

APPROVED AS TO FORM AND LEGALITY



CITY ATTORNEY'S OFFICE

## OAKLAND CITY COUNCIL

RESOLUTION NO. \_\_\_\_\_ C.M.S.

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**RESOLUTION OVERRULING PROTESTS AND OBJECTIONS AND ACCEPTING AND CONFIRMING REPORTS OF THE CITY ADMINISTRATOR ON THE COSTS INCURRED BY THE CITY OF OAKLAND FOR DELINQUENT BUSINESS TAXES AND AUTHORIZING 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**, Oakland Municipal Code (“OMC”) section 5.04.240 provides that if business taxes are not paid when due, the tax, penalty and interest shall constitute an assessment against the business property, where the owner of the business and the business property are the same, and shall be a lien on the property for the amount owed; and

**WHEREAS**, pursuant to Chapter 5.04 of the OMC, the City Administrator’s Report accompanying this resolution and filed with the City Clerk includes a list of those persons against whose property the City proposes to file liens for delinquent business taxes, including the charges for the costs incurred for delinquent business taxes and recordation of liens with added administrative charges and assessment charges; and

**WHEREAS**, said City Administrator Report is incorporated herein by reference, and includes a listing of all properties subject to the special assessment levy by the County Assessor; and

**WHEREAS**, the date **March 15, 2022** and the time **1:30 p.m.**, was fixed as the day and hour of the public hearing for the Council to hear and consider said report, 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**, pursuant to Chapter 5.04 notice was served upon the owners of the subject business/business properties not less than ten days prior to the public hearing; now, therefore be it

**RESOLVED:** That the protests are hereby overruled; and be it

**FURTHER RESOLVED:** That the City Administrator's Report accompanying this resolution concerning delinquent business taxes, and the recordation of liens with administrative charges for the real property described therein, is hereby accepted and confirmed, and the assessments are hereby authorized to be levied upon the properties described in said City Administrator Report 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 herein levied is not paid before the 10<sup>th</sup> day of August 2022, 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 2022-2023 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA,

PASSED BY THE FOLLOWING VOTE:

AYES - FIFE, GALLO, KALB, KAPLAN, REID, TAYLOR, THAO AND  
PRESIDENT FORTUNATO BAS

NOES –

ABSENT –

ABSTENTION –

ATTEST: \_\_\_\_\_  
ASHA REED  
City Clerk and Clerk of the Council of the  
City of Oakland, California