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OAKLAND

2014 NOV 25 AM 10:54

AGENDA REPORT

TO: HENRY L. GARDNER
INTERIM CITY ADMINISTRATOR

FROM: David McPherson

SUBJECT: Delinquent Business Taxes

DATE: November 7, 2014

City Administrator
Approval

Date

11/21/14

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 business taxes and confirming the recordation of liens, administrative charges and assessment charges as necessary pursuant to Title 5, Chapter 5.04 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.

OUTCOME

The liens will be recorded against three hundred thirty-one (331) parcels. The parcels' delinquencies represent \$458,609.63 in past due Business Taxes. Failure to place liens to recover the delinquent taxes will result in a loss of \$475,159.63 in revenues to the General Purpose Fund. The additional revenues of \$16,550.00 are derived from the \$50 administrative fee per lien for the three hundred thirty-one (331) properties.

BACKGROUND/LEGISLATIVE HISTORY

Pursuant to Chapter 5.04 of the Oakland Municipal Code, staff cross-referenced Alameda County Assessor data with the Business Tax System data to identify potential non-compliant/delinquent business operators owning various types of properties. During a review and assessment process, three hundred seventy (370) property owners were notified to address delinquent Business Taxes determined to be owed to the City. An administrative hearing for delinquent Business Taxes was held on November 4, 2014 to hear protests and to resolve any inconsistencies or inequities raised by the property owners regarding the non-payment of Business Taxes. Property owners were given the opportunity to appeal their cases in this administrative process. Thirty-nine (39) properties were deleted from the list through the administrative hearing process, payments and/or account closures. The remaining

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three hundred thirty-one (331) non-responders were notified of the City's intent to record a lien against their property; these remaining parcels are subject to lien.

Following the administrative hearing, the Tax Administrator 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 the 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 Business Taxes and 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 is prepared confirming the placement of liens on three hundred thirty-one (331) properties and authorizing the subsequent assessment for all fees and charges.

ANALYSIS

Property owners owe delinquent Business Taxes and administrative fees to the City for accounts not resolved at the November 4, 2014 administrative hearing as shown in the *Attachment (1)*. If the City fails to place liens to recover the delinquent taxes, the General Purpose Fund may potentially lose estimated revenues totaling \$458,609.63 and administrative fees totaling \$16,550.00, creating a grand total of \$475,159.63 for this period.

PUBLIC OUTREACH/INTEREST

Administrative hearings for delinquent Business Taxes were held on November 4, 2014 to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of Business Taxes.

COORDINATION

In coordination with the Office of the City Attorney, the agenda report, resolutions, and supporting items attached to this report have been reviewed and/or approved for form and legality.

COST SUMMARY/IMPLICATIONS

If the City fails to place liens to recover the delinquent taxes, the General Purpose Fund (1010) may potentially lose a total of \$475,159.63 for this period.

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SUSTAINABLE OPPORTUNITIES

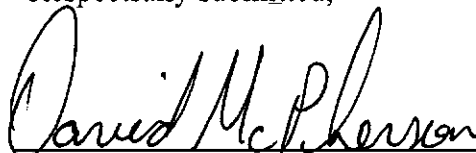
Economic: Collections of delinquent business taxes have major economic implications for the City's sustainability. The revenue source is relied upon to fund essential City services.

Environmental: There are no environmental opportunities resulting from the recordation of liens.

Social Equity: Collections of delinquent business 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 and Tax Administrator
Revenue Management Bureau

Attachment (1) – Public Hearing Lien list for Business Tax

ATTACHMENT (1)
2ND QUARTER 2015 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: NOVEMBER 4, 2014 ~ COUNCIL HEARING: DECEMBER 9, 2014

Owner Name	Property Address	Parcel Number	Delinquent	Lien	Tax Years
101 BROADWAY VENTURES LLC	101 BROADWAY	001 013500800	\$ 265.06	\$ 315.06	2013-2014
1091 CALCOT LLC	1091 CALCOT PL	019 005501000	\$ 269.13	\$ 319.13	2014
2335 MARKET STREET PROPERTY LLC	2335 MARKET ST	005 043103400	\$ 881.72	\$ 931.72	2013-2014
250 HEGENBERGER PARTNERS	250 HEGENBERGER RD	044 502000112	\$ 328.46	\$ 378.46	2014
4474 MACARTHUR 2 LLC	4474 MACARTHUR BLVD	030 198210503	\$ 6,611.96	\$ 6,661.96	2013-2014
924 EAST 20TH STREET LLC	924 E 20TH ST	021 026800580	\$ 5,472.94	\$ 5,522.94	2013-2014
ABBOTT JOHN M & NORMA J	5130 BANCROFT AVE	035 238701000	\$ 829.57	\$ 879.57	2014
ABDELLA ABDELFEYAH	714 BROCKHURST ST	000 071801600	\$ 829.57	\$ 879.57	2014
ABDI ABDOLREZA & SARFARAZ DARYA	1490 12TH ST	004 008703400	\$ 466.66	\$ 516.66	2014
ACEVES EFRAIN V	3807 39TH AVE	030 192003800	\$ 494.09	\$ 544.09	2014
ACOSTA JOSE L & ANA M	5201 CONGRESS AVE	035 238800200	\$ 829.57	\$ 879.57	2014
ADAMS MAUREEN E TR	2678 GRANDE VISTA AVE	026 078100200	\$ 619.42	\$ 669.42	2014
ADAMS WILLIS T & DOROTHY L	133 ISLETON AVE	045 531800800	\$ 403.36	\$ 453.36	2014
AE 62ND ST LLC	470 62ND ST	016 139000501	\$ 1,734.14	\$ 1,784.14	2013-2014
AFEWERKI JULIANA	730 32ND ST	009 071701500	\$ 529.11	\$ 579.11	2014
AKOS PROPERTIES LLC	1103 ADELIN ST	004 003300900	\$ 466.66	\$ 516.66	2014
AMBERS JUANITA	6193 OAKDALE AVE	037A278401000	\$ 278.87	\$ 328.87	2014
ANABI REAL ESTATE DEVELOPMENT	291 HEGENBERGER RD	042 442501802	\$ 3,282.82	\$ 3,332.82	2013-2014
ANNE LENIN & LAKSHMI	2237 62ND AVE	038 321003800	\$ 602.87	\$ 652.87	2011-2014
ARAUZ JUAN J	1295 104TH AVE	045 518800200	\$ 788.32	\$ 838.32	2014
ARMSTRONG ZELMA L	1505 51ST AVE	035 236202300	\$ 485.65	\$ 535.65	2014
ARRELLANO VERONICA I	2321 66TH AVE	039 325500700	\$ 304.19	\$ 354.19	2014
AVIGNON OFARRELL LLC	120 CATRON DR	045 541904102	\$ 372.68	\$ 422.68	2014
AVIGNON OFARRELL LLC	128 CATRON DR	045 541904202	\$ 265.45	\$ 315.45	2014
BAKKE HEATHER E	5702 GENOA ST	015 128204600	\$ 740.17	\$ 790.17	2014
BARBORO AMY K & GARY W	3414 HANNAH ST	007 060801400	\$ 2,411.00	\$ 2,461.00	2011-2014
BARRON RAUL	1051 86TH AVE	042 426600401	\$ 567.93	\$ 617.93	2014
BARTLOW TRACI L	1131 CENTER ST	004 008500500	\$ 3,595.91	\$ 3,645.91	2007-2012
BARTLOW TRACI L	1131 CENTER ST	004 008500500	\$ 526.80	\$ 576.80	2010-2012
BASELINE CAPITAL INVESTMENTS LLC	3417 SALISBURY ST	027 087900103	\$ 2,527.48	\$ 2,577.48	2013-2014
BASELINE CAPITAL INVESTMENTS LLC	1733 SEMINARY AVE	038 323702100	\$ 8,796.79	\$ 8,846.79	2012-2014
BAY PACIFIC PROPERTIES LLC	6514 BANCROFT AVE	039 327601600	\$ 1,659.14	\$ 1,709.14	2013-2014
BEAL JOHN C & MEBEA	360 VERNON ST APT 111	010 079005200	\$ 403.36	\$ 453.36	2014
BERMUDEZ NELIA M ETAL	1942 8TH AVE	021 027000100	\$ 454.00	\$ 504.00	2014
BILLINGSLEY ROSARIO B & ANDREW D	2935 FILBERT ST	005 046400600	\$ 873.88	\$ 923.88	2014
BILMAN JOSEPH C ETAL	438 RICH ST	012 101007400	\$ 2,915.20	\$ 2,965.20	2011-2014
BLUE LOTTIE T TR	2839 CHESTNUT ST	005 045601500	\$ 485.65	\$ 535.65	2014
BOONE PREETHI	5459 CRITTENDEN ST	035 236701000	\$ 2,447.56	\$ 2,497.56	2011-2014
BRANCH BRIAN L ETAL	2500 WALLACE ST	022 032901209	\$ 5,472.94	\$ 5,522.94	2013-2014
BRAVO CUAUHEMOC	2220 84TH AVE	043 457101509	\$ 752.44	\$ 802.44	2013-2014
BRINK KYLE E & YOUNG CELESTE R	5273 MANILA AVE	014 123603900	\$ 403.36	\$ 453.36	2014
BROOKS JEANETTE C & AARON A	5796 VICENTE ST	014 127400203	\$ 675.41	\$ 725.41	2014

