

CITY OF OAKLAND
AGENDA REPORT

FILED
OFFICE OF THE CITY CLERK
OAKLAND

2008 SEP -4 PM 2: 10

TO: Office of the City Administrator
ATTN: Dan Lindheim, Acting City Administrator
FROM: Finance and Management Agency
DATE: September 16, 2008

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 July 7, 2008, and on August 4, 2008, 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 September 16, 2008, and a resolution has been prepared confirming the placement of liens on eighteen 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 July 7, 2008 and August 4, 2008 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 \$565,223 and administrative fees totaling \$900, creating a grand total of \$566,123 for this period.

BACKGROUND

Administrative hearings for delinquent Real Property Transfer Taxes were held on July 7, 2008, and on August 4, 2008, to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of Real Property Transfer Taxes.

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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 September 16, 2008. A resolution has been prepared confirming the placement of liens on eighteen properties and authorizing the subsequent assessment for all fees and charges.

KEY ISSUES AND IMPACTS

There are no key issues and impacts.

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

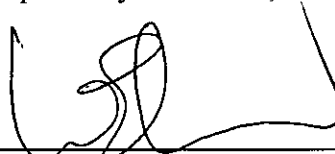
Staff recommends that the City Council pass the resolution confirming the placement of liens on all unpaid real property transfer accounts and authorize the subsequent assessment for all fees and charges should they remain unpaid prior to the transfer of said assessment to the County Assessor for inclusion on the next property tax assessment.

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ACTION REQUESTED OF THE CITY COUNCIL

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.

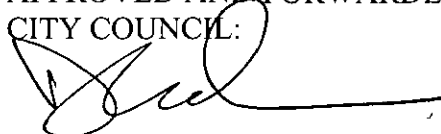
Respectfully submitted,



WILLIAM E. NOLAND
Director, Finance and Management Agency

Prepared by:
Terry Adelman, Revenue Manager
Revenue Division

APPROVED AND FORWARDED TO THE
CITY COUNCIL:



Office of the City Administrator

CITY OF OAKLAND DATE: 8/14/2008

R.P.T.T. CITY COUNCIL HEARING LISTING FOR 9/16/2008

DEBTOR NAME	PROPERTY ADDRESS	PARCEL #	Recording #	Invoice	AMOUNT
CARTUS FINANCIAL CORP	2555 EL CAMINITO.	048D-7232-001	2007211735	R136919	\$14,084
LOUIS KALISKI	3218 GRAND AVE	011-0836-020	2007136882	R136924	\$39,757
PAULA R. CHAMBERS	819 15TH ST.	003-0079-044	2007161331	R136910	\$4,005
CONNIE CARTER & BRUCE ALLEN	2314 100TH AVE.	047-5563-003	2007259677	R136906	\$3,572
OAKLAND AIRPORT PLAZA HOTEL, LP	150 HEGENBERGER RD.	044-5020-005-43	UNRECORDED	R136903	\$360,937
SHERRELLE ADAMS	9517 THERMAL ST.	048-5599-003	2006421828	R136916	\$1,432
SOUTH POINT, INC.	6814 OUTLOOK AVE.	037A-2755-105	2007029081	R136918	\$12,022
SHERRELLE ADAMS & CAROL WATSON	9517 THERMAL ST.	048-5599-003	2007121141	R136917	\$1,373
THE OLD TRUST	532 30TH ST. #7	009-0708-060	2007175409	R136914	\$7,631
DENNY'S RESTAURANTS, INC.	601 HEGENBERGER RD.	042-4328-001-14	UNRECORDED	R136923	\$50,706
DANNY CLARK AND CHASITY CLARK	7080 NORFOLK RD.	048H-7624-015-01	2006442277	R136932	\$31,783
FIRST OF STEEL MOUNTN. II, LLC	2825 61ST AVE	038-3189-021	2007429806	R136945	\$6,519
RAMIRO GIRON	2642 25TH AVE	026-0785-026	2007426521	R136944	\$7,548
MIGUEL ALVARADO	1516 CAMPBELL ST C	007-0554-016	2007369770	R136942	\$3,084
FRANKLIN ALMENDAREZ	433 CLARA ST	045-5291-018	2006443820	R136933	\$4,982
ROBBIN S & BRYAN L BARNES	6006 HOLWAY ST	038-3214-046	2007347923	R136939	\$1,846
FIELDING SONS INV. TRUST	2101 103RD AVE	047-5496-012	2007343543	R136931	\$7,883
ALBERTO SALAZAR	1631 100TH AVE	046-5438-010-01	2007338537	R136928	\$6,058
					\$565,223

FILED
OFFICE OF THE CITY CLERK
OAKLAND
2008 SEP -4 PM 2:18

OAKLAND CITY COUNCIL

Kathleen Helen Boyd
City Attorney

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 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 September, 2008, 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, September 16, 2008, 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 September, 2008, 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, BRUNNER, CHANG, KERNIGHAN, NADEL, QUAN, REID, and PRESIDENT DE LA FUENTE

NOES -

ABSENT -

ABSTENTION -

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

FILED
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OAKLAND
2008 SEP -4 PM 2:11

Approved as to Form and Legality

OAKLAND CITY COUNCIL

Katherine Adams Boyd
City Attorney

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 September, 2008, his 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, September 16th, 2008, 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 September, 2008, 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, BRUNNER, CHANG, KERNIGHAN, NADEL, QUAN, REID, and PRESIDENT DE LA FUENTE

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____

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

OAKLAND CITY COUNCIL

Kathleen Helen Boyd
City Attorney

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RESOLUTION No. _____ C.M.S.

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 16th day of September, 2008, 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, BRUNNER, CHANG, KERNIGHAN, NADEL, QUAN, REID, and PRESIDENT DE LA FUENTE

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____

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