

OFFICE OF THE CHOPCIER

2016 JUN -9 TIPM 6: 25 PM 6: 25 AGENDA REPORT

TO: Sabrina B. Landreth City Administrator

FROM: Margaret O'Brien

Interim Revenue & Tax

Administrator

SUBJECT: Delinquent Real Property Transfer Taxes

DATE: May 24, 2016

City Administrator literal Ser SBC

Date

6/9/16

RECOMMENDATION

Staff recommends that the City Council adopt a 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 with Administrative and Assessment Charges as Necessary Pursuant to Chapter 4.20 of the Oakland Municipal Code, and Directing the Notice of Lien and Assessment Charges be Turned Over to the County Tax Collector for Collection.

OUTCOME

Administrative hearings for delinquent real property transfer taxes were held on April 4, 2016, and May 2, 2016, to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of real property transfer taxes. A resolution has been prepared confirming the placement of liens on sixty three (63) properties and authorizing the subsequent assessment for all fees and charges.

Staff requests that the City Council 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.

BACKGROUND/LEGISLATIVE HISTORY

Pursuant to Chapter 4.20 of the Oakland Municipal Code, administrative hearings for delinquent real property transfer taxes were held on April 4, 2016 and May 2, 2016 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 hearings, the Finance Director filed with the City Administrator a written notice of those persons on whom the City will file liens for unpaid taxes, penalties,

Item: **9.5**City Council
June 21, 2016

Sabrina B. Landreth, City Administrator

Subject: Delinquent Real Property Transfer Taxes

Date: May 24, 2016

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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, 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 June 21, 2016. A resolution has been prepared confirming the placement of liens on sixty three (63) properties and authorizing the subsequent assessment for all fees and charges.

ANALYSIS

Property owners owe the City delinquent real property transfer taxes and administrative fees for the accounts not resolved at the administrative hearings as shown in *Attachment A*. If the City fails to place a lien to recover the delinquent taxes, the General Purpose Fund may potentially lose estimated revenue totaling \$291,225 and administrative fees totaling \$7,875 creating a grand total of \$299,100 for this period.

PUBLIC OUTREACH/INTEREST

Administrative hearings for delinquent real property transfer taxes were held on April 4, 2016 and May 2, 2016 to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of real property transfer taxes.

COORDINATION

In coordination with the Office of the City Attorney and the Controller's Bureau, the agenda report, resolutions and supporting items attached to this report have been reviewed and/or approved for form, legality and fiscal implications.

COST SUMMARY/IMPLICATIONS

If the City fails to place a lien to recover the delinquent taxes, the General Purpose Fund (1010) may potentially lose estimated revenue totaling \$299,100 for this period.

SUSTAINABLE OPPORTUNITIES

Economic: Collections of delinquent real property transfer taxes have major economic implications for the City's sustainability. The revenue source is relied upon to fund essential City services.

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Environmental: There are no environmental opportunities resulting from the recordation of liens.

Social Equity: Collections of delinquent real property transfer taxes have significant social equity implications for the City's sustainability. The revenue source is relied upon to fund essential City services to all citizens and taxpayers.

For questions regarding this report, please contact MARGARET O'BRIEN, INTERIM REVENUE AND TAX ADMINISTRATOR at (510) 238-7480.

Respectfully submitted,

Margaret O'Brien

Interim Revenue & Tax Administrator Revenue Management Bureau

Prepared by:

Chuck Maurer, Auditor II

Revenue Management Bureau

Attachment (1):

