



AGENDA REPORT

TO: Jestin D. Johnson
City Administrator

FROM: Bradley Johnson
Director of Finance

SUBJECT: Delinquent Real Property Transfer
Taxes Assessment of Liens

DATE: November 10, 2025

City Administrator Approval


Michelle Phillips (Dec 3, 2025 15:05:26 PST)

Date: 12/03/2025

RECOMMENDATION

Staff Recommends That The City Council Conduct A Public Hearing And Upon Conclusion Adopt A Resolution 1) Confirming The Report And Notice Of Liens For Delinquent Real Property Transfer Taxes With Penalties, Interest, And Administrative And Assessment Charges, And 2) Overruling Any Protests And Objections Related To The Liens Included In Said Report And Authorizing The Recordation Of Liens, And 3) Directing The Notice Of Lien And Assessment Charges Be Turned Over To The County Tax Collector For Collection

EXECUTIVE SUMMARY

Staff recommends adoption of the proposed resolution, which authorizes the placement of liens on real property for unpaid City of Oakland Real Property Transfer Taxes (RPTT), including any penalties, interest, and administrative and assessment charges, should the fees and charges remain unpaid prior to the transfer/recording of said special assessment levies to the Alameda County Tax Collector and Auditor Controller for inclusion on the next property tax roll. All fees, charges, and due dates are detailed on the taxpayer and City Council Hearing notices. The proposed resolution will confirm the placement of liens on thirty-two (32) properties and authorize the assessment for all fees and charges for the period of May 2025 through October 2025, as shown in **Attachment A**.

BACKGROUND / LEGISLATIVE HISTORY

Pursuant to Oakland Municipal Code (O.M.C.) Chapter 4.20, all transfers of real property within Oakland city limits are subject to real property transfer tax. The tax is due upon the sale or transfer of an interest of real property and is payable at the time of recordation with the Alameda County Recorder. Effective January 2019, the tax rate is tiered based on the amount of transfer, with some exceptions as provided in the O.M.C.

See **Table 1** below for current rates:

Table 1: Current Tax Rates

Amount of Transfer	Tax
\$300,000.00 or Less	1.00%
More than \$300,000.00 up to \$2,000,000.00	1.50%
More than \$2,000,000.00 up to \$5,000,000.00	1.75%
More than \$5,000,000.00	2.50%

The seller and buyer are jointly and severally liable for payment of the tax, as stated in Chapter 4.20 of the O.M.C.

ANALYSIS AND POLICY ALTERNATIVES

Adoption of the proposed resolution advances the citywide priority of a **responsive, trustworthy government**. The recommended action is to place a lien on the property to ensure the collection of delinquent taxes. A lien effectively makes the property collateral for the taxes owed. The collection of taxes is necessary to raise revenue, which, in turn, supports the City's financial ability to carry out its affairs and priorities of the City, as set by the City Council.

Administrative hearings for delinquent real property transfer taxes were made available upon request in the months of May, June, July, August, September, and October 2025 to hear protests and resolve inconsistencies or inequities raised by property owners regarding the non-payment of real property transfer taxes prior to the public hearing before the City Council. This is the first of two public hearings held each fiscal year, typically scheduled near midyear and end of year. Following the administrative hearings, the Finance Director filed with the City Administrator a written notice of those property owners against whom the City will file liens for unpaid taxes, penalties, interest, and other charges. Property owners subject to the recordation of a lien for delinquent RPTT were sent a City Council Lien Notice on December 4, 2025. The proposed resolution confirms the City Administrator's report and authorizes the assessment for delinquent RPTT penalties, interest, and administrative charges, and the placement of liens on thirty-two (32) properties if the assessment remains unpaid. After a public hearing by the City Council and upon approval of the proposed resolution authorizing the placement of the liens, the delinquent charges and assessments that remain unpaid shall constitute a special assessment against said property and shall be collected at the time established by the County Assessor for inclusion in the next property tax assessment.

FISCAL IMPACT

A list of delinquent Real Property Transfer Taxes and associated administrative fees for accounts not resolved through the administrative hearing process is provided in **Attachment A**. Failure to record these liens would result in a loss to the General Purpose Fund (1010) totaling \$313,766.68, consisting of \$308,166.68 in taxes and \$5,600.00 in administrative fees, for the period of May 2025 through October 2025. These amounts remain subject to ongoing collection and

enforcement actions by the Finance Department's Revenue Management Bureau.

PUBLIC OUTREACH / INTEREST

Property owners were notified of the administrative hearings made available upon request in the months of May, June, July, August, September, and October 2025 and afforded an opportunity to protest the delinquent RPTT or to resolve any inconsistencies or inequities regarding the non-payment of RPTT (**See Attachment B**). The initial letter to the homeowner also provided a 60-day window to make a payment, as well as the City's procedure to lien the property if the account is unpaid after 60 days. Property owners subject to the recordation of a property lien for delinquent RPTT were sent a City Council Lien Notice on December 4, 2025, two weeks prior to the public hearing, to allow additional time to resolve the account with staff prior to the hearing.

