

CITY OF OAKLAND

Agenda Report

FILED
OFFICE OF THE CITY CLERK
OAKLAND

2003 DEC -4 PM 6:10

TO: Office of the City Manager
ATTN: Deborah Edgerly
FROM: Finance and Management Agency
DATE: December 16, 2003

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

SUMMARY

On November 17, 2003, staff held an administrative hearing for delinquent Transient Occupancy 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 an unpaid Transient Occupancy Tax have been exhausted.

FISCAL IMPACT

The liens will be recorded against six (6) parcels owned by six (6) property owners. The parcels' delinquencies represent \$65,651 in past due Transient Occupancy Taxes. The amount of taxes to be recovered through the lien process have been included in the current revenue baseline. Failure to place liens will result in a loss of \$65,651 to the General Fund.

BACKGROUND

Seven (7) property owners were originally notified of the City's intent to record a lien against their property for delinquent Transient Occupancy Taxes. One (1) account was resolved because the hotel owner paid his delinquency in full.

KEY ISSUES AND IMPACTS

There are no key issues or impacts.

POLICY DESCRIPTION

Chapter 4, Article 24 of the Oakland Municipal Code enables staff to submit recommendations to Council for the recordation of a lien for delinquent Transient Occupancy Taxes.

SUSTAINABLE OPPORTUNITIES

There are no sustainable opportunities that are being addressed under this report.

Item: **14.3**
City Council
December 16, 2003

DISABILITY AND SENIOR CITIZEN ACCESS

This report has no impact on senior citizens or persons with disabilities.

RECOMMENDATION AND RATIONALE:

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

ALTERNATIVE RECOMMENDATIONS

There are no alternative recommendations.

ACTION REQUESTED OF THE CITY COUNCIL

The City Council is requested to approve the placement of liens for the six (6) parcels/properties and to authorize the subsequent assessment for all taxes and charges should they remain unpaid at the time required for submission to the County Assessor. The owners of the six (6) parcels/properties failed to resolve the delinquencies during the administrative hearing.

Resolutions confirming the staff recommendations have been prepared for City Council consideration.

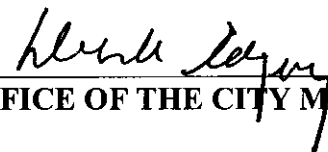
Respectfully Submitted,



William E. Noland
Interim Director, Finance and
Management Agency

Prepared By: Debra Taylor Johnson
Revenue Manager

APPROVED FOR FORWARDING TO
THE CITY COUNCIL:


OFFICE OF THE CITY MANAGER

CITY OF OAKLAND
 TRANSIENT OCCUPANCY TAX PUBLIC HEARING LIST
 ADMINISTRATIVE HEARING DATE: NOVEMBER 17, 2003
 PUBLIC HEARING DATE: DECEMBER 16, 2003

ATTACHMENT A

<u>Acct #</u>	<u>Owner Name</u>	<u>Hotel Name</u>	<u>Property Address</u>	<u>Parcel #</u>	<u>\$ Amt Tax Liab</u>	<u>\$ Amt Lien</u>	<u>Delinquency Period(s)</u>
003-194-001	AMINOOAKLAND LLC	Comfort Inn & Suites	Hegenberger Rd.	042-4323-007-04	\$ 5,532.00	\$ 5,582.00	7/1/03 to 7/31/03
003-184-002	HEMANT INVESTMENTS LLC	Ramada Ltd.	5471 Enterprise Way	042-4323-003-05	\$ 6,104.00	\$ 6,154.00	4/1/03 to 4/30/03 & 7/1/03 to 7/31/03
003-192-001	HSIEH, Maurice H.	Jefferson Inn	1424 Jefferson St.	003-0069-012-00	\$ 692.00	\$ 742.00	7/1/03 to 7/31/03
003-197-001	JACK LONDON HJ PARTNERS	Howard Johnson Express Inn	620 Broadway	001-0197-007-00	\$ 20,404.00	\$ 20,454.00	7/1/03 to 8/31/03
003-106-002	JACK LONDON INN LLC	Jack London Inn	444 Embarcadero W.	001-0141-017-02	\$ 26,509.00	\$ 26,559.00	5/1/02 to 5/31/02 & 8/1/03 to 8/31/03
003-175-004	MULUGETA, Benyam & Paula R.	Lake Merritt Lodge	2332 Harrison St.	010-0768-005-00	\$ 6,410.00	\$ 6,460.00	8/1/03 to 8/31/03
TOTALS:					\$ 65,651.00	\$ 65,951.00	

