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OFFICE OF THE CITY CLERK
OAKLAND

2016 DEC -1 PM 1:45

AGENDA REPORT

TO: Sabrina B. Landreth
City Administrator

FROM: Margaret O'Brien
Revenue & Tax Administrator

SUBJECT: Delinquent Real Property Transfer Taxes **DATE:** November 15, 2016

City Administrator
Approval

Date

11/29/16

RECOMMENDATION

**Staff Recommends That The City Council Adopt:
The 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 with Administrative and Assessment Charges as Necessary Pursuant to Chapter 4.20 of the Oakland Municipal Code, and Directing the Notice of Lien and Assessment Charges be Turned Over to the County Tax Collector for Collection.**

EXECUTIVE SUMMARY

Administrative hearings for delinquent real property transfer taxes were held on December 7, 2015, April 4, 2016, May 2, 2016, June 6, 2016, July 11, 2016, August 1, 2016, and September 12, 2016, to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of real property transfer taxes. A resolution has been prepared confirming the placement of liens on fifty (50) properties and authorizing the subsequent assessment for all fees and charges.

Staff requests that the City Council 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.

Item: _____
City Council
December 13, 2016

BACKGROUND/LEGISLATIVE HISTORY

Pursuant to Chapter 4.20 of the Oakland Municipal Code, administrative hearings for delinquent real property transfer taxes were held on December 7, 2015, April 4, 2016, May 2, 2016, June 6, 2016, July 11, 2016, August 1, 2016, and September 12, 2016, 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 hearings, the Finance Director 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, 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 December 13, 2016. A resolution has been prepared confirming the placement of liens on fifty (50) properties and authorizing the subsequent assessment for all fees and charges.

ANALYSIS

Property owners owe the City delinquent real property transfer taxes and administrative fees for the accounts not resolved at the administrative hearings as shown in *Attachment 1*. If the City fails to place a lien to recover the delinquent taxes, the General Purpose Fund may potentially lose estimated revenue totaling \$509,688 and administrative fees totaling \$6,750 creating a grand total of \$516,438 for this period.

PUBLIC OUTREACH/INTEREST

Administrative hearings for delinquent real property transfer taxes were held on December 7, 2015, April 4, 2016, May 2, 2016, June 6, 2016, July 11, 2016, August 1, 2016, and September 12, 2016, to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of real property transfer taxes.

COORDINATION

In coordination with the Office of the City Attorney and the Controller's Bureau, the agenda report, resolutions and supporting items attached to this report have been reviewed and/or approved for form, legality and fiscal implications.

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FISCAL IMPACT

If the City fails to place a lien to recover the delinquent taxes, the General Purpose Fund (1010) may potentially lose estimated revenue totaling \$516,438 for this period.

SUSTAINABLE OPPORTUNITIES

Economic: Collections of delinquent real property transfer 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.

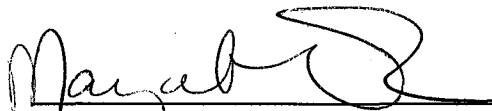
Social Equity: Collections of delinquent real property transfer taxes have significant social equity implications for the City's sustainability. The revenue source is relied upon to fund essential City services to all citizens and taxpayers.

ACTION REQUESTED OF THE CITY COUNCIL

The 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 with Administrative and Assessment Charges as Necessary Pursuant to Chapter 4.20 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 and Tax Administrator at (510) 238-7480.

Respectfully submitted,



Margaret O'Brien
Revenue & Tax Administrator
Revenue Management Bureau

Attachment A – R.P.T.T. City Council Hearing Listing

Item: _____
City Council
December 13, 2016

CITY OF OAKLAND DATE: 11-15-16

R.P.T.T. CITY COUNCIL HEARING LISTING FOR 12/13/16

PARCEL #	PROPERTY ADDRESS	RECORDING	INVOICE	AMOUNT	ADMIN FEE	TOTAL
001-0203-012-00	722 Clay Street	2015285506	RPTT030416-4	\$ 12,825.0	\$125	\$12,950
005-0426-022-01	2242 Magnolia Street	2015194383	RPTT012816-19	\$ 4,090.0	\$125	\$4,215
007-0595-015-00	3235 Louise Street	2015301403	RPTT030716-11	\$ 4,818.0	\$125	\$4,943
007-0595-015-00	437 26th Street	2015302741	RPTT030716-12	\$ 389.0	\$125	\$514
009-0712-014-01	3126 San Pablo Avenue	2015011663	RPTT092815-14	\$ 12,003.0	\$125	\$12,128
010-0785-010-00	309 Macarthur Blvd	Unrecorded	RPTT062916-2	\$ 79,200.0	\$125	\$79,325
012-0962-020-00	742 39th Street	2015307984	RPTT030716-20	\$ 2,951.0	\$125	\$3,076
013-1089-022-00	4314 Market Street	2015330544	RPTT030916-13	\$ 3,939.0	\$125	\$4,064
016-1507-007-00	1550 66th Street	2015305006	RPTT030716-14	\$ 19,704.0	\$125	\$19,829
016-1507-008-02	1160 66th Street	2015305006	RPTT030716-15	\$ 24,365.0	\$125	\$24,490
020-0109-004-00	2023 International Blvd	2015296497	RPTT030716-5	\$ 609.0	\$125	\$734
021-0276-004-00	521 E 20th. Street	2016007725	RPTT031816-6	\$ 13,985.0	\$125	\$14,110
022-0296-005-02	2222 E 22nd Street	2015321141	RPTT030816-11	\$ 2,910.0	\$125	\$3,035
022-0296-049-00	2230 E 22nd Street	2015321119	RPTT030816-6	\$ 2,328.0	\$125	\$2,453
022-0296-050-00	2230 E 22nd Street	2015321119	RPTT030816-7	\$ 2,015.0	\$125	\$2,140
022-0296-051-00	2230 E 22nd Street	2015321119	RPTT030816-8	\$ 2,485.0	\$125	\$2,610
022-0296-052-00	2230 E 22nd Street	2015321119	RPTT030816-9	\$ 2,351.0	\$125	\$2,476
022-0332-029-00	2414 11th Avenue	2015292243	RPTT030416-12	\$ 1,491.0	\$125	\$1,616
025-0722-001-00	2917 E 17th Street	2015216540	RPTT021916-4	\$ 5,438.0	\$125	\$5,563
025-0724-007-00	3002 E 17th Street	2015216539	RPTT021916-3	\$ 6,828.0	\$125	\$6,953
026-0786-014-00	2217 E 28th Street	2015337937	RPTT030916-26	\$ 2,525.0	\$125	\$2,650
032-2032-072-00	3145 High Street	Unrecorded	RPTT062916-1	\$ 59,400.0	\$125	\$59,525
032-2058-093-00	4117 Allendale Avenue	2016020517	RPTT032216-12	\$ 3,199.0	\$125	\$3,324
035-2362-024-00	1501 51st Avenue	2015297251	RPTT030716-6	\$ 2,036.0	\$125	\$2,161
036-2456-023-00	2915 Rawson Street	2015322992	RPTT030916-3	\$ 977.0	\$125	\$1,102
036-2478-008-00	5411 Brookdale Avenue	2015310024	RPTT030716-23	\$ 2,083.0	\$125	\$2,208
036-2489-007-00	2801 Birdsall Avenue	2015072501	RPTT012916-1	\$ 7,672.0	\$125	\$7,797
037A-2755-120-00	6630 Macarthur Blvd	2016011280	RPTT031816-10	\$ 669.0	\$125	\$794

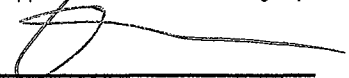
037A-2780-008-01	6583 Simson Street	2015313279	RPTT030716-27	\$ 3,543.0	\$125	\$3,668
038-3210-023-00	2236 Seminary Avenue	2015327938	RPTT030916-7	\$ 14,995.0	\$125	\$15,120
038-3215-002-00	1760 Seminary Avenue	2015335278	RPTT030916-22	\$ 1,125.0	\$125	\$1,250
038-3225-034-00	5532 Harmon Avenue	2015295728	RPTT030716-3	\$ 1,886.0	\$125	\$2,011
038-3225-034-08	864 Sunnyside Road	2015295733	RPTT030716-4	\$ 1,192.0	\$125	\$1,317
039-3274-005-05	6733 Foothill Blvd	2015011885	RPTT092815-16	\$ 22,920.0	\$125	\$23,045
039-3276-016-00	6514 Bancroft Avenue	2015017969	RPTT092815-22	\$ 6,380.0	\$125	\$6,505
040A-3445-022-00	7606 Greenly Avenue	2016017780	RPTT032216-8	\$ 9,171.0	\$125	\$9,296
041-4142-001-00	1088 75th Avenue	2015016656	RPTT092815-19	\$ 4,178.0	\$125	\$4,303
041-4193-004-00	1251 76th Avenue	2015330362	RPTT030916-11	\$ 5,569.0	\$125	\$5,694
043-4588-016-02	1730 89th Avenue	2015304704	RPTT030716-13	\$ 5,619.0	\$125	\$5,744
043A-4642-016-00	3225 Blandon Road	2015290454	RPTT030416-10	\$ 1,570.0	\$125	\$1,695
044-4966-018-00	9306 A Street	2015281374	RPTT030416-1	\$ 2,702.0	\$125	\$2,827
045-5263-018-00	10836 Edes Avenue	2015009413	RPTT092815-11	\$ 4,266.0	\$125	\$4,391
045-5300-007-00	451 Darien Avenue	2015337925	RPTT030916-24	\$ 2,366.0	\$125	\$2,491
045-5370-0089-01	363 105th Avenue	2015308638	RPTT030716-21	\$ 58,435.0	\$125	\$58,560
046-5448-008-00	9619 Birch Street	2015323189	RPTT030916-4	\$ 2,905.0	\$125	\$3,030
047-5539-024-00	10823 Breed Avenue	2015288881	RPTT030416-8	\$ 1,438.0	\$125	\$1,563
047-5554-020-00	2148 105th Avenue	2015337927	RPTT030916-25	\$ 2,588.0	\$125	\$2,713
047-5594-002-00	2806 106th Avenue	2015331274	RPTT030916-14	\$ 3,669.0	\$125	\$3,794
048-6335-008-00	11370 Golf Links Road	2015321081	RPTT030816-5	\$ 27,490.0	\$125	\$27,615
048A-7086-016-00	7301 Chabot Road	2015330172	RPTT030916-10	\$ 10,169.0	\$125	\$10,294
048B-7155-069-00	4440 Clarewood Drive	2016035988	RPTT033016-6	\$ 968.0	\$125	\$1,093
048B-7155-069-00	4440 Clarewood Drive	2016035989	RPTT033016-7	\$ 11,253.0	\$125	\$11,378
048D-7279-031-00	15 Kimberly Court	2015011518	RPTT092815-12	\$ 19,422.0	\$125	\$19,547
048G-7431-018-00	Pinehaven Road	2015003658	RPTT092815-8	\$ 584.0	\$125	\$709

\$509,688 \$6,750 \$516,438

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Approved as to Form and Legality

OAKLAND CITY COUNCIL


City Attorney

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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 REAL PROPERTY TRANSFER TAXES AND CONFIRMING THE RECORDATION OF LIENS WITH ADMINISTRATIVE AND ASSESSMENT CHARGES AS NECESSARY PURSUANT TO CHAPTER 4.20 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 4.20, of the Oakland Municipal Code, the City Administrator filed with the City Clerk the reports concerning the costs incurred for delinquent real property transfer taxes and recordation of liens with added administrative charges and assessment charges on hereinafter described real property; and

WHEREAS, the date of **December 13, 2016** 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 real property transfer 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 **December 13, 2016**, concerning delinquent real property transfer 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 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 10th day of August 2017, 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 2017-2018 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 20____

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, CAMPBELL WASHINGTON, GALLO, GUILLEN, KALB, KAPLAN, REID, and PRESIDENT GIBSON MCELHANEY

NOES -

ABSENT -

ABSTENTION -

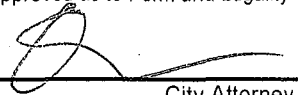
ATTEST: _____

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

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OAKLAND

OAKLAND CITY COUNCIL

Approved as to Form and Legality


City Attorney

2016 DEC -1 PM 1:40

RESOLUTION No. _____ C.M.S.

Introduced by Councilmember _____

RESOLUTION CONTINUING HEARING OF THE REPORTS OF THE CITY ADMINISTRATOR ON DELINQUENT REAL PROPERTY TRANSFER TAXES AND THE RECORDATION OF LIENS WITH ADMINISTRATIVE AND ASSESSMENT CHARGES AS NECESSARY PURSUANT TO CHAPTER 4.20 OF THE OAKLAND MUNICIPAL CODE

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 **December 13, 2016 at 6:30 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, CAMPBELL WASHINGTON, GALLO, GUILLEN, KALB, KAPLAN, REID, and PRESIDENT GIBSON MCELHANEY

NOES -

ABSENT -

ABSTENTION -


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

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OAKLAND

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OAKLAND CITY COUNCIL

Approved as to Form and Legality


City Attorney

RESOLUTION No. _____ C.M.S.

Introduced by Councilmember _____

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 REAL PROPERTY TRANSFER TAXES AND AUTHORIZING THE RECORDATION OF LIENS WITH ADMINISTRATIVE AND ASSESSMENT CHARGES AS NECESSARY PURSUANT TO CHAPTER 4.20 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 4.20, of the Oakland Municipal Code, the City Administrator filed with the City Clerk the reports concerning the costs incurred for delinquent real property transfer taxes and recordation of liens with added administrative charges and assessment charges on the hereinafter described real property; and

WHEREAS, the date **December 13, 2016** and the time **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 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 **December 13, 2016** 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 herein levied is not paid before the 10th day of August 2017, 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 2017-2018 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 20_____

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, CAMPBELL WASHINGTON, GALLO, GUILLEN, KALB, KAPLAN, REID, and PRESIDENT GIBSON MCELHANEY

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____

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