



FILED  
OFFICE OF THE CITY CLERK  
OAKLAND  
2015 JUN -4 PM 12:16

# AGENDA REPORT

**TO:** JOHN A. FLORES  
INTERIM CITY ADMINISTRATOR

**FROM:** David McPherson

**SUBJECT:** Delinquent Real Property Transfer Taxes      **DATE:** May 11, 2015

City Administrator  
Approval

Date

6/2/15

**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 January 5, 2015, February 2, 2015, March 2, 2015, and April 6, 2015, 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 fifty-eight (58) properties and authorizing the subsequent assessment for all fees and charges.

Staff requests that the City Council 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.

Item: \_\_\_\_\_  
City Council  
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## **BACKGROUND/LEGISLATIVE HISTORY**

Pursuant to Chapter 4.20 of the Oakland Municipal Code, administrative hearings for delinquent real property transfer taxes were held on January 5, 2015, February 2, 2015, March 2, 2015, and April 6, 2015 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 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 June 16, 2015. A resolution has been prepared confirming the placement of liens on fifty-eight (58) 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 administrative hearings as shown in *Attachment 1*. If the City fails to place a lien to recover the delinquent taxes, the General Purpose Fund may potentially lose estimated revenue totaling \$445,371 and administrative fees totaling \$2,900 creating a grand total of \$448,271 for this period.

## **PUBLIC OUTREACH/INTEREST**

Administrative hearings for delinquent real property transfer taxes were held on January 5, 2015, February 2, 2015, March 2, 2015, and April 6, 2015 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 and the Controller's Bureau, the agenda report, resolutions and supporting items attached to this report have been reviewed and/or approved for form, legality and fiscal implications.

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**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 \$448,271 for this period.

**SUSTAINABLE OPPORTUNITIES**

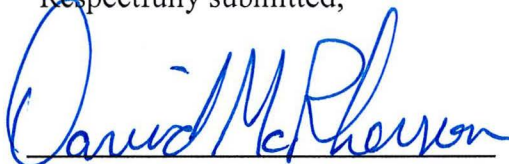
Economic: Collections of delinquent real property transfer taxes have major economic implications for the City's sustainability. The revenue source is relied upon to fund essential City services.

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

Social Equity: Collections of delinquent real property 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 & Tax Administrator  
Revenue Management Bureau

