

CITY OF OAKLAND FILED
AGENDA REPORT OFFICE OF THE CITY CLERK
OAKLAND

2007 SEP -6 PM 12: 14

TO: Office of the City Administrator
ATTN: Deborah Edgerly
FROM: Finance and Management Agency
DATE: September 18, 2007

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

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 August 21, 2007, 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 202 parcels/properties.

FISCAL IMPACT

The liens will be recorded against 202 parcels owned by 199 property owners (refer to attached list). The parcels' delinquencies represent \$604,733.39 in past due Business Taxes. Failure to place liens will result in a loss of \$614,833.39 to the General Fund. The additional revenues of \$10,100 are derived from the \$50 administrative fee for liening each of the 202 properties ($\$50 \times 202 = \$10,100$).

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 was 244. However, 42 properties were deleted from the list through the administrative hearing process, payments and/or account deactivations. The remaining 199 non-responders were notified of the City's intent to record a lien against their property; the remaining 202 parcels are subject to lien.

Item: _____
City Council
September 18, 2007

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

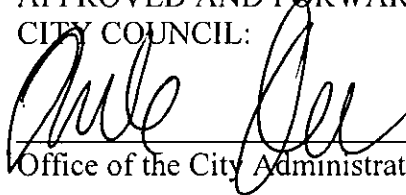
Staff requests City Council to approve the placement of liens and authorize the subsequent assessment for all fees and charges should they remain unpaid prior to the transfer of said assessment to the County Assessor for inclusion on the next property tax assessment.

Respectfully submitted,


for  WILLIAM E. NOLAND
Director, Finance and Management Agency

Prepared by:
Terry Adelman, Revenue Manager
Revenue Division

APPROVED AND FORWARDED TO THE
CITY COUNCIL:


Office of the City Administrator

ADMIN HEARING LIEN LIST FOR BUSINESS TAX (BT)
ADMIN HEARING: AUGUST 21, 2007
PUBLIC HEARING: SEPTEMBER 18, 2007

BTax #	APN	Name	BusAddress	MName	Deliquent	Lien \$	TaxYrs
3214176	040A384304600	AARON, JAMES	7672 SURREY LN	KINFOLK	3,184.52	\$3,234.52	2005-07
3603628	003 002501300	ABDULALEEM, NAEEM	768 22ND ST	NAEEM ABDULALEEM	1,234.40	\$1,284.40	2006-07
3442551	039 325703500	ABIOYE, MOSES R	2426 65TH AVE	MOSES REMI ABIOYE	329.86	\$379.86	2007
1296868	040 335001200	ADAMS, LINDA	1800 79TH AVE	LINDA'S MAID TO ORDER	2,664.66	\$2,714.66	2003-07
3214826	027 086201900	AGUILAR, ORSON L	3126 WARD LN	GUAYAPERAS MAYA	2,079.26	\$2,129.26	2005-07
25474686	012 101900200	ALEX, ROSA L	4121 LUSK ST	ROSA LEE ALEX	673.73	\$723.73	2007
89273	025 071302300	ALLEN, WALTER V 3RD & PATRICIA	1512 MITCHELL ST	PATRICIA C & WALTER V ALLEN 3RD	211.10	\$261.10	2007
3169278	015 130200200	AMEY, VERNICE & RODNEY	1004 AILEEN ST	VIRJE DESIGNS	2,079.26	\$2,129.26	2005-07
2888882	046 545801100	ANYANWU, AMBROSE & PATIENCE	9020 BIRCH ST	AMBROSE & PATIENCE ANYANWU	1,618.82	\$1,668.82	2004-05
6762336	032 208100300	APOS, FRANK & HELEN	2183 42ND AVE	FRANK OR HELEN APOS	210.60	\$260.60	2007
791377	029 099002400	ASH, CLINTON W JR	3714 LAGUNA AVE	CLINTON W ASH, JR GENERAL CONTRA	1,975.80	\$2,025.80	2005-07
7536615	016 139302300	ASHTON, JUSTINE	448 61ST ST	JUSTINE ASHTON	764.88	\$814.88	2007
6832059	012 096600800	AUSTIN, DAVID	548 37TH ST	DAVID AUSTIN	449.24	\$499.24	2007
3858405	013 109003300	BARNES, ELENDAR	853 43RD ST	ELENDAR BARNES-HARRISON	3,321.48	\$3,371.48	2004-07
6958230	041 388701400	BARNES, JOHN H & EDGIE L	1227 50TH AVE	JOHN H BARNES	170.20	\$220.20	2007
11366740	038 320300104	BARRON, D L & B J	2518 SEMINARY AVE	BARRON'S PROPERTIES	130.09	\$180.09	2007
3603334	028 093001200	BATES, MELISSA	3132 SCHOOL ST	MELISSA BATES	512.52	\$562.52	2006-07
101613	027 088902200	BEATY, LYNDA C	2614 BARTLETT ST	LYNDA C BEATY	328.69	\$378.69	2007
3614662	006 000703700	BODNAR, VINCENT P	1039 PERALTA ST	VINCENT BODNAR	591.94	\$641.94	2006-07
20235586	012 093803300	BOWEN, JOHN A	3775 LEIGHTON ST	JOHN BOWEN	828.00	\$878.00	2007
2688689	004 009303800	BRANDEBERRY, STEVEN	824 PERALTA ST	STEVEN BRANDEBERRY	3,205.62	\$3,255.62	2005-07
2205440	016 143301300	BREWER, GEORGE & SERETHA W	738 61ST ST	GEORGE BREWER & SERETHA W BREW	407.74	\$457.74	2007
4752031	016 141501600	BRITE, MARILYN D	476 ALCATRAZ AVE	MARILYN DAVIS BRITE	536.98	\$586.98	2007
6988148	040 338501700	BURKS, GENOLA & JOHNNY	2623 79TH AVE	GENOLA & JOHNNY BURKS	1,243.82	\$1,293.82	2004-06
6736416	009 070401101	BURROWS, BRUCE A & BARTON G	250 30TH ST	BRUCE BURROWS TRS	1,915.52	\$1,965.52	2007
5223415	013 116803400	BYERS, FLORENCE	5116 GENOA ST	FLORENCE BYERS	205.91	\$255.91	2007
112879	039 324503800	CALHOUN, JOYCE	6502 INTERNATIONAL BLVD #8	JOYCE CALHOUN	2,573.90	\$2,623.90	2004-05
3208362	043A464903600	CAMPBELL, CHERRY	8471 ASTER AVE	FOR YOUR LOVE ONE'S	2,079.26	\$2,129.26	2005-07
3600173	015 137102000	CARBONE, FRANK A	5936 MAC CALL ST	FRANK CARBONE	470.50	\$520.50	2006-07
2852039	038 323702000	CARROLL, TED	1759 SEMINARY AVE	POZUTTO INVESTMENT CORP	1,855.32	\$1,905.32	2006
2682206	029A131200201	CHAMBERLAIN, WILLIAM F	2201 MELVIN RD	DATA SUPPORT CORP	6,025.34	\$6,075.34	2004-07
5395542	029A132102500	CHAN, FREDERICK G	3937 LYMAN RD	FREDERICK G CHAN	589.61	\$639.61	2007
713938	022 029801002	CHANDLER, MATTIE L	1820 E 22ND ST	MATTLE L CHANDLER	170.20	\$220.20	2007
10990815	010 080000901	CHANG, SYMON S & PATTY TRS ETAL	101 FAIRMOUNT AVE	ATI MMANAGEMENT INC	1,547.48	\$1,597.48	2007
6772137	013 109401000	CHAPPELLE, ESTER M	546 44TH ST	ESTER M CHAPPELLE	187.21	\$237.21	2007
1970860	015 137603000	CHARLES IV, SAMUEL & JUDITH D	589 62ND ST	SCIV CONSTRUCTION	1,506.00	\$1,556.00	2005-07
2004240	026 082003600	CHARLES, JEWEL M	2769 FRUITVALE AVE	CHARLES & ROBERSON COMPANY	2,573.88	\$2,623.88	2004-07
3000788	011 089302800	CHILDS-LAUVERT, TORIE	838 PARAMOUNT RD	INDULGE CHEFS	501.12	\$551.12	2007
3600157	012 100901600	CLAPSADLE, ROBERT & WOLMAN, CARO	404 41ST ST	ROBERT CLAPSADLE & CAROL WOLMA	512.52	\$562.52	2006-07
5589908	016 145201100	COLE, MAURICE & LUCRETIA	6514 HERZOG ST	MAURICE & LUCRETIA COLE	589.61	\$639.61	2007
2739852	041 388704200	COOK, JOSEPH G	1257 61ST AVE	GREENRIDGE PROPERTIES	362.92	\$412.92	2007

