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OFFICE OF THE CITY CLERK
OAKLAND

2010 SEP -7 PM 2: 21

CITY OF OAKLAND
AGENDA REPORT

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

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 10, 2010, 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 56 parcels/properties.

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. Sixty-nine (69) property owners were notified of the City's Business Tax requirements on rental property operators. However, thirteen (13) properties were deleted from the list through the administrative hearing process, payments and/or account deactivations. The remaining fifty-six (56) non-responders were notified of the City's intent to record a lien against their property; these remaining parcels are subject to lien.

FISCAL IMPACTS AND KEY ISSUES

The liens will be recorded against fifty-six (56) parcels. The parcels' delinquencies represent \$148,703 in past due Business Taxes. Failure to place liens will result in a loss of \$151,503 to the General Fund. The additional revenues of \$2,800 are derived from the \$50 administrative fee for liening each of the fifty-six (56) properties.

Item: _____
City Council
September 21, 2010

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

There are no impacts on disability and senior citizen access.

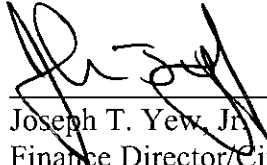
RECOMMENDATION AND RATIONALE

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.

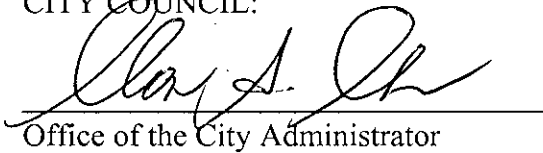
Respectfully submitted,



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

LIEN LIST ~ BUSINESS TAX
ADMINISTRATIVE HEARING: AUGUST 10, 2010 ~ PUBLIC HEARING: SEPTEMBER 21, 2010

Acct#	APN	Name	Property	Deliquent	Admin Fee	Lien	TaxYrs
28006346	015 133802100	ACMIS FIFTEEN LLC	1072 60TH ST	\$ 518	\$50	\$ 568	2009
28009278	035 237601400	AIGBUZA, IYAHEN O ETAL	5404 FOOTHILL BLVD	\$ 2,518	\$50	\$ 2,568	2007-2010
28008851	039 324505200	ANDRADE, VIDAL V & MERINO, MARIA T	1618 65TH AVE	\$ 1,827	\$50	\$ 1,877	2007-2010
28009099	020 021101200	BALDRIDGE, DEANNA TR	1836 COMMERCE WY	\$ 1,122	\$50	\$ 1,172	2008-2010
6958230	041 388701400	BARNES, EDGIE L	1227 60TH AVE	\$ 394	\$50	\$ 444	2008
28008895	043 458400200	BAYHOLDINGS INC	1675 87TH AVE	\$ 636	\$50	\$ 686	2009-2010
28009332	005 046601300	BOLGHAND, CHRISTINE	3115 FILBERT ST	\$ 982	\$50	\$ 1,032	2009-2010
28005285	037A275502700	CALIFORNIA AFFORDABLE HOUSING GROUP LLC	6638 MACARTHUR BLVD	\$ 2,576	\$50	\$ 2,626	2009
2547090	043A467505700	CHAN, EDWIN	8769 MOUNTAIN BLVD #9	\$ 7,847	\$50	\$ 7,897	2008-2009
28007590	026 077001902	CHEN, RUI P	2615 FRUITVALE AVE	\$ 826	\$50	\$ 876	2009-2010
2408325	048H752108200	CHING, OWEN A	200 CALDECOTT LN #311	\$ 7,847	\$50	\$ 7,897	2008-2009
28009097	009 071800900	CUSTOM TAYLORED SOLUTIONS LLC	6854 BROCKHURST ST	\$ 710	\$50	\$ 760	2009-2010
28007654	024 052004001	DAWSON, JUSTIN & NORMA	4042 EVERETT AVE	\$ 1,267	\$50	\$ 1,317	2008-2010
28007120	019 009201202	DELEON, JESUS J & MARIA	2728 E 10TH ST	\$ 826	\$50	\$ 876	2009-2010
27995948	008 067202000	DONG, HISUK T & SANJU	2442 WEBSTER ST	\$ 1,731	\$50	\$ 1,781	2009
28005649	048B712900600	DUFFY, JAMES A & PRESTON, LORI L	27 MORRILL CT	\$ 2,950	\$50	\$ 3,000	2006-2009
27998770	020 010600602	EASTSIDE ARTS & HOUSING LLC	2285 INTERNATIONAL BLVD	\$ 6,216	\$50	\$ 6,266	2006-2008
2694506	036 246501900	FLOWERS, JANIE B	2826 MONTICELLO AVE	\$ 3,462	\$50	\$ 3,512	2009-2010
2805847	040 340600300	GASKIN, MILO O & GEORGIA M TRS	8007 IRIS ST	\$ 413	\$50	\$ 463	2008
28007585	042 425400900	GASKIN, STEPHEN	1333 85TH AVE	\$ 982	\$50	\$ 1,032	2009-2010
2599465	016 146202600	GRANT, MICHAEL & DONAVILLE, VANESSA	5911 FREMONT ST	\$ 361	\$50	\$ 411	2010
28009335	035 239002001	HAYES, TIMOTHY C & WINFREYHAYES, CARMELITA D	5419 FOOTHILL BLVD	\$ 653	\$50	\$ 703	2009-2010
3561615	015 128503400	HOWARD, SARAH L	5703 GENOA ST	\$ 3,959	\$50	\$ 4,009	2007-2008
28009300	032 210301700	KING, LOLITA G	2567 38TH AVE	\$ 3,554	\$50	\$ 3,604	2007-2010
27996743	023 042402602	LAKESHORE COMMERCIAL LLC	3276 LAKESHORE AVE	\$ 6,941	\$50	\$ 6,991	2007-2008
28008405	005 040905000	MACHADO, ELVECIO P	2011 MYRTLE ST #A	\$ 1,655	\$50	\$ 1,705	2007-2010
28008406	005 040905100	MACHADO, ELVECIO P	2011 MYRTLE ST #B	\$ 1,655	\$50	\$ 1,705	2007-2010
28008408	005 040905200	MACHADO, ELVECIO P	2011 MYRTLE ST #C	\$ 1,655	\$50	\$ 1,705	2007-2010
28008409	005 040905300	MACHADO, ELVECIO P	2011 MYRTLE ST #D	\$ 1,655	\$50	\$ 1,705	2007-2010
28008411	007 059702700	MACHADO, ELVECIO P	1572 32ND ST	\$ 1,827	\$50	\$ 1,877	2007-2010
28008414	012 094503300	MACHADO, ELVECIO P	475 W MACARTHUR BLVD	\$ 1,827	\$50	\$ 1,877	2007-2010
2729342	039 330100600	MALBREAU, WILFRED & WILBA ETAL	2378 CHURCH ST	\$ 438	\$50	\$ 488	2009
28007478	034 227201300	MATHER, ANTIONE TR	1251 51ST AVE	\$ 1,122	\$50	\$ 1,172	2008-2010
28006679	045 529300100	MAYORGA, DAN	488 CLARA ST	\$ 417	\$50	\$ 467	2009-2010
28006357	015 138101400	MCGUIRE, VICKI L	524 61ST ST	\$ 747	\$50	\$ 797	2009-2010
28006376	039 328000100	MITCHELL, KIM	2933 HAVENSCOURT BLVD	\$ 710	\$50	\$ 760	2009-2010
28006231	021 025302500	NEGUSSE, SELAMAWITE & ZERIT, AMANUEL	2124 E 20TH ST	\$ 1,655	\$50	\$ 1,705	2007-2010
28007605	020 018500500	NEWMAN, DEBRA & GODFREY, JAMES ETAL	1641 5TH AVE	\$ 1,604	\$50	\$ 1,654	2009-2010
28006763	006 001100700	NGUYEN, HONG T	1667 14TH ST	\$ 1,259	\$50	\$ 1,309	2009-2010
28006326	021 024502100	QIU, BEN L & MEI, SU	1938 20TH AVE	\$ 1,245	\$50	\$ 1,295	2008-2010
28007857	012 096502700	RANI, MEERA	709 W MACARTHUR BLVD	\$ 1,604	\$50	\$ 1,654	2009-2010

LIEN LIST ~ BUSINESS TAX
ADMINISTRATIVE HEARING: AUGUST 10, 2010 ~ PUBLIC HEARING: SEPTEMBER 21, 2010

Acct	APN	Name	Property	Deliquent	Admin Fee	Lien	TaxYrs
1409697	025 066701200	SHEPPARD, RUSSELL B	3042 FORD ST	\$ 3,462	\$50	\$ 3,512	2009-2010
3519422	025 066701200	SHEPPARD, RUSSELL B	3042 FORD ST	\$ 48,951	\$50	\$ 49,001	2009-2010
27998350	037A315300700	SMITH, DENISE & DENISE	423 HIGHKNOLL DR	\$ 1,062	\$50	\$ 1,112	2007-2008
27999610	015 127711100	TAM, TINA ETAL	5601 CARBERRY AVE	\$ 3,462	\$50	\$ 3,512	2005-2010
28006356	005 046602600	TSENER, DIMA	3004 LINDEN ST	\$ 710	\$50	\$ 760	2009-2010
28009311	013 117000602	VERMA, JURJIT P ETAL	4625 MARKET ST	\$ 496	\$50	\$ 546	2008-2010
28009312	045 536801900	VO, THI M	508 105TH AVE	\$ 826	\$50	\$ 876	2009-2010
28009339	045 536801600	VO, THI M	516 105TH AVE	\$ 826	\$50	\$ 876	2009-2010
28003211	003 001302100	WEST OAKLAND PROPERTIES LLC	851 MEAD AVE	\$ 475	\$50	\$ 525	2009
27997221	048F737205308	WILLIAMS, HENRY C & SONJA	35 VISTA DEL MAR CT	\$ 1,051	\$50	\$ 1,101	2008-2010
27998458	013 115202800	YOUNG, GERLADINE M & RICHARD J TRS	455 51ST ST	\$ 1,355	\$50	\$ 1,405	2007-2009
28007634	022 034501100	YU, GUAN H & ZHEN, CIFANG	2627 13TH AVE	\$ 68	\$50	\$ 118	2007
28008435	047 556403700	ZAGHI, FARHAD	10324 LONGFELLOW AVE	\$ 1,122	\$50	\$ 1,172	2008-2010
27995625	006 000700800	ZENYA, AMA	1627 12TH ST	\$ 1,399	\$50	\$ 1,449	2009-2010
28007646	019 005602500	ZHOU, QIA X & OU, XIN Y	1074 CALCOT PL	\$ 1,245	\$50	\$ 1,295	2008-2010
				\$ 148,703	\$2,800	\$ 151,503	

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OAKLAND CITY COUNCIL

Katherine Helen 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 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 the 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 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 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 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

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OAKLAND

OAKLAND CITY COUNCIL

Kathleen Helen Boyd
City Attorney

RESOLUTION No. _____ C.M.S.
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 the 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 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 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 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

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OAKLAND

OAKLAND CITY COUNCIL

Heather Helen Boyd
City Attorney

2010 SEP -7 PM 2:22 RESOLUTION No. _____ C.M.S.
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 21st day of September 2010, 6:30 p.m., is hereby continued for further hearing on the day of _____ in the Chamber of the City Council.

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