

**CITY OF OAKLAND**  
**AGENDA REPORT**

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND  
2004 DEC -9 AM 11:51

TO: Office of the City Administrator  
ATTENTION: Deborah A. Edgerly  
FROM: Finance and Management Agency  
DATE: December 21, 2004

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

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**SUMMARY**

On November 1, 2004 pursuant to Chapter 4.20 of the Oakland Municipal Code, an administrative hearing for delinquent real estate transfer taxes was held to hear protests and resolve any inconsistencies or inequities raised by property owners prior to the public hearing before City Council.

A resolution has been prepared confirming the placement of liens on three accounts and authorizing the subsequent assessment of all fees and charges, should they 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 November 1, 2004 administrative hearings. Failure to place a lien to recover the tax will result in an estimated loss of \$30,643.83 revenue to the City's General Fund.

**BACKGROUND**

The City notified property owners of the City's intent to record a lien against their property. Twenty cases were resolved and removed from the list of delinquent properties.

A resolution has been prepared confirming the placement of liens on three accounts and authorizing the subsequent assessment for all fees and charges.

**KEY ISSUES AND IMPACTS**

None

Item:  
City Council  
December 21, 2004

**POLICY DESCRIPTION**

Pursuant to Chapter 4.20 of the Oakland Municipal Code, an administrative hearing for delinquent real estate 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**

None

**DISABILITY AND SENIOR CITIZEN ACCESS**

None

**RECOMMENDATION AND RATIONALE**

Staff recommends that the City Council approve the resolution confirming the placement of liens on all unpaid accounts and authorize the subsequent assessment for all fees and charges should they remain unpaid as of August 10, 2005.

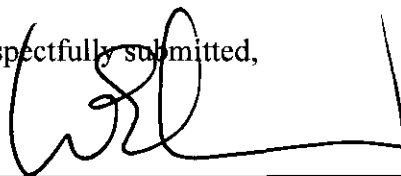
**ALTERNATIVE RECOMMENDATIONS**

None

**ACTION REQUESTED OF THE CITY COUNCIL**

Staff requests that the City Council approve the placement of liens on all unpaid 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,



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William E. Noland  
Director, Financial and Management Agency

Prepared by:  
Anna Lawrence, Acting Revenue Manager

APPROVED FOR FORWARDING  
TO THE CITY COUNCIL:



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OFFICE OF THE CITY ADMINISTRATOR

Item  
City Council  
December 21, 2004

**ACCOUNTS GOING TO COUNCIL HEARING DECEMBER 21, 2004**

<b>APN</b>	<b>NAME</b>	<b>PROPERTY ADDRESS</b>	<b>BALANCE</b>
040A-3411-038	HILL, CHARLES	7700 Ney Ave	3,565.35
046-5430-029	MORALES, RUFINO	1538 94th Ave	9,518.60
048H-7563-049	EXCHANGE SUPPORT SERVICES, INC	744 Mountain Blvd	17,559.88
		<b>TOTAL</b>	<b>30,643.83</b>

*A. Jordan*  
FILED  
OFFICE OF THE CITY CLERK  
OAKLAND  
2004 DEC -9 AM 11:51

OAKLAND CITY COUNCIL

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

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**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, 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 COUNTY TAX COLLECTOR FOR COLLECTION**

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WHEREAS, pursuant to Chapter 4.20, of the Oakland Municipal Code, the City Administrator filed with the City Clerk on the 21st day of December 2004, her 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, December 21, 2004, at the hour of 7:02 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 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 21st day of December 2004, 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 the same is, 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 2005, 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 2005-2006 County Tax Roll.

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

**PASSED BY THE FOLLOWING VOTE:**

AYES- BROOKS, BRUNNER, CHANG, DE LA FUENTE, QUAN, NADEL, REID, WAN,

NOES-

ABSENT-

ABSTENTION-

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

CEDA FLOYD  
City Clerk and Clerk of the Council  
of the City of Oakland

OAKLAND CITY COUNCIL

*J. Jordan*

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

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND  
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**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**

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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 21st day of December 2004, at the hour 7:02 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:**

BRUNNER, BROOKS, CHANG, DE LA FUENTE, NADEL, REID, WAN, QUAN

NOES-

ABSENT-

ABSTENTION-

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

CEDA FLOYD  
City Clerk and Clerk of the Council  
of the City of, Oakland

OAKLAND CITY COUNCIL

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

*J. Johnson*  
FILED  
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**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**

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WHEREAS, pursuant to Chapter 4.20, of the Oakland Municipal Code, the City Administrator filed with the City Clerk on the 21st day of December 2004, her 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, December 21, 2004, at the hour of 7:02 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 21<sup>st</sup> day of December 2004, 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 2005, 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 2005-2006 County Tax Roll.



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

**PASSED BY THE FOLLOWING VOTE:**

AYES- BRUNNER, CHANG, DE LA FUENTE, MILEY, NADEL, REID, WAN, SPEES

NOES-

ABSENT-

ABSTENTION-

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

**CEDA FLOYD**  
City Clerk and Clerk of the Council  
of the City of, Oakland