

OFFICE OF THE CITY CLERK
2003 NOV 25 PM 5:22

ORDINANCE NO. 12569 C.M.S.

AN ORDINANCE AMENDING CHAPTERS 4.20 AND 5.04 OF THE OAKLAND MUNICIPAL CODE TO REMOVE THE AMOUNT OF THE ADMINISTRATIVE SERVICE CHARGES IMPOSED FOR REAL ESTATE TRANSFER TAX LIENS, BUSINESS TAX LIENS AND FOR THE ISSUANCE OF DUPLICATE BUSINESS TAX CERTIFICATES

WHEREAS, pursuant to Section 4.20.070 of the Oakland Municipal Code, the City of Oakland imposes an administrative charge of fifty dollars (\$50.00) on each property approved for a tax lien by the City Council for failure to pay real estate transfer taxes; and

WHEREAS, pursuant to Section 5.04.260 of the Oakland Municipal Code, the City of Oakland imposes an administrative charge of fifty dollars (\$50.00) on each property approved for a tax lien by the City Council for failure to pay business taxes; and

WHEREAS, pursuant to Section 5.04.180 of the Oakland Municipal Code, the City of Oakland imposes an administrative charge of twenty-five dollars (\$25.00) for the issuance of a duplicate business tax certificate issued to replace any that has been lost or destroyed; and

WHEREAS, Ordinance No. 9336 C.M.S., as amended, sets forth the Master Fee Schedule for all fees and charges imposed by the City of Oakland; and

WHEREAS, this Council has approved adding the administrative service charges for imposition of Real Estate Transfer Tax liens, Business Tax liens and the issuance of duplicate business tax certificates to the Master Fee Schedule; and

WHEREAS, the City desires to amend Sections 4.20.070, 5.04.180 and 5.04.260 of the Oakland Municipal Code to remove references to the amounts charged for Real Estate Transfer Tax liens, Business Tax liens and the issuance of duplicate business tax certificates;

NOW, THEREFORE, THE COUNCIL OF THE CITY OF OAKLAND DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. The City Council finds and determines the forgoing recitals to be true and correct and hereby adopts and incorporates them into this Ordinance.

SECTION 2. The Municipal Code is hereby amended to add, delete, or modify sections as set forth below (section numbers and titles are indicated in **bold type**; additions are indicated by underscoring and deletions are indicated by ~~strike-through type~~;

portions of the regulations not cited or not shown in underscoring or strike-through type are not changed.

SECTION 3. Section 4.20.070 of the Municipal Code is hereby amended in its entirety to read as follows:

4.20.70 Due dates, delinquencies, penalties, interest, administrative charges and lien release recordation fees.

The tax imposed under this chapter is due and payable at the time the deed instrument or writing effecting a transfer subject to the tax is delivered, and is delinquent if unpaid at the time of recordation thereof. In cases where a transfer is effected but not recorded with the County Recorder within ninety (90) days of acceptance, all statutes of limitations regarding liability for this tax will be tolled until the city has actual knowledge of the transfer or recordation, at which time the tax on the unrecorded transfer will relate back to the actual transfer date of such unrecorded transfer. Accordingly penalties and interest will accrue back to such date of actual unrecorded transfer and will be the joint and several liability of both the former transferor and current recording transferring party. In the event that the tax is not paid prior to becoming delinquent, a delinquency penalty of ten percent of the amount of the tax due shall accrue. In the event a portion of the tax is unpaid prior to becoming delinquent, the penalty shall only accrue as to the portion remaining unpaid. An additional penalty of fifteen (15) percent shall accrue if the tax remains unpaid on the ninetieth day following the date of the original delinquency. Interest shall accrue at the rate of one percent a month or fraction thereof, on the amount of tax, inclusive of penalties, from the date the tax becomes delinquent to the date of payment. Interest and penalty shall become part of the tax. An administrative charge of fifty dollars (~~\$50.00~~) on ~~each property~~ and a release of lien filing fee in an amount equal to the amount charged by the Alameda County Recorder's Office as set forth in the Master Fee Schedule of the City shall be added to the amount owed for each property approved for a tax lien by the City Council.

SECTION 4. Section 5.04.180 of the Municipal Code is hereby amended in its entirety to read as follows:

5.04.180 Lost Certificate.

The Business Tax Division shall issue a duplicate business tax certificate to replace any certificate issued under the business tax provisions of this chapter which has been lost or destroyed at no cost to the taxpayer for the first duplicate certificate. An administrative charge, as set forth in the Master Fee Schedule of the City, shall be imposed for each replacement certificate issued thereafter. ~~Each replacement certificate issued thereafter will be issued at a cost of twenty-five dollars (\$25.00.)~~

SECTION 5. Section 5.04.260 of the Municipal Code is hereby amended in its entirety to read as follows:

5.04.260 Collection of delinquent taxes by special tax roll assessment.

With the confirmation of the report by the City Council, the delinquent business tax charges contained therein which remain unpaid by the owner of the business/business property shall constitute a special assessment against said business property and shall be collected at such time as is established by the County Assessor for inclusion in the next property tax assessment.

The Director of Finance shall turn over to the County Assessor for inclusion in the next property tax assessment the total sum of unpaid delinquent business tax charges consisting of the delinquent business taxes, penalties, interest at the rate of twelve (12) percent per annum from the date of recordation to the date of lien, an administrative charge of ~~fifty dollars (\$50.00)~~ and a release of lien filing fee in an amount equal to the amount charged by the Alameda County Recorder's Office as set forth in the Master Fee Schedule of the City.

Thereafter, said assessment may be collected at the same time and in the same manner as ordinary municipal taxes are collected, and shall be subject to the same penalties and the same procedure of sale as provided for delinquent ordinary municipal taxes. The assessment liens shall be subordinate to liens except for those of state, county and municipal taxes with which it shall be upon parity. The lien shall continue until the assessment and all interest and charges due and payable thereon are paid. All laws applicable to the levy, collection and enforcement of municipal taxes shall be applicable to said special assessments.

IN COUNCIL, OAKLAND, CALIFORNIA, ~~SEPTEMBER~~, 2003

JAN - 6 2004

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, BRUNNER, CHANG, NADEL, QUAN, ~~REID~~, WAN AND PRESIDENT DE LA FUENTE - 7


NOES - 0

ABSENT - 0

ABSTENTION - 0

EXCUSED - REID - 1

Introduction Date: DEC 16 2003

ATTEST: 
CEDA FLOYD
City Clerk and Clerk of the Council
of the City of Oakland, California

Michelle S. ...

FILED
OFFICE OF THE CITY CLERK
OAKLAND
2003 NOV 25 PM 5:22

NOTICE AND DIGEST

AN ORDINANCE AMENDING OAKLAND MUNICIPAL CODE TO REMOVE THE AMOUNT OF THE ADMINISTRATIVE SERVICE CHARGES IMPOSED FOR REAL ESTATE TRANSFER TAX LIENS AND BUSINESS TAX LIENS

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Notice of Publication

This Ordinance was introduced at the City Council meeting, Tuesday evening December 16, 2003, and passed to print **8 Ayes**. Hearing on final adoption has been scheduled for the City Council meeting Tuesday evening January 6, 2004, 6:00 p.m., at One Frank H. Ogawa Plaza, Council Chambers, on the third floor in Oakland, California.

Three full copies are available for use and examination by the public in the Office of the City Clerk at One Frank H. Ogawa Plaza, 1st floor, Oakland, California.

CEDA FLOYD, City Clerk

The Oakland Tribune, #818814
January 5, 2004

Oakland Tribune

c/o ANG Newspapers
401 13th Street
Oakland, CA 94612
Legal Advertising
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CITY OF OAKLAND
1 FRANK OGAWA PLAZA, 2ND FLOOR (CITY
HALL), ATTN: DENISE VEJMOLA
OAKLAND CA 94612

PROOF OF PUBLICATION

FILE NO.

In the matter of

R.E. TRANSFER TAX LIENS

The Oakland Tribune

I am a citizen of the United States; I am over the age of eighteen years, and not a party to or interested in the above-entitled matter. I am the Legal Advertising Clerk of the printer and publisher of The Oakland Tribune, a newspaper published in the English language in the City of Oakland, County of Alameda, State of California.

I declare that The Oakland Tribune is a newspaper of general circulation as defined by the laws of the State of California as determined by this court's order, dated December 6, 1951, in the action entitled In the Matter of the Ascertainment and Establishment of the Standing of The Oakland Tribune as a Newspaper of General Circulation, Case Number 237798. Said order states that "The Oakland Tribune is a newspaper of general circulation within the City of Oakland, and the County of Alameda, and the State of California, within the meaning and intent of Chapter 1, Division 7, Title 1 [§§ 6000 et seq.], of the Government Code of the State of California. "Said order has not been revoked, vacated, or set aside.

I declare that the notice, of which the annexed is a printed copy, has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to wit:

1/3/04

I certify (or declare) under the penalty of perjury that the foregoing is true and correct.

Hamere Seble

Public Notice Advertising Clerk

Legal No. 0000316814

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CEDA FLOYD, City Clerk

The Oakland Tribune, #316814
January 3, 2004

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