

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

OFFICE OF THE CITY CLERK  
OAKLAND  
2005 SEP -7 AM 9:44

TO: Office of the City Administrator  
ATTENTION: Deborah A. Edgerly  
FROM: Finance and Management Agency  
DATE: September 20, 2005  
SUBJECT: **PUBLIC HEARING ON THE ASSESSMENT OF LIENS FOR  
DELINQUENT REAL PROPERTY TRANSFER TAXES**

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**SUMMARY**

Pursuant to Chapter 4.20 of the Oakland Municipal Code, property transfers within the City are subject to a Real Property Transfer Tax. The Tax is due and payable at the time the deed instrument is delivered, and is delinquent if unpaid at time of recordation. An administrative hearing for delinquent Real Property Transfer Taxes was held on August 22, 2005 to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of Real Property Transfer Taxes. Following the administrative hearing, the City notifies property owners of its intent to record a lien against their property if they have not resolved their delinquent payment.

A public hearing has been scheduled for September 20, 2005 and a resolution has been prepared confirming the placement of liens on seven properties and authorizing the subsequent assessment for all fees and charges, should they remain unpaid at the time of the City's submission to the County Assessor.

**FISCAL IMPACT**

Property owners owe the City delinquent Real Property Transfer Taxes and administrative fees for the accounts not resolved at the August 22, 2005 administrative hearings. Failure to place a lien to recover the tax will result in an estimated loss of \$17,461 revenue to the City's General Fund. This revenue was anticipated and adopted in the FY2005-07 Policy Budget.

**BACKGROUND**

An administrative hearing for delinquent Real Property Transfer Taxes was held on August 22, 2005 to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of Real Property Transfer Taxes.

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Following the administrative hearing, the Finance Director has 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 a 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 real property transfer taxes, added administrative charges 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 September 20, 2005. A resolution has been prepared confirming the placement of liens on seven properties and authorizing the subsequent assessment for all fees and charges.

### **KEY ISSUES AND IMPACTS**

None

### **POLICY DESCRIPTION**

Pursuant to Chapter 4.20 of the Oakland Municipal Code, an administrative hearing for delinquent Real Property Transfer 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**

None

### **DISABILITY AND SENIOR CITIZEN ACCESS**

None

### **RECOMMENDATION AND RATIONALE**

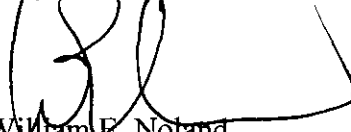
Staff recommends that the City Council pass the resolution confirming the placement of liens on all unpaid real property transfer accounts and authorize the subsequent assessment for all fees and charges should they remain unpaid prior to the transfer of said assessment to the County Assessor for inclusion on the next property tax assessment.

### **ACTION REQUESTED OF THE CITY COUNCIL**

The City Council is requested to approve the placement of liens on all unpaid real property transfer tax 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.

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Respectfully submitted,



William E. Noland  
Director, Finance and Management Agency

Reviewed by:  
Terry Adelman, Revenue Manager

APPROVED FOR FORWARDING  
TO THE CITY COUNCIL

  
OFFICE OF THE CITY ADMINISTRATOR

Item: \_\_\_\_\_  
City Council  
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**ACCOUNTS GOING TO COUNCIL HEARING SEPTEMBER 20, 2005**

<b>APN</b>	<b>NAME</b>	<b>PROPERTY ADDRESS</b>	<b>BALANCE</b>
005-0478-006	LUSTER,JOHN	3431 CHESTNUT ST	2,026.70
039-3306-022	OGBU,EMEKE	7231 LOCKWOOD ST	9,358.96
021-0252-001	COLLINS,KINGSTON	2057 23RD AVE	392.40
045-5305-011	INTER BAY CORPORATION	371 STONEFORD AVE	313.92
05-0471-025-02	SCS PARTNERS LLC	3234 CHESTNUT ST	4,762.24
038-3210-026	WEBB,JAMES	2254 SEMINARY AVE	401.23
016-1449-005	INTER BAY CORPORATION	1055 65TH ST	205.95
		<b>TOTAL</b>	<b>17,461.40</b>

*Kellen Hill*

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND OAKLAND CITY COUNCIL

2005 SEP -7 AM 11:26

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

**RESOLUTION ACCEPTING AND CONFIRMING REPORTS OF THE CITY ADMINISTRATOR ON THE COSTS INCURRED BY THE CITY OF OAKLAND FOR DELINQUENT REAL PROPERTY TRANSFER TAXES AND CONFIRMING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO CHAPTER 4.20, 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**