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2739879	046 542901400	COOK, JOSEPH G	1543 98TH AVE	JOSEPH G COOK	488.98	\$538.98	2007
2739860	043 457400700	COOK, WILLIE C	8524 DOWLING ST	GREENRIDGE PROPERTIES	362.92	\$412.92	2007
2739887	039 327202400	COOK, WILLIE C	2726 68TH AVE	GREENRIDGE PROPERTIES	362.92	\$412.92	2007
6467687	032 210402900	COOK-WALLACE, CHRISTINE	4020 SANTA RITA ST	CHRISTINE COOK-WALLACE	126.37	\$176.37	2007
10365406	043A475002400	COOPER, CLAUDE JR & JOYCE A	9210 CASTLEWOOD ST	JOYCE A & CLAUDE C COOPER JR	113.40	\$163.40	2007
4704223	014 126700200	COOPER, KAREN & KELMAN, RONALD	46 ARMANINO CT	KAREN COOPER	743.97	\$793.97	2007
6869998	038 321200900	DAVENPORT, JAMES G	2135 64TH AVE	JAMES G DAVENPORT	728.73	\$778.73	2006-07
3282341	042 426400900	DAVIE, EDWARD	1027 84TH AVE	URBAN BEAUTY GROUP	2,079.26	\$2,129.26	2005-07
2334275	027 086500200	DAVIS, ETHER	3261 SCHOOL ST	TOP QUALITY CLEANING SERVICE	2,573.88	\$2,623.88	2004-07
5288460	012 096500300	DAVIS, ODESSA	3725 MARTIN L KING JR WY	ODESSA DAVIS	182.52	\$232.52	2007
88277	024 056701600	DAVIS, TIMME	1248 BATES RD	TIMME & SHERYL DAVIS	477.22	\$527.22	2007
2727188	009 071600400	DAWSON, KEVIN K	3217 TELEGRAPH AVE	KEVIN K DAWSON	639.50	\$689.50	2007
2727196	013 114401100	DAWSON, KEVIN K	404 45TH ST	KEVIN K DAWSON	812.08	\$862.08	2007
3507157	015 134002001	DOWNS SENIOR HOUSING ASSOCIATES	1027 60TH ST	DOWNS SR HOUSING ASSOC	12,080.12	\$12,130.12	2004-07
6874134	027 087300500	DREW, ROSA M TR	2627 34TH AVE	ROSA M DREW TR	168.42	\$218.42	2007
771015	045 520201300	DUNN, JIM	1018 107TH AVE	JIM DUNN PAINTING/HANDYMAN	2,573.88	\$2,623.88	2004-07
3303403	040 335900100	DUPREE, DEMETRIUS D	1582 78TH AVE	DEMETRIUS D DUPREE	1,495.18	\$1,545.18	2005-07
5828678	043 458300901	EASON, STONEY	1623 AUSEON AVE	STONEY EASON	127.65	\$177.65	2007
3603679	015 130403300	FACEN, LISA T & LLOYD B	1045 STANFORD AVE #2	LISA & LLOYD FACEN II	483.70	\$533.70	2006-07
4205650	014 127604202	FESEAS INVESTMENT	5730 TELEGRAPH AVE	FESEAS INVESTMENT CO	5,946.09	\$5,996.09	2007
6757332	012 097000200	FITZGERALD, MARGARET L & NELSON, D	493 40TH ST	P L & KATHRYN NOISAT	586.73	\$636.73	2007
6336663	011 084302100	FONG, DAVID L & TERRESA	846 WALKER AVE	DAVID L & TERRESA FONG	640.61	\$690.61	2007
1078526	009 069001300	FORD, JAMES A	564 MERRIMAC ST #1	A J BUILDERS CONSTRUCTION COMPA	2,181.26	\$2,231.26	2004-07
3040585	047 555301400	FORTE, JUAN	2115 107TH AVE	FORTES SCREENPRINTING	2,079.26	\$2,129.26	2005-07
481068	013 110200600	GAFFEY, ERIN P	411 43RD ST	ERIN P GAFFEY	1,324.46	\$1,374.46	2005-06
744905	001 015504500	GARDINER, JAMES E	247 4TH ST #407	PAJAMA RECORDING STUDIOS	2,002.78	\$2,052.78	2004-07
2010704	026 074801300	GARDNER, HONG	2011 RUTHERFORD ST	AVALON SUCCESS LLC	2,074.20	\$2,124.20	2005-07
3615731	045 530201003	GILL, JASVIR K & KARANJIT S	9755 EDES AVE	JASVIR & KARANJIT GILL	2,028.66	\$2,078.66	2006-07
3174611	048 566500100	GLASS, MAURICE V	10505 MARK ST	NEXT LEVEL ENTERTAINMENT	3,184.52	\$3,234.52	2005-07
2167751	004 010100500	GLOVER, LINDA A	537 CHESTER ST	LINDA A GLOVER	407.74	\$457.74	2007
6496431	010 082605900	GOLDBERG, DOROTHY G	443 VALLE VISTA AVE	DOROTHY G GOLDBERG	372.08	\$422.08	2007
5748054	048 615700500	GOULDTHORPE, JOHN G 2ND	316 MARLOW DR	LYNN D GOULDTHORPE	130.97	\$180.97	2007
2880962	004 010300900	GREEN, GY A	351 CHESTER ST	OAKLAND LABEL PRO	2,117.00	\$2,167.00	2004-07
2941600	048A711104400	GREENFIELD, THOMAS	6053 OCEAN VIEW DR	THOMAS GREENFIELD	6,194.70	\$6,244.70	2004,2006-07
23736	009 073104402	GRIM, MARY V	17 WESTALL AVE	MARY V GRIM	308.89	\$358.89	2007
1134930	008 066901700	HAMBLETON, SUZANNE C & GREENLAW	2342 VALDEZ ST	SUZANNE HAMBLETON & CHARLES GR	849.88	\$899.88	2006-07
5035171	000O044000903	HARRIS, JAMES M & ROBERT D JR TRS	200 FALLON ST	R D JR & J M HARRIS TRS	2,386.22	\$2,436.22	2007
10450594	048A705103400	HARRIS, VERNESA	5681 OCEAN VIEW DR	VERNESSA HARRIS	865.00	\$915.00	2004-07
4487966	012 096404000	HAYWOOD, IRENE	671 APGAR ST	IRENE HAYWOOD	280.71	\$330.71	2007
3074749	011 088001500	HERB, FRANCES	816 PORTAL AVE	FRANCES HERB	5,587.68	\$5,637.68	2005-07
3057658	029 097700100	HERNANDEZ, DENIS	2800 HOPKINS PL	HERNANDEZ TRUCKING	1,129.50	\$1,179.50	2004,2006-07
2806681	032 209105300	HERRERA, CARLOS HERRERA & PEINAD	2101 38TH AVE	CARLOS HERRERA	1,185.56	\$1,235.56	2007
7043937	035 235400200	HESS, JOSEPH I	4240 INTERNATIONAL BLVD	HESS PROPERTIES LLC	3,976.96	\$4,026.96	2007

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10570905	013 113505100	HEXTRUM, GRACE C	250 WHITMORE ST #210	GRACE C HEXTRUM	228.09	\$278.09	2007
10950031	021 022502700	HILL, CHRISTOPHER J & HELEN C	1830 LAKESHORE AVE #206	C J HILL	309.00	\$359.00	2007
3001210	010 077202600	HITZ, GLORIA F	320 LENOX AVE	URBAN SPACE REALTY & INVESTMENT	440.18	\$490.18	2004
3287858	047 550302800	HODGE, LATASHA M	2008 100TH AVE	LEAVE IT 2 ME	2,079.26	\$2,129.26	2005-07
2511800	011 087003900	HOLLENBACH, PAUL M	695 CALMAR AVE	HOLLENBACH CONSTRUCTION	1,412.41	\$1,462.41	2006-07
5888573	042 442500202	HOLMES, ROBERT G TRS	8383 CAPWELL DR	SEMLOH FINANCIAL INC	3,257.77	\$3,307.77	2007
6871976	039 326801200	HUBBARD, LOIS	2611 65TH AVE	LOIS HUBBARD	224.58	\$274.58	2007
2754142	004 003901300	HYPOLITE, RONALD J	1103 MAGNOLIA ST	RONALD J HYPOLITE	1,198.06	\$1,248.06	2005-07
2551683	012 101901200	JOHNSON, CARLOS D	4120 MARKET ST	OAKTOWN CYCLES	10,004.96	\$10,054.96	2004-07
7660626	047 555401200	JOHNSON, FRANCES P	2101 106TH AVE	FRANCES P JOHNSON TR	123.38	\$173.38	2007
2398184	014 123605600	JOHNSTONE, JEAN E	368 CAVOUR ST #100	JOHNSTONE CONSULTING	3,938.32	\$3,988.32	2005-07
3127206	012 101901400	JONES, TAMMIE S & BIGELOW, MARY	4128 MARKET ST	JOBH HOUSE	2,117.10	\$2,167.10	2004-07
3091562	048G744206901	JOSEPH, CHRISTOPHER	6524 PINEHAVEN RD	CKJ COMMUNICATIONS	2,807.86	\$2,857.86	2005-07
3071006	048G740302701	KIDD, MICHAEL KIDD	200 GLENWOOD GLADE	MAKO INDUSTRIAL	4,512.08	\$4,562.08	2004-07
55158	015 128502200	KING, BERNITA M	883 57TH ST	BERNITA M KING	125.24	\$175.24	2007
3277313	040 331700800	KING, TEENYA	1657 74TH AVE	THE NEW YORK CONNECTION	2,079.26	\$2,129.26	2005-07
1951017	029 108101200	KLEINMAN, PAUL M	4209 MAPLE AVE	CMC REGULATORY SERVICES	2,982.80	\$3,032.80	2005-07
67482	020 016500107	LAM, GILBERT	1534 17TH AVE	GILBERT LAM	241.18	\$291.18	2007
7541457	004 009102200	LANG, EARL & NANCY	1004 PERALTA ST	EARL L & NANCY & MELVIN LANG	127.65	\$177.65	2007
5187354	015 136901400	LEWIS, ANNABELLE	5814 DOVER ST	ANNABELLE LEWIS	515.37	\$565.37	2007
3224007	048G742103501	LIANG, RUI ZHAO	5601 MERRIEWOOD DR	RUI ZHAO LIANG	1,495.18	\$1,545.18	2005-07
2772396	032 211401500	LIPPMAN TRUST, THOMAS N	3579 GALINDO ST	THOMAS N LIPPMAN	1,588.50	\$1,638.50	2004, 2006-07
6545076	048F737602100	LUTZ, CHARLES A	7293 SNAKE RD	CHARLES A LUTZ	278.47	\$328.47	2007
1490672	021 025001302	LY, WILSON & LOC	2420 E 20TH ST	WILSON & LOC LY	1,352.86	\$1,402.86	2005-07
3256952	009 074503800	MA, SOMSAY	465 36TH ST	SOMSAY MA	323.80	\$373.80	2007
3538788	020 018800800	MACHADO, ENRIQUE ETAL	728 FOOTHILL BLVD	ENRIQUE MACHADO	527.02	\$577.02	2006-07
7368488	019 001101400	MACKLIN, MILTON P & NETTIE M	824 7TH AVE	MILTON P MAKLIN	196.51	\$246.51	2007
3277356	030 197602700	MAIDEN, GREGORY	4531 MERRILL AVE	G & G JANITORIAL SERVICES	1,495.18	\$1,545.18	2005-07
3603458	040 339501506	MARQUEZ, MARIA C & MARTINEZ, ANTON	2715 77TH AVE	MARIA MARQUEZ & ANTONIO MARTINE	720.68	\$770.68	2006-07
1284282	032 211200400	MATTHIS, SHIRLEY A & LEOLA M	2106 35TH AVE	COOLY HIGH	3,134.26	\$3,184.26	2004-07
3154505	001 015702300	MAYERS, RANA	201 3RD ST #204	RANA MAYERS	4,953.46	\$5,003.46	2004-07
3191036	003 000501300	MCDOWELL, MARY ALICE	868 MILTON ST	MCDOWELL/HAYES REHAB	1,030.62	\$1,080.62	2005-07
3193713	037 257500900	MCDUFFIE, MARVIN M & LASHONDA	4150 MOUNTAIN BLVD	MCDUFFIE MUSIC	1,495.18	\$1,545.18	2005-07
3231054	040A344801100	MCFARLAND, DONALD D	3649 SHONE AVE	CRABS ON THE RUN	2,079.26	\$2,129.26	2005-07
1678795	045 537200700	MCPAHAN, LARRY	10628 ACALANES DR	LARRY'S FLOOR COVERING	1,495.18	\$1,545.18	2005-07
26831326	040 331700300	MILLS, JIMMIE L TR	1821 74TH AVE	JIMMIE L MILLS	203.55	\$253.55	2007
58149	015 134902800	MOSSETTO, DONNA R & HOWE JANICE L	5775 ADELIN ST	HOWE / MOSSETTO	220.86	\$270.86	2007
2239426	011 084301400	MUBARAK, ROME I	825 VERMONT ST	KIMET INTERNATIONAL LLC	1,857.14	\$1,907.14	2005-07
3594475	010 082609900	MURPHREE, CHRISTOPHER	465 ELWOOD AVE	CHRISTOPHER MURPHREE	849.42	\$899.42	2006-07
2644924	032 207901200	MYERS, FRANK L	1945 42ND AVE	CREATIVE PRINTING	3,589.68	\$3,639.68	2004-07
1374249	047 554102300	NAJERA, JAVIER R	1836 108TH AVE	NAJERA LANDSCAPING SERVICE	2,573.88	\$2,623.88	2004-07
5109981	020 019201200	NELSON, MILDRED P & DUNN, WILLIAM	1144 FOOTHILL BLVD	MILDRED P NELSON & WILLIAM DUNN	393.02	\$443.02	2007
27577806	016 138801000	NIPAY, MERCEDITA R	474 60TH ST	MERCEDITA R NIPAY	997.00	\$1,047.00	2007

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15148	024 056101600	NOIA, ROBERT	1134 EVERETT AVE	KAREN & ROBERT NOIA	597.71	\$647.71	2007
3509095	005 047001900	NORTH OAKLAND SENIOR HOUSING ASS	3255 SAN PABLO AVE	NORTH OAKLAND SR HOUSING ASSOC	49,810.23	\$49,860.23	2003-07
3438864	044 495902800	OCHOA, VENTURA	1244 97TH AVE	VENTURA OCHOA	577.54	\$627.54	2005-06
3306232	047 550100900	ORTEGA, JAIME	2011 103RD AVE	JOA CONSTRUCTION CLEANERS	1,495.18	\$1,545.18	2005-07
3962148	035 237101002	OSBORNE, BARBARA J	2319 MONTICELLO AVE	BARBARA J OSBORNE	421.08	\$471.08	2007
2900068	047 557400300	OSORUN, SUNDAY	2364 100TH AVE	CALIFORNIA BEO SUNI ENTERTAINMEN	2,627.21	\$2,677.21	2004-07
1558595	032 207603300	PADILLA, MANUEL & SOCORRO	2167 41ST AVE	MANUEL & SOCORRO PADILLA	1,481.58	\$1,531.58	2004-07
3135268	011 085703300	PAHLKA, JENNIFER	1070 WARFIELD AVE	TINY MEDIA LLC	568.32	\$618.32	2006-07
7165455	022 034503900	PALMER, ELDORA V TR	2724 12TH AVE	HUGH A CLAARK	140.36	\$190.36	2007
87440	010 078002202	PASCUA, LORETTA O ETAL	407 LAGUNITAS AVE	EDGAR A & MARGARITA BAROT	196.51	\$246.51	2007
27251536	009 073501401	PASLIN, DAVID & HILGER L TRS	460 34TH ST	DAVID PASLIN & LESLIE HILGER TRS	1,190.33	\$1,240.33	2007
3220680	037A276400100	PATTERSON, WILFORD	3986 DELMONT AVE	W PATTERSON LAWN MAINTENANCE	1,495.18	\$1,545.18	2005-07
2881861	026 081009200	PERLMUTER, MARTIN	2866 MC KILLOP RD	META 4 PRODUCTIONS	3,050.64	\$3,100.64	2006-07
3161935	048 559904700	PERSONS, ERIC	9514 MACARTHUR BLVD	JODI PERSONS	3,409.66	\$3,459.66	2004-07
6842607	008 066900500	PINKHAM, LOIS	2353 WAVERLY ST	LOIS PINKHAM	140.36	\$190.36	2007
1386913	030 187805600	PLATE, ERICK K & BERTA A ORTEGA-PLA	3721 VIRDEN AVE	IRIDOLOGY & HERBS	2,614.80	\$2,664.80	2006-07
3172368	040A345300100	POIRSON, ALICE	8101 FONTAINE ST	ALICE POIRSON	3,826.48	\$3,876.48	2005-07
4134885	029A132600100	POLYZOS, THEOPHANES & DEMETRIOS	1752 LEIMERT PL	THEOPHANES & DEMETRIOS POLYZOS	673.73	\$723.73	2007
4496523	023 043900700	POTTS, LILLIAN & WEILAN	952 ALMA PL	LILLIAN & WEILAN POTTS	280.71	\$330.71	2007
7045123	034 227301701	PUCCINELLI, GARY M	1301 52ND AVE	GARY M PUCCINELLI	133.32	\$183.32	2007
2506718	048F737803502	RAMIREZ, KIM	6493 OAKWOOD DR	K2 CONSULTING	4,401.16	\$4,451.16	2004-07
3594505	038 323100200	RAMIREZ, SALVADOR	5517 E 16TH ST	SALVADOR RAMIREZ	1,521.86	\$1,571.86	2006-07
20928638	038 319601800	RANSOM, CALVIN	2563 64TH AVE	ARC THREE ASSOCIATES	1,783.20	\$1,833.20	2004-07
6413757	021 028902400	REAGER, JOE R & BESS, DEBORAH L	2128 17TH AVE	JOE R REAGER	126.37	\$176.37	2007
3603350	005 045202200	REALS, THOMAS P	2817 MARKET ST	THOMAS REALS	817.82	\$867.82	2006-07
3215296	023 049201000	RETTIG-ZUCCHI, MARY ANN	3533 WOODRUFF AVE	MARY ANN RETTIG-ZUCCHI	3,876.70	\$3,926.70	2005-07
579734	004 007502000	RICH, DON	1466 3RD ST	DON RICH STUDIOS	1,952.42	\$2,002.42	2006-07
3116360	040 331704804	RIVERA, JAVIER A	1435 74TH AVE	CHOCOL TRUCKING	2,117.00	\$2,167.00	2004-07
2355019	024 054902200	ROBINOW, FRANKLIN	1391 EL CENTRO AVE	THE 365 MEDIA GROUP	334.37	\$384.37	2004-06
1770039	047 554301600	ROBINSON, CHRIS	1801 107TH AVE	CBR HANDYMAN & DECORATING SERV	1,828.40	\$1,878.40	2004-07
2918676	014 121902300	ROGERS, EMILY D	8633 MOUNTAIN BLVD	EMILY D ROGERS	2,117.42	\$2,167.42	2004-07
2086042	039 327501600	ROGERS, JOHN	2826 HAVENSCOURT BLVD	BUILDING OPPORTUNITIES	2,181.25	\$2,231.25	2004-07
1573810	014 119800800	ROGERS, JUDITH J	830 55TH ST	ROGERS CADD SERVICES	2,225.43	\$2,275.43	2004-07
3246183	037A276501600	ROMERO, CESAR P	3915 ALTAMONT AVE	ROMERO AUTO DETAILING	1,495.18	\$1,545.18	2005-07
3134172	001 444400200	ROQUE, SALVADOR	1904 FRANKLIN ST #209	HOME SOLUTION CO	2,176.96	\$2,226.96	2004-07
11540562	012 097901300	ROSARIO, MARCISA R	3775 MANILA AVE	MARCISA R ROSARIO	244.21	\$294.21	2007
3421686	010 082701600	ROSS, LLOYD P	310 ELWOOD AVE	ROSS DATACOM	2,028.12	\$2,078.12	2005-07
3603385	005 045202300	RUIZ, FERNANDO	2825 MARKET ST	FERNANDO RUIZ	778.42	\$828.42	2006-07
3304701	015 128102000	RYAN, MANEESHA	728 AILEEN ST	SUPERFOOT III	2,079.26	\$2,129.26	2005-07
3615499	026 079900600	SAECHAO, SENG C	2815 25TH AVE	SENG SAECHAO	910.06	\$960.06	2005-07
2896044	040 332103800	SANCHEZ, HILARIO & THERESA	1416 76TH AVE	HILARIO & THERESA SANCHEZ	2,448.49	\$2,498.49	2005-07
2104989	029A132501500	SHAHAVRAN, HABIB	4081 WATERHOUSE RD	A S H CONSTRUCTION COMPANY	1,454.26	\$1,504.26	2005-07
10042364	010 081800401	SHERMAN, ELLEN K	200 SANTA CLARA AVE	ELLEN K SHERMAN	196.51	\$246.51	2007

ADMIN HEARING LIEN LIST FOR BUSINESS TAX (BT)
ADMIN HEARING: AUGUST 21, 2007
PUBLIC HEARING: SEPTEMBER 18, 2007

43206	013 108902800	SIMON, JOHN B & WILLIAMS, DOROTHY B	867 44TH ST	JOHN B SIMON & DOROTHY B WILLIAM	306.11	\$356.11	2007
1076752	011 088303100	SIMS, JAMES A JR	760 LONGRIDGE RD	JAMES A SIMS JR	7,124.90	\$7,174.90	2005-07
3615421	021 026400100	SMALL, JACOBO	1101 E 21ST ST	JACOBO SMALL	926.78	\$976.78	2006-07
24527506	039 327502400	SPOHN, VERN TRS	6663 FOOTHILL BLVD	VERN D SPOHN TRS	912.68	\$962.68	2007
3615162	003 003102100	STANLEY, NANCY B & ROBERT A	873 20TH ST	NANCY & ROBERT STANLEY	1,002.66	\$1,052.66	2005-07
10228689	015 136901100	STERLING, GEORGE M, ETAL	5802 DOVER ST	GEORGE M STERLING TRS ETAL	140.36	\$190.36	2007
3416984	048H759009200	STULL, DON V & PATRICIA M	555 HILLER DR	DON V & PATRICIA STULL	255.42	\$305.42	2006
508888	047 551300301	SULLIVAN, PATRICK	1651 102ND AVE	RAINFOREST LANDSCAPING	2,566.42	\$2,616.42	2004-07
3456080	042 431300110	SWENSON DEVELOPMENT II LLC	8900 EDES AVE	SWENSON DEVELOPMENT II LLC	247,747.06	\$247,797.06	2003-06
3615286	037 253003000	SZUCHOPA, CARMEN & FERENC	4449 MATTIS CT	CARMEN & FERENC SZUCHOPA	624.22	\$674.22	2006-07
3261794	005 047702600	TASKAEV, ALEXEI	3506 MAGNOLIA ST	URBAN CONSTRUCTION AND DISIGN	1,495.18	\$1,545.18	2005-07
7576757	040 338404900	TERRELL, WILFORD SR & JEWELL Y TRS	2678 79TH AVE	JEWELL Y & WILFORD TERRELL SR	892.33	\$942.33	2007
3182886	043A475004601	THIERRY, LATISHA	3325 SARAZEN AVE	THE GARRISON GROUP	1,495.18	\$1,545.18	2005-07
2603314	027 085300400	TINOCO, JORGE	2917 COOLIDGE AVE	TINOCO'S LANDSCAPING AND GARDEN	2,117.00	\$2,167.00	2004-07
1492047	004 006701000	TOTTY, LOBART L	1406 8TH ST	LOBART L TOTTY	429.70	\$479.70	2007
3238946	044 496101200	TRINIDAD, ERASMO	1217 96TH AVE	ERASMO TRINIDAD	293.54	\$343.54	2007
2139405	003 003501700	TYLER-RUBIN, TAMRA	2027 BRUSH ST	TYLER GIRL RENTALS	2,954.28	\$3,004.28	2004,2006-07
6772218	013 109901300	VALIQUETTE, ROBERT E	460 44TH ST	ROBERT E VALIQUETTE	505.29	\$555.29	2007
2870215	047 555302400	VALREY, FOSTER C JR	2144 106TH AVE	VALREY MAINTENANCE	2,117.00	\$2,167.00	2004-07
24700666	005 046301403	VANCE, W D ETAL	3015 ADELIN ST	W D VANCE ETAL	2,400.30	\$2,450.30	2007
2378582	040A341804701	WEBBER, WILLIAM	6959 SIMSON ST	BRIDGES/WEBBER DESIGN & CONSTR	2,135.34	\$2,185.34	2004-07
3291626	014 126903000	WENDELL, JUDY S	502 FOREST ST #A	WENDEL CONSULTING SERVICES	3,826.48	\$3,876.48	2005-07
2974592	048 643000300	WEST, JOI M	190 ELYSIAN FIELDS DR	JOIOUS BEGINNINGS LEARNING CENTE	2,117.00	\$2,167.00	2004-07
6827489	015 137100300	WHITE, RUBY C & SMART, ORANELL	649 60TH ST	RUBY C WHITE	140.36	\$190.36	2007
2820374	004 009901600	WILLIAMS, BARBARA	517 HENRY ST	BARBARA WILLIAMS	1,319.40	\$1,369.40	2004-05 & 2007
5549876	040 340604500	WILLIAMS, GENE A	8132 IRIS ST	WILLIAMS CONCRETE PUMPING	2,573.88	\$2,623.88	2004-07
55891	015 130003400	WILLIAMS, GERALD L & ROSETTA M	1015 56TH ST	GERALD L & ROSETTA WILLIAMS	312.87	\$362.87	2007
3110168	038 321100300	WILLIAMS, WILBERT	5931 HARMON AVE	WILBERT WILLIAMS	651.08	\$701.08	2006-07
803553	047 557303300	WISE, SHARON R	10430 VOLTAIRE AVE	SHARON R WISE	235.04	\$285.04	2006-07
2027321	047 550402403	WOOD, HERBERT	1740 100TH AVE	WOOD'S CONSTRUCTION	811.70	\$861.70	2005-06
7040407	015 134500800	YOSHIMURA, STEVE ETAL	962 61ST PL	TU MUCH PROPERTIES	1,517.00	\$1,567.00	2006-07
5300347	048D730305200	YOUNG, ROBERT S	6243 GIRVIN DR	ROBERT S YOUNG	504.10	\$554.10	2007

\$604,733.39 \$614,833.39

[Signature]
City Attorney

OAKLAND CITY COUNCIL

FILED
OFFICE OF THE CITY CLERK
OAKLAND

RESOLUTION NO. _____ C.M.S.

2007 SEP -5 PM 12:15
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, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 5, CHAPTER 5.04 OF THE OAKLAND MUNICIPAL CODE, AND DIRECTING THE NOTICE OF LIEN AND ASSESSMENT CHARGES TO BE TURNED OVER TO THE COUNTY FOR COLLECTION.

WHEREAS, pursuant to Title 5, Chapter 5.04 of the Oakland Municipal Code, the City Administrator filed with the City Clerk her reports concerning the costs incurred for delinquent Business Taxes and recordation of liens with added administrative charges and assessment charge on thereafter described real property; and

WHEREAS, September 18, 2007, 7:00 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 Business 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 Administrator filed with the City Clerk concerning Business 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 Administrator reports in the amounts set opposite each description for costs incurred for delinquent Business Taxes, added administrative charges, and be it

FURTHER RESOLVED: That if said assessment therein levied is not paid before the 10th day of August 2008, 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 2008-2009 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 2007

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

FILED
OFFICE OF THE CITY CLERK
GALLERIA

RESOLUTION No. _____ C.M.S.

2007 SEP -6 PM 12:15
Introduced by Councilmember _____

RESOLUTION OVERRULING PROTESTS AND ACCEPTING AND CONFIRMING REPORTS OF THE CITY ADMINISTRATOR ON THE DELINQUENT BUSINESS TAXES AND CONFIRMING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 5, CHAPTER 5.04 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.

WHEREAS, pursuant to Title 5, Chapter 5.04 of the Oakland Municipal Code, the City Administrator filed with the City Clerk her reports concerning the costs incurred for delinquent Business Taxes and recordation of liens with added administrative charges and assessment charges on thereafter described real property, and

WHEREAS, September 18, 2007, 7:00 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 Business 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 Administrator filed with the City Clerk concerning delinquent Business 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 Administrator reports in the amounts 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 therein levied is not paid before the 10th day of August 2008, 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 2008-2009 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 2007

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

[Signature]
City Attorney

OAKLAND CITY COUNCIL

FILED
OFFICE OF THE CITY CLERK
OAKLAND

RESOLUTION NO. _____ C.M.S.

2007 SEP -6 PM 12:15

Introduced by Councilmember _____

RESOLUTION CONTINUING HEARING ON REPORTS OF THE CITY ADMINISTRATOR ON THE DELINQUENT BUSINESS TAXES AND THE CONFIRMING OF THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 5, CHAPTER 5.04 OF THE OAKLAND MUNICIPAL CODE.

RESOLVED: That the hearing on the reports of the City Administrator on the delinquent Business Taxes and recordation of the liens with added administrative charges was duly noticed and held on the 18th day of September, 2007, 7:00 p.m., is hereby continued for further hearing on the day of _____ in the Chamber of the City Council.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 2007

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