At the public hearing, the City Council will hear the City Administrator's reports on delinquent RPTT and proposed recordation of liens, along with any objections or protests which may be raised by any of the property owners liable to be assessed for costs incurred for delinquent RPTT, and any other interested persons, such as those who have a right in or claim against the subject property.

COORDINATION

In coordination with the Office of the City Attorney and the Finance Department Budget Bureau, the agenda report, proposed resolution, and supporting documents have been reviewed and/or approved for form, legality, and fiscal implications.

SUSTAINABLE OPPORTUNITIES

Economic: Revenues fund essential City services, derived from revenues linked to property sales in Oakland.

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

Race & Equity: There are no direct Race & Equity opportunities because the Real Property Transfer Tax is based on the status of the changes on property ownership, regardless of the property's location, property's value, owners' race, or ethnicity.

ACTION REQUESTED OF THE CITY COUNCIL

Staff Recommends That The City Council Conduct a Public Hearing and Upon Conclusion Adopt A Resolution 1) Confirming The Report And Notice Of Liens For Delinquent Real Property Transfer Taxes With Penalties, Interest, And Administrative And Assessment Charges, And 2) Overruling Any Protests And Objections Related To The Liens Included In Said Report And Authorizing The Recordation Of Liens, And 3) Directing The Notice Of Lien And Assessment Charges Be Turned Over To The County Tax Collector For Collection.

For questions regarding this report, please contact Jose Segura, Principal Revenue & Budget Analyst, at (510) 238-2972.

Respectfully submitted,



Bradley Johnson (Dec 3, 2025 08:52:42 EST)

BRADLEY JOHNSON
Director of Finance
Finance Department

Reviewed by:
Nicole Welch
Revenue & Tax Administrator
Finance Department

Prepared by:
Jose Segura
Principal Revenue & Budget Analyst
Finance Department

Attachments (2):

A: R.P.T.T. City Council Hearing Listing
B: Sample Notices Provided

CITY OF OAKLAND						
R.P.T.T. CITY COUNCIL HEARING LISTING FOR 12/16/2025						
REF	PARCEL #	RECORDING #	INVOICE #	AMOUNT	ADMIN FEE	TOTAL
1	020 -0188-018-00	2023121115	RPTT052825-01	\$8,118.42	\$175.00	\$8,293.42
2	037A-2784-019-00	2023124518	RPTT052825-02	\$26,333.13	\$175.00	\$26,508.13
3	030 -1923-008-00	2023126329	RPTT052825-03	\$6,355.50	\$175.00	\$6,530.50
4	030 -1923-008-00	2024067968	RPTT052825-04	\$5,955.15	\$175.00	\$6,130.15
5	037A-4662-071-00	2023126610	RPTT052825-05	\$17,313.38	\$175.00	\$17,488.38
6	042 -4265-001-00	2023131496	RPTT052825-06	\$6,173.22	\$175.00	\$6,348.22
7	026 -0776-024-00	2023132722	RPTT060625-01	\$4,506.24	\$175.00	\$4,681.24
8	026 -0814-013-00	2023136487	RPTT060625-03	\$7,573.05	\$175.00	\$7,748.05
9	040H-7902-003-00	2023137898	RPTT063025-01	\$11,801.90	\$175.00	\$11,976.90
10	016 -1463-005-00	2023107060	RPTT063025-03	\$16,714.09	\$175.00	\$16,889.09
11	035 -2362-020-00	2023108784	RPTT063025-04	\$8,193.83	\$175.00	\$8,368.83
12	009 -0710-028-06	2023109149	RPTT072425-01	\$4,167.55	\$175.00	\$4,342.55
13	035 -2362-020-00	2023109491	RPTT072425-02	\$10,042.32	\$175.00	\$10,217.32
14	020 -0134-002-00	2023110672	RPTT072525-01	\$7,897.42	\$175.00	\$8,072.42
15	029A-1306-011-00	2023111495	RPTT072525-02	\$11,618.83	\$175.00	\$11,793.83
16	038 -3234-003-00	2023111658	RPTT073025-01	\$3,455.48	\$175.00	\$3,630.48
17	040 -3405-021-00	2024025245	RPTT073025-02	\$10,608.75	\$175.00	\$10,783.75
18	020 -0212-002-00	2023113896	RPTT073125-01	\$19,836.37	\$175.00	\$20,011.37
19	043 -4620-001-02	2023127910	RPTT073125-02	\$4,564.06	\$175.00	\$4,739.06
20	045 -5171-006-02	2024004767	RPTT082225-01	\$17,205.00	\$175.00	\$17,380.00
21	014 -1209-019-01	2023142802	RPTT082225-02	\$3,426.95	\$175.00	\$3,601.95
22	040 -3394-019-00	2023144412	RPTT082225-03	\$14,062.50	\$175.00	\$14,237.50
23	043A-4641-004-00	2023147739	RPTT082725-01	\$8,554.69	\$175.00	\$8,729.69
24	032 -2108-027-02	2023148700	RPTT082725-02	\$1,332.58	\$175.00	\$1,507.58
25	005 -0410-009-00	2023148702	RPTT093025-01	\$8,004.78	\$175.00	\$8,179.78
26	045 -5181-007-15	2023149798	RPTT093025-02	\$1,702.10	\$175.00	\$1,877.10
27	028 -0950-003-00	2025045172	RPTT093025-03	\$13,133.14	\$175.00	\$13,308.14
28	001 -0185-029-00	2023143350	RPTT093025-04	\$2,198.64	\$175.00	\$2,373.64
29	014 -1250-021-00	2023147747	RPTT100225-01	\$25,781.25	\$175.00	\$25,956.25
30	048 -6178-005-00	2024000193	RPTT100925-01	\$7,897.10	\$175.00	\$8,072.10
31	003 -0011-009-00	2024000852	RPTT100925-02	\$10,306.77	\$175.00	\$10,481.77
32	022 -0347-010-00	2024008525	RPTT100925-03	\$3,332.50	\$175.00	\$3,507.50
**Interest Calculated Through December 2025				\$308,166.68	\$5,600.00	\$313,766.68

SAMPLE LETTER



CITY OF OAKLAND

150 FRANK H. OGAWA PLAZA, SUITE 5342 • OAKLAND, CALIFORNIA 94612

Finance Department
Revenue Management Bureau(510) 238-7909
TDD (510) 238-3254

April 22, 2025

Grantee:

[REDACTED]
 [REDACTED]
 [REDACTED]

Account: [REDACTED]
 Document No.: [REDACTED]
 Date Recorded: [REDACTED]
 Parcel No. [REDACTED]
 Address: [REDACTED]

[REDACTED]
 [REDACTED]
 [REDACTED]

RE: Real Property Transfer Tax- Notice of Determination

A review of public records suggests that tax is due on the above transfer. Pursuant to Oakland Municipal Code (“OMC”) Chapter 4.20 (“Real Property Transfer Tax”), unless exempted by ordinance, all transfers of real property located within the City of Oakland are subject to a real property transfer tax. The tax rate is based on the amount of the transfer, as a percent of the total value of consideration transferred. The grantor and grantee are jointly and severally liable for payment of tax.

The real property transfer tax is due and payable at the time the deed instrument or writing affecting a transfer subject to the tax is delivered and is delinquent if unpaid at the time of recordation with the Alameda County Recorder. Delinquent payments are subject to applicable penalties and interest. (See OMC section 4.20.070.)

According to the records of the Alameda County Recorder, the total amount due as a result of the transfer recorded above is as follows:

Value of Consideration	[REDACTED]
Tax (1%)	[REDACTED]
Less Amount Paid at Recordation	[REDACTED]
Net Amount of Tax Due	[REDACTED]
Penalty (25%)	[REDACTED]
Interest (1% per month)	[REDACTED]
Subtotal	[REDACTED]
Payments	[REDACTED]
Total Amount Due *	[REDACTED]

Payment is due now and the total amount above includes penalties and interest computed to the date of this notice. Please remit your payment via check made payable to “City of Oakland”, along with a copy of this letter. A self-addressed envelope has been enclosed for your convenience. After **May 31, 2025**, interest shall accrue on the amount of tax listed above, inclusive of penalties. (OMC section 4.20.070.) To confirm the correct amount to be paid, please contact the undersigned for the payoff amount.

If you wish to file a Petition for Redetermination, you must complete the enclosed form, “Real Property Transfer Tax Petition for Redetermination,” and return or email the form to this office within sixty (60) days of the date of this notification.

Additional charges will accrue and appropriate action will be taken to place a lien on the property if the account remains unpaid. If the recorded lien is not paid before August 10th of the current tax year, the City

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will take steps to place the amount of the lien onto your property tax bill. For more information, please visit [“https://www.oaklandca.gov/resources/real-estate-transfer-tax”](https://www.oaklandca.gov/resources/real-estate-transfer-tax).

If you would like to schedule an appointment to discuss this Notice of Determination or have any questions, please e-mail me at cle@oaklandca.gov or call (510) 238-7909.