A: R.P.T.T. City Council Hearing Listing

tem: _____ City Council June 21, 2016

CITY OF OAKLAND DATE: 5-13-16

R.P.T.T. CITY COUNCIL HEARING LISTING FOR 6/21/16

DEBTOR NAME	PROPERTY ADDRESS	PARCEL #	Recording #	Invoice	AMOUNT	Admn. Fee	Total Notes	"
WINNIE CIEN	2316 11TH AVE	024-0523-039-00	2015022768	RPTT011416-1 \$	3,140.63	\$125	\$3.266	
AMIR ALDIN	1721 68TH AVE	039-3252-018-00	2015035968	RPTT011416-2 \$	4,399.29	\$125	\$4,524	
MAY SEND LAI	2701 10TH AVE	022-0342-012-00	2015038436	RPTT011416-3 \$	2,394.14	\$125	\$2,519	
ROSALIE LAWRENCE	2618 ABBEY ST	032-2066-014-00	2015040648	RPTT011416-4 \$	959.54	\$125	\$1,085	
CESAR & TERESA RODRIGUEZ	2731 77TH AVE	040-3395-013-03	2015041839	RPTT011416-5 \$	3,337.69	\$125	\$3,463	
CLOUD 41, LLC	672 41ST ST	012-1014-009-00	2015043273	RPTT011416-7 \$	15,442.50	\$125	\$15,568	
MARY SPARROW	3124 MAPLE AVE	027-0865-031-05	2015043839	RPTT011416-8 \$	2,524.2	\$125	\$2,649	
SIMUEL MCDONALD	4718 CONGRESS AVE	036-2421-056-00	2015045372	RPTT011416-9 \$	7,068.8	\$125	\$7,194	
KING VAN CHAU	1030 FOOTHILL BLVD	020-0191-012-00	2015054152	RPTT011416-12 \$	5,423.8	\$125	\$5,549	٠
HAKIM SABREE & NAEEMAH SABREE	8000 EARL ST	040A-3452-024-00	2015063610	RPTT011416-18 \$	3,800.2	\$125	\$3,925	
HAKIM SABREE & NAEEMAH SABREE	638 62ND ST	015-1363-013-00	2015063611	RPTT011416-19 \$	5,897.8	\$125	\$6,023	
JOSE TORRES	5430 CRITTENDEN ST	035-2368-041-00	2015060266	RPTT011416-28 \$	4,369.1	\$125	\$4,494	
MICHAEL & SHELLY HUEY	2112 21ST AVE	021-0291-023-00	2015083132	RPTT011416-29 \$	1,403.0	\$125	\$1,528	
JESSE FINDLEY	1173 32ND ST	005-0463-003-02	2015068096	RPTT011416-30 \$	2,857.0	\$125	\$2,982	
NARESHBHAI J PATEL	8100 MACARTHUR BLVD	040A-3422-011-04	2015083248	RPTT011416-31 \$	28,301.0	\$125	\$28,426	
MOSA ALI HASSAN & ALI ANAGER	5849 KINGSLEY CIR	038-3175-032-28	2015089192	RPTT011516-2 \$	1,283.4	\$125	\$1,408	
FILAE MEAE, LLC	1728 11TH ST	006-0025-024-00	2015091893	RPTT011516-4 \$	5,454.3	\$125	\$5,579	
FILAE MEAE, LLC	2025 88TH AVE	006-0025-024-00	2015091895	RPTT011516-5 \$	5,240.6	\$125	\$5,366	
FIONA SU PING KUNG	3422 ALEXANDER CT	027-0884-015-00	2015095340	RPTT011516-7 \$	3,891.0	\$125	\$4,016	
RITA NELSON	1201 SEMINARY AVE	041-3886-016-00	2015099117	RPTT011516-12 \$	2,384.6	\$125	\$2,510	
GERARD & LILIA ALVAREZ	3940 INTERNATIONAL BLVD	038-3214-052-00	2015130020	RPTT011516-17 \$	6,457.9	\$125	\$6,583	
COMMUNITY FUND LLC	4650 BELFAST AVE	037-2607-005-00	2015077437	RPTT011916-2 \$	10,604.1	\$125	\$10,729	
EAGLE VISTA EQUITIES, LLC	8 DOROTHY PL	048H-7601-019-00	2015226618	RPTT011916-4 \$	25,186.3	\$125	\$25,311	
MESINA V JOY	801 FRANKLIN, # 719	001-0196-159-00	2015131045	RPTT012216-6 \$	1,394.5	\$125	\$1,519	
MYLIEN LU	BEMIS ST	048-6262-004-03	2015138331	RPTT012216-11 \$	1,615.1	\$125	\$1,740	
ANJA H QUALLS	732 53RD ST	014-1207-011-00	2015134111	RPTT012216-12 \$	7,860.3	\$125	\$7,985	
TERRAWOOD RE OPP FUND LP	5455 FOOTHILL BLVD	035-2390-025-00	2015144214	RPTT012216-13 \$	2,714.1	\$125	\$2,839	
CECILIA PEREIRA	10137 VOLTAIRE AVE	047-5563-011-00	2015158433	RPTT012216-18 \$	7,603.7	\$125	\$7,729	
RONALD IRVING	2539 FILBERT ST	005-0434-004-00	2015168429	RPTT012216-20 \$	1,506.0	\$125	\$1,631	
YU QIAO ZHEN	2648 38TH AVE	032-2063-025-00	2015182271	RPTT012816-1 \$	3,318.2	\$125	\$3,443	

