

# CITY OF OAKLAND

## AGENDA REPORT

2011 MAR -3 AM 9: 58

TO: Office of the City Administrator  
ATTN: Dan Lindheim, City Administrator  
FROM: Finance and Management Agency  
DATE: March 15, 2011

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

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### SUMMARY

Pursuant to Chapter 5.04 of the Oakland Municipal Code, all businesses operating within the City, with some specific exceptions, are subject to a Business Tax based on their classification of business activity. Taxes not paid in a timely manner are subject to penalties and interest. Delinquent accounts are subject to various collection enforcement actions including filing a lien against their real property.

On February 8, 2011, staff held an administrative hearing for delinquent Business 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 unpaid Business Taxes have been exhausted.

Based on the outcome of the administrative hearing, staff is requesting placement of Business Tax liens on seventy-five (75) parcels/properties.

### BACKGROUND

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. Eighty (80) property owners were notified of the City's Business Tax requirements on rental property operators. However, five (5) properties were deleted from the list through the administrative hearing process, payments and/or account deactivations. The remaining seventy-five (75) non-responders were notified of the City's intent to record a lien against their property; these remaining parcels are subject to lien.

### FISCAL IMPACTS AND KEY ISSUES

The liens will be recorded against seventy-five (75) parcels. The parcels' delinquencies represent \$309,449.88 in past due Business Taxes. Failure to place liens will result in a loss of \$313,199.88 to the General Fund. The additional revenues of \$3,750 are derived from the \$50 administrative fee for liening each of the seventy-five (75) properties.

Item: \_\_\_\_\_  
City Council  
March 15, 2011

## **POLICY DESCRIPTION**

Pursuant to Chapter 5.04 of the Oakland Municipal Code, an administrative hearing for delinquent Business Taxes is held to hear protests and resolve any inconsistencies or inequities raised by property owners prior to the public hearing before City Council.

## **SUSTAINABLE OPPORTUNITIES**

Collections of delinquent Business Taxes have major economic and social equity implications for the City's sustainability. This revenue source is relied upon to fund essential City services.

## **DISABILITY AND SENIOR CITIZEN ACCESS**

There are no impacts on disability and senior citizen access.

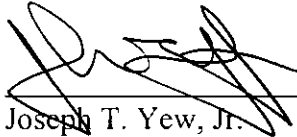
## **RECOMMENDATION AND RATIONALE**

Staff recommends approval of a resolution accepting and confirming the report from the City Administrator on delinquent Business Taxes and confirming the recordation of liens, administrative charges, and assessment charges with the County Recorder's Office.

**ACTION REQUESTED OF THE CITY COUNCIL**

Staff requests City Council to approve the placement of liens 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.

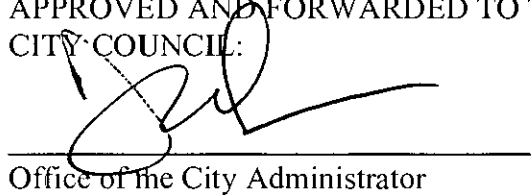
Respectfully submitted,



Joseph T. Yew, Jr.  
Finance Director/City Treasurer

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

APPROVED AND FORWARDED TO THE  
CITY COUNCIL:

  
Office of the City Administrator

LIEN LIST - BUSINESS TAX  
 ADMINISTRATIVE HEARING: FEBRUARY 8, 2011 ~ PUBLIC HEARING: MARCH 15, 2011

Acct	APN	Name	Property	Deliquent	Admin Fee	Lien	TaxYrs
28008045	008 062200105	1640 BROADWAY ASSOCIATION LLC	1640 BROADWAY	\$ 73,367.95	\$ 50.00	\$ 73,417.95	2002-2010
28011373	039 330003003	7225 BANCROFT ST LP	7225 BANCROFT AVE	\$ 3,339.24	\$ 50.00	\$ 3,389.24	2009-2010
3555380	044 497702100	ABAD, ANGEL ETAL	1079 100TH AVE	\$ 1,317.64	\$ 50.00	\$ 1,367.64	2008-2010
10513367	024 056504400	ABBOTT, FRED E 3RD & MARILYN H	800 GROSVENOR PL	\$ 1,117.18	\$ 50.00	\$ 1,167.18	2008
27996413	009 069700400	AHMED, IZZUDDIN	2811 TELEGRAPH AVE	\$ 4,394.34	\$ 50.00	\$ 4,444.34	2008-2010
2788136	013 109403000	AHMED, MOHAMED A & SHARIFFA A TRS	4428 MARTIN LUTHER KING JR WY	\$ 1,508.47	\$ 50.00	\$ 1,558.47	2009
2788152	013 109300100	AHMED, MOHAMED A & SHARIFFA A TRS	4427 MARTIN LUTHER KING JR WY	\$ 1,366.18	\$ 50.00	\$ 1,416.18	2009
28011871	009 071403900	ALEXANDER, RYAN	681 32ND ST	\$ 1,326.26	\$ 50.00	\$ 1,376.26	2009-2010
3645312	007 060901700	ALI, SEDAM	1474 34TH ST	\$ 1,317.64	\$ 50.00	\$ 1,367.64	2008-2010
28002143	028 091500201	ALONSO, MARIA A & ROMERO, GABRIEL	2707 MACARTHUR BLVD	\$ 398.41	\$ 50.00	\$ 448.41	2010
28007097	025 071801401	ALPINE SQUARE HOLDINGS LLC ETAL	1479 FRUITVALE AVE	\$ 19,263.98	\$ 50.00	\$ 19,313.98	2008-2010
28011894	021 025402200	APORILLO, BIENVENDIA ETAL	2002 E 20TH ST	\$ 652.06	\$ 50.00	\$ 702.06	2008-2010
28011908	010 076705700	BANKS, PATRICK L & HOLLY, DAPHNE	565 BELLEVUE AVE #1203	\$ 1,775.90	\$ 50.00	\$ 1,825.90	2007-2010
3612791	039 329802000	BOWIE, JAMES O III	2938 68TH AVE	\$ 1,782.18	\$ 50.00	\$ 1,832.18	2007-2010
3206076	044 498500200	BRADSHAW, ZACHARY ETAL	9411 E ST	\$ 601.64	\$ 50.00	\$ 651.64	2008-2010
28011858	046 544701400	CHAU, KING V	9505 BIRCH ST	\$ 784.32	\$ 50.00	\$ 834.32	2009-2010
28012119	010 076711200	CHOWLA, MEERA TR	565 BELLEVUE AVE #2002	\$ 790.60	\$ 50.00	\$ 840.60	2009-2010
27996799	042 432301400	CIMALORE, STEVEN TR	8484 EDES AVE	\$ 24,791.50	\$ 50.00	\$ 24,841.50	2009-2010
846724	010 077106300	COLEMAN, SHARON R	320 PARK VIEW TER	\$ 401.55	\$ 50.00	\$ 451.55	2010
3308197	030 190302500	COVINGTON, MICHAEL J & LINDA J TRS	3660 MAGEE AVE	\$ 862.94	\$ 50.00	\$ 912.94	2010
3294501	010 082304700	CRESCENT WEST DEVELOPMENT CO	460 CRESCENT ST	\$ 14,658.00	\$ 50.00	\$ 14,708.00	2007-2010
2793741	048 640200127	DAVENPORT, MADONNA J TR	35 ELYSIAN FIELDS DR	\$ 840.76	\$ 50.00	\$ 890.76	2009-2010
28012917	021 022000200	DAVIS, ROBERT	629 E 18TH ST	\$ 1,782.02	\$ 50.00	\$ 1,832.02	2007-2010
3656705	010 079900400	DAY, JOSEPH III & ANNETTE	59 HAMILTON PL	\$ 1,819.68	\$ 50.00	\$ 1,869.68	2007-2010
27997428	010 082206300	DÉGARMO, WILLIAM C	455 CRESCENT ST	\$ 1,819.68	\$ 50.00	\$ 1,869.68	2007-2010
28011118	048 643400402	DOTSON, JAMES A SR & CONNIE TRS	10565 ENGLEWOOD DR	\$ 2,315.61	\$ 50.00	\$ 2,365.61	2006-2010
40517	012 097600500	DUONG, LIEN T TR	405 38TH ST	\$ 180.18	\$ 50.00	\$ 230.18	2010
28011865	040 339102500	EB FUND I LLC	7700 GARFIELD AVE	\$ 613.02	\$ 50.00	\$ 663.02	2009-2010
27998867	010 077112800	GOODMAN, KIM C	325 LENOX AVE #307	\$ 1,813.40	\$ 50.00	\$ 1,863.40	2007-2010
3209148	015 129702600	HATHAWAY, PAUL & DAILEY, LYNDA A	953 ARLINGTON AVE	\$ 223.20	\$ 50.00	\$ 273.20	2011
3414744	046 546300600	HINDS, GORDON M & PATRICIA B TRS	9805 SUNNYSIDE ST	\$ 1,311.36	\$ 50.00	\$ 1,361.36	2008-2010
3615510	027 086904400	HINDS, GORDON M & PATRICIA B TRS	3259 NICOL AVE	\$ 398.41	\$ 50.00	\$ 448.41	2010
28006263	036 250000100	IMB REO LLC	4401 REDDING ST	\$ 746.82	\$ 50.00	\$ 796.82	2009-2010
3631958	023 046700600	JENZEH, MICHAEL TR	627 ALMA AVE	\$ 669.38	\$ 50.00	\$ 719.38	2010
28003205	004 010102800	JOHNSON, KIMBERLY	542 HENRY ST	\$ 784.32	\$ 50.00	\$ 834.32	2009-2010
2788551	041 414200801	JONES, EDDIE L	1047 76TH AVE	\$ 1,698.10	\$ 50.00	\$ 1,748.10	2007-2010
28008443	003 006103800	JONES, FABIUS R	630 16TH ST	\$ 567.00	\$ 50.00	\$ 617.00	2007-2010
28011160	023 041503600	KANAGARATNAM, THEYA	2316 LAKESHORE AVE	\$ 2,315.61	\$ 50.00	\$ 2,365.61	2006-2010
28012116	026 073800100	KENSINGTON APARTMENT PROPERTIES LLC	2601 E 20TH ST	\$ 13,063.32	\$ 50.00	\$ 13,113.32	2007-2010
3654249	040 335201500	LEEMORIS, PATRICIA A	7883 ARTHUR ST	\$ 722.76	\$ 50.00	\$ 772.76	2008-2010
5763878	014 125201300	LEWIS, FEROL TR	5339 LAWTON AVE	\$ 401.55	\$ 50.00	\$ 451.55	2010
28006788	040 338501400	LITTON LOAN SERVICING LP	2637 79TH AVE	\$ 1,288.76	\$ 50.00	\$ 1,338.76	2009-2010
28012128	010 076711700	LLOYD, KAREN S	565 BELLEVUE AVE #2007	\$ 674.47	\$ 50.00	\$ 724.47	2009-2010

LIEN LIST ~ BUSINESS TAX  
 ADMINISTRATIVE HEARING: FEBRUARY 8, 2011 ~ PUBLIC HEARING: MARCH 15, 2011

Acct	APN	Name	Property	Deliquent	Admin Fee	Lien	TaxYrs
28012107	027 088800100	LOZA, RUPERTO & BEATRIZ	2564 BARTLETT ST	\$ 3,633.12	\$ 50.00	\$ 3,683.12	2007-2010
28011896	010 077800600	MCCRORY, HENRY A JR	425 BELLEVUE AVE	\$ 1,775.90	\$ 50.00	\$ 1,825.90	2007-2010
	841307 008 063006200	MCCUBBIN, SUSAN & WILLIAM	1555 LAKESIDE DR	\$ 840.76	\$ 50.00	\$ 890.76	2009-2010
28012026	013 115101800	MOON, JONATHAN C	4822 TELEGRAPH AVE	\$ 2,743.58	\$ 50.00	\$ 2,793.58	2009-2010
28011796	021 024800101	NGUYEN, BINH N	2243 E 20TH ST	\$ 977.85	\$ 50.00	\$ 1,027.85	2009-2010
28011797	021 024800102	NGUYEN, BINH N	2245 E 20TH ST	\$ 764.95	\$ 50.00	\$ 814.95	2009-2010
	2726025 033 213606501	OAKLAND COMMUNITY HOUSING INC	3700 INTERNATIONAL BLVD	\$ 73,093.48	\$ 50.00	\$ 73,143.48	2007-2010
28012916	042 424901500	OFOEGBU, COLLINS A	1311 83RD AVE	\$ 784.32	\$ 50.00	\$ 834.32	2009-2010
28012129	010 076711900	PARK BELLEVUE TOWERS ASSOCIATES	565 BELLEVUE AVE #2101	\$ 1,819.68	\$ 50.00	\$ 1,869.68	2007-2010
	2301237 040A342201104	PARK LANE MOTEL PARTNERSHIP	8100 MACARTHUR BLVD	\$ 4,753.41	\$ 50.00	\$ 4,803.41	2010
28012109	010 076708200	PEDERSEN, L J	565 BELLEVUE AVE #1604	\$ 790.60	\$ 50.00	\$ 840.60	2009-2010
28012111	026 074201300	PEREZ, ELEAZAR	2600 E 20TH ST	\$ 1,819.68	\$ 50.00	\$ 1,869.68	2007-2010
	2211963 015 136302300	PROCTOR, ROSIE M ETAL	680 62ND ST	\$ 834.48	\$ 50.00	\$ 884.48	2009-2010
	2168405 043 455402100	REAMS, CLARENCE ETAL	1638 85TH AVE	\$ 100.45	\$ 50.00	\$ 150.45	2010
28011099	007 055500500	REO HOMES LLC	1519 CAMPBELL ST	\$ 790.60	\$ 50.00	\$ 840.60	2009-2010
28011100	007 055100900	REO HOMES LLC	1720 14TH ST	\$ 790.60	\$ 50.00	\$ 840.60	2009-2010
28011121	003 03300500	REO HOMES LLC	2021 WEST ST	\$ 790.60	\$ 50.00	\$ 840.60	2009-2010
28011179	008 067800900	REO HOMES LLC	666 25TH ST	\$ 790.60	\$ 50.00	\$ 840.60	2009-2010
28003975	026 078402300	RESIDENTIAL MORTGAGE SOLUTION LLC	2534 25TH AVE	\$ 746.82	\$ 50.00	\$ 796.82	2009-2010
	2745534 013 108703300	REYNOLDS, JERRY R & JACQUE M	975 45TH ST	\$ 1,872.81	\$ 50.00	\$ 1,922.81	2007-2010
	2745542 013 108703400	REYNOLDS, JERRY R & JACQUE M	979 45TH ST	\$ 1,872.81	\$ 50.00	\$ 1,922.81	2007-2010
	2867125 005 045800301	ROBINSON, HENRY D & MAPP, BRENDA TR	1223 30TH ST	\$ 398.41	\$ 50.00	\$ 448.41	2010
28010225	039 331003900	RUIZ, MARCELA A & MIGUEL	1464 71ST AVE	\$ 2,299.63	\$ 50.00	\$ 2,349.63	2006-2010
28012397	035 237400900	SANFORD, SAUL TR	5209 COLE ST	\$ 1,267.47	\$ 50.00	\$ 1,317.47	2008-2010
27998309	005 042900200	SAXON MORTGAGE SERVICES INC TR	1037 24TH ST	\$ 1,267.47	\$ 50.00	\$ 1,317.47	2008-2010
	2750570 035 236002300	TANNERSMITH, NINA TR	4700 INTERNATIONAL BLVD	\$ 2,157.45	\$ 50.00	\$ 2,207.45	2009-2010
	2780984 040A345705800	TAYLOR, LAWRENCE E ETAL	8084 GREENRIDGE DR	\$ 1,944.03	\$ 50.00	\$ 1,994.03	2009-2010
28002993	019 003700900	THOMAS, CURTIS D	1116 E 11TH ST	\$ 784.32	\$ 50.00	\$ 834.32	2009-2010
28009577	046 547301800	VALUE LOAN PORTFOLIO LLC	2235 94TH AVE	\$ 2,196.30	\$ 50.00	\$ 2,246.30	2008-2010
	2812932 015 131003000	VAN PRATHER, HEIRS OF EST	5580 FREMONT ST	\$ 401.55	\$ 50.00	\$ 451.55	2010
27998328	026 078302300	WILLIAMS, IVEY	2422 E 24TH ST	\$ 1,809.38	\$ 50.00	\$ 1,859.38	2007-2009
	2738678 013 109605205	WILLIAMS, JOSEPH	557 43RD ST	\$ 669.38	\$ 50.00	\$ 719.38	2010

TOTALS: \$ 309,449.88 \$ 3,750.00 \$ 313,199.88

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

# OAKLAND CITY COUNCIL

*Kathleen Helen Boyd*  
City Attorney

2011 MAR -3 AM 9:51 RESOLUTION No. \_\_\_\_\_ C.M.S.  
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 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, March 15, 2011, 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 2011, 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 2011-2012 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, \_\_\_\_\_, 20\_\_\_\_\_

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, BRUNNER, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, SCHAAF, 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

*Kathleen Helen Boyd*  
City Attorney

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

2011 MAR -3 AM 9:51

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**, March 15, 2011, 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 2011, 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 2011-2012 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, \_\_\_\_\_, 20\_\_\_\_

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, BRUNNER, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, SCHAAF, 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

*Heather Helen Boyd*  
City Attorney

2011 MAR -3 AM 9:51 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 the 15th day of March 2011, 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, BRUNNER, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, SCHAAF, and PRESIDENT REID

NOES -

ABSENT -

ABSTENTION -

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