

CITY OF OAKLAND
Agenda Report

OFFICE OF THE CITY CLERK
2006 NOV 21 PM 2:26

TO: Office of the City Administrator
ATTENTION: Deborah A. Edgerly
FROM: Finance and Management Agency
DATE: December 5, 2006

SUBJECT: **Public Hearing on the Assessment of Liens for Delinquent Real Property Transfer Taxes**

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 October 16, 2006, 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 notified property owners of its intent to record a lien against their property should they fail to pay delinquent taxes due the City.

A public hearing has been scheduled for December 5, 2006, and a resolution has been prepared confirming the placement of liens on eight properties and authorizing the subsequent assessment for all fees and charges, should the liens 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 October 16, 2006, administrative hearing as shown in the attached list. If the City fails to place a lien to recover the delinquent taxes, the General Fund would lose \$517,929 in estimated revenue.

BACKGROUND

An administrative hearing for delinquent Real Property Transfer Taxes was held on October 16, 2006, 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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December 5, 2006

Following the administrative hearing, 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 5, 2006. A resolution has been prepared confirming the placement of liens on eight 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

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

DISABILITY AND SENIOR CITIZEN ACCESS

None

RECOMMENDATION AND RATIONALE

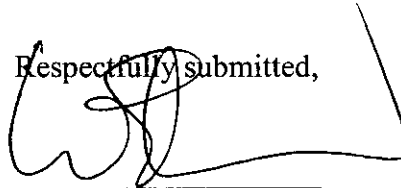
Staff recommends that the City Council pass the resolution confirming the placement of liens on all unpaid real property transfer accounts and authorize the subsequent assessment for all fees and charges should they remain unpaid prior to the transfer of said assessment to the County Assessor for inclusion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

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ACTION REQUESTED OF THE CITY COUNCIL

Staff requests that the City Council approve the resolution confirming the placement of liens on all unpaid accounts and authorize the subsequent assessments for all fees and charges should they remain unpaid as of August 10, 2007.

Respectfully submitted,



William E. Noland
Director, Finance and Management Agency

Prepared by:
Terry Adelman, Revenue Manager
Revenue Division

APPROVED FOR FORWARDING
TO THE CITY COUNCIL


OFFICE OF THE CITY ADMINISTRATOR

CITY OF OAKLAND DATE: 11/8/2006

R.P.T.T. CITY COUNCIL HEARING LISTING FOR 12/5/2006

<u>PARCEL #</u>	<u>DEBTOR NAME</u>	<u>PROPERTY ADDRESS</u>	<u>AMOUNT</u>
008-0639-001	1945 BROADWAY HOLDINGS, LLC	1954 TELEGRAPH AVE	\$248,069.25
010-0767-034	KENNON, COBIE	565 BELLEVUE AVE.	\$6,720.26
008 0639 001	SONGY PACIFIC I, LP	1954 TELEGRAPH AVE	\$225,517.50
020-0204-008	ROSENDA ALVAREZ & ELSA OSORI,	1927 IRVING AVE	\$4,998.73
028-0944-14	DAVENPORT, EMMA	3335 FLORIDA ST	\$3,485.40
008-0677-003	ALLEN, KEVIN A.	2411 MARTIN LUTHER KING JR. WY	\$5,998.50
037A-2755-045	SAULALA, MALIA	3409 69TH AVE	\$4,357.65
048H-7624-015-01	EDWARDS, PHILLIP ET AL	7080 NORFOLK AVE	\$18,781.96
			\$517,929.25

OFFICE OF THE CITY CLERK
CITY OF OAKLAND

OAKLAND CITY COUNCIL


City Attorney

2006 NOV 21 PM 2:26
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 on the 5th day of December 2006 her reports concerning the costs incurred by the City of Oakland for delinquent real property transfer taxes and recordation of liens with added administrative and assessment charges on hereinafter described real property; and

WHEREAS, December 5, 2006, 7:00 p.m., was fixed as the day and hour for the Council to hear any protests by property owners or other interested persons regarding delinquent real property transfer taxes, and to hear and accept the reports of the City Administrator; 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 on the 5th day of December 2006 concerning delinquent real property transfer taxes, the recordation of liens with administrative and assessment charges for the real property described in the reports of the City Administrator attached hereto, be and are hereby accepted and confirmed, and assessments are hereby authorized to be levied upon the properties described in the attached reports in the amount set opposite each description for costs incurred for delinquent real property transfer taxes, added administrative and assessment charges; and be it

FURTHER RESOLVED: That if any assessment levied on a property is not paid before the 10th day of August 2007, 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 2007-2008 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 20____

PASSED BY THE FOLLOWING VOTE:

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

NOES -

ABSENT -

ABSTENTION -

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

OFFICE OF THE CITY CLERK
OAKLAND

OAKLAND CITY COUNCIL

Katherine Salas
City Attorney

2006 NOV 21 PM 2:26
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 delinquent real property transfer taxes and recordation of liens with added administrative and assessment charges that was duly noticed and held on the 5th day of December 2006, 7:00 p.m., is hereby continued for further hearing on the day of _____ in 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, QUAN, REID, and PRESIDENT DE LA FUENTE

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____

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

OFFICE OF THE CITY CLERK
OAKLAND

OAKLAND CITY COUNCIL

[Signature]
City Attorney

2006 NOV 21 PM 2:26

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 on the 5th day of December 2006 her reports concerning the costs incurred for delinquent real property transfer taxes and recordation of liens with added administrative and assessment charges on hereinafter described real property; and

WHEREAS, December 5, 2006, 7:00 p.m., was fixed as the day and hour for the Council to hear any protests by property owners or other interested persons regarding delinquent real property transfer taxes, and to hear and accept the reports of the City Administrator; now, therefore be it

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

FURTHER RESOLVED: That the reports the City Administrator filed with the City Clerk on the 5th day of December 2006 concerning delinquent real property transfer taxes and the recordation of liens with administrative and assessment charges for the real property described in the reports of the City Administrator attached hereto, be and are hereby accepted and confirmed, and the assessments are hereby authorized to be levied upon the properties described in the attached reports, in the amounts set opposite each description for costs incurred for delinquent real property transfer taxes, added administrative and assessment charges; and be it

FURTHER RESOLVED: That if any assessment levied on a property is not paid before the 10th day of August 2007, 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 2007-2008 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 20_____

PASSED BY THE FOLLOWING VOTE:

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

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____

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