DEJA BISHOP	8108 OI IVE ST					
REBECCA WRIGHT	2229 108TH AVE		RPT1012816-20 \$	10,127.0	\$125	\$10.252
WALTER MITCHELL SR	2025 14TH AVE		RPTT012816-21 \$	2,902.8	\$125	\$3.028
ALBERT CHIU, ET AL	2929 FOOTHILL BLVD		RPTT012816-22 \$	6,961.8	\$125	\$7.087
PATRICIA CORNEJO	2300 99TH AVE	- 1	RPTT012816-23 \$	4,364.4	\$125	\$4.489
SHAHAB ALEDAVOOD	2701 MARKET ST		RPTT012816-25 \$	1,632.8	\$125	\$1.758
ESE JSE CHIU & CHUNG CHING JEN	763 FRANKLIN ST # 315		RPTT012816-29 \$	493.9	\$125	\$619
ANTHONY SPERBER	EDGEMONT WY		RPTT012816-30 \$	1,415.1	\$125	\$1,540
STEPHANIE CHIU	3754 MIDVALE AVE		RPTT012816-35 \$	1,232.3	\$125	\$1,357
JOHN BRYANT III	6122 OUTLOOK AVF		RPTT021916-1 \$	3,216.8	\$125	\$3,342
NENA L TING	4030 LUSK ST	Ы.	RPTT021916-7 \$	5,086.1	\$125	\$5,211
CARMELITA FEATHERS	2471 64TH AVF		RPTT022216-5 \$	2,205.9	\$125	\$2,331
JOSHUA & STEVEN ROSENTHAL	6227 MAJESTIC AVF	0374 2745 065 00 0015242313	RPTT022316-1 \$	755.5	\$125	\$880
NEW BEGINNINGS TRANSITIONAL LIVING	9311 CORAL RD	5	RPTT022316-2 \$	872.1	\$125	266\$
LUIS & MINERVA VEGA	1068 105TH AVF		RPTT022216-2 \$	2,185.5	\$125	\$2,311
CINTHIA L CELESTINO	6006 GLENARMS DR	- 1	RPTT022316-2 \$	2,301.8	\$125	\$2,427
ROBERT L REED SR	959 46TH ST	ol .	RPTT022316-7 \$	230.9	\$125	\$356
LAWRENCE STANSBERRY, ET AL	8384 NFY AVE	- 1	RPTT022316-8 \$	509.2	\$125	\$634
ANDREA SMITH	6006 GI ENADMS DD	- 1	RPTT022316-11 \$	4,671.8	\$125	\$4.797
FISSEHA GEBREMICHALE	636 HII I SBOROLIGH CT		RPTT022316-13 \$	4,618.3	\$125	\$4.743
JANICE MARIE BROWN	9920 LONGFELLOW AVE		RPTT022316-14 \$	7,718.6	\$125	\$7,844
DAVID & CRYSTAL GRIMES	2724 E 22NIN ST	1	RPTT022316-15 \$	2,748.1	\$125	\$2.873
WAI KIN YU		1.	RPTT022316-23 \$	3,785.1	\$125	\$3,910
ЕLMO ТОВВ НИТН	3806 38TH AVE		RPTT022316-27 \$	1,096.2	\$125	\$1,221
JENNY CHAO YING ZHOU	9905 BANCROFT AVE	046 5466 000 00	RPTT022316-30 \$	2,861.6	\$125	\$2,987
STILANIA ANTONAKIS & DAVID HASSIN	6717 LAIRD AVE	١,	RPTT022316-31 \$	1,635.8	\$125	\$1,761
JOSE & ALTAGRACIA PADILLA	1286 64TH AVF	0	69	2,932.6	\$125	\$3,058
ARNOLD & TYLENA CABANTAC	1488 32ND ST		RPTT022316-33 \$	848.3	\$125	\$973
LASHANDRA LOCKETT	672 41ST ST	012-1014-009-08 2015264759		424.8	\$125	\$550
SONIA AZIZIAN	3000 SAN PABI O AVE		69	7,263.3	\$125	\$7,388
GREEN APPLE PROPERTIES, LLC	2917 MACARTHUR BI VD 3F	028-0711-001-03 2015269881	4	1,414.0	\$125	\$1,539
WALIA ESTATES, LLC	457 WORTH ST		8	6,537.0	\$125	\$6,662
SMART & GREEN ALTERNATIVES, LLC	48 HARBORD CT	١,	8		\$125	\$1,620
		0400-1131-010-01 2015281373			\$125	\$16,973
			\$ 29	291 225 € 7	977	

299,100

7,875 \$

291,225 \$

Approved as to Form and Legality

City-Attorney

OFFICE OF THE CITE OF COUNCIL

2016	JUN -9	PH 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 REAL PROPERTY TRANSFER TAXES AND CONFIRMING THE RECORDATION OF LIENS WITH ADMINISTRATIVE AND ASSESSMENT CHARGES AS NECESSARY PURSUANT TO CHAPTER 4.20 OF THE OAKLAND MUNICIPAL CODE, AND DIRECTING THE NOTICE OF LIEN AND ASSESSMENT CHARGES BE TURNED OVER TO THE COUNTY TAX COLLECTOR FOR COLLECTION

WHEREAS, pursuant to Chapter 4.20, of the Oakland Municipal Code, the City Administrator filed with the City Clerk the reports concerning the costs incurred for delinquent real property transfer taxes and recordation of liens with added administrative charges and assessment charges on hereinafter described real property; and

WHEREAS, the date of June 21, 2016 and the time 6:30 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 were made at said hearing; now, therefore be it

RESOLVED, that the reports that the City Administrator filed with the City Clerk on June 21, 2016, concerning delinquent real property transfer taxes, 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 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

9.5
MEETING OF THE OAKLAND CