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OFFICE OF THE CITY CLERK  
OAKLAND

2017 JUN -8 PM 4: 10

# AGENDA REPORT

**TO:** Sabrina B. Landreth  
City Administrator

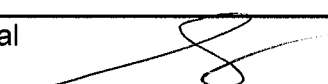
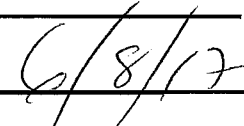
**FROM:** Katano Kasaine  
Director of Finance

**SUBJECT:** Delinquent Real Property Transfer Taxes

**DATE:** May 19, 2017

City Administrator Approval

Date:

## RECOMMENDATION

**Staff Recommends That The City Council Adopt a 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.**

## EXECUTIVE SUMMARY

Adoption of this resolution will authorize the placement of the liens on all unpaid real property transfer tax accounts and authorize the subsequent assessment as provided for under Chapter 4.20 of the Oakland Municipal Code, should the fees and charges remain unpaid prior to the transfer/recording of said special assessment levys to the Tax Collector and Auditor Controller for inclusion on the next property tax roll. All fees, charges and due dates are detailed on taxpayer's notice and Council Hearing notices.

The Public Hearing is scheduled for June 20, 2017. A resolution has been prepared confirming the placement of liens on forty two (42) properties and authorizing the subsequent assessment for all fees and charges.

## BACKGROUND/LEGISLATIVE HISTORY

Pursuant to Oakland Municipal Code, Chapter 4, Article 20, all transfers of real property within the city limits of Oakland are subject to the real property transfer tax. The tax is due upon transfer of an interest of real property and is payable at the time of recordation with the Alameda County Recorder. The tax rate is 1.50 percent of the total value of consideration transferred, with some exceptions provided by statute. The grantor and grantee are jointly and severally liable for payment of tax.

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City Council  
June 20, 2017

### **ANALYSIS AND POLICY ALTERNATIVE**

Administrative hearings for delinquent real property transfer taxes were held on April 7, 2014, August 4, 2014, December 7, 2015, April 4, 2016, June 6, 2016, December 5, 2016, and January 9, 2017, to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of real property transfer taxes. A resolution has been prepared confirming the placement of liens on forty two (42) properties and authorizing the subsequent assessment for all fees and charges.

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.

### **FISCAL IMPACT**

Property owners owe the City delinquent real property transfer taxes and administrative fees for the accounts not resolved at the administrative hearings as shown in **Attachment A**. If the City fails to place a lien to recover the delinquent taxes, the General Purpose Fund may potentially lose estimated revenue totaling \$246,510 and administrative fees totaling \$5,250 creating a grand total of \$251,760 for this period.

### **PUBLIC OUTREACH/INTEREST**

Administrative hearings for delinquent real property transfer taxes were held on April 7, 2014, August 4, 2014, December 7, 2015, April 4, 2016, June 6, 2016, December 5, 2016, and January 9, 2017, to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of real property transfer taxes.

### **COORDINATION**

In coordination with the Office of the City Attorney and the Budget Office, the agenda report, resolutions and supporting items attached to this report have been reviewed and/or approved for form, legality and fiscal implications.

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**SUSTAINABLE OPPORTUNITIES**

**Economic:** Collections of delinquent real property transfer taxes have major economic implications for the City's sustainability. The revenue source is relied upon to fund essential City services.

**Environmental:** There are no environmental opportunities resulting from the recordation of liens.

**Social Equity:** Collections of delinquent real property transfer taxes have significant social equity implications for the City's sustainability. The revenue source is relied upon to fund essential City services to all citizens and taxpayers.

**ACTION REQUESTED OF THE CITY COUNCIL**

The 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.

For questions regarding this report, please contact MARGARET, O'BRIEN, REVENUE & TAX ADMINISTRATOR at (510) 238-7480.

