

CITY OF OAKLAND
AGENDA REPORT

2010 SEP -7 PM 2:21

TO: Office of the City Administrator
ATTN: Dan Lindheim, City Administrator
FROM: Finance and Management Agency
DATE: September 21, 2010

RE: **Public Hearing on the Assessment of Liens for Delinquent Real Property
Transfer Taxes**

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. Administrative hearings for delinquent Real Property Transfer Taxes were held on May 3, 2010, July 12, 2010 and August 2, 2010 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 hearings, 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 21, 2010, and a resolution has been prepared confirming the placement of liens on twenty-five (25) 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 May 3, 2010, July 12, 2010 and August 2, 2010 administrative hearings as shown in the attached list. If the City fails to place a lien to recover the delinquent taxes, the General Fund would lose estimated revenue totaling \$470,901 and administrative fees totaling \$1,250, creating a grand total of \$472,151 for this period.

BACKGROUND

Administrative hearings for delinquent Real Property Transfer Taxes were held on May 3, 2010, July 12, 2010 and August 2, 2010 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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September 21, 2010

Following the administrative hearings, 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 21, 2010. A resolution has been prepared confirming the placement of liens on twenty-five (25) properties and authorizing the subsequent assessment for all fees and charges.

KEY ISSUES AND IMPACTS

Property owners owe the City delinquent Real Property Transfer Taxes and administrative fees for the accounts not resolved at the May 3, 2010, July 12, 2010 and August 2, 2010 administrative hearings as shown in the attached list. If the City fails to place a lien to recover the delinquent taxes, the General Fund would lose estimated revenue totaling \$470,901 and administrative fees totaling \$1,250, creating a grand total of \$472,151 for this period.

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

There are no impacts on disability and senior citizen access.

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.

ACTION REQUESTED OF THE CITY COUNCIL

Staff requests that the City Council 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.

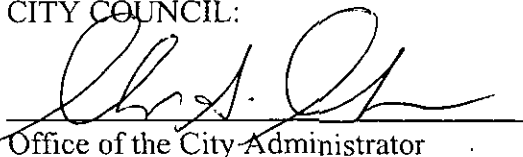
Respectfully submitted,



Joseph T. Yew, Jr.
Finance Director/City Treasurer

Prepared by:
David McPherson, Revenue and Tax Administrator
Revenue Division

APPROVED AND FORWARDED TO THE
CITY COUNCIL:


Office of the City Administrator

Item: _____
City Council
September 21, 2010

R.P.T.T. CITY COUNCIL HEARING LISTING FOR 9/21/2010

DEBTOR NAME	PROPERTY ADDRESS	PARCEL #	Recording #	Invoice #	AMOUNT	Admn. Fee	Total
MATTHEW D. FIALHO	3607 Shone Ave.	40A-3448-13	2007-068399	R 137244	6,124	\$50	\$6,174
DANIEL ALTMAN	3619 35th Ave.	28-0957-35	2008-348865	R 137307	4,752	\$50	\$4,802
PAULETTE D. JOHNSON	385 Jayne Ave #114	10-0789-74	2007-101396	R 137308	3,522	\$50	\$3,572
SHARON D. JACOBS	4211 Market St.	13-1085-2	2007-101924	R 137309	3,154	\$50	\$3,204
JUAN JOAQUIN	2457 26 th Ave.	26-0784-14	2007-101968	R 137310	10,756	\$50	\$10,806
MINDHAI NGUYEN & MYLINH NGUYEN	3607 Allendale Ave.	32-2067-2	2006-193649	R 137311	11,899	\$50	\$11,949
TERESITA CHATMAN	533 La Prenda Dr.	45-5398-10	2007-102374	R 137313	6,659	\$50	\$6,709
CORNERSTONE MISSIONARY BAPTIST CHURCH	2117 Seminary Ave.	38-3240-7	2007-149222	R 137337	8,212	\$50	\$8,262
JESUS R. HERRERA	9211 A Street	44-4964-1-1	2007-106743	R 137319	5,843	\$50	\$5,893
VUTHY & CHAN THILA T. PEY	4200 Terrabella Way	37-2570-28	2007-108815	R 137320	8,397	\$50	\$8,447
VUTHY & CHAN THILA T. PEY	626 51 st Street	14-1216-30-6	2007-108816	R 137321	2,124	\$50	\$2,174
FRANCISCO MORENO	1746 67 th Ave.	39-3252-50	2007-109255	R 137324	5,349	\$50	\$5,399
EDGAR ISAC RODRIGUEZ	2638 78 th Ave	40-3390-30	2007-109732	R 137325	5,243	\$50	\$5,293
JUANITA & AVUNDA AMBERS	6193 Oakdale Ave	37A-2784-10	2007-141484	R 137329	8,227	\$50	\$8,277
MACK M. WOODFOX, SR.	5852 Occidental St.	15-1349-39	2007-144183	R 137332	13,154	\$50	\$13,204
KAREN LAMPKINS	2914 Chestnut St.	5-0455-34	2007-145682	R 137333	8,264	\$50	\$8,314
MANSOOR RAHMANI	6431 Ridgemont Dr.	37A-3154-29-4	2007-146275	R 137335	32,822	\$50	\$32,872
QUYEN PHAM	4108 Allendale Ave	02-2056-19	2007-160198	R 137346	6,863	\$50	\$6,913
GOO RIP KIM & EUN HEE KIM	5229 Genoa St.	14-1194-1	2007-160542	R 137347	13,585	\$50	\$13,635
IGNACIO GONZALEZ	5460 Cole St.	35-2391-1	2007-162317	R 137349	7,855	\$50	\$7,905
CAROL WATSON & THELMA WATSON	7856 Plymouth St	40-3352-21	2007-163034	R 137351	11,062	\$50	\$11,112
DAVID N. & PHILLIP N. DRESDEN	4421 Arcadia Ave.	29A-1347-78	2007-164412	R 137353	8,328	\$50	\$8,378
AVERY L. JACKSON	700-G Canyon Oaks Dr.	37A-3161-57	2007-166610	R 137354	2,767	\$50	\$2,817
NABEEHAH SABREE-SHAKIR	638 62 nd St.	15-1363-13	2007-174713	R 137355	13,585	\$50	\$13,635
1630 HIGH STREET, LLC	1630 High St.	35-2357-19-1	2006-166102	R 137173	262,355	\$50	\$262,405
TOTALS:					\$470,901	\$1,250	\$472,151

