

AGENDA REPORT

TO: DEANNA J. SANTANA
CITY ADMINISTRATOR

FROM: Donna Hom

SUBJECT: Delinquent Business Taxes

DATE: November 7, 2013

City Administrator Approval *Deanna Santana* Date *11/15/13*

COUNCIL DISTRICT: City-Wide

RECOMMENDATION

Staff recommends that the City Council adopt the 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 Tax Collector for collection.

OUTCOME

The liens will be recorded against one hundred eighty-seven (187) parcels. The parcels' delinquencies represent \$325,346.84 in past due Business Taxes. Failure to place liens to recover the delinquent taxes will result in a loss of \$334,696.84 in revenues to the General Purpose Fund. The additional revenues of \$9,350.00 are derived from the \$50 administrative fee per lien for the one hundred eighty-seven (187) properties.

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, two hundred (200) 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 November 5, 2013 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. Thirteen (13) properties were deleted from the list through the administrative hearing process, payments and/or account closures. The remaining one hundred

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eighty-seven (187) non-responders were notified of the City's intent to record a lien against their property; these remaining parcels are subject to lien.

Following the administrative hearing, the Tax Administrator 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 the 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 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 December 10, 2013. A resolution is prepared confirming the placement of liens on one hundred eighty-seven (187) properties and authorizing the subsequent assessment for all fees and charges.

ANALYSIS

Property owners owe delinquent Business Taxes and administrative fees to the City for accounts not resolved at the November 5, 2013 administrative hearing as shown in the *attached list*. If the City fails to place liens to recover the delinquent taxes, the General Purpose Fund may potentially lose estimated revenues totaling \$325,346.84 and administrative fees totaling \$9,350.00, creating a grand total of \$334,696.84 for this period.

PUBLIC OUTREACH/INTEREST

Administrative hearings for delinquent Business Taxes were held on November 5, 2013 to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of Business Taxes.

COORDINATION

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

COST SUMMARY/IMPLICATIONS

If the City fails to place liens to recover the delinquent taxes, the General Purpose Fund (1010) may potentially lose a total of \$334,696.84 for this period.

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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 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.

For questions regarding this report, please contact David McPherson, Revenue and Tax Administrator at (510) 238-6650.

