

**SAMPLE LETTER**

**CITY OF OAKLAND**



150 FRANK H. OGAWA PLAZA, SUITE 5342 • OAKLAND, CALIFORNIA 94612

Finance Department  
Revenue Management Bureau

(510) 238-7909  
TDD (510) 238-3254

November 24, 2025

Grantee:

[REDACTED]  
[REDACTED]

Account:  
Document No.:  
Date Recorded:  
Parcel No.  
Address:

[REDACTED]

**RE: Real Property Transfer Tax- Notice of Determination**

A review of public records suggests that tax is due on the above transfer. Pursuant to Oakland Municipal Code (“OMC”) Chapter 4.20 (“Real Property Transfer Tax”), unless exempted by ordinance, all transfers of real property located within the City of Oakland are subject to a real property transfer tax. The tax rate is based on the amount of the transfer, as a percent of the total value of consideration transferred. The grantor and grantee are jointly and severally liable for payment of tax.

The real property transfer tax is due and payable at the time the deed instrument or writing affecting a transfer subject to the tax is delivered and is delinquent if unpaid at the time of recordation with the Alameda County Recorder. Delinquent payments are subject to applicable penalties and interest. (See OMC section 4.20.070.)

According to the records of the Alameda County Recorder, the total amount due as a result of the transfer recorded above is as follows:

Value of Consideration	[REDACTED]
Tax (1%)	[REDACTED]
Less Amount Paid at Recordation	[REDACTED]
Net Amount of Tax Due	[REDACTED]
Penalty (25%)	[REDACTED]
Interest (1% per month)	[REDACTED]
Subtotal	[REDACTED]
Payments	[REDACTED]
<b>Total Amount Due *</b>	[REDACTED]

**Payment is due now** and the total amount above includes penalties and interest computed to the date of this notice. Please remit your payment via check made payable to “City of Oakland”, along with a copy of this letter. A self-addressed envelope has been enclosed for your convenience. After **December 31, 2025**, interest shall accrue on the amount of tax listed above, inclusive of penalties. (OMC section 4.20.070.) To confirm the correct amount to be paid, please contact the undersigned for the payoff amount.

**If you wish to file a Petition for Redetermination, you must complete the enclosed form, “Real Property Transfer Tax Petition for Redetermination,” and return or email the form to this office within sixty (60) days of the date of this notification.**

Additional charges will accrue and appropriate action will be taken to place a lien on the property if the account remains unpaid. If the recorded lien is not paid before August 10<sup>th</sup> of the current tax year, the City

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will take steps to place the amount of the lien onto your property tax bill. For more information, please visit "<https://www.oaklandca.gov/resources/real-estate-transfer-tax>".

If you would like to schedule an appointment to discuss this Notice of Determination or have any questions, please e-mail me at [cle@oaklandca.gov](mailto:cle@oaklandca.gov) or call (510) 238-7909.

Sincerely,

*Chris Le*

Chris Le  
Tax Auditor II  
RMB -Audit Division



Documentary evidence attached (check one):  YES  NO

If yes, please attach a list of all evidence being submitted. The City will retain all evidence submitted. DO NOT SUBMIT ORIGINAL DOCUMENTS THAT YOU EXPECT TO BE RETURNED.

**SIGNATURE** \_\_\_\_\_

**DATE** \_\_\_\_\_

**Mail to:** City of Oakland RPTT, c/o Chris Le, 150 Frank H. Ogawa Plaza #5342, Oakland, CA 94612

**Email to:** cle@oaklandca.gov

To request this notice in Spanish, Chinese, Vietnamese, or another language, please call (510) 238-7909 or email cle@oaklandca.gov.

Para solicitar este aviso en español, chino, vietnamita u otro idioma, llame al (510) 238-7909 o cle@oaklandca.gov por correo electrónico.

欲索取此文件的西班牙文, 中文, 越南文或其它翻譯本, 請電(510) 238-7909, 或電 cle@oaklandca.gov.

Để yêu cầu thông báo này bằng tiếng Tây Ban Nha, tiếng Trung Quốc, tiếng Việt hoặc ngôn ngữ khác, vui lòng gọi (510) 238-7909 hoặc email cle@oaklandca.gov.

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June 15, 2026

[REDACTED]

[REDACTED]

Account:  
Document No.:  
Date Recorded:  
Parcel No.  
Address:  
Notice Date:

[REDACTED]

**NOTICE OF CITY COUNCIL HEARING**  
**REAL PROPERTY TRANSFER TAX LIEN**

Value of Consideration	\$	[REDACTED]
Tax		[REDACTED]
Less Amount Paid at Recordation		[REDACTED]
Net Amount of Tax Due		[REDACTED]
Penalty (25%)		[REDACTED]
Interest (1% per month)		[REDACTED]
Subtotal	\$	[REDACTED]
Admin Fee		[REDACTED]
<b>Total Amount Due</b>	<b>\$</b>	<b>[REDACTED]</b>

A notice, dated [REDACTED], was mailed to you regarding the Real Property Transfer Tax due on the transfer referenced above. The notice included information on how to timely file a Petition for Redetermination within sixty (60) days to challenge the assessed tax.

Since the tax has not been paid and a Petition for Redetermination was not filed, the City is moving forward to place a lien on the above property. Pursuant to Oakland Municipal Code ("OMC") section 4.20.200, **the City Council will conduct a public hearing at the City Council Chamber at 1 Frank H. Ogawa Plaza, Oakland, CA, 94612 and via video teleconference on July 07, 2026 at 3:30PM**, to present and review a report of properties subject to a lien for delinquent real property transfer taxes. You can find information about the meeting, including the proposed legislation for City Council consideration, by visiting <https://oakland.legistar.com/calendar.aspx>.

Upon City Council approval, an administrative fee of \$175.00 will be added to the charges shown above. Pursuant to OMC Chapter 4.20, the total amount will become a lien against the property and will be recorded with the Alameda County Recorder. If the recorded lien is not paid by August 10<sup>th</sup> of the current tax year, the City will take steps to place the amount of the lien onto your upcoming property tax bill.

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If you have any questions, please call the Revenue Division, Audit Section at (510) 238-7909.