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OAKLAND

2019 MAR 21 PM 1:20

AGENDA REPORT

TO: Sabrina B. Landreth
City Administrator

FROM: Katano Kasaine
Director of Finance

SUBJECT: Delinquent Business Taxes

DATE: February 14, 2019

City Administrator Approval

Date:

3/21/19

RECOMMENDATION

Staff Recommends That The City Council Conduct A Public Hearing And Upon Conclusion Adopt A Resolution 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 (Option 1); or

Adopt a Resolution Continuing Hearing Of The Reports Of The City Administrator On Delinquent Business Taxes And The Recordation Of Liens With Administrative And Assessment Charges As Necessary Pursuant To Chapter 5.04 Of The Oakland Municipal Code (Option 2); or

Adopt a 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 (Option 3).

EXECUTIVE SUMMARY

Staff Recommends the adoption of the proposed resolution (**Option 1**), which will authorize the placement of liens on real property for unpaid Business Taxes ("BT") and authorize the subsequent assessment, pursuant to Chapter 5.04 of the Oakland Municipal Code (O.M.C.), should the fees and charges remain unpaid prior to the transfer/recording of said special assessment levies to the County Tax Collector and Auditor Controller for inclusion on the next property tax roll. The liens will be recorded against 174 delinquent parcels in an amount of \$433,296.03, as well as \$21,500 for administrative fees, for a total property tax roll of \$455,046.03. Failure to place liens to recover the delinquent taxes will result in a loss of \$455,046.03 in revenues to the General Purpose Fund.

Item: _____
City Council
April 2, 2019

BACKGROUND / LEGISLATIVE HISTORY

Pursuant to Chapter 5.04 of the Oakland Municipal Code, 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. During the review and assessment process, 239 property owners were notified to address delinquent business taxes determined to be owed to the City. Administrative hearings for delinquent business taxes were held on January 22, 2019 and February 5, 2019 to hear protests and to resolve any inconsistencies or inequities raised by the property owners regarding the non-payment of business taxes. Property owners were given the opportunity to appeal their cases during this administrative process. The public hearing before City Council is scheduled for April 2, 2019. A resolution is prepared confirming the placement of liens on 174 properties and authorizing the subsequent assessment for all fees and charges.

ANALYSIS AND POLICY ALTERNATIVES

Administrative hearings for delinquent business taxes were held on January 22, 2019 and February 5, 2019; to hear protests and resolve inconsistencies or inequities raised by property owners regarding the non-payment of business taxes. A resolution has been prepared confirming the placement of liens on 174 properties and authorizing the subsequent assessment for all fees and charges.

A total of 10 taxpayers appeared at the two QL Administrative Hearings on January 22, 2019 and February 5, 2019 yielding the following results:

- Six accounts were PAID in full.
- Two accounts were CLOSED.
- Two accounts remain unresolved as the taxpayers appeared without proper documentation and were asked to return on or before April 2, 2019.

Ultimately, of the originally identified 239 properties, 65 were deleted from the list through the administrative hearing process, payments, and/or account closures.

The remaining 174 non-responders were notified of the City's intent to record a lien against their property; these remaining parcels are subject to lien. A breakdown by property type of the parcels are as follows (**Table 1**):

Table 1: Property type

Property Use	Number of Accounts	Total Value of Liens
Commercial	6	\$ 40,353.85
Improved Commercial 8x Series	5	\$ 40,375.41
Industrial	2	\$ 35,706.27
Multi Residential, 2-4 Units & Mobile Homes	71	\$ 141,869.16
Multi Residential, 5 or More Units	9	\$ 67,756.14
Single Family Residential	81	\$ 107,235.20
Total	174	\$ 433,296.03

Approximately 24 of the 174 properties have been identified as possible owner-occupied, due to the fact that the property parcel and mailing address were the same. Of the properties identified as Single Family Residential, five have been identified as owner-occupied, with the property parcel and mailing address being the same. **Table 2** reflects the total lien value associated with owner-occupied properties.

Table 2: Possible Owner occupied properties

Property Use	Number of Accounts	Total Value of Liens
Possible owner occupied, multifamily residential	19	\$ 36,205.85
Possible owner occupied, single family residential	5	\$ 6,274.92
Total	24	\$ 42,480.77

Following the administrative hearings, the Finance Director filed with the City Administrator a written notice of those property owners of 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 on delinquent business taxes, and additional administrative charges and assessments. The delinquent charges and assessments shall constitute a special assessment against said property, and shall be collected at the time established by the County Assessor for inclusion in the next property tax assessment.

FISCAL IMPACT

Property owners owe the City delinquent business taxes and administrative fees for the accounts not resolved at the administrative hearings as shown in **Attachment 1**. Failure to place liens on these properties will result in the loss of \$433,296.03 in General Purpose Fund revenues and \$21,750.00 in administrative fees, for a total of \$455,046.03 over this period.

PUBLIC OUTREACH / INTEREST

Property owners were notified and administrative hearings for delinquent business taxes were held on January 22, 2019 and February 5, 2019; to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of business taxes. Property owners subject to a property lien were sent lien notices on December 17, 2018 and January 25, 2019.

COORDINATION

In coordination with the Budget Bureau, the agenda report, resolutions, and supporting items attached to this report, as well as the accompanying resolution, have been reviewed and/or approved for fiscal implications.

SUSTAINABLE OPPORTUNITIES

Economic: Collections of delinquent business taxes have major economic implications for the City's sustainability. The revenue source is relied upon to fund essential City services.

Environmental: There are no environmental opportunities resulting from the recordation of liens.


Social Equity: Collections of delinquent business taxes have significant social equity implications for the City's sustainability. The revenue source is relied upon to fund essential City services to all citizens and taxpayers.

ACTION REQUESTED OF THE CITY COUNCIL

Staff Recommends that the City Council Conduct a Public Hearing and upon Conclusion Adopt a Resolution 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.

For questions regarding this report, please contact Margaret O'Brien, Revenue & Tax Administrator at (510) 238-7480.

Respectfully submitted,



KATANO KASAINÉ
Director of Finance

Reviewed by:
Margaret O'Brien, Revenue & Tax Administrator
Revenue Management Bureau

Prepared by:
Phillip Lim, Revenue Operations Supervisor
Revenue Management Bureau

Attachment 1:
A: 2nd Quarter 2019 Business Tax Liens

Item: _____
City Council
April 2, 2019

2nd QUARTER 2019 BUSINESS TAX LIENS

ADMINISTRATIVE HEARING: JANUARY 22, 2019 and FEBRUARY 5, 2019 ~ COUNCIL HEARING: APRIL 2, 2019

Account Number	Owner Name	Property Address	Parcel Number	Tax Years	Delinquent	Lien	Use Code
00002539	SPARKS KEEDY B EST OF	2017 69TH AVE	039 -3304-011-00	2017-2018	\$1,036.90	\$1,161.90	1100-Single fam rsdntl homes used as such
00003142	WILLIAMS PEGGY TR	970 105TH AVE	045 -5212-024-00	2017-2018	\$1,036.90	\$1,161.90	1100-Single fam rsdntl homes used as such
00010747	MITCHELL JOHNNIE	1668 86TH AVE	043 -4583-025-00	2017-2018	\$1,036.90	\$1,161.90	1100-Single fam rsdntl homes used as such
00033999	MASSEY TAJAI	2840 FILBERT ST	005 -0453-016-00	2017-2018	\$1,036.90	\$1,161.90	1100-Single fam rsdntl homes used as such
00034593	MACKEY CYNTHIA S & KENDRICK F	395 BELLEVUE AVE	010 -0783-013-00	2017-2018	\$1,036.90	\$1,161.90	1100-Single fam rsdntl homes used as such
00040336	SMITH JERLYN L TR	7229 FAVOR ST	039 -3309-020-00	2017-2018	\$1,036.90	\$1,161.90	1100-Single fam rsdntl homes used as such
00041481	PETE DONALD R & CAMILLE J	10511 DANTE AVE	047 -5558-019-00	2016-2018	\$1,545.04	\$1,670.04	1100-Single fam rsdntl homes used as such
00043010	OGBEIDE FESTUS	3856 WEST ST	012 -0963-022-00	2016-2018	\$1,545.04	\$1,670.04	1100-Single fam rsdntl homes used as such
00043550	STRIBOLT SANDRA M TR	8000 BROADWAY TER	048G-7416-006-02	2018	\$117.97	\$242.97	1100-Single fam rsdntl homes used as such
00052746	MCLAUGHLIN BENNIE R & NUBIN WANDA G	1605 57TH AVE	038 -3230-020-00	2017-2018	\$1,036.90	\$1,161.90	1100-Single fam rsdntl homes used as such
00053119	WALT P TELLES	2932 CHAPMAN ST	025 -0671-021-00	2018	\$222.79	\$347.79	1100-Single fam rsdntl homes used as such
00068026	BROWN SUZANNE TR	9700 MACARTHUR BLVD	048 -5599-034-00	2015, 2017-2018	\$1,919.89	\$2,044.89	1100-Single fam rsdntl homes used as such
00075244	OCHOA SAMUEL & HECTOR	1305 78TH AVE	041 -4195-006-00	2017-2018	\$1,036.90	\$1,161.90	1100-Single fam rsdntl homes used as such
00075324	ROBINS CLAUDE K & BRENDA B	2100 105TH AVE	047 -5554-013-00	2017-2018	\$1,036.90	\$1,161.90	1100-Single fam rsdntl homes used as such
00075378	FRANKLIN BRIDGETTE	3124 MAPLE AVE	027 -0865-031-05	2017-2018	\$447.71	\$572.71	1100-Single fam rsdntl homes used as such
00089317	MCDANIELS LEON SR & JACKIE B	2957 73RD AVE	040A-3414-004-00	2017-2018	\$1,036.90	\$1,161.90	1100-Single fam rsdntl homes used as such
00099323	ABADILLA ENGRACIO D TR	69 ECHO AVE	012 -0989-003-00	2016-2017	\$800.06	\$925.06	1100-Single fam rsdntl homes used as such
00104259	REYNOLDS JOYCE A	7912 ALDER ST	040 -3358-018-00	2017-2018	\$1,036.90	\$1,161.90	1100-Single fam rsdntl homes used as such
00107632	WALLACE DOROTHY	920 69TH AVE	041 -4151-022-00	2017-2018	\$1,036.90	\$1,161.90	1100-Single fam rsdntl homes used as such
00115737	WILLIAMS THELONIOUS A	721 ARIMO AVE	011 -0864-036-00	2016-2018	\$1,545.04	\$1,670.04	1100-Single fam rsdntl homes used as such
00127571	WALVOORD CHRISTOPHER C & MOONEYHAN	277 CAPRICORN AVE	048G-7418-063-00	2016-2018	\$1,545.04	\$1,670.04	1100-Single fam rsdntl homes used as such
00127681	QUINN GAYLE A	577 63RD ST	015 -1377-031-00	2017-2018	\$1,036.90	\$1,161.90	1100-Single fam rsdntl homes used as such
00130351	WEBSTER ROY L JR	11048 NOVELDA DR	045 -5375-027-00	2016-2018	\$1,545.04	\$1,670.04	1100-Single fam rsdntl homes used as such
00132151	WORLDWIDE MEDIA HOLDING INC	1742 84TH AVE	043 -4560-020-00	2016-2018	\$1,545.04	\$1,670.04	1100-Single fam rsdntl homes used as such
00147270	BRINK KYLE E & YOUNG CELESTE R	5273 MANILA AVE	014 -1236-039-00	2016-2018	\$1,545.04	\$1,670.04	1100-Single fam rsdntl homes used as such
00151269	REEMS BRONDON	8326 MACARTHUR BLVD	043A-4644-018-00	2016-2018	\$1,545.04	\$1,670.04	1100-Single fam rsdntl homes used as such
00156832	SUNDAR SHAN	9709 D ST	044 -4979-014-00	2016-2018	\$1,545.04	\$1,670.04	1100-Single fam rsdntl homes used as such
00159971	ALAVI AMIR	9866 GOLF LINKS RD	043A-4678-018-01	2015-2018	\$2,015.23	\$2,140.23	1100-Single fam rsdntl homes used as such
00162552	PHEDRICK WILSON	1454 76TH AVE	040 -3321-043-01	2016-2018	\$1,522.54	\$1,647.54	1100-Single fam rsdntl homes used as such
00166749	MACIEL JESUS G	6259 BROMLEY AVE	038 -3216-015-00	2016-2018	\$1,522.54	\$1,647.54	1100-Single fam rsdntl homes used as such
00166751	MACIEL JESUS G	1339 84TH AVE	042 -4255-011-00	2016-2018	\$1,522.54	\$1,647.54	1100-Single fam rsdntl homes used as such
00170172	ARANDA ELIZABETH TRUST	919 36TH AVE	033 -2189-009-00	2012, 2015-2018	\$2,149.48	\$2,274.48	1100-Single fam rsdntl homes used as such
00170174	ARANDA ELIZABETH	923 36TH AVE	033 -2189-008-00	2012, 2015-2018	\$2,149.48	\$2,274.48	1100-Single fam rsdntl homes used as such
00170290	KNIGHT FRANK A & CORRINE J	2314 90TH AVE	046 -5480-002-00	2012, 2015-2018	\$2,150.23	\$2,275.23	1100-Single fam rsdntl homes used as such
00170533	JOHNSON ROBERT M JR	2101 106TH AVE	047 -5554-012-00	2013, 2015-2018	\$2,144.23	\$2,269.23	1100-Single fam rsdntl homes used as such
00178222	STEPHEN C WONG	1341 87TH AVE	042 -4252-011-00	2013-2018	\$2,066.38	\$2,191.38	1100-Single fam rsdntl homes used as such
00178941	HENDERSON PATRICIA & BILLY	882 AILEEN ST	015 -1285-014-00	2014-2018	\$1,387.19	\$1,512.19	1100-Single fam rsdntl homes used as such
00179540	YUNKEE INC	5918 E 16TH ST	038 -3219-021-00	2017	\$132.71	\$257.71	1100-Single fam rsdntl homes used as such
00180900	CHAPOT PAUL A & TONI D TRS	10829 PEARMAIN ST	045 -5251-012-00	2015-2017	\$642.91	\$767.91	1100-Single fam rsdntl homes used as such
00181956	CHEN RONNY	2645 BARTLETT ST	027 -0892-012-00	2015-2017	\$857.92	\$982.92	1100-Single fam rsdntl homes used as such
00189790	GENTRY GARY R	9752 EMPIRE RD	044 -5069-001-00	2018	\$283.88	\$408.88	1100-Single fam rsdntl homes used as such

***** AS OF 2/14/19 *****

2nd QUARTER 2019 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: JANUARY 22, 2019 and FEBRUARY 5, 2019 ~ COUNCIL HEARING: APRIL 2, 2019

00192129	EDGERLY CONELLA	3220 MAGNOLIA ST	005 -0473-026-00	2017-2018	\$884.30	\$1,009.30	1100-Single fam rsdntl homes used as such
00195790	LEE ANITA M	2719 FRAZIER AVE	048 -5625-005-00	2018	\$563.98	\$688.98	1100-Single fam rsdntl homes used as such
00202708	SCHECK JUSTIN & DODGEN CHELSEA	642 VIONA AVE	011 -0871-023-00	2013-2018	\$2,641.90	\$2,766.90	1100-Single fam rsdntl homes used as such
00203718	COMMUNITY FUND LLC	3825 DALE PL	032 -2054-023-00	2017-2018	\$1,282.94	\$1,407.94	1100-Single fam rsdntl homes used as such
00203723	COMMUNITY FUND LLC	3933 DELMONT AVE	037A-2763-010-00	2017-2018	\$2,245.89	\$2,370.89	1100-Single fam rsdntl homes used as such
00203726	COMMUNITY FUND LLC	5258 WENTWORTH AVE	035 -2394-010-00	2017-2018	\$1,611.85	\$1,736.85	1100-Single fam rsdntl homes used as such
00203738	COMMUNITY FUND LLC	485 98TH AVE	045 -5301-002-00	2016-2018	\$1,573.46	\$1,698.46	1100-Single fam rsdntl homes used as such
00203740	COMMUNITY FUND LLC	1009 91ST AVE	044 -4957-011-00	2017-2018	\$1,284.04	\$1,409.04	1100-Single fam rsdntl homes used as such
00203742	COMMUNITY FUND LLC	1166 75TH AVE	041 -4139-030-00	2017-2018	\$1,055.21	\$1,180.21	1100-Single fam rsdntl homes used as such
00203744	COMMUNITY FUND LLC	1232 73RD AVE	041 -4189-037-00	2016-2018	\$1,167.25	\$1,292.25	1100-Single fam rsdntl homes used as such
00203746	COMMUNITY FUND LLC	1838 74TH AVE	040 -3319-105-00	2017-2018	\$1,120.13	\$1,245.13	1100-Single fam rsdntl homes used as such
00203748	COMMUNITY FUND LLC	1926 90TH AVE	046 -5458-016-00	2017-2018	\$1,220.22	\$1,345.22	1100-Single fam rsdntl homes used as such
00203750	COMMUNITY FUND LLC	2480 CASA CT	046 -5484-094-00	2018	\$695.43	\$820.43	1100-Single fam rsdntl homes used as such
00203752	COMMUNITY FUND LLC	2706 75TH AVE	040 -3396-022-00	2017-2018	\$1,324.49	\$1,449.49	1100-Single fam rsdntl homes used as such
00203754	COMMUNITY FUND LLC	2917 MACARTHUR BLVD	028 -0916-079-00	2018	\$772.15	\$897.15	1100-Single fam rsdntl homes used as such
00203756	COMMUNITY FUND LLC	2927 HAVENSCOURT BLV	039 -3280-002-00	2018	\$889.44	\$1,014.44	1100-Single fam rsdntl homes used as such
00203760	COMMUNITY FUND LLC	8401 OLIVE ST	043 -4563-001-00	2016-2018	\$1,768.75	\$1,893.75	1100-Single fam rsdntl homes used as such
00203763	COMMUNITY FUND LLC	10531 PIPPIN ST	045 -5254-006-00	2017-2018	\$1,221.20	\$1,346.20	1100-Single fam rsdntl homes used as such
00203765	COMMUNITY FUND LLC	10636 ACALANES DR	045 -5372-008-00	2017-2018	\$1,178.66	\$1,303.66	1100-Single fam rsdntl homes used as such
00205003	THACH THARATH TR	426 WORTH ST	044 -5052-010-00	2016-2018	\$1,298.38	\$1,423.38	1100-Single fam rsdntl homes used as such
00171908	JAMES ELLA JAMES	1150 63RD ST	016 -1466-022-00	2016	\$328.72	\$453.72	1300-SFR-home with slight commercial/ind
00133522	BILLINGSLEY ROSARIO B & ANDREW D	2935 FILBERT ST	005 -0454-006-00	2016-2018	\$1,246.37	\$1,371.37	1900-Single family res - manufactured
00133524	BILLINGSLEY ANDREW D & ROSARIO B	2927 FILBERT ST	005 -0454-007-00	2016-2017	\$1,618.75	\$1,743.75	1900-Single family res - manufactured
00027137	REAMS CLARENCE ET AL	1638 85TH AVE	043 -4554-021-00	2017-2018	\$1,241.29	\$1,366.29	2100-Two, three or four single family homes
00027432	MAILANGI MARYANNE & SEKOPE L	9839 D ST	044 -4977-011-00	2016-2018	\$1,850.15	\$1,975.15	2100-Two, three or four single family homes
00046242	MOEN ISABELLA F TR	844 36TH AVE	033 -2180-001-00	2017-2018	\$1,241.29	\$1,366.29	2100-Two, three or four single family homes
00069999	EQUITY ASSETS MANAGEMENT LLC	953 46TH ST	013 -1171-023-00	2015-2018	\$2,535.24	\$2,660.24	2100-Two, three or four single family homes
00134501	KULKA CYRIL H	5117 MANILA AVE	014 -1237-005-00	2016-2018	\$1,850.15	\$1,975.15	2100-Two, three or four single family homes
00135698	ACEVES EFRAIN V	3807 39TH AVE	030 -1920-038-00	2016-2018	\$1,850.15	\$1,975.15	2100-Two, three or four single family homes
00136411	PAN XIN M & HUANG SI Z	7566 CIRCLE HILL DR	040A-3443-029-00	2016-2018	\$1,850.15	\$1,975.15	2100-Two, three or four single family homes
00136608	PEREZ SIMON G & SALAZAR MARIA R	1623 84TH AVE	043 -4556-010-00	2016-2018	\$1,850.15	\$1,975.15	2100-Two, three or four single family homes
00156807	SUZUKAWA ROBIN	726 45TH ST	013 -1165-035-00	2016-2018	\$1,850.15	\$1,975.15	2100-Two, three or four single family homes
00170924	TANG SHANGHIN	1945 HARRINGTON AVE	032 -2084-040-00	2014-2018	\$2,359.88	\$2,484.88	2100-Two, three or four single family homes
00173556	VEGA GERARDO & SOCORRO	2259 40TH AVE	032 -2096-005-00	2013, 2015-2018	\$2,542.66	\$2,667.66	2100-Two, three or four single family homes
00008089	SWANN LYDIA	801 42ND ST	012 -1017-005-00	2017	\$318.17	\$443.17	2200-Double or duplex type - two units
00016707	TOTTY LOBART L	1406 8TH ST	004 -0067-010-00	2017-2018	\$1,270.95	\$1,395.95	2200-Double or duplex type - two units
00017225	PIERRE BRENDA F & HAROLD L	8010 ATHERTON ST	040 -3376-010-00	2017-2018	\$1,270.95	\$1,395.95	2200-Double or duplex type - two units
00017227	JONES EUNICE L AND SALEM HOWARD M	734 39TH ST	012 -0962-018-00	2017-2018	\$201.94	\$326.94	2200-Double or duplex type - two units
00027687	PENN CYRIL C III & ROLLIN REGINA M	418 45TH ST	013 -1144-013-03	2017-2018	\$1,270.95	\$1,395.95	2200-Double or duplex type - two units
00044508	MITCHELL ANNIE M	1747 81ST AVE	040 -3370-004-01	2016-2018	\$1,894.41	\$2,019.41	2200-Double or duplex type - two units
00045825	MCCLENDON JAMES & HAZEL J TRS	5721 E 17TH ST A	038 -3236-010-02	2016-2018	\$1,894.41	\$2,019.41	2200-Double or duplex type - two units
00069997	EQUITY ASSETS MANAGEMENT LLC	4011 LUSK ST	012 -1018-004-00	2015-2018	\$2,543.08	\$2,668.08	2200-Double or duplex type - two units

***** AS OF 2/14/19 *****

2nd QUARTER 2019 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: JANUARY 22, 2019 and FEBRUARY 5, 2019 ~ COUNCIL HEARING: APRIL 2, 2019

00070002	EQUITY ASSETS MANAGEMENT LLC	802 40TH ST	012 -1017-021-00	2013, 2015-2018	\$2,593.08	\$2,718.08	2200-Double or duplex type - two units
00074216	GUZMAN CARLOS M & DEGUZMAN MIRNA E	1340 81ST AVE	042 -4247-065-00	2016-2018	\$1,894.41	\$2,019.41	2200-Double or duplex type - two units
00101550	SENA JOEL S & SHARON L	2439 DAMUTH ST	029 -0993-006-04	2017-2018	\$1,270.95	\$1,395.95	2200-Double or duplex type - two units
00133533	RICHIE WILLIAM M	2842 CHESTNUT ST	005 -0455-030-00	2016-2018	\$1,894.41	\$2,019.41	2200-Double or duplex type - two units
00134449	SWINEY EVA M TR	848 55TH ST	014 -1198-013-00	2017-2018	\$1,270.95	\$1,395.95	2200-Double or duplex type - two units
00135371	DANHAKL CHRISTINE M	4536 PARK BLVD	024 -0549-043-00	2017-2018	\$1,270.95	\$1,395.95	2200-Double or duplex type - two units
00135942	ARMSTRONG ZELMA L	1505 51ST AVE	035 -2362-023-00	2016-2018	\$1,894.41	\$2,019.41	2200-Double or duplex type - two units
00136897	KENDALL BRETТА A	9367 EDES AVE	045 -5291-003-00	2016-2018	\$1,894.41	\$2,019.41	2200-Double or duplex type - two units
00163019	BRAVO CUAUHEMOC	2220 84TH AVE	043 -4571-015-09	2016-2018	\$1,866.25	\$1,991.25	2200-Double or duplex type - two units
00170520	WORLDWIDE MEDIA HOLDINGS LLC	2700 73RD AVE	040 -3400-018-00	2011, 2015-2018	\$2,611.34	\$2,736.34	2200-Double or duplex type - two units
00170545	LATHAM JAMES T AND DANDRIDGE GWEN E	3426 HANNAH ST	007 -0608-017-00	2013, 2015-2018	\$2,600.34	\$2,725.34	2200-Double or duplex type - two units
00180427	TRAT HAI T	1939 E 25TH ST	022 -0328-029-00	2010-2018	\$4,546.80	\$4,671.80	2200-Double or duplex type - two units
00180713	GUMBS RICHARD LJR & CLAIRE E	1101 104TH AVE	045 -5189-007-01	2011-2018	\$2,071.00	\$2,196.00	2200-Double or duplex type - two units
00187829	XIN GUYMAN & CHONG HELEN H	1539 9TH AVE	020 -0174-006-00	2016	\$473.00	\$598.00	2200-Double or duplex type - two units
00193435	SHARON HUANG	70 7TH ST	001 -0169-015-00	2018	\$246.46	\$371.46	2200-Double or duplex type - two units
00095600	GARIBAY ROBERTO	1428 77TH AVE	040 -3355-059-01	2016-2018	\$2,579.53	\$2,704.53	2300-Triplex-double or duplex w/ single fam hse
00135774	VANHORN JEAN M	3809 DALE PL	032 -2054-021-00	2017-2018	\$1,729.95	\$1,854.95	2300-Triplex-double or duplex w/ single fam hse
00136447	FULWOOD JOHN	1319 64TH AVE	041 -4052-005-00	2016-2018	\$2,579.53	\$2,704.53	2300-Triplex-double or duplex w/ single fam hse
00005215	ABBOTT JOHN M & NORMA J	5130 BANCROFT AVE	035 -2387-010-00	2016-2018	\$3,333.51	\$3,458.51	2400-4 living units; e.g. 4-plex or 3-plex w/SFR
00087905	NOBLES GRADY MAE	4536 THOMPSON ST	036 -2413-024-00	2016-2018	\$3,333.51	\$3,458.51	2400-4 living units; e.g. 4-plex or 3-plex w/SFR
00093394	OKUN DIVINE O	254 OAKLAND AVE	010 -0794-037-00	2016-2018	\$3,333.51	\$3,458.51	2400-4 living units; e.g. 4-plex or 3-plex w/SFR
00122946	HAGOS YONATAN	6020 MACARTHUR BLVD	037A-2737-013-00	2015, 2017-2018	\$2,434.71	\$2,559.71	2400-4 living units; e.g. 4-plex or 3-plex w/SFR
00134118	MCGHEE ORASE	3640 WEST ST	012 -0947-026-00	2016-2018	\$3,333.51	\$3,458.51	2400-4 living units; e.g. 4-plex or 3-plex w/SFR
00134359	DEGRACIA ALBERTO	530 45TH ST	013 -1159-004-00	2017-2018	\$2,079.17	\$2,204.17	2400-4 living units; e.g. 4-plex or 3-plex w/SFR
00144725	WILLIAMS JOSEPH	5614 SHATTUCK AVE	015 -1277-124-01	2016-2018	\$3,333.51	\$3,458.51	2400-4 living units; e.g. 4-plex or 3-plex w/SFR
00171120	WILLIAMS JOSEPH R	1173 32ND ST	005 -0463-003-02	2015-2018	\$3,995.46	\$4,120.46	2400-4 living units; e.g. 4-plex or 3-plex w/SFR
00205327	ARDEN EQUITY LLC	5410 WADEAN PL	035 -2398-025-01	2012-2018	\$3,814.78	\$3,939.78	2400-4 living units; e.g. 4-plex or 3-plex w/SFR
00009738	RANJBAR AHMAD B	3926 LINWOOD AVE	024 -0522-033-00	2017-2018	\$1,237.23	\$1,362.23	2500-2 units, less quality than 2200/unknwn legal
00009964	LUJAN LUPE R	914 35TH AVE	033 -2189-013-02	2017-2018	\$1,237.23	\$1,362.23	2500-2 units, less quality than 2200/unknwn legal
00019756	HARRIS LORRAINE TR	2374 E 27TH ST	026 -0798-027-00	2016-2018	\$1,267.23	\$1,392.23	2500-2 units, less quality than 2200/unknwn legal
00036647	RAMIREZ JOSE A & MARICELA	2801 E 9TH ST	019 -0084-001-00	2017-2018	\$1,237.23	\$1,362.23	2500-2 units, less quality than 2200/unknwn legal
00037603	BERMUDEZ NELIA M ETAL	1942 8TH AVE	021 -0270-001-00	2017-2018	\$1,131.39	\$1,256.39	2500-2 units, less quality than 2200/unknwn legal
00074419	SMITH DENISE E	2257 MACARTHUR BLVD	028 -0906-020-00	2017-2018	\$1,237.23	\$1,362.23	2500-2 units, less quality than 2200/unknwn legal
00093405	FOWLER MARK H	1711 24TH AVE	020 -0205-006-00	2016-2018	\$1,844.06	\$1,969.06	2500-2 units, less quality than 2200/unknwn legal
00103183	PERRYMAN R J & IPHIGENIA R TR & CHRISTOPHER	1010 55TH ST	015 -1300-018-00	2017-2018	\$1,237.23	\$1,362.23	2500-2 units, less quality than 2200/unknwn legal
00127759	JAMERSON KINNIE L JR	1228 WILLOW ST	006 -0011-024-00	2016-2018	\$1,844.06	\$1,969.06	2500-2 units, less quality than 2200/unknwn legal
00133436	HALL JUAN M	1511 MYRTLE ST	005 -0382-007-00	2016-2018	\$1,844.06	\$1,969.06	2500-2 units, less quality than 2200/unknwn legal
00170177	ARANDA ELIZABETH TRUST	3527 SAN LEANDRO ST	033 -2189-006-00	2012,2015-2018	\$2,538.99	\$2,663.99	2500-2 units, less quality than 2200/unknwn legal
00170357	ALLISON AIMEE R & BALUYOT AARON	547 JEAN ST	010 -0828-011-00	2015-2018	\$2,404.74	\$2,529.74	2500-2 units, less quality than 2200/unknwn legal
00185895	MEDEIROS JODIE L	1469 13TH ST	004 -0087-021-00	2017	\$287.83	\$412.83	2500-2 units, less quality than 2200/unknwn legal
00192932	MITCHELL DAVID	1042 CALCOT PL	019 -0056-020-02	2014-2018	\$2,359.05	\$2,484.05	2500-2 units, less quality than 2200/unknwn legal
00203712	COMMUNITY FUND LLC	3230 MAPLE AVE	028 -0932-022-00	2017-2018	\$2,374.87	\$2,499.87	2500-2 units, less quality than 2200/unknwn legal
00203715	COMMUNITY FUND LLC	3460 LYNDE ST	027 -0887-015-00	2017-2018	\$1,653.30	\$1,778.30	2500-2 units, less quality than 2200/unknwn legal

2nd QUARTER 2019 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: JANUARY 22, 2019 and FEBRUARY 5, 2019 ~ COUNCIL HEARING: APRIL 2, 2019

00005275	SUN SHU Y	682 10TH ST	002 -0023-009-03	2017-2018	\$1,559.74	\$1,684.74	2600-3 units, less quality than 2300/unknwn legal
00025686	WADE EVERAL & EVERAL	4636 TYRRELL ST	036 -2415-008-00	2017-2018	\$1,559.74	\$1,684.74	2600-3 units, less quality than 2300/unknwn legal
00026727	LU CHI T AND VILLASENOR VICTOR J ET AL	1211 E 23RD ST	022 -0301-016-00	2017-2018	\$1,559.74	\$1,684.74	2600-3 units, less quality than 2300/unknwn legal
00134752	THOMAS VERA E	6521 DANA ST	016 -1416-001-00	2017-2018	\$1,559.74	\$1,684.74	2600-3 units, less quality than 2300/unknwn legal
00134954	CU & BOONG LLC	1633 10TH AVE	020 -0190-005-00	2016-2018	\$2,325.47	\$2,450.47	2600-3 units, less quality than 2300/unknwn legal
00091442	SIMISON MATTHEW & NATALIE D	700 29TH ST	009 -0696-011-00	2017-2018	\$1,978.26	\$2,103.26	2700-4 units, less quality than 2400/unknwn legal
00170944	CALDERON ABRAHAM	1347 89TH AVE	042 -4269-010-00	2014-2018	\$3,688.40	\$3,813.40	2700-4 units, less quality than 2400/unknwn legal
00203992	MOGHADAM ADELEH	2131 WEST ST	003 -0027-025-00	2016-2018	\$1,875.70	\$2,000.70	2700-4 units, less quality than 2400/unknwn legal
00032005	RAMON & CARMEN AGUILA	1455 36TH AVE	033 -2130-026-02	2015-2018	\$4,061.08	\$4,186.08	2800-Res prprty of 2,3 or 4 units w/ rooming hse
00055123	HARVEY & DONNA J CLAR	4364 PIEDMONT AVE	013 -1120-001-03	2018	\$2,746.74	\$2,871.74	3100-One story store
00170176	ARANDA ELIZABETH TRUST	3531 SAN LEANDRO ST	033 -2189-007-00	2012, 2015-2018	\$7,591.66	\$7,716.66	3100-One story store
00189037	ALLEN HYE K TR & KIM JOE TR ETAL	4390 TELEGRAPH AVE	013 -1098-033-04	2016	\$6,228.91	\$6,353.91	3100-One story store
00168235	CRES GROUPS LLC	346 GRAND AVE	010 -0775-011-00	2015-2018	\$10,287.98	\$10,412.98	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00144661	OLIVER LANCE C	3811 SAN LEANDRO ST	033 -2168-017-01	2016-2018	\$3,659.95	\$3,784.95	3300-Miscellaneous improved commercial
00171127	AHN CHANG H & YOUNG S	1002 77TH AVE	041 -4211-006-00	2014-2018	\$24,452.17	\$24,577.17	4200-Industrial Light/Manufacturing
00206257	AFTERGOOD JACOB B & SCHMIER ERIC S TR E	3015 ADELINE ST	005 -0463-014-03	2013-2018	\$11,254.10	\$11,379.10	4200-Industrial Light/Manufacturing
00138730	GLAUDE DONALD M	4030 LUSK ST	012 -1017-035-00	2017-2018	\$1,548.72	\$1,673.72	7300-Condominium - single residential living unit
00139183	KELSON KATHRYN H	6630 MACARTHUR BLVD	037A-2755-117-00	2016-2018	\$1,602.17	\$1,727.17	7300-Condominium - single residential living unit
00139185	KELSON KATHRYN H	6630 MACARTHUR BLVD	037A-2755-121-00	2016-2018	\$1,602.17	\$1,727.17	7300-Condominium - single residential living unit
00140473	RANCH DAVID	1201 PINE ST 122	006 -0057-009-00	2016-2018	\$1,602.17	\$1,727.17	7300-Condominium - single residential living unit
00140653	SALLOUM IMAD	407 ORANGE ST 206	010 -0792-033-00	2016-2018	\$1,602.17	\$1,727.17	7300-Condominium - single residential living unit
00140663	SANCHEZ ELBA R	3597 FRUITVALE AVE 2	029A-1302-060-00	2016-2018	\$1,602.17	\$1,727.17	7300-Condominium - single residential living unit
00140819	SOHCOT HILARY D	4099 HOWE ST	012 -0996-046-00	2016-2018	\$1,602.17	\$1,727.17	7300-Condominium - single residential living unit
00141409	WRIGHT WILLIE J HEIRS OF EST	424 ORANGE ST	010 -0791-072-00	2016-2018	\$1,602.17	\$1,727.17	7300-Condominium - single residential living unit
00141642	STEWART MARSH	245 MONTECITO AVE	010 -0769-034-00	2016-2018	\$1,602.17	\$1,727.17	7300-Condominium - single residential living unit
00146138	ZORANOVICH SAMUEL C	590 EL DORADO AVE 305	010 -0814-104-00	2016-2018	\$1,602.17	\$1,727.17	7300-Condominium - single residential living unit
00179414	JO & J PROPERTIES LLC	3614 GREEN ACRE RD	030 -1976-043-00	2015, 2017-2018	\$2,221.10	\$2,346.10	7300-Condominium - single residential living unit
00203729	COMMUNITY FUND LLC	6630 MACARTHUR BLVD	037A-2755-115-00	2017-2018	\$1,343.66	\$1,468.66	7300-Condominium - single residential living unit
00203731	COMMUNITY FUND LLC	6630 MACARTHUR BLVD	037A-2755-119-00	2016-2018	\$1,413.25	\$1,538.25	7300-Condominium - single residential living unit
00203758	COMMUNITY FUND LLC	6630 MACARTHUR BLVD	037A-2755-123-00	2018	\$792.43	\$917.43	7300-Condominium - single residential living unit
00139812	MASSUCCO MICHAEL R & LAUFER JILL R	958 28TH ST 24	005 -0453-055-00	2016-2018	\$1,687.42	\$1,812.42	7301-Condominium - residential live/work unit
00140515	RHEAUME ROBERT Q	309 4TH ST 106	001 -0147-031-00	2016-2018	\$1,687.42	\$1,812.42	7301-Condominium - residential live/work unit
00140703	SEGURA PHILIPP S	3240 PERALTA ST 3	005 -0474-011-00	2016-2018	\$1,687.42	\$1,812.42	7301-Condominium - residential live/work unit
00173204	US IMMIGRATION INVESTMENT CENTER LLC	2332 HARRISON ST	010 -0768-005-00	2013, 2015-2018	\$10,324.73	\$10,449.73	7600-Fraternities and sororities
00018290	SENA EMILIA S TR	1220 E 24TH ST	022 -0332-007-00	2017-2018	\$8,267.97	\$8,392.97	7700-Multpl resdntl building of 5 or more units
00066690	GARDNER TERRY L	491 CRESCENT ST	010 -0822-025-00	2016-2018	\$12,338.59	\$12,463.59	7700-Multpl resdntl building of 5 or more units

