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OFFICE OF THE CITY CLERK  
OAKLAND

2017 JUN -8 PM 4: 06

## AGENDA REPORT

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

**FROM:** Katano Kasaine  
Finance Director

**SUBJECT:** Delinquent Business Taxes

**DATE:** May 16, 2017

City Administrator Approval

Date:

6/8/17

### 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.**

### EXECUTIVE SUMMARY

This resolution will allow liens to be placed on parcels to recover delinquent Business Taxes owed to the City of Oakland, with a total recorded against parcels of one hundred and seventy nine (179) parcels. The parcels' delinquencies represent \$446,997.15 in past due Business Taxes. Failure to place liens to recover the delinquent taxes will result in a loss of \$469,372.15 in revenues to the General Purpose Fund. The additional revenues of \$22,375 are derived from the \$125 administrative fee per lien for 179 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, 208 property owners were notified to address delinquent Business Taxes determined to be owed to the City.

### ANALYSIS AND POLICY ALTERNATIVES

An administrative hearing for delinquent Business Taxes was held on May 9, 2017 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

Item: \_\_\_\_\_  
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appeal their cases in this administrative process. Twenty nine (29) properties were deleted from the list through the administrative hearing process, payments and/or account closures. The remaining one hundred and seventy nine (179) 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 Revenue & 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 June 20, 2017. A resolution is prepared confirming the placement of liens on 179 properties and authorizing the subsequent assessment for all fees and charges.

Property owners owe delinquent Business Taxes and administrative fees to the City for accounts not resolved at the May 9, 2017 administrative hearing as shown in the **Attachment A**.

#### **FISCAL IMPACT**

If the City fails to place liens to recover the delinquent taxes, the General Purpose Fund (1010) may potentially lose a total of \$469,372.15 for this period.

#### **PUBLIC OUTREACH / INTEREST**

Administrative hearings for delinquent Business Taxes were held on May 9, 2017 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 and the Budget Office, the agenda report, resolutions, and supporting items attached to this report have been reviewed and/or approved for form and legality.

#### **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.

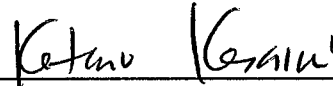
**Social Equity:** Collections of delinquent business taxes have significant social equity implications for the City's sustainability. The revenue source is relied upon to fund essential City services to all citizens and taxpayers.

**ACTION REQUESTED OF THE CITY COUNCIL**

Staff Recommends That The City Council 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.

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

Respectfully submitted,



KATANO KASAINÉ  
Finance Director  
Finance Department

Reviewed by:

Margaret O'Brien  
Revenue and Tax Administrator

Phil Lim, Acting Principal Revenue Analyst  
Revenue Management Bureau

Prepared by:

Chuck Maurer, Revenue Operations Supervisor  
Revenue Management Bureau

*Attachments (1):*

A: Public Hearing Lien list for Business Tax

**4TH QUARTER 2017 BUSINESS TAX LIENS**  
**ADMINISTRATIVE HEARING: MAY 9, 2017 ~ COUNCIL HEARING: JUNE 20, 2017**

Owner Name	Property Address	Parcel Number	Delinquent	Lien
AFFORDABLE PINK HOUSING INC	5716 GENOA ST	015 128204900	\$3,948.38	\$4,073.38
AKIN BRADLEY J & HILL PAUL L	6561 MOKELUMNE AVE	037A277700600	\$3,365.72	\$3,490.72
ASHIEDU INNOCENT O & PHILOMINA N	5602 EDGERLY ST	038 322702500	\$3,248.67	\$3,373.67
ATABAIKY SIAMAK & MOJAB MARJAN TRS	6705 OAKWOOD DR	048F737801500	\$5,536.96	\$5,661.96
AVALOS CLAUDIA M & HELIODORO	1171 72ND AVE	041 413500601	\$1,861.69	\$1,986.69
AYALA MARIO & ZAVALA CLAUDIA V	1085 81ST AVE	041 420301300	\$962.93	\$1,087.93
BACON THOMAS M TR	6432 BENVENUE AVE	016 141001502	\$4,181.55	\$4,306.55
BAGBY NAOMI TR	725 WALAVISTA AVE	011 086504600	\$1,687.30	\$1,812.30
BARBER VICTORIA L	4455 OAK HILL RD	048 684500904	\$2,382.66	\$2,507.66
BATYA NADINE & SARA TRS	114 ENTRADA AVE	012 098904001	\$12,789.57	\$12,914.57
BELL MICHAEL D TR	4133 MAYNARD AVE	040A346300700	\$4,790.68	\$4,915.68
BILAL RASHAD & TRIENA	5922 MONADNOCK WAY	037A274104900	\$2,877.56	\$3,002.56
BIRCH8330 LP	940 72ND AVE	041 415304301	\$1,195.19	\$1,320.19
BRATTON WINONA F	6628 BRANN ST	039 327801600	\$4,219.23	\$4,344.23
BRISBO PETER J & CYNTHIA J TRS	561 KENWYN RD	023 043001700	\$3,995.82	\$4,120.82
BUGARINI JANELLE	2924 61ST AVE	038 319404500	\$852.50	\$977.50
BUMACOD DIONISIO R & FACTORA MARIETTA B ETAL	2821 FRUITVALE AVE	026 082002900	\$3,849.19	\$3,974.19
CAMARA VIRGINIA S TR	1931 102ND AVE	047 550201301	\$2,725.90	\$2,850.90
CARSON SARAH	626 58TH ST	015 137001900	\$1,479.24	\$1,604.24
CHAPOT PAUL A & TONI D TRS	10829 PEARMAIN ST	045 525101200	\$862.78	\$987.78
CHEN RONNY	2645 BARTLETT ST	027 089201200	\$1,108.97	\$1,233.97
CHENG ANNA Y & HOM ALISON M	519 KENMORE AVE	011 085700700	\$7,914.49	\$8,039.49
CHRISTIAN CLIFFORD H & KENNETH E	3334 ELMWOOD AVE	033 220101200	\$3,126.42	\$3,251.42
COMISO DAVID A & JOSEFINO C	5788 VICENTE ST	014 127403100	\$934.76	\$1,059.76
COMMUNITY FUND LLC	1009 91ST AVE	044 495701100	\$1,782.35	\$1,907.35
CONNER ERIN N	764 RAND AVE	011 083804100	\$2,769.29	\$2,894.29
CONTRERAS PAULA	1609 104TH AVE	047 551100903	\$1,959.48	\$2,084.48
CURIEL LEOBARDO & NORMA A	401 BERGEDO DR	045 541901300	\$1,317.63	\$1,442.63
DANG SAMANTHA T	2321 107TH AVE	047 556500300	\$986.62	\$1,111.62
DAVIDSON SARAH N	4112 EMERALD ST	012 100102500	\$3,240.44	\$3,365.44
DAVIS LINDA	4900 DAVENPORT AVE	037 253203400	\$1,051.44	\$1,176.44
DORIS JOSEPH P & MARILYN J	4157 TERRACE ST	012 099900300	\$2,811.97	\$2,936.97
ELGAZIEL AVITAL & HESTERMAN BRYAN TRS	3709 KELLER AVE	040A345002600	\$3,935.61	\$4,060.61

**4TH QUARTER 2017 BUSINESS TAX LIENS**  
**ADMINISTRATIVE HEARING: MAY 9, 2017 ~ COUNCIL HEARING: JUNE 20, 2017**

Owner Name	Property Address	Parcel Number	Delinquent	Lien
EMAA INVESTMENT LLC	2041 MITCHELL ST	026 074100200	\$3,813.50	\$3,938.50
EMAA INVESTMENT LLC	1924 47TH AVE	035 240501600	\$4,094.68	\$4,219.68
ENG CHEONG	1358 E 27TH ST	022 035601400	\$1,339.53	\$1,464.53
EVANS BEVERLY D	2230 108TH AVE	047 556701900	\$890.63	\$1,015.63
FAN CHRISTINA & CHIKOU	5835 SEMINARY CT	038 324100800	\$579.95	\$704.95
FAN CHRISTINA & CHIKOU	406 HALE AVE	045 536400603	\$608.73	\$733.73
FAN STEVEN & CHIKOU	5834 SEMINARY CT	038 324102700	\$574.97	\$699.97
FERGUSON MICHAEL J	2517 TAYLOR AVE	048 560401400	\$2,497.09	\$2,622.09
FERNANDEZ FRANCISCO V	6925 HALLIDAY AVE	039 330101400	\$1,449.81	\$1,574.81
FERRARI WILHELMINA	7908 STERLING DR	040A344802000	\$571.19	\$696.19
FISHMAN DORON & FISHMAN IRVING & JOYCE TRS	1076 66TH ST	016 145400800	\$1,353.06	\$1,478.06
FRANCO GERARDO & VILLASENOR MARTINA	1127 76TH AVE	041 413901500	\$686.50	\$811.50
GARCIA GLORIA M & CUADRA MARTHA	943 MACARTHUR BLVD	023 046600700	\$424.25	\$549.25
GARGALICANA ROWENA TR & GRACEFFA DEBRA TR	5838 MORSE DR	038 317203000	\$2,677.28	\$2,802.28
GILBERT CATHERINE E TR	243 SEXTUS RD	044 506503301	\$1,466.38	\$1,591.38
GUMBS RICHARD A TR	6127 OUTLOOK AVE	037A274801500	\$2,298.75	\$2,423.75
GUNTER LISA M & ARTHUR L JR	2715 BARTLETT ST	027 089200800	\$2,379.26	\$2,504.26
GUTIERREZ LUIS C & BARAJAS KARINA	1233 61ST AVE	041 388704600	\$652.99	\$777.99
HAMMIE ROBERT D TR	4020 QUIGLEY ST	030 198102900	\$302.92	\$427.92
HAYS JESSICA J & PAUL	644 CHETWOOD ST	010 083202300	\$7,143.65	\$7,268.65
HEIER CYNTHIA S	6834 OUTLOOK AVE	037A275510600	\$998.68	\$1,123.68
HEIER CYNTHIA S TR	6836 OUTLOOK AVE	037A275510700	\$1,832.92	\$1,957.92
HELLENDALE WILLIAM C	2903 WEST ST	009 069400800	\$1,436.20	\$1,561.20
HERNANDEZ JAMES Z	425 VERNON ST	010 079100600	\$5,716.04	\$5,841.04
HOANG HEATHER H & TONY H	5212 FOOTHILL BLVD	035 238000800	\$4,994.58	\$5,119.58
HOANG STEPHANIE H	843 30TH ST	009 069402700	\$2,312.89	\$2,437.89
HOANG YEN A	2259 E 19TH ST	020 020601900	\$1,796.60	\$1,921.60
HOPKINS CLEMIE L & DONALD G	1230 95TH AVE	044 496101700	\$3,288.50	\$3,413.50
HYDE DAVID V & WHITLOCK KATHERINE M	7538 ARTHUR ST	040 332702400	\$1,194.06	\$1,319.06
JAUREGUI OSVALDO & PEREZJAUREGUI ERICA	3580 HARPER ST	032 211401600	\$2,041.47	\$2,166.47
JENKINS NADINE	2606 COLE ST	036 246001100	\$2,423.64	\$2,548.64
JOHNSON KEYO R & WEST RASHEEDA	7332 ARTHUR ST	040 332703700	\$563.40	\$688.40
JOHNSON ROSE P TR	5946 ZINN DR	048E734000600	\$4,177.57	\$4,302.57

**4TH QUARTER 2017 BUSINESS TAX LIENS**  
**ADMINISTRATIVE HEARING: MAY 9, 2017 ~ COUNCIL HEARING: JUNE 20, 2017**

Owner Name	Property Address	Parcel Number	Delinquent	Lien
JONES LOUIS M JR	718 E 24TH ST	022 034003700	\$5,036.57	\$5,161.57
JONES MAURICE TR	5411 MACARTHUR BLVD	036 250309800	\$5,764.10	\$5,889.10
JONES MILDRED L	1222 58TH AVE	041 388602200	\$893.14	\$1,018.14
JONES PHYLLIS	10406 DANTE AVE	047 555903300	\$1,611.30	\$1,736.30
JORDAN TARSHA S	977 APGAR ST	012 095600900	\$1,835.57	\$1,960.57
JOWETT HEIDI M	6265 ASPINWALL RD	048F738103600	\$4,164.22	\$4,289.22
KAHAN TOBIAS TR	1423 57TH AVE	038 323301500	\$7,041.65	\$7,166.65
KEMP RENEE	6040 BUENA VENTURA AVE	037A278501800	\$2,287.87	\$2,412.87
KIM YOUNG W & PARK WON H	1262 58TH AVE	041 388602900	\$552.04	\$677.04
KNOX WILHELMINA	5711 E 16TH ST	038 323500600	\$1,198.98	\$1,323.98
KUANG ZU D	2670 74TH AVE	040 339803800	\$3,441.84	\$3,566.84
LAHIRI SAGNIK & SUSOBHAN	933 35TH ST	009 074002902	\$2,107.58	\$2,232.58
LANE KERWIN J & YVONNE P	6039 SEMINARY AVE	037A278700300	\$1,429.48	\$1,554.48
LAZARD ALFRED J JR & ZULEIMA C	1629 CHESTNUT ST	005 038800900	\$1,721.16	\$1,846.16
LE MAGGIE	2119 19TH AVE	021 028900500	\$1,943.62	\$2,068.62
LEE ARTHUR	872 32ND ST	009 071901700	\$1,362.30	\$1,487.30
LEE ARTHUR & OU TING T	1348 105TH AVE	045 519800100	\$751.50	\$876.50
LEE ARTHUR & OU TING T	1912 82ND AVE	043 456501801	\$1,210.18	\$1,335.18
LEE DENNIS L & JEANNE S TRS	1611 40TH AVE	033 213901000	\$2,200.15	\$2,325.15
LEE DENNIS L & JEANNE S TRS	928 37TH AVE	033 216901300	\$3,031.73	\$3,156.73
LEE YOUNGSIN & SAMUEL ETAL	8122 OLIVE ST	040 337401202	\$2,250.05	\$2,375.05
LEI LANYING	1141 88TH AVE	042 427400900	\$824.04	\$949.04
LEMON DENISE C	2603 FRAZIER AVE	047 557901201	\$1,861.38	\$1,986.38
LEUNG DARRYL R	1907 70TH AVE	039 331600500	\$558.76	\$683.76
LEW BO H ETAL	3136 TEXAS ST	028 092700900	\$876.27	\$1,001.27
LEWIS KERMIT M	806 54TH ST	014 119900700	\$4,371.73	\$4,496.73
LI ANDREW	2150 35TH AVE	032 211200803	\$2,161.54	\$2,286.54
LIANG CHANELL	3027 ROXBURY AVE	048 615300700	\$1,957.08	\$2,082.08
LOPEZ JOSEFINA	1311 105TH AVE	045 519201000	\$360.41	\$485.41
LOPEZ VEERENYZE	1537 92ND AVE	046 543200400	\$1,953.29	\$2,078.29
LOPEZ VEERENYZE	344 STONEFORD AVE	045 530402500	\$2,084.73	\$2,209.73
MADDEN OLLIE M HEIRS OF EST	1926 MARKET ST	003 003103000	\$7,446.64	\$7,571.64
MANIBUSAN ANTONIA & LOLLA S	1705 CHURCH ST	039 325102102	\$252.84	\$377.84