ATTACHMENT (1)
2ND QUARTER 2015 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: NOVEMBER 4, 2014 ~ COUNCIL HEARING: DECEMBER 9, 2014

Owner Name	Property Address	Parcel Number	Delinquent	Lien	Tax Years
BUEL STEPHEN C & GALLMAN JUDITH M	295 MATHER ST	013 110903200	\$ 1,135.86	\$ 1,185.86	2013-2014
BYAL ERNEST	1614 99TH AVE	046 543801901	\$ 485.65	\$ 535.65	2014
CALIFORNIA HOTEL OAKLAND L P	3501 SAN PABLO AVE	005 047900201	\$ 1,692.19	\$ 1,742.19	2012-2014
CALLSOCKET HOLDING CO LLC	401 13TH ST	002 005100300	\$ 4,315.31	\$ 4,365.31	2013-2014
CALLSOCKET HOLDING CO LLC	2015 BROADWAY	008 064900700	\$ 6,085.74	\$ 6,135.74	2013-2014
CEN SIMON & HUANG NIAN J	7877 HILLSIDE ST	040 338500600	\$ 211.94	\$ 261.94	2013-2014
CHAMBERS PAUL E TR	2637 GRANDE VISTA AVE	026 077700700	\$ 1,248.10	\$ 1,298.10	2014
CHAN ANNE & WONG CHI K	401 MONTE VISTA AVE	012 093002500	\$ 569.59	\$ 619.59	2011
CHESTER KENNETH	1962 AUSEON AVE	043 459402300	\$ 346.39	\$ 396.39	2014
CHING ANDREA J	958 28TH ST # 5	005 045303500	\$ 403.36	\$ 453.36	2014
CHOU ROY	1068 71ST AVE	041 414602600	\$ 2,022.81	\$ 2,072.81	2011-2014
CHOW JOHN H & TENG HSIANG Y	619 85TH AVE	042 431803211	\$ 1,447.78	\$ 1,497.78	2014
CLEMENS ALEXANDER & PRIYA S TRS	2941 GLASCOCK ST	025 073801300	\$ 2,668.21	\$ 2,718.21	2011-2014
CLIFTON & BOYD LLC	427 CLIFTON ST	014 123500400	\$ 3,547.73	\$ 3,597.73	2011-2014
COBB GLORIA	18TH ST	005 040702102	\$ 614.35	\$ 664.35	2014
COLEMAN ANNER A & GIBBSWILLIAMS EMERY T TRS	973 72ND AVE	041 415300400	\$ 403.36	\$ 453.36	2014
COLEMAN ANNER A & GIBBSWILLIAMS EMERY T TRS	8150 PHAETON DR	043A466301000	\$ 525.74	\$ 575.74	2014
CONTRERAS ADAN & GOLDBERGCONTRERAS ESTHER ETAL	2403 7TH AVE	022 031501700	\$ 610.87	\$ 660.87	2014
CORBELL MERCEDES	2725 LOGAN ST	026 076300400	\$ 823.24	\$ 873.24	2014
CORNEJO VERONICA & MIGUEL A	1736 81ST AVE	040 336602300	\$ 829.57	\$ 879.57	2014
COTTON JACQUELINE	1461 13TH ST	004 008702300	\$ 1,851.68	\$ 1,901.68	2011-2014
COVINGTON LINDA TR	3660 MAGEE AVE	030 190302500	\$ 1,319.84	\$ 1,369.84	2014
CP HOLDING CO LLC	421 23RD AVE	019 007300805	\$ 1,603.91	\$ 1,653.91	2014
CU & BOONG LLC	1633 10TH AVE	020 019000500	\$ 567.93	\$ 617.93	2014
CURACH NOELLE & TURNER MICHELLE	2179 E 27TH ST	022 035104100	\$ 403.36	\$ 453.36	2014
CYPRESS PROPERTY INVESTORS LLC	563 JULIE ANN WAY	041 300600301	\$ 185.19	\$ 235.19	2014
DANCY RHAMON A	8725 BIRCH ST	043 459000200	\$ 485.65	\$ 535.65	2014
DANHAKL CHRISTINE M	4536 PARK BLVD	024 054904300	\$ 473.56	\$ 523.56	2014
DANNENBERG THOMAS A	1386 E 36TH ST	023 048300202	\$ 494.09	\$ 544.09	2014
DARKE PRAKASH	4810 MACARTHUR BLVD	037 255200600	\$ 726.18	\$ 776.18	2014
DAVICO PATRICIA P	407 ORANGE ST APT 306	010 079203400	\$ 569.59	\$ 619.59	2014
DAVIS KEVIN B	2917 MACARTHUR BLVD APT 2A	028 091608600	\$ 451.89	\$ 501.89	2014
DEGRACIA ALBERTO	530 45TH ST	013 115900400	\$ 829.57	\$ 879.57	2014
DESHONE LEOLA W & CASHAW ROBERT L TRS	1501 51ST AVE	035 236202400	\$ 726.18	\$ 776.18	2014
DICKEY ALICE M	2662 75TH AVE	040 339704400	\$ 380.15	\$ 430.15	2014
DING DANIEL	522 E 18TH ST	021 023101300	\$ 420.72	\$ 470.72	2014
DISABAR RAM	7601 SPENCER ST	041 415701700	\$ 829.57	\$ 879.57	2014
DOMINO DORIS J & FOSTER DEMARCO C	1119 SEMINARY AVE	041 389201800	\$ 829.57	\$ 879.57	2014
DOUGLAS PARKING COMPANY	111 98TH AVE	044 502000554	\$ 141.78	\$ 191.78	2014
DUARTE JOAQUIN JR	820 20TH ST	003 003301100	\$ 430.79	\$ 480.79	2014
DUCKETT KIMBERLY A	3512 MAGNOLIA ST	005 047702700	\$ 485.65	\$ 535.65	2014
DUNN DOUGLAS M TR	151 40TH ST	012 098605202	\$ 1,476.37	\$ 1,526.37	2014

