

**CITY OF OAKLAND**  
*Agenda Report*

OFFICE OF THE CITY CLERK

2006 NOV 20 PM 2: 26

TO: Office of the City Administrator  
ATTN: Deborah A. Edgerly  
FROM: Finance and Management Agency  
DATE: December 5, 2006

**SUBJECT: Public Hearing on Assessment of Liens for Delinquent Business Taxes**

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**SUMMARY**

Pursuant to Chapter 5.04 of the Oakland Municipal Code, all businesses operating within the City, with some specific exceptions, are subject to a Business Tax based on their classification of business activity. Taxes not paid in a timely manner are subject to penalties and interest. Delinquent accounts are subject to various collection enforcement actions including filing a lien against their real property.

On November 9, 2006, staff held an administrative hearing for delinquent Business 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 unpaid Business Taxes have been exhausted.

Based on the outcome of the administrative hearing, staff is requesting placement of Business Tax liens on 62 parcels/properties.

**FISCAL IMPACT**

The liens will be recorded against 62 parcels owned by 55 property owners (refer to attached list). The parcels' delinquencies represent \$107,697 in past due Business Taxes. Failure to place liens will result in a loss of \$110,797 to the General Fund. The additional revenues of \$3,100 are derived from the \$50 administrative fee for liening each of the 62 properties ( $\$50 \times 62 = \$3,100$ ).

**BACKGROUND**

Staff cross-referenced Alameda County Assessor data with the Business Tax System data to identify potential non-compliant/delinquent business operators owning various types of properties. Originally, the number of property owners notified of the City's Business Tax requirements on rental property operators was 71. However, 9 properties were deleted from the list through the administrative hearing process. The remaining 62 non-responders were notified of the City's intent to record a lien against their property.

Item:  
City Council  
December 5, 2006

### **KEY ISSUES AND IMPACTS**

None

### **POLICY DESCRIPTION**

Pursuant to Chapter 5.04 of the Oakland Municipal Code, an administrative hearing for delinquent Business 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 Business Taxes have major economic and social equity implications for the City's sustainability. This revenue source is relied upon to fund essential City services.

### **DISABILITY AND SENIOR CITIZEN ACCESS**

None

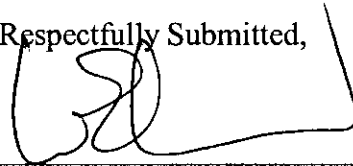
### **RECOMMENDATION AND RATIONALE:**

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

**ACTION REQUESTED OF THE CITY COUNCIL**

Staff requests that the City Council approve the resolution confirming the placement of liens on all unpaid accounts and authorize the subsequent assessments for all fees and charges should they remain unpaid as of August 10, 2007.

Respectfully Submitted,



William E. Noland, Director  
Finance and Management Agency

Prepared By:  
Terry Adelman, Revenue Manager  
Revenue Division

APPROVED FOR FORWARDING TO  
THE CITY COUNCIL:

  
OFFICE OF THE CITY ADMINISTRATOR

BT Acct Nbr	Business Name	Bus St. #	Business Street Name	Bus. City	Mailing Name	Care Of	Mailing Street Nbr	Mailing Street Name	Suite	City	State	Mailing Zip	Parcel Number	Ind Code	BTax Amt Due	Deliq Yrs
2145383	SEMINARY HAVENSCOURT LP	6630	INTERNATIONAL BLVD	OAKLAND	SEMINARY HAVENSCOURT LP		2730	TELEGRA PH AVE		BERKELEY	CA	947051131	039 324602701	N	\$ 8,112.36	2003-2006
3470644	ANNA F LEE	920	OAK ST	OAKLAND	ANNA F LEE		528	MORAGA WY		ORINDA	CA	945630000	002 009301100	M	\$ 3,851.24	2004-2006
3252361	CAJUN OPERATING CO	347	E 18TH ST	OAKLAND	CAJUN OPERATING CO		75	14TH ST	24TH	ATLANTA	GA	303090000	021 022300301	N	\$ 3,203.00	2005&2006
3503542	CAJUN OPERATING CO	1435	HIGH ST	OAKLAND	CAJUN OPERATING CO		75	14TH ST	24TH	ATLANTA	GA	303090000	035 235302601	N	\$ 2,939.38	2005&2006
3503569	CAJUN OPERATING CO	10800	MAC ARTHUR BLVD	OAKLAND	CAJUN OPERATING CO		75	14TH ST	24TH	ATLANTA	GA	303090000	047 558401301	N	\$ 3,262.72	2005&2006
2857952	CLEM DANIELS	2324	92ND AVE	OAKLAND	CLEM DANIELS	VICTORIA JASPER	28021	HIGH COUNTRY DR		HAYWARD	CA	945420000	046 548003706	M	\$ 2,831.24	2004-2006
2857960	CLEM DANIELS	1614	102ND AVE	OAKLAND	CLEM DANIELS	VICTORIA JASPER	28021	HIGH COUNTRY DR		HAYWARD	CA	945420000	047 551201300	M	\$ 2,831.24	2004-2006
3503585	JOHN L & BONNIE Y YEE	4155	TELEGRAPH AVE	OAKLAND	JOHN L & BONNIE Y YEE	KATHY BOEHME	980	HAMMOND DR	1100	ATLANTA	GA	303280000	012 101300100	N	\$ 2,383.80	2005 & 2006
2787938	PRANA SEVEN PROPERTIES, LP	221	WAYNE AVE	OAKLAND	PRANA SEVEN PROPERTIES, LP	ELVA HARDING	665	3RD ST	450	SAN FRANCISCO	CA	941071969	021 022500404	M	\$ 1,562.88	2005 & 2006
2787911	PRANA SEVEN PROPERTIES, LP	155	ATHOL AVE	OAKLAND	PRANA SEVEN PROPERTIES, LP	ELVA HARDING	665	3RD ST	450	SAN FRANCISCO	CA	941071969	021 022500502	M	\$ 1,562.88	2006 & 2006
2841886	EMERLAND ESTATES APARTMENTS	71	10TH ST	OAKLAND	TIFFANY GIN	MAGNA CAPITAL	128	SPEAR ST	4THF	SAN FRANCISCO	CA	941051503	002 009300300	M	\$ 1,562.88	2005 & 2006
417211	EDMOND & JORDAN LOW	1078	60TH ST	OAKLAND	EDMOND & JORDAN LOW		7952	TERRACE DR		EL CERRITO	CA	945303062	015 133700904	N	\$ 1,110.88	2006
3488594	VI H. LU	2115	21ST AVE	OAKLAND	VI H. LU		2115	21ST AVE	B	OAKLAND	CA	946060000	021 029000400	Q	\$ 1,022.94	2005 & 2006
1309951	MAGNA 1 ENTERPRISES INC	148	10TH ST	OAKLAND	MAGNA 1 ENTERPRISES INC	TIFFANY GIN	128	SPEAR ST	4THFL	SAN FRANCISCO	CA	941051503	002 008500700	M	\$ 994.70	2006
3504484	DAVID CORONADO	2512	FOOTHILL BLVD	OAKLAND	DAVID CORONADO		2512	FOOTHILL BLVD		OAKLAND	CA	946010000	020 020404400	M	\$ 814.84	2005 & 2006
2893398	TERRY VO	1079	81ST AVE	OAKLAND	TERRY VO		2325	OVERLOOK CT		SAN LEANDRO	CA	945792799	041 420301401	M	\$ 750.87	2004-2006
2013053	CRYSTAL COURT LLC	59	10TH ST	OAKLAND	CRYSTAL COURT LLC	C/O TIFFANY GIN	128	SPEAR ST	FL 4	SAN FRANCISCO	CA	941051503	002 009300400	M	\$ 611.64	2006
2795485	DRACHMA HOUSING LP	1427	15TH ST	OAKLAND	RESOURCES FOR COMMUNITY DEVELOPMENT	DANIEL SWAISLAK	2730	TELEGRA PH AVE		BERKELEY	CA	947051131	005 037201700	M	\$ 2,300.74	2003-2006
2795493	DRACHMA HOUSING LP	738	CHESTER ST	OAKLAND	RESOURCES FOR COMMUNITY DEVELOPMENT	DANIEL SWAISLAK	2730	TELEGRA PH AVE		BERKELEY	CA	947051131	004 007902100	M	\$ 1,306.18	2003-2006
3196046	CURTIS J PERRY	3147	TELEGRAPH AVE	OAKLAND	CURTIS J PERRY		25	MELVIN CT		OAKLAND	CA	946020000	009 071500100	N	\$ 517.62	2005 & 2006
2795450	DRACHMA HOUSING LP	1422	8TH ST	OAKLAND	RESOURCES FOR COMMUNITY DEVELOPMENT	DANIEL SWAISLAK	2730	TELEGRA PH AVE		BERKELEY	CA	947051131	004 006701300	M	\$ 1,379.88	2003-2006
2795515	DRACHMA HOUSING LP	926	CENTER ST	OAKLAND	RESOURCES FOR COMMUNITY DEVELOPMENT	DANIEL SWAISLAK	2730	TELEGRA PH AVE		BERKELEY	CA	947051131	004 006502600	M	\$ 2,461.96	2003-2006
3505219	MANUEL & ROSARIO UTLEG	5111	FOOTHILL BLVD	OAKLAND	MANUEL & ROSARIO UTLEG		3810	LA MIRANDA PLACE		PITTSBURG	CA	945650000	035 238702000	M	\$ 304.86	2006
2795477	DRACHMA HOUSING LP	1851	11TH ST	OAKLAND	RESOURCES FOR COMMUNITY DEVELOPMENT	DANIEL SWAISLAK	2730	TELEGRA PH AVE		BERKELEY	CA	947051131	006 001303700	M	\$ 3,398.22	2003-2006
2798409	MAGGIE & J B WICKWARE	8600	BIRCH ST	OAKLAND	MAGGIE & J B WICKWARE		11163	ELVESSA ST		OAKLAND	CA	946055515	043 459301500	M	\$ 289.74	2006

2841851	S & T PROPERTIES	2425	IVY DR	OAKLAND	TIFFANY GIN	MAGNA CAPITAL	128	SPEAR ST	4THF	SAN FRANCISCO	CA	941051503	022 033800600	M	\$ 219.26	2006
2795507	DRACHMA HOUSING LP	914	CENTER ST	OAKLAND	RESOURCES FOR COMMUNITY DEVELOPMENT	DANIEL SWAISLAK	2730	TELEGRAPH AVE		BERKELEY	CA	947051131	004 006502300	M	\$ 1,345.88	2003-2006
2615932	MATTHEW STEELE	4677	SAN SEBASTIAN AVE	OAKLAND	MATTHEW STEELE		4677	SAN SEBASTIAN AVE		OAKLAND	CA	946021442	024 055800400	M	\$ 191.44	2006
2752395	TERRY L GARDNER	537	41ST ST	OAKLAND	TERRY L GARDNER	C/O PADCO	0	PO BOX 30003		OAKLAND	CA	946046103	012 101205002	M	\$ 159.58	2006
2893479	TERRY VO	1071	81ST AVE	OAKLAND	TERRY VO		2325	OVERLOOK CT		SAN LEANDRO	CA	945792799	041 420304101	M	\$ 153.04	2005
2625881	MICHAEL & BARBARA ANGLIN	270	MATHER ST	OAKLAND	MICHAEL & BARBARA ANGLIN		270	MATHER ST		OAKLAND	CA	948115177	013 110801100	M	\$ 130.86	2006
1007823	ANN CHILDRESS	3334	MAGNOLIA ST	OAKLAND	ANN CHILDRESS		5015	BANCROFT AVE		OAKLAND	CA	946015301	005 047300101	Q	\$ 127.66	2006
3438775	JOHNNY J MARENCO	1833	73RD AVE	OAKLAND	JOHNNY J MARENCO		433	LISBON ST		SAN FRANCISCO	CA	941120000	039 330802100	M	\$ 124.42	2005
2778068	HEUNG K & SOOK JUN	2330	TELEGRAPH AVE	OAKLAND	HEUNG K & SOO K JUN	TOMMY	51	SANDERS RANCH RD		MORAGA	CA	945562803	008 066501603	N	\$ 124.06	2006
3491129	TAI CAO & UYEN LE	2363	E 23RD ST	OAKLAND	TAI CAO		2363	E 23RD ST	A	OAKLAND	CA	946010000	026 075600300	Q	\$ 118.24	2006
1530429	AHMED H ALOMARI & FAIZ H ALOMARI	2019	34TH AVE	OAKLAND	MI RANCHITO II	FAIZ ALOMARI	3326	FOOTHILL BLVD		OAKLAND	CA	946013115	027 088100700	Q	\$ 111.52	2006
974293	THOMAS P FROM	2998	4TH ST	OAKLAND	THOMAS P FROM		2998	FORD STREET		OAKLAND	CA	946010000	037 268602600	Q	\$ 107.78	2006
2950510	BAYLE EMLEIN	419	61ST ST	OAKLAND	BAYLE EMLEIN		419	61ST ST		OAKLAND	CA	946091304	016 139404300	M	\$ 103.22	2006
988936	ELIZABETH OLSON	6301	BROADWAY TER	OAKLAND	ELIZABETH OLSON	C/O PAMELA BARNETT	6301	BROADWAY TER		OAKLAND	CA	946182114	048B713400700	Q	\$ 421.88	2005&2006
2205297	MARIA E MARTINEZ TR	1212	FRUITVALE AVE	OAKLAND	MARIA E MARTINEZ TR		1212	FRUITVALE AVE		OAKLAND	CA	946012926	033 219402700	N	\$ 86.34	2006
2713152	ANH QUE ON	6926	INTERNATIONAL BLVD	OAKLAND	ANH QUE ON		5304	SWAINSONS CT		CONCORD	CA	945195515	039 325001500	N	\$ 2,451.22	2005&2006
2193175	GEORGE & VASILIKA PAPAGEORGIOPOULOS	3809	LINCOLN AVE	OAKLAND	GEORGE & VASILIKA PAPAGEORGIOPOULOS		3028	SYLVAN AVE		OAKLAND	CA	946023954	029A130500700	Q	\$ 76.08	2006
2841878	S & T PROPERTIES	2531	E 11TH ST	OAKLAND	TIFFANY GIN	MAGNA CAPITAL	128	SPEAR ST	4THF	SAN FRANCISCO	CA	941051503	020 011801000	M	\$ 74.36	2006
2438895	JESUS T LOPEZ & ANGEL BARAJAS	7712	GARFIELD AVE	OAKLAND	JESUS T LOPEZ & ANGEL BARAJAS		1235	52ND AVE		OAKLAND	CA	946015722	040 339102300	Q	\$ 196.08	2004-2006
5589908	MAURICE & LUCRETIA COLE	6514	HERZOG ST	OAKLAND	MAURICE & LUCRETIA COLE		2738	SACRAMENTO ST		BERKELEY	CA	947022322	016 145201100	Q	\$ 66.98	2006
2745461	SHIZUKA ODA	2901	NICOL AVE	OAKLAND	SHIZUKA ODA		1842	BENEDICT DR		SAN LEANDRO	CA	945775353	027 085502400	M	\$ 62.84	2006
3459985	STANLEY M & PATRICIA A JACKSON	351	LESTER AVE	OAKLAND	STANLEY & PATRICIA JACKSON		10970	CALODEN ST		OAKLAND	CA	946050000	021 022702401	M	\$ 12,590.40	2003-2006
3401413	EASTSIDE DEVELOPMENT CO	6555	CHELTON DR	OAKLAND	EASTSIDE DEVELOPMENT CO		22441	FOOTHILL BLVD		HAYWARD	CA	945410000	048 730201701	Q	\$ 62.84	2005
2789744	GLORIA RODRIGUEZ & RAFAEL R CASTILLO	1200	39TH AVE	OAKLAND	GLORIA RODRIGUEZ & RAFAEL R. CASTILLO		5568	CEDAR CIRCLE COURT		ANTIOCH	CA	945310000	033 215601700	M	\$ 61.80	2006
2798395	MAGGIE & J B WICKWARE	1206	PERALTA ST	OAKLAND	MAGGIE & J B WICKWARE		11163	ELVESSA ST		OAKLAND	CA	946055515	004 008703600	M	\$ 59.98	2006
3398692	MOUNA & ASAD KAYED	665	39TH ST	OAKLAND	MOUNA & ASAD KAYED		1641	EL CAMINO REAL	100	MILLBRAE	CA	940301270	012 096303800	Q	\$ 59.98	2005
3127087	ASTRO CORP. INC.	825	31ST ST	OAKLAND	ASTRO CORP. INC.		56528	ECLIPSE DR		BEND	OR	977072016	009 071003900	N	\$ 12,724.76	2003-2006



OFFICE OF THE CITY CLERK  
CITY OF OAKLAND

# OAKLAND CITY COUNCIL

  
City Attorney

2006 NOV 21 PM 2:26

**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 BUSINESS TAXES AND CONFIRMING THE RECORDATION OF LIENS WITH ADMINISTRATIVE AND ASSESSMENT CHARGES AS NECESSARY – PURSUANT TO CHAPTER 5.04 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 5.04 of the Oakland Municipal Code, the City Administrator filed with the City Clerk on the 5th day of December 2006 her reports concerning the costs incurred by the City of Oakland for delinquent business taxes and recordation of liens with added administrative and assessment charges on hereinafter described real property; and

**WHEREAS**, December 5, 2006, 7:00 p.m., was fixed as the day and hour for the Council to hear any protests by property owners or other interested persons regarding delinquent business taxes, and to hear and accept the reports of the City Administrator; and

**WHEREAS**, no protest having been made at said hearing; now, therefore be it

**RESOLVED:** That the reports which the City Administrator filed with the City Clerk on the 5<sup>th</sup> day of December 2006 concerning delinquent business taxes, the recordation of liens with administrative and assessment charges for the real property described in the reports of the City Administrator attached hereto, be and are hereby accepted and confirmed, and assessments are hereby authorized to be levied upon the properties described in the attached reports in the amount set opposite each description for costs incurred for delinquent business taxes, added administrative and assessment charges; and be it

**FURTHER RESOLVED:** That if any assessment levied on a property is not paid before the 10th day of August 2007, 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 2007-2008 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



OFFICE OF THE CITY CLERK  
OAKLAND

# 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 BUSINESS TAXES AND THE RECORDATION OF LIENS WITH ADMINISTRATIVE AND ASSESSMENT CHARGES AS NECESSARY—PURSUANT TO CHAPTER 5.04 OF THE OAKLAND MUNICIPAL CODE**

**RESOLVED:** That the hearing of the reports of the City Administrator on delinquent business taxes and recordation of liens with added administrative and assessment charges that was duly noticed and held on the 5th day of December 2006, 7:00 p.m., is hereby continued for further hearing on the day of \_\_\_\_\_ in 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

OFFICE OF THE CITY CLERK  
OAKLAND

# OAKLAND CITY COUNCIL

  
City Attorney

**RESOLUTION No. \_\_\_\_\_ C.M.S.**

2006 NOV 21 PM 2:27

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 BUSINESS TAXES AND AUTHORIZING THE RECORDATION OF LIENS WITH ADMINISTRATIVE AND ASSESSMENT CHARGES AS NECESSARY – PURSUANT TO CHAPTER 5.04 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 5.04 of the Oakland Municipal Code, the City Administrator filed with the City Clerk on the 5<sup>th</sup> day of December 2006 her reports concerning the costs incurred for delinquent business taxes and recordation of liens with added administrative and assessment charges on hereinafter described real property; and

**WHEREAS**, December 5, 2006, 7:00 p.m., was fixed as the day and hour for the Council to hear any protests by property owners or other interested persons regarding delinquent business taxes, and to hear and accept the reports of the City Administrator; now, therefore be it

**RESOLVED:** That the protests are hereby overruled; and be it

**FURTHER RESOLVED:** That the reports the City Administrator filed with the City Clerk on the 5<sup>th</sup> day of December 2006 concerning delinquent business taxes and the recordation of liens with administrative and assessment charges for the real property described in the reports of the City Administrator attached hereto, be and are hereby accepted and confirmed, and the assessments are hereby authorized to be levied upon the properties described in the attached reports, in the amounts set opposite each description for costs incurred for delinquent business taxes, added administrative and assessment charges; and be it

**FURTHER RESOLVED:** That if any assessment levied on a property is not paid before the 10th day of August 2007, 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 2007-2008 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