



AGENDA REPORT

TO: Edward D. Reiskin
City Administrator

FROM: Erin Roseman
Director of Finance

SUBJECT: Delinquent Business Taxes

DATE: November 18, 2022

City Administrator Approval *Elizabeth Lake*

Date: Nov 21, 2022

RECOMMENDATION

Staff Recommends That The City Council Conduct A Public Hearing And Upon Conclusion:

Adopt A Resolution Accepting And Confirming Reports Of The City Administrator On The Costs Incurred By The City Of Oakland For Delinquent Business Taxes And Confirming The Recordation Of Liens With Administrative And Assessment Charges As Necessary Pursuant To Chapter 5.04 Of The Oakland Municipal Code, And Directing The Notice Of Lien And Assessment Charges Be Turned Over To The County Tax Collector For Collection; or

Adopt A 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 Business Taxes And Authorizing The Recordation Of Liens With Administrative And Assessment Charges As Necessary Pursuant To Chapter 5.04 Of The Oakland Municipal Code, And Directing The Notice Of Lien And Assessment Charges Be Turned Over To The County Tax Collector For Collection.

EXECUTIVE SUMMARY

Staff recommends the adoption of one of the two proposed resolutions, which will authorize the placement of liens on real property for unpaid City of Oakland Business Taxes (BT) and authorize the subsequent assessment, pursuant to Chapter 5.04 of the Oakland Municipal Code (O.M.C.), 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. The liens will be recorded against 369 delinquent parcels in an amount of \$3,076,876.24 as well as \$55,350.00 for administrative fees, for a total property tax roll of \$3,132,226.24. The proposed assessments represent delinquent taxes for commercial properties up to tax year 2022. Failure to place liens to recover the delinquent taxes will result in a loss of \$3,132,226.24 in revenues to the General Purpose Fund.

BACKGROUND / LEGISLATIVE HISTORY

Chapter 5.04 of the O.M.C. provides that “the amount of business tax, penalty and interest imposed under the provisions of this chapter is assessed against the business property on which the tax is imposed in those instances where the owner of the business and the business property are one and the same.” Pursuant to Chapter 5.04 of the Oakland Municipal Code, staff cross-referenced Alameda County Assessor data with the business tax system data to identify potential non-compliant/delinquent business operators where the owner of the business and the business property are one and the same. During the review and assessment process, 550 property owners were notified to address delinquent business taxes determined to be owed to the City. An administrative hearing for delinquent business taxes was held on November 2, 2022, and Property owners were given the opportunity to appeal their business tax assessments in this administrative process.

ANALYSIS AND POLICY ALTERNATIVES

A total of six taxpayers appeared at the Second Quarter Lien (2QL) Administrative Hearing on November 2, 2022.

Of the originally identified 550 properties, 181 were deleted from the list through the administrative hearing process, payments, and/or account closures.

A resolution has been prepared confirming the placement of liens on 369 properties and authorizing the subsequent assessment for all fees and charges.

The remaining 369 property owners who failed to respond were notified of the City’s intent to record a lien against their property; these remaining parcels are subject to lien. A breakdown by property type of the parcels are as follows (**Table 1**):

Table 1: Property type

Property Use	Number of Accounts	Total Value of Liens
Commercial	231	\$ 1,527,817.33
Improved Commercial 8x Series	43	\$ 426,252.75
Industrial	75	\$ 1,155,823.54
Multi Residential, 5 or More Units	10	\$ 13,759.32
Multi Residential, 2-4 Units & Mobile Homes	5	\$ 4,013.76
Single Family Residential	5	\$ 4,559.54
Total	369	\$ 3,132,226.24

Following the administrative hearings, the Finance Director filed with the City Administrator a written notice of those property owners on whom the City will file liens for unpaid taxes, penalties, interest, and other charges. Upon confirmation of the lien list in this staff report by the City Council after a public hearing, the lien list 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

Property owners owe the City delinquent business taxes and administrative fees for the accounts not resolved at the administrative hearings as shown in **Attachment 1**. Failure to place liens on these properties will result in the loss of \$3,076,876.24 in General Purpose Fund revenues and \$55,350.00 in administrative fees, for a total of \$3,132,226.24 over this period.

PUBLIC OUTREACH / INTEREST

Property owners were notified and an administrative hearing for delinquent business taxes was held on November 2, 2022, to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of business taxes. Property owners subject to a property lien were sent lien notices on November 14, 2022 and notified of the public hearing.

At the public hearing the Council will hear the City Administrator's reports on delinquent business taxes 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 business taxes, and any other interested persons, such as those that have a right in or claim against the subject property.

COORDINATION

In coordination with the Finance Department, Budget Bureau and the City Attorney's Office, the agenda report, resolutions, and supporting items attached to this report, have been reviewed and/or approved for fiscal implications.

SUSTAINABLE OPPORTUNITIES

Economic: The City will realize additional revenue from the collection of delinquent business taxes to fund and support City's services without raising taxes.

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

Race and Equity: The collection of delinquent business taxes is necessary to raise revenue which, in turn, supports the City's financial ability to carry out its affairs and priorities that include making critical financial investment aimed at advancing racial and equity opportunities to historically underserved communities.

ACTION REQUESTED OF THE CITY COUNCIL

Staff Recommends That The City Council Conduct A Public Hearing And Upon Conclusion

Adopt A Resolution Accepting And Confirming Reports Of The City Administrator On The Costs Incurred By The City Of Oakland For Delinquent Business Taxes And Confirming The Recordation Of Liens With Administrative And Assessment Charges As Necessary Pursuant To Chapter 5.04 Of The Oakland Municipal Code, And Directing The Notice Of Lien And Assessment Charges Be Turned Over To The County Tax Collector For Collection; or

Adopt A 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 Business Taxes And Authorizing The Recordation Of Liens With Administrative And Assessment Charges As Necessary Pursuant To Chapter 5.04 Of The Oakland Municipal Code, And 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 Rogers K. Agaba, Assistant Revenue & Tax Administrator at (510) 238-7009.

Respectfully submitted,



ERIN ROSEMAN
Finance Director
Finance Department

Reviewed by:
Rogers Agaba, Assistant Revenue & Tax
Administrator
Revenue Management Bureau

Prepared by:
Rafael Martinez, Tax Enforcement Officer II
Revenue Management Bureau

Attachment 1: 2nd Quarter 2023 Business Tax Liens

2ND QUARTER 2023 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: November 2, 2022 ~ COUNCIL HEARING: December 6, 2022

