



CITY OF OAKLAND

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OFFICE OF THE CITY CLERK
OAKLAND

2018 JUL 12 PM 5:39

AGENDA REPORT

TO: Sabrina B. Landreth
City Administrator

FROM: Katano Kasaine
Director of Finance

SUBJECT: Delinquent Business Taxes

DATE: July 11, 2018

City Administrator Approval

Date:

7/12/18

RECOMMENDATION

Staff Recommends That The City Council Conduct A Public Hearing And Upon Conclusion Adopt A 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.

EXECUTIVE SUMMARY

Adoption of the proposed resolution will authorize the placement of liens on real property for unpaid Business Taxes (BTs) and authorize the subsequent assessment, pursuant to Chapter 5.04 of the Oakland Municipal Code (O.M.C.), should the fees and charges remain unpaid prior to the transfer/recording of said special assessment levies to the Tax Collector and Auditor Controller for inclusion on the next property tax roll. The liens will be recorded against 331 delinquent parcels in an amount of \$1,728,577.02, as well as \$41,375.00 for administrative fees, for a total property tax roll of \$1,769,952.02. Failure to place liens to recover the delinquent taxes will result in a loss of \$1,769,952.02 in revenues to the General Purpose Fund.

BACKGROUND / LEGISLATIVE HISTORY

Pursuant to Chapter 5.04 of the Oakland Municipal Code, 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. During a review and assessment process, 672 property owners were notified to address delinquent business taxes determined to be owed to the City. An administrative hearing for delinquent business taxes was held on May 8, 2018 to hear protests and to resolve any inconsistencies or inequities raised by the property owners regarding the non-payment of business taxes. Property owners were given the opportunity to appeal their cases in this administrative process. The public hearing before City Council is scheduled for July 24, 2018. A resolution is prepared confirming the placement of liens on 331 properties and authorizing the subsequent assessment for all fees and charges.

Item: _____
City Council
July 24, 2018

ANALYSIS AND POLICY ALTERNATIVES

Administrative hearings for delinquent business taxes were held on May 8, 2018; to hear protests and resolve inconsistencies or inequities raised by property owners regarding the non-payment of business taxes. A resolution has been prepared confirming the placement of liens on 331 properties and authorizing the subsequent assessment for all fees and charges.

A total of 15 taxpayers appeared at the 4QL Administrative Hearing on May 8, 2018 yielding the following results:

- 11 accounts were PAID in full.
- One account was CLOSED.
- Three accounts remain unresolved as the taxpayers appeared without proper documentation and were asked to return on or before June 19, 2018.

Ultimately, of the originally identified 672, 341 properties were deleted from the list through the administrative hearing process, payments, and/or account closures.

The remaining 331 non-responders were notified of the City's intent to record a lien against their property; these remaining parcels are subject to lien. A breakdown by property type of the parcels are as follows (**Table 1**):

Table 1: Property type

Property Use	Number of Accounts	Total Value of Liens
Commerical	16	\$ 169,505
Improved commerical 8x series	6	\$ 336,148
Industrial	5	\$ 33,962
Multi Residential, 2-4 units & mobile homes	157	\$ 382,699
Multi Residential, 5 or more units	46	\$ 609,518
Single family residential	101	\$ 238,120
Total	331	\$ 1,769,952

Approximately 56 of the 331 properties have been identified as possible owner-occupied, the property parcel and mailing address being the same. Of the properties identified as Single Family Residential, 23 have been identified as possible owner-occupied, the property parcel and mailing address being the same. **Table 2** reflects the total lien value associated with owner-occupied properties.

Table 2: Owner-occupied properties

Property Use	Number of Accounts	Total Value of Liens
Possible owner occupied, multifamily residential	33	\$ 73,426
Possible owner occupied, Single family residential	23	\$ 60,200
Total	56	\$ 133,626

On June 20, 2017, staff submitted an agenda report recommending that the City Council conduct a public hearing and upon conclusion adopt a 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 for 179 properties 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. No action was taken and the item was returned to staff pending feedback from City Council. The delay of the lien process resulted in eight properties being sold and no longer eligible for the recovery of delinquent tax revenue through the lien process with a projected revenue loss of \$13,295.

Following the administrative hearings, the Finance Director filed with the City Administrator a written notice of those property owners 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 business taxes, and additional administrative charges and assessments. The delinquent charges and assessments shall constitute a special assessment against said property, and shall be collected at the time established by the County Assessor for inclusion in the next property tax assessment.

FISCAL IMPACT

Property owners owe the City delinquent business taxes and administrative fees for the accounts not resolved at the administrative hearings as shown in **Attachment 1**. Failure to place these liens will result in the loss of \$1,728,577 in General Purpose Fund revenues and \$41,375.00 in administrative fees, for a total of \$1,769,952.02 over this period.

PUBLIC OUTREACH / INTEREST

Property owners were notified and an administrative hearing for delinquent business taxes were held on May 8, 2018; to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of business taxes, in which each property owner subject to a property lien were sent a lien notice on April 27, 2018 and again on June 27, 2018.

COORDINATION

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

SUSTAINABLE OPPORTUNITIES

Economic: Collections of delinquent business 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.

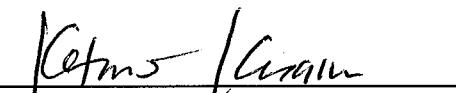
Social Equity: Collections of delinquent business taxes have significant social equity implications for the City's sustainability. The revenue source is relied upon to fund essential City services to all citizens and taxpayers.

ACTION REQUESTED OF THE CITY COUNCIL

Staff Recommends that the City Council Conduct a Public Hearing and upon Conclusion Adopt a 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.

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

Respectfully submitted,



KATANO KASAIN
Director of Finance

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

Prepared by:
Rafael Martinez, Tax Enforcement Officer II
Revenue Management Bureau

Attachment 1:
A: 4th Quarter 2018 Business Tax Liens

Item: _____
City Council
July 24, 2018

4th Quarter 2018 Business Tax Liens
Administrative Hearing: May 8, 2018- Council Hearing July 24, 108

Account Number	Owner Name	Property Address	Parcel Number	Tax Years	Delinquent	Lien
00021280	MARZILLI DANIEL W & MINNIE F	4820 MACARTHUR BLVD	037 255200701	2017, 2018	\$1,773.12	\$1,898.12
00000128	CAMPO ANN M	2009 CHESTNUT ST	005 040600700	2017, 2018	\$1,315.15	\$1,440.15
00000940	EDWARDS WILHELMINA TR	2729 12TH AVE	022 034400500	2017, 2018	\$1,315.15	\$1,440.15
00002629	JACKSON EVA & HILL SYTHIA	1562 78TH AVE	040 335902100	2017, 2018	\$1,315.15	\$1,440.15
00003111	BAUGH EDNA J & MONICA N	253 WISTAR RD	044 506702700	2018	\$1,999.98	\$2,124.98
00011205	OUTLAND DENNIS	7220 FRESNO ST	039 330203100	2017, 2018	\$1,315.15	\$1,440.15
00026460	CLAY WALTER JR & MACIE	6268 HAYES ST	038 320900800	2018	\$654.88	\$779.88
00036053	PAPAVASSILIOU VASSILIS A	4432 ARCADIA AVE	029A131201400	2017, 2018	\$1,315.15	\$1,440.15
00039207	BELTRAN JOSE & INDELIZA	9616 CHERRY ST	046 544802800	2017, 2018	\$1,315.15	\$1,440.15
00046573	CHAMBERS PAUL E TR	1815 FOOTHILL BLVD	020 016400200	2017, 2018	\$1,315.15	\$1,440.15
00051209	WONG CLINTON & PATRICK TR & SALLY	535 HADDON RD	023 041001100	2016-2018	\$1,977.34	\$2,102.34
00052704	COLLIER CARLOS & CARLOS D	3120 BONA ST	027 085301300	2016-2018	\$1,977.34	\$2,102.34
00055250	DEPPER MARTHA R TR & DEPPER ERIC H ETAL	3816 MANILA AVE	012 098201500	2017, 2018	\$1,315.15	\$1,440.15
00056099	BRANDY CHARLES & ROSA L TRS	1045 103RD AVE	045 518401100	2017, 2018	\$1,315.15	\$1,440.15
00056159	TILLERY JIMMIE L & DELORES A TRS	10022 EMPIRE RD	045 531902800	2017, 2018	\$1,315.15	\$1,440.15
00056725	CHARLES D HILL ENTERPRISES	1359 99TH AVE	044 497100600	2017, 2018	\$1,315.15	\$1,440.15
00077708	PAEZ JOSE J & TOVARPAEZ LAURA E	1839 69TH AVE	039 331400800	2017, 2018	\$1,315.15	\$1,440.15
00077940	HARDEMAN CLIFFORD R	9101 EMPIRE RD	044 507802800	2017, 2018	\$1,315.15	\$1,440.15
00097885	JONES PHYLLIS	10406 DANTE AVE	047 555903300	2013-2015, 2017, 2018	\$3,064.31	\$3,189.31
00111712	SEGURA LANCE H & KATHRYN D	1945 85TH AVE	043 456300700	2017, 2018	\$1,315.15	\$1,440.15
00111833	MITCHELL WAYNE R	3843 FRUITVALE AVE	029A132003800	2017, 2018	\$1,315.15	\$1,440.15
00113826	GOMEZ JESSICA	3115 KINGSLAND AVE	036 245401200	2017, 2018	\$667.97	\$792.97
00114112	CHAVEZ GABRIELLE D	6831 AITKEN DR	048D730901200	2018	\$654.88	\$779.88
00124924	WAKERLING TAMMY M TR	3303 ELMWOOD AVE	033 220200800	2017	\$660.27	\$785.27
00129547	MARZILLI DANIEL & MINNIE	1468 81ST AVE	040 336403100	2017, 2018	\$1,315.15	\$1,440.15
00130827	NUNN CHRISTOPER & LISA	816 HENRY ST	004 009301600	2017-2018	\$1,975.79	\$2,100.79
00131849	HUANG YU H & YE CHAO Y	2657 23RD AVE	026 077500800	2018	\$654.88	\$779.88
00136832	JACOBSON EDWARD R	639 S ELMHURST AVE	044 501400306	2017, 2018	\$1,315.15	\$1,440.15
00136836	JACOBSON EDWARD R	643 S ELMHURST AVE	044 501400308	2017, 2018	\$1,315.15	\$1,440.15
00142227	SAMUELS SUZAN	3129 64TH AVE	037A273202200	2017, 2018	\$1,315.15	\$1,440.15
00142778	MCKEON SEAN	1920 92ND AVE	046 545700300	2017-2018	\$731.39	\$856.39
00149237	XIA DONG S	1919 25TH AVE	020 020404100	2018	\$358.10	\$483.10
00153609	AVINA MARISELA	9425 PEACH ST	046 547400900	2016-2018	\$2,171.82	\$2,296.82
00157428	SCOTT CHARLES A	4116 SHONE AVE	040A345601000	2017, 2018	\$1,315.15	\$1,440.15
00159382	JOHNSON MARIE O	10834 GOLF LINKS RD	048 631308700	2017, 2018	\$1,315.15	\$1,440.15
00160772	EDISON JAMES ETAL	2438 RENWICK ST	036 242600700	2017, 2018	\$655.02	\$780.02
00170926	ZHENG YU L TR	1939 HARRINGTON AVE	032 208404100	2015, 2017, 2018	\$1,973.87	\$2,098.87
00172530	CLIFFORD DAVID H & K A TRS	3032 ARIZONA ST	028 097504600	2015, 2017, 2018	\$1,971.69	\$2,096.69
00175357	BAGBY NAOMI TR	725 WALAVISTA AVE	011 086504600	2014-2018	\$3,845.93	\$3,970.93
00176221	HELLENDALE WILLIAM	5340 WALNUT ST	036 248304400	2015-2016	\$1,098.61	\$1,223.61
00176457	MUSETTI STEFANO E & MARYANN	3739 VICTOR AVE	030 187701500	2017, 2018	\$1,315.15	\$1,440.15
00177036	MONTALVO JUAN V & SOPHIA I	5410 CRITTENDEN ST	035 236804200	2016-2018	\$1,977.34	\$2,102.34
00177091	MENDOZA ONOFRE & PATRICIA	1802 96TH AVE	046 544800100	2018	\$288.91	\$413.91
00177267	DAVIS LINDA	4900 DAVENPORT AVE	037 253203400	2016-2018	\$1,977.34	\$2,102.34

4th Quarter 2018 Business Tax Liens
Administrative Hearing: May 8, 2018- Council Hearing July 24, 108

