

## SAMPLE LETTER

## CITY OF OAKLAND



150 FRANK H. OGAWA PLAZA, SUITE 5342 • OAKLAND, CALIFORNIA 94612

Finance & Management Agency  
Revenue Division(510) 238-7024  
TDD (510) 238-3254

April 7, 2022

Grantee:

Account:  
Document No.:  
Date Recorded:  
Parcel No.  
Address:**RE: Real Property Transfer Tax- Notice of Determination**

A review of public records suggests that tax is due on the above transfer.

Pursuant to Oakland Municipal Code, Chapter 4, Article 20, all transfers of real property within the city limits of Oakland are subject to the real property transfer tax. The tax is due upon transfer of an interest of real property and is payable at the time of recordation with the Alameda County Recorder. The tax rate is 1.50 percent of the total value of consideration transferred, with some exceptions provided by statute. The grantor and grantee are jointly and severally liable for payment of tax.

The tax imposed under this chapter is due and payable at the time the deed instrument or writing affecting a transfer subject to the tax is delivered, and is delinquent if unpaid at the time of recordation thereof. (OMC 4.20.070). Delinquent payments are subject to applicable penalties and interest.

According to the records of the Alameda County Recorder, the details above is as follows:

<b>Value of Consideration</b>	<b>\$</b>	
<b>Tax</b>		
<b>Less Amount Paid at Recordation</b>		-
<b>Net Amount of Tax Due</b>		
<b>Penalty (25%)</b>		
<b>Interest (1% per month)</b>		
<b>Subtotal</b>	<b>\$</b>	
<b>Payments</b>		
<b>Total Amount Due *</b>	<b>\$</b>	

Please remit your payment via check made payable to "City of Oakland", along with a copy of this letter by **April 30, 2022**. A self-addressed envelope has been enclosed for your convenience. Additional charges will accrue and appropriate action will be taken to place a lien on the property if this account remains unpaid or unresolved within sixty (60) days of the date of this notice. If the recorded lien is not paid before August 10, 2022, the amount of the lien will be added to your property tax bill. For more information, please refer to the page titled "Real Property Transfer Tax – Additional Information".

If you wish to schedule an administrative hearing on **Monday, June 6, 2022**, please complete the enclosed form, "Notice of Administrative Hearing on Petition for Redetermination", and return or email to this office within sixty (60) days of the date of this notification. If you do not want an administrative hearing, please disregard the enclosed hearing notice. For more information, please refer to the page titled "Real Property Transfer Tax Information"

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If you would like to schedule an appointment or have any questions, please e-mail me at [eparodi@oaklandca.gov](mailto:eparodi@oaklandca.gov) or call (510) 238-7024.

Sincerely,

*Evelyn Parodi*

Evelyn Parodi  
Tax Auditor II

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**Notice of Administrative Hearing  
on Petition for Redetermination  
Real Property Transfer Tax**

Date and time of hearing: **Monday, June 6, 2022,** Time: **TBD (9:00AM - 3:00PM)**

Format of hearing: Telephonic Hearing

A call-in phone number and conference ID along with detailed hearing instructions will be provided, via email, up to 2 days prior to your scheduled hearing. Telephonic hearings **WILL BE RECORDED.**

Please remember, you must specify the matter(s) you are appealing, the specific reason(s) upon which your appeal is based and provide documentation to support your claim(s).

----- Detach here and return -----

Date of hearing: 06/06/2022 via Telephonic Hearing

If you wish to pursue a petition for redetermination, please confirm your attendance by completing and returning the portion of this statement below:

Name: \_\_\_\_\_ Account No.: \_\_\_\_\_

Address: \_\_\_\_\_ Phone No.: \_\_\_\_\_

\_\_\_\_\_ Email: \_\_\_\_\_

Please provide an explanation and cite the specific exemption(s) (OMC 4.20.050) regarding your appeal:

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For further assistance and information, please visit the City's website at [www.oaklandnet.com](http://www.oaklandnet.com) and select "Municipal Code" (Title 4 Revenue and Finance, Chapter 4.20 Real Property Transfer Tax).

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### Real Property Transfer Tax Information Sheet

**Petition for Redetermination:** If you disagree with the applicability and/or amount of tax liability, you must forward a written petition for redetermination within sixty (60) days of the date of this notification. If a petition for redetermination is not filed in writing with the Director of Finance, Attn.: RPTT, 150 Frank H. Ogawa Plaza, Suite 5342, Oakland, California 94612, within the sixty (60) day period, the determination becomes final at the expiration of the period. (OMC 4.20.130). Your correspondence must specify the matter(s) you are appealing, the specific ground(s) upon which your appeal is based, and evidence to support your claim(s).

**IMPORTANT:** If a petition for redetermination is filed within the sixty (60) day period, the Director's designee will hold a hearing to hear your objections. Please refer to the enclosed notice titled "**Notice of Administrative Hearing on Petition for Redetermination**" for details regarding the hearing. If you would like to arrange to have your matter heard prior to the date scheduled, please contact the undersigned.

**Penalty:** Delinquent payments are subject to penalties, and a delinquency penalty of ten (10) percent of the amount of the tax due shall accrue. In the event a portion of the tax is unpaid prior to becoming delinquent, the penalty shall only accrue as to the portion remaining unpaid. A second penalty of fifteen (15) percent shall accrue if the tax remains unpaid on the ninetieth day from the date payment was delinquent. (OMC 4.20.070).

**Interest on tax and penalty:** Interest shall accrue at the rate of one percent a month or fraction thereof, on the amount of tax, inclusive of penalties, from the date the tax becomes delinquent to the date of payment. (OMC 4.20.070).

\* **Payment Due:** Payment is now due and the total amount due includes penalty and interest computed to the date of this notice. Interest will continue to accrue at the rate of one percent per month or fraction thereof until the date of payment. To confirm the correct amount to be paid, please contact the undersigned for the payoff amount. Upon confirmation, please select a payment option below. For your convenience, a self-addressed envelope is enclosed. Failure to pay or resolve this matter within sixty (60) days of the date of this notice will result as an assessment against the property. A lien will be placed on the property for the amount due and will be recorded by the Alameda County Recorder. If the recorded lien is not paid before August 10<sup>th</sup> of the current tax year, the amount of the lien will be added to your property tax bill.

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Revenue Division

(510) 238-7024  
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[REDACTED]

[REDACTED]

Account:  
Document No.:  
Date Recorded:  
Parcel No.  
Address:  
Notice Date:  
Administrative hearing Date:

[REDACTED]

## NOTICE OF CITY COUNCIL HEARING

Value of Consideration	\$	[REDACTED]
Tax		[REDACTED]
Less Amount Paid at Recordation		-
Net Amount of Tax Due		[REDACTED]
Penalty (25%)		[REDACTED]
Interest (1% per month)		[REDACTED]
Subtotal	\$	[REDACTED]
Admin Fee		[REDACTED]
<b>Total Amount Due *</b>	<b>\$</b>	<b>[REDACTED]</b>

A notice was mailed to you regarding the Real Estate Transfer Tax due on the transfer referenced above. We also notified you of your right to appear at an Administrative Hearing on June 6, 2022. Since the tax has not been paid, the City Council will conduct a public hearing via video teleconference (use link below) on December 6, 2022 at 1:30PM, to review, reject or confirm the recommendation of the City Manager. Upon approval of the recommendation, an administrative fee of \$150.00 will be added to the charges shown above. The total amount will become a lien against the property and will be recorded with the Alameda County Recorder. If the recorded lien is not paid by August 10, 2023, the amount of the lien will be added to your upcoming property tax bill.

Please use the following link to check the time and gain access to the video teleconference:  
<https://oakland.legistar.com/calendar.aspx>

To request this notice in Spanish, Chinese, Vietnamese, or another language, please call (510) 238-7024 or email [eparodi@oaklandca.gov](mailto:eparodi@oaklandca.gov).

Para solicitar este aviso en español, chino, vietnamita u otro idioma, llame al (510) 238-7024 o [eparodi@oaklandca.gov](mailto:eparodi@oaklandca.gov) por correo electrónico.

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Để yêu cầu thông báo này bằng tiếng Tây Ban Nha, tiếng Trung Quốc, tiếng Việt hoặc ngôn ngữ khác, vui lòng gọi (510) 238-7024 hoặc email [eparodi@oaklandca.gov](mailto:eparodi@oaklandca.gov).

If you have any questions, please call the Audit Section, Real Property Tax section at (510) 238-7024.