

2008 MAR -6 PM 2:19

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

TO: Office of the City Administrator  
ATTN: Deborah Edgerly  
FROM: Finance and Management Agency  
DATE: March 18, 2008

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

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**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 December 10, 2007, and on January 7, 2008 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 March 18, 2008, and a resolution has been prepared confirming the placement of liens on sixteen 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 December 10, 2007, and January 7, 2008 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 \$720,966 in estimated revenue.

**BACKGROUND**

Administrative hearings for delinquent Real Property Transfer Taxes were held on December 10 2007, and on January 7, 2008 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 hearing, 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 March 18, 2008. A resolution has been prepared confirming the placement of liens on sixteen 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**

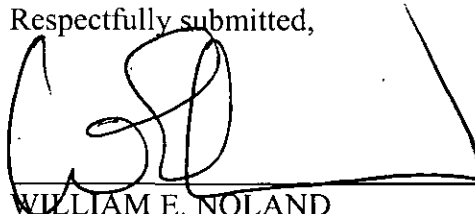
Staff recommends that the City Council pass the resolution confirming the placement of liens on all unpaid real property transfer accounts and authorize the subsequent assessment for all fees and charges should they remain unpaid prior to the transfer of said assessment to the County Assessor for inclusion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



WILLIAM E. NOLAND

Director, Finance and Management Agency

Prepared by:  
Terry Adelman, Revenue Manager  
Revenue Division

APPROVED AND FORWARDED TO THE  
CITY COUNCIL:

  
Office of the City Administrator

Item: \_\_\_\_\_  
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CITY OF OAKLAND DATE: 2/8/2008

R.P.T.T. CITY COUNCIL HEARING LISTING FOR 3/18/2008

PARCEL #	DEBTOR NAME	PROPERTY ADDRESS	AMOUNT
002-0083-028	JEFF GUAN & HELENA CHEN	1020 JACKSON ST. #501	\$ 688.02
047-5563-011	JOSE A. CORTEZ	10137 VOLTAIRE AVE	\$ 10,455.00
040-3402-020	PR REAL ESTATE, LLC	2717 78TH AVE.	\$ 4,182.00
023-0404-018	AISHA M. HOODYE	31 HOME PLACE W.	\$ 4,095.04
023-0404-018	NVI TECHNOLOGY, INC.	31 HOME PLACE W.	\$ 11,631.73
042-4425-024	CHEROKEE SIMEON VENTURE II, LL	OAKPORT ST	\$ 511,785.00
015-1340-024	JOSEPH R. WILLIAMS	1013 60TH ST	\$ 7,685.26
015-1340-024	GREG BEAVERS & KINGSTON COLLINS	1013 60th ST.	\$ 7,693.53
016-1401-010	FREDERICK & KATHLEEN A MORSE FAMILY TR.	439-43 ALCATRAZ AVE.	\$ 18,371.11
035-2370-005	CARLOS LEYVA	2020 50TH AVE.	\$ 3,065.01
003-0027-042	TEODORO ROME & JOSE MUNOZ	2201 WEST ST. #A	\$ 3,903.83
026-0770-025	ANGELA CORONA ISLAS	3031 DAVIS ST.	\$ 4,231.98
036-2493-016	JAVON & FELICIA B WRIGHT	3141 MADERA AVE	\$ 9,908.96
038-3194-015	ANN DAVIS	6100 FOOTHILL BLVD	\$ 9,578.20
032-2031-107	EDUARDO & OLIVIA PEREZ	3228 LIESE AVE.	\$ 8,840.55
008-0621-001	15TH & BROADWAY LLC	449 15TH ST	\$ 104,850.63
			<b>\$ 720,965.85</b>

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

# OAKLAND CITY COUNCIL

  
City Attorney

2008 MAR -6 PM 2:19

**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 18<sup>th</sup> day of March, 2008, 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**, March 18, 2008, at the hour of 7:00 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 March 18, 2008, at the hour of 7:00 p.m., 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 10<sup>th</sup> day of August, 2008, 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 2008-2009 County Tax Roll.

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

**PASSED BY THE FOLLOWING VOTE:**

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

NOES -

ABSENT -

ABSTENTION -

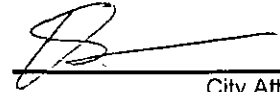
ATTEST: \_\_\_\_\_

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

Approved as to Form and Legality

  
City Attorney

2008 MAR -6 10:00 AM  
**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 on the 18<sup>th</sup> day of March, 2008, 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**, March 18, 2008, 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 18<sup>th</sup> day of March, 2008, 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 2008, 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 2007-2008 County Tax Roll.

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

**PASSED BY THE FOLLOWING VOTE:**

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

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

2008 MAR -6 PM 2:19 **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 the 18<sup>th</sup> day of March 2008, 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, BRUNNER, CHANG, KERNIGHAN, NADEL, QUAN, REID, and PRESIDENT DE LA FUENTE

NOES -

ABSENT -

ABSTENTION -

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

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