Account Number	Owner Name	Property Address	Parcel Number	Tax Years	Delinquent	Lien
00177675	PETERSEN MARY J	7009 LACEY AVE	040A341601600	2014-2018	\$2,848.90	\$2,973.90
00177911	DURHAM JUDAH	2029 DURANT AVE	047 554900500	2016-2018	\$1,977.34	\$2,102.34
00177985	NGUYEN TAM D ETAL	3123 DAVIS ST	027 084400300	2013-2018	\$2,094.20	\$2,219.20
00178176	NAVARRO MARTIN & CARMEN	1030 92ND AVE	044 498403900	2014-2018	\$2,630.18	\$2,755.18
00178226	FLUKER LIONEL	26 MURDOCK CT	037A273601000	2014, 2015, 2017, 2018	\$2,118.44	\$2,243.44
00178300	GILBERT CATHERINE E TR	243 SEXTUS RD	044 506503301	2013-2018	\$3,554.48	\$3,679.48
00178523	BIRCH8330 LP	940 72ND AVE	041 415304301	2013-2018	\$3,303.03	\$3,428.03
00178974	FERNANDEZ FRANCISCO V	6925 HALLIDAY AVE	039 330101400	2011-2018	\$3,559.39	\$3,684.39
00179185	WU WANHONG	616 ALMANZA DR	045 539504600	2013-2018	\$3,290.78	\$3,415.78
00179441	JOHNSON KEYO R & WEST RASHEEDA	7332 ARTHUR ST	040 332703700	2014-2018	\$2,586.25	\$2,711.25
00179909	LEUNG DARRYL R	1907 70TH AVE	039 331600500	2014-2018	\$2,632.84	\$2,757.84
00180596	MUELLER AMY L	5733 FLEMING AVE	038 317502200	2014-2018	\$2,492.84	\$2,617.84
00180707	MIAO BAOWEN & SU HUILAI	1238 94TH AVE	044 496202300	2015-2018	\$2,943.68	\$3,068.68
00180711	MIAO BAOWEN & SU HUILAI	1024 83RD AVE	042 426401800	2013-2018	\$2,930.92	\$3,055.92
00180854	PAUL V D	2693 76TH AVE	040 339700800	2013-2015, 2017-2018	\$207.12	\$332.12
00181089	FAN STEVEN & CHIKOU	5834 SEMINARY CT	038 324102700	2014-2018	\$2,596.01	\$2,721.01
00181223	FRANCO GERARDO & VILLASENOR MARTINA	1127 76TH AVE	041 413901500	2014-2018	\$2,703.43	\$2,828.43
00181265	TURNER BARBARA J	1825 LINDEN ST	005 040701900	2010-2018	\$3,043.71	\$3,168.71
00181369	LIU MING	6155 SEMINARY AVE	037A277100600	2014-2018	\$2,818.88	\$2,943.88
00181407	SMITH CORNELL A & THOMPSONSMITH JACQUELINE TRS	9330 CORAL RD	044 506100500	2008-2016, 2018	\$3,852.96	\$3,977.96
00181451	RIVERA ARACELY	3012 60TH AVE	038 318600900	2014-2018	\$3,084.26	\$3,209.26
00181465	NINO ERICK	1943 103RD AVE	047 550101300	2014-2018	\$2,718.08	\$2,843.08
00181559	MANIBUSAN ANTONIA & LOLLA S	1705 CHURCH ST	039 325102102	2014-2018	\$2,246.92	\$2,371.92
00181619	SANCHEZ ANDRES A	2509 66TH AVE	039 325801000	2013-2018	\$2,711.78	\$2,836.78
00181649	AGUILAR MAXINE	1772 81ST AVE	040 336600100	2013-2015, 2018	\$607.06	\$732.06
00181670	TINOCO ALFREDO & MALDONADO NANCY	9625 BIRCH ST	046 544800900	2011-2018	\$3,578.62	\$3,703.62
00182445	PEREZ RAMON A & ZEZA F	9826 ELMAR AVE	046 549001700	2011-2015, 2018	\$2,606.44	\$2,731.44
00182823	FAN CHRISTINA & CHIKOU	5835 SEMINARY CT	038 324100800	2014-2018	\$2,603.35	\$2,728.35
00183074	COMISO DAVID A & JOSEFINO C	5788 VICENTE ST	014 127403100	2014-2018	\$2,969.53	\$3,094.53
00183102	HEIER CYNTHIA S	6834 OUTLOOK AVE	037A275510600	2014-2018	\$3,069.62	\$3,194.62
00183120	HEIER CYNTHIA S TR	6836 OUTLOOK AVE	037A275510700	2011-2018	\$4,329.70	\$4,454.70
00183277	GUMBS RICHARD A TR	6127 OUTLOOK AVE	037A274801500	2016-2018	\$1,977.34	\$2,102.34
00183301	TURNER TANYA L & GONDER SIMONE S	604 56TH ST	014 121100400	2012-2018	\$6,408.13	\$6,533.13
00183310	BARBER VICTORIA L	4455 OAK HILL RD	048 684500904	2013-2018	\$4,551.34	\$4,676.34
00183548	NGUYEN TUAN & CHAU	307 BERGEDO DR	045 541901900	2016	\$402.77	\$527.77
00183909	MOHAMED MOHSEN S	1231 52ND AVE	034 227302400	2014-2018	\$2,848.90	\$2,973.90
00184431	NERO JOEL E & LOCKHARTNERO DARLENE R	10936 COTTER ST	048 629902700	2011-2018	\$4,653.80	\$4,778.80
00184433	QUINN WILLIE M TR	2408 38TH AVE	032 210500200	2002-2018	\$12,895.96	\$13,020.96
00184482	BUMACOD DIONISIO R & FACTORA MARIETTA B ETAL	2821 FRUITVALE AVE	026 082002900	2008-2018	\$6,061.05	\$6,186.05
00184618	JORDAN TARSHA S	977 APGAR ST	012 095600900	2011-2018	\$3,947.47	\$4,072.47
00184678	ROGERS BARRY S	2157 107TH AVE	047 555300700	2011-2018	\$4,019.63	\$4,144.63
00185272	FERRARI WILHELMINA	7908 STERLING DR	040A344802000	2014-2018	\$2,589.30	\$2,714.30
00186527	CRUZ JUAN J	7863 PLYMOUTH ST	040 335301100	2017, 2018	\$1,315.15	\$1,440.15
00186832	CHEUNG WING K & WAN AMELIA	3810 WISCONSIN ST	030 191501400	2015-2017	\$488.82	\$613.82

4th Quarter 2018 Business Tax Liens
Administrative Hearing: May 8, 2018- Council Hearing July 24, 108

