

CITY OF OAKLAND
AGENDA REPORT

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OFFICE OF THE CITY CLERK
OAKLAND

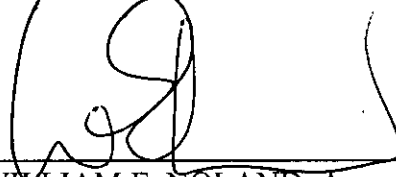
2008 JAN 10 PM 5:57

TO: Office of the City Administrator
ATTN: Deborah A. Edgerly, City Administrator
FROM: Finance and Management Agency
DATE: January 3, 2008

RE: **Informational Report on the Business Tax Board of Review Meeting for the First
Quarter of Fiscal Year 2007/2008**

Attached is the first quarter report from the Business Tax Board of Review. A representative from the Board will be available to answer questions.

Respectfully submitted,

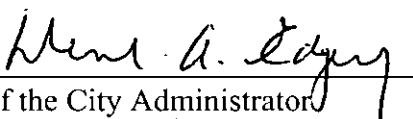


WILLIAM E. NOLAND, Agency Director
Finance and Management Agency

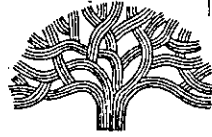
Prepared by: Terry Adelman
Revenue Manager
Revenue Division

Attachment

FORWARDED TO THE
FINANCE AND MANAGEMENT COMMITTEE


Office of the City Administrator

Item: _____
Finance and Management Committee
January 22, 2008



Revenue Division

(510) 238-7317
FAX (510) 238-6431
TDD (510) 238-3254

January 22, 2008

HONORABLE CITY COUNCIL
Oakland, CaliforniaSubject: Information Report on the Business Tax Board of Review Meeting for the first Quarter of FY 2007/2008

Members of the City Council:

This is an informational report on the Business Tax Board of Review meeting held during the 1st quarter of fiscal year 2007/2008. Per the request of the Finance and Management Committee, a brief narrative on the decisions by the Board, as well as appeals made by taxpayers, are outlined. The Business Tax Board of Review has convened one (1) regular meeting in the first quarter of fiscal year 2007/2008. The meeting was held on September 27, 2007. The following is a summary of the decisions rendered by the Board:

There were (3) Board members present at this meeting, which was to hear a total of four (4) cases originally scheduled involving various disputes. The Board heard one (1) case. Three (3) cases were rescheduled for the next hearing. The one (1) case was decided unanimously in favor of the City. The One (1) case heard was:

1) A request for appeal of the business tax, penalties and interest for years 2002-2004 and a refund of the business taxes, penalties and interest paid for tax year 2005. The appellant's claim citing entitlement to a refund is based upon their claim that they have no business presence in Oakland, even though they rent office space in downtown Oakland. Arguments and documentation were presented by City staff to show there was a business presence for the years in question. The documentation included income tax returns with the Oakland address listed as the place of business and signed lease agreements. The appellant claimed that the business location is in another city and the Oakland address is purely a mailing address where no business is conducted. The appellant failed to register the business in the city in which they contend their business is conducted. *The Board voted in favor of the City.*

Respectfully Submitted,

Anne Campbell Washington, member for Jay Shah
Chairperson, Business Tax Board of Review

Item: _____

Finance and Management Committee
January 22, 2008