



# AGENDA REPORT


**TO:** Jestin D. Johnson  
City Administrator

**FROM:** Erin Roseman  
Director of Finance

**SUBJECT:** Vacant Property Tax Statistics

**DATE:** August 26, 2024

City Administrator Approval

  
Jestin Johnson (Sep 12, 2024 18:30 PDT)

Date: Sep 12, 2024

## **RECOMMENDATION**

**Staff Recommends That The City Council Receive An Informational Report Regarding The Trends In the Number Of Properties Deemed Vacant And Subject To The Vacant Property Tax And The Statistics Of Assessed Properties By City Council District.**

## **EXECUTIVE SUMMARY**

During the July 9, 2024 Finance & Management Committee meeting, Councilmember Ramachandran requested for responses related to the trends in the number of properties deemed vacant and therefore subject to the Vacant Property Tax (“VPT”) and the breakdown of assessed properties by City Council District.

## **STAFF RESPONSES**

Question 1: Why was there an increase in the number of properties that were assessed the tax for 2022 Tax Year compared to downward trend established in prior years?

Following the passage of the 2018 Measure W, the Vacant Property Tax Act, and subsequent public outreach campaigns, including holding three town-hall style meetings, to gather public comments on the implementation of the Measure W in the spring of 2019, staff received overwhelming feedback and comments from attendees, emails, letters and phone calls that the research and identification of likely vacant properties ought to be implemented instead of requiring a property status declaration on the part of property owners in the City.

Since then, staff has utilized variety of data sources, including utility usage, business tax databases, planning and building permits, code enforcement complaints, aerial maps, and online data sources to identify the likely vacant properties. This approach, however, is not foolproof and “likely” vacant properties are identified. As a result, the number of assessed properties fluctuates year over year. The fluctuation in the number of assessed properties year over year can be attributed to the following key actions and events:

Finance & Management Committee  
September 24, 2024

- 2020: The pandemic of 2020 caused an increase in the number of “financial hardship” and “demonstrable hardship” exemption requests. Note that demonstrable hardships are unrelated to the owner’s personal finances, as authorized under [Oakland Municipal Code Section 4.56.090.](#)”
- 2021: The Alameda County of Board of Supervisors adopted a [Resolution R-2020-507](#) increasing the threshold for low value property tax exemption in Alameda County from \$2,000 to \$10,000. This action resulted in the removal of 139 properties that were slated to be assessed the Vacant Property Tax for the calendar year 2021 and thereafter.
- 2022: The increase in the number of assessed properties for this year was a result of staff experience learned from the first three years of implementation of VPT and additional examination of data points, parcel and aerial maps, which led to an increase in the number of properties being deemed vacant.
- 2023: The examination of data points utilized for 2022 was further analyzed and enhanced to determine the likelihood of occupancy, as in “in use,” for at least 50 days in the calendar year of 2023. This action resulted into a total of 1,851 properties that were recently forwarded to the office of the Alameda County Auditor-Controller to be included in the Fiscal Year 2024-25 Secured Property Tax bill. The latest assessment represents an increase of 299 properties when compared to 2022 tax year.

Request 1: Please provide the breakdown of assessed properties by the Council District.

Council District	Tax Year					Total
	2019	2020	2021	2022	2023	
1	297	298	101	137	159	992
2	119	129	101	128	187	664
3	250	259	225	264	344	1,342
4	412	403	404	484	523	2,226
5	125	129	80	104	111	549
6	243	193	211	245	293	1,185
7	256	236	162	190	234	1,078
<b>Total</b>	<b>1,702</b>	<b>1,647</b>	<b>1,284</b>	<b>1,552</b>	<b>1,851</b>	<b>8,036</b>

**ACTION REQUESTED OF THE CITY COUNCIL**

Staff Recommends That The City Council Receive An Informational Report Regarding The Trends In The Number Of Properties Deemed Vacant And Subject To The Vacant Property Tax And The Statistics Of Assessed Properties By City Council District.

For questions regarding this report, please contact Rogers Agaba, Assistant Revenue & Tax Administrator, at (510) 238-7009.

Respectfully submitted,



Erin Roseman (Sep 12, 2024 12:21 PDT)

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ERIN ROSEMAN  
Director of Finance  
Finance Department

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