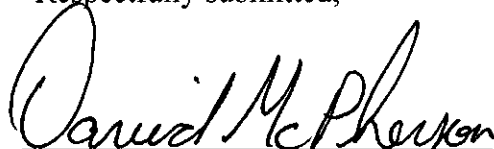
Economic: Collections of delinquent real property transfer taxes have major economic implications for the City's sustainability. The revenue source is relied upon to fund essential City services.

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.

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

Respectfully submitted,



David McPherson  
Revenue & Tax Administrator  
Revenue Management Bureau

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

Item: \_\_\_\_\_  
City Council  
December 9, 2014

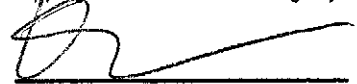


*Attachment (1)*

DATE 11-05-14

**R.P.T.T. CITY COUNCIL HEARING LISTING FOR 12/09/14**

DEBTOR NAME	PROPERTY ADDRESS	PARCEL #	Recording #	Invoice	AMOUNT	Admn. Fee	Total
HEATHER CLEMENTS, ET AL	33 Covent Lane	007-0621-026-00	2011279039	RPTT061114-3	\$ 7,038 0	\$50	\$7,088
GINA HILL	460 Crescent ST, # 126	010-0823-069-00	2011304609	RPTT061114-4	\$ 6,210 0	\$50	\$6,260
PERKY PROPERTIES, LLC	1665 69th Avenue	039-3314-027-00	2013379067	RPTT061214-1	\$ 1,457 0	\$50	\$1,507
ANITA LIN & PETER LEUNG	763 Franklin St, # 314	001-0229-022-00	2013276601	RPTT081214-1	\$ 5,438 0	\$50	\$5,488
19TH & BROADWAY, LLC	1775 Broadway	008-0640-002-00	2013236515	RPTT081214-2	\$ 18,647 0	\$50	\$18,697
DAVID LEONG, ET AL	658 Sycamore Street	009-0679-024-00	2014000967	RPTT081214-3	\$ 3,041 0	\$50	\$3,091
JABIR & ABDUL FAQIR	2475 Palm Villa Court	046-4584-074-00	2014007325	RPTT081214-6	\$ 2 265 0	\$50	\$2,315
DERRICK FREEMAN	1857 66th Avenue	039-3245-008-00	2014021405	RPTT082514-1	\$ 2,706 0	\$50	\$2,756
RAMESH RANGIAH	8819 D Street	042-4278-003-04	2014021592	RPTT082514-2	\$ 2,039 0	\$50	\$2,089
YAO INVESTMENTS, INC	1616 25th Avenue	025-0734-037-00	2013236233	RPTT082514-9	\$ 2,590 0	\$50	\$2,640
STEPHEN STEWART	851 19th Street	003-0049-006-00	2013099318	RPTT082814-2	\$ 5,812 0	\$50	\$5,862
					<b>\$ 57,243</b>	<b>\$ 550</b>	<b>\$ 57,793</b>



City Attorney

# OAKLAND CITY COUNCIL

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

Introduced by Councilmember \_\_\_\_\_

FILED  
CLERK OF THE CITY CLERK  
OAKLAND

NOV 25 PM 1:40

**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 December 9, 2014 at 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, GALLO, GIBSON MCELHANEY, KALB, KAPLAN, REID, SCHAAF and PRESIDENT KERNIGHAN

NOES -

ABSENT -

ABSTENTION -

ATTEST \_\_\_\_\_

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

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

# OAKLAND CITY COUNCIL

Approved as to Form and Legality

  
City Attorney

2014 NOV 25 **RESOLUTION No. \_\_\_\_\_ C.M.S.**

Introduced by Councilmember \_\_\_\_\_

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**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**, the date December 9, 2014 and the time 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 on December 9, 2014, 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 2015, 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 2015-2016 County Tax Roll.

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

**PASSED BY THE FOLLOWING VOTE:**

AYES - BROOKS, GALLO, GIBSON MCELHANEY, KALB, KAPLAN, REID, SCHAAF and PRESIDENT KERNIGHAN

NOES -

ABSENT -

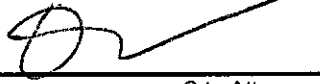
ABSTENTION -

ATTEST \_\_\_\_\_  
LaTonda Simmons  
City Clerk and Clerk of the Council  
of the City of Oakland, California

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# OAKLAND CITY COUNCIL

Approved as to Form and Legality



City Attorney

2014 NOV 25 PM **RESOLUTION No. \_\_\_\_\_ C.M.S.**

Introduced by Councilmember \_\_\_\_\_

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**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**, the date December 9, 2014 and the time 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 on December 9, 2014, 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 2015, 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 2015-2016 County Tax Roll.

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

**PASSED BY THE FOLLOWING VOTE:**

AYES - BROOKS, GALLO, GIBSON MCELHANEY, KALB, KAPLAN, REID, SCHAAF and PRESIDENT KERNIGHAN

NOES -

ABSENT -

ABSTENTION -

ATTEST \_\_\_\_\_  
LaTonda Simmons  
City Clerk and Clerk of the Council  
of the City of Oakland, California