Account Number	Owner Name	Property Address	Parcel Number	Tax Years	Delinquent	Lien	Use Code
00236732	CARRAWAY TONYA Y	1955 64TH AVE	038 321301900	2021 & 2022	\$ 512.11	\$ 662.11	1100-Single fam rsdntl homes used as such
00222964	GOMEZ EDGARDO A & DESANTOS EMILIA M TRS	1001 75TH AVE	041 414403100	2021 & 2022	\$ 348.13	\$ 498.13	1100-Single fam rsdntl homes used as such
00220567	MORA ZENOHE	2025 39TH AVE	032 209202500	2021 & 2022	\$ 384.01	\$ 534.01	1100-Single fam rsdntl homes used as such
00219504	OVERELL MICHAEL B & RACHEL M	512 GLENVIEW AVE	011 083704300	2021 & 2022	\$ 1,081.29	\$ 1,231.29	1200-SFR-Home with non-economic 2nd unit
00226005	SINGH AVTAR & RANI MEERA	2127 FILBERT ST	005 041300800	2021 & 2022	\$ 611.88	\$ 761.88	2100-Two, three or four single family homes
00226807	MENDEZ ALEXIS & SHIVA TRS	4311 PARK BLVD	024 054601800	2021 & 2022	\$ 657.56	\$ 807.56	2200-Double or duplex type - two units
00238791	SCHISLER SARAH TR & CLARK DANIELLE S TR	1348 E 33RD ST	022 038400801	2021 & 2022	\$ 770.88	\$ 920.88	2300-Triplex-double or duplex w/ single fam hse
00220169	CAI SHURONG & ZHUOLIN	834 32ND ST	009 071900700	2021 & 2022	\$ 338.32	\$ 488.32	2400-4 living units; e.g. 4-plex or 3-plex w/SFR
00243512	FERNANDEZ KENNETH R & GLORIA I	2017 41ST AVE	032 207701601	2021 & 2022	\$ 885.12	\$ 1,035.12	2500-2 units, less quality than 2200/unknwn legal
00022432	CASILLAS DOLORES G	2001 FRUITVALE AVE	026 074701300	2021 & 2022	\$ 786.43	\$ 936.43	3000-Vacant comrc land (may include misc. imps)
00210758	CHAU KING V	1391 64TH AVE	041 405000201	2022	\$ 284.30	\$ 434.30	3000-Vacant comrc land (may include misc. imps)
00220304	FIELDS ARNOLD L	1620 7TH ST	006 000301900	2021 & 2022	\$ 1,004.99	\$ 1,154.99	3000-Vacant comrc land (may include misc. imps)
00017060	FOREST CITY DILLON INC	1520 HARRISON ST	008 062604100	2021 & 2022	\$ 1,468.56	\$ 1,618.56	3000-Vacant comrc land (may include misc. imps)
00234512	10808 BANCROFT AVE LLC	10808 BANCROFT AVE	047 556701500	2017-2022	\$ 9,637.32	\$ 9,787.32	3100-One story store
00189744	AJH PROPERTY LLC	979 7TH ST	004 000500200	2022	\$ 237.31	\$ 387.31	3100-One story store
00027651	ALGAZZALI RAHBAN A TR	4875 TELEGRAPH AVE	013 115500504	2020-2022	\$ 8,304.28	\$ 8,454.28	3100-One story store
00234513	BANG JONG S TR	10816 BANCROFT AVE	047 556701400	2009-2022	\$ 29,877.47	\$ 30,027.47	3100-One story store
00010309	BENDER JAMES H & PATRICIA D TR	250 12TH ST	002 006900200	2021 & 2022	\$ 6,122.50	\$ 6,272.50	3100-One story store
00233706	BROWN WILLIAM P	8918 INTERNATIONAL BLVD	043 457800800	2021 & 2022	\$ 2,607.37	\$ 2,757.37	3100-One story store
00027650	CALHOUN JOYCE R	6502 INTERNATIONAL BLVD	039 324503800	2021 & 2022	\$ 947.23	\$ 1,097.23	3100-One story store
00233124	CAMPOS SOCORRO TR	1411 39TH AVE	033 213801200	2021 & 2022	\$ 2,607.39	\$ 2,757.39	3100-One story store
00044468	CHANG GUADALUPE TR	4778 INTERNATIONAL BLVD	035 236001700	2022	\$ 999.34	\$ 1,149.34	3100-One story store
00028316	CHILJIAN RAY TR SURVIVORS TRUST & CHILJIAN RAY ETAL	2427 INTERNATIONAL BLVD	020 010400403	2021 & 2022	\$ 22,610.95	\$ 22,760.95	3100-One story store
00249478	CHUN WILBERT M & LINDA S L ETAL	6610 SAN PABLO AVE	016 145401601	2021 & 2022	\$ 186.62	\$ 336.62	3100-One story store
00217708	COBURN WILLIAM P & SUBHASHINI S TRS	1224 CENTER ST	004 006101600	1987-2022	\$ 126,171.96	\$ 126,321.96	3100-One story store
00127875	DOBASHI AHMED S	6201 INTERNATIONAL BLVD	041 388303802	2021 & 2022	\$ 5,409.53	\$ 5,559.53	3100-One story store
00049390	DURAN WALDO M	3900 FOOTHILL BLVD	032 208702101	2022	\$ 1,187.51	\$ 1,337.51	3100-One story store
00232073	ELITE INVESTMENT LLC	8105 MACARTHUR BLVD	040 340704902	2021 & 2022	\$ 2,607.39	\$ 2,757.39	3100-One story store
00232076	ELITE INVESTMENT LLC	8111 MACARTHUR BLVD	040 340705000	2021 & 2022	\$ 2,607.39	\$ 2,757.39	3100-One story store
00219872	FALLAS BORROWER IV LLC	10715 MACARTHUR BLVD	047 558700101	2021 & 2022	\$ 1,194.86	\$ 1,344.86	3100-One story store
00220282	HASSAN SALEH T	2286 35TH AVE	032 211000500	2021 & 2022	\$ 506.39	\$ 656.39	3100-One story store
00092910	HIGH MACARTHUR PROPERTIES LLC	4232 MACARTHUR BLVD	030 198115401	2022	\$ 921.50	\$ 1,071.50	3100-One story store
00232790	HWANG JACKIE J & LEE JAE C ETAL	3410 INTERNATIONAL BLVD	033 212404103	2021 & 2022	\$ 2,607.40	\$ 2,757.40	3100-One story store
00052733	ISLER THELMA TR	5307 FAIRFAX AVE	035 238800100	2021 & 2022	\$ 8,701.73	\$ 8,851.73	3100-One story store
00044815	JAUREGUI HECTOR & MARIA I TRS	5104 INTERNATIONAL BLVD	035 236303200	2022	\$ 616.73	\$ 766.73	3100-One story store
00232531	KANG EUI Y & JUM O	366 GRAND AVE	010 077601100	2021 & 2022	\$ 2,607.37	\$ 2,757.37	3100-One story store
00166665	KANTOR KENNETH D & CATHERINE TRS & KANTOR ISS ETAL	215 WASHINGTON ST	001 013300600	2022	\$ 335.18	\$ 485.18	3100-One story store
00233679	KHALID SHARAF M & KHALED MARIAM A	6421 INTERNATIONAL BLVD	041 405400200	2021 & 2022	\$ 2,607.38	\$ 2,757.38	3100-One story store
00028209	KONG RUBY M TR	8417 INTERNATIONAL BLVD	042 425400300	2018, 2020-2022	\$ 685.15	\$ 835.15	3100-One story store
00018499	LA CATINA RESTAURANT	3340 FOOTHILL BLVD	027 088100901	2022	\$ 1,312.96	\$ 1,462.96	3100-One story store
00219785	LATHAM JAMES T	3025 SAN PABLO AVE	005 046800200	2021 & 2022	\$ 2,607.36	\$ 2,757.36	3100-One story store
00223756	LIVORNA CAPITAL LLC - SERIES RE 2	2510 TELEGRAPH AVE	009 068301900	2021 & 2022	\$ 2,607.38	\$ 2,757.38	3100-One story store
00231469	LOOMY BILL TR	2996 MACARTHUR BLVD	029 097703700	2021 & 2022	\$ 1,949.02	\$ 2,099.02	3100-One story store
00232788	MACIEL JESUS G & RAMOS MONIQUE R	3301 INTERNATIONAL BLVD	033 219500100	2021 & 2022	\$ 2,607.37	\$ 2,757.37	3100-One story store
00164192	MACLEOD ROBERT M & BRUCE H TRS & MACLEOD JOHN ETAL	1311 FRUITVALE AVE	025 068900400	2022	\$ 121.64	\$ 271.64	3100-One story store
00177042	MCALISTER JENNIFER & JAMES H & EILEEN S TR	6027 SHATTUCK AVE	015 136000103	2021 & 2022	\$ 1,030.41	\$ 1,180.41	3100-One story store
00027649	MCCARDEN WILLIE B	5846 FOOTHILL BLVD	038 317700900	2022	\$ 199.00	\$ 349.00	3100-One story store
00055002	MCGEE OTIS JR	6041 SAN PABLO AVE	016 146002800	2022	\$ 954.00	\$ 1,104.00	3100-One story store
00104780	MEAGHER JAMES F TR	4509 FOOTHILL BLVD	035 240100102	2021 & 2022	\$ 1,780.81	\$ 1,930.81	3100-One story store
00216456	MOHAMED NASIR S	1150 MARKET ST	002 000301802	2021 & 2022	\$ 1,388.73	\$ 1,538.73	3100-One story store

2ND QUARTER 2023 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: November 2, 2022 ~ COUNCIL HEARING: December 6, 2022

00216457	MOHAMED NASIR S	1741 MARKET ST	005 038400400	2021 & 2022	\$ 2,069.25	\$ 2,219.25	3100-One story store
00007204	MORGAN WILLARD G & NAOMI L TRS	4366 BROADWAY	013 110802401	2021 & 2022	\$ 8,701.68	\$ 8,851.68	3100-One story store
00232666	MTV OAKLAND LLC	1544 INTERNATIONAL BLVD	020 014401100	2022	\$ 1,602.26	\$ 1,752.26	3100-One story store
00029740	MURPHY MARK V & JOHNSTON NANCY TRS	324 23RD AVE	019 007800107	2021 & 2022	\$ 8,663.93	\$ 8,813.93	3100-One story store
00232175	NAGI AMR S	8888 MACARTHUR BLVD	043A463802601	2021 & 2022	\$ 2,380.86	\$ 2,530.86	3100-One story store
00154595	OCONNORBROWN PATRICIA M TR	1701 TELEGRAPH AVE	008 064100500	2022	\$ 1,668.39	\$ 1,818.39	3100-One story store
00233992	OREA FRANCISCO & ARGUETA DORA	10308 INTERNATIONAL BLVD	047 551801300	2021 & 2022	\$ 972.85	\$ 1,122.85	3100-One story store
00231965	OWENS MARY & WILLIAM M	7421 MACARTHUR BLVD	040 339900400	2021 & 2022	\$ 2,607.37	\$ 2,757.37	3100-One story store
00226327	PASTRON SEYMOUR TRUSTS	5283 BROADWAY	014 124801200	2021 & 2022	\$ 2,607.34	\$ 2,757.34	3100-One story store
00233713	PEREZ ARMANDO C	9110 INTERNATIONAL BLVD	046 542100800	2021 & 2022	\$ 2,607.37	\$ 2,757.37	3100-One story store
00074591	PHAM DUNG Q	1101 INTERNATIONAL BLVD	020 011800100	2022	\$ 908.30	\$ 1,058.30	3100-One story store
00233691	POLK CHARLES R & SARAH A	7922 INTERNATIONAL BLVD	040 336201100	2022	\$ 209.03	\$ 359.03	3100-One story store
00232194	PONCE ANGELICA	10815 MACARTHUR BLVD	047 558600201	2021 & 2022	\$ 2,607.37	\$ 2,757.37	3100-One story store
00232195	PONCE ANGELICA	10823 MACARTHUR BLVD	047 558600301	2021 & 2022	\$ 2,607.37	\$ 2,757.37	3100-One story store
00233683	ROSILLO VICENTE J	7118 INTERNATIONAL BLVD	039 331003101	2022	\$ 270.55	\$ 420.55	3100-One story store
00056628	RUSHING ROBERT R ETAL	928 E 12TH ST	020 012000800	2022	\$ 936.61	\$ 1,086.61	3100-One story store
00233711	SAIL INVESTMENTS LLC	9027 INTERNATIONAL BLVD	044 495100501	2021 & 2022	\$ 2,607.39	\$ 2,757.39	3100-One story store
00227274	SASSYRAB HOLDINGS GP	6410 TELEGRAPH AVE	016 141502200	2021 & 2022	\$ 1,308.64	\$ 1,458.64	3100-One story store
00050646	STERLING A J TRUST	5245 COLLEGE AVE	014 124000500	2022	\$ 1,427.42	\$ 1,577.42	3100-One story store
00044948	SYDA FOUNDATION	5655 SAN PABLO AVE	015 130900900	2022	\$ 1,395.76	\$ 1,545.76	3100-One story store
00049631	TALCO JOHN E II HEIRS OF EST &	9348 INTERNATIONAL BLVD	046 542201702	2021 & 2022	\$ 2,856.59	\$ 3,006.59	3100-One story store
00231479	TAM BRIAN F & LAU SUSANNA TRS	3501 MACARTHUR BLVD	030 198005700	2021 & 2022	\$ 2,607.37	\$ 2,757.37	3100-One story store
00232789	TI RES LLC	3400 INTERNATIONAL BLVD	033 212404201	2021 & 2022	\$ 2,607.38	\$ 2,757.38	3100-One story store
00232802	TORRES JOSE	4001 INTERNATIONAL BLVD	033 215500100	2017-2022	\$ 7,175.10	\$ 7,325.10	3100-One story store
00232787	TREVINO CHRISTOPHER J & MARIA S	3263 INTERNATIONAL BLVD	033 219400606	2021 & 2022	\$ 2,607.36	\$ 2,757.36	3100-One story store
00226290	TU V N & TO LINH M	1404 28TH AVE	025 071402200	2022	\$ 920.83	\$ 1,070.83	3100-One story store
00218674	VIRZI JOSEPH	1503 5TH ST	004 010300700	2021 & 2022	\$ 2,607.37	\$ 2,757.37	3100-One story store
00105779	WINDWOOD INC	5765 FOOTHILL BLVD	038 318201500	2021 & 2022	\$ 2,665.35	\$ 2,815.35	3100-One story store
00131869	WOLFE BRUCE L & LINDA D TRS	4432 PIEDMONT AVE	013 112402000	2022	\$ 816.19	\$ 966.19	3100-One story store
00233191	YALDA LLC	4917 INTERNATIONAL BLVD	034 225700100	2016-2022	\$ 38,344.57	\$ 38,494.57	3100-One story store
00055965	YEE GUEY D & CHUCK M TRS	2710 PARK BLVD	022 033901500	2021 & 2022	\$ 1,121.88	\$ 1,271.88	3100-One story store
00097713	ZAMBRANO ARISTEO & ESPERANZA M	8819 INTERNATIONAL BLVD	042 426900300	2021 & 2022	\$ 1,233.72	\$ 1,383.72	3100-One story store
00201117	11 WEST NINTH STREET OWNER LP	901 BROADWAY	002 004700800	2022	\$ 14,774.03	\$ 14,924.03	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00167537	1825 SAN PABLO AVE LLC	1825 SAN PABLO AVE	003 006300100	2021 & 2022	\$ 4,095.17	\$ 4,245.17	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00249813	6432 SAN PABLO LLC	6432 SAN PABLO AVE	016 145101600	2022	\$ 143.12	\$ 293.12	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00168148	AHMED IZZUDDIN	1917 SAN PABLO AVE	003 004100400	2021 & 2022	\$ 7,267.40	\$ 7,417.40	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00049564	AHMED NASSER M & AHMED MOHAMED A TRUST ET AL	4428 MARTIN LUTHER KING JR WAY	013 109403000	2021 & 2022	\$ 8,564.45	\$ 8,714.45	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00223420	ALI ABDULAH & AHMED A	1647 8TH ST	006 000300100	2022	\$ 936.61	\$ 1,086.61	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00193330	B7M LLC	INTERNATIONAL BLVD	025 074700100	2020-2022	\$ 3,717.76	\$ 3,867.76	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00193338	B7M LLC	INTERNATIONAL BLVD	025 074600800	2020-2022	\$ 3,717.76	\$ 3,867.76	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00193339	B7M LLC	INTERNATIONAL BLVD	025 074600700	2020-2022	\$ 3,717.76	\$ 3,867.76	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00193340	B7M LLC	INTERNATIONAL BLVD	025 074600600	2020-2022	\$ 3,717.76	\$ 3,867.76	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00123191	BAY COMPANY LLC	4155 PIEDMONT AVE	012 099400700	2022	\$ 2,685.36	\$ 2,835.36	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00219287	BPLK LLC	735 WASHINGTON ST	001 020301600	2018-2022	\$ 8,358.23	\$ 8,508.23	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00232187	BUI LINH T & NGUYEN HUYNH D TRS	9915 MACARTHUR BLVD	047 557500600	2021 & 2022	\$ 2,943.42	\$ 3,093.42	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00233707	CHAMBERS JESSIE	8920 INTERNATIONAL BLVD	043 457800700	2021 & 2022	\$ 2,686.33	\$ 2,836.33	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00229847	CHEUNG TONY W & JENNIFER L TRS	346 7TH ST	001 018702500	2022	\$ 2,071.89	\$ 2,221.89	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00028950	CHIN HOWK H & WONG FEI F	3529 INTERNATIONAL BLVD	033 219700400	2022	\$ 1,269.58	\$ 1,419.58	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00217380	CREAR JEFF A & MILDRED C	2353 SAN PABLO AVE	003 002100300	2021 & 2022	\$ 4,273.01	\$ 4,423.01	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00168235	CRES GROUPS LLC	346 GRAND AVE	010 077501100	2021 & 2022	\$ 7,540.05	\$ 7,690.05	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00221010	DT GROUPS LLC	1501 34TH ST	007 059600800	2021 & 2022	\$ 2,943.42	\$ 3,093.42	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00156247	DWL PROPERTIES LLC	338 E 18TH ST	021 022400500	2022	\$ 2,631.16	\$ 2,781.16	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00018671	ELSUMERI MUSTAFA	2520 FOOTHILL BLVD	020 020404300	2021 & 2022	\$ 2,852.50	\$ 3,002.50	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00039756	ESTRELLA FOODS LLC & ESTRELLA JOEL	4718 INTERNATIONAL BLVD	035 236002100	2021 & 2022	\$ 4,476.58	\$ 4,626.58	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00220305	FIELDS ARNOLD	1632 7TH ST	006 000302100	2021 & 2022	\$ 2,943.42	\$ 3,093.42	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00220303	FIELDS ARNOLD L	707 PERALTA ST	006 000301800	2021 & 2022	\$ 2,943.42	\$ 3,093.42	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00231319	FOREST HOMES LLC	3558 MAPLE AVE	028 093801600	2021 & 2022	\$ 2,943.42	\$ 3,093.42	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00196127	FREITAS DOUGLAS A	2251 MACARTHUR BLVD	028 090601800	2022	\$ 665.66	\$ 815.66	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3

2ND QUARTER 2023 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: November 2, 2022 ~ COUNCIL HEARING: December 6, 2022

00005975	STEELE JAMES T & SUSAN M TRS	5981 TELEGRAPH AVE	015 138300300	2022	\$ 209.39	\$ 359.39	3300-Miscellaneous improved commercial
00233422	WEBER MARC	918 38TH AVE	033 216801304	2021 & 2022	\$ 1,907.16	\$ 2,057.16	3300-Miscellaneous improved commercial
00234802	WONG PATRICK & NGUYEN THIVAN P	4335 E 12TH ST	034 226400400	2011-2022	\$ 21,833.17	\$ 21,983.17	3300-Miscellaneous improved commercial
00235018	8400 EDGEWATER LLC	8400 EDGEWATER DR	042 442502400	2021 & 2022	\$ 26,303.16	\$ 26,453.16	3500-Discount store
00231480	BBF PROPERTY LLC	3506 MACARTHUR BLVD	030 189801200	2022	\$ 1,814.74	\$ 1,964.74	3600-Restaurant
00234843	BELTRAN BERNARDO G	5327 INTERNATIONAL BLVD	034 227500700	1999-2022	\$ 70,375.99	\$ 70,525.99	3600-Restaurant
00227777	BURGER KING CORPORATION	1541 E 12TH ST	019 004000205	2021 & 2022	\$ 3,476.59	\$ 3,626.59	3600-Restaurant
00234637	CHAN GARY W & WU YAN Y	1435 HIGH ST	035 235302601	2016-2022	\$ 11,261.03	\$ 11,411.03	3600-Restaurant
00157990	CHU EDWARD S	5897 COLLEGE AVE	014 126900100	2021 & 2022	\$ 6,230.12	\$ 6,380.12	3600-Restaurant
00050124	GUDGER JOEL M	9001 INTERNATIONAL BLVD	044 495100101	2021 & 2022	\$ 1,090.11	\$ 1,240.11	3600-Restaurant
00053839	MCDONALDS USA LLC	6300 INTERNATIONAL BLVD	038 322201001	2022	\$ 6,308.67	\$ 6,458.67	3600-Restaurant
00053840	MCDONALDS USA LLC	9725 INTERNATIONAL BLVD	044 497000803	2021 & 2022	\$ 9,642.07	\$ 9,792.07	3600-Restaurant
00053843	MCDONALDS USA LLC	4514 TELEGRAPH AVE	013 115001400	2022	\$ 4,143.09	\$ 4,293.09	3600-Restaurant
00053844	MCDONALDS USA LLC	1330 JACKSON ST	002 007900101	2022	\$ 3,768.60	\$ 3,918.60	3600-Restaurant
00071472	MCDONALDS USA LLC	2500 E 12TH ST	025 070701204	2022	\$ 6,921.34	\$ 7,071.34	3600-Restaurant
00071473	MCDONALDS USA LLC	4010 ALAMEDA AVE	033 225001902	2022	\$ 5,463.10	\$ 5,613.10	3600-Restaurant
00046245	MOEN ISABELLA F TR	2608 MARKET ST	003 000300800	2021 & 2022	\$ 519.27	\$ 669.27	3600-Restaurant
00233694	NEWTON MARCUS H & RODERICK	8217 INTERNATIONAL BLVD	042 424900300	2019-2022	\$ 1,934.91	\$ 2,084.91	3600-Restaurant
00055346	WOOD PAULETTE R	7301 BANCROFT AVE	040 333300905	2021 & 2022	\$ 7,175.93	\$ 7,325.93	3600-Restaurant
00108749	GENERAL ELECTRIC PENSION TR & LUCKY STORES INC	5727 COLLEGE AVE	014 126604701	2022	\$ 20,527.37	\$ 20,677.37	3800-Supermarket
00149110	168 REAL ESTATE PARTNERS	388 9TH ST 108	002 006033000	2022	\$ 7,585.22	\$ 7,735.22	3900-Condominium-commercial retail
00216533	388 9TH ST LP	388 9TH ST 127	002 006034900	2021 & 2022	\$ 861.12	\$ 1,011.12	3900-Condominium-commercial retail
00216454	ADELMANN BARRY S & RENEE P TRS	311 2ND ST	001 025710200	2021 & 2022	\$ 861.13	\$ 1,011.13	3900-Condominium-commercial retail
00221657	CHAMBERS PAUL	306 15TH ST	008 062505600	2017-2022	\$ 2,705.29	\$ 2,855.29	3900-Condominium-commercial retail
00216480	CHAN KELVINA C	388 9TH ST 125	002 006034800	2022	\$ 968.49	\$ 1,118.49	3900-Condominium-commercial retail
00216893	CHIU JOHN J & VIVIAN W	324 10TH ST 116	002 011301500	2021 & 2022	\$ 861.10	\$ 1,011.10	3900-Condominium-commercial retail
00214107	CLICK ENTERPRISES LLC	255 3RD ST 101	001 015100900	2021 & 2022	\$ 4,735.74	\$ 4,885.74	3900-Condominium-commercial retail
00223476	HPN 1780 TELEGRAPH LLC	1749 BROADWAY 2	008 074002900	2021 & 2022	\$ 1,663.24	\$ 1,813.24	3900-Condominium-commercial retail
00214693	HPN JACK LONDON I LLC & HAWAIIAN PALM LP	202 BROADWAY	001 024400200	2021 & 2022	\$ 2,577.63	\$ 2,727.63	3900-Condominium-commercial retail
00214696	HPN JACK LONDON I LLC & HAWAIIAN PALM LP	200 BROADWAY	001 024400400	2021 & 2022	\$ 2,427.63	\$ 2,577.63	3900-Condominium-commercial retail
00095313	HUANG DANNY & TERRI	324 10TH ST 114	002 011301300	2020 & 2022	\$ 550.69	\$ 700.69	3900-Condominium-commercial retail
00217030	HUANG MIAOSE	324 10TH ST 230	002 011403000	2021 & 2022	\$ 853.72	\$ 1,003.72	3900-Condominium-commercial retail
00217003	LIU NING TR	324 10TH ST 213	002 011401300	2021 & 2022	\$ 861.13	\$ 1,011.13	3900-Condominium-commercial retail
00225968	ROCKRIDGE INVESTMENT GROUP LLC	4811 TELEGRAPH AVE	013 119000100	2021 & 2022	\$ 2,065.23	\$ 2,215.23	3900-Condominium-commercial retail
00141835	SHER LACEY L	200 2ND ST	001 015703500	2021 & 2022	\$ 1,057.92	\$ 1,207.92	3900-Condominium-commercial retail
00109917	TGL PROPERTIES	201 4TH ST 207	001 015505700	2022	\$ 443.32	\$ 593.32	3900-Condominium-commercial retail
00171282	TORRES MICHAEL P TR	910 81ST AVE	041 420601800	2021 & 2022	\$ 3,470.17	\$ 3,620.17	3990-Condo-commercial retail, common area/use
00171283	TORRES MICHAEL P TR	910 81ST AVE	041 420601600	2021 & 2022	\$ 3,470.17	\$ 3,620.17	3990-Condo-commercial retail, common area/use
00211188	BOWERS WILLIAM C	989 89TH AVE	042 428500204	2021 & 2022	\$ 392.75	\$ 542.75	4000-Vacant indstrl land (may include misc. imps)
00211195	BOWERS WILLIAM C	995 89TH AVE	042 428500202	2020-2022	\$ 421.98	\$ 571.98	4000-Vacant indstrl land (may include misc. imps)
00233195	BRIDGE POINT OAKLAND LLC	5441 INTERNATIONAL BLVD	041 384800100	2021 & 2022	\$ 1,614.30	\$ 1,764.30	4000-Vacant indstrl land (may include misc. imps)
00220984	GAME CHANGER LLC	2221 WOOD ST	007 058100801	2021 & 2022	\$ 2,178.21	\$ 2,328.21	4000-Vacant indstrl land (may include misc. imps)
00220985	GAME CHANGER LLC	2211 WOOD ST	007 058100901	2021 & 2022	\$ 2,178.21	\$ 2,328.21	4000-Vacant indstrl land (may include misc. imps)
00219314	RASOOLY MICHAEL	2500 ADELIN ST	005 043601302	1998-2022	\$ 55,241.34	\$ 55,391.34	4000-Vacant indstrl land (may include misc. imps)
00019285	2200 WOOD STREET LLC	2200 WOOD ST	007 057500205	2022	\$ 5,528.50	\$ 5,678.50	4100-Warehouse
00228437	2353 E 12TH STREET OAK LLC	2353 E 12TH ST	019 010200300	2019-2022	\$ 8,677.34	\$ 8,827.34	4100-Warehouse
00128859	4800 COLISEUM WAY LLC	4800 COLISEUM WAY	034 229300401	2022	\$ 1,427.91	\$ 1,577.91	4100-Warehouse
00235017	8399 EDGEWATER DRIVE LLC	8399 EDGEWATER DR	042 442500900	2018-2022	\$ 48,486.15	\$ 48,636.15	4100-Warehouse
00067923	AHMED IZZUDDIN	630 19TH ST	003 004100600	2021 & 2022	\$ 10,878.87	\$ 11,028.87	4100-Warehouse
00035340	ALBASTUDIOS	4219 MARTIN LUTHER KING JR WAY	013 109100200	2022	\$ 247.71	\$ 397.71	4100-Warehouse
00018678	CARDANAL PARTNERS LLC	202 MARTIN LUTHER KING JR WAY	001 012500100	2022	\$ 7,667.50	\$ 7,817.50	4100-Warehouse
00103152	CHANG HSUCHENG & CHEN CHING	2505 POPLAR ST	005 044000101	2022	\$ 1,563.84	\$ 1,713.84	4100-Warehouse

