

CITY OF OAKLAND
AGENDA REPORT

2009 JUN -3 PH 7:21

TO: Office of the City Administrator
ATTN: Dan Lindheim, City Administrator
FROM: Finance and Management Agency
DATE: June 16, 2009

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

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 April 6, 2009 and on May 18, 2009 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 June 16, 2009, 7:00 p.m., and a resolution has been prepared confirming the placement of liens on fourteen 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 April 6, 2009 and May 18, 2009 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 estimated revenue totaling \$665,593 and administrative fees totaling \$700, creating a grand total of \$666,293 for this period.

BACKGROUND

Administrative hearings for delinquent Real Property Transfer Taxes were held on April 6, 2009 and on May 18, 2009, to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of Real Property Transfer Taxes.

Item: _____
City Council
June 16, 2009

Following the administrative hearings, 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 7:00 p.m. on June 16, 2009. A resolution has been prepared confirming the placement of liens on fourteen properties and authorizing the subsequent assessment for all fees and charges.

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

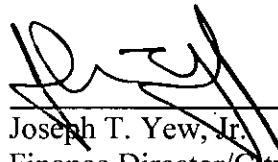
There are no impacts on disability and senior citizen access.

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.

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.

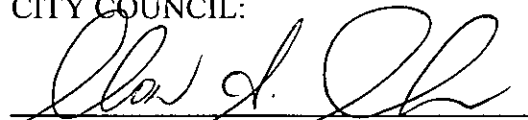
Respectfully submitted,



Joseph T. Yew, Jr.
Finance Director/City Treasurer

Prepared by:
Terry Adelman, Revenue Manager
Revenue Division

APPROVED AND FORWARDED TO THE
CITY COUNCIL:


Office of the City Administrator

Item: _____
City Council
June 16, 2009

CITY OF OAKLAND DATE: 5/19/2009

R.P.T.T. CITY COUNCIL HEARING LISTING FOR 6/16/2009

DEBTOR NAME	PROPERTY ADDRESS	PARCEL #	Recording #	Invoice	AMOUNT	Admn. Fee	Total
RAGINA WATSON	3530 72ND AVE	040A-3414-035	2006381721	R137017	\$2,895	\$ 50	\$ 2,945
THOS. BERKLEY SQ. HOUSING. LLC	THOS. L. BERKLEY WAY	008 -0714-007	2005523113	R136994	\$55,158	\$ 50	\$ 55,208
DMR INVESTMENTS	2912 14TH AVE	22-0367-022-02	2008307181	R137037	\$8,498	\$ 50	\$ 8,548
LUCIANO CALLEGARI	3083 CAPP ST	027 -0859-010	2008286438	R137026	\$2,119	\$ 50	\$ 2,169
LEANDRE WILLIAMS	3135 LYNDE ST.	027-0846-042	2007207778	R137041	\$3,941	\$ 50	\$ 3,991
UPTOWN HOUSING PART'NERS	SAN PABLO AVENUE	008-0716-053	2005466475	R136958	\$197,378	\$ 50	\$ 197,428
UPTOWN HOUSING PARTNERS	WILLIAM STREET	008-0716-055	2005466475	R136959	\$106,980	\$ 50	\$ 107,030
UPTOWN HOUSING PARTNERS	20TH STREET	008-0716-057	2005466475	R136960	\$106,980	\$ 50	\$ 107,030
3050 UNION ST, LLC	3050 UNION ST.	005-0462-026	2006286885	R137021	\$4,761	\$ 50	\$ 4,811
JOSE CRUZ ROBLES, JR.	4844 DAISY ST. #A	037-2545-039	2006310813	R137047	\$2,442	\$ 50	\$ 2,492
TAK YIU CHAN & OLIVIA LEE	3009 MINNA STREET	032-2031-119	2006286329	R137048	\$7,246	\$ 50	\$ 7,296
SAIGON PLAZA ASOCIATION	388 12TH STREET	002-0057-007	2007051341	R137043	\$26,126	\$ 50	\$ 26,176
MODAD PROPERTIES, LLC	1009 86TH AVE	041-4056-003	UNRECORDED	R137039	\$41,777	\$ 50	\$ 41,827
SAVE MART SUPERMARKETS	237 E. 18TH STREET	020-0183-006-01	UNRECORDED	R137045	\$99,293	\$ 50	\$ 99,343
					\$665,593	\$ 700	\$ 666,293


Oakland City Attorney's Office

FILED
OFFICE OF THE CITY CLERK
OAKLAND

OAKLAND CITY COUNCIL

2009 JUN -3 PM 7:22

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, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO CHAPTER 4.20, OF THE OAKLAND MUNICIPAL CODE, AND DIRECTING THE NOTICE OF LIEN AND ASSESSMENT CHARGES TO BE TURNED OVER TO THE COUNTY TAX COLLECTOR FOR COLLECTION

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WHEREAS, pursuant to Chapter 4.20, of the Oakland Municipal Code, the City Administrator filed with the City Clerk on the 16th day of June, 2009, his 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, June 16, 2009 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 the 16th day of June, 2009, 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 10th day of August, 2009, 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 2009-2010 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 20_____

PASSED BY THE FOLLOWING VOTE:

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

NOES-

ABSENT-

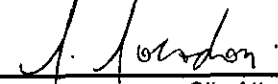
ABSTENTION-

ATTEST: _____
LaTonda Simmons
City Clerk and Clerk of the Council
of the City of Oakland, California

RECEIVED
OFFICE OF THE CITY CLERK
OAKLAND

OAKLAND CITY COUNCIL

Approved as to Form and Legality


City Attorney

2009 JUN -3 PM 7:00 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 16th day of June 2009, the 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, June 16, 2009, 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 16th day of June 2009, 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 10th day of August 2009, 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 2009-2010 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 20____

PASSED BY THE FOLLOWING VOTE:

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

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____
LaTonda Simmons
City Clerk and Clerk of the Council
of the City of Oakland, California

DRAFT

FILED OAKLAND CITY COUNCIL
OFFICE OF THE CITY CLERK
OAKLAND

City Attorney

RESOLUTION NO. _____ C.M.S.
2009 JUN -3 PM 7:22
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 on the 16th day of June 2009, 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, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, QUAN, REID, and PRESIDENT BRUNNER

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____

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