

CITY OF OAKLAND
Agenda Report

FILED
OFFICE OF THE CITY CLERK
OAKLAND

2004 SEP -7 PM 12: 29

TO: Office of the City Administrator
ATTN: Deborah A. Edgerly
FROM: Finance and Management Agency
DATE: September 21, 2004

RE: **Public Hearing on Assessment of Liens for Delinquent Transient Occupancy Taxes**

SUMMARY

On August 25, 2004, pursuant to Chapter 4, Article 24 of the Oakland Municipal Code, an administrative hearing for delinquent transient occupancy taxes was held to hear protests and resolve any inconsistencies or inequities raised by property owners prior to the public hearing before City Council.

A resolution has been prepared confirming the placement of liens on nine 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

The liens will be recorded against nine parcels owned by nine property owners. The parcels' delinquencies represent \$144,061 in past due transient occupancy taxes. The amount of taxes to be recovered through the lien process has been included in the current revenue baseline.

BACKGROUND

The City notified property owners of the City's intent to record a lien against their property. One case was resolved and removed from the list of delinquent properties.

A resolution has been prepared confirming the placement of liens on nine properties and authorizing the subsequent assessment for all fees and charges.

KEY ISSUES AND IMPACTS

None

Item: **143**
City Council
September 21, 2004

POLICY DESCRIPTION

Pursuant to Chapter 4, Article 24 of the Oakland Municipal Code, an administrative hearing for delinquent transient occupancy taxes was 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 approve the resolution confirming the placement of liens on all unpaid accounts and authorize the subsequent assessment for all fees and charges should they remain unpaid as of August 10, 2005.

ALTERNATIVE RECOMMENDATIONS

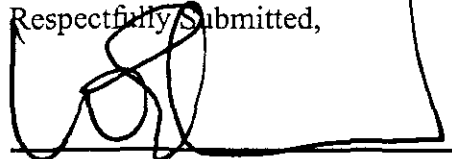
None

ACTION REQUESTED OF THE CITY COUNCIL

Staff requests that the City Council approve the placement of liens on all unpaid 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.

Resolutions confirming the staff recommendations have been prepared for City Council consideration.

Respectfully Submitted,



William E. Noland, Director
Finance and Management Agency

Prepared by:
Debra Taylor Johnson, Revenue Manager
Revenue Division

APPROVED FOR FORWARDING TO
THE CITY COUNCIL


OFFICE OF THE CITY ADMINISTRATOR

CITY OF OAKLAND
 TRANSIENT OCCUPANCY TAX ADMINISTRATIVE HEARING LIST
 ADMINISTRATIVE HEARING DATE: AUGUST 25, 2004
 PUBLIC HEARING DATE: SEPTEMBER 21, 2004

<u>Acct #</u>	<u>Owner Name</u>	<u>Hotel Name</u>	<u>Property Address</u>	<u>Parcel #</u>	<u>\$ Amt Tax Liab</u>	<u>\$ Amt Lien</u>	<u>Definquency Period(s)</u>
003-174-002	BRILLIANCE INVESTMENTS LLC	Days Inn	8350 Edes Ave	042-4323-008-06	\$ 26,352.00	\$ 26,402.00	June 2004
003-132-003	CHU, Likun & Chenchuan TRS	Travelers Hotel	392 - 11th St.	002-0057-018-00	\$ 24,549.00	\$ 24,599.00	Jan 2004 - Jun 2004
003-197-001	JACK LONDON HJ PARTNERS	Howard Johnson Express Inn	620 Broadway	001-0197-007-00	\$ 48,386.00	\$ 48,436.00	Apr 2004 - Jun 2004
003-175-004	MULUGETA, Benyam & Paula R.	Lake Merritt Lodge	2332 Harrison St	010-0768-005-00	\$ 1,452.00	\$ 1,502.00	Apr 2004 - Jun 2004
003-025-001	NYLES LLC	Menlo Hotel	1300 Webster St	002-0065-011-00	\$ 2,419.00	\$ 2,469.00	Apr 2004 - Jun 2004
003-057-005	SPITLER, Richard ETAL	Grand Hotel	641 W. Grand Ave.	008-0659-025-00	\$ 4,107.00	\$ 4,157.00	May 2004 - Jun 2004
003-185-001	THAKOR, Balwantsinh D & PATEL, Dilpkumar M ETAL	Oakland Hotel - Oakland	8465 Enterprise Way	042-4323-003-04	\$ 15,172.00	\$ 15,222.00	Jun 2004
003-192-002	THANG, Mark & Khoan L	Jefferson Inn	1424 Jefferson St	003-0069-012-00	\$ 19,355.00	\$ 19,405.00	Apr 2004 - Jun 2004
003-163-001	WILKINSON, Sammy D	Bates House Bed & Breakfast	399 Bellevue Ave	010-0783-014-00	\$ 2,269.00	\$ 2,319.00	Jan 2004 - Jun 2004
TOTALS:					=====	=====	
					\$ 144,061.00	\$ 144,511.00	

14.3
 COUNCIL
 SEP 21 2004

Michelle Dot

OAKLAND CITY COUNCIL

RESOLUTION NO. _____ C. M. S.

INTRODUCED BY COUNCIL _____

RESOLUTION ACCEPTING AND CONFIRMING REPORTS OF THE CITY ADMINISTRATOR ON THE COSTS INCURRED BY THE CITY OF OAKLAND FOR DELINQUENT TRANSIENT OCCUPANCY TAXES AND CONFIRMING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 4, CHAPTER 4.24 OF THE OAKLAND MUNICIPAL CODE, AND DIRECTING THE NOTICE OF LIEN AND ASSESSMENT CHARGES TO BE TURNED OVER TO THE COUNTY FOR COLLECTION.

-o0o-

WHEREAS, pursuant to Title 4, Chapter 4.24 of the Oakland Municipal Code, the City Administrator filed with the City Clerk her reports concerning the costs incurred for delinquent Transient Occupancy Taxes and recordation of liens with added administrative charges and assessment charge on thereafter described real property; and

WHEREAS, September 21, 2004, at the hour of 7:01 o'clock p.m. 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 Transient Occupancy 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 Transient Occupancy 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 Transient Occupancy Taxes, added administrative charges, and be it

FURTHER RESOLVED: That if said assessment therein levied is not paid before the 10th day of August 2005, 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 2005-2006 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA _____

PASSED BY THE FOLLOWING VOTE:

AYES: BRUNNER, CHANG, DE LA FUENTE, BROOKS, NADEL, REID, WAN AND QUAN

NOES:

ABSENT:

ABSTENTION:

14.3

CITY COUNCIL

SEP 21 2004

1 McBelleville

OAKLAND CITY COUNCIL

RESOLUTION NO. _____ C. M. S.

INTRODUCED BY COUNCIL _____

RESOLUTION OVERRULING PROTESTS AND ACCEPTING AND CONFIRMING REPORTS OF THE CITY ADMINISTRATOR ON THE DELINQUENT TRANSIENT OCCUPANCY TAXES AND CONFIRMING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 4, CHAPTER 4.24 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.

-o0o-

WHEREAS, pursuant to Title 4, Chapter 4.24 of the Oakland Municipal Code, the City Administrator filed with the City Clerk her reports concerning the costs incurred for delinquent Transient Occupancy Taxes and recordation of liens with added administrative charges and assessment charges on thereafter described real property, and

WHEREAS, September 21, 2004, at the hour of 7:01 o'clock 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 Transient Occupancy 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 Transient Occupancy 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 Transient Occupancy 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 2005 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 2005-2006 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA _____

PASSED BY THE FOLLOWING VOTE:

AYES: BRUNNER, CHANG, DE LA FUENTE, BROOKS, NADEL, REID, WAN AND QUAN

NOES:

ABSENT:

ABSTENTION:

14.3
CITY COUNCIL
SEP 21 2004

U. McCall

OAKLAND CITY COUNCIL

RESOLUTION NO. _____ C. M. S.

INTRODUCED BY COUNCIL _____

RESOLUTION CONTINUING HEARING ON REPORTS OF THE CITY ADMINISTRATOR ON THE DELINQUENT TRANSIENT OCCUPANCY TAXES AND THE CONFIRMING OF THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO TITLE 4, CHAPTER 4.24 OF THE OAKLAND MUNICIPAL CODE.

-o0o-

RESOLVED: That the hearing on the reports of the City Administrator on the delinquent Transient Occupancy Taxes and recordation of the liens with added administrative charges was duly noticed and held on the 21st day of September, 2004, at the hour of 7:01 o'clock p.m., is hereby continued for further hearing on the day of _____ in the Chamber of the City Council.

IN COUNCIL, OAKLAND, CALIFORNIA _____

PASSED BY THE FOLLOWING VOTE:

AYES: BRUNNER, CHANG, DE LA FUENTE, BROOKS, NADEL, REID, WAN AND QUAN

NOES:

ABSENT:

ABSTENTION:

14.3

SEP 21 2004