



FILED  
OFFICE OF THE CITY CLERK  
OAKLAND  
2012 SEP -5 AM 9:16

# AGENDA REPORT

TO: DEANNA J. SANTANA,  
CITY ADMINISTRATOR

FROM: Sabrina Landreth

SUBJECT: Delinquent Real Property Transfer Taxes      DATE: August 8, 2012

City Administrator  
Approval

Date

9/04/12

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 May 14, 2012 and June 11, 2012 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 eight (8) properties and authorizing the subsequent assessment for all fees and charges.

Staff requests that the City Council approves 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  
September 18, 2012

## BACKGROUND/LEGISLATIVE HISTORY

Pursuant to Chapter 4.20 of the Oakland Municipal Code, administrative hearings for delinquent Real Property Transfer Taxes were held on May 14, 2012 and June 11, 2012 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 property(ies) 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 September 18, 2012. A resolution has been prepared confirming the placement of liens on eight (8) 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 May 14, 2012 and June 11, 2012 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 \$114,562 and administrative fees totaling \$400, creating a grand total of \$114,962 for this period.

## PUBLIC OUTREACH/INTEREST

Administrative hearings for delinquent Real Property Transfer Taxes were held on May 14, 2012 and June 11, 2012 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, the agenda report, resolutions, and support items attached to this form have been reviewed and/or approved for form and legality.

In coordination with the Budget Office, the agenda report, resolutions, and support items attached to this form have been reviewed for Fiscal Impact(s) and / or Funding Codes.

Item: \_\_\_\_\_  
City Council  
September 18, 2012

**SUSTAINABLE OPPORTUNITIES**

Collections of delinquent Real Property Transfer Taxes have major economic and social equity implications for the City's sustainability. The revenue source is relied upon to fund essential City services.

**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 \$114,962 for this period.

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

Respectfully submitted,



Sabrina Landreth  
Budget Director  
Budget & Revenue Division

Prepared by:  
David McPherson, Revenue & Tax Administrator  
Budget & Revenue Division

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

Item: \_\_\_\_\_  
City Council  
September 18, 2012

R.P.T.T. CITY COUNCIL HEARING LISTING FOR

DEBTOR NAME	PROPERTY ADDRESS	PARCEL #	Recording #	Invoice	AMOUNT	Admn. Fee	Total
Huy Huang	7911 Hillside	040-3384-002-00	201164880	R030816	\$1,071	\$50	\$1,121
John Tyler	3027 Carlson St	029-0183-007-00	2012010179	R030813	\$10,332	\$50	\$10,382
Burger King Corporation	14th. Ave Parcel	019-0040-006-01	Unrecorded	R032313	\$2,393	\$50	\$2,443
Burger King Corporation	14th. Ave Parcel	019-0040-003-02	Unrecorded	R032314	\$4,565	\$50	\$4,615
Burger King Corporation	12th. St Parcel	019-0040-002-05	Unrecorded	R032315	\$56,005	\$50	\$56,055
Cajun Operating Co.	347 E 18th. St	021-0223-003-01	Unrecorded	R040612	\$17,238	\$50	\$17,288
Cajun Operating Co.	1435 High St.	035-2253-026-01	Unrecorded	R040613	\$15,234	\$50	\$15,284
Keith Thompson	711 34th. St	009-0725-028-00	2012012912	R030812	\$7,725	\$50	\$7,775
					\$ 114,562	\$400	\$114,962

# OAKLAND CITY COUNCIL

*Katherine Helen Boyd*  
City Attorney

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

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

2012 SEP -5 AM 10:01  
Introduced by Councilmember \_\_\_\_\_

**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**, September 18, 2012, 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 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 2013, 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 2013-2014 County Tax Roll.

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

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, BRUNNER, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, SCHAAF, and PRESIDENT REID

NOES -

ABSENT -

ABSTENTION -

ATTEST: \_\_\_\_\_

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

# OAKLAND CITY COUNCIL

*Kellen Greenberg*  
City Attorney

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

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

2012 SEP -5 AM 10:00 Produced by Councilmember \_\_\_\_\_

## 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 the on the 18<sup>th</sup> day of September 2012, 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, BRUNNER, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, SCHAFF, and PRESIDENT REID

NOES -

ABSENT -

ABSTENTION -

ATTEST: \_\_\_\_\_

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

# OAKLAND CITY COUNCIL

*Kathleen Blumby*  
City Attorney

OFFICE OF THE CITY CLERK

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

2012 SEP -5 AM 9:16  
Introduced by Councilmember \_\_\_\_\_

**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**, September 18, 2012, 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 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 2013, 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 2013-2014 County Tax Roll.

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

**PASSED BY THE FOLLOWING VOTE:**

AYES - BROOKS, BRUNNER, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, SCHAAF, and PRESIDENT REID

NOES -

ABSENT -

ABSTENTION -

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