ATTACHMENT (1)
2ND QUARTER 2015 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: NOVEMBER 4, 2014 ~ COUNCIL HEARING: DECEMBER 9, 2014

Owner Name	Property Address	Parcel Number	Delinquent	Lien	Tax Years
EDWARDS LESLIE HEIRS OF EST	537 HENRY ST	004 009901100	\$ 403.36	\$ 453.36	2014
EVANS ROSS N	870 43RD ST	013 108901600	\$ 494.09	\$ 544.09	2014
EWING TERRY & MICHELLE A	1622 CASTRO ST	003 005902200	\$ 403.36	\$ 453.36	2014
FAIR PHILLIP L	411 MACARTHUR BLVD	010 078102601	\$ 1,919.13	\$ 1,969.13	2014
FAIR PHILLIP L	634 BROOKLYN AVE	023 041002202	\$ 384.63	\$ 434.63	2014
FAIR PHILLIP L	2101 34TH AVE	027 088100200	\$ 557.88	\$ 607.88	2014
FAIR PHILLIP L	2044 34TH AVE	027 088200600	\$ 610.13	\$ 660.13	2014
FARROW HAROLD R & MICHAEL D & DAVID Z	5715 COLTON BLVD	048F736904200	\$ 403.36	\$ 453.36	2014
FENSTERMAKER GARY E & BRODER CATHY A TRS	2945 FRUITVALE AVE	026 082701260	\$ 304.19	\$ 354.19	2014
FIFER SALLY J & TAYLOR JENNIFER A	653 54TH ST	014 121403000	\$ 857.10	\$ 907.10	2012
FONG GRANT W & MAY L	7036 LACEY AVE	040A341702802	\$ 1,734.14	\$ 1,784.14	2013-2014
FOWLER MARK H	1711 24TH AVE	020 020500600	\$ 466.66	\$ 516.66	2014
GA FONG F & LIANG ZHI R TRS & BUNGE MATTHIAS ETAL	2206 62ND AVE	038 321203100	\$ 806.72	\$ 856.72	2013-2014
GALKA SCOTT R & THOMAS EURYDICE A	562 61ST ST	015 137601360	\$ 403.36	\$ 453.36	2014
GARDNER TERRY L	491 CRESCENT ST	010 082202500	\$ 2,698.97	\$ 2,748.97	2014
GARIBAY ROBERTO	1428 77TH AVE	040 335505901	\$ 648.11	\$ 698.11	2014
GARZA PATRICK E	9510 HILLSIDE ST	046 548802401	\$ 557.39	\$ 607.39	2014
GELBART JERRY H & JEAN C TRS	3178 BIRDSALL AVE	036 249300102	\$ 827.81	\$ 877.81	2012-2014
GHIYA VIKAS	423 7TH ST UNIT 109	001 023500900	\$ 451.89	\$ 501.89	2014
GIRMAY YORDANOS M	1420 CHESTNUT ST	005 038001900	\$ 9,362.28	\$ 9,412.28	2013-2014
GIUDICE SAL TR	79 CLAREWOOD LN	048B715505800	\$ 519.41	\$ 569.41	2014
GLASPIE JESSE D HEIRS OF EST	1582 77TH AVE	040 332201602	\$ 403.36	\$ 453.36	2014
GODINEZ LEONOR L	5417 PRINCETON ST	035 236601800	\$ 485.65	\$ 535.65	2014
GOODRICH CHERYL Y TR	338 62ND ST	016 140800900	\$ 4,906.13	\$ 4,956.13	2011-2014
GP STONE II LP	4546 INTERNATIONAL BLVD	035 235803200	\$ 411.38	\$ 461.38	2013-2014
GRANT ALMA J & OLEN C SR	1466 ADELIN ST	005 037903200	\$ 519.41	\$ 569.41	2014
GRUHN REGETE	155 PEARL ST	010 079409700	\$ 403.36	\$ 453.36	2014
GUERRERO NICOLE D	2875 GLASCOCK ST APT 111	025 067501400	\$ 403.36	\$ 453.36	2014
GUTIERREZ GUSTAVO & DELTORO ROSA S	630 DOUGLAS AVE	045 526802002	\$ 380.57	\$ 430.57	2014
GUZMAN CARLOS M & DEGUZMAN MIRNA E	1340 81ST AVE	042 424706500	\$ 485.65	\$ 535.65	2014
HAGOS YONATAN	843 60TH ST	015 135302202	\$ 852.78	\$ 902.78	2014
HAGOS YONATAN	6020 MACARTHUR BLVD	037A278701300	\$ 894.98	\$ 944.98	2014
HALE TEWODROS & MENGESHA ROSA	2773 E 23RD ST	026 075100400	\$ 5,472.94	\$ 5,522.94	2013-2014
HALL JUAN M	1511 MYRTLE ST	005 038200700	\$ 466.66	\$ 516.66	2014
HAMADE AHMAD J TR	311 OAK ST APT 836	001 555503600	\$ 111.28	\$ 161.28	2012-2013
HARBI SALEH A & SHARHAN AHMED A	3225 FOOTHILL BLVD	028 211700401	\$ 1,063.77	\$ 1,113.77	2014
HARRIS HISAE & HISAE	2645 PRENTISS PL	027 084400400	\$ 578.48	\$ 628.48	2014
HARRIS LORRAINE TR	2374 E 27TH ST	026 079802700	\$ 466.66	\$ 516.66	2014
HAYS MARCUS	309 4TH ST APT 102	001 014702700	\$ 403.36	\$ 453.36	2014
HEMANT INVESTMENTS LLC	8471 ENTERPRISE WAY	042 432300305	\$ 8,446.42	\$ 8,496.42	2013-2014
HEMPFLING RALF	3440 COOLIDGE AVE	028 091805800	\$ 264.11	\$ 314.11	2013
HOLLIMON WALLACE H JR	708 ZEPHYR DR	006 605606100	\$ 2,411.00	\$ 2,461.00	2011-2014

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2ND QUARTER 2015 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: NOVEMBER 4, 2014 ~ COUNCIL HEARING: DECEMBER 9, 2014

Owner Name	Property Address	Parcel Number	Delinquent	Lien	Tax Years
HOWELL GEORGE W JR & BLANCH E	844 54TH ST	014 119901700	\$ 485 65	\$ 535 65	2014
HUANG HENRY & LAU LAURA	2224 E 19TH ST	021 024700900	\$ 382 53	\$ 432 53	2013
HUI ANNIE P & ANNIE P	1581 MADISON ST	008 062900400	\$ 129 22	\$ 179.22	2014
IRVING MARY	2539 FILBERT ST	005 043400400	\$ 485 65	\$ 535 65	2014
JACKSON ALICIA	2525 CHEROKEE AVE	048 560300200	\$ 430 79	\$ 480 79	2014
JACKSON PATRICIA TR	692 62ND ST	015 136302500	\$ 325.23	\$ 375 23	2014
JAMERSON KINNIE L JR	1228 WILLOW ST	006 001102400	\$ 466 66	\$ 516.66	2014
JASH HELEN A TR & JASH HELEN A TR	588 58TH ST	015 137302300	\$ 1,274 76	\$ 1,324 76	2014
JCDREW PROPERTIES LLC	3714 FOOTHILL BLVD	032 208601400	\$ 2,392.44	\$ 2,442 44	2013-2014
JEFFERSON COURT COMMERCIAL VENTURES LLC	581 18TH ST	003 006300300	\$ 2,698 97	\$ 2,748.97	2014
JOHNSON JOY E TR	6211 TELEGRAPH AVE APT 24	015 138002700	\$ 403.36	\$ 453.36	2014
JONES FRÉDERICK	667 35TH ST	009 078803100	\$ 494 09	\$ 544 09	2014
K E UNLIMITED LLC	1819 BRENTWOOD RD	029A134701000	\$ 1,292.36	\$ 1,342 36	2012-2014
KEITH ERNESTINE	5956 CANNING ST	016 130501000	\$ 346 39	\$ 396 39	2014
KELSON KATHRYN H	6630 MACARTHUR BLVD	037A275511700	\$ 403 36	\$ 453 36	2014
KELSON KATHRYN H	6630 MACARTHUR BLVD	037A275512100	\$ 403 36	\$ 453.36	2014
KENDALL BRETТА A TR	9367 EDES AVE	045 529100300	\$ 485.65	\$ 535 65	2014
KENNEDY SUVILLA	1058 56TH ST	015 130700604	\$ 403 36	\$ 453.36	2014
KIDANE OGBAI H & SALAS GREGORY	3234 MAPLE AVE	028 093202300	\$ 1,140 21	\$ 1,190 21	2014
KOLLIN TODD A	1088 CALCOT PL	010 005602800	\$ 881 72	\$ 931 72	2013-2014
KRBH TELEVISION NETWORK LLC	1678 10TH ST	006 001304600	\$ 567 93	\$ 617.93	2014
KRELL HELEN & DIANA	1409 16TH ST	005 037100102	\$ 1,639.28	\$ 1,689.28	2012-2014
KRELL HELEN L TR & KRELL DIANA	1115 WOOD ST	006 003101000	\$ 529.11	\$ 579.11	2014
KRONOVET ALISSA	431A ATHOL AVE	022 031100900	\$ 933.32	\$ 983.32	2013-2014
KULKA CYRIL H	5117 MANILA AVE	014 123700500	\$ 494.09	\$ 544.09	2014
KUO MAX C & JANET A	991 VERMONT ST	011 085200903	\$ 2,698.97	\$ 2,748.97	2014
KWACK YEJIN & KANG HO J	3815 MIDVALE AVE	028 096400700	\$ 805.97	\$ 855 97	2014
LAU STEPHANIE C	2240 14TH AVE	022 029900801	\$ 306.36	\$ 356.36	2014
LAUREN PROPERTIES LLC	4141 PIEDMONT AVE APT 401	012 099404000	\$ 456 11	\$ 506 11	2014
LEUNG CONNIE & WONG KIN C	543 8TH ST	001 020301100	\$ 258.40	\$ 308 40	2014
LEWIS ROEGENE	557 63RD ST	015 137703900	\$ 466 66	\$ 516 66	2014
LI XIAOFENG & YOU YIJUN	2253 48TH AVE	036 241000900	\$ 2,418 89	\$ 2,468.89	2011-2014
LIM SUE S	2868 38TH AVE APT 11	032 205303800	\$ 881 72	\$ 931 72	2013-2014
LITTLEJOHN LEXIA M	525 MANDANA BLVD	011 083714900	\$ 536 29	\$ 586.29	2014
LOPEZ CAROL L	1927 E 28TH ST	022 036302400	\$ 648 11	\$ 698.11	2014
LSF6 MERCURY REO INVESTMENTS TRUST SERIES 2008-1	3303 MARKET ST	009 072300660	\$ 494 09	\$ 544.09	2014
LU ZHUO & SONG XIAODAN	151 CATRON DR	045 541903200	\$ 1,734.14	\$ 1,784.14	2013-2014
LUM PAUL & ARLENE T	3615 MARKET ST	012 094900600	\$ 1,687.89	\$ 1,737 89	2014
MACIEL JESUS G	6259 BROMLEY AVE	038 321601500	\$ 2,411.00	\$ 2,461 00	2011-2014
MACIEL JESUS G	1423 62ND AVE	038 322100800	\$ 359 05	\$ 409 05	2014
MACIEL JESUS G	1339 84TH AVE	042 425501100	\$ 2,447 56	\$ 2,497 56	2011-2014
MAH CHAREONSRI	380 3RD ST	001 014501100	\$ 3,078 76	\$ 3,128 76	2014

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ADMINISTRATIVE HEARING: NOVEMBER 4, 2014 ~ COUNCIL HEARING: DECEMBER 9, 2014

Owner Name	Property Address	Parcel Number	Delinquent	Lien	Tax Years
MAHAL GURPAL S & KULVINDER S ETAL	8047 COACH DR	043A466501302	\$ 705.08	\$ 755.08	2014
MAI THANH	2006 85TH AVE	043 456901500	\$ 249.33	\$ 299.33	2014
MAI WEI Z	1706 85TH AVE	043 456101602	\$ 1,734.14	\$ 1,784.14	2013-2014
MAILANGI MARYANNE & SEKOPE L	9839 D ST	044 497701100	\$ 494.09	\$ 544.09	2014
MAJUMDAR MAYUKH & RAHA RATNA	862 36TH ST	012 094801402	\$ 567.93	\$ 617.93	2014
MAEDONADO JAIME	1226 81ST AVE	042 424705602	\$ 466.66	\$ 516.66	2014
MALWA HOLDINGS LLC	7900 NEY AVE	040A342003800	\$ 5,472.94	\$ 5,522.94	2013-2014
MARCO REALTY LTD & ZADIK JOSEPH TR	2604 FRUITVALE AVE	027 084401301	\$ 2,805.04	\$ 2,855.04	2014
MASSUCCO MICHAEL R & LAUFER JILL R	958 28TH ST APT 24	005 045305500	\$ 403.36	\$ 453.36	2014
MCCARTHY LISA	6419 BLUE ROCK CT	037A316502100	\$ 519.41	\$ 569.41	2014
MCCLENDON JAMES & HAZEL J TRS	5721 E 17TH ST # A	038 323601002	\$ 485.65	\$ 535.65	2014
MCGARTER GREG & GINGER	5807 WALNUT ST	038 817700302	\$ 948.06	\$ 998.06	2014
MCGHEE ORASE	3640 WEST ST	012 094702600	\$ 1,006.51	\$ 1,056.51	2014
MCGHEE ORASE L SR	1828 89TH AVE	043 458802200	\$ 584.43	\$ 634.43	2014
MCNAUGHTON CONNIE TR	1038 59TH ST	015 133901600	\$ 466.66	\$ 516.66	2014
MILAGROS LLC	1832 BRIDGE AVE	033 213504600	\$ 1,813.24	\$ 1,863.24	2011-2014
MILES JASON P	201 4TH ST APT 310	001 015507100	\$ 557.39	\$ 607.39	2014
MITCHELL ANNIE M TR	1747 81ST AVE	040 337000401	\$ 485.65	\$ 535.65	2014
MOHAMED NASIR S & MUSED MAHMOOD ETAL	506 FOOTHILL BLVD	020 018601500	\$ 770.87	\$ 820.87	2014
MOORE BRIAN E & DEANNA D TRS	768 WALKER AVE	011 083700101	\$ 643.39	\$ 693.39	2012-2014
MORA CARLOS E	2819 DURANT AVE	047 558101200	\$ 403.36	\$ 453.36	2014
MOSLEY XAVIER	3035 CHAPMAN ST APT 2	025 066701800	\$ 700.96	\$ 750.96	2014
NAKAMURA SHIRLEY A	90 STARVIEW DR	048H759006000	\$ 519.41	\$ 569.41	2014
NAVARRO SALVADOR D & KRISTINA L	1251 82ND AVE	042 424702200	\$ 485.65	\$ 535.65	2014
NERO ALFORD & RICKEY	231 FOOTHILL BLVD	020 018000300	\$ 829.57	\$ 879.57	2014
NEW EMPIRE INVESTMENT LLC	1441 FRANKLIN ST	008 062100700	\$ 2,358.61	\$ 2,408.61	2014
NEWMAN LEVERTA	2063 AUSEON AVE	043 460200600	\$ 551.06	\$ 601.06	2014
NG YAU S	10922 CAMERON AVE	048 624003601	\$ 439.42	\$ 489.42	2014
NOO DAT K & BUI HA B	3610 SUTER ST	032 203015400	\$ 584.43	\$ 634.43	2014
NGUYEN AIMINH	1 LAKESIDE DR APT 809	008 070000500	\$ 403.36	\$ 453.36	2014
NGUYEN QUOC T	550 CANYON OAKS DR APT H	037A317702000	\$ 468.77	\$ 518.77	2014
NOBLES GRADY M & HENRY B	4536 THOMPSON ST	036 241302400	\$ 1,006.51	\$ 1,056.51	2014
NOVICK NANCY J TR	5924 CHABOLYN TER	048A708101700	\$ 1,369.24	\$ 1,419.24	2012-2014
NPR LLC	2314 SAN PABLO AVE	008 066300900	\$ 5,457.83	\$ 5,507.83	2011-2013
NUBRIDGE 8M LAND TRUST	3809 MAYBELLE AVE	030 192902101	\$ 5,472.94	\$ 5,522.94	2013-2014
OAKLAND COMMUNITY LAND TRUST	2063 86TH AVE	043 456900600	\$ 483.44	\$ 533.44	2014
OAKLAND NURSING HOMES LIMITED PARTNERSHIP	309 MACARTHUR BLVD	010 078501000	\$ 4,625.30	\$ 4,675.30	2014
OAKLAND NURSING HOMES LIMITED PARTNERSHIP	3145 HIGH ST	032 203207200	\$ 3,803.56	\$ 3,853.56	2014
OCEGUERA JUAN C & MARIA G	2007 92ND AVE	048 545900700	\$ 354.83	\$ 404.83	2014
OCHOA MARIA & ALBERTO ETAL	2339 38TH AVE	032 209901000	\$ 567.93	\$ 617.93	2014
OCHOA SAMUEL & HECTOR	1305 78TH AVE	041 419500600	\$ 404.96	\$ 454.96	2014
ODGERS RICHARD W & GAIL B TRS	6391 HILLEGASS AVE	016 140204000	\$ 790.53	\$ 840.53	2014

ATTACHMENT (1)
2ND QUARTER 2015 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: NOVEMBER 4, 2014 ~ COUNCIL HEARING: DECEMBER 9, 2014