***** AS OF 2/14/19 *****

2nd QUARTER 2019 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: JANUARY 22, 2019 and FEBRUARY 5, 2019 ~ COUNCIL HEARING: APRIL 2, 2019

00091254	PULLUM EUGENE	2008 90TH AVE	046 -5459-012-01	2017-2018	\$8,029.42	\$8,154.42	7700-Multpl resdntl building of 5 or more units
00101965	SO HENRY C TR	2425 MACARTHUR BLVD	028 -0906-029-01	2017	\$1,203.39	\$1,328.39	7700-Multpl resdntl building of 5 or more units
00134079	KUO MAX C & JANET A	991 VERMONT ST	011 -0852-009-03	2016-2018	\$12,338.59	\$12,463.59	7700-Multpl resdntl building of 5 or more units
00166877	BRANCH BRIAN L ETAL	2500 WALLACE ST	022 -0329-012-09	2016-2018	\$11,106.62	\$11,231.62	7700-Multpl resdntl building of 5 or more units
00203212	2228 UNION STREET INVESTORS LP	8701 HILLSIDE ST	043 -4610-001-02	2018	\$956.41	\$1,081.41	7700-Multpl resdntl building of 5 or more units
00204443	DONG WOON LEE	3135 CHAMPION ST	028 -0900-007-00	2015-2018	\$3,190.42	\$3,315.42	7700-Multpl resdntl building of 5 or more units
00027821	CAO NHUNG T	7895 INTERNATIONAL BL	041 -4195-034-00	2015, 2017-2018	\$5,715.84	\$5,840.84	8100-Commercial repair garage
00052100	KATHLYN A MEEKER & JEAN L WILLIS	541 E 12TH ST	019 -0031-002-00	2015-2018	\$10,803.66	\$10,928.66	8100-Commercial repair garage
00184239	KWEI CHRIS & EILEEN	2428 WEBSTER ST	008 -0672-019-00	2015-2018	\$5,013.60	\$5,138.60	8100-Commercial repair garage
00173131	ABACUS ASSET MANAGEMENT GROUP	328 7TH ST	001 -0187-021-00	2015-2018	\$13,032.11	\$13,157.11	8300-Parking lot
00159565	GAZALI MANAL A & MOHAMED A	6259 SUNNYMERE AVE	037A-2770-006-03	2015-2018	\$5,810.20	\$5,935.20	8500-Service Stations
00143072	201 BW LLC	201 BROADWAY	001-0135-003-00	2015 - 2018	\$9,838.61	\$9,963.61	9700-Recreational Theater
					\$433,296.03	\$455,046.03	

FILED
OFFICE OF THE CITY CLERK
OAKLAND

Macmillan
City Attorney's Office

2019 MAR 21 PM 1:20

OAKLAND CITY COUNCIL

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 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, pursuant to 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 hereinafter described real property; and

WHEREAS, the date of **April 2, 2019** and the time **6:30 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 business taxes, and any other interested persons; and

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

RESOLVED: That the reports that the City Administrator filed with the City Clerk on **April 2, 2019** concerning delinquent business taxes, 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 hereinafter described properties in the amount set opposite each description for costs incurred for delinquent business taxes, added administrative charges and assessment charges; and be it

FURTHER RESOLVED: That attached hereto and incorporated herein is *Attachment 1*, which includes a listing of all properties subject to the special assessment levy by the County Assessor; and be it.

FURTHER RESOLVED: That if said assessment therein levied is not paid before the 10th day of August 2019, 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 2019-2020 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA,

PASSED BY THE FOLLOWING VOTE:

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

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____

LATONDA SIMMONS
City Clerk and Clerk of the Council of the
City of Oakland, California