Item. **14.3**
 City Council
 December 16, 2003

M. Serrin

OAKLAND CITY COUNCIL

RESOLUTION NO. _____ OFFICE OF THE CITY CLERK OAKLAND

INTRODUCED BY COUNCIL _____

RESOLUTION ACCEPTING AND CONFIRMING REPORTS OF THE INTERIM CITY MANAGER ON THE COSTS INCURRED BY THE CITY OF OAKLAND FOR DELINQUENT TRANSIENT OCCUPANCY TAXES AND CONFIRMING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 4, CHAPTER 4.24 OF THE OAKLAND MUNICIPAL CODE, AND DIRECTING THE NOTICE OF LIEN AND ASSESSMENT CHARGES TO BE TURNED OVER TO THE COUNTY FOR COLLECTION.

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WHEREAS, pursuant to Title 4, Chapter 4.24 of the Oakland Municipal Code, the Interim City Manager filed with the City Clerk her reports concerning the costs incurred for delinquent Transient Occupancy Taxes and recordation of liens with added administrative charges and assessment charge on thereafter described real property; and

WHEREAS, December 16, 2003, at the hour of 7:01 o'clock p.m. 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 Transient Occupancy 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 Interim City Manager filed with the City Clerk concerning Transient Occupancy 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 Interim City Manager reports in the amounts set opposite each description for costs incurred for delinquent Transient Occupancy Taxes, added administrative charges, and be it

FURTHER RESOLVED: That if said assessment therein levied is not paid before the 10th day of August 2004, the Interim City Manager shall present an itemized report to the Auditor-Controller of the County of Alameda, State of California, to be placed on the 2004-2005 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA _____

PASSED BY THE FOLLOWING VOTE:

AYES: BRUNNER, CHANG, DE LA FUENTE, BROOKS, NADEL, REID, WAN AND QUAN

NOES:

ABSENT:

ABSTENTION:

14.3-1
ORA/COUNCIL
DEC 16 2003

17587m

OAKLAND CITY COUNCIL

RESOLUTION NO. _____

OFFICE OF THE CITY CLERK
OAKLAND

INTRODUCED BY COUNCIL

2003 DEC 4 PM 5:10

RESOLUTION OVERRULING PROTESTS AND ACCEPTING AND CONFIRMING REPORTS OF THE INTERIM CITY MANAGER ON THE DELINQUENT TRANSIENT OCCUPANCY TAXES AND CONFIRMING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 4, CHAPTER 4.24 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 Title 4, Chapter 4.24 of the Oakland Municipal Code, the Interim City Manager filed with the City Clerk her reports concerning the costs incurred for delinquent Transient Occupancy Taxes and recordation of liens with added administrative charges and assessment charges on thereafter described real property, and

WHEREAS, December 16, 2003, at the hour of 7:01 o'clock 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 Transient Occupancy 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 Interim City Manager filed with the City Clerk concerning delinquent Transient Occupancy 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 Interim City Manager reports in the amounts set opposite each description for costs incurred for delinquent Transient Occupancy 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 2004, the Interim City Manager shall present an itemized report to the Auditor-Controller of the County of Alameda, State of California, to be placed on the 2004-2005 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA _____

PASSED BY THE FOLLOWING VOTE:

AYES: BRUNNER, CHANG, DE LA FUENTE, BROOKS, NADEL, REID, WAN AND QUAN

NOES:

ABSENT:

ABSTENTION:

14.3-2
ORA/COUNCIL
DEC 16 2003

M. Seyton

OAKLAND CITY COUNCIL

RESOLUTION NO. _____

FILED
OFFICE OF THE CITY CLERK
OAKLAND

INTRODUCED BY COUNCIL _____

2003 DEC 16 PM 6:10

RESOLUTION CONTINUING HEARING ON REPORTS OF THE INTERIM CITY MANAGER ON THE DELINQUENT TRANSIENT OCCUPANCY TAXES AND THE CONFIRMING OF THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 4, CHAPTER 4.24 OF THE OAKLAND MUNICIPAL CODE.

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RESOLVED: That the hearing on the reports of the Interim City Manager on the delinquent Transient Occupancy Taxes and recordation of the liens with added administrative charges was duly noticed and held on the 16th day of December, 2003, at the hour of 7:01 o'clock p.m., is hereby continued for further hearing on the day of _____ in the Chamber of the City Council.

IN COUNCIL, OAKLAND, CALIFORNIA _____

PASSED BY THE FOLLOWING VOTE:

AYES: BRUNNER, CHANG, DE LA FUENTE, BROOKS, NADEL, REID, WAN AND QUAN

NOES:

ABSENT:

ABSTENTION:

14.3-3
OAKLAND CITY COUNCIL
DEC 16 2003