-oOo-

WHEREAS, pursuant to Chapter 4.20, of the Oakland Municipal Code, the City Administrator filed with the City Clerk on the 20th day of September 2005, her reports concerning the costs incurred for delinquent real property transfer taxes and recordation of liens with added administrative charges and assessment charges on therein after described real property; and

WHEREAS, September 20th, 2005, at the hour of 7:02 p.m., was fixed as the day and hour for the Council to hear and accept said reports, 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 real property transfer taxes, and any other interested persons; and

WHEREAS, no protest having been made at said hearing; now, therefore, be it

RESOLVED: That the reports that the City Administrator filed with the City Clerk on the 20th day of September 2005, concerning delinquent real property transfer taxes, the recordation of liens with administrative charges for the real property described thereafter in the report of the City Administrator attached hereto, be and the same is, hereby accepted and confirmed, and assessments are hereby authorized to be levied upon the hereinafter described properties in the amount set opposite each description for costs incurred for delinquent real property transfer 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 2006, 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 2006-2007 County Tax Roll.

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

**PASSED BY THE FOLLOWING VOTE:**

AYES- BROOKS, BRUNNER, CHANG, KERNIGHAN, NADEL, REID, QUAN and PRESIDENT DE LA FUENTE

NOES-

ABSENT-

ABSTENTION-

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

*Allen Jan 2005*

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

**OAKLAND CITY COUNCIL**

2005 SEP -7 AM 11:26

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

**RESOLUTION OVERRULING PROTESTS AND OBJECTIONS AND ACCEPTING AND CONFIRMING REPORTS OF THE CITY ADMINISTRATOR ON THE COST INCURRED BY THE CITY OF OAKLAND FOR DELINQUENT REAL PROPERTY TRANSFER TAXES AND AUTHORIZING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AS NECESSARY - PURSUANT TO CHAPTER 4.20, 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 Chapter 4.20, of the Oakland Municipal Code, the City Administrator filed with the City Clerk on the 20th day of September 2005, her reports concerning the costs incurred for delinquent real property transfer taxes and recordation of liens with added administrative charges and assessment charges on the thereafter described real property; and

WHEREAS, September 20, 2005, at the hour of 7:02 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 costs incurred for delinquent real property transfer taxes, and any other interested person; now therefore be it

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

**FURTHER RESOLVED:** That the reports that the City Administrator filed with the City Clerk on the 20th day of September 2005, concerning delinquent real property transfer taxes, and the recordation of liens with administrative charges for the real property described therein be and are 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 real property transfer 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 2006, 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 2006-2007 County Tax Roll.

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

**PASSED BY THE FOLLOWING VOTE:**

AYES- BROOKS, BRUNNER, CHANG, KERNIGHAN, NADEL, REID, QUAN and PRESIDENT DE LA FUENTE

NOES-

ABSENT-

ABSTENTION-

ATTEST: \_\_\_\_\_

LaTonda Simmons  
City Clerk and Clerk of the Council  
of the City of Oakland, California



*Arthur J. ...*

OAKLAND CITY COUNCIL

RESOLUTION NO. \_\_\_\_\_ C. M. S.  
OFFICE OF THE CITY CLERK  
OAKLAND

2005 SEP 28  
RESOLUTION CONTINUING HEARING ON REPORTS OF THE CITY ADMINISTRATOR ON THE DELINQUENT REAL PROPERTY TRANSFER TAXES AND CONFIRMING OF THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES, AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO CHAPTER 4.20, OF THE OAKLAND MUNICIPAL CODE, AND DIRECTING THE NOTICE OF LIEN AND ASSESSMENT CHARGES TO BE TURNED OVER TO THE ALAMEDA COUNTY TAX COLLECTOR FOR COLLECTIONS

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RESOLVED: That the hearing of the reports of the City Administrator on the delinquent real property transfer taxes and recordation of the liens with added administrative charges that was duly noticed and held on the 20th day of September 2005, at the hour 7:02 p.m., is hereby continued for further hearing on the day of \_\_\_\_\_ in the City Hall, One Frank H. Ogawa Plaza, Council Chambers, Oakland, California.

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

PASSED BY THE FOLLOWING VOTE:

AYES- BROOKS, BRUNNER, CHANG, KERNIGHAN, NADEL, REID, QUAN and PRESIDENT DE LA FUENTE

NOES-

ABSENT-

ABSTENTION-

ATTEST: \_\_\_\_\_

LaTonda Simmons  
City Clerk and Clerk of the Council  
of the City of Oakland, California