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2013 JUL 18 PM 5:27

CITY OF OAKLAND



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Office of the City Attorney Barbara J. Parker City Attorney (510) 238-3601 FAX: (510) 238-6500 TTY/TDD: (510) 238-3254

July 30, 2013

HONORABLE CITY COUNCIL Oakland, California

## Subject: Property Tax Administrative Fee Claims

Dear President Kernighan and Members of the City Council:

At closed session on July 18, 2013, the City Council considered whether to accept the amount of \$2,167,355.00 in full settlement of the City's claims against the County of Alameda arising out of the County's over-collection of Property Tax Administrative Fees (PTAF) during Fiscal Years 2006-2007 through 2011-2012.

The claims alleged that for six years the County collected PTAF in amounts exceeding the charges allowed under Revenue and Taxation Code section 97.75.

The settlement proposal was for the City to accept the payment from the County of \$2,167,355.00 in full settlement of the City's claims against the County of Alameda arising out of the County's over-collection of Property Tax Administrative Fees (PTAF) during Fiscal Years 2006-2007 through 2011-2012.

The City Council accepted the County's proposal. Accordingly, we have prepared this Resolution authorizing and directing the City Administrator to enter into an agreement consistent with the terms of the County's proposal to resolve the City's claims, and we request that the City Council adopt the Resolution.

Respectfully submitted BARBARA J. PARKER Citv Attornev

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Form and Legality Approved as City Attorney's Office

## 2013 JUL 18 PM 5: 28 OAKLAND CITY COUNCIL

Resolution No. \_\_\_\_\_C.M.S.

RESOLUTION APPROVING ACCEPTANCE FROM THE COUNTY OF ALAMEDA OF \$2,167,355.00 IN FULL SATISFACTION OF ALL CITY OF OAKLAND CLAIMS RELATING TO OVER-COLLECTION OF PROPERTY TAX ADMINISTRATION FEES BETWEEN FISCAL YEARS 2006-2007 AND 2011-2012.

WHEREAS, The fee a county may charge an entity, including City, for administering the property tax system is commonly referred to as the Property Tax Administration Fee ("PTAF").; and

WHEREAS, from Fiscal Year 2006-2007 through Fiscal Year 2011-2012, the County of Alameda collected PTAF in excess of the amounts permitted under California Revenue and Taxation Code section 97.75; and

WHEREAS, on July 13, 2013, the City Council considered in closed session whether to accept the amount of \$2,167,355.00 in full satisfaction of the City's claims against the County relating to over-collection of Property Tax Administrative Fees; now, therefore, be it

**RESOLVED**: The City Attorney is authorized and directed to resolve the City's claims against the County of Alameda relating to Property Tax Administrative Fees, to accept payment from the County of Alameda of the amount of \$2,167,355.00 in full satisfaction of all City's claims relating to over collection of Property Tax Administrative Fees in violation of Revenue and Taxation Code section 97.75.

IN COUNCIL, OAKLAND, CALIFORNIA,

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, GALLO, GIBSON MCELHANEY, KALB, KAPLAN, REID, SCHAAF, AND PRESIDENT KERNIGHAN

NOES – ABSENT – ABSTENTION –

ATTEST:

LATONDA SIMMONS City Clerk and Clerk of the Council of the City of Oakland, California