Respectfully submitted,

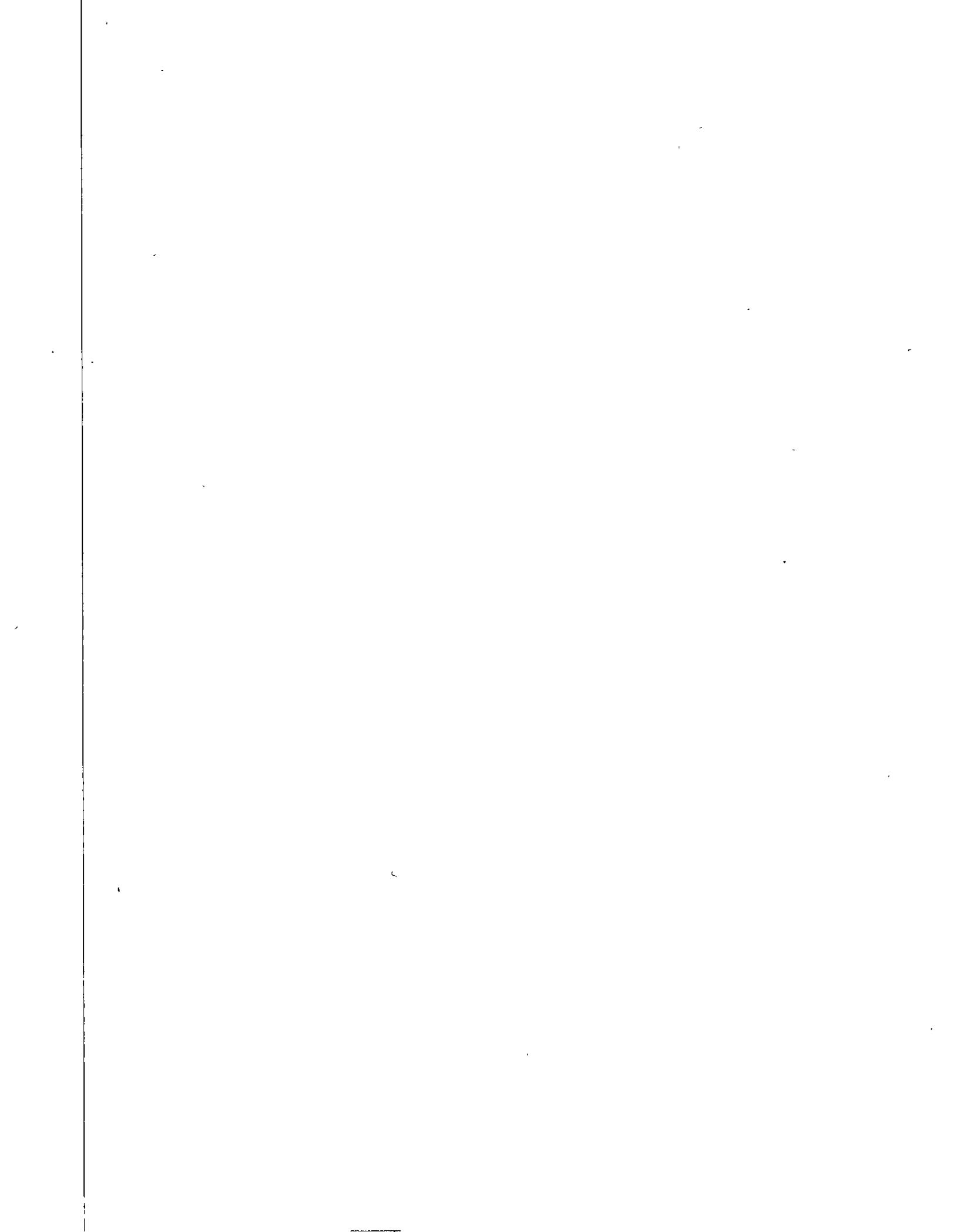


Donna Hom
Budget Director, Budget Office

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

Attachment (1) – Public Hearing Lien list for Business Tax

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2ND QUARTER 2014 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: NOVEMBER 5, 2013 ~ COUNCIL HEARING: DECEMBER 10, 2013

Owner Name	Property Address	Parcel Number	Delinquent	Lien	Tax Years
101 BROADWAY VENTURES LLC	101 BROADWAY	001 013500800	\$ 2,975.64	\$ 3,025.64	2012-2013
2901 NICOL AVE LLC	2901 NICOL AVE	027 085502400	\$ 3,325.62	\$ 3,375.62	2012-2013
8440 ENTERPRISE WAY LLC	8440 ENTERPRISE WAY	042 431803802	\$ 4,999.96	\$ 5,049.96	2012-2013
AHMED MOHAMED A TR OF BYPASS TRUST & AHMED MO ETAL	4427 M L KING JR WAY	013 109300100	\$ 4,109.59	\$ 4,159.59	2011, 2013
AHMED NASSER M & AHMED MOHAMED A TR ETAL	4428 M L KING JR WAY	013 109403000	\$ 4,109.59	\$ 4,159.59	2011, 2013
ARAUZ JUAN J	1295 104TH AVE	045 518800200	\$ 721.29	\$ 771.29	2013
BAKER GILDA	1128 PERALTA ST	004 008901300	\$ 466.66	\$ 516.66	2013
BENMECHICHE SAMI & RAO ANITA	2122 7TH AVE	021 028102000	\$ 564.87	\$ 614.87	2012-2013
BERNARDEAU MICHAEL	4602 PARK BLVD	024 055201701	\$ 485.65	\$ 535.65	2013
BERNARDEAU MICHAEL G & IGUARAN CIPRIANO	1226 HOLLYWOOD AVE	024 060701200	\$ 530.53	\$ 580.53	2013
BNB LEGACY LLC	5425 LOWELL ST	013 118700100	\$ 336.16	\$ 386.16	2013
BOLDEN STACIE L TR	737 46TH ST	013 116502302	\$ 403.36	\$ 453.36	2013
BOSKOVIC M R TR	5870 LEONA ST	037 268603100	\$ 449.78	\$ 499.78	2013
BRINK KYLE E & YOUNG CELESTE R	5273 MANILA AVE	014 123603900	\$ 403.36	\$ 453.36	2013
BWMOB LL LLC	3300 WEBSTER ST	009 073000402	\$ 5,784.88	\$ 5,834.88	2013
CHANG KUANCHUN & YEH MEISEN	1555 LAKESIDE DR	008 063002900	\$ 1,969.20	\$ 2,019.20	2009-2011, 2013
CHEN PEI L & WENG QI W	2020 E 19TH ST	021 024501600	\$ 923.56	\$ 973.56	2012-2013
CHHEDA SAUMIL & GOSWAMY LIPSA	5738 KINGSLEY CIR	038 317503213	\$ 403.36	\$ 453.36	2013
CHIN KEVIN	1807 CHESTNUT ST	005 040602200	\$ 1,889.63	\$ 1,939.63	2012-2013
CHING ANDREA J	958 28TH ST # 5	005 045303500	\$ 1,409.88	\$ 1,459.88	2010-2011, 2013
COBB GLORIA	18TH ST	005 040702102	\$ 4,274.41	\$ 4,324.41	2010-2011, 2013
COMMUNITY FUND LLC	1915 25TH AVE	020 020404200	\$ 959.08	\$ 1,009.08	2012-2013
CORBELL MERCEDES	2725 LOGAN ST	026 076300400	\$ 599.58	\$ 649.58	2013
CORNEJO VERONICA & MIGUEL A	1736 81ST AVE	040 336602300	\$ 829.57	\$ 879.57	2013
CRAWFORD CYNTHIA G HEIRS OF EST	1517 101ST AVE	047 551500301	\$ 492.17	\$ 542.17	2013
DARKE PRAKASH	4810 MACARTHUR BLVD	037 255200600	\$ 648.11	\$ 698.11	2013
DAVIS ROY H	7411 ALTURA PL	040A384502002	\$ 472.99	\$ 522.99	2013
DEHAVEN SALLY L	2901 MACARTHUR BLVD # 309	028 091611500	\$ 1,409.88	\$ 1,459.88	2010-2011, 2013
DELMAN JAMES B & CHANDLER PAUL E ETAL	409 E 21ST ST	021 027800200	\$ 3,310.97	\$ 3,360.97	2012-2013
DISABAR RAM	7601 SPENCER ST	041 415701700	\$ 1,391.18	\$ 1,441.18	2012-2013
DOLAN THOMAS & COOPER JENNIFER	377 CLIFTON ST	014 123600302	\$ 829.57	\$ 879.57	2013
DOMINO DORIS J	1119 SEMINARY AVE	041 389201800	\$ 403.36	\$ 453.36	2013
DOUGLAS CRAIG B & BERNADETTE A	2955 GLASCOCK ST	025 073800600	\$ 1,409.88	\$ 1,459.88	2010-2011, 2013
DRAKEFORD REGINALD & RHONDA	40 ELYSIAN FIELDS DR	048 650602100	\$ 403.36	\$ 453.36	2013
DUONG LIEN T TR	405 38TH ST	012 097600500	\$ 403.36	\$ 453.36	2013
ELIZONDO ARMANDO & TOLEDO ANDREA TRS	9609 B ST	044 498101500	\$ 579.54	\$ 629.54	2012-2013
ELIZONDO ARMANDO & TOLEDO ANDREA TRS	9615 B ST	044 498101700	\$ 579.54	\$ 629.54	2012-2013
ENG KAI T & PAMELA M	801 WASHINGTON ST	001 020302700	\$ 76,579.10	\$ 76,629.10	2005-2012

2ND QUARTER 2014 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: NOVEMBER 5, 2013 ~ COUNCIL HEARING: DECEMBER 10, 2013

