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OFFICE OF THE CITY CLERK
OAKLAND

CITY OF OAKLAND

AGENDA REPORT

2010 JUN -3 PM 4:08

TO: Office of the City Administrator
ATTN: Dan Lindheim, City Administrator
FROM: Finance and Management Agency
DATE: June 15, 2010

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 March 8, 2010, April 12, 2010 and on May 3, 2010 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 June 15, 2010, and a resolution has been prepared confirming the placement of liens on forty (40) 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 March 8, 2010, April 12, 2010 and May 3, 2010 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 \$589,829 and administrative fees totaling \$2,000, creating a grand total of \$591,829 for this period.

BACKGROUND

Administrative hearings for delinquent Real Property Transfer Taxes were held on March 8, 2010, April 12, 2010 and on May 3, 2010 to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of Real Property Transfer Taxes.

Item: _____
City Council
June 15, 2010

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 June 15, 2010. A resolution has been prepared confirming the placement of liens on forty (40) properties and authorizing the subsequent assessment for all fees and charges.

KEY ISSUES AND IMPACTS

Property owners owe the City delinquent Real Property Transfer Taxes and administrative fees for the accounts not resolved at the March 8, 2010, April 12, 2010 and May 3, 2010 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 \$589,829 and administrative fees totaling \$2,000, creating a grand total of \$591,829 for this period.

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.

Item: _____
City Council
June 15, 2010

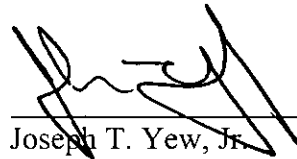
RECOMMENDATION AND RATIONALE

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.

ACTION REQUESTED OF THE CITY COUNCIL

Staff requests that the City Council 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.