**4TH QUARTER 2017 BUSINESS TAX LIENS**  
**ADMINISTRATIVE HEARING: MAY 9, 2017 ~ COUNCIL HEARING: JUNE 20, 2017**

Owner Name	Property Address	Parcel Number	Delinquent	Lien
MCCAULEY MYEAST	1635 67TH AVE	039 325302700	\$2,132.67	\$2,257.67
MCCOY JAMINE	6012 OLD QUARRY LOOP	037A316406500	\$1,068.58	\$1,193.58
MCMAHON DONN H	66 MAGGIORA DR	048 617303700	\$2,775.10	\$2,900.10
MILES DONNELL O & ETHEL R	1345 93RD AVE	044 496500900	\$2,044.32	\$2,169.32
MINASSIAN ALLEN	9526 BURR ST	048 561302101	\$3,306.03	\$3,431.03
MIRELES ENRIQUE T & SARA	3670 MAPLE AVE	028 094001700	\$3,294.14	\$3,419.14
MOHAMED MOHSEN S	1231 52ND AVE	034 227302400	\$827.29	\$952.29
MONTALVO JUAN V & SOPHIA I	5410 CRITTENDEN ST	035 236804200	\$1,312.47	\$1,437.47
MORGAN ROBERT A & ALISON D	6447 BRANN ST	039 328003200	\$2,404.46	\$2,529.46
MUELLER AMY L	5733 FLEMING AVE	038 317502200	\$448.45	\$573.45
MUSICK NATALIE	371 60TH ST	016 140600900	\$2,312.44	\$2,437.44
NAVARRO MARTIN & CARMEN	1030 92ND AVE	044 498403900	\$608.17	\$733.17
NELSON QUINCY & ORA J	6290 BANCROFT AVE	038 319904200	\$3,109.86	\$3,234.86
NELSON QUINCY JR & ORA J	1121 92ND AVE	044 495602400	\$2,955.67	\$3,080.67
NERO JOEL E & LOCKHARTNERO DARLENE R	10936 COTTER ST	048 629902700	\$2,525.18	\$2,650.18
NGUYEN KIEN & BUI CHAU	5464 BANCROFT AVE	035 239001500	\$1,426.53	\$1,551.53
NGUYEN TAM D ETAL	3123 DAVIS ST	027 084400300	\$476.68	\$601.68
NINO ERICK	1943 103RD AVE	047 550101300	\$697.76	\$822.76
NIYOGI KRISHNA K & FRANK VALI	11310 GOLF LINKS RD	048 633500600	\$6,254.70	\$6,379.70
OAKLAND AFFORDABLE HOUSING GROUP LLC	6120 FOOTHILL BLVD	038 319401201	\$10,253.41	\$10,378.41
ODEN MARCUS K & NATASHA B	4030 BURCKHALTER AVE	040A344202402	\$3,166.85	\$3,291.85
OLIVER LANETHA	3449 ENCINA WAY	043A468201300	\$628.30	\$753.30
OVERSTREET JOE W & JENNINGS CORRINE	5147 CAMDEN ST	036 249300800	\$4,667.47	\$4,792.47
PACIFIC PARC TRUST	3644 MAGEE AVE	030 190302200	\$2,714.10	\$2,839.10
PARISI MARCANTONIO	630 PANORAMIC WAY	048H770311000	\$715.24	\$840.24
PEREZ RAMON A & ZEZA F	9826 ELMAR AVE	046 549001700	\$2,418.47	\$2,543.47
PESCADOR ANDRES SR	2230 107TH AVE	047 556602000	\$1,230.59	\$1,355.59
PETERSEN MARY J	7009 LACEY AVE	040A341601600	\$785.47	\$910.47
PINEDORAYGOZA LAZARO N	7222 FAVOR ST	039 330802508	\$615.71	\$740.71
POLK ETHEL TR	7414 HOLLY ST	040 332401200	\$2,595.91	\$2,720.91
PON JADINE M TR	2212 8TH AVE	022 030301100	\$1,535.39	\$1,660.39
PORTER DEVELOPMENT LLC	2616 HARRISON ST	010 079503000	\$312.68	\$437.68
PROVOST JANICE TR	6133 BUENA VENTURA AVE	037A278101400	\$3,317.65	\$3,442.65

**4TH QUARTER 2017 BUSINESS TAX LIENS**  
**ADMINISTRATIVE HEARING: MAY 9, 2017 ~ COUNCIL HEARING: JUNE 20, 2017**

Owner Name	Property Address	Parcel Number	Delinquent	Lien
QUINN WILLIE M TR	2408 38TH AVE	032 210500200	\$12,600.58	\$12,725.58
REYNAGA ERICA	1101 107TH AVE	045 520300700	\$172.06	\$297.06
RIVERA ARACELY	3012 60TH AVE	038 318600900	\$1,060.38	\$1,185.38
RIVERA RAFAEL & CERDA ELIZABETH R	2249 39TH AVE	032 209700700	\$2,224.97	\$2,349.97
ROBINSON KAREN & MANUEL	3745 RANDOLPH AVE	023 048900700	\$494.12	\$619.12
ROGERS BARRY S	2157 107TH AVE	047 555300700	\$1,916.56	\$2,041.56
ROOFENER JOSHUA & JANG J TRS	2826 76TH AVE	040A341004300	\$741.98	\$866.98
ROSENBLOOM ELISABETH H	5933 CHABOT RD	014 126801400	\$1,579.02	\$1,704.02
SANCHEZ ANDRES A	2509 66TH AVE	039 325801000	\$700.29	\$825.29
SANDOVAL RAFAEL & MURRILLO MARIA D	1451 47TH AVE	035 235901100	\$1,192.75	\$1,317.75
SAWLE DAVID R	449 45TH ST	013 109903700	\$2,017.22	\$2,142.22
SCHLOTZ DONALD E TR	29 WOODCREST CIR	029 127000121	\$3,868.95	\$3,993.95
SHOAI SHIRIN E	707 33RD ST	009 071802700	\$369.37	\$494.37
SIMMONS OLIS & COLEMAN VANESSA	2615 MAXWELL AVE	036 246302100	\$2,208.39	\$2,333.39
SIU KEVIN K & LU JINRONG	1639 78TH AVE	040 335501600	\$555.92	\$680.92
SMITH CORNELL A & THOMPSONSMITH JACQUELINE TRS	9330 CORAL RD	044 506100500	\$4,170.64	\$4,295.64
SORKIN ANNA & LEVIN IDAN	5516 VALLEJO ST	015 131102204	\$1,794.41	\$1,919.41
SPARKES EARL ETAL	9908 D ST	044 497602302	\$2,590.51	\$2,715.51
SPECTOR ALAN	5947 FREMONT ST	016 146200602	\$3,972.09	\$4,097.09
STABB JACK A & MILTON CHERYL A TRS	7116 HEMLOCK ST	048E733303600	\$5,716.29	\$5,841.29
SUGARMAN MICHAEL & SWAIN KIMBERLY C TRS	740 61ST ST	016 143301400	\$1,972.99	\$2,097.99
TAN QIAN R	4525 CONGRESS AVE	032 204600400	\$2,335.32	\$2,460.32
TAYLOR DEMITRI & JONES MARCUS	2325 92ND AVE	046 548000807	\$1,716.24	\$1,841.24
TIMMS ARSTINE	240 MAKIN RD	044 506400800	\$1,738.29	\$1,863.29
TING MING Y & HO JEFF H ETAL	5511 HILTON ST	038 322400303	\$1,573.42	\$1,698.42
TINOCO ALFREDO & MALDONADO NANCY	9625 BIRCH ST	046 544800900	\$1,447.73	\$1,572.73
TSUI CHUN F & HO YUEN Y	3365 BROOKDALE AVE	027 089602700	\$1,744.18	\$1,869.18
TURNER BARBARA J	1825 LINDEN ST	005 040701900	\$1,005.78	\$1,130.78
TURNER TANYA L & GONDER SIMONE S	604 56TH ST	014 121100400	\$4,184.93	\$4,309.93
UMANA HENRRY I	6257 HAYES ST	038 321200600	\$2,528.52	\$2,653.52
URIBE MANUEL S & SUSANA G TRS	2356 100TH AVE	047 557400200	\$1,435.00	\$1,560.00
VELASCO NICOLAS & TERESA P	1135 91ST AVE	044 495500902	\$2,035.02	\$2,160.02
VILORIA HIDA P	3060 KANSAS ST	028 094100801	\$3,798.19	\$3,923.19