Owner Name	Property Address	Parcel Number	Delinquent	Lien	Tax Years
ESCOBAR GABRIEL & ELIZABETH	3751 HARRISON ST	010 081405300	\$ 403.36	\$ 453.36	2013
EVANS IVORY & WALTERS JAMES	5901 BRANN ST	038 318905600	\$ 829.57	\$ 879.57	2013
EZEFOR BENSON	2800 NICOL AVE	027 085902301	\$ 4,439.67	\$ 4,489.67	2013
FENSTERMAKER GARY E & BRODER CATHY A TRS	2945 FRUITVALE AVE	026 082701200	\$ 158.18	\$ 208.18	2013
FONG GRANT W & MAY L	1907 70TH AVE	039 331600500	\$ 595.81	\$ 645.81	2012-2013
FOREST CITY DILLON INC	1520 HARRISON ST	008 062604100	\$ 737.65	\$ 787.65	2013
FUNG KAI Y TR	988 FRANKLIN ST # 528	002 006007500	\$ 1,003.32	\$ 1,053.32	2010-2011
GALKA SCOTT R & THOMAS EURYDICE A	562 61ST ST	015 137601300	\$ 594.21	\$ 644.21	2012-2013
GEBREMICHAEL MEHARI ETAL	479 38TH ST	012 097402600	\$ 802.91	\$ 852.91	2013
GOLD MARIANNE M	353 BELLEVUE AVE # C	010 078300200	\$ 721.29	\$ 771.29	2013
GUERRERO NICOLE D	2875 GLASCOCK ST # 111	025 067501400	\$ 1,409.88	\$ 1,459.88	2010-2011, 2013
GUTIERREZ GUSTAVO & DELTORO ROSA S	630 DOUGLAS AVE	045 536602002	\$ 350.61	\$ 400.61	2013
GUZMAN CARLOS M & DEGUZMAN MIRNA E	1340 81ST AVE	042 424706500	\$ 485.65	\$ 535.65	2013
HAMADE AHMAD J TR	311 OAK ST # 836	001 555503600	\$ 403.36	\$ 453.36	2013
HANZY ELIJAH	7940 BANCROFT AVE	040 337800405	\$ 2,698.97	\$ 2,748.97	2013
HANZY ELIJAH	9226 BANCROFT AVE	046 547302403	\$ 829.57	\$ 879.57	2013
HANZY ELIJAH	9220 BANCROFT AVE	046 547302603	\$ 2,698.97	\$ 2,748.97	2013
HARRIS LORRAINE TR	2374 E 27TH ST	026 079802700	\$ 466.66	\$ 516.66	2013
HAYS MARCUS	309 4TH ST # 102	001 014702700	\$ 1,969.20	\$ 2,019.20	2009-2011, 2013
HELLREICH CAROLYN L	250 WHITMORE ST	013 113502800	\$ 1,409.88	\$ 1,459.88	2010-2011, 2013
HUANG RAYMOND Y	1638 SUNSHINE CT	040 331902700	\$ 403.36	\$ 453.36	2013
JACK LONDON TOWERS LLC (NON TOT)	444 EMBARCADERO	001 014101702	\$3,518.60	\$3,568.60	2013
JACK LONDON TOWERS LLC (PARKING)	444 EMBARCADERO	001 014101702	\$208.95	\$258.95	2012-2013
JACK LONDON TOWERS LLC (RESTAURANT)	444 EMBARCADERO	001 014101702	\$1,073.77	\$1,123.77	2013
JACK LONDON TOWERS LLC (TOT)	444 EMBARCADERO	001 014101702	\$7,893.34	\$7,943.34	2011-2013
JEFFERSON LESLIE & MARY M	2308 100TH AVE	047 556300200	\$ 484.34	\$ 534.34	2012-2013
JESSIE LUTHER T JR & CANDICE M	1415 MACARTHUR BLVD	022 038101803	\$ 829.57	\$ 879.57	2013
JOHN RONALD	2532 HIGH ST	032 204400400	\$ 766.27	\$ 816.27	2013
JONES FREDERICK	667 35TH ST	009 073803100	\$ 494.09	\$ 544.09	2013
JONES RUTHIE V	1619 51ST AVE	035 236201400	\$ 829.57	\$ 879.57	2013
JONES RUTHIE V	2631 WAKEFIELD AVE	022 035101000	\$ 829.57	\$ 879.57	2013
KAPPLER STEPHAN	1468 34TH ST	007 060903500	\$ 2,043.10	\$ 2,093.10	2010-2011, 2013
KEITH ERNESTINE	5956 CANNING ST	016 139501600	\$ 466.66	\$ 516.66	2013
KELLEY LINDA	507 INTERNATIONAL BLVD	020 012400200	\$ 829.57	\$ 879.57	2013
KU CHRISTOPHER & MAR KIMBERLY Y	8334 A ST	042 425501800	\$ 1,381.05	\$ 1,431.05	2012-2013
KUMAR LAURIE	3021 60TH AVE	038 318500800	\$ 884.08	\$ 934.08	2012-2013
LAAKANIEMI JILL	3021 E 7TH ST	025 066800400	\$ 977.65	\$ 1,027.65	2012-2013
LE LAN TR	4811 TELEGRAPH AVE # 211	013 119001200	\$ 1,003.32	\$ 1,053.32	2010-2011

2ND QUARTER 2014 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: NOVEMBER 5, 2013 ~ COUNCIL HEARING: DECEMBER 10, 2013

Owner Name	Property Address	Parcel Number	Delinquent	Lien	Tax Years
LEE DENNY P TR & LEE STELLA ETAL	1630 3RD AVE	020 018401400	\$ 601.00	\$ 651.00	2013
LOGAN SHEREE M	1255 106TH AVE	045 519900600	\$ 1,608.13	\$ 1,658.13	2012-2013
LOPATA OLGA	157 MOUNTAIN VALLEY ST	048 643506200	\$ 3,134.34	\$ 3,184.34	2008-2011, 2013
LYDON KATE & WILLIS ANTON	4108 WEBSTER ST	012 100902100	\$ 654.54	\$ 704.54	2012-2013
MAGHSOUDI JENNIFER D & GOLDEN GARVEY G	556 47TH ST	013 116100600	\$ 848.73	\$ 898.73	2013
MAJUS GINTARAS & MAJIENE REDA	433 W MACARTHUR BLVD	012 094504300	\$ 683.98	\$ 733.98	2013
MCCARTHY LISA	6419 BLUE ROCK CT	037A316502100	\$ 1,824.49	\$ 1,874.49	2010-2011, 2013
MCGARTER GEORGE H	5807 WALNUT ST	038 317700302	\$ 866.51	\$ 916.51	2013
MCLAUGHLIN BENNIE R & NUBIN WANDA G	1605 57TH AVE	038 323002000	\$ 681.12	\$ 731.12	2011, 2013
MEJIA MARCOS L	6109 BROMLEY AVE	038 321501800	\$ 606.01	\$ 656.01	2012-2013
MILES JASON P	201 4TH ST # 310	001 015507100	\$ 4,538.74	\$ 4,588.74	2013
MILLER HERMAN & JENNETTE	9663 ELMVIEW DR	046 548903800	\$ 1,530.53	\$ 1,580.53	9013
MITCHELL ANNIE M TR	1747 81ST AVE	040 337000401	\$ 485.65	\$ 535.65	2013
MOHAMED NASIR S & MUSED MAHMOOD ETAL	506 FOOTHILL BLVD	020 018601500	\$ 637.56	\$ 687.56	2013
NAKAMURA SHIRLEY A	90 STARVIEW DR	048H759006000	\$ 2,551.55	\$ 2,601.55	2009-2011, 2013
NAVARRO SALVADOR D & KRISTINA L	1251 82ND AVE	042 424702200	\$ 868.53	\$ 918.53	2012-2013
NERO ALFORD & RICKEY	231 FOOTHILL BLVD	020 018000300	\$ 829.57	\$ 879.57	2013
NGUYEN QUOC T	550 CANYON OAKS DR # H	037A317702000	\$ 434.63	\$ 484.63	2013
OAK CENTER HOMES PARTNERS L P	850 18TH ST	003 004902802	\$ 3,028.01	\$ 3,078.01	2009-2011, 2013
OAK CENTER HOMES PARTNERS L P	850 18TH ST	003 004902905	\$ 3,028.01	\$ 3,078.01	2009-2011, 2013
OAK CENTER HOMES PARTNERS L P	772 18TH ST	003 005501501	\$ 2,742.13	\$ 2,792.13	2009-2011, 2013
OAK CENTER HOMES PARTNERS L P	770 16TH ST	003 005502601	\$ 2,742.13	\$ 2,792.13	2009-2011, 2013
OAK CENTER HOMES PARTNERS L P	1618 WEST ST	003 005503000	\$ 3,028.01	\$ 3,078.01	2009-2011, 2013
OAK CENTER HOMES PARTNERS L P	1430 FILBERT ST	005 038201603	\$ 2,742.13	\$ 2,792.13	2009-2011, 2013
OAK CENTER HOMES PARTNERS L P	1500 MYRTLE ST	005 038301901	\$ 2,742.13	\$ 2,792.13	2009-2011, 2013
OAK CENTER HOMES PARTNERS L P	1077 18TH ST	005 038700202	\$ 2,742.13	\$ 2,792.13	2009-2011, 2013
OAK CENTER HOMES PARTNERS L P	1051 18TH ST	005 038700401	\$ 2,742.13	\$ 2,792.13	2009-2011, 2013
OBAD ALI A	714 36TH ST	012 094701602	\$ 766.27	\$ 816.27	2013
OGAWA STEPHANIE M	206 2ND ST	001 015705400	\$ 1,409.88	\$ 1,459.88	2010-2011, 2013
OLIVER SCHUYLER & LEVINE MERRITT ETAL	2829 CARMEL ST # A	029 098005400	\$ 1,409.88	\$ 1,459.88	2010-2011, 2013
ORTEGA OMAR & DEGRACIA ALBERTO	530 45TH ST	013 115900400	\$ 829.57	\$ 879.57	2013
OSUGI KAZUE	323 MONTE VISTA AVE	012 092906700	\$ 1,409.88	\$ 1,459.88	2010-2011, 2013
PANGANIBAN KARYN	360 VERNON ST # 206	010 079006200	\$ 564.87	\$ 614.87	2012-2013
PAPAGEORGOPOULOS GEORGE & VASILIKA	3809 LINCOLN AVE	029A130500700	\$ 636.03	\$ 686.03	2013
PARK DOUGLAS H & GALOVICH ALEXANDRA	2813 REGATTA DR	025 073904600	\$ 1,409.88	\$ 1,459.88	2010-2011, 2013
PATEL PARBHUBHAI V & KAMUBEN P	370 W MACARTHUR BLVD	012 097902200	\$ 5,865.07	\$ 5,915.07	2012-2013
PAUL MANBIR S & KIRAN D	6113 OLD QUARRY LOOP	037A316410600	\$ 1,393.24	\$ 1,443.24	2010-2011, 2013
PAUL WANG ENTERPRISES	6138 MARSHALL ST	016 145900800	\$ 2,964.71	\$ 3,014.71	2007-2013

2ND QUARTER 2014 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: NOVEMBER 5, 2013 ~ COUNCIL HEARING: DECEMBER 10, 2013

Owner Name	Property Address	Parcel Number	Delinquent	Lien	Tax Years
PHAN QUYEN H	1617 12TH AVE	020 019201000	\$ 683.98	\$ 733.98	2013
PHAN QUYEN H & TOMAS H	1621 12TH AVE	020 019200900	\$ 1,282.08	\$ 1,332.08	2011, 2013
PITTMAN DONNA R	3851 MADRONE AVE	030 196800500	\$ 403.36	\$ 453.36	2013
PRICE ANTOINETTE S TR	399 OAKLAND AVE	010 079300300	\$ 466.66	\$ 516.66	2013
QUINN GAYLE A	577 63RD ST	015 137703100	\$ 403.36	\$ 453.36	2013
QUINTERO FELIX A JR & TANIA D	3258 LOUISE ST	007 059404200	\$ 1,068.92	\$ 1,118.92	2010-2011, 2013
RANCH DAVID	1201 PINE ST # 122	006 005700900	\$ 1,759.57	\$ 1,809.57	2009-2011, 2013
REAL EQUITY INVESTMENT ASSOC LLC	678 CAPISTRANO DR	045 539700200	\$ 581.13	\$ 631.13	2012-2013
REEMS BRONDON	8326 MACARTHUR BLVD	043A464401800	\$ 550.17	\$ 600.17	2012-2013
REEVES BETSY	5762 VICENTE ST	014 127403900	\$ 1,409.88	\$ 1,459.88	2010-2011, 2013
REO HOMES 2 LLC	675 31ST ST	009 070903400	\$ 2,246.79	\$ 2,296.79	2011-2013
REO HOMES 2 LLC	1014 56TH ST	015 130104400	\$ 766.81	\$ 816.81	2012-2013
REO HOMES LLC	666 25TH ST	008 067800900	\$ 637.56	\$ 687.56	2013
RHEAUME ROBERT O	309 4TH ST # 106	001 014703100	\$ 2,043.10	\$ 2,093.10	2010-2011, 2013
RODGERS SUSAN A	1920 25TH AVE	026 073701100	\$ 693.57	\$ 743.57	2013
RODRIGUEZ ARMANDO R	2872 E 9TH ST	019 008502300	\$ 853.41	\$ 903.41	2012-2013
ROMERO LYNDA T	540 MIRA VISTA AVE	010 082705000	\$ 1,153.98	\$ 1,203.98	2012-2013
RUSHING ROBERT R	5526 PROCTOR AVE	048B716202501	\$ 446.79	\$ 496.79	2012-2013
SABARATNAM MUFTHIHA	809 CLAY ST	001 020903100	\$ 1,409.88	\$ 1,459.88	2010-2011, 2013
SAEED KHALED M	866 22ND ST	003 002901200	\$ 628.36	\$ 678.36	2013
SALLOUM IMAD	407 ORANGE ST # 206	010 079203300	\$ 1,681.11	\$ 1,731.11	2009-2011, 2013
SAMSON DORIE M TR	618 22ND ST	008 065901600	\$ 758.40	\$ 808.40	2012-2013
SAMSON RICHARD	1203 WOOD ST	006 005716100	\$ 1,104.12	\$ 1,154.12	2010-2011, 2013
SANCHEZ ELBA R	3597 FRUITVALE AVE # 2	029A130206000	\$ 1,409.88	\$ 1,459.88	2010-2011, 2013
SANGSTER NICOLE A & DAVIS RINA	585 9TH ST # 526	001 023202200	\$ 1,409.88	\$ 1,459.88	2010-2011, 2013
SCHWAEGERLE PHOEBE F ETAL	1649 28TH AVE	025 073100901	\$ 3,581.64	\$ 3,631.64	2012-2013
SEGURA PHILIPP S	3240 PERALTA ST # 3	005 047401100	\$ 2,043.10	\$ 2,093.10	2010-2011, 2013
SHELDON GEORGE M & PHYLLIS M TRS	1931 17TH AVE	021 024100900	\$ 403.36	\$ 453.36	2013
SIDI CAROLINE D	320 LEE ST	010 077409900	\$ 688.99	\$ 738.99	2011, 2013
SIMPSON JASON L	645 CHETWOOD ST # 301	010 083102900	\$ 1,409.88	\$ 1,459.88	2010-2011, 2013
SMITH JOLENE M	1636 99TH AVE	046 543802004	\$ 485.65	\$ 535.65	2013
SMITH LAUREN K & BOBO DWAIN	530 CANYON OAKS DR # H	037A317701200	\$ 1,409.88	\$ 1,459.88	2010-2011, 2013
SMITH YOLANDA A	5207 FOOTHILL BLVD	035 238803800	\$ 1,209.88	\$ 1,259.88	2010-2011, 2013
SCARES STEVEN JR	1203 WOOD ST	006 005704200	\$ 1,681.08	\$ 1,731.08	2009-2011, 2013
SOHCOT HILARY D	4099 HOWE ST	012 099604300	\$ 1,409.88	\$ 1,459.88	2010-2011, 2013
SORDI ELIZABETH	389 BELMONT ST # 304	010 077603700	\$ 1,108.14	\$ 1,158.14	2010-2011, 2013
SOZZI GRAZIELLA	1020 JACKSON ST # 401	002 008304500	\$ 1,409.88	\$ 1,459.88	2010-2011, 2013
SPEARS VICTORIA B	610 CANYON OAKS DR	037A317503700	\$ 1,409.88	\$ 1,459.88	2010-2011, 2013

FILED
OFFICE OF THE CITY CLERK
OAKLAND

OAKLAND CITY COUNCIL


City Attorney

RESOLUTION No. _____ C.M.S.

2013 NOV 26 PM 2:07

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 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 charge on thereafter described real property; and

WHEREAS, December 10, 2013, 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 2014, 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 2014-2015 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 20_____

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, GALLO, KALB, KAPLAN, GIBSON McELHANEY, REID, SCHAAF, and PRESIDENT KERNIGHAN

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


City Attorney

2013 NOV 26 **RESOLUTION No.** _____ **C.M.S.**
PH 2:12

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 10th day of December 2013, 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, GALLO, KALB, KAPLAN, GIBSON McELHANEY, REID, SCHAAF, and **PRESIDENT KERNIGHAN**

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


City Attorney

2013 NOV 26 PM 2:12 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, December 10, 2013, 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 2014, 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 2014-2015 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 20____

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, GALLO, KALB, KAPLAN, GIBSON McELHANEY, REID, SCHAAF, and PRESIDENT KERNIGHAN

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____

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