Owner Name	Property Address	Parcel Number	Delinquent	Lien	Tax Years
ODONOGHUE MICHAEL J	422 ATHOL AVE	022 031302300	\$ 590.83	\$ 640.83	2014
OGAWA STEPHANIE M	206 2ND ST	001 015705400	\$ 403.36	\$ 453.36	2014
OGBEIDE FESTUS	3856 WEST ST	012 096302200	\$ 403.36	\$ 453.36	2014
OGBEIDE FESTUS	1220 62ND ST	016 146501105	\$ 2,698.97	\$ 2,748.97	2014
OKUN DIVINE O	254 OAKLAND AVE	010 079403700	\$ 1,006.51	\$ 1,056.51	2014
OLIVER LANCE C	3811 SAN LEANDRO ST	033 210801701	\$ 2,498.88	\$ 2,548.88	2013-2014
OLIVER SCHUYLER & LEVINE MERRITT ETAL	2829 CARMEL ST APT A	029 098005400	\$ 403.36	\$ 453.36	2014
OLIVEROS MANUELA	7 EMBARCADERO W APT 117	018 050601800	\$ 483.44	\$ 533.44	2014
OSUGI KAZUE	323 MONTE VISTA AVE	012 092906700	\$ 403.36	\$ 453.36	2014
PADOVANI RICHARD P & WHITE FAMILY PROPERTIES LLC	9201 SAN LEANDRO ST	042 431000902	\$ 10,025.94	\$ 10,075.94	2012-2014
PAI XIN M & HUANG SI Z	7566 CIRCLE HILL DR	040A344902900	\$ 594.79	\$ 644.79	2014
PANGANIBAN KARYN	360 VERNON ST APT 206	016 079006200	\$ 277.29	\$ 327.29	2014
PARISH PROPERTY GROUP LLC	579 18TH ST	003 006300400	\$ 9,227.00	\$ 9,277.00	2012-2014
PARSHALL KENT S	3215 HANNAH ST	007 059702200	\$ 881.72	\$ 931.72	2013-2014
PATINO ANGEL	1111 87TH AVE	042 426001200	\$ 594.79	\$ 644.79	2014
PCL INCOME & APPRECIATION FUND II LP	5812 DOVER ST	015 136901300	\$ 1,636.44	\$ 1,686.44	2013-2014
PEREZ SIMON G & SALAZAR MARIA R	1623 84TH AVE	043 455601000	\$ 594.79	\$ 644.79	2014
PERRY REBECCA	4331 MONTGOMERY ST	013 111301000	\$ 1,046.30	\$ 1,096.30	2013-2014
PETE DONALD R & CAMILLE J	10511 DANTE AVE	047 555801900	\$ 403.36	\$ 453.36	2014
PHAN QUYEN H	1617 12TH AVE	020 019201000	\$ 683.98	\$ 733.98	2014
PHILLIPS ALLEN R	92 LINDA AVE	012 098902700	\$ 1,102.07	\$ 1,152.07	2014
PLAHA RAVINDER S	1223 30TH ST	005 045800301	\$ 1,823.35	\$ 1,873.35	2012-2014
PROMAR	1152 98TH AVE	044 497500101	\$ 829.57	\$ 879.57	2014
QUINN GAYLE A	577 63RD ST	015 137703100	\$ 403.36	\$ 453.36	2014
RACHESKY JEREMY	2315 23RD AVE	022 032604200	\$ 1,063.18	\$ 1,113.18	2013-2014
RAMOS ARIEL V TR	1536 11TH AVE	020 017101700	\$ 485.65	\$ 535.65	2014
RANCH DAVID	1201 PINE ST UNIT 122	006 005700900	\$ 403.36	\$ 453.36	2014
RANKINS SANDRA A	7400 RUDSDALE ST	041 418904000	\$ 2,497.19	\$ 2,547.19	2011, 2013-2014
REAL EQUITY DEVELOPMENT INC	5918 FORTUNE WAY	038 320201001	\$ 594.79	\$ 644.79	2014
REEMS BRONDON	8326 MACARTHUR BLVD	043A464401800	\$ 403.36	\$ 453.36	2014
REO HOMES 2 LLC	1526 5TH ST	004 010101700	\$ 2,375.23	\$ 2,425.23	2011-2014
REYNOLDS ALFRED & HUTTON WILLIAM R SR & NADIN ETAL	2934 TELEGRAPH AVE	009 069901500	\$ 11,279.73	\$ 11,329.73	2011-2014
RHEANME ROBERT Q	309 4TH ST APT 106	001 014703100	\$ 700.96	\$ 750.96	2014
RICH WHITNEY	460 CRESCENT ST	010 082309800	\$ 483.44	\$ 533.44	2014
RICHIE WILLIAM M	2842 CHESTNUT ST	005 045503000	\$ 584.43	\$ 634.43	2014
RICHMAN JANINE D	311 OAK ST APT 737	001 444403700	\$ 483.44	\$ 533.44	2014
ROAN SISTERS LLC	305 VERNON ST	010 079500802	\$ 165.90	\$ 215.90	2014
ROBINSON EVE L	2318 25TH AVE	026 076101600	\$ 466.66	\$ 516.66	2014
RODGERS SUSAN A	1920 25TH AVE	026 073701100	\$ 757.41	\$ 807.41	2014
ROSE DAVID S & RUSKIN JENNIFER	3050 UNION ST	005 046203500	\$ 442.50	\$ 492.50	2014
ROSE SHALENE	106 FRISBIE ST	010 080601901	\$ 891.59	\$ 941.59	2013-2014
ROWLAND WAYNE C & WASHINGTON VANESSA L	1343 100TH AVE	044 497200900	\$ 1,558.67	\$ 1,608.67	2012-2014

ATTACHMENT (1)
2ND QUARTER 2015 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: NOVEMBER 4, 2014 ~ COUNCIL HEARING: DECEMBER 9, 2014

Owner Name	Property Address	Parcel Number	Delinquent	Lien	Tax Years
ROWLAND WAYNE C & WASHINGTON VANESSA L	1207 100TH AVE	044 497301900	\$ 1,558.67	\$ 1,608.67	2012-2014
RUSSELL ROY A TR	1214 98TH AVE	044 497300300	\$ 299.59	\$ 349.59	2014
SALLOUM IMAD	407 ORANGE ST APT 206	010 079203300	\$ 403.36	\$ 453.36	2014
SANCHEZ ELBA R	3597 FRUITVALE AVE # 2	029A130206000	\$ 483.44	\$ 533.44	2014
SANGSTER NICOLE A & DAVIS RINA	585 9TH ST UNIT 526	001 023202200	\$ 403.36	\$ 453.36	2014
SEGURA PHILIPP S	3240 PERALTA ST APT 3	005 047401100	\$ 403.36	\$ 453.36	2014
SEVENTH STREET HISTORICAL DISTRICT LLC	707 PERALTA ST	006 000301800	\$ 1,028.53	\$ 1,078.53	2014
SIDHU AMRITPAL & POOJA	3126 MARKET ST	009 071302500	\$ 1,046.30	\$ 1,096.30	2013-2014
SIMPSON JASON L HEIRS OF EST	645 CHETWOOD ST APT 301	010 083102900	\$ 403.36	\$ 453.36	2014
SKY ANDREA N	1050 71ST AVE	041 414602200	\$ 321.61	\$ 371.61	2013-2014
SKYY PROPERTIES LLC	7630 LOCKWOOD ST	040 332602802	\$ 3,625.76	\$ 3,675.76	2014
SKYY PROPERTIES LLC	7004 MACARTHUR BLVD	040A341603002	\$ 3,625.76	\$ 3,675.76	2014
SMITH DENISE E	3236 MARKET ST	009 071902500	\$ 685.42	\$ 735.42	2014
SMITH RONNIE L	5537 CLAREMONT AVE APT 2	016 138400700	\$ 3,847.11	\$ 3,897.11	2011-2014
SOHCOT HILARY D	4099 HOWE ST	012 099604300	\$ 403.36	\$ 453.36	2014
SPEARS VICTORIA B	610 CANYON OAKS DR	037A317503700	\$ 439.06	\$ 489.06	2014
ST JOSEPHS SENIOR LP	2647 INTERNATIONAL BLVD	025 074401000	\$ 18,450.82	\$ 18,500.82	2014
STEWART MARSHL	245 MONTECITO AVE	019 076903400	\$ 403.36	\$ 453.36	2014
STEWART PAULA L	3707 PENNIMAN AVE	032 205100200	\$ 356.58	\$ 406.58	2012
STEWART STEPHEN	851 19TH ST	003 004900600	\$ 561.13	\$ 611.13	2014
STOKES STEVEN	730 29TH ST APT 107	009 069605600	\$ 403.36	\$ 453.36	2014
STRIPLIN CLAUDIA L	9515 WALTER AVE	044 501000200	\$ 418.70	\$ 468.70	2014
SU WEI Q & ZHENG YUJIAO	2642 ABBEY ST	032 206601800	\$ 881.72	\$ 931.72	2013-2014
SUNDAR SHAN	9709 D ST	044 497901400	\$ 403.36	\$ 453.36	2014
SUNRISE OAKLAND ASSISTED LIVING LTD PARTNERSHIP	11889 SKYLINE BLVD	037A313601000	\$ 43,135.92	\$ 43,185.92	2014
SUPERIOR ASSET ALLOCATION SERVICES LLC	7712 GARFIELD AVE	040 339102300	\$ 881.72	\$ 931.72	2013-2014
SUSSMAN NEEDLE HOUSE PTP	492 STATEN AVE	010 076502100	\$ 483.44	\$ 533.44	2014
SUZUKAWA ROBIN	726 45TH ST	013 116503500	\$ 1,063.18	\$ 1,113.18	2013-2014
SWANSON ALBERT G	839 7TH AVE	019 001000402	\$ 182.32	\$ 232.32	2014
TABOR ALLAN M & SUZANNE	530 CANYON OAKS DR APT G	037A317701100	\$ 403.36	\$ 453.36	2014
TANNERSMITH NINA TR	4700 INTERNATIONAL BLVD	035 236002300	\$ 986.10	\$ 1,036.10	2014
TAYLOR ZACHARY	260 PERKINS ST APT 3E	010 078913600	\$ 403.36	\$ 453.36	2014
TELE & 62ND LLC	480 62ND ST	016 139000603	\$ 1,734.14	\$ 1,784.14	2013-2014
THAMKUL PENNY & CAROLYN	1062 55TH ST	015 130800600	\$ 1,046.30	\$ 1,096.30	2013-2014
THEIL JOANNA & THIEL EDWARD ETAL	1215 PINE ST	006 005700400	\$ 483.44	\$ 533.44	2014
THEODORIDES PATTY TR	1 LAKESIDE DR APT 704	008 069901400	\$ 557.39	\$ 607.39	2014
THOMAS JANIS E TR	2320 MITCHELL ST	026 076400501	\$ 114.92	\$ 164.92	2014
THOMAS VERA E	6521 DANA ST	018 141600100	\$ 748.86	\$ 798.86	2014
TING CHAOWIN & LI XIA	9302 BIRCH ST	046 546702300	\$ 1,256.86	\$ 1,306.86	2013-2014
TRACY JAMES F	1532 PERALTA ST	005 037000100	\$ 472.99	\$ 522.99	2014
TRAN CALVIFI & AMY TRS	6917 HALLIDAY AVE	039 330101200	\$ 571.64	\$ 621.64	2014
TRAN KHAM D & KIM Q	620 INTERNATIONAL BLVD	020 013501100	\$ 9,081.94	\$ 9,131.94	2011-2014

ATTACHMENT (1)
2ND QUARTER 2015 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: NOVEMBER 4, 2014 ~ COUNCIL HEARING: DECEMBER 9, 2014