Respectfully submitted,



KATANO KASAINÉ  
Director of Finance

Reviewed by:  
Margaret O'Brien, Revenue & Tax Administrator  
Revenue Management Bureau

Prepared by:  
Carmen Q. Mac, Acting Revenue Audit  
Supervisor  
Revenue Management Bureau

Attachment (1):  
A: R.P.T.T. City Council Hearing Listing

Item: \_\_\_\_\_  
City Council  
June 20, 2017

| CITY OF OAKLAND DATE:                               |                                     |                      |                  |             |                |          |           |          |
|---|-------------------------------------|----------------------|------------------|-------------|----------------|----------|-----------|----------|
| R.P.T.T. CITY COUNCIL HEARING LISTING FOR 6/20/2017 |                                     |                      |                  |             |                |          |           |          |
| Ref   | DEBTOR NAME                         | PROPERTY ADDRESS     | PARCEL #         | Recording # | Invoice        | AMOUNT   | Admn. Fee | Total    |
| 1   | Adel Ali                            | 7757 Hansom Drive    | 040A-3842-001-01 | 2013351421  | RPTT011414-2   | \$20,914 | \$125     | \$21,039 |
| 2   | Juan Castellanos, Et al.            | 9233 C Street        | 044-4983-003-01  | 2013354880  | RPTT011414-10  | \$2,145  | \$125     | \$2,270  |
| 3   | Xueyan Zhong                        | 6919 Lacey Avenue #A | 040A-3416-038-00 | 2013357387  | RPTT011414-15  | \$7,508  | \$125     | \$7,633  |
| 4   | Xueyan Zhong                        | 6919 Lacey Avenue #B | 040A-3416-039-00 | 2013357389  | RPTT011414-16  | \$7,508  | \$125     | \$7,633  |
| 5   | Hon Chu                             | 1219 E.18TH Ave #A   | 020-0214-002-00  | 2013358435  | RPTT011414-18  | \$4,454  | \$125     | \$4,579  |
| 6   | Kent Ferre                          | 1755 Broadway #41    | 008-0740-015-00  | 2014059052  | PRTT053014-1   | \$5,316  | \$125     | \$5,441  |
| 7   | Thimsuren Supachok                  | 2636 Ritchie St      | 040-3383-031-00  | 2015008991  | RPTT092815-10  | \$6,531  | \$125     | \$6,656  |
| 8   | Yolanda Guerrero                    | 920 Moorpark St      | 045-5208-002-00  | 2015185703  | RPTT012816-5   | \$3,362  | \$125     | \$3,487  |
| 9   | Celina Garcia, John Pappas, Et Al.  | 1930 102nd Ave       | 047-5501-025-00  | 2016017721  | RPTT032216-6   | \$486    | \$125     | \$611    |
| 10  | Lisa & Demarco Kidd                 | 3421 Adeline St      | 005-0477-012-00  | 2016092070  | RPTT091316-10  | \$611    | \$125     | \$736    |
| 11  | Hong Jian Zhou                      | 1957 89th Ave        | 043-4596-005-00  | 2016094826  | RPTT091316-12  | \$3,763  | \$125     | \$3,888  |
| 12  | Milton M Mapp                       | 696 Athol Ave        | 023-0460-025-00  | 2016096035  | RPTT091316-14  | \$3,387  | \$125     | \$3,512  |
| 13  | Frederick W Cheng                   | 182 7th St           | 001-0177-019-00  | 2016104817  | RPTT091316-16  | \$3,181  | \$125     | \$3,306  |
| 14  | Jessica L Williams                  | 1730 89th Ave        | 043-4588-016-02  | 2016110977  | RPTT091516-1   | \$7,416  | \$125     | \$7,541  |
| 15  | Gabriel Bueno                       | 1423 40th Ave        | 033-2139-028-00  | 2016137101  | RPTT091916-8   | \$5,093  | \$125     | \$5,218  |
| 16  | Katrina Ross                        | 1506 68th Ave        | 039-3249-030-00  | 2016130893  | RPTT091916-9   | \$658    | \$125     | \$783    |
| 17  | Rodney Jones                        | 1030 86th Ave        | 042-4267-019-00  | 2016114252  | RPTT091916-10  | \$1,395  | \$125     | \$1,520  |
| 18  | Allison Mickels                     | 1745 67th Ave        | 039-3253-013-00  | 2016137558  | RPTT092316-3   | \$2,454  | \$125     | \$2,579  |
| 19  | City Ventures Homebuilding, LLC     | 2338 Filbert St      | 005-0430-01702   | 2016138195  | RPTT092316-7   | \$65,688 | \$125     | \$65,813 |
| 20  | City Ventures Homebuilding, LLC     | 2210 Filbert St      | 005-0430-013-04  | 2016138195  | RPTT092316-8   | \$37,548 | \$125     | \$37,673 |
| 21  | Carl M Wright                       | 1023 63rd St         | 016-1444-040-00  | 2016160020  | RPTT092816-3   | \$2,636  | \$125     | \$2,761  |
| 22  | Kanagasunadarm Parameswary          | 9709 D St            | 044-4979-014-00  | 2016158267  | RPTT092816-4   | \$668    | \$125     | \$793    |
| 23  | Norma Jamison-Birks & Anthony Birks | 2103 Myrtle St       | 005-0412-009-00  | 2016152263  | RPTT092816-6   | \$5,592  | \$125     | \$5,717  |
| 24  | Michael Nguyen                      | 2008 85th Ave        | 043-4569-016-00  | 2016188923  | RPTT100416-5   | \$1,929  | \$125     | \$2,054  |
| 25  | Yolanda Winzer                      | 1320 94th Ave        | 044-4967-026-00  | 2016163490  | RPTT100616-2   | \$143    | \$125     | \$268    |
| 26  | Robin & Elain Maes                  | 6356 Florio St       | 048A-7073-010-00 | 2016139064  | RPTT101916-1   | \$1,583  | \$125     | \$1,708  |
| 27  | Luke Joseph                         | 1509 78th Ave        | 040-3355-033-00  | 2016191708  | RPTT101916-3   | \$7,284  | \$125     | \$7,409  |
| 28  | 2307 Chestnut, LLC                  | 2307 Chestnut St.    | 005-0427-002-12  | 2016159314  | RPTT101916-4   | \$6,255  | \$125     | \$6,380  |
| 29  | Deltrina Johnson                    | 380 Vernon St        | 010-0790-031-00  | 2016176948  | RPTT101916-5   | \$6,056  | \$125     | \$6,181  |
| 30  | Ning Liu                            | 324 10th St #213     | 002-0114-013-00  | 2016194198  | RPTT103116-1   | \$678    | \$125     | \$803    |
| 31  | Megan McFarland                     | 5520 Edgerly St      | 038-3227-029-00  | 2016194343  | RPTT103116-2   | \$515    | \$125     | \$640    |
| 32  | Kathy Wood                          | 1495 81st Ave        | 040-3368-003-00  | 2016196272  | RPTT103116-3 R | \$1,202  | \$125     | \$1,327  |





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**OAKLAND CITY COUNCIL**

City Attorney

**RESOLUTION No. \_\_\_\_\_ C.M.S.**

2017 JUN -8 PM 4:11

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 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**, the date of **June 20, 2017** and the time **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 **June 20, 2017**, 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 10<sup>th</sup> day of August 2017, 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 2017-2018 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, \_\_\_\_\_, 20\_\_\_\_

**PASSED BY THE FOLLOWING VOTE:**

AYES - BROOKS, CAMPBELL WASHINGTON, GALLO, GIBSON MCELHANEY GUILLEN, KALB, KAPLAN , and  
PRESIDENT REID

NOES -

ABSENT -


ABSTENTION -

ATTEST: \_\_\_\_\_

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

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**OAKLAND CITY COUNCIL**

  
City Attorney

**2017 JUN -8 PM 4:11** RESOLUTION No. \_\_\_\_\_ C.M.S.

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 **June 20, 2017 at 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, CAMPBELL WASHINGTON, GALLO, GIBSON MCELHANEY, GUILLEN, KALB, KAPLAN, and PRESIDENT REID

NOES -

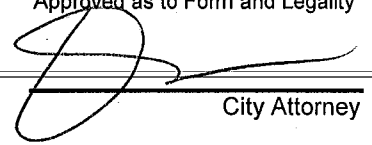
ABSENT -

ABSTENTION -

ATTEST: \_\_\_\_\_

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




  
City Attorney

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## OAKLAND CITY COUNCIL

2017 JUN -8 PM 4:11 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 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**, the date **June 20, 2017** and the time **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 **June 20, 2017** 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 10<sup>th</sup> day of August 2017, 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 2017-2018 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, \_\_\_\_\_, 20\_\_\_\_

**PASSED BY THE FOLLOWING VOTE:**

AYES - BROOKS, CAMPBELL WASHINGTON, GALLO, GIBSON MCELHANEY GUILLEN, KALB, KAPLAN, and PRESIDENT REID

NOES -

ABSENT -

ABSTENTION -

ATTEST: \_\_\_\_\_

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