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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 REAL PROPERTY TRANSFER 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**, pursuant to Chapter 4.20 of the Oakland Municipal Code (“OMC”), the Real Property Transfer Tax Ordinance, the amount of tax, including penalties and interest, imposed under the ordinance is assessed against the property upon the transfer of which the tax is imposed and if not paid when due, shall constitute an assessment against such property and shall be a lien on the property; and

**WHEREAS**, pursuant to OMC Chapter 4.20, the City Administrator hereby presents to the City Council the written notice of those persons and properties subject to a lien for delinquent real property transfer taxes, including penalties, interest, and administrative and assessment charges, for the period of November 2025 through April 2026 (hereinafter “Assessment Report”) and said report is attached hereto as **Attachment A** and incorporated herein by reference; and

**WHEREAS**, pursuant to OMC Chapter 4.20, the City Council shall conduct a public hearing to consider the Assessment Report, and the date of **July 07, 2026** and the time of **3:30 p.m.** in City Council Chambers was fixed as the time and place of the public hearing for the Council to hear and consider said Assessment Report, together with any objections or protests which may be raised by any of the property owners liable to be assessed for delinquent real property transfer taxes, and any other interested persons; and

**WHEREAS**, pursuant to OMC 4.20.200, notice of the public hearing was served upon the transferor or transferee of said properties not less than five days prior to the time fixed for the public hearing; now, therefore, be it

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

**FURTHER RESOLVED:** That the Assessment Report attached hereto as **Attachment A** concerning the recordation of liens for delinquent real property transfer 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 Assessment Report in the amounts 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 2026, 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 2026-2027 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA,

PASSED BY THE FOLLOWING VOTE:

AYES - BROWN, FIFE, GALLO, HOUSTON, RAMACHANDRAN, UNGER, WANG, AND  
PRESIDENT JENKINS

NOES –

ABSENT –

ABSTENTION –

ATTEST: \_\_\_\_\_  
ASHA REED  
City Clerk and Clerk of the Council of  
the City of Oakland, California

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