

**CITY OF OAKLAND**  
**Agenda Report**

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

2004 APR -7 AM 11:48

TO: Office of the City Manager  
ATTN: Deborah Edgerly  
FROM: Finance and Management Agency  
DATE: April 20, 2004

RE: **Public Hearing on Assessment of Liens for Delinquent Transient Occupancy Taxes**

---

**SUMMARY**

On March 19, 2004, staff held an administrative hearing for delinquent Transient Occupancy 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 an unpaid Transient Occupancy Tax have been exhausted.

**FISCAL IMPACT**

The liens will be recorded against five (5) parcels owned by five (5) property owners. The parcels' delinquencies represent \$167,375 in past due Transient Occupancy Taxes. The amount of taxes to be recovered through the lien process has been included in the current revenue baseline. There is no impact on the General Fund.

**BACKGROUND**

Six (6) property owners were originally notified of the City's intent to record a lien against their property for delinquent Transient Occupancy Taxes. One (1) account was resolved because the hotel owner paid his delinquency in full.

**KEY ISSUES AND IMPACTS**

There are no key issues or impacts.

**POLICY DESCRIPTION**

Chapter 4, Article 24 of the Oakland Municipal Code enables staff to submit recommendations to Council for the recordation of a lien for delinquent Transient Occupancy Taxes.

**SUSTAINABLE OPPORTUNITIES**

There are no sustainable opportunities that are being addressed under this report.

Item: **14.4**  
City Council  
April 20, 2004

**DISABILITY AND SENIOR CITIZEN ACCESS**

This report has no impact on senior citizens or persons with disabilities.

**RECOMMENDATION AND RATIONALE**

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

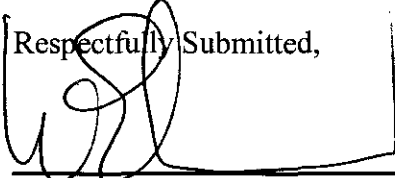
**ALTERNATIVE RECOMMENDATIONS**

There are no alternative recommendations.

**ACTION REQUESTED OF THE CITY COUNCIL**

The City Council is requested to approve the placement of liens for the five (5) parcels/properties and to authorize the subsequent assessment for all taxes and charges should they remain unpaid at the time required for submission to the County Assessor. The owners of the five (5) parcels/properties failed to resolve the delinquencies during the administrative hearing.

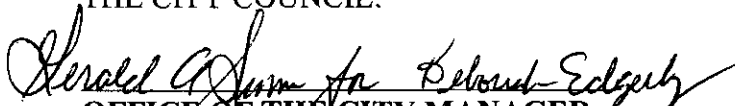
Resolutions confirming the staff recommendations have been prepared for City Council consideration.

Respectfully Submitted,  


William E. Noland  
Agency Director, Finance and  
Management Agency

Prepared By: Debra Taylor Johnson  
Revenue Manager

APPROVED FOR FORWARDING TO  
THE CITY COUNCIL:

  
OFFICE OF THE CITY MANAGER

Item: 14.4  
City Council  
April 20, 2004

CITY OF OAKLAND  
 TRANSIENT OCCUPANCY TAX PUBLIC HEARING LIST  
 ADMINISTRATIVE HEARING DATE: MARCH 19, 2004  
 PUBLIC HEARING DATE: APRIL 20, 2004

<u>Acct #</u>	<u>Owner Name</u>	<u>Hotel Name</u>	<u>Property Address</u>	<u>Parcel #</u>	<u>\$ Amt Tax Liab</u>	<u>\$ Amt Lien</u>	<u>Delinquency Period(s)</u>
003-197-001	<b>JACK LONDON HJ PARTNERS</b>	Howard Johnson Express Inn	620 Broadway	001-0197-007-00	\$ 132,172.00	\$ 132,222.00	Sept 2003 through Dec 2003; amt also includes \$\$ that were underassessed from last 3 liens recorded against property
003-175-004	<b>MULUGETA, Benyam &amp; Paula R.</b>	Lake Merritt Lodge	2332 Harrison St.	010-0768-005-00	\$ 701.00	\$ 751.00	Dec 2003
003-138-003	<b>PATEL, Dimple</b>	Isabella Motel	839 Isabella St	003-0019-014-00	\$ 2,805.00	\$ 2,855.00	Dec 2003
003-227-001	<b>PATEL, Naresh N &amp; Indu N</b>	Twin Peaks Hotel	2333 San Pablo Ave	003-0021-005-00	\$ 2,104.00	\$ 2,154.00	Dec 2003
003-185-001	<b>THAKOR, Balwantsinh D &amp; PATEL, Dilpkumar M ETAL</b>	Hampton Inn - Oakland	8465 Enterprise Way	042-4323-003-04	\$ 29,593.00	\$ 29,643.00	Dec 2003
TOTALS:					=====	=====	
					\$ 167,375.00	\$ 170,625.00	

OPACOUNCIL  
APR 20 2004

14.4

OAKLAND CITY COUNCIL

*A. Gordon*

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

INTRODUCED BY COUNCIL 4, 9

RESOLUTION ACCEPTING AND CONFIRMING REPORTS OF THE CITY MANAGER ON THE COSTS INCURRED BY THE CITY OF OAKLAND FOR DELINQUENT TRANSIENT OCCUPANCY TAXES AND CONFIRMING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 4, CHAPTER 4.24 OF THE OAKLAND MUNICIPAL CODE, AND DIRECTING THE NOTICE OF LIEN AND ASSESSMENT CHARGES TO BE TURNED OVER TO THE COUNTY FOR COLLECTION.

-o0o-

WHEREAS, pursuant to Title 4, Chapter 4.24 of the Oakland Municipal Code, the City Manager filed with the City Clerk her reports concerning the costs incurred for delinquent Transient Occupancy Taxes and recordation of liens with added administrative charges and assessment charge on thereafter described real property; and

WHEREAS, April 20, 2004, at the hour of 7:01 o'clock p.m. 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 the costs incurred for delinquent Transient Occupancy Taxes and any other interested persons; and

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

RESOLVED: That the reports which the City Manager filed with the City Clerk concerning Transient Occupancy Taxes and the recordation of liens with administrative charges for the real property described therein, be and the same are hereby accepted and confirmed, and assessments are hereby authorized to be levied upon the properties described in said City Manager reports in the amounts set opposite each description for costs incurred for delinquent Transient Occupancy Taxes, added administrative charges, and be it

FURTHER RESOLVED: That if said assessment therein levied is not paid before the 10th day of August 2004, the City Manager shall present an itemized report to the Auditor-Controller of the County of Alameda, State of California, to be placed on the 2004-2005 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA \_\_\_\_\_

PASSED BY THE FOLLOWING VOTE:

AYES: BRUNNER, CHANG, DE LA FUENTE, BROOKS, NADEL, REID, WAN AND QUAN

NOES:

ABSENT:

ABSTENTION:

14.4.1

**ORA/COUNCIL**

**APR 20 2004**

OAKLAND CITY COUNCIL

*A. Gordon*

OFFICE OF THE CLERK RESOLUTION NO. \_\_\_\_\_ C. M. S.

INTRODUCED BY COUNCIL \_\_\_\_\_

RESOLUTION OVERRULING PROTESTS AND ACCEPTING AND CONFIRMING REPORTS OF THE CITY MANAGER ON THE DELINQUENT TRANSIENT OCCUPANCY TAXES AND CONFIRMING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 4, CHAPTER 4.24 OF THE OAKLAND MUNICIPAL CODE, AND DIRECTING THE NOTICE OF LIEN AND ASSESSMENT CHARGES TO BE TURNED OVER TO THE COUNTY TAX COLLECTOR FOR COLLECTION.

-o0o-

WHEREAS, pursuant to Title 4, Chapter 4.24 of the Oakland Municipal Code, the City Manager filed with the City Clerk her reports concerning the costs incurred for delinquent Transient Occupancy Taxes and recordation of liens with added administrative charges and assessment charges on thereafter described real property, and

WHEREAS, April 20, 2004, at the hour of 7:01 o'clock 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 the costs incurred for delinquent Transient Occupancy Taxes and any other interested persons; therefore be it

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

FURTHER RESOLVED: That the reports which the City Manager filed with the City Clerk concerning delinquent Transient Occupancy Taxes and 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 properties described in said City Manager reports in the amounts set opposite each description for costs incurred for delinquent Transient Occupancy 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 2004, the City Manager shall present an itemized report to the Auditor-Controller of the County of Alameda, State of California, to be placed on the 2004-2005 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA \_\_\_\_\_

PASSED BY THE FOLLOWING VOTE:

AYES: BRUNNER, CHANG, DE LA FUENTE, BROOKS, NADEL, REID, WAN AND QUAN

NOES:

ABSENT:

ABSTENTION:

14.4.2  
ORA/COUNCIL  
APR 20 2004

OAKLAND CITY COUNCIL

*A. ...*

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

INTRODUCED BY COUNCIL

RESOLUTION CONTINUING HEARING ON REPORTS OF THE CITY MANAGER ON THE DELINQUENT TRANSIENT OCCUPANCY TAXES AND THE CONFIRMING OF THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 4, CHAPTER 4.24 OF THE OAKLAND MUNICIPAL CODE.

-o0o-

RESOLVED: That the hearing on the reports of the City Manager on the delinquent Transient Occupancy Taxes and recordation of the liens with added administrative charges was duly noticed and held on the 20<sup>th</sup> day of April, 2004, at the hour of 7:01 o'clock p.m., is hereby continued for further hearing on the day of \_\_\_\_\_ in the Chamber of the City Council.

IN COUNCIL, OAKLAND, CALIFORNIA \_\_\_\_\_

PASSED BY THE FOLLOWING VOTE:

AYES: BRUNNER, CHANG, DE LA FUENTE, BROOKS, NADEL, REID, WAN AND QUAN

NOES:

ABSENT:

ABSTENTION:

14.4.3  
ORA/COUNCIL  
APR 20 2004