**4TH QUARTER 2017 BUSINESS TAX LIENS**  
**ADMINISTRATIVE HEARING: MAY 9, 2017 ~ COUNCIL HEARING: JUNE 20, 2017**

Owner Name	Property Address	Parcel Number	Delinquent	Lien
VO THI M	510 105TH AVE	032 209700700	\$2,241.61	\$2,366.61
WALIA ESTATES LLC	2526 108TH AVE	047 558602000	\$1,466.61	\$1,591.61
WALIA ESTATES LLC	2524 108TH AVE	047 558601900	\$2,384.72	\$2,509.72
WANG BAYLEN & CHAN ELISE	5912 DOVER ST	015 136801900	\$18,409.46	\$18,534.46
WILEY DELORES TR	2556 MAXWELL AVE	036 247304700	\$5,703.52	\$5,828.52
WILLIAMS PHILLIP L	1441 88TH AVE	043 458000600	\$1,246.03	\$1,371.03
WILLIS VERA M	912 AILEEN ST	015 129100700	\$1,468.18	\$1,593.18
WOODMARIS KAREN TR	946 SUNNYHILLS RD	011 089101100	\$4,430.08	\$4,555.08
WU NORA W	6208 RIDGEMONT DR	037A315405100	\$841.27	\$966.27
WU WANHONG	616 ALMANZA DR	045 539504600	\$1,209.08	\$1,334.08
YAKUBOVA INNA TR	8121 NEY AVE	040A342204000	\$1,707.15	\$1,832.15
YAKUBOVA INNA TR	1015 82ND AVE	041 420400800	\$1,735.19	\$1,860.19
YAMAODA TADASHI S & PEIRCE DARYLL C	886 PINE ST	006 003500100	\$4,693.10	\$4,818.10
ZHOU XIAO F	2455 89TH AVE	043 461600600	\$2,182.90	\$2,307.90
		<b>TOTAL</b>	<b>\$446,997.15</b>	<b>\$469,372.15</b>

# OAKLAND CITY COUNCIL

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

**DRAFT**

Introduced by Councilmember \_\_\_\_\_

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**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**, 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 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 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 REID PRESIDENT

NOES -

ABSENT -

ABSTENTION -

ATTEST: \_\_\_\_\_  
LaTonda Simmons  
City Clerk and Clerk of the Council  
of the City of Oakland, California

# OAKLAND CITY COUNCIL

# DRAFT

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 **June 20, 2017**, at **6:30 p.m.**, is hereby continued for further hearing on in the Chamber of the City Council.

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

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

# OAKLAND CITY COUNCIL

DRAFT

2017 JUN -8 PM 4:06 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**, 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 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 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