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

Item: \_\_\_\_\_  
City Council  
June 16, 2015

**ATTACHMENT 1**


**CITY OF OAKLAND DATE: 5-8-2015  
R.P.T.T. CITY COUNCIL HEARING LISTING FOR 6/16/15**

<b>DEBTOR NAME</b>	<b>PROPERTY ADDRESS</b>	<b>PARCEL #</b>	<b>Recording #</b>	<b>Invoice</b>	<b>AMOUNT</b>	<b>Admn. Fee</b>	<b>Total</b>	<b>Notes</b>
JESSICA KMETOVIC & MICHAL GARIBAY	3928 ELSTON AVE	024-0523-039-00	2014067104	RPTT090514-4	\$ 7,581.60	\$50	\$7,632	
ANA R. PARTIDA	1739 69TH. ST	039-3314-017-00	2014067954	RPTT090514-6	\$ 1,191.93	\$50	\$1,242	
MARTIN L. LAWSON	2907 MYRTLE ST	005-0453-010-00	2014068784	RPTT090514-9	\$ 3,452.59	\$50	\$3,503	
JAMES DERICKSON	3015 ARIZONA ST	028-0972-005-00	2014069041	RPTT090514-10	\$ 9,881.92	\$50	\$9,932	
CARLA SHORT	532 ATHOL AVE	023-0408-026-00	2013359222	RPTT090814-1	\$ 14,064.17	\$50	\$14,114	
VICTORIA MAPP	327 GHORMLEY AVE	045-5311-012-00	2013359892	RPTT090814-2	\$ 2,812.65	\$50	\$2,863	
LEO STEGMAN	1173 32ND ST	005-0463-003-02	2014067394	RPTT091114-5	\$ 10,288.7	\$50	\$10,339	
KHALED YAHYA MOHAMED	933 MANDELA PKY	004-0065-008-00	2014079083	RPTT091114-6	\$ 9,423.5	\$50	\$9,474	
SWEETIE MOALA	3060 PLEITNNER AVE	027-0862-023-00	2014064802	RPTT091114-7	\$ 951.3	\$50	\$1,001	
DALLIN, LLC.	1546 67TH. AVE	039-3248-040-00	2014059882	RPTT091114-9	\$ 2,815.9	\$50	\$2,866	
ALEXANDRE MACHADO	6617 SIMSON ST	037A-2779-002-00	2014059883	RPTT091114-10	\$ 7,364.5	\$50	\$7,415	
ALI HASSAN	10809 MCINTYRE ST	047-5584-001-02	2014060212	RPTT091114-11	\$ 2,070.0	\$50	\$2,120	
RYAN NATHAN	891 31ST ST	009-0713-023-01	2014193828	RPTT100714-1	\$ 8,362.8	\$50	\$8,413	
DAMON HINSON	759 BARBARA RD	023-0440-002-03	2014193827	RPTT100714-6	\$ 15,089.1	\$50	\$15,139	
OSWALDO & CLAUDIS ESCALANTE	9223 BIRCH ST	046-5446-006-01	2014202662	RPTT100714-13	\$ 5,975.6	\$50	\$6,026	
MARIA LOUISA SAAVEDRA	2710 VIOLA ST	032-2064-022-00	2014202683	RPTT100714-14	\$ 930.5	\$50	\$981	
DIANE MITCHELL	1529 E 19TH ST	020-0212-004-00	2014203392	RPTT100714-15	\$ 2,212.5	\$50	\$2,263	
JACK & MARILYN SUMSKI	3007 SEMINARY AVE	038-3164-010-00	2014209810	RPTT100714-16	\$ 5,362.5	\$50	\$5,413	
PATRICIA DAVIS	1316 97TH AVE	044-4970-020-00	2014208944	RPTT100714-17	\$ 6,329.9	\$50	\$6,380	
GREENLAND FUNDS LLC.	4719 YGNACIO AVE	035-2405-002-00	2014107279	RPTT102414-6	\$ 2,920.5	\$50	\$2,970	
SHERMAN MOORE	6100 HOLWAY ST	038-3214-052-00	2014107301	RPTT102414-7	\$ 3,289.7	\$50	\$3,340	
JESSICA WILLIAMS	1730 89TH. AVE	043-4588-016-02	2014117037	RPTT102414-10	\$ 3,312.3	\$50	\$3,362	
TAN WAN LIANG	3401 MACARTHUR BLVD	028-0956-001-00	2014122316	RPTT102814-2	\$ 10,479.7	\$50	\$10,530	
UNIVERSAL INNOVATIVE TECH, LLC	13030 BROADWAY TERR	028-0956-001-00	2014122546	RPTT102814-3	\$ 23,350.0	\$50	\$23,400	
JESSE RAMOS	2133 BAXTER ST	032-2112-043-00	2014124123	RPTT102814-4	\$ 3,311.7	\$50	\$3,362	
FANG BAO, COG J., ET AL.	604 23RD. ST	008-0664-020-03	2014124987	RPTT102814-8	\$ 8,898.8	\$50	\$8,949	
TATIANA OMELAY	8632 SENECA ST	043A-4652-015-00	2014130327	RPTT102814-13	\$ 2,922.9	\$50	\$2,973	
HAYWARD COLLINS	7836 HOLLY ST	040-3356-020-00	2014096158	RPTT102914-5	\$ 3,038.5	\$50	\$3,088	
TDC PACIFIC PARTNERS	2621 HAROLD ST	028-0902-022-00	2014096878	RPTT102914-8	\$ 5,236.9	\$50	\$5,287	
KUN CHAN LEE	10906 REPOSO DR	045-5378-022-00	2014097872	RPTT102914-9	\$ 4,061.3	\$50	\$4,111	

KUN CHAN LEE	9861 TOLER AVE	046-5478-005-00	2014097873	RPTT102914-10	\$	2,593.8	\$50	\$2,644
FOXHOUND WAY, LLC	6501 SAN PABLO AVE, #203	016-1528-125-00	2014097897	RPTT102914-11	\$	4,905.6	\$50	\$4,956
DEVON BELLA	541 45TH. ST	013-1094-051-00	2014098125	RPTT102914-12	\$	9,662.4	\$50	\$9,712
THIP TRAN	2645 INYO AVE	026-0776-030-00	2014102390	RPTT102914-18	\$	8,777.1	\$50	\$8,827
EMAA INVESTMENT LLC	1138 INTERNATIONAL BLVD	020-0140-009-00	2014103509	RPTT102914-20	\$	4,531.8	\$50	\$4,582
OWENS PROPERTIES, LLC	457 CAPITAL ST	023-0416-008-02	2014091587	RPTT102914-20	\$	924.2	\$50	\$974
MICHAEL WILSON	2300 WOOLSEY ST	016-1422-033-00	2014254613	RPTT121614-1	\$	19,081.6	\$50	\$19,132
ROBERT & CHARLOTTE RUSSELL	6 MARLIN COVE	048H-7587-016-00	2014257236	RPTT121614-2	\$	20,539.7	\$50	\$20,590
KIM LEE	1155 KERRIGAN DR	048H-6179-005-00	2014263704	RPTT121814-1	\$	2,203.2	\$50	\$2,253
CYNTHIA L BENNETT	4544 PENNIMAN DR	036-2442-028-03	2014233993	RPTT121814-2	\$	4,835.2	\$50	\$4,885
LINNIE PORTER RE SERVICE, LLC	148 ISLETON AVE	045-5317-019-00	2014257836	RPTT121814-5	\$	2,157.3	\$50	\$2,207
LETICIA MURILLO	1258 90TH AVE	044-4953-025-01	2014256680	RPTT121814-6	\$	3,079.5	\$50	\$3,130
JOSEPH WILLIAMS	1173 32ND ST	005-0463-003-02	2014256675	RPTT121814-7	\$	9,751.9	\$50	\$9,802
PABLO GALINDO	9321 BIRCH ST	046-5446-011-00	2014256579	RPTT121814-8	\$	3,883.1	\$50	\$3,933
ABBEY STREET, LLC	2835 ABBEY ST	032-2049-012-01	2014253916	RPTT121814-9	\$	5,659.4	\$50	\$5,709
LARUNDA FULLWOOD	3400 REVERE AVE	048-6140-033-00	2014253286	RPTT121814-10	\$	6,107.6	\$50	\$6,158
MANUEL ESPINOZA	9404 E ST	044-4984-028-00	2014251341	RPTT121814-13	\$	2,708.0	\$50	\$2,758
PATRICIA DAVIS	1316 97TH AVE	044-4970-020-00	2014250686	RPTT121814-15	\$	7,686.8	\$50	\$7,737
MOUNTAINS OF FIRE	8475 EDES AVE	044-4970-020-00	2014249869	RPTT121814-16	\$	60,708.8	\$50	\$60,759
ISRAEL ALVARADO	1115 101ST AVE	045-5182-004-00	2014268536	RPTT011615-3	\$	3,948.8	\$50	\$3,999
WILLIAM J ROSETTI	590 EL DORADO AVE	010-0814-062-00	2014270722	RPTT011615-9	\$	5,248.2	\$50	\$5,298
FRANCISCO DELEON	1105 83RD AVE	042-4250-017-02	2014266560	RPTT011615-11	\$	1,723.0	\$50	\$1,773
FRANCISCO DELEON	1105 83RD AVE	042-4250-017-02(2)	2014266560	RPTT011615-12	\$	191.4	\$50	\$241
COURTNEY BALL	8491 GOLF LINKS RD	043A-4651-019-03	2014273241	RPTT0121115-5	\$	5,557.6	\$50	\$5,608
DAMON HINSON	363 105TH AVE	045-5370-008-01	2014275173	RPTT0121115-7	\$	53,055.0	\$50	\$53,105
WAYNE WILKERSON	6258 HILLMONT DR	037A-2770-015-00	2014276047	RPTT0121115-9	\$	3,442.5	\$50	\$3,493
MARILY J. CANNON	2912 E 22ND ST	026-0750-0143-00	2014278098	RPTT0121115-12	\$	2,123.4	\$50	\$2,173
SILVINIA C MORGAN	4023 SUTTER ST	032-2031-077-00	2014278309	RPTT0121115-13	\$	3,300.8	\$50	\$3,351
					\$	445,371	\$	2,900
					\$		\$	448,271

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

# OAKLAND CITY COUNCIL

  
\_\_\_\_\_  
City Attorney

2015 JUN -4 PM 12:13 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 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**, the date of **June 16, 2015** and the time **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 on **June 16, 2015**, 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 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, CAMPBELL WASHINGTON, GALLO, GUILLEN, KALB, KAPLAN, REID, and PRESIDENT GIBSON MCELHANEY

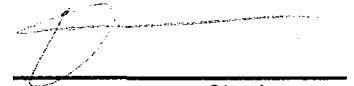
NOES -

ABSENT -

ABSTENTION -

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

# OAKLAND CITY COUNCIL

  
\_\_\_\_\_  
City Attorney

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

Introduced 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 **June 16, 2015 at 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, CAMPBELL WASHINGTON, GALLO, GUILLEN, KALB, KAPLAN, REID, and PRESIDENT GIBSON MCELHANEY

NOES -

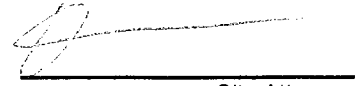
ABSENT -

ABSTENTION -

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



# OAKLAND CITY COUNCIL

  
\_\_\_\_\_  
City Attorney

**RESOLUTION NO. \_\_\_\_\_ C.M.S.**

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**, the date **June 16, 2015** 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 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 **June 16, 2015** 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 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, CAMPBELL WASHINGTON, GALLO, GUILLEN, KALB, KAPLAN, REID, and PRESIDENT GIBSON MCELHANEY

NOES -

ABSENT -

ABSTENTION -

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