

**CITY OF OAKLAND**  
**Agenda Report**

FILED  
OFFICE OF THE CITY CLERK  
OF OAKLAND  
2004 DEC -9 AM 11:50

TO: Office of the City Administrator  
ATTN: Deborah A. Edgerly  
FROM: Finance and Management Agency  
DATE: December 21, 2004

RE: **Public Hearing on Assessment of Liens for Delinquent Transient Occupancy Taxes**

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**SUMMARY**

On November 18, 2004, staff held an administrative hearing for delinquent Transient Occupancy 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 an unpaid Transient Occupancy Tax have been exhausted.

**FISCAL IMPACT**

The liens will be recorded against eleven (11) parcels owned by eleven (11) property owners. The parcels' delinquencies represent \$205,575.00 in past due Transient Occupancy Taxes. The amounts of taxes to be recovered through the lien process have been included in the current revenue baseline.

**BACKGROUND**

Thirteen (13) property owners were originally notified of the City's intent to record a lien against their property for delinquent Transient Occupancy Taxes. Two (2) accounts were removed from the list because the delinquencies were resolved.

**KEY ISSUES AND IMPACTS**

None

**POLICY DESCRIPTION**

Chapter 4, Article 24 of the Oakland Municipal Code enables staff to submit recommendations to Council for the recordation of a lien for delinquent Transient Occupancy Taxes.

**SUSTAINABLE OPPORTUNITIES**

None

Item:  
City Council  
December 21, 2004

**DISABILITY AND SENIOR CITIZEN ACCESS**

None

**RECOMMENDATION AND RATIONALE:**

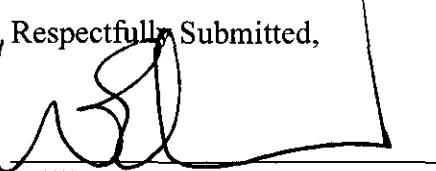
Staff recommends approval of a resolution accepting and confirming the report from the City Administrator on delinquent Transient Occupancy Taxes and confirming the recordation of liens, administrative charges, and assessment charges with the County Recorder's Office for inclusion in the 2005-2006 property tax rolls. Failure to pay or delinquency in paying the property tax statement by these property owners can result in foreclosure and sale of their properties.

**ALTERNATIVE RECOMMENDATIONS**

None

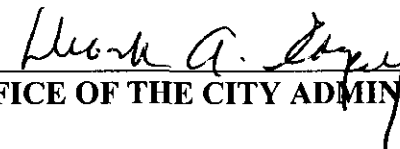
**ACTION REQUESTED OF THE CITY COUNCIL**

Staff requests that the City Council approve the placement of liens on all unpaid accounts 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,  
  
William E. Noland, Director  
Finance and Management Agency

Prepared By:  
Debra Taylor Johnson, Revenue Manager  
Revenue Division

APPROVED FOR FORWARDING TO  
THE CITY COUNCIL:

  
OFFICE OF THE CITY ADMINISTRATOR

CITY OF OAKLAND  
 TRANSIENT OCCUPANCY TAX ADMINISTRATIVE HEARING LIST  
 ADMINISTRATIVE HEARING DATE: NOVEMBER 18, 2004  
 PUBLIC HEARING DATE: DECEMBER 21, 2004

<u>Acct #</u>	<u>Owner Name</u>	<u>Hotel Name</u>	<u>Property Address</u>	<u>Parcel #</u>	<u>\$ Amt Tax Liab</u>	<u>\$ Amt Lien</u>	<u>Delinquency Period(s)</u>
003-174-002	<b>BRILLIANCE INVESTMENTS LLC</b>	Days Inn	8350 Edes Ave	042-4323-008-06	\$ 73,171.00	\$ 73,221.00	July 2004 - Sept 2004
003-132-003	<b>CHU, Likun &amp; Chenchuan TRS</b>	Travelers Hotel	392 - 11th St.	002-0057-018-00	\$ 3,889.00	\$ 3,939.00	Sept 2004
003-141-004	<b>EAST BAY LODGING LLC</b>	Mills Motel	4550 MacArthur Blvd	030-1976-015-01	\$ 1,083.00	\$ 1,133.00	Jan 2004 - Feb 2004
003-184-002	<b>HEMANT INVESTMENTS LLC</b>	Ramada Ltd.	5471 Enterprise Way	042-4323-003-05	\$ 108.00	\$ 158.00	April 2004
003-197-001	<b>JACK LONDON HJ PARTNERS</b>	Howard Johnson Express Inn	620 Broadway	001-0197-007-00	\$ 47,124.00	\$ 47,174.00	July 2004 - Sept 2004
003-025-001	<b>NYLES LLC</b>	Menlo Hotel	1300 Webster St	002-0065-011-00	\$ 2,356.00	\$ 2,406.00	July 2004 - Sept 2004
003-227-001	<b>PATEL, Naresh N &amp; Indu N</b>	Twin Peaks Hotel	2333 San Pablo Ave	003-0021-005-00	\$ 2,402.00	\$ 2,452.00	April 2004 - Jun 2004
003-057-005	<b>SPITLER, Richard Etal</b>	Grand Hotel	641 W Grand Ave	008-0659-025-00	\$ 11,781.00	\$ 11,831.00	July 2004 - Sept 2004
003-185-001	<b>THAKOR, Balwantsinh D Etal</b>	Oakland Hotel - Oakland	8465 Enterprise Wy	042-4323-003-04	\$ 44,768.00	\$ 44,818.00	July 2004 - Sept 2004
003-192-002	<b>THANG, Mark &amp; LA, Khoan</b>	Jefferson Inn	1424 Jefferson St	003-0069-012-00	\$ 18,850.00	\$ 18,900.00	July 2004 - Sept 2004
003-123-002	<b>TULSI INVESTMENTS</b>	Townhouse Travel Inn	444 W MacArthur Blvd	012-0974-044-01	\$ 43.00	\$ 93.00	April 2004 & July 2004
					=====	=====	
TOTALS:					\$ 205,575.00	\$ 206,125.00	

OAKLAND CITY COUNCIL

RESOLUTION NO. \_\_\_\_\_

*A. Jordan*  
FILED  
OFFICE OF THE CITY CLERK  
C. M. S. OAKLAND  
2004 DEC 9 AM 11:50

INTRODUCED BY COUNCIL \_\_\_\_\_

RESOLUTION OVERRULING PROTESTS AND ACCEPTING AND CONFIRMING REPORTS OF THE CITY ADMINISTRATOR ON THE DELINQUENT TRANSIENT OCCUPANCY TAXES AND CONFIRMING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 4, CHAPTER 4.24 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.

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WHEREAS, pursuant to Title 4, Chapter 4.24 of the Oakland Municipal Code, the City Administrator filed with the City Clerk her reports concerning the costs incurred for delinquent Transient Occupancy Taxes and recordation of liens with added administrative charges and assessment charges on thereafter described real property, and

WHEREAS, December 21, 2004, at the hour of 7:01 o'clock 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 Transient Occupancy 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 Transient Occupancy 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 Transient Occupancy Taxes, added administrative charges and assessment charges; and be it

FURTHER RESOLVED: That if said assessment therein levied is not paid before the 10<sup>th</sup> day of August 2005 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 2005-2006 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA \_\_\_\_\_

PASSED BY THE FOLLOWING VOTE:

AYES: BRUNNER, CHANG, DE LA FUENTE, BROOKS, NADEL, REID, WAN AND QUAN

NOES:

ABSENT:

ABSTENTION:

OAKLAND CITY COUNCIL

*J. Jordan*  
OFFICE OF THE CITY CLERK  
OAKLAND  
C. 2005 DEC -9 AM 11:50

RESOLUTION NO. \_\_\_\_\_

INTRODUCED BY COUNCIL \_\_\_\_\_

RESOLUTION ACCEPTING AND CONFIRMING REPORTS OF THE CITY ADMINISTRATOR ON THE COSTS INCURRED BY THE CITY OF OAKLAND FOR DELINQUENT TRANSIENT OCCUPANCY TAXES AND CONFIRMING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 4, CHAPTER 4.24 OF THE OAKLAND MUNICIPAL CODE, AND DIRECTING THE NOTICE OF LIEN AND ASSESSMENT CHARGES TO BE TURNED OVER TO THE COUNTY FOR COLLECTION.

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WHEREAS, pursuant to Title 4, Chapter 4.24 of the Oakland Municipal Code, the City Administrator filed with the City Clerk her reports concerning the costs incurred for delinquent Transient Occupancy Taxes and recordation of liens with added administrative charges and assessment charge on thereafter described real property; and

WHEREAS, December 21, 2004, at the hour of 7:01 o'clock p.m. 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 Transient Occupancy 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 Transient Occupancy 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 Transient Occupancy Taxes, *added administrative charges, and be it*

FURTHER RESOLVED: That if said assessment therein levied is not paid before the 10<sup>th</sup> day of August 2005, 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 2005-2006 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA \_\_\_\_\_

**PASSED BY THE FOLLOWING VOTE:**

AYES: BRUNNER, CHANG, DE LA FUENTE, BROOKS, NADEL, REID, WAN AND QUAN

NOES:

ABSENT:

ABSTENTION:

OAKLAND CITY COUNCIL

*M. Gordon*

RESOLUTION NO. \_\_\_\_\_

OFFICE OF THE CITY CLERK  
C. M. SIE  
OAKLAND  
2004 DEC -9

INTRODUCED BY COUNCIL \_\_\_\_\_

RESOLUTION CONTINUING HEARING ON REPORTS OF THE CITY ADMINISTRATOR ON THE DELINQUENT TRANSIENT OCCUPANCY TAXES AND THE CONFIRMING OF THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 4, CHAPTER 4.24 OF THE OAKLAND MUNICIPAL CODE.

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RESOLVED: That the hearing on the reports of the City Administrator on the delinquent Transient Occupancy Taxes and recordation of the liens with added administrative charges was duly noticed and held on the 21st day of December, 2004, at the hour of 7:01 o'clock p.m., is hereby continued for further hearing on the day of \_\_\_\_\_ in the Chamber of the City Council.

IN COUNCIL, OAKLAND, CALIFORNIA \_\_\_\_\_

**PASSED BY THE FOLLOWING VOTE:**

AYES: BRUNNER, CHANG, DE LA FUENTE, BROOKS, NADEL, REID, WAN AND QUAN

NOES:

ABSENT:

ABSTENTION: