

**CITY OF OAKLAND**  
*Agenda Report*

OFFICE OF THE CITY CLERK  
2006 SEP 19 AM 11:33

TO: Office of the City Administrator  
ATTENTION: Deborah A. Edgerly  
FROM: Finance and Management Agency  
DATE: September 19, 2006

**SUBJECT: 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. An administrative hearing for delinquent Real Property Transfer Taxes was held on July 24, 2006, 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 hearing, 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 September 19, 2006, and a resolution has been prepared confirming the placement of liens on 31 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 July 24, 2006, administrative hearing as shown in the attached list. If the City fails to place a lien to recover the delinquent taxes, the General Fund would lose \$144,515 in estimated revenue.

**BACKGROUND**

An administrative hearing for delinquent Real Property Transfer Taxes was held on July 24, 2006, 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 hearing, 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 September 19, 2006. A resolution has been prepared confirming the placement of liens on 31 properties and authorizing the subsequent assessment for all fees and charges.

#### **KEY ISSUES AND IMPACTS**

None

#### **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**

None

#### **RECOMMENDATION AND RATIONALE**

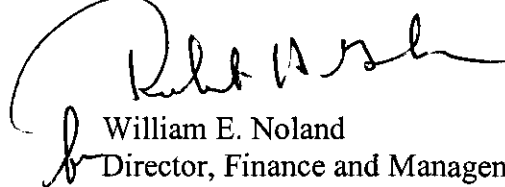
Staff recommends that the City Council pass the resolution confirming the placement of liens on all unpaid real property transfer accounts and authorize the subsequent assessment for all fees and charges should they remain unpaid prior to the transfer of said assessment to the County Assessor for inclusion 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 FOR FORWARDING  
TO THE CITY COUNCIL

  
OFFICE OF THE CITY ADMINISTRATOR

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## R.P.T.T. CITY COUNCIL HEARING LISTING FOR 9/19/06

<u>PARCEL #</u>	<u>DEBTOR NAME</u>	<u>PROPERTY ADDRESS</u>	
021-0257-012	GONZALEZ, RUBEN JR	2005 18TH AVE	\$1,636.44
032-2112-024	NUNEZ, DIEGO A	3585 GRAY ST	\$1,712.60
041-4064-026	LEBLANC, PAULA	6718 EASTLAWN ST	\$3,935.66
026-0828-015	ABELLON, EVANGELINE	3003 FRUITVALE AVE	\$4,732.08
002-0021-098	JG PROPERTIES , LLC	1115 MLK JR WAY	\$7,765.60
002-0021-100	SIGNATURE INVESTMENT, CO LLC	1115 MLK JR WAY	\$4,626.08
002-0021-100	MG SPA PROPERTIES, LLC	1115 MLK JR WAY	\$7,765.60
011-0857-011	INTER BAY CORP,	539 KENMORE AVE	\$1,451.97
036-2496-017	INTER BAY CORP,	29155 55TH AVE	\$1,473.65
041-4050-032	PICOT, JOYCE	1350 64TH AVE	\$3,721.11
014-1197-001	HANKINS, ERICK	851 56TH STREET	\$3,142.58
044-4971-009	HILL, CHARLES	1339 99TH AVE	\$5,186.21
44-4982-010-02	HILL, CHARLES	9931-9933 B ST	\$3,854.46
045-5362-006	HILL, CHARLES	525 DOUGLAS AVE	\$2,569.62
037A-2770-015	SCOGGINS, SHAUNDA	3258 HILLMONT	\$1,980.75
038-3237-062	NEIAFU, MALIA	2024 57TH AVE	\$4,689.16
010-0828-059	CHANDLER, ARNOLD	551 JEAN ST # 304	\$1,540.11
040-3366-003	ARMSTRONG III, ESTUS	8125 BIRCH ST	\$3,090.10
026-0752-005	GRIMES, DAVID	2724 E 22ND ST	\$9,613.79
004-0015-047	CAREY, PAUL	1019 FILBERT ST	\$2,942.99
043-4596-005	CLASSIC INVESTMENTS,	1957 89TH AVE	\$4,904.99
09-0694-001-02	WOFFORD, JENIFER	2939 WEST ST	\$2,942.99
036-2413-024	CAREY, PAUL K	4536 THOMPSON STREET	\$3,023.98
015-1353-008	GARRETT, JAMES P	814 59TH STREET	\$7,559.97
045-5378-015	NELSON, DEITRESS ETAL	10950 REPOSO DR	\$3,467.52

044-4952-016	SHIVERS, ANGELIQUE	1311 92ND AVE	\$3,375.31
021-0225-048	AARON, BETH F	1830 LAKESHORE AV #403	\$4,946.24
043A 4640 006	LYONS, WILBERT A	8919 LAWLOR ST	\$10,861.93
04-6165-059-03	CHABOT DUNSMUIR LP,	MALCOLM AVE	\$4,065.76
032-2031-031	CREST ENTERPRISES, INC.	4033 FULLINGTON ST.	\$6,866.99
037A-2755-014	ROJAS, MOISES L	3401 68TH AVE	\$4,591.07
	TOTAL NUMBER OF CLAIMS = 31	TOTAL LIEN AMOUNT =	<b>\$144,514.61</b>

# OAKLAND CITY COUNCIL

  
City Attorney

OFFICE OF THE CITY CLERK

2006 SEP - 5 AM 11:33

**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 19th day of September 2006 her reports concerning the costs incurred by the City of Oakland for delinquent real property transfer taxes and recordation of liens with added administrative and assessment charges on hereinafter described real property; and

**WHEREAS**, September 19, 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 real property transfer 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 19<sup>th</sup> day of September 2006 concerning delinquent real property transfer 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 real property transfer 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

# OAKLAND CITY COUNCIL

  
City Attorney

OFFICE OF THE CITY CLERK

RESOLUTION NO. \_\_\_\_\_ C.M.S.

2006 SEP -6 AM 11:33

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 19<sup>th</sup> day of September 2006 her reports concerning the costs incurred for delinquent real property transfer taxes and recordation of liens with added administrative and assessment charges on hereinafter described real property; and

**WHEREAS**, September 19, 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 real property transfer 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 19<sup>th</sup> day of September 2006 concerning delinquent real property transfer 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 real property transfer 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

# OAKLAND CITY COUNCIL

  
City Attorney

OFFICE OF THE CITY CLERK  
2006 SEP 19 11:33

RESOLUTION NO. \_\_\_\_\_ C.M.S.

2006 SEP -6 AM 11:33

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 delinquent real property transfer taxes and recordation of liens with added administrative and assessment charges that was duly noticed and held on the 19th day of September 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