

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND  
2009 NOV 24 PM 2:53

# CITY OF OAKLAND

## AGENDA REPORT

TO: Office of the City Administrator  
ATTN: Dan Lindheim, City Administrator  
FROM: Finance and Management Agency  
DATE: December 8, 2009

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 November 3<sup>rd</sup> 2009, 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 366 parcels/properties.

### FISCAL IMPACT

The liens will be recorded against 366 parcels. The parcels' delinquencies represent \$895,079.00 in past due Business Taxes. Failure to place liens will result in a loss of \$913,379.00 to the General Fund. The additional revenues of \$18,300.00 are derived from the \$50 administrative fee for liening each of the 366 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. Originally, the number of property owners notified of the City's Business Tax requirements on rental property operators was 436. However, 70 properties were deleted from the list through the administrative hearing process, payments and/or account deactivations. The remaining 366 non-responders were notified of the City's intent to record a lien against their property; these remaining parcels are subject to lien.

Item: \_\_\_\_\_  
City Council  
December 8, 2009

**KEY ISSUES AND IMPACTS**

The liens will be recorded against 366 parcels. The parcels' delinquencies represent \$895,079.00 in past due Business Taxes. Failure to place liens will result in a loss of \$913,379.00 to the General Fund. The additional revenues of \$18,300.00 are derived from the \$50 administrative fee for liening each of the 366 properties.

**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.

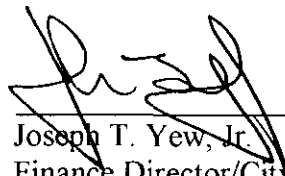
**RECOMMENDATION AND RATIONALE**

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.

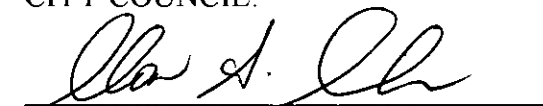
Respectfully submitted,



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

Prepared by:  
Terry Adelman, Revenue Manager  
Revenue Division

APPROVED AND FORWARDED TO THE  
CITY COUNCIL:

  
Office of the City Administrator

## LIEN LIST ~ BUSINESS TAX

ADMIN HEARING: NOVEMBER 3, 2009 ~ PUBLIC HEARING: DECEMBER 8, 2009

	A	B	C	D	E	F
1	Acct	Name	Property	Deliquent	Lien	TaxYrs
2	28002670	ARANDA, JULIO & CAMPOS, ESTHER S	1441 61ST AVE	\$1,319.25	\$1,369	2008-2009
3	28003533	AZIMI, FREYDOOM	7301 HILLSIDE ST	\$781.79	\$832	2008-2009
4	28002655	BAHAMONDES, ANTON M & KALLIOPI P	656 54TH ST	\$781.79	\$832	2008-2009
5	27998027	BANK OF NEW YORK TR	425 28TH ST	\$781.79	\$832	2008-2009
6	27997282	BARROW, ADRIAN F TR ETAL	311 OAK ST #515	\$781.02	\$831	2008-2009
7	27997254	BAYSIERRA OAKLAND PROPERTIES LLC	311 OAK ST #C2	\$2,699.91	\$2,750	2008-2009
8	2688689	BRANDEBERRY, STEVEN	824 PERALTA ST	\$781.79	\$832	2008-2009
9	28002046	BRIDGETT, NEDDIE & FRANCHASKA E	921 33RD ST	\$2,631.97	\$2,682	2002-2009
10	28002639	C & C REAL ESTATE COOPERATIVES	4179 SHAFTER AVE	\$781.79	\$832	2008-2009
11	27996955	CAMPBELL, SHELBY	1 LAKESIDE DR #519	\$3,135.36	\$3,185	2004-2008
12	27998041	CHEE, MICHAEL W	655 12TH ST #127	\$8,004.79	\$8,055	2005-2009
13	27998017	CHU, SIMON	2407 TELEGRAPH AVE #504	\$2,774.24	\$2,824	2004-2009
14	28002668	CLEWIS, CHARLES	1033 37TH ST	\$781.79	\$832	2008-2009
15	28001851	COOPER, CHEE	991 39TH AVE	\$753.98	\$804	2008-2009
16	27997747	COSTA, P ANTONIO	428 ALICE ST #803	\$1,729.44	\$1,779	2006-2009
17	2582082	CRUMPTON, PAMELA ETAL	1073 AILEEN ST	\$736.34	\$786	2008
18	28000192	DC HOME DEVELOPMENT LLC	3045 ELMWOOD AVE	\$781.79	\$832	2008-2009
19	28002724	DILLARD, YASMEEN TR	9515 CHERRY ST	\$1,319.25	\$1,369	2008-2009
20	27997331	ELLIS, GENE	311 OAK ST #818	\$2,774.24	\$2,824	2004-2009
21	27997745	EVANS, PEYLING YAP & JAMES	428 ALICE ST #736	\$1,263.54	\$1,314	2007-2009
22	27997763	GARDNER, TERRY L	869 CLAY ST	\$4,367.40	\$4,417	2007-2009
23	27997765	GARDNER, TERRY L	879 CLAY ST	\$4,367.40	\$4,417	2007-2009
24	27997766	GARDNER, TERRY L	889 CLAY ST	\$4,367.40	\$4,417	2007-2009
25	27997767	GARDNER, TERRY L	899 CLAY ST	\$4,367.41	\$4,417	2007-2009
26	28001963	GRAHAM, MARK	7551 SUNKIST DR	\$781.78	\$832	2008
27	27996890	GUALBERTO, VIRGINIA & AGATON	1 LAKESIDE DR #1708	\$1,179.96	\$1,230	2007-2009
28	27999241	HAMIDI BAHMAN & FAKHRAI FAEZEH TRS	4237 DETROIT AVE	\$1,635.98	\$1,686	2007-2009
29	28002646	HILTON, JUSTIN R	1023 53RD ST	\$781.79	\$832	2008-2009
30	27998060	HOANG, LAN	655 12TH ST #107	\$2,774.24	\$2,824	2004-2009
31	27999215	HUNTSINGER, DAVID	2841 MYRTLE ST	\$802.41	\$852	2008-2009
32	28001960	INTERNATIONAL FAITH CENTER	6129 MACARTHUR BLVD	\$781.79	\$832	2008-2009
33	28002667	ISHIMAU, JULIA	936 W MACARTHUR BLVD	\$5,538.73	\$5,589	2008-2009
34	27998056	JERN, JARRETT	622 12TH ST	\$2,774.24	\$2,824	2004-2009
35	27997458	K CHI LLC	423 7TH ST #416	\$781.79	\$832	2008-2009
36	28002043	KING, DELBERT S ETAL	2630 79TH AVE	\$1,950.60	\$2,001	2005-2009
37	27997304	LAPUS, CHUCK O & DESUASIDO, BEVERLY	311 OAK ST #542	\$7,166.45	\$7,216	2007-2009
38	27997809	LAROSA, ARMANDO C & LEE, ALSON C	989 FRANKLIN ST #420	\$2,233.01	\$2,283	2005-2009
39	27997739	LAU, HOOVER T & DEBORAH L TRS	428 ALICE ST #629	\$1,263.54	\$1,314	2007-2009
40	27998016	LEE, TOM T ETAL	2407 TELEGRAPH AVE #501	\$1,729.44	\$1,779	2006-2009
41	27996895	LIN, PEGGY	1 LAKESIDE DR #1901	\$433.62	\$484	2009
42	28003410	LOPEZ, CLAUDETTE	2929 LINDEN ST	\$781.79	\$832	2008-2009
43	27995902	LU, BUU A	1647 10TH AVE	\$1,664.20	\$1,714	2006-2008
44	27997826	MA NGUYEN, VINNY & DENISE TRS	989 FRANKLIN ST #619	\$1,729.44	\$1,779	2006-2009

