

CITY OF OAKLAND
AGENDA REPORT

FILED
OFFICE OF THE CITY CLERK
OAKLAND

2009 SEP 10 AM 11:02

TO: Office of the City Administrator
ATTN: Dan Lindheim, City Administrator
FROM: Finance and Management Agency
DATE: September 22, 2009

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

SUMMARY

Pursuant to Chapter 4.20 of the Oakland Municipal Code, property transfers within the City are subject to a Real Property Transfer Tax. The Tax is due and payable at the time the deed instrument is delivered, and is delinquent if unpaid at time of recordation. Administrative hearings for delinquent Real Property Transfer Taxes were held on July 20, 2009 and on August 10, 2009 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 City notified property owners of its intent to record a lien against their property should they fail to pay delinquent taxes due the City.

A public hearing has been scheduled for September 22, 2009, and a resolution has been prepared confirming the placement of liens on twenty-eight properties and authorizing the subsequent assessment for all fees and charges, should the liens 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 July 20, 2009 and August 10, 2009 administrative hearings as shown in the attached list. If the City fails to place a lien to recover the delinquent taxes, the General Fund would lose estimated revenue totaling \$434,707 and administrative fees totaling \$1,400, creating a grand total of \$436,107 for this period.

BACKGROUND

Administrative hearings for delinquent Real Property Transfer Taxes were held on July 20, 2009 and on August 10, 2009 to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of Real Property Transfer Taxes.

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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 September 22, 2009. A resolution has been prepared confirming the placement of liens on twenty-eight properties and authorizing the subsequent assessment for all fees and charges.

KEY ISSUES AND IMPACTS

There are no key issues and impacts.

POLICY DESCRIPTION

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

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.

DISABILITY AND SENIOR CITIZEN ACCESS

There are no impacts on disability and senior citizen access.

RECOMMENDATION AND RATIONALE

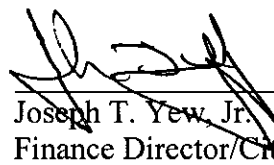
Staff recommends that the City Council pass the resolution confirming the placement of liens on all unpaid real property transfer accounts and authorize the subsequent assessment for all fees and charges should they remain unpaid prior to the transfer of said assessment to the County Assessor for inclusion on the next property tax assessment.

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ACTION REQUESTED OF THE CITY COUNCIL

Staff requests City Council to 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.

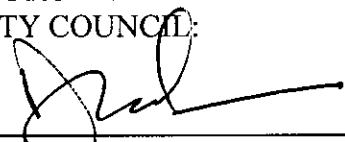
Respectfully submitted,



Joseph T. Yew, Jr.
Finance Director/City Treasurer

Prepared by:
Terry Adelman, Revenue Manager
FMA Revenue Division

APPROVED AND FORWARDED TO THE
CITY COUNCIL:



Office of the City Administrator

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September 22, 2009

R.P.T.T. CITY COUNCIL HEARING LISTING FOR 9/22/2009

DEBTOR NAME	PROPERTY ADDRESS	PARCEL #	Recording #	Invoice	AMOUNT	Admn. Fee	Total
SALVADOR ANAYA	1516 37TH AVE	033-2136-071	2006286079	R137091	5341.44	\$ 50	\$ 5,391
RUFINO CRUZ/GERARDA DEFRANCO	1506 98TH AVE	046-5428-018	2006181706	R137088	\$6,810	\$ 50	\$ 6,860
NICOLE E. RYAN	694 APGAR ST	012-0963-013	2009072448	R137082	\$961	\$ 50	\$ 1,011
ROY W. & TEDYCE C. MORENO	414 E. 15TH ST.	020-0178-015	2009061731	R137081	\$5,695	\$ 50	\$ 5,745
CLAWITER 2001, LLC	1155 7TH STREET	004-0029-008	2008362171	R137074	\$6,885	\$ 50	\$ 6,935
PERANKH PRAISE HOUSE, LLC	3268 SAN PABLO AVE	009-0722-007	2006110072	R137051	\$10,680	\$ 50	\$ 10,730
XSI PROPERTIES, INC	2865 BROADWAY	009-0686-001	2008352459	R137073	\$40,695	\$ 50	\$ 40,745
SAN FRANCISCO BAY AREA LP	1707 36TH AVE	033-2129-006-1	2007034519	R137056	\$38,018	\$ 50	\$ 38,068
OSMAN OTHMAN & IDALIA TOBAR	1918 LAKESHORE AVE	022-0308-021	2007035396	R137065	\$44,968	\$ 50	\$ 45,018
LEO J BURNS, 1538 BROADWAY LLC	1544 BROADWAY	008-0622-007	2007380486	R137072	\$33,507	\$ 50	\$ 33,557
DINU PATEL & DAKSHKA PATEL	636 BROADWAY	001-0236-001	2009008356	R137060	\$4,323	\$ 50	\$ 4,373
YVONNE WALKER	2460 DAMUTH ST	029-0994-021	2006252143	R137063	\$6,000	\$ 50	\$ 6,050
RICHMOND HARDING	861 32ND ST.	009-0713-032	2007178460	R137052	\$7,084	\$ 50	\$ 7,134
MARTIN PRICE	1311 E. 32ND ST	022-0386-003	2006404336	R137055	\$11,351	\$ 50	\$ 11,401
ANDREA Z. GOINS	2524 108TH AVE	047-5586-016	2008348065	R137059	\$9,716	\$ 50	\$ 9,766
ENRIQUE DE TORO	7221 FAVOR ST	039-3309-018	2006427473	R137054	\$11,694	\$ 50	\$ 11,744
ROSA OLIVA & RUBEN OLIVA	1134 PERALTA ST.	004-0089-014	2006384908	R137058	\$11,486	\$ 50	\$ 11,536
CINDY HUANG	2700 MACARTHUR BL.	029-0989-024	2006030581	R137057	\$4,796	\$ 50	\$ 4,846
DUNG VU NGUYEN	846 35TH AVE	033-2185-009	2007105213	R137068	\$11,181	\$ 50	\$ 11,231
BLUE SPRUCE ENTITIES, LLC	8912 D ST	042-4276-014	2009049018	R137076	\$859	\$ 50	\$ 909
DB STRUCTURED PRODUCTS	1354 88TH AVE	042-4269-024	2009-058490	R137078	\$6,810	\$ 50	\$ 6,860
DON P. C. DUBE	1226 HASKELL ST.	052-1515-033	2007189067	R137069	\$3,378	\$ 50	\$ 3,428
LINDSAY & JOSNER TILES	1240 HASKELL ST	052-1515-043	2006017102	R137080	\$2,242	\$ 50	\$ 2,292
LONESTAR CALIFORNIA, INC	333 23RD AVE	019-0072-014	UNRECORDED	R137031	\$4,216	\$ 50	\$ 4,266
LONESTAR CALIFORNIA, INC	333 23RD AVE	019-0072-010	UNRECORDED	R137032	\$14,369	\$ 50	\$ 14,419
LONESTAR CALIFORNIA, INC	333 23RD AVE	019-0072-011	UNRECORDED	R137033	\$20,238	\$ 50	\$ 20,288
LONESTAR CALIFORNIA, INC	333 23RD AVE	019-0072-015	UNRECORDED	R137034	\$76,866	\$ 50	\$ 76,916
LONESTAR CALIFORNIA, INC	2400 PERALTA ST	005-0441-001	UNRECORDED	R137035	\$34,540	\$ 50	\$ 34,590
					\$ 434,707	\$ 1,400	\$ 436,107

FILED
OFFICE OF THE CITY CLERK
OAKLAND

OAKLAND CITY COUNCIL


City Attorney

2009 SEP 10

AM 11:02

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 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 on the 22nd day of September 2009, the 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, September 22, 2009, 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 22nd day of September 2009, 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 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 10th day of August, 2010, 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 2010-2011 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 20_____

PASSED BY THE FOLLOWING VOTE:

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

NOES-

ABSENT-

ABSTENTION-

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

OAKLAND CITY COUNCIL

FILED
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OAKLAND

Walter A. ...
City Attorney

RESOLUTION NO. _____ C.M.S.

2009 SEP 22 introduced by Councilmember _____

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

WHEREAS, pursuant to Chapter 4.20, of the Oakland Municipal Code, the City Administrator filed with the City Clerk on the 22nd day of September, 2009, his 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, September 22, 2009, at the hour of 7:00 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 22nd day of September, 2009, 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 2010, 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 2010-2011 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 20_____

PASSED BY THE FOLLOWING VOTE:

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

NOES-

ABSENT-

ABSTENTION-

ATTEST: _____

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

OAKLAND CITY COUNCIL

[Signature]
City Attorney

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RESOLUTION No. _____ C.M.S.

2009 SEP 10 AM 11:02
Introduced by Councilmember _____

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

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 22nd day of September, 2009, at the hour 7:00 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, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, REID, QUAN and PRESIDENT BRUNNER

NOES-

ABSENT-

ABSTENTION-

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