Account Number	Owner Name	Property Address	Parcel Number	Tax Years	Delinquent	Lien
00187314	SANDOVAL RAFAEL & MURRILLO MARIA D	1451 47TH AVE	035 235901100	2011-2018	\$3,227.58	\$3,352.58
00188204	RAMOS MARIA D	2152 51ST AVE	036 242000101	2018	\$267.14	\$392.14
00188847	COMMUNITY FUND LLC	7001 ORRAL ST	039 331200100	2015-2018	\$2,635.06	\$2,760.06
00190087	AARONS THEODORE & QUETA TRS	6232 BUENA VENTURA AVE	037A278304200	2016-2018	\$2,009.03	\$2,134.03
00190702	ASHENAFI LIKU & GIRMA DEBORAH	843 35TH ST	009 073903700	2016-2018	\$1,867.23	\$1,992.23
00191908	KRISHNAMURTHY VIJAY & RADHAKRISHNAN RANI TRS	5669 AMY DR	048B716700300	2016-2018	\$1,867.23	\$1,992.23
00192667	SMKM LLC	2148 105TH AVE	047 555402000	2016-2018	\$2,008.61	\$2,133.61
00192882	ALLEN TERESE N	2129 25TH AVE	021 029300200	2016-2018	\$931.02	\$1,056.02
00193161	DUPART DAVID C & MARK S	1257 SEMINARY AVE	041 388600800	2016-2018	\$1,867.23	\$1,992.23
00194421	TONGSUMMERFORD ANITA E	3442 MARGARITA AVE	043A468902200	2016, 2017	\$1,212.35	\$1,337.35
00195840	ST JOHNS EPISCOPAL CHURCH IN OAKLAND	5914 THORNHILL DR	048F739000113	2016-2018	\$2,003.33	\$2,128.33
00201817	ADADE ESTHER Y TR	831 44TH ST	013 108903500	2007-2017	\$5,568.76	\$5,693.76
00026627	BRATES IRENE & FUKUNAGA ANTHONY	5922 BRUNS CT	048C719100402	2017, 2018	\$1,422.25	\$1,547.25
00125282	PAPER TREE GARDEN LLC	2625 75TH AVE	040 339802000	2017, 2018	\$1,467.25	\$1,592.25
00091536	ARGUETA CARLOS R	1536 40TH AVE	033 214401400	2018	\$838.13	\$963.13
00176373	AYALA MARIO & ZAVALA CLAUDIA V	1085 81ST AVE	041 420301300	2013-2018	\$3,705.53	\$3,830.53
00134301	B&W ASSETS MANAGEMENT LLC	464 42ND ST	013 109701500	2016-2018	\$2,439.17	\$2,564.17
00182593	BUGARINI JANELLE	2924 61ST AVE	038 319404500	2012-2018	\$3,345.35	\$3,470.35
00047970	COLEMAN ANNER A TR	657 S ELMHURST AVE	044 501300601	2017, 2018	\$1,622.02	\$1,747.02
00135386	DUENAS MARIA & ZAMORA ANTONIO C	2932 E 7TH ST	025 067000402	2017, 2018	\$1,622.02	\$1,747.02
00072618	HAMMOND ANDREW T & IZUMI	4237 MONTGOMERY ST	013 111101300	2017, 2018	\$1,622.02	\$1,747.02
00048995	HERNANDEZ AURELIA	2543 HUMBOLDT AVE	027 089602900	2017, 2018	\$1,622.02	\$1,747.02
00027261	HOWELL DOYLE G	3427 ADELINE ST	005 047701100	2018	\$2,437.22	\$2,562.22
00180909	LAHIRI SAGNIK & SUSOBHAN	933 35TH ST	009 074002902	2014-2018	\$4,641.73	\$4,766.73
00031901	LEGGETT LEONARD L HEIRS OF EST & LEGGETT ELZO ETAL	1090 65TH ST	016 145301100	2017, 2018	\$1,622.02	\$1,747.02
00132031	LOGAN JONATHAN B	2445 24TH AVE	026 078001400	2017, 2018	\$812.31	\$937.31
00136369	MARQUINA SERGIO & RODRIGUEZ MARIA E	2719 79TH AVE	040 340401800	2017, 2018	\$1,622.02	\$1,747.02
00026586	ROGERS VESTERIA M	201 CAIRO RD	044 506400100	2017, 2018	\$1,622.02	\$1,747.02
00158323	SINGH RAJESHWAR & SINGH SURJIT TR	2319 92ND AVE	046 547200200	2018	\$838.13	\$963.13
00020928	ZAMORA ANTONIO C & MARLENE C ETAL	2942 E 7TH ST	025 067000600	2017, 2018	\$1,622.02	\$1,747.02
00176495	AVALOS CLAUDIA M & HELIODORO	1171 72ND AVE	041 413500601	2011-2018	\$4,433.13	\$4,558.13
00081057	B&W ASSETS LLC	1070 55TH ST	015 130800800	2016-2018	\$2,532.76	\$2,657.76
00116583	BAHAMONDES ANTON M	656 54TH ST	014 121301700	2017, 2018	\$1,684.20	\$1,809.20
00103292	BARNES EDGIE L	1227 60TH AVE	041 388701400	2017, 2018	\$1,684.20	\$1,809.20
00084715	BRIDGES AARON S & DEBORAH M	3482 MIDVALE AVE # B	028 095601600	2017, 2018	\$1,684.20	\$1,809.20
00178868	CARSON SARAH	626 58TH ST	015 137001900	2013-2018	\$4,057.92	\$4,182.92
00158473	CLARK GERALD EDMUND III	3647 LAUREL AVE	028 093900100	2017, 2018	\$1,684.20	\$1,809.20
00037931	CLARK JOHN M & ELLEN M	671 62ND ST	015 136203300	2017, 2018	\$1,684.20	\$1,809.20
00028257	COLEMAN DANIEL TR	648 55TH ST	014 121201400	2016-2018	\$2,532.76	\$2,657.76
00123274	DAWSON JUSTIN & NORMA	4042 EVERETT AVE	024 052004001	2017, 2018	\$1,684.20	\$1,809.20
00007361	DUONG HOA C	2430 FOOTHILL BLVD	020 020402100	2017, 2018	\$1,684.20	\$1,809.20
00181077	FAN CHRISTINA & CHIKOU	406 HALE AVE	045 536400603	2014-2018	\$3,190.49	\$3,315.49
00102459	FLEMINGS JUDITH TR & FLEMINGSBROU JOYCE	8725 OLIVE ST	043 459500200	2016-2018	\$2,532.76	\$2,657.76
00087137	GALLEGOS JESUS	7628 RUDSDALE ST	041 419303100	2017, 2018	\$1,684.20	\$1,809.20

4th Quarter 2018 Business Tax Liens
Administrative Hearing: May 8, 2018- Council Hearing July 24, 108

Account Number	Owner Name	Property Address	Parcel Number	Tax Years	Delinquent	Lien
00038092	GRIFFITH ALFRED F & AUDREY F	1715 10TH ST	006 002301100	2018	\$838.13	\$963.13
00153267	HAIRSTON REGINALD & SHERRYL	2266 84TH AVE	043 457102000	2017, 2018	\$1,684.20	\$1,809.20
00017552	HERNANDEZ MELITON	1633 41ST AVE	033 215200800	2015, 2018	\$876.04	\$1,001.04
00134654	HICKS GLADYS & ROBINSON CORA	5924 MARTIN LUTHER KING JR WAY	015 135802000	2016-2018	\$2,532.76	\$2,657.76
00181477	HSU WAYNE & TENG T ETAL	967 107TH AVE	045 521100301	2015, 2017, 2018	\$2,528.24	\$2,653.24
00074507	JACKSON STEPHANI Y	950 55TH ST	015 130000301	2016-2018	\$2,532.76	\$2,657.76
00133208	JAN RAFIQ U & SHABEENA	695 10TH ST	002 002301600	2018	\$324.42	\$449.42
00019260	JAUREGUI JULIE L & ROBERT	5521 E 16TH ST	038 323100300	2017, 2018	\$994.50	\$1,119.50
00030982	KAHSAI ALEMAYO & GHEBRU GHIDAY	478 65TH ST	016 141601700	2017, 2018	\$930.92	\$1,055.92
00152384	KANAAN CHRISTOPHER	7528 GARFIELD AVE	040 339702801	2017, 2018	\$1,684.20	\$1,809.20
00100973	KETO ANNIE TR	170 JOHN ST	013 111601900	2017	\$843.49	\$968.49
00178685	LAZARD ALFRED J JR & ZULEIMA C	1629 CHESTNUT ST	005 038800900	2010-2018	\$5,497.48	\$5,622.48
00182381	LI ANDREW	2150 35TH AVE	032 211200803	2018	\$456.54	\$581.54
00009684	MARR ERICA J & JESSICA H	1445 E 33RD ST	022 038000700	2017, 2018	\$1,395.71	\$1,520.71
00105938	MILLS JIMMIE L & WELLS HENRIETTA	1821 74TH AVE	040 331700300	2017, 2018	\$1,684.20	\$1,809.20
00125381	MTV INVESTMENTS LLC	508 105TH AVE	045 536801900	2017, 2018	\$1,684.20	\$1,809.20
00135742	NGO DAT K & BUI HA B	3610 SUTER ST	032 203015400	2017, 2018	\$1,684.20	\$1,809.20
00190680	ONIFADE DELLESIA TR	7203 HOLLY ST	039 330801500	2016-2018	\$2,544.54	\$2,669.54
00129930	OROZCO JOSE R	3312 MARKET ST	009 072402100	2016-2018	\$1,757.52	\$1,882.52
00183507	PINEDORAYGOZA LAZARO N	7222 FAVOR ST	039 330802508	2013-2018	\$3,190.73	\$3,315.73
00104027	PUEBLA CARMEN TR	592 22ND ST	008 065901200	2017, 2018	\$1,684.20	\$1,809.20
00069767	RAMIREZ HECTOR C	1159 SEMINARY AVE	041 389200800	2017, 2018	\$1,684.20	\$1,809.20
00121090	REO HOMES LLC	671 19TH ST	003 004302200	2015-2017	\$14,324.56	\$14,449.56
00008995	SANDEFORD G D	1225 CAMPBELL ST	006 001103300	2017, 2018	\$1,684.20	\$1,809.20
00136256	SCOTT CHARLES A	7024 FRESNO ST	039 330203900	2017, 2018	\$1,684.20	\$1,809.20
00190175	SEBAHTU TESFAY & GEBREYESUS SENAIT	3130 CHESTNUT ST	005 046503600	2016-2018	\$2,405.16	\$2,530.16
00136532	SHIVERS ELOISE TR	1163 83RD AVE	042 425001000	2017, 2018	\$1,684.20	\$1,809.20
00103714	SIEGEL DANIEL M & ANNE W	3630 64TH AVE	037A278200201	2015-2016	\$222.47	\$347.47
00102475	SLATER CHARLES H TR	4031 PENNIMAN AVE	032 205500400	2017, 2018	\$1,684.20	\$1,809.20
00133365	SMITH TRACY	1324 PERALTA ST	004 008701700	2016-2018	\$2,532.76	\$2,657.76
00089535	SPIVEY ANYE	2335 7TH AVE	022 031500401	2018	\$838.13	\$963.13
00009717	SUMMERS DEBRA S TR	725 HADDON PL	023 042500800	2017, 2018	\$1,366.00	\$1,491.00
00178713	TAN QIAN R	4525 CONGRESS AVE	032 204600400	2012-2018	\$5,675.82	\$5,800.82
00046360	TURNER LELAND L & TRACY E TRS	1238 UNION ST	004 003702600	2017, 2018	\$1,684.20	\$1,809.20
00052682	VAN PRATHER HEIRS OF EST	5580 FREMONT ST	015 131003000	2017, 2018	\$1,684.20	\$1,809.20
00082256	VASQUEZ FELIX	7512 BANCROFT AVE	040 333601100	2017, 2018	\$1,684.20	\$1,809.20
00107506	WATTS ALBERT M & LEANE V	2159 51ST AVE	036 241901400	2018	\$838.13	\$963.13
00043759	WILLIAMS JOSEPH & LEONARD ETAL	3242 MAGNOLIA ST	005 047303000	2017, 2018	\$1,684.20	\$1,809.20
00161778	WORTH ROBERT E	674 LOUISIANA ST	044 501600800	2015	\$517.55	\$642.55
00187829	XIN GUYMAN & CHONG HELEN H	1539 9TH AVE	020 017400600	2016	\$451.87	\$576.87
00107658	672 FAIRMOUNT LLC	672 FAIRMOUNT AVE	012 093202200	2017, 2018	\$4,251.83	\$4,376.83
00131568	BEECH WILLIAM D & DARLENE E TRS	3201 64TH AVE	037A273201700	2017, 2018	\$1,683.64	\$1,808.64
00028120	DAVALOS JAVIER	2748 E 10TH ST	019 009200900	2017, 2018	\$2,296.74	\$2,421.74
00079298	IVEY BRENDA C	1532 90TH AVE	046 543201400	2016-2018	\$2,833.42	\$2,958.42

4th Quarter 2018 Business Tax Liens
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Account Number	Owner Name	Property Address	Parcel Number	Tax Years	Delinquent	Lien
00166495	LI XIAOFENG & YOU YIJUN	2253 48TH AVE	036 241600900	2016-2018	\$2,927.15	\$3,052.15
00053804	LIPSCOMB AARON & VERDIE	10425 BANCROFT AVE	047 549800913	2015, 2018	\$1,165.89	\$1,290.89
00081444	LOZANO AMOR & AVA	2218 SEMINARY AVE	038 321002200	2017, 2018	\$2,296.74	\$2,421.74
00136157	MAI HUNG T TR	2336 62ND AVE	038 320802400	2017, 2018	\$2,296.74	\$2,421.74
00103604	MCAFEE HELEN L TR	756 58TH ST	015 135901400	2017, 2018	\$2,296.74	\$2,421.74
00192685	MJK PACIFIC CAPITAL INC	2720 E 21ST ST	026 074600800	2016-2018	\$3,298.07	\$3,423.07
00043014	OGBEIDE FESTUS	5368 TRASK ST	036 247601302	2017, 2018	\$2,296.74	\$2,421.74
00057761	ONAGULICHI VICTOR	5027 WEBSTER ST	013 114700700	2016-2018	\$2,671.52	\$2,796.52
00042067	RANCIFER CLEVELAND S	2051 85TH AVE	043 456800700	2017, 2018	\$2,296.74	\$2,421.74
00073683	RANKIN BRENDA & MACK A ETAL	937 63RD ST	016 143701800	2017, 2018	\$2,296.74	\$2,421.74
00136598	REESE DEBRA A & ALVIN W	1457 85TH AVE	043 455200300	2018	\$1,142.27	\$1,267.27
00041410	RHODES DOUGLAS J	2421 19TH AVE	022 032900104	2017, 2018	\$2,296.74	\$2,421.74
00046044	ROBINSON MARCUS SR	1601 AUSEON AVE	043 458301400	2018	\$1,142.27	\$1,267.27
00027609	STRANGE MARCI A TR	6423 BANCROFT AVE	039 326800300	2017, 2018	\$2,296.74	\$2,421.74
00009842	WALKER MADRA	3466 PAXTON AVE	027 087601200	2017, 2018	\$2,296.74	\$2,421.74
00104485	WATSON DUANE A	2659 GRANDE VISTA AVE	026 077700400	2018	\$3,451.86	\$3,576.86
00096262	WATTS ALBERT M	2163 50TH AVE	036 241801901	2018	\$1,142.27	\$1,267.27
00169898	WILLIAMS BENJAMIN J & RIVERO MARIA M	8039 NEY AVE	040A342203600	2017, 2018	\$2,296.74	\$2,421.74
00133882	ABDELLA ABDELFETAH	714 BROCKHURST ST	009 071801600	2017, 2018	\$4,448.51	\$4,573.51
00029808	ALWAJEEH MOHAMED A	2732 COOLIDGE AVE	027 087200507	2017, 2018	\$2,995.32	\$3,120.32
00195533	BINNS NATHANIEL W JR & BARTLETT KERA H ETAL	647 BEACON ST	023 041801000	2016-2018	\$4,659.93	\$4,784.93
00120613	BIRNBAUM JEFREY D TR & MOORE JOSHUA B TR	873 ERIE ST	011 084000400	2017	\$1,965.31	\$2,090.31
00097754	CHAO FAMLIN & KEATA	2451 35TH AVE	027 088700600	2017-2018	\$128.31	\$253.31
00004110	COBB MARY E	8910 PLYMOUTH ST	043 458801300	2017	\$1,506.19	\$1,631.19
00071943	CORNEJO VERONICA & MIGUEL A	1736 81ST AVE	040 336602300	2017, 2018	\$1,506.74	\$1,631.74
00156759	DISABAR RAM	7601 SPENCER ST	041 415701700	2017, 2018	\$2,995.32	\$3,120.32
00134764	FOSSEL SCOTT H TR	3208 SHATTUCK AVE	016 142800201	2017, 2018	\$2,995.32	\$3,120.32
00101636	FRANCISCOELLIOTT KAREN S TR	31 EXCELSIOR CT	023 041800401	2016-2018	\$4,506.06	\$4,631.06
00045504	GARDNER TERRY L	496 41ST ST	012 101005300	2017, 2018	\$2,995.32	\$3,120.32
00048997	HERNANDEZ AURELIA A	2749 26TH AVE	026 081500500	2017, 2018	\$2,995.32	\$3,120.32
00093000	IKEME EZE S & ADA S	1449 86TH AVE	043 455300400	2017, 2018	\$2,995.32	\$3,120.32
00052731	ISLER THELMA TR	3455 DAVIS ST	027 087601800	2017, 2018	\$2,995.32	\$3,120.32
00002121	LEWIS ROBERT L & GWENDOLYN	3743 MCCLELLAND ST	037 255202800	2018	\$1,489.13	\$1,614.13
00118293	LMF ACQUISITION LLC	16 PEROY CT	026 077102600	2017, 2018	\$2,995.32	\$3,120.32
00118758	MISHINA LUDMILA	2327 E 17TH ST	020 020301500	2017, 2018	\$2,995.32	\$3,120.32
00019709	ORR WALTER E JR	10574 TOPANGA DR	045 536902200	2016, 2018	\$2,999.87	\$3,124.87
00086123	PHILLIPS ALLEN R	92 LINDA AVE	012 098902700	2017, 2018	\$2,995.32	\$3,120.32
00117372	SAGONOWSKY LEOCADIA M HEIRS OF EST	167 FRISBIE ST	010 080601400	2017, 2018	\$2,995.32	\$3,120.32
00016918	SMITH BILLY R & SHIREL J	4346 FLEMING AVE	032 203901201	2018	\$1,489.13	\$1,614.13
00166916	TELE & 62ND LLC	480 62ND ST	016 139000603	2016-2018	\$4,506.06	\$4,631.06
00038086	TUCKER ELENA	985 43RD ST	013 108502100	2018	\$1,489.13	\$1,614.13
00010001	WEISS RICHARD Z & DARRYL S	4838 DAISY ST	037 254502700	2017, 2018	\$3,025.32	\$3,150.32
00029383	WILLIAMS SONJA J & HENRY H	3525 FOOTHILL BLVD	033 212800200	2017, 2018	\$2,995.32	\$3,120.32
00048492	ANDERSON ELIZABETH D & HEXTRUM HELEN	848 36TH ST	012 094801202	2018	\$128.20	\$253.20

4th Quarter 2018 Business Tax Liens
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Account Number	Owner Name	Property Address	Parcel Number	Tax Years	Delinquent	Lien
00055247	BACHEMIN WALTER A IV	2251 FOOTHILL BLVD	020 015900200	2017, 2018	\$1,524.21	\$1,649.21
00021146	DEVERS RALPH C & KAMAU-DEVERS GACHIRU L ETAL	517 32ND ST	009 071505000	2017, 2018	\$424.62	\$549.62
00134554	HANNON TERRI & TERRI	830 56TH ST	015 128300900	2017, 2018	\$1,524.21	\$1,649.21
00037473	HERNANDEZ GERARDO & CARMEN	2011 45TH AVE	035 240900600	2018	\$758.69	\$883.69
00115674	INTERNATIONAL FAITH CENTER	6129 MACARTHUR BLVD	037A273400500	2017, 2018	\$1,524.21	\$1,649.21
00049580	JAUREGUI ARTURO & SATURNINA	1902 55TH AVE	038 322700100	2017, 2018	\$1,524.21	\$1,649.21
00089359	LENZ ELIZABETH A	2928 FILBERT ST	005 045302100	2017, 2018	\$1,524.21	\$1,649.21
00009667	MAXAM BLAKE E & FELICE R	2432 10TH AVE	022 033401500	2017, 2018	\$1,524.21	\$1,649.21
00131581	REO HOMES 2 LLC	1029 WOOD ST	006 003102600	2015, 2017	\$26,917.59	\$27,042.59
00133659	SUN JACK J & SHAO WENYI	1742 10TH ST	006 002505500	2017, 2018	\$1,524.21	\$1,649.21
00134366	TEGEGNE ADMASU & LEMMA ELENI	4722 WEST ST	013 116302100	2017, 2018	\$1,524.21	\$1,649.21
00085673	WAHLSTROM RONALD & JOHNSON JEANNIE	1933 11TH AVE	021 026600700	2015-2018	\$1,876.31	\$2,001.31
00037229	WASHINGTON PEGGY A	1742 11TH AVE	020 021502000	2017, 2018	\$1,524.21	\$1,649.21
00133927	WELLMAN THEODORE T	848 34TH ST	009 073901200	2018	\$758.69	\$883.69
00041720	WILLIAMS SYLVIA M TR	2029 E 22ND ST	021 029003800	2018	\$758.69	\$883.69
00155656	WU WEI Q	2620 WAKEFIELD AVE	022 035104700	2018	\$758.69	\$883.69
00043452	BOUTTE ARSENE & LINDA	1129 82ND AVE	042 424703700	2015-2018	\$4,249.97	\$4,374.97
00164062	CARTER CARL M	2520 24TH AVE	026 078303501	2017, 2018	\$1,986.39	\$2,111.39
00071634	ERB JAMES	5849 MARSHALL ST	015 133300700	2017, 2018	\$1,986.39	\$2,111.39
00019847	EVELEIGH RAHUL N ETAL	32 MOSS AVE	010 081701800	2017, 2018	\$1,986.39	\$2,111.39
00009527	FLORES ELISEO & CARMEN	833 PORTWOOD AVE	019 008401200	2018	\$988.18	\$1,113.18
00082033	GASKIN STEPHEN & JOYCE E	646 63RD ST	015 136401200	2015, 2017, 2018	\$2,982.19	\$3,107.19
00177111	GUTIERREZ LUIS C & BARAJAS KARINA	1233 61ST AVE	041 388704600	2014-2018	\$3,638.22	\$3,763.22
00016697	HINES MARY L TR	680 32ND ST	009 071700700	2017, 2018	\$1,986.39	\$2,111.39
00009778	LEE JEAN L & ANNA H	2918 E 17TH ST	025 072400900	2017, 2018	\$1,986.39	\$2,111.39
00133683	MASTERS MARVIN & BETTY	1782 9TH ST	006 003302200	2017, 2018	\$1,986.39	\$2,111.39
00008993	MOORE JAMES C JR TR	1118 34TH ST	005 047801004	2017, 2018	\$3,983.36	\$4,108.36
00179437	NGUYEN KIEN & BUI CHAU	5464 BANCROFT AVE	035 239001500	2012-2015	\$3,346.40	\$3,471.40
00118869	NORWOOD JAMES & DOROTHY	1631 LINDEN ST	005 038700700	2018	\$988.18	\$1,113.18
00029795	PHILLIPS BRADLEY E & JENNIFER A	550 GLENVIEW AVE	011 083703800	2018	\$988.18	\$1,113.18
00041718	WILLIAMS SYLVIA M TR	1502 52ND AVE	035 236401001	2018	\$988.18	\$1,113.18
00022619	YOUNGBENSON JENNIFER A	2824 LINDEN ST	005 045402400	2017, 2018	\$775.73	\$900.73
00094540	DUCKETT DARNE & KIMBERLY	3512 MAGNOLIA ST	005 047702700	2016-2018	\$2,762.87	\$2,887.87
00101933	FARMER FRANCES C	1025 BELLA VISTA AVE	023 039001100	2017, 2018	\$2,758.93	\$2,883.93
00135147	LY KHANH G	2337 21ST AVE	022 032500104	2017, 2018	\$2,843.08	\$2,968.08
00050185	MACHADO ELVECIO P	878 19TH ST	003 003102700	2018	\$1,371.77	\$1,496.77
0004921	ZINNEMAN LILLIE M & ZINNEMAN CHARLES A TR	6125 BROMLEY AVE	038 321501900	2017, 2018	\$2,758.93	\$2,883.93
00184637	GUESS LEE JR	1080 67TH ST	016 151500800	2016	\$754.30	\$879.30
00166314	BOCK JAMES G & BOCK JAMES G TR	3500 GRAND AVE	011 084402100	2017, 2018	\$5,717.85	\$5,842.85
00154595	BROWN FRED E & PATRICIA M	1701 TELEGRAPH AVE	008 064100500	2015, 2017, 2018	\$8,587.50	\$8,712.50
00052733	ISLER THELMA TR	5307 FAIRFAX AVE	035 238800100	2017, 2018	\$5,717.85	\$5,842.85
00159475	KAUFMAN MARTIN	1733 BROADWAY	008 064000700	2015, 2017, 2018	\$5,730.39	\$5,855.39
00029740	MURPHY MARK V & JOHNSTON NANCY TRS	324 23RD AVE	019 007800107	2017, 2018	\$5,717.85	\$5,842.85
00048716	RUE ELL ENTERPRISES INC	6624 SAN PABLO AVE	016 145402001	2018	\$143.13	\$268.13

