

**CITY OF OAKLAND**  
**AGENDA REPORT**

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

2010 NOV 23 PM 2:25

TO: Office of the City Administrator  
ATTN: Dan Lindheim, City Administrator  
FROM: Finance and Management Agency  
DATE: December 7, 2010

RE: **Public Hearing on Assessment of Liens for Delinquent Business Taxes**

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**SUMMARY**

Pursuant to Chapter 5.04 of the Oakland Municipal Code, all businesses operating within the City, with some specific exceptions, are subject to a Business Tax based on their classification of business activity. Taxes not paid in a timely manner are subject to penalties and interest. Delinquent accounts are subject to various collection enforcement actions including filing a lien against their real property.

On October 26, 2010, staff held an administrative hearing for delinquent Business Taxes and attempted to resolve any inconsistencies or inequities prior to the public hearing before the City Council. The administrative and public hearings are held only after all other procedural means to resolve unpaid Business Taxes have been exhausted.

Based on the outcome of the administrative hearing, staff is requesting placement of Business Tax liens on 94 parcels/properties.

**BACKGROUND**

Staff cross-referenced Alameda County Assessor data with the Business Tax System data to identify potential non-compliant/delinquent business operators owning various types of properties. One hundred twenty-five (125) property owners were notified of the City's Business Tax requirements on rental property operators. However, thirty-one (31) properties were deleted from the list through the administrative hearing process, payments and/or account deactivations. The remaining ninety-four (94) non-responders were notified of the City's intent to record a lien against their property; these remaining parcels are subject to lien.

**FISCAL IMPACTS AND KEY ISSUES**

The liens will be recorded against ninety-four (94) parcels. The parcels' delinquencies represent \$228,610.78 in past due Business Taxes. Failure to place liens will result in a loss of \$233,310.78 to the General Fund. The additional revenues of \$4,700 are derived from the \$50 administrative fee for liening each of the ninety-four (94) properties.

Item: \_\_\_\_\_  
City Council  
December 7, 2010

## **POLICY DESCRIPTION**

Pursuant to Chapter 5.04 of the Oakland Municipal Code, an administrative hearing for delinquent Business 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 Business Taxes have major economic and social equity implications for the City's sustainability. This 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.

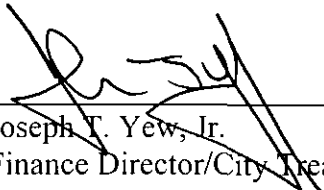
## **RECOMMENDATION AND RATIONALE**

Staff recommends approval of a resolution accepting and confirming the report from the City Administrator on delinquent Business Taxes and confirming the recordation of liens, administrative charges, and assessment charges with the County Recorder's Office.

**ACTION REQUESTED OF THE CITY COUNCIL**

Staff requests City Council to approve the placement of liens 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:  
David McPherson, Revenue and Tax Administrator  
Revenue Division

APPROVED AND FORWARDED TO THE  
CITY COUNCIL:

  
\_\_\_\_\_  
Office of the City Administrator

**LIEN LIST ~ BUSINESS TAX**  
**ADMINISTRATIVE HEARING: OCTOBER 26, 2010 ~ PUBLIC HEARING: DECEMBER 7, 2010**

Acct	APN	Name	Property	Deliquent	Admin Fee	Lien	TaxYrs
28009764	013 114601900	ALLEN, KEVIN	4930 WEBSTER ST	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28009468	039 330004900	ARCHIBALD, STEVEN ETAL	6922 HALLIDAY AVE	\$ 2,350.26	\$ 50.00	\$ 2,400.26	2006-2010
28009644	030 193301700	ARMSTRONG, BARBARA	3720 MAYBELLE AVE	\$ 5,435.92	\$ 50.00	\$ 5,485.92	2009-2010
28009575	015 130701506	BANG, JONG S TR	1087 AILEEN ST	\$ 765.46	\$ 50.00	\$ 815.46	2009-2010
28011035	026 081300808	BERLOUI, AZITA	2811 GARDEN ST	\$ 2,158.80	\$ 50.00	\$ 2,208.80	2008-2010
28011171	040 336001000	BLUNT, ALPHONSO T SR & BLUNTPERKINS, ANNIE	1501 79TH AVE	\$ 1,731.74	\$ 50.00	\$ 1,781.74	2007-2010
28009513	036 241600900	BRODKE, HOWARD D TR & COAST CAPITAL INCOME FUND ETAL	2253 48TH AVE	\$ 1,731.74	\$ 50.00	\$ 1,781.74	2007-2010
28009367	022 035100801	BUCKLEY, MICHAEL	2655 WAKEFIELD AVE	\$ 3,881.44	\$ 50.00	\$ 3,931.44	2006-2010
28009486	026 081400100	BUSH, ARLENE	2501 E 28TH ST	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28009734	044 495401401	BYAL, CLARENCE C & CATHERINE A ETAL	1209 92ND AVE	\$ 94.15	\$ 50.00	\$ 144.15	2009-2010
28009162	039 326301200	CARRIERBROUSSARD, STACY	2235 CHURCH ST	\$ 765.46	\$ 50.00	\$ 815.46	2009-2010
28009408	040 335800900	CARTHAN, DEBRU T	1551 80TH AVE	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28011086	040 338601201	CHEUNG, CICI C & LOK Y ETAL	7858 BANCROFT AVE	\$ 1,292.78	\$ 50.00	\$ 1,342.78	2009-2010
28009719	009 069301600	CONNELLY, FRANK J & MARY E ETAL	865 29TH ST	\$ 1,292.78	\$ 50.00	\$ 1,342.78	2009-2010
3504484	020 020404400	CORONADO, DAVID	2512 FOOTHILL BLVD	\$ 447.57	\$ 50.00	\$ 497.57	2009
28010864	043 457002700	DARROW, BENJAMIN	2238 85TH AVE	\$ 765.46	\$ 50.00	\$ 815.46	2009-2010
28011119	009 069905700	DORMAN, ALEX & KLARA TRS	2933 MCCLURE ST #13	\$ 1,731.74	\$ 50.00	\$ 1,781.74	2007-2010
28011047	040A343203900	DRIOANE, ROY C	3301 PARTRIDGE AVE	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28011041	048D727200605	DUNMORE, GLENDA F & NATHAN, SANDRA TRS	9383 SKYLINE BLVD	\$ 1,731.74	\$ 50.00	\$ 1,781.74	2007-2010
28011040	040A345603800	EVANS, KEITH A JR	4117 SEACOR CT	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28011162	028 095002000	FEEMSTER, ELAINE	3378 SUTER ST	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28011046	014 126901000	FISHER, NICHOLAS & MABEL R	5707 OAK GROVE AVE	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28011026	003 002902400	FLENTROY, NICHELLE D & JESSLYN D	2111 CURTIS ST	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28011167	006 001302500	FORD, ELIJAH & LAURA L	1128 WILLOW ST	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28003909	015 137100300	FROST, SANDRIA A	649 60TH ST	\$ 765.46	\$ 50.00	\$ 815.46	2009-2010
28009744	028 094701901	FULLER, LAINE K & JANNELL W	3290 DELAWARE ST	\$ 981.58	\$ 50.00	\$ 1,031.58	2008-2010
28011184	043 458800300	GARDNER, WILLIAM M & JOYCE G TRS	1815 90TH AVE	\$ 1,229.76	\$ 50.00	\$ 1,279.76	2008-2010
28009686	036 243101900	GETER, WILLIE R	4828 GORDON ST	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28009631	005 040702800	HALESSCOTT, VIRGIE	1832 CHESTNUT ST	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28011201	040 331908000	HAMODA, HOSNY H	1456 74TH AVE	\$ 765.46	\$ 50.00	\$ 815.46	2009-2010
3423557	032 203007300	HARRIS, ANTHONY	3743 SUTER ST	\$ 824.21	\$ 50.00	\$ 874.21	2009
28011101	043A468800300	HARRIS, BENJAMIN T & CATINA L	9317 MURILLO AVE	\$ 621.31	\$ 50.00	\$ 671.31	2006-2010
28009454	048 561709400	HENDERSON, CORLISS	90 ANAIR WAY	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28011113	022 038601900	HU, JUNHAI & WU, QUENTIN	1399 E 32ND ST	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28011163	027 084501500	HUTCHENS, HAROLD J & ANDERSON, DORCIA A	3245 DAVIS ST	\$ 765.46	\$ 50.00	\$ 815.46	2009-2010
28011165	006 001102400	JAMERSON, KINNIE L JR	1228 WILLOW ST	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28009563	028 091603700	JAMES, WALTER JR	2882 GEORGIA ST	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28011128	048 622902602	LAGE, DEBORAH	10718 FALLBROOK WAY	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28011122	008 063309800	LAKE ROYAL APARTMENTS	177 19TH ST	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28011037	048D730401500	LAM, HARVEY & KAY TRS ETAL	6281 WESTOVER DR	\$ 765.46	\$ 50.00	\$ 815.46	2009-2010

LIEN LIST - BUSINESS TAX  
 ADMINISTRATIVE HEARING: OCTOBER 26, 2010 - PUBLIC HEARING: DECEMBER 7, 2010

28011087	048H762105500	LAU, HOK M & KIN S TRS	6940 BRISTOL DR	\$	897.30	\$	50.00	\$	947.30	2009-2010
28009691	038 321201902	LAU, KENT & LIU, TINA Q	6256 HARMON AVE	\$	2,265.31	\$	50.00	\$	2,315.31	2006-2010
28009387	005 047801200	LEE, ELAINE & LI EDWARD	1128 34TH ST	\$	2,079.34	\$	50.00	\$	2,129.34	2008-2010
28011105	028 092901800	LEUNG, WING Y	3208 COOLIDGE AVE	\$	2,265.31	\$	50.00	\$	2,315.31	2006-2010
28011081	039 330502800	LI, YI F & CHEN, AMIE	2107 73RD AVE	\$	765.46	\$	50.00	\$	815.46	2009-2010
28009411	036 248300100	LINK, KURT & MARIA TRS ETAL	5300 WALNUT ST	\$	8,873.22	\$	50.00	\$	8,923.22	2006-2010
28009760	021 025300502	LO, PUJ Y	2121 E 21ST ST	\$	765.46	\$	50.00	\$	815.46	2009-2010
28011108	048H752119660	MALHI, MEETA K	260 CALDECOTT LN #202	\$	2,265.31	\$	50.00	\$	2,315.31	2006-2010
2264188	044 496001500	MARIN, GABRIEL M & SANDOVAL, MARIA C	1218 96TH AVE	\$	2,724.21	\$	50.00	\$	2,774.21	2010
28009430	040 336000300	MCDUFFIE, MARVIN M & ODESSA M	7827 ASH ST	\$	2,265.31	\$	50.00	\$	2,315.31	2006-2010
28009432	037A273501700	MCDUFFIE, MARVIN M SR & ODESSA M	6008 CAMDEN ST	\$	2,265.31	\$	50.00	\$	2,315.31	2006-2010
28009551	045 530500200	MCDUFFIEK CLARENCE O & MIDDLETON, AUDREY M	459 STONEFORD AVE	\$	2,265.31	\$	50.00	\$	2,315.31	2006-2010
3706885	004 006500600	MILTON, CHARLES A SR	1409 10TH ST	\$	855.38	\$	50.00	\$	905.38	2009-2010
28009547	040 339602900	MUHAMMAD, JIMMY C & ESSIE L	2748 75TH AVE	\$	1,100.05	\$	50.00	\$	1,150.05	2008-2010
28009516	009 071700600	NATHAN, RYAN K	676 32ND ST	\$	2,265.31	\$	50.00	\$	2,315.31	2006-2010
28007615	021 024000902	NGUYEN, KEVIN K & DO, JENNIFER TRS	1915 16TH AVE	\$	765.46	\$	50.00	\$	815.46	2009-2010
28009561	041 420302700	NGUYEN, NGUYET ETAL	1200 80TH AVE	\$	1,229.76	\$	50.00	\$	1,279.76	2008-2010
2502054	039 327602901	OAKLAND COMMUNITY HOUSING	6455 FOOTHILL BLVD	\$	16,391.91	\$	50.00	\$	16,441.91	2006-2010
28010827	040A343202403	OCHOA, IDRISSA & CAMPBELL, AINSLEY D	3315 PARTRIDGE AVE	\$	1,229.76	\$	50.00	\$	1,279.76	2008-2010
28009747	022 031302300	ODONOGHUE, MICHAEL J	422 ATHOL AVE	\$	16,579.42	\$	50.00	\$	16,629.42	2006-2010
3623572	010 079403700	OKUN, DIVINE O	254 OAKLAND AVE	\$	824.21	\$	50.00	\$	874.21	2009
28006911	043 458800700	PAYAN, ZAIDA R	1733 90TH AVE	\$	2,265.31	\$	50.00	\$	2,315.31	2006-2010
28007593	020 018100300	PEGGY PEPPER	127 E 16TH ST	\$	2,265.31	\$	50.00	\$	2,315.31	2006-2010
3439925	038 321400700	PONCE, JAVIER H & DEPONCE, GUADALUPE F	5919 HOLWAY ST	\$	426.64	\$	50.00	\$	476.64	2009
28011106	015 137703100	QUINN, GAYLE A	577 63RD ST	\$	2,265.31	\$	50.00	\$	2,315.31	2006-2010
28010772	005 047702201	RANI, MEERA & SINGH, AVTAR	3418 MAGNOLIA ST	\$	775.69	\$	50.00	\$	825.69	2008-2010
28010774	016 146400103	RANI, MEERA & SINGH, AVTAR	6144 FREMONT ST	\$	2,265.31	\$	50.00	\$	2,315.31	2006-2010
28009474	030 191201400	RIVERA, LOUIS R & MARITZ	3830 MACARTHUR BLVD	\$	6,021.39	\$	50.00	\$	6,071.39	2007-2010
28009630	005 040601900	SCOTT, VIRGIE N	1821 CHESTNUT ST	\$	2,265.31	\$	50.00	\$	2,315.31	2006-2010
28011204	015 127712701	SESSION, KELVIN	5630 SHAATTUCK AVE	\$	3,881.44	\$	50.00	\$	3,931.44	2006-2010
28011092	015 127712401	STEGMAN, LEO R III	5614 SHAATTUCK AVE	\$	1,292.78	\$	50.00	\$	1,342.78	2009-2010
28009508	005 047303000	STEGMAN, LEO R III	3242 MAGNOLIA ST	\$	765.46	\$	50.00	\$	815.46	2009-2010
28011164	039 329100800	STEWART, VINCENT & DEETRA	6931 MACARTHUR BLVD	\$	3,881.44	\$	50.00	\$	3,931.44	2006-2010
28009521	046 547201701	SUTEDJA, TOMMY & TINA T	2200 90TH AVE	\$	1,270.29	\$	50.00	\$	1,320.29	2006-2010
28009543	046 547201800	SUTEDJA, TOMMY & TINA T	2210 90TH AVE	\$	1,602.32	\$	50.00	\$	1,652.32	2006-2010
28011104	033 213604302	SWAN, CHARLES	1815 37TH AVE	\$	2,265.31	\$	50.00	\$	2,315.31	2006-2010
28009717	046 543000400	TAYLOR, ALFRED J	1526 94TH AVE	\$	3,881.44	\$	50.00	\$	3,931.44	2006-2010
28011199	045 536602601	TAYLOR, CHARLES	656 DOUGLAS AVE	\$	3,881.44	\$	50.00	\$	3,931.44	2006-2010
28011040	015 130800700	THOMAS, LEROY E	1064 55TH ST	\$	1,229.76	\$	50.00	\$	1,279.76	2008-2010
2092352	040A341401300	TILLMAN, JEROME & WRIGHT, CHRIS	2901 73RD AVE	\$	7,406.85	\$	50.00	\$	7,456.85	2007-2010
28009712	008 067600700	TING, CHAOWIN & KEHCHYN	532 25TH ST	\$	8,754.39	\$	50.00	\$	8,804.39	2008-2010

**LIEN LIST ~ BUSINESS TAX**  
**ADMINISTRATIVE HEARING: OCTOBER 26, 2010 ~ PUBLIC HEARING: DECEMBER 7, 2010**

28011112 021 023200800	TOM, JUN K & WAI K	1819 7TH AVE	\$ 7,883.01	\$ 50.00	\$ 7,933.01	2006-2010
28011212 044 495900600	TRAN, PHONG & LE, NGA	1255 98TH AVE	\$ 1,229.76	\$ 50.00	\$ 1,279.76	2008-2010
567795 043 456702000	TRUST GOODFAITH FAMILY FUND	2040 83RD AVE	\$ 992.80	\$ 50.00	\$ 1,042.80	2009-2010
28009755 028 096400700	TURNER, PHYLLIS D & LANCE K	3815 MIDVALE AVE	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28010890 005 045800100	UNION APT LLC	1235 30TH ST	\$ 522.92	\$ 50.00	\$ 572.92	2009-2010
28011102 016 142703500	WADY, JASON	657 65TH ST	\$ 2,382.47	\$ 50.00	\$ 2,432.47	2006-2010
28009697 042 424901700	WALIA, BALWINDER & RASHPAL	1301 83RD AVE	\$ 765.46	\$ 50.00	\$ 815.46	2009-2010
28011027 048G741806300	WALVOORD, CHRISTOPHER C & MOONEYHAN, KEELEY I	277 CAPRICORN AVE	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28011025 004 001501200	WARD, LAWREN	1017 LINDEN ST	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28011142 046 546000802	WILLIAMS, MARCUS P & NATALIA K	9221 SUNNYSIDE ST	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
290262 045 521202400	WILLIAMS, PEGGY TR	970 105TH AVE	\$ 1,735.04	\$ 50.00	\$ 1,785.04	2007-2010
28011103 029A134300802	YOO, DAVID K	1950 OAKVIEW DR	\$ 2,265.31	\$ 50.00	\$ 2,315.31	2006-2010
28010838 046 546000200	YU, RUI W	2006 92ND AVE	\$ 765.46	\$ 50.00	\$ 815.46	2009-2010

**TOTALS: \$ 228,610.78 \$ 4,700.00 \$ 233,310.78**

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

**OAKLAND CITY COUNCIL**

*Kathleen Salas-Boyd*  
City Attorney

2010 NOV 23 PM 2:25 **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 BUSINESS TAXES AND CONFIRMING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 5, CHAPTER 5.04 OF THE OAKLAND MUNICIPAL CODE, AND DIRECTING THE NOTICE OF LIEN AND ASSESSMENT CHARGES TO BE TURNED OVER TO THE COUNTY FOR COLLECTION.**

**WHEREAS**, pursuant to Title 5, Chapter 5.04 of the Oakland Municipal Code, the City Administrator filed with the City Clerk the reports concerning the costs incurred for delinquent Business Taxes and recordation of liens with added administrative charges and assessment charge on thereafter described real property; and

**WHEREAS**, December 7, 2010, 6:30 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 the costs incurred for delinquent Business Taxes and any other interested persons; and

**WHEREAS**, no protest having been made at said hearing; now, therefore, be it

**RESOLVED:** That the reports which the City Administrator filed with the City Clerk concerning Business Taxes and the recordation of liens with administrative charges for the real property described therein, be and the same are hereby accepted and confirmed, and assessments are hereby authorized to be levied upon the properties described in said City Administrator reports in the amounts set opposite each description for costs incurred for delinquent Business Taxes, added administrative charges, and be it

**FURTHER RESOLVED:** That if said assessment therein levied is not paid before the 10th day of August 2011, 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 2011-2012 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

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

# OAKLAND CITY COUNCIL

*Katherine L. Boyd*  
City Attorney

2010 NOV 23 PM 2:26

RESOLUTION NO. \_\_\_\_\_ C.M.S.

Introduced by Councilmember \_\_\_\_\_

**RESOLUTION CONTINUING HEARING ON REPORTS OF THE CITY ADMINISTRATOR ON THE DELINQUENT BUSINESS TAXES AND THE CONFIRMING OF THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 5, CHAPTER 5.04 OF THE OAKLAND MUNICIPAL CODE.**

**RESOLVED:** That the hearing on the reports of the City Administrator on the delinquent Business Taxes and recordation of the liens with added administrative charges was duly noticed and held on the 7th day of December 2010, 6:30 p.m., is hereby continued for further hearing on the day of \_\_\_\_\_ in the Chamber of the City Council.

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



# OAKLAND CITY COUNCIL

*Katherine Helen Goff*  
City Attorney

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

RESOLUTION NO. \_\_\_\_\_ C.M.S.

2010 NOV 23 PM 2: 26

Introduced by Councilmember \_\_\_\_\_

**RESOLUTION OVERRULING PROTESTS AND ACCEPTING AND CONFIRMING REPORTS OF THE CITY ADMINISTRATOR ON THE DELINQUENT BUSINESS TAXES AND CONFIRMING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 5, CHAPTER 5.04 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.**

**WHEREAS**, pursuant to Title 5, Chapter 5.04 of the Oakland Municipal Code, the City Administrator filed with the City Clerk the reports concerning the costs incurred for delinquent Business Taxes and recordation of liens with added administrative charges and assessment charges on thereafter described real property, and

**WHEREAS**, December 7, 2010, 6:30 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 the costs incurred for delinquent Business Taxes and any other interested persons; therefore be it

**RESOLVED**: That the protests are hereby overruled; and be it

**FURTHER RESOLVED**: That the reports which the City Administrator filed with the City Clerk concerning delinquent Business Taxes and the recordation of liens with administrative charges for the real property described therein be and are hereby accepted and confirmed, and assessments are hereby authorized to be levied upon the properties described in said City Administrator reports in the amounts set opposite each description for costs incurred for delinquent Business 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 2011, 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 2011-2012 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