2ND QUARTER 2023 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: November 2, 2022 ~ COUNCIL HEARING: December 6, 2022

00233674	CHOI SAN M & CHAN BENNY C	4700 E 12TH ST	034 225501400	2021 & 2022	\$ 37,253.60	\$ 37,403.60	4100-Warehouse
00159302	COPPERKING LLC	545 INDEPENDENT RD	041 390800303	2021 & 2022	\$ 18,505.73	\$ 18,655.73	4100-Warehouse
00219304	COTTONMILL OAKLAND LLC	1000 22ND AVE	019 004900201	2022	\$ 15,739.17	\$ 15,889.17	4100-Warehouse
00025062	CYPRESS PROPERTY INVESTORS LLC	563 JULIE ANN WAY	041 390600301	2022	\$ 5,310.99	\$ 5,460.99	4100-Warehouse
00220167	DCT 5800 COLISEUM LLC	5800 COLISEUM WAY	034 234200505	2022	\$ 130,600.39	\$ 130,750.39	4100-Warehouse
00219781	FERGUSON MARC	3145 FILBERT ST	005 046600705	2021 & 2022	\$ 5,105.89	\$ 5,255.89	4100-Warehouse
00003350	FORTY SIX THIRTY EIGHT MALAT STREET ASSOCIATES	4626 MALAT ST	034 230400403	2022	\$ 4,320.95	\$ 4,470.95	4100-Warehouse
00230252	GILL BRADLEY A & NANCY J TRS	909 7TH ST	004 000500500	2021 & 2022	\$ 37,253.59	\$ 37,403.59	4100-Warehouse
00220983	HART W M & LOIS A TRS	2415 CAMPBELL ST	007 057900202	2022	\$ 336.91	\$ 486.91	4100-Warehouse
00205813	HERSCH NORMAN TR & HERSCH NORMAN TR	10000 EDES AVE	045 527600600	2022	\$ 1,563.84	\$ 1,713.84	4100-Warehouse
00088366	JAUREGUI ANTONIO & MARTINA	650 MCCLARY AVE	042 431802600	2022	\$ 581.20	\$ 731.20	4100-Warehouse
00165057	KANTOR ISSADORE N & KAORU K TRS & KANTOR KENN ETAL	48 HEGENBERGER CT	044 507800702	2022	\$ 311.94	\$ 461.94	4100-Warehouse
00019147	LAM NAM D	375 3RD ST	001 014300100	2021 & 2022	\$ 11,982.93	\$ 12,132.93	4100-Warehouse
00235016	LEON SILVIA TR & CHIOK JAIME I & DIANA M TRS	8001 EDGEWATER DR	042 454800100	2014-2022	\$ 38,480.83	\$ 38,630.83	4100-Warehouse
00205596	LOPEZ SALVADOR & BALVINA TRS	8400 BALDWIN ST	042 431800902	2021 & 2022	\$ 6,492.14	\$ 6,642.14	4100-Warehouse
00030230	MA YULIN	270 4TH ST	001 015300800	2020-2022	\$ 235.81	\$ 385.81	4100-Warehouse
00201056	MACROCK LLC	1749 17TH ST	007 055800500	2021 & 2022	\$ 2,847.86	\$ 2,997.86	4100-Warehouse
00226573	MEYER HAROLD E & MARTHA A TRS	5540 VALLEJO ST	015 131102600	2021 & 2022	\$ 37,253.57	\$ 37,403.57	4100-Warehouse
00229569	MTV OAKLAND LLC	1543 MARIN WAY	020 014400900	2021 & 2022	\$ 37,253.59	\$ 37,403.59	4100-Warehouse
00022878	NATIONAL WIDE CORPORATION	807 54TH AVE	034 228401000	2022	\$ 3,125.75	\$ 3,275.75	4100-Warehouse
00227938	OAKLAND 23RD AVENUE ASSOCIATES LLC	2749 E 7TH ST	019 008001800	1998-2022	\$ 116,496.18	\$ 116,646.18	4100-Warehouse
00168631	P I C INC	136 98TH AVE	044 502002800	2021 & 2022	\$ 4,113.68	\$ 4,263.68	4100-Warehouse
00217539	PROLOGIS EXCHANGE 8907 RAILROAD AVENUE LLC	8907 RAILROAD AVE	042 431300206	2022	\$ 2,339.47	\$ 2,489.47	4100-Warehouse
00234819	RTR GROUP HOLDINGS INC	1033 44TH AVE	034 226400803	2022	\$ 1,103.88	\$ 1,253.88	4100-Warehouse
00235019	SPK PENDLETON LLC	410 PENDLETON WAY	042 442501401	2019-2022	\$ 11,077.39	\$ 11,227.39	4100-Warehouse
00234985	TOBAR JUAN G & GODOY ALMA L	801 53RD AVE	034 228301201	2021 & 2022	\$ 11,283.18	\$ 11,433.18	4100-Warehouse
00194077	TULLOCH JOHN F CORP	3400 ETTIE ST	007 060701902	2022	\$ 8,783.19	\$ 8,933.19	4100-Warehouse
00227779	WILCOX EMBARCADERO ASSOCIATES LLC	1001 22ND AVE	019 004800700	2021 & 2022	\$ 1,501.74	\$ 1,651.74	4100-Warehouse
00214223	ZHOU HENRY TR & FLYNN LOUISE TR ETAL	425 ALICE ST	001 015300600	2015-2022	\$ 23,121.46	\$ 23,271.46	4100-Warehouse
00218961	ARNOLD KAREN	1940 UNION ST 13	005 040504600	2021 & 2022	\$ 725.44	\$ 875.44	4101-Condominium-industrial
00193702	SAIKI CATHERINE	730 29TH ST 102	009 069606500	2022	\$ 330.30	\$ 480.30	4101-Condominium-industrial
00221046	TERANI BEN	1552 BEACH ST H	007 061703900	2021 & 2022	\$ 725.43	\$ 875.43	4101-Condominium-industrial
00221047	TERANI BEN	1552 BEACH ST S	007 061704000	2021 & 2022	\$ 725.43	\$ 875.43	4101-Condominium-industrial
00221037	TERANI BEN G	1552 BEACH ST E	007 061703300	2021 & 2022	\$ 725.44	\$ 875.44	4101-Condominium-industrial
00214086	3D CLONE INC 401K PLAN & TRUST	716 4TH ST	001 011501802	2021 & 2022	\$ 6,408.79	\$ 6,558.79	4200-Industrial Light/Manufacturing
00204340	5601 SLOCA LLC	5601 SAN LEANDRO ST	041 384801404	2021 & 2022	\$ 17,907.54	\$ 18,057.54	4200-Industrial Light/Manufacturing
00230662	ADAMS DAVID P & TEGAN M	2901 E 7TH ST	025 067100200	2021 & 2022	\$ 866.37	\$ 1,016.37	4200-Industrial Light/Manufacturing
00171127	AHN CHANG H & YOUNG S TR	1002 77TH AVE	041 421100600	2021 & 2022	\$ 17,907.54	\$ 18,057.54	4200-Industrial Light/Manufacturing
00096798	CASTILLO ELIZABETH A	852 85TH AVE	042 429700800	2021 & 2022	\$ 6,746.49	\$ 6,896.49	4200-Industrial Light/Manufacturing
00220323	EMB WOOD BARN LLC	1726 15TH ST	007 055600102	2021 & 2022	\$ 941.44	\$ 1,091.44	4200-Industrial Light/Manufacturing
00234830	HIEROGLYPHICS ENTERPRISES LLC	1200 50TH AVE	034 227202302	2004-2022	\$ 71,953.07	\$ 72,103.07	4200-Industrial Light/Manufacturing
00041976	NEW PROCESS INDUSTRIES INC	964 STANFORD AVE	015 134200401	2021 & 2022	\$ 11,410.13	\$ 11,560.13	4200-Industrial Light/Manufacturing
00219319	PBM 1218 LLC	1218 24TH ST	005 043800500	2022	\$ 469.59	\$ 619.59	4200-Industrial Light/Manufacturing
00027523	POOJI INVESTOR GROUP LLC	10657 PEARMAIN ST	045 524900600	2022	\$ 144.13	\$ 294.13	4200-Industrial Light/Manufacturing
00036759	REAL EQUITY INVESTMENT GROUP I LLC	901 77TH AVE	041 415702800	2022	\$ 10,021.65	\$ 10,171.65	4200-Industrial Light/Manufacturing
00219336	SARRIUGARTE JON & MATE KYRSTEN ETAL	2601 ADELINE ST	005 044600501	2007-2022	\$ 99,208.81	\$ 99,358.81	4200-Industrial Light/Manufacturing
00017588	SAWNNY OAKLAND LLC	4321 SAN LEANDRO ST	034 226500201	2022	\$ 2,290.16	\$ 2,440.16	4200-Industrial Light/Manufacturing
00028752	SHERMAN BRUCE S TR & RUSHING ROBERT R	603 LANCASTER ST	025 066801001	2022	\$ 1,526.22	\$ 1,676.22	4200-Industrial Light/Manufacturing
00013395	WESTLUND GARY & DEBRA TRS	980 77TH AVE	041 421100500	2022	\$ 321.09	\$ 471.09	4200-Industrial Light/Manufacturing
00239201	ZHU GUOWEI & QILING	1110 98TH AVE	044 497602800	2017-2022	\$ 6,801.06	\$ 6,951.06	4200-Industrial Light/Manufacturing
00206270	5733 SLOCA PARTNERSHIP & OAKLAND CANNERY REAL ETAL	5733 SAN LEANDRO ST	041 384801303	2021 & 2022	\$ 43,319.64	\$ 43,469.64	4201-Industrial Flex/R&D use
00129034	RAM PROPERTY GROUP LLC	836 81ST AVE	041 420700201	2021 & 2022	\$ 15,719.04	\$ 15,869.04	4300-Heavy industrial
00157198	8440 ENTERPRISE WAY LLC	8440 ENTERPRISE WAY	042 431803802	2021 & 2022	\$ 3,869.92	\$ 4,019.92	4400-Misc. indstrl (improved); no other ind code
00074319	ARIAS CARLOS D JR & DIAZ RAFAEL A	979 89TH AVE	042 428500207	2021 & 2022	\$ 5,190.84	\$ 5,340.84	4400-Misc. indstrl (improved); no other ind code

2ND QUARTER 2023 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: November 2, 2022 ~ COUNCIL HEARING: December 6, 2022

00220322	EMB WOOD BARN LLC	1530 WOOD ST	007 055600101	2021 & 2022	\$ 924.14	\$ 1,074.14	4400-Misc. indstrl (improved); no other ind code
00220326	EMB WOOD BARN LLC	1500 WOOD ST	007 055600400	2021 & 2022	\$ 924.14	\$ 1,074.14	4400-Misc. indstrl (improved); no other ind code
00220327	EMB WOOD BARN LLC	1520 WOOD ST	007 055600500	2021 & 2022	\$ 924.14	\$ 1,074.14	4400-Misc. indstrl (improved); no other ind code
00230745	PETERS JEFFREY & GRIECOPETERS JENNIFER M	2928 CHAPMAN ST	025 067102201	2021 & 2022	\$ 2,472.07	\$ 2,622.07	4400-Misc. indstrl (improved); no other ind code
00230658	SHEPPARD RUSSELL B	3042 FORD ST	025 066701200	2021 & 2022	\$ 924.13	\$ 1,074.13	4400-Misc. indstrl (improved); no other ind code
00234983	SMITH GLORIA	868 50TH AVE	034 228101000	2011-2022	\$ 14,840.35	\$ 14,990.35	4400-Misc. indstrl (improved); no other ind code
00234634	OAKVEL ENTERPRISES INC	1020 HIGH ST	034 226401202	2000-2022	\$ 76,427.55	\$ 76,577.55	4900-Wrecking yards
00238788	8115 FONTAINE LLC	8115 FONTAINE ST	040A345300404	2021 & 2022	\$ 6,527.51	\$ 6,677.51	6400-School
00005986	BAY MARKETPLACE LLC	5830 COLLEGE AVE	014 126607300	2022	\$ 1,187.51	\$ 1,337.51	6400-School
00219267	HBO WEBSTER STREET LLC	1515 WEBSTER ST 1	008 062404700	2021 & 2022	\$ 17,624.40	\$ 17,774.40	6400-School
00027863	HITES LASZLO JR & LESLIE A	3650 DIMOND AVE	029A130204301	2021 & 2022	\$ 15,965.52	\$ 16,115.52	6400-School
00041414	HITES LASZLO JR & LESLIE A	3668 DIMOND AVE	029A130200100	2021 & 2022	\$ 15,965.52	\$ 16,115.52	6400-School
00170987	WEST GRAND & BRUSH LLC	2101 BRUSH ST	003 003500600	2021 & 2022	\$ 238.57	\$ 388.57	6400-School
00170988	WEST GRAND & BRUSH LLC	BRUSH ST	003 003500500	2021 & 2022	\$ 238.57	\$ 388.57	6400-School
00170996	WEST GRAND & BRUSH LLC	BRUSH ST	003 003500500	2021 & 2022	\$ 2,220.10	\$ 2,370.10	6400-School
00220545	690 HEGENBERGER LLC	692 HEGENBERGER RD	042 431800300	2021 & 2022	\$ 1,004.98	\$ 1,154.98	6800-Lodgehall and/or clubhouse
00223456	1615 TRIBECA LLC	1615 BROADWAY	008 072300100	2019-2022	\$ 18,945.86	\$ 19,095.86	6850-Historical commercial
00170982	WEST GRAND & BRUSH LLC	760 22ND ST	003 002501000	2021 & 2022	\$ 238.57	\$ 388.57	7000-Vacant apt. land, capable of 5 or more units
00170985	WEST GRAND & BRUSH LLC	2201 BRUSH ST	003 002501100	2021 & 2022	\$ 238.57	\$ 388.57	7000-Vacant apt. land, capable of 5 or more units
00226676	HAGOS YONATAN M	6140 MARKET ST	016 143601702	2021 & 2022	\$ 4,026.06	\$ 4,176.06	7200-Resdntl prprty converted to 5 or more units
00109574	NETTLES WILLIAM B JR	737 2ND ST 402	001 011703100	2021 & 2022	\$ 1,484.00	\$ 1,634.00	7301-Condominium - residential live/work unit
00236729	14A LLC	3230 14TH AVE	022 037200301	2021 & 2022	\$ 1,367.24	\$ 1,517.24	7700-Multpl resdntl building of 5 or more units
00234247	ANTONETTI DANIEL J & IGNATOFF DANIEL J TRS	3256 NICOL AVE	027 086305200	2021 & 2022	\$ 436.59	\$ 586.59	7700-Multpl resdntl building of 5 or more units
00220980	HIGHLAND PROPERTY GROUP LLC	6048 MONROE AVE	48A704100500	2021 & 2022	\$ 272.75	\$ 422.75	7700-Multpl resdntl building of 5 or more units
00224854	OLD STONE PINE LLC	3201 BEAUMONT AVE	022 038001400	2021 & 2022	\$ 486.09	\$ 636.09	7700-Multpl resdntl building of 5 or more units
00236096	RNS 1829 LLC	1829 8TH AVE	021 023300500	2021 & 2022	\$ 541.58	\$ 691.58	7700-Multpl resdntl building of 5 or more units
00231749	WILLIAMS ELIZABETH A	5801 TRASK ST	038 324200401	2021 & 2022	\$ 654.08	\$ 804.08	7700-Multpl resdntl building of 5 or more units
00116642	ROSE SHARON PARTNERS LP	118 E 16TH ST	020 018200705	2021 & 2022	\$ 3,997.79	\$ 4,147.79	7800-Residential high-rise (7 or more stories)
00229099	1622 EAST 12TH STREET VENTURE PARTNERS LLC	1622 E 12TH ST	020 011301100	2021 & 2022	\$ 2,288.06	\$ 2,438.06	8100-Commercial repair garage
00027821	CAO NHUNG T	7895 INTERNATIONAL BLVD	041 419503400	2021 & 2022	\$ 5,416.69	\$ 5,566.69	8100-Commercial repair garage
00083114	DELAVEGA JORGE	3927 INTERNATIONAL BLVD	033 215600401	2021 & 2022	\$ 7,600.89	\$ 7,750.89	8100-Commercial repair garage
00037516	ESTELL MARIO & MARIO TRS	1319 FOOTHILL PL	020 016900200	2022	\$ 902.41	\$ 1,052.41	8100-Commercial repair garage
00017939	EXPRESS AUTO CLINIC INC	3810 BROADWAY	012 098301401	2021 & 2022	\$ 8,317.17	\$ 8,467.17	8100-Commercial repair garage
00191616	GONZALEZ LUIS R	1409 104TH AVE	047 551800902	2021 & 2022	\$ 1,039.66	\$ 1,189.66	8100-Commercial repair garage
00216856	HARTSHORN KIMBERLY A & CANTELE MICHAEL M & KR ETAL	177 10TH ST	002 008302000	1983-2022	\$ 106,207.34	\$ 106,357.34	8100-Commercial repair garage
00229213	HEMMAT KHALEGH & ROSHANNE TRS	1137 INTERNATIONAL BLVD	020 011800300	2021 & 2022	\$ 11,283.18	\$ 11,433.18	8100-Commercial repair garage
00219788	KIM HYO H & KATE Y TRS	3246 LINDEN ST	005 047000401	2021 & 2022	\$ 1,171.03	\$ 1,321.03	8100-Commercial repair garage
00230253	KWONG & MARK INC	1225 7TH ST	004 004300200	2021 & 2022	\$ 2,288.07	\$ 2,438.07	8100-Commercial repair garage
00013398	LEE PETER J & OK R & SOPIEA & MICHAEL M	4011 INTERNATIONAL BLVD	033 215500200	2021 & 2022	\$ 1,158.27	\$ 1,308.27	8100-Commercial repair garage
00214258	LIM THOMAS S & WAI K TRS	715 MADISON ST	001 017701300	2021 & 2022	\$ 2,555.25	\$ 2,705.25	8100-Commercial repair garage
00222804	NASH HOLLAND 24TH & HARRISON INVESTORS LLC	300 24TH ST	008 067102101	2021 & 2022	\$ 2,288.08	\$ 2,438.08	8100-Commercial repair garage
00086014	OR SIDNEY & TEP THIDA	6017 INTERNATIONAL BLVD	041 388200602	2022	\$ 9,466.90	\$ 9,616.90	8100-Commercial repair garage
00217383	SAEED KHALED M	2110 MARKET ST	003 002903401	2021 & 2022	\$ 2,555.27	\$ 2,705.27	8100-Commercial repair garage
00018090	VACAKIS PAUL W	5291 COLLEGE AVE	014 124901401	2022	\$ 2,954.19	\$ 3,104.19	8100-Commercial repair garage
00201472	ZAMBRANO ARISTEO & ESPERANZA	8807 INTERNATIONAL BLVD	042 426900200	2021 & 2022	\$ 1,224.49	\$ 1,374.49	8100-Commercial repair garage
00216468	11 WEST NINTH STREET OWNER LP	487 10TH ST	002 004700500	2015-2022	\$ 10,729.93	\$ 10,879.93	8300-Parking lot
00216470	11 WEST NINTH STREET OWNER LP	469 10TH ST	002 004700600	2022	\$ 1,459.37	\$ 1,609.37	8300-Parking lot
00155913	DCT 5800 COLISEUM LLC	5800 COLISEUM WAY	034 234200802	2021 & 2022	\$ 78,778.88	\$ 78,928.88	8300-Parking lot

2ND QUARTER 2023 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: November 2, 2022 ~ COUNCIL HEARING: December 6, 2022

00220325	EMB WOOD BARN LLC	1732 15TH ST	007 055600300	2021 & 2022	\$ 3,023.96	\$ 3,173.96	8300-Parking lot
00230419	HUANG YAN Q & FEN Y TRS	223 8TH ST	001 017901500	2021 & 2022	\$ 2,759.54	\$ 2,909.54	8300-Parking lot
00047502	JEFFERSON LLC	587 11TH ST	002 003500502	2021 & 2022	\$ 1,073.61	\$ 1,223.61	8300-Parking lot
00128024	7225 BANCROFT ST LP	7225 BANCROFT AVE	039 330003003	2021 & 2022	\$ 2,860.23	\$ 3,010.23	8500-Service Stations
00174072	BAPA JAAN ATTARI REVOCABLE LIVING TRUST	800 HARRISON ST	001 018501300	2022	\$ 1,814.74	\$ 1,964.74	8500-Service Stations
00017022	ENGINEER PHIROZE S & PERRIN P	3820 SAN LEANDRO ST	033 216001000	2021 & 2022	\$ 5,632.00	\$ 5,782.00	8500-Service Stations
00159565	GAZALI MANAL A & MOHAMED A	6259 SUNNYMERE AVE	037A277000603	2021 & 2022	\$ 3,805.64	\$ 3,955.64	8500-Service Stations
00230196	KAUR CHARANJEER & MINHAS KULWANT	574 LAKE PARK AVE	023 042401600	2021 & 2022	\$ 4,228.00	\$ 4,378.00	8500-Service Stations
00146202	MAJOR BRAND GAS INC	350 GRAND AVE	010 077601300	2021 & 2022	\$ 4,308.84	\$ 4,458.84	8500-Service Stations
00144658	MONACELLI GUY L & BETTY J	3816 SAN LEANDRO ST	033 216001101	2022	\$ 3,380.67	\$ 3,530.67	8500-Service Stations
00047174	MUIR TONY D & TONY	1125 5TH ST	004 002701200	2021 & 2022	\$ 5,632.00	\$ 5,782.00	8500-Service Stations
00168138	NGUYEN NAM	3314 SAN PABLO AVE	009 072301501	2022	\$ 309.40	\$ 459.40	8500-Service Stations
00119697	SAPPAL PRITPAUL S & KANWALJIT K TR	6211 SAN PABLO AVE	016 145502000	2021 & 2022	\$ 2,762.52	\$ 2,912.52	8500-Service Stations
00056629	RUSHING ROBERT R ETAL	1538 E 12TH ST	020 012000800	2022	\$ 955.44	\$ 1,105.44	8600-Funeral home
00232524	SCUDDER PAUL F	2626 HIGH ST	032 204201401	2021 & 2022	\$ 2,806.93	\$ 2,956.93	8600-Funeral home
00223882	WILSON & KRATZER MORTUARIES	2850 TELEGRAPH AVE	009 068801500	2007-2022	\$ 34,302.22	\$ 34,452.22	8600-Funeral home
00229542	THOMAS MATTHEW A & HAROLD C JR	5152 FOOTHILL BLVD	035 238101600	2021 & 2022	\$ 11,268.48	\$ 11,418.48	8700-Nursing/Custodial Care Facility
00229549	THOMAS MATTHEW A & HAROLD C JR	5158 FOOTHILL BLVD	035 238101401	2021 & 2022	\$ 11,268.48	\$ 11,418.48	8700-Nursing/Custodial Care Facility
00043692	WANG LILY TR	4600 FAIRFAX AVE	036 242302506	2021 & 2022	\$ 18,776.32	\$ 18,926.32	8700-Nursing/Custodial Care Facility
00157945	FALASCHI JAMES D	5354 CLAREMONT AVE	014 122902103	2021 & 2022	\$ 26,353.02	\$ 26,503.02	8800-Hospital (general)
00042423	SUTTER BAY HOSPITALS	370 HAWTHORNE AVE	009 074604200	2022	\$ 4,219.75	\$ 4,369.75	8800-Hospital (general)
00004189	EAST BAY ASIAN LOCAL DEVELOPMENT CORPORATION	477 8TH ST	001 020101400	2022	\$ 1,002.39	\$ 1,152.39	8900-Hotel
00216467	KESHAVA LLC	493 10TH ST	002 004700300	2021 & 2022	\$ 7,573.44	\$ 7,723.44	8900-Hotel
00025161	LANDOWNERS OF OAKLAND AIRPORT HOTEL LTD	150 HEGENBERGER RD	044 502000543	2021 & 2022	\$ 15,178.95	\$ 15,328.95	9000-Motel
00245379	MOTEL 6 #1015	8480 EDES AVE	042 432301300	2022	\$ 4,484.77	\$ 4,634.77	9000-Motel
00193403	1750 BROADWAY LLC	1740 BROADWAY	008 062301300	2022	\$ 20,401.73	\$ 20,551.73	9200-Bank
00101932	LEAVENWORTH EVILO K	2225 MACARTHUR BLVD	028 090500400	2021 & 2022	\$ 654.15	\$ 804.15	9200-Bank
00229729	TEKSLER BORIS & LAURA C TR & WOLDESELASIE EY ETAL	4054 MACARTHUR BLVD	030 198109700	2022	\$ 589.14	\$ 739.14	9200-Bank
00158780	BEAN GARY E & KIMBERLEY TRS	4180 PARK BLVD	024 053602400	2022	\$ 1,626.57	\$ 1,776.57	9300-Medical - Dental building
00047473	HILLSIDE HOLDINGS LLC	7930 MACARTHUR BLVD	040A342100300	2022	\$ 1,562.46	\$ 1,712.46	9300-Medical - Dental building
00233712	QER TAHE PROPERTIES LLC	9029 INTERNATIONAL BLVD	044 495100601	2021 & 2022	\$ 1,380.90	\$ 1,530.90	9300-Medical - Dental building
00214494	WONG JAMES P TR	435 8TH ST 2A	001 019501500	2021 & 2022	\$ 4,529.02	\$ 4,679.02	9300-Medical - Dental building
00221689	444 19TH LLC	1900 BROADWAY	008 063800502	2021 & 2022	\$ 1,507.49	\$ 1,657.49	9400-One to five story office building
00219812	ALAN WOFYSY & ASSOCIATES	8130 BALDWIN ST	042 431800500	2022	\$ 1,062.06	\$ 1,212.06	9400-One to five story office building
00041907	CARNAVALI JOSEPH N TR	2781 TELEGRAPH AVE	009 069000100	2022	\$ 1,268.36	\$ 1,418.36	9400-One to five story office building
00235128	CORDI CHRISTINE E & VOLKER STEPHAN C	2108 LAKESHORE AVE	023 041200500	2006-2022	\$ 80,737.00	\$ 80,887.00	9400-One to five story office building
00209678	HIGHBRIDGE OAKLAND LLC	1500 BROADWAY	008 062200501	2020-2022	\$ 118,589.43	\$ 118,739.43	9400-One to five story office building
00039285	HOLLANDER SABRINA TR	3923 GRAND AVE	010 083300900	2021 & 2022	\$ 2,887.96	\$ 3,037.96	9400-One to five story office building
00108207	SHIMMICK CONSTRUCTION COMPANY INC	8201 EDGEWATER DR	042 442500603	2021 & 2022	\$ 12,452.95	\$ 12,602.95	9400-One to five story office building
00219439	SIMPSON STREET CORPORATION	556 W GRAND AVE	008 066004303	2018-2022	\$ 40,185.20	\$ 40,335.20	9400-One to five story office building
00231473	TADU SURF LLC	3201 MACARTHUR BLVD	028 094502304	2021 & 2022	\$ 2,425.89	\$ 2,575.89	9400-One to five story office building
00089783	HUYNH JACKIE & LAM QUANEN Y	212 9TH ST 306	002 007304100	2022	\$ 560.28	\$ 710.28	9401-Condominium-office
00089784	HUYNH JACKIE & LAM QUANEN Y	212 9TH ST 305	002 007304000	2022	\$ 560.28	\$ 710.28	9401-Condominium-office
00216551	LEUNG ANDRE & LEUNG RENEE L TR ETAL	212 9TH ST 102	002 007300900	2021 & 2022	\$ 1,543.73	\$ 1,693.73	9401-Condominium-office
00216572	LUSTER LAURA I TR	212 9TH ST 308	002 007304400	2022	\$ 265.49	\$ 415.49	9401-Condominium-office
00214274	TAN HUI Y	343 9TH ST 207	001 018708000	2022	\$ 704.72	\$ 854.72	9401-Condominium-office
00039061	TOM RAYMOND	367 9TH ST 504	001 019305100	2021 & 2022	\$ 466.20	\$ 616.20	9401-Condominium-office
00205714	HIGHBRIDGE OAKLAND II LLC	405 14TH ST	002 005300200	2021 & 2022	\$ 53,325.39	\$ 53,475.39	9500-Over five story office building

2ND QUARTER 2023 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: November 2, 2022 ~ COUNCIL HEARING: December 6, 2022

00209679	HIGHBRIDGE TRIBUNE LLC	409 13TH ST	002 005100200	2021 & 2022	\$ 50,431.83	\$ 50,581.83	9500-Over five story office building
Totals					\$ 3,076,876.24	\$ 3,132,226.24	