Owner Name	Property Address	Parcel Number	Delinquent	Lien	Tax Years
TSANG ESTHER L TR	585 9TH ST UNIT 657	001 023300100	\$ 483.44	\$ 533.44	2014
TSAO LISA & DONNA W	1595 CHANDLER ST # 120	047 559617400	\$ 519.41	\$ 569.41	2014
TUCKER CONCHITA M & FRANK	428 ALICE ST APT 403	001 015513000	\$ 819.03	\$ 869.03	2011, 2014
VAJJHALA BHARATI & RAVINDRA	414 40TH ST APT 311	012 100704500	\$ 403.36	\$ 453.36	2014
VANN EUGENE S & KRISHNI P	401 MONTE VISTA AVE APT 205	012 093002400	\$ 1,813.24	\$ 1,863.24	2011-2014
VICTOR & DOROTHY SILVA TRUST B	461 CLIFTON ST	014 123000201	\$ 1,371.29	\$ 1,421.29	2014
VOLLMER JULIA TR	417 WAYNE AVE	022 030801000	\$ 937.17	\$ 987.17	2014
WALKER DORIS	1912 CASTRO ST	003 004301700	\$ 561.13	\$ 611.13	2014
WALKER LORENZO	972 60TH ST	015 134100200	\$ 594.79	\$ 644.79	2014
WALVOORD CHRISTOPHER C & MOONEYHAN KEELEY I	277 CAPRICORN AVE	048G741806300	\$ 483.44	\$ 533.44	2014
WANG LILY TR	4600 FAIRFAX AVE	036 242302506	\$ 4,355.27	\$ 4,405.27	2014
WEBSTER ROY L JR	11048 NOVELDA DR	045 537502700	\$ 483.44	\$ 533.44	2014
WEEKLEY FERDIE TR	155 PEARL ST APT 203	010 079408400	\$ 483.44	\$ 533.44	2014
WEST GRAND ADELINE LLC	2200 W GRAND ADELINE ST	005 042700300	\$ 160.22	\$ 210.22	2014
WILEY ELSIE M & SAMUEL J	6118 BAKER ST	015 134501200	\$ 648.11	\$ 698.11	2014
WILLIAMS JOSEPH	5614 SHATTUCK AVE	015 127712401	\$ 1,006.51	\$ 1,056.51	2014
WILLIAMS MARY M	6724 AVENAL AVE	039 326102900	\$ 881.72	\$ 931.72	2013-2014
WILLIS ANANIAS TR	1438 CHESTNUT ST	005 038002100	\$ 646.58	\$ 696.58	2014
WILSON ASSOCIATES	6018 ADELINE ST	015 135201802	\$ 2,698.97	\$ 2,748.97	2014
WONG VICTOR	428 ALICE ST APT 506	001 016514800	\$ 536.29	\$ 586.29	2014
WONG WILLIAM B & MARY C	423 7TH ST UNIT 103	001 023500300	\$ 456.11	\$ 506.11	2014
WONG WILLIAM B & MARY C	2321 MARKET ST	005 043101000	\$ 594.79	\$ 644.79	2014
WONG ZEE TR	1412 GLENFIELD AVE	024 053902800	\$ 485.65	\$ 535.65	2014
WORLDWIDE MEDIA HOLDINGS INC	1742 84TH AVE	043 456002000	\$ 483.44	\$ 533.44	2014
WRIGHT WILLIE J HEIRS OF EST	424 ORANGE ST	010 079107100	\$ 403.36	\$ 453.36	2014
WU DARYL T ETAL	55 FAIRMOUNT AVE APT 212	010 084201200	\$ 925.24	\$ 975.24	2011, 2014
WU JIANGCHUN & WILSON DAVID	822 HENRY ST	004 009301700	\$ 518.35	\$ 568.35	2014
WU JULIE	365 PERKINS ST APT 204	010 077412000	\$ 403.36	\$ 453.36	2014
YANCEY ESTELLE	2945 62ND AVE	038 319403200	\$ 483.44	\$ 533.44	2014
YAO CHIE & MIOU	HELEN ST	007 060803100	\$ 442.18	\$ 492.18	2014
YEE SHEW YAN BENEVOLENT ASSOCIATION	417 7TH ST	001 023400200	\$ 1,873.20	\$ 1,923.20	2013-2014
ZAMORA MARIUENE C & DUENAS MARIA	2932 E 7TH ST	025 067000402	\$ 594.79	\$ 644.79	2014
ZAREHBIN FAMILY TRUST	2326 FRUITVALE AVE	027 083905800	\$ 1,369.24	\$ 1,419.24	2012-2014
ZAREHBIN FAMILY TRUST	2654 MAXWELL AVE	036 246203100	\$ 1,369.24	\$ 1,419.24	2012-2014
ZHANG BERT	10950 REPOSO DR	045 537801500	\$ 334.79	\$ 384.79	2014
ZORANOVICH SAMUEL C	590 EL DORADO AVE UNIT 305	010 081407100	\$ 403.36	\$ 453.36	2014
ZWAAL JAMES E	4148 EMERALD ST	012 100103200	\$ 584.43	\$ 634.43	2014
			\$ 458,609.63	\$ 475,159.63	


City Attorney

OAKLAND CITY COUNCIL

FILED
OFFICE OF THE CITY CLERK
OAKLAND

RESOLUTION No. _____ C.M.S.

2014 NOV 25 AM 10:54

Introduced by Councilmember _____

RESOLUTION OVERRULING PROTESTS AND ACCEPTING AND CONFIRMING REPORTS OF THE CITY ADMINISTRATOR ON THE DELINQUENT BUSINESS TAXES AND CONFIRMING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 5, CHAPTER 5.04 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.

WHEREAS, pursuant to Title 5, Chapter 5.04 of the Oakland Municipal Code, the City Administrator filed with the City Clerk the reports concerning the costs incurred for delinquent Business Taxes and recordation of liens with added administrative charges and assessment charges on thereafter 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 the costs incurred for delinquent Business 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 Business 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 Business 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 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

FILED
OFFICE OF THE CITY CLERK
OAKLAND

OAKLAND CITY COUNCIL


City Attorney

2014 NOV 25 RESOLUTION No. _____ C.M.S.

Introduced by Councilmember _____

RESOLUTION ACCEPTING AND CONFIRMING REPORTS OF THE CITY ADMINISTRATOR ON THE COSTS INCURRED BY THE CITY OF OAKLAND FOR DELINQUENT BUSINESS TAXES AND CONFIRMING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 5, CHAPTER 5.04 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.

WHEREAS, pursuant to Title 5, Chapter 5.04 of the Oakland Municipal Code, the City Administrator filed with the City Clerk the reports concerning the costs incurred for delinquent Business Taxes and recordation of liens with added administrative charges and assessment charge on thereafter 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 the costs incurred for delinquent Business 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 Business 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 Business Taxes, added administrative charges, and be it

FURTHER RESOLVED, that if said assessment therein levied is not paid before the 10th 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 -

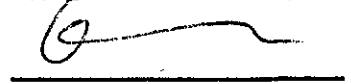
ABSTENTION -

ATTEST _____

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

FILED
OFFICE OF THE CITY CLERK
OAKLAND

OAKLAND CITY COUNCIL



City Attorney

RESOLUTION No. _____ C.M.S.
Introduced by Councilmember _____

RESOLUTION CONTINUING HEARING ON REPORTS OF THE CITY ADMINISTRATOR ON THE DELINQUENT BUSINESS TAXES AND THE CONFIRMING OF THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 5, CHAPTER 5.04 OF THE OAKLAND MUNICIPAL CODE.

RESOLVED, that the hearing on the reports of the City Administrator on the delinquent Business Taxes and recordation of the liens with added administrative charges was duly noticed and held on the 9th day of December 2014, at 6:30 p.m., is hereby continued for further hearing on the day of _____ in the Chamber of the City Council.

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

ATTACHMENT (1)

2QL 2015 BUSINESS TAX LIEN TIMETABLE

October 22, 2014	Deliver 2QL BT Lien Notice data & mailing supplies to vendor
October 24, 2014	Vendor to mail 2QL BT Lien hearing notices
November 4, 2014	Administrative Hearing (250 FHOP)
November 7, 2014	Staff Report & Resolutions to Revenue & Tax Administrator
November 14, 2014	Staff Report & Resolutions from Revenue & Tax Administrator to Budget Director
November 21, 2014	Staff Report & Resolutions from Budget Director to City Administrator (4pm)
December 9, 2014	Council Hearing