



**OAKLAND CITY COUNCIL**  
**RESOLUTION NO. 88418 C.M.S.**

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**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**, Oakland Municipal Code (“OMC”) section 5.04.240 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 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 filed with the City Clerk the reports of those persons against whose property the City proposes to file liens for delinquent business taxes, including the charges for the costs incurred for delinquent business taxes and recordation of liens with added administrative charges and assessment charges; and

**WHEREAS**, said report is attached hereto and incorporated herein as *Attachment 1*, and includes a listing of all properties subject to the special assessment levy by the County Assessor; and

**WHEREAS**, the date of **December 1, 2020** and the time **1:30 p.m.**, was fixed as the day and hour of the public hearing for the Council to hear 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; and

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

**RESOLVED:** That the reports that the City Administrator filed with the City Clerk concerning delinquent business taxes and the recordation of liens with administrative charges for the real property described therein, attached hereto as *Attachment 1*, be and are hereby accepted and confirmed, and assessments are hereby authorized to be levied upon the properties described in *Attachment 1* in the amount set opposite each description for costs incurred for delinquent business taxes, added administrative charges and assessment charges; and be it

**FURTHER RESOLVED:** That if said assessment herein levied is not paid before the 10<sup>th</sup> day of August 2021, 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 2021-2022 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA,

DEC 0 1 2020

PASSED BY THE FOLLOWING VOTE:

AYES - FORTUNATO BAS, GALLO, GIBSON MCELHANEY, KALB, REID, TAYLOR, THAO AND PRESIDENT KAPLAN - 8

NOES - 0

ABSENT - 0

ABSTENTION - 0

ATTEST:



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