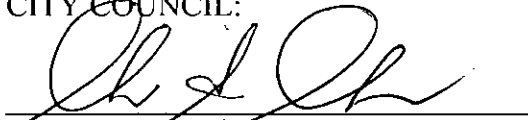
Respectfully submitted,



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

Item: _____
City Council
June 15, 2010

CITY OF OAKLAND

R.P.T.T. CITY COUNCIL HEARING LISTING FOR JUNE 15, 2010

DEBTOR NAME	PROPERTY ADDRESS	PARCEL #	Recording #	Invoice #	AMOUNT	Admn. Fee	Total
JUAN JOSE RAMOS MONTOYA	1227 53RD AVE	34-2274-16	2007-068399	R 137266	\$3,975	\$50	\$4,025
ADRIAN RODRIGUEZ	8636 HILLSIDE ST	43-4617-25	2007-070447	R 137271	\$4,809	\$50	\$4,859
CHRISTOPHER RANSOM JR	9500 GOLF LINKS RD	43A-4752-18	2007-069777	R 137268	\$18,312	\$50	\$18,362
DAN KING	927 APGAR ST	12-0956-18-2	2007-066501	R 137262	\$18,411	\$50	\$18,461
VICTOR & CECILIA RAMOS	1912-1914 E 17TH ST	20-0210-10	2007-066230	R 137261	\$6,671	\$50	\$6,721
JOHN MCGARY & LOUISA MENDOZA	567 OAKLAND AVE APT 202	10-0815-38	2007-064805	R 137259	\$2,886	\$50	\$2,936
JENNIFER L. SEMIEN	476 36TH ST	12-0944-19	2007-062531	R 137258	\$18,011	\$50	\$18,061
JIAO GUO TAN	3616-3620 PENNIMAN AVE	32-2030-120	2008-148913	R 137251	\$8,128	\$50	\$8,178
CHANG QING XU	3616-3620 PENNIMAN AVE	32-2030-120	2007-418178	R 137247	\$8,805	\$50	\$8,855
EDMUND KO	476 CHENEY AVE	11-0837-74	2008-148250	R 137248	\$16,586	\$50	\$16,636
MIRSHA A. RODRIGUEZ	1100 76TH AVE	41-4139-49	2007-096178	R 137304	\$4,551	\$50	\$4,601
SAMUEL CREGGET	9305 Walnut St.	46-5431-13	2007-091106	R 137300	\$4,874	\$50	\$4,924
MYESHIA R. & MARILYN SPIKES	8215 NEY AVE	43A-4643-2	2007-084671	R 137289	\$5,993	\$50	\$6,043
VILLETTE R. DEE & VINCENT J. WILLIAMS	2157 45TH AVE	36-2410-1	2007-089199	R 137296	\$13,526	\$50	\$13,576
NORMAN GOOLSBY	4961 STACY ST	48-6299-11	2007-086159	R 137292	\$8,178	\$50	\$8,228
MARITZA CALLES	1111 86TH AVE	42-4261-11	2007-085074	R 137290	\$4,092	\$50	\$4,142
BUTHAYNA M. OTHMAN	1918 LAKESHORE AVE	22-0308-21	2007-079842	R 137283	\$67,536	\$50	\$67,586
IZUDDIN AHMED	2811 TELEGRAPH AVE	9-0697-4	2007-184049	R 137279	\$37,385	\$50	\$37,435
BRUCE MCREARY & LAURA ESCOBAR	3221 DELAWARE ST	28-0948-16-5	2007-077761	R 137277	\$5,674	\$50	\$5,724
JESSE FINDLEY	675 56TH ST	14-1212-25	2009-371377	R 137243	\$1,981	\$50	\$2,031
FIELDING SONS INVESTMENT TRUST	8624 HILLSIDE ST	43-4617-27	2007-374225	R 137236	\$5,017	\$50	\$5,067
JAYESH DESAI	636 BROADWAY #114	1-0235-114	2009-365247	R 137234	\$6,418	\$50	\$6,468
ALPHONSO T. BLUNT SR	1451 79TH AVE	40-3361-10	2007-079880	R 137284	\$4,859	\$50	\$4,909
VICTORIANO CANOVAS, JR.	1 GREGORY PL	30-1835-51	2007-294467	R 137245	\$6,536	\$50	\$6,586
JOHNNY JENKINS, III	3883 FAIRWAY AVE	43A-4714-15	2007-085293	R 137291	\$5,989	\$50	\$6,039
MICHELLE KANG	698 HEGENBERGER RD	42-4318-1-1	2007-078701	R 137281	\$6,210	\$50	\$6,260
WILSON LY	2420 E 20TH ST	21-0250-13-2	2007-080035	R 137285	\$7,257	\$50	\$7,307
LESLIE ALLEN COFER	3988 LYMAN RD	29A-1320-81-1	2007-072921	R 137276	\$10,741	\$50	\$10,791
DIYA JACKSON & KRISTIN R. JACKSON	6617 SIMSON ST	37A-2779-2	2007-088572	R 137295	\$6,947	\$50	\$6,997
NAOMI & CYNTHIA BAGBY & LORENZO ELLISON	725 WALAVISTA AVE	11-0865-46	2007-369707	R 137239	\$10,371	\$50	\$10,421
DANIEL ALTMAN	3619 35TH AVE	28-0957-35	2008-348865	R 137307	\$6,943	\$50	\$6,993
WILLIAM ZAKEE MCGILL	5761 AYALA AVE	14-1271-7	2007-097084	R 137306	\$10,914	\$50	\$10,964
MICHEL S. & GLADYS S. KHOURY	3755 EMERSON ST	23-0478-4-4	2007-069863	R 137269	\$9,657	\$50	\$9,707
AKIO TANAKA	1019 HARVARD RD	11-0861-8	2007-070922	R 137273	\$8,555	\$50	\$8,605
ASR TX LEASE OWNER LP	5727 COLLEGE AVE.	14-1266-47-1	Unrecorded	R 137227	\$210,895	\$50	\$210,945
DANIEL L. BURTON	1292 62ND AVE	41-4052-23	2007-091012	R 137299	\$2,312	\$50	\$2,362
KRISTINA DUONG	6421 HERZOG ST	16-1450-10	2007-068632	R 137267	\$1,303	\$50	\$1,353
VERG T KAHEY & LOVETTA MORGAN	10633 PEARMAIN ST.	45-5249-5	2009-354686	R 137233	\$1,000	\$50	\$1,050
LEO RAYMOND STEGMAN, III	5614 SHATTUCK AVE	15-1227-124-1	2009-318458	R 137224	\$4,858	\$50	\$4,908
TRUNG THANH NGUYEN	1930 INTERNATIONAL BLVD	20-0148-11	2009-318836	R 137225	\$2,663	\$50	\$2,713
					\$589,829	\$2,000	\$591,829

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OAKLAND CITY COUNCIL

Matthew Salas Boyd
City Attorney

2010 JUN -3 ~~PM~~ 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 15th day of June 2010, the reports concerning the costs incurred for delinquent real property transfer taxes and recordation of liens with added administrative charges and assessment charges on hereinafter described real property; and

WHEREAS, June 15, 2010, 6:30 p.m., 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 were made at said hearing; now, therefore be it

RESOLVED: That the reports that the City Administrator filed with the City Clerk on the 15th day of June 2010, concerning delinquent real property transfer taxes, 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 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, 2010, 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 2010-2011 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

2010 JUN -3 PM 4:08

OAKLAND CITY COUNCIL

Katherine Salas 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 15th day of June 2010, 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 hereinafter described real property; and

WHEREAS, June 15, 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 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 15th day of June 2010, 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 2010, 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 2010-2011 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

OAKLAND CITY COUNCIL

Kevin J. Boyd
City Attorney

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RESOLUTION NO. _____ C.M.S.

2010 JUN -3 PM 4:09 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 15th day of June 2010, 6:30 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, 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