Sincerely,

Chris Le

Chris Le
Tax Auditor II
RMB -Audit Division

Real Property Transfer Tax – Petition for Redetermination

Pursuant to Oakland Municipal Code (“OMC”) section 4.20.130, I wish to petition the Director of Finance to reconsider the Real Property Transfer Tax determination of liability as follows:

Name (REQUIRED)	Account Number (REQUIRED)	Property Address (REQUIRED)
Mailing Address (REQUIRED)	Phone Number (REQUIRED)	Email _____ @ (OPTIONAL)

- I REQUEST A TELEPHONIC HEARING** for the reconsideration of the Real Property Transfer Tax determination. In addition, the basis for my petition is provided in the written statement below along with all written evidence in support.
- I REQUEST A HEARING BY MAIL** for the reconsideration of the Real Property Transfer Tax determination. The basis for my petition is provided in the written statement below along with all written evidence in support, and I understand that my petition will be decided without a telephonic hearing.

If you have requested a telephonic hearing, you will receive ten (10) days' notice of the time/call-in information for the hearing. If you need special assistance for the hearing, including translation services or another accommodation under the Americans with Disabilities Act, please email cle@oaklandca.gov.

If you elect to proceed with your petition by mail (without a telephonic hearing), a decision will be rendered based on review of all documents submitted in support, any evidence, and applicable including the Oakland Municipal Code. You will receive a written decision via mail as soon as practical.

Please submit a written statement and explain the basis/reason(s) for challenging the Notice of Determination. You must specify the matter(s) you are challenging, the specific ground(s) upon which your challenge is based, and evidence to support your claim(s). Attach additional sheets if needed.

Documentary evidence attached (check one): YES NO

If yes, please attach a list of all evidence being submitted. The City will retain all evidence submitted. DO NOT SUBMIT ORIGINAL DOCUMENTS THAT YOU EXPECT TO BE RETURNED.

SIGNATURE _____

DATE _____

Mail to: City of Oakland RPTT, c/o Chris Le, 150 Frank H. Ogawa Plaza #5342, Oakland, CA 94612

Email to: cle@oaklandca.gov

To request this notice in Spanish, Chinese, Vietnamese, or another language, please call (510) 238-7909 or email cle@oaklandca.gov.

Para solicitar este aviso en español, chino, vietnamita u otro idioma, llame al (510) 238-7909 o cle@oaklandca.gov por correo electrónico.

欲索取此文件的西班牙文, 中文, 越南文或其它翻譯本, 請電(510) 238-7909, 或電 cle@oaklandca.gov.

Để yêu cầu thông báo này bằng tiếng Tây Ban Nha, tiếng Trung Quốc, tiếng Việt hoặc ngôn ngữ khác, vui lòng gọi (510) 238-7909 hoặc email cle@oaklandca.gov.

CITY OF OAKLAND



150 FRANK H. OGAWA PLAZA, SUITE 5342 • OAKLAND, CALIFORNIA 94612

Finance Department
Revenue Management Bureau

(510) 238-7909
TDD (510) 238-3254

November 24, 2025

[REDACTED]

[REDACTED]

Account:
Document No.:
Date Recorded:
Parcel No.
Address:
Notice Date:

[REDACTED]

NOTICE OF CITY COUNCIL HEARING

REAL PROPERTY TRANSFER TAX LIEN

Value of Consideration	\$	[REDACTED]
Tax		[REDACTED]
Less Amount Paid at Recordation		[REDACTED]
Net Amount of Tax Due		[REDACTED]
Penalty (25%)		[REDACTED]
Interest (1% per month)		[REDACTED]
Subtotal	\$	[REDACTED]
Admin Fee		[REDACTED]
Total Amount Due	\$	[REDACTED]

A notice, dated [REDACTED], was mailed to you regarding the Real Property Transfer Tax due on the transfer referenced above. The notice included information on how to timely file a Petition for Redetermination within sixty (60) days to challenge the assessed tax.

Since the tax has not been paid and a Petition for Redetermination was not filed, the City is moving forward to place a lien on the above property. Pursuant to Oakland Municipal Code ("OMC") section 4.20.200, **the City Council will conduct a public hearing at the City Council Chamber at 1 Frank H. Ogawa Plaza, Oakland, CA, 94612 and via video teleconference on December 16, 2025 at 3:30PM**, to present and review a report of properties subject to a lien for delinquent real property transfer taxes. You can find information about the meeting, including the proposed legislation for City Council consideration, by visiting <https://oakland.legistar.com/calendar.aspx>.

Upon City Council approval, an administrative fee of \$175.00 will be added to the charges shown above. Pursuant to OMC Chapter 4.20, the total amount will become a lien against the property and will be recorded with the Alameda County Recorder. If the recorded lien is not paid by August 10th of the current tax year, the City will take steps to place the amount of the lien onto your upcoming property tax bill.

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If you have any questions, please call the Revenue Division, Audit Section at (510) 238-7909.