OFFICE OF THE CLERK
OAKLAND

OAKLAND CITY COUNCIL

Kathleen Anne Boyd
City Attorney

2010 SEP -7 PM 2:21

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 21st day of September 2010, the reports concerning the costs incurred for delinquent real property transfer taxes and recordation of liens with added administrative charges and assessment charges on hereinafter described real property; and

WHEREAS, September 21, 2010, 6:30 p.m., was fixed as the day and hour for the Council to hear and accept 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 real property transfer taxes, and any other interested persons; and

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

RESOLVED: That the reports that the City Administrator filed with the City Clerk on the 21st day of September 2010, concerning delinquent real property transfer taxes, 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 hereinafter described properties in the amount set opposite each description for costs incurred for delinquent real property transfer 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, 2011, 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 2011-2012 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 20____

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, QUAN, REID, and PRESIDENT BRUNNER

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____

LaTonda Simmons
City Clerk and Clerk of the Council
of the City of Oakland, California

FILED
OFFICE OF THE CITY CLERK
OAKLAND

OAKLAND CITY COUNCIL

Kate Galbraith
City Attorney

2010 SEP -7 PM 2: 21 RESOLUTION NO. _____ C.M.S.

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 21st day of September 2010, the reports concerning the costs incurred for delinquent real property transfer taxes and recordation of liens with added administrative charges and assessment charges on the hereinafter described real property; and

WHEREAS, September 21, 2010; 6:30 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 costs incurred for delinquent real property transfer taxes, and any other interested person; now therefore be it

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

FURTHER RESOLVED: That the reports that the City Administrator filed with the City Clerk on the 21st day of September 2010, concerning delinquent real property transfer taxes, and the recordation of liens with administrative charges for the real property described therein be and are hereby accepted and confirmed, and the assessments are hereby authorized to be levied upon the properties described in said City Administrator report, in the amounts set opposite each description for costs incurred for delinquent real property transfer taxes, added administrative charges, and assessment charges; and be it

FURTHER RESOLVED: That if said assessment herein levied is not paid before the 10th day of August 2011, 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 2011-2012 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 20____

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, QUAN, REID, and PRESIDENT BRUNNER

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____

LaTonda Simmons
City Clerk and Clerk of the Council
of the City of Oakland, California

OAKLAND CITY COUNCIL

Karen S. Boyd
City Attorney

FILED
OFFICE OF THE CITY CLERK
OAKLAND

RESOLUTION NO. _____ C.M.S.

2010 SEP -7 PM 2:20
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 the delinquent real property transfer taxes and recordation of the liens with added administrative charges that was duly noticed and held on the on the 21st day of September 2010, 6:30 p.m., is hereby continued for further hearing on the day of _____ in the City Hall, One Frank H. Ogawa Plaza, Council Chambers, Oakland, California.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 20____

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, QUAN, REID, and PRESIDENT BRUNNER

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____

LaTonda Simmons
City Clerk and Clerk of the Council
of the City of Oakland, California