## LIEN LIST ~ BUSINESS TAX

ADMIN HEARING: NOVEMBER 3, 2009 ~ PUBLIC HEARING: DECEMBER 8, 2009

	A	B	C	D	E	F
45	28000076	MAGNATE FUND 2LLC	672 34TH ST	\$1,318.85	\$1,369	2008-2009
46	27997265	MAK, MICHAEL Y	311 OAK ST #313	\$1,543.37	\$1,593	2007-2009
47	28003489	MALONEY, STEPHEN V & LEILA L	7900 NEY AVE	\$5,499.13	\$5,549	2008-2009
48	28001965	MOARI, ALEXANDRA	1105 WOOD ST	\$781.79	\$832	2008
49	27999253	MOYER, JOHN T	460 28TH ST	\$1,288.01	\$1,338	2008-2009
50	27997445	NGUYEN, VY Q LE & KATHIE H	423 7TH ST #115	\$781.79	\$832	2008-2009
51	27997731	NOVAK, BRONISLAV	428 ALICE ST #431	\$1,263.54	\$1,314	2007-2008
52	28001864	OGBEIDE, FESTUS	825 46TH ST	\$781.79	\$832	2008-2009
53	27997748	OHANLON, EDWARD A	428 ALICE ST #804	\$1,263.54	\$1,314	2007-2009
54	27997969	ONOMOTO, LISA & LISA	2704 TELEGRAPH AVE #312	\$1,729.44	\$1,779	2006-2009
55	27997793	PAPERBOX CORPORATION	933 60TH ST	\$27,380.64	\$27,431	2002-2008
56	28002372	PHAM, PHUONG T	605 E 23RD ST	\$1,319.25	\$1,369	2008-2009
57	28002434	PHAM, PHUONG T	668 28TH ST	\$1,319.25	\$1,369	2008-2009
58	27996948	PIANTIDOSI, KARA	1 LAKESIDE DR #506	\$452.79	\$503	2009
59	2704595	PUA, SAMISONI	1257 103RD AVE	\$3,052.43	\$3,102	2003-2009
60	27997788	R2R GENOA LLC	5721 GENOA ST	\$1,318.85	\$1,369	2008-2009
61	28002373	RAMANUJAM, RON & PARLOW SARAH	567 WESLEY AVE	\$1,319.25	\$1,369	2008-2009
62	28002660	RAMIREZ, TOMAS F & FLORES, PATRICIA E	718 DERBY AVE	\$5,538.73	\$5,589	2008-2009
63	28002672	ROBERTSON, FLOYD	683 43RD ST	\$1,319.25	\$1,369	2008-2009
64	28000159	ROBINSON, GINNEY	570 63RD ST	\$781.79	\$832	2008-2009
65	28001983	ROSENAU INVESTMENTS INC	1620 17TH ST	\$781.79	\$832	2008
66	28002433	RUSSO, LINDA & SCHOTSAL, CATHERINE TRS	430 E 12TH ST	\$781.79	\$832	2008-2009
67	27997797	SHIU, JOHNSON	989 FRANKLIN ST #406	\$2,232.01	\$2,282	2005-2009
68	27997363	SONG, JAE	532 30TH ST	\$632.31	\$682	2007-2008
69	27996795	SORBY, SUNNIVA	2314 66TH AVE	\$690.54	\$741	2008-2009
70	27997268	SPILLER, KENNETH TR	311 OAK ST #329	\$781.79	\$832	2008-2009
71	27997708	STRUVE, ADAM & MUTH, MARIA	288 3RD ST #503	\$1,263.54	\$1,314	2007-2009
72	27996960	THEODORIDES, GEORGE	1 LAKESIDE DR #604	\$2,378.88	\$2,429	2004-2008
73	27996967	THEODORIDES, PATTY TR	1 LAKESIDE DR #704	\$1,082.72	\$1,133	2007-2008
74	28002652	UNVALA, YEZDI & FERROZA ETAL	944 46TH ST	\$781.79	\$832	2008-2009
75	28002674	VALUE LOAN PORTFOLIO LLC	3526 GALINDO ST	\$1,319.25	\$1,369	2008-2009
76	27997345	VASSELL, LLOYD J & LAUREN	311 OAK ST PH 13	\$1,729.37	\$1,779	2006-2009
77	28002728	WEISS, JAMES J & MELISSA L	2328 90TH AVE	\$1,263.45	\$1,313	2008-2009
78	28001985	WELCH, MARY K	1131 34TH ST	\$781.79	\$832	2008
79	27998051	WILLIAMS, JOHN	655 12TH ST #309	\$2,774.24	\$2,824	2004-2009
80	28002001	WILLIAMS, THELONIOUS	721 ARIMO AVE	\$781.79	\$832	2008-2009
81	27997317	WU, DARYL T ETAL	55 FAIRMOUNT AVE #212	\$1,334.12	\$1,384	2006-2008
82	28002377	XIAO, JUDY	2230 E 22ND ST	\$1,319.25	\$1,369	2008-2009
83	28002378	XIAO, JUDY	2230 E 22ND ST	\$1,319.25	\$1,369	2008-2009
84	28002379	XIAO, JUDY	2230 E 22ND ST	\$1,319.25	\$1,369	2008-2009
85	28002380	XIAO, JUDY	2230 E 22ND ST	\$1,319.25	\$1,369	2008-2009
86	28002003	ZITZMANN, JOHN	55 FAIRMOUNT AVE #303	\$5,538.73	\$5,589	2008-2009
87						
88						

LIEN LIST ~ BUSINESS TAX

ADMIN HEARING: NOVEMBER 3, 2009 ~ PUBLIC HEARING: DECEMBER 8, 2009

	A	B	C	D	E	F
89						
90					\$181,910.65	\$186,161

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2009 NOV 24 PM 2:53

OAKLAND CITY COUNCIL

Approved as to Form and Legality

Katherine Sal-Bayal  
City Attorney

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, December 8, 2009, 7:00 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 2010, 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 2010-2011 County Tax Roll.

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

PASSED BY THE FOLLOWING VOTE:

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

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

*Katherine Salmon Boyd*  
City Attorney

2009 NOV 24 PM 2:53

RESOLUTION No. \_\_\_\_\_ C.M.S.

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**, December 8, 2009, 7:00 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 2010, 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 2010-2011 County Tax Roll.

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

**PASSED BY THE FOLLOWING VOTE:**

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

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

*Katherine Salinas*  
City Attorney

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 8th day of December 2009, 7:00 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, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, QUAN, REID, and PRESIDENT BRUNNER

NOES -

ABSENT -

ABSTENTION -

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