4th Quarter 2018 Business Tax Liens
 Administrative Hearing: May 8, 2018- Council Hearing July 24, 108

Account Number	Owner Name	Property Address	Parcel Number	Tax Years	Delinquent	Lien
00049566	AHMED MOHAMED A	4427 MARTIN LUTHER KING JR WAY	013 109300100	2018	\$9,590.92	\$9,715.92
00154573	CALZOMO PARTNERS LLC	1631 TELEGRAPH AVE	008 062000300	2016-2018	\$12,725.80	\$12,850.80
00195767	CHEUNG JOHNNY & WEI N TRS & PANG PAUL & YA N TRS	2554 FOOTHILL BLVD	026 073700800	2016-2018	\$8,988.99	\$9,113.99
00156247	DWL PROPERTIES LLC	338 E 18TH ST	021 022400500	2017, 2018	\$5,871.70	\$5,996.70
00045526	GARDNER TERRY L	3219 LAKESHORE AVE	011 083802400	2017, 2018	\$6,379.22	\$6,504.22
00167945	NGUYEN TRUNG T	1930 INTERNATIONAL BLVD	020 014801102	2016-2018	\$6,392.46	\$6,517.46
00045952	VILLA JOSEPH B	5499 BANCROFT AVE	035 239100600	2017, 2018	\$5,871.70	\$5,996.70
00186849	EASTMONT OFFICE OWNER LLC	7200 BANCROFT AVE 1	039 329102300	2016-2017	\$62,795.27	\$62,920.27
00048370	UNG CISSY S	3928 MACARTHUR BLVD	030 191701300	2015, 2018	\$10,641.80	\$10,766.80
00050124	GUDGER JOEL M	9001 INTERNATIONAL BLVD	044 495100101	2017, 2018	\$6,632.53	\$6,757.53
00156907	BERLOUI AZITA ETAL	222 MADISON ST	001 016501300	2014-2017	\$1,231.90	\$1,356.90
00151652	MAH CHAREONSRI	380 3RD ST	001 014501100	2018	\$5,826.85	\$5,951.85
00012373	MCELROY THOMAS D	960 ARLINGTON AVE	015 129600102	2017, 2018	\$7,270.33	\$7,395.33
00168631	P1C INC	136 98TH AVE	044 502002800	2016-2018	\$17,654.29	\$17,779.29
00028364	WAKERLING TAMMY M TR	3309 ELMWOOD AVE	033 220201001	2017	\$1,353.35	\$1,478.35
00024015	CHAMBERS PAUL E TR	7224 FRESNO ST	039 330203000	2017, 2018	\$7,759.81	\$7,884.81
00027274	RICE MATTHEW P & YVONNE	2436 25TH AVE	026 078404700	2017, 2018	\$2,746.83	\$2,871.83
00188528	SWEET PEA LLC	1444 ALCATRAZ AVE	052 143901600	2013-2016	\$2,033.69	\$2,158.69
00095068	BEANS GRACE	1084 AILEEN ST	015 130603500	2017, 2018	\$1,334.38	\$1,459.38
00109184	BUTLER CYNTHIA	260 PERKINS ST 1C	010 078912800	2016-2018	\$1,338.25	\$1,463.25
00138730	GLAUDE DONALD M	4030 LUSK ST	012 101703500	2017, 2018	\$1,334.38	\$1,459.38
00112189	GOODMAN KIM C	325 LENOX AVE APT 307	010 077112800	2017, 2018	\$628.20	\$753.20
00171834	HUTSON DOUGLAS K	525 ALCATRAZ AVE 4	015 137905500	2015-2017	\$803.62	\$928.62
00048641	JACKSON ROBERT JAMES	2065 64TH AVE	038 321205100	2017, 2018	\$1,334.38	\$1,459.38
00179414	JO & J PROPERTIES LLC	3614 GREEN ACRE RD 8	030 197604300	2015, 2017, 2018	\$2,002.72	\$2,127.72
00184181	KNIGHT NOEL C & ANGELA B TRS	580 CANYON OAKS DR C	037A317603400	2014-2018	\$2,654.19	\$2,779.19
00124240	MACHADO ELVECIO P	2011 MYRTLE ST APT A	005 040905000	2018	\$664.43	\$789.43
00124242	MACHADO ELVECIO P	2011 MYRTLE ST APT B	005 040905100	2018	\$664.43	\$789.43
00124246	MACHADO ELVECIO P	2011 MYRTLE ST APT C	005 040905200	2018	\$664.43	\$789.43
00124248	MACHADO ELVECIO P	2011 MYRTLE ST APT D	005 040905300	2018	\$664.43	\$789.43
00185419	MCCOY JAMINE	6012 OLD QUARRY LOOP	037A316406500	2014-2018	\$3,160.53	\$3,285.53
00059882	RUDNISKI JOHN R	2634 HARRISON ST	010 079512600	2016-2018	\$2,006.25	\$2,131.25
00086686	DOWNS SENIOR HOUSING ASSOCIATES	1027 60TH ST	015 134002001	2016-2018	\$108,711.78	\$108,836.78
00120076	LIH OAKLAND APARTMENTS LP	9914 99TH AVENUE CT	044 497203901	2018	\$15,157.98	\$15,282.98
00202328	MORH COMMUNITY PARTNERS LP	953 8TH ST	004 000500105	2016-2018	\$44,912.57	\$45,037.57
00202324	MORH COMMUNITY PARTNERS LP	1039 8TH ST	004 001900106	2016-2018	\$44,912.57	\$45,037.57
00202326	MORH COMMUNITY PARTNERS LP	1171 8TH ST	004 002900103	2016-2018	\$44,912.57	\$45,037.57
00202330	MORH COMMUNITY PARTNERS LP	1219 8TH ST	004 004300101	2016-2018	\$44,912.57	\$45,037.57
00202320	OAK CENTER COMMUNITY PARTNERS LP	1725 MARKET ST	005 038402103	2016-2018	\$75,361.43	\$75,486.43
00057947	CARLE SUSAN I	3719 EMERSON ST	023 047800600	2017, 2018	\$11,144.61	\$11,269.61
00057949	CARLE SUSAN I	4154 PARK BLVD	024 053601900	2017, 2018	\$11,144.61	\$11,269.61
00026691	CARROLL KEVIN P TR	558 58TH ST	015 137301600	2017, 2018	\$11,144.61	\$11,269.61
00024634	CHAMBERS PAUL E TR	6981 KRAUSE AVE	039 330201201	2017, 2018	\$11,144.61	\$11,269.61
00116320	COLLINS DAVID M	118 ATHOL AVE	021 022402100	2017-2018	\$5,096.23	\$5,221.23

4th Quarter 2018 Business Tax Liens
Administrative Hearing: May 8, 2018- Council Hearing July 24, 108

Account Number	Owner Name	Property Address	Parcel Number	Tax Years	Delinquent	Lien
00055175	GATTI ANNE MARIE R TR	252 ACTON PL	021 022802600	2015	\$742.95	\$867.95
00157592	GIRMAY YORDANOS M	1321 PERALTA ST	006 000901100	2017, 2018	\$11,144.61	\$11,269.61
00042454	GRIMSLEY TOBY T	577 56TH ST	014 122202902	2017, 2018	\$11,144.61	\$11,269.61
00062199	JABER JAD & SUAD TRS ETAL	2000 36TH AVE	032 208402202	2017, 2018	\$11,173.93	\$11,298.93
00025134	JABER JAD & SUAD TRS ETAL	1620 FRUITVALE AVE	033 211901300	2017, 2018	\$11,144.61	\$11,269.61
00008331	JONES LINDA D & WENDELL TRS	5947 HILTON ST	038 321003300	2017, 2018	\$11,144.61	\$11,269.61
00111162	KENNEDY LARRY & CAROLINE	920 E 20TH ST	021 026800600	2017, 2018	\$11,144.61	\$11,269.61
00028125	LANKFORD LAVETTE & LAVETTE D ETAL	2116 HIGH ST	032 204702502	2016-2018	\$9,712.20	\$9,837.20
00091940	MARTINEZ PABLO P	1641 46TH AVE	035 235801200	2017, 2018	\$11,144.61	\$11,269.61
00057337	MOON KRISTOFER S	2015 E 25TH ST	022 032803300	2017	\$5,609.12	\$5,734.12
00161539	OAKLAND AFFORDABLE HOUSING GROUP LLC	10320 MACARTHUR BLVD	047 557802401	2018	\$173.05	\$298.05
00181229	OAKLAND AFFORDABLE HOUSING GROUP LLC	6840 MACARTHUR BLVD	037A275505002	2018	\$151.22	\$276.22
00161414	OAKLAND AFFORDABLE HOUSING GROUP LLC	2344 E 17TH ST	020 020500900	2018	\$126.91	\$251.91
00045276	TANNER SMITH NINA TR	619 33RD ST	009 071603402	2017, 2018	\$5,611.12	\$5,736.12
00074851	TIILT UP DEVELOPMENT LLC	1000 43RD ST	013 108201401	2012-2018	\$26,495.50	\$26,620.50
00033576	TRAN TUNG T & NGUYEN HIEP C	1429 13TH AVE	020 014100500	2017	\$5,609.12	\$5,734.12
00113480	WAN THERESA & PAK S ETAL	3532 TELEGRAPH AVE	009 074502700	2017, 2018	\$11,144.61	\$11,269.61
00039178	TRACY JAMES F	1532 PERALTA ST	005 037000100	2017, 2018	\$2,100.96	\$2,225.96
00028360	BEALES KIRK & JOAN M TRS	5504 TELEGRAPH AVE	014 122401001	2017, 2018	\$5,526.25	\$5,651.25
00166715	PACIFICA SENIOR LIVING OAKLAND HEIGHTS	2361 E 29TH ST	026 079302301	2014-2018	\$241,707.04	\$241,832.04
00190957	PACIFICA SENIOR LIVING OAKLAND HEIGHTS	2361 E 29TH ST	026 079302301	2014-2018	\$43,629.51	\$43,754.51
00190956	PACIFICA SENIOR LIVING OAKLAND HEIGHTS	2361 E 29TH ST	026 079302301	2015-2018	\$18,368.51	\$18,493.51
00189843	CY OAKLAND LLC	988 BROADWAY	002 009600300	2016-2018	\$24,065.62	\$24,190.62

OAKLAND CITY COUNCIL

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 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, pursuant to Chapter 5.04, of the Oakland Municipal Code, the City Administrator filed with the City Clerk the reports concerning the costs incurred for delinquent business taxes and recordation of liens with added administrative charges and assessment charges on hereinafter described real property; and

WHEREAS, the date of **July 24 2018** 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 business 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 **July 24, 2018**, concerning delinquent business 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 business taxes, added administrative charges and assessment charges; and be it

FURTHER RESOLVED, that attached hereto and incorporated herein is *Attachment 1*, which includes a listing of all properties subject to the special assessment levy by the County Assessor; and be it

FURTHER RESOLVED, that if said assessment therein levied is not paid before the 10th day of August 2018, 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 2018-2019 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