Approved	as to Form and Legality
	City Attorney's Office

## OAKLAND CITY COUNCIL

RESOLUTION NO	C.M.S.
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RESOLUTION 1) CONFIRMING THE REPORT AND NOTICE OF LIENS FOR DELINQUENT BUSINESS TAXES WITH PENALTIES, INTEREST, AND ADMINISTRATIVE AND ASSESSMENT CHARGES, AND 2) OVERRULING ANY PROTESTS AND OBJECTIONS RELATED TO THE LIENS INCLUDED IN SAID REPORT AND AUTHORIZING THE RECORDATION OF LIENS, AND 3) DIRECTING THE NOTICE OF LIEN AND ASSESSMENT CHARGES BE TURNED OVER TO THE COUNTY TAX COLLECTOR FOR COLLECTION

**WHEREAS,** Oakland Municipal Code ("OMC") section 5.04.410 provides that if business taxes are not paid when due, the tax, penalty and interest shall constitute an assessment against the business property, where the owner of the business and the business property are the same, and shall be a lien on the property for the amount owed; and

WHEREAS, pursuant to Chapter 5.04 of the OMC, the City Administrator's Report accompanying this resolution includes a list of those persons against whose property the City proposes to file liens for delinquent business taxes and administrative and assessment charges; and

WHEREAS, said City Administrator Report is incorporated herein by reference; and

WHEREAS, pursuant to OMC Chapter 5.04, the City Council shall conduct a public hearing to consider the City Administrator's Report, and the date of **July 16, 2024** and the time **3:30 p.m.**, was fixed as time of the public hearing for the Council to hear and consider 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 business taxes, and any other interested persons; and

**WHEREAS**, pursuant to Chapter 5.04 notice was served upon the owners of the subject business/business properties not less than ten days prior to the public hearing; now, therefore be it

**RESOLVED:** That the protests related to the assessments included in the City Administrator's Report and raised at the public hearing, if any, are hereby overruled; and be it

**FURTHER RESOLVED**: That the City Administrator's Report accompanying this resolution concerning recordation of lines for delinquent business taxes including penalties, interest, and administrative charges for the real property described therein is hereby accepted and confirmed, and the assessments are hereby imposed and authorized to be levied upon the properties described in said City Administrator's Report in the amount set opposite each description; and be it

**FURTHER RESOLVED:** That if said assessment herein levied is not paid before the 10<sup>th</sup> day of August 2024, 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 2024-2025 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA,

PASSED BY THE FOLLOWING VOTE:

AYES - FIFE, GALLO, JENKINS, KALB, KAPLAN, RAMACHANDRAN, REID, AND PRESIDENT FORTUNATO BAS

NOES – ABSENT – ABSTENTION –

ATTEST:

ASHA REED
City Clerk and Clerk of the Council of the City of Oakland, California

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