

CITY OF OAKLAND
AGENDA REPORT

FILED
OFFICE OF THE CITY CLERK
OAKLAND
2004 JUN -3 PM 7:46

TO: Office of the City Administrator
ATTENTION: Deborah A. Edgerly
FROM: Finance and Management Agency
DATE: June 15, 2004

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

SUMMARY

On May 20, 2004, pursuant to Chapter 4.20 of the Oakland Municipal Code, an administrative hearing for delinquent Real Estate Transfer Taxes was held to hear protests and resolve any inconsistencies or inequities raised by property owners prior to the public hearing before City Council.

A resolution has been prepared confirming the placement of liens on nine accounts 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 May 20, 2004 administrative hearings. Failure to place a lien to recover the tax will result in an estimated loss of \$28,546.57 to the City's General Fund.

BACKGROUND

The City notified property owners of the City's intent to record a lien against their property. Twenty cases were resolved and removed from the list of delinquent properties.

A resolution has been prepared confirming the placement of liens on nine accounts and authorizing the subsequent assessment for all fees and charges.

KEY ISSUES AND IMPACTS

None

Item: 14.2
City Council
June 15, 2004

POLICY DESCRIPTION

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

None

DISABILITY AND SENIOR CITIZEN ACCESS

None

RECOMMENDATION AND RATIONALE

Staff recommends that the City Council approve the resolution confirming the placement of liens on all unpaid 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.

ALTERNATIVE RECOMMENDATIONS

None

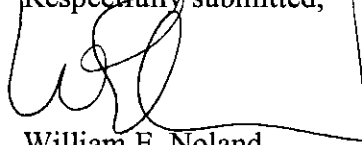
ACTION REQUESTED OF THE CITY COUNCIL

Staff requests that the City Council approve the placement of liens on all unpaid 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.

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

Item: 14.2
City Council
June 15, 2004

Respectfully submitted,



William E. Noland
Director, Finance and Management Agency

Prepared by: Debra Taylor Johnson,
Revenue Manager

APPROVED FOR FORWARDING
TO THE CITY COUNCIL

Cheylal Thompson
OFFICE OF THE CITY ADMINISTRATOR

Item: 14.2
City Council
June 15, 2004

ACCOUNTS GOING TO COUNCIL HEARING JUNE 15, 2004

APN	NAME	PROPERTY ADDRESS	BALANCE
046-5439-005	LOZADA, EVA J.	1737 100TH AVE	1,881.69
044-4961-015	SANDOVAL, FRANCISCO	1218 95TH AVE	5,843.19
043-4579-007	AGUIANO, ADRIANA	1435 89TH AVE	2,347.53
005-0384-018	SMITH, SANDRA L	1626-1628 MYRTLE ST.	864.32
041-4142-009	JUDSON, RICHARD ETAL	1035 76TH AVE	7,998.00
036-2413-002	SPIKES, CALVIN C.	2206 COURTLAND AVE	2,499.33
035-2373-040	SELF, FRED D.	5120 FAIRFAX AVE	1,324.58
048B-7139-035	KANSAI DEVELOPMENT INC ETAL	SHERIDAN ROAD	3,178.66
006-0007-013	SERRANO, ALEJANDRO	1133 PERALTA ST.	2,609.27
		TOTAL	28,546.57

14.2

ORA/COUNCIL

JUN 15 2004

Michelle S. ...

FILED
OFFICE OF THE CITY CLERK
OAKLAND

OAKLAND CITY COUNCIL

2004 JUN -3 PM 7:47

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 15th day of June 2004, 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 15, 2004, 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 15th day of June 2004, 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 the same is, 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

14.2-1
ORA/COUNCIL
JUN 15 2004

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, _____, 20____

PASSED BY THE FOLLOWING VOTE:

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

NOES-

ABSENT-

ABSTENTION-

ATTEST: _____

CEDA FLOYD
City Clerk and Clerk of the Council
of the City of Oakland

14-2-1
ORA/COUNCIL

JUN 15 2004

Melville

FILED
OFFICE OF THE CITY CLERK
OAKLAND

OAKLAND CITY COUNCIL

2004 JUN -3 PM 7:15 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 15th day of June 2004, 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 15, 2004, 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 15th day of June 2004, 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 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.

14.2-2
ORACOUNCIL

JUN 15 2004

IN COUNCIL, OAKLAND, CALIFORNIA. _____, 20

PASSED BY THE FOLLOWING VOTE:

AYES- BRUNNER, CHANG, DE LA FUENTE, MILEY, NADEL, REID, WAN, SPEES

NOES-

ABSENT-

ABSTENTION-

ATTEST: _____

CEDA FLOYD
City Clerk and Clerk of the Council
of the City of, Oakland

14.2-2
ORACOUNCIL
JUN 15 2004

OAKLAND CITY COUNCIL

Michelle S. H.

RESOLUTION NO. _____ C. M. S.

FILED
OFFICE OF THE CITY CLERK
OAKLAND

2004 JUN 15 11:00 AM
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

-oOo-

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 15th day of June 2004, 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:

BRUNNER, BROOKS, CHANG, DE LA FUENTE, NADEL, REID, WAN, QUAN

NOES-

ABSENT-

ABSTENTION-

ATTEST:

CEDA FLOYD
City Clerk and Clerk of the Council
of the City of, Oakland

14-2-3
ORACOUNCIL

JUN 15 2004