

# CITY OF OAKLAND

## AGENDA REPORT

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

18 NOV 24 PM 4:30

TO: Office of the City Administrator  
ATTN: Dan Lindheim, Acting City Administrator  
FROM: Finance and Management Agency  
DATE: December 9, 2008

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

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### 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 September 29, 2008, and on November 3, 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 December 9th, 2008, and a resolution has been prepared confirming the placement of liens on twenty one 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 September 29, 2008 and November 3, 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 \$1,158,760 and administrative fees totaling \$1,050, creating a grand total of \$1,159,810 for this period.

### BACKGROUND

Administrative hearings for delinquent Real Property Transfer Taxes were held on September 29, 2008, and on November 3, 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 December 9, 2008. A resolution has been prepared confirming the placement of liens on twenty 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.

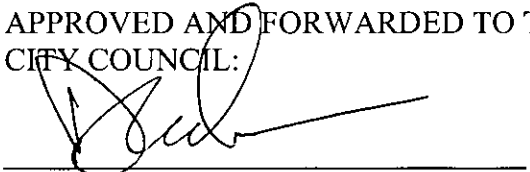
Respectfully submitted,



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

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City Council  
December 9, 2008

## CITY OF OAKLAND DATE: 11/10/2008

## R.P.T.T. CITY COUNCIL HEARING LISTING FOR 12/9/2008

DEBTOR NAME	PROPERTY ADDRESS	PARCEL #	Recording #	Invoice	AMOUNT	Admn. Fee	Total
UPTOWN HOUSING PARTNERS	20TH STREET	008-0716-057	2005466475	R136960	\$258,762	\$ 50	\$ 258,812
UPTOWN HOUSING PARTNERS	WILLAM STREET	008-0716-055	2005466475	R136959	\$305,800	\$ 50	\$ 305,850
UPTOWN HOUSING PARTNERS	SAN PABLO AVE.	008-0716-053	2005466475	R136958	\$214,695	\$ 50	\$ 214,745
TED M. TUDELA	OLD TUNNEL RD	048H7510-003-4	2008016372	R136964	\$7,081	\$ 50	\$ 7,131
FIELDING SONS INVESTMENT TR.,	9859 STANLEY AVE	048-5621-013	2008002385	R136954	\$9,389	\$ 50	\$ 9,439
ASSOC. REAL PROP. BROKERS, INC	3851 MARKET ST	012-0955-049-1	2006454852	R136934	\$5,743	\$ 50	\$ 5,793
NOMURA ASSET ACCEPT. CORP	8919 LAWLOR ST.	042A-4640-006	2007401237	R136949	\$10,251	\$ 50	\$ 10,301
MAT & LAT PROPS, & DEB. JACKSON	2755 74TH AVE	040-3400-005	2008011451	R136963	\$16,189	\$ 50	\$ 16,239
ANTHONY SIMMONS	1202 WOOD ST	006-0027-026	2008002586	R136955	\$5,925	\$ 50	\$ 5,975
MICHELLE MISTA SILVA	4507 MANILA AVE	013-1139-016	2008103152	R136969	\$8,477	\$ 50	\$ 8,527
MARIO & EVELYN AREVALO	1324 62ND AVE	041 -3883-060	2008133448	R136972	\$3,579	\$ 50	\$ 3,629
DEANNA FUNG	1057 55TH ST	013-1185-020	2007318369	R136896	\$404	\$ 50	\$ 454
KIEN K LONG & CHANG Q XU	3604 PENNIMAN AVE	032-2030-121	2006413398	R136984	\$12,830	\$ 50	\$ 12,880
JING H ZHU	3604 PENNIMAN AVE	032-2030-121	2007046570	R136985	\$1,442	\$ 50	\$ 1,492
JUAN C. ESPINOZA	1666 81ST AVE	040-3365-028	2008089651	R136967	\$4,061	\$ 50	\$ 4,111
TRACY VONG	4222 CARRINGTON ST	032-2082-020	2006253973	R136700	\$4,583	\$ 50	\$ 4,633
TRACY VONG	4012 PENNIMAN AVE	032-2031-155	2006253974	R136701	\$4,375	\$ 50	\$ 4,425
1396 5TH STREET, LLC	1396 5TH ST	004 -0069-004	2005064745	R136962	\$3,834	\$ 50	\$ 3,884
OBADIAH BUTTERWORTH	3647 MONTEREY BLVD	030-1874-016	2007430538	R136953	\$13,743	\$ 50	\$ 13,793
BRIAN K. & KIMBERLY J PURCELL	24 WOODSIDE GLEN CT	029-1253-020	2007105350	R136867	\$6,545	\$ 50	\$ 6,595
OAKLAND AIRPORT PLAZA HOTEL, LP	150 HEGENBERGER RD	044-5020-005-43	2005541358	R136903	\$261,053	\$ 50	\$ 261,103
					<b>\$1,158,760</b>	<b>\$1,050</b>	<b>\$1,159,810</b>

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OFFICE OF THE CITY CLERK  
OAKLAND  
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Approved as to Form and Legality

# OAKLAND CITY COUNCIL

  
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 9<sup>th</sup> day of December, 2008, the 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**, December 9, 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 9<sup>th</sup> day of December, 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 10<sup>th</sup> 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  
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Approved as to Form and Legality

# OAKLAND CITY COUNCIL

  
City Attorney

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 on the 9<sup>th</sup> day of December, 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

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# OAKLAND CITY COUNCIL

  
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 9th day of December, 2008, 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**, December 9, 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 9th day of December, 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 10<sup>th</sup> 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