

**CITY OF OAKLAND**  
**Agenda Report**

FILED  
OFFICE OF THE CITY CLERK  
LAND  
2006 JAN 3 22 AM 8:59

TO: Office of the City Administrator  
ATTENTION: Deborah A. Edgerly  
FROM: Finance and Management Agency  
DATE: January 3, 2006

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

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**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 November 7, 2005 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 notifies property owners of its intent to record a lien against their property if they have not resolved their delinquent payment.

A public hearing has been scheduled for January 3, 2006 and a resolution has been prepared confirming the placement of liens on four 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**

Property owners owe the City delinquent Real Property Transfer Taxes and administrative fees for the accounts not resolved at the November 7, 2005 administrative hearings (refer to attached list). Failure to place a lien to recover the tax will result in an estimated loss of \$10,730.00 in revenue to the City's General Fund. This revenue was anticipated and adopted in the FY2005-07 Policy Budget.

**BACKGROUND**

An administrative hearing for delinquent Real Property Transfer Taxes was held on November 7, 2005 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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City Council  
January 3, 2006

Following the administrative hearing, The Finance Director has 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 charges 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 January 3, 2006. A resolution has been prepared confirming the placement of liens on four 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.

### **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 City Council to 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.

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

Item: **14.4**  
City Council  
January 3, 2006



ACCOUNTS GOING TO COUNCIL HEARING.

3-Jan-06

APN	NAME	PROPERTY ADDRESS	BALANCE
021-0257-012	Gonzalez, Ruben Jr	2005 15th Ave	1,435.96
032-2112-024	Nunez, Diego A	3585 Gray Street	1,505.37
041-4064-026	Leblanc, Paula	6718 Eastlawn Street	3,531.60
026-0828-015	Abellon, Evangeline	3003 Fruitvale Ave	4,257.51

<b>TOTAL</b>	<b>10,730.44</b>
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JAN 03 2006

ORACOUNCIL

14.4



FILED  
OFFICE OF THE CITY CLERK OAKLAND CITY COUNCIL  
OAKLAND

2005 DEC 22 ~~AT 9:59~~ RESOLUTION NO. \_\_\_\_\_ C. M. S.

**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, ADMINISTRATIVE CHARGES AND ASSESSMENT CHARGES AS NECESSARY - PURSUANT TO CHAPTER 4.20, 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**

-oOo-

WHEREAS, pursuant to Chapter 4.20, of the Oakland Municipal Code, the City Administrator filed with the City Clerk on the 3<sup>rd</sup> day of January 2006, her reports concerning the costs incurred for delinquent real property transfer taxes and recordation of liens with added administrative charges and assessment charges on therein after described real property; and

WHEREAS, January 3, 2006, at the hour of 7:02 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 having been made at said hearing; now, therefore, be it

RESOLVED: That the reports that the City Administrator filed with the City Clerk on the 3<sup>rd</sup> day of January 2006, concerning delinquent real property transfer taxes, the recordation of liens with administrative charges for the real property described thereafter in the report of the City Administrator attached hereto, be and the same is, 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

14.4-1  
CITY COUNCIL  
JAN 03 2006

FURTHER RESOLVED: That if said assessment therein levied is not paid before the 10<sup>th</sup> day of August 2006, 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 2006-2007 County Tax Roll.

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

**PASSED BY THE FOLLOWING VOTE:**

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

NOES-

ABSENT-

ABSTENTION-

ATTEST: \_\_\_\_\_

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

144-1  
OIA/COUNCIL  
JAN 03 2006



2005 DEC 22 AM 8:09 OAKLAND CITY COUNCIL

RESOLUTION NO. \_\_\_\_\_ C. M. S.

**RESOLUTION OVERRULING PROTESTS AND OBJECTIONS AND ACCEPTING AND CONFIRMING REPORTS OF THE CITY ADMINISTRATOR ON THE COST INCURRED BY THE CITY OF OAKLAND FOR DELINQUENT REAL PROPERTY TRANSFER TAXES AND AUTHORIZING THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES AS NECESSARY - PURSUANT TO CHAPTER 4.20, 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**

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WHEREAS, pursuant to Chapter 4.20, of the Oakland Municipal Code, the City Administrator filed with the City Clerk on the 3<sup>rd</sup> day of January 2006, her reports concerning the costs incurred for delinquent real property transfer taxes and recordation of liens with added administrative charges and assessment charges on the thereafter described real property; and

WHEREAS, January 3, 2006, at the hour of 7:02 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 the 3<sup>rd</sup> day of January 2006, 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

14.4-2

ORA/COUNCIL

JAN 03 2006

FURTHER RESOLVED: That if said assessment herein levied is not paid before the 10<sup>th</sup> day of August 2006, 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 2006-2007 County Tax Roll.

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

**PASSED BY THE FOLLOWING VOTE:**

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

NOES-

ABSENT-

ABSTENTION-

14.4-2  
CRA/COUNCIL

JAN 03 2006

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

OAKLAND CITY COUNCIL

APPROVED AS TO FORM AND LEGALITY

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

RESOLUTION NO. \_\_\_\_\_

C. M. S. *Kathleen Helen Boyd*  
CITY ATTORNEY

2005 DEC 22 AM 8:50  
RESOLUTION CONTINUING HEARING ON REPORTS OF THE CITY ADMINISTRATOR  
ON THE DELINQUENT REAL PROPERTY TRANSFER TAXES AND CONFIRMING OF  
THE RECORDATION OF LIENS, ADMINISTRATIVE CHARGES, AND ASSESSMENT  
CHARGES AS NECESSARY - PURSUANT TO CHAPTER 4.20, OF THE OAKLAND  
MUNICIPAL CODE, AND DIRECTING THE NOTICE OF LIEN AND ASSESSMENT  
CHARGES TO BE TURNED OVER TO THE ALAMEDA COUNTY TAX COLLECTOR FOR  
COLLECTIONS

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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 the 3<sup>rd</sup> day of January 2006, at the hour 7:02 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, BRUNNER, CHANG, KERNIGHAN, NADEL, REID, QUAN and PRESIDENT DE LA FUENTE

NOES-

ABSENT-

ABSTENTION-

14.4-3  
ORA/COUNCIL

ATTEST: \_\_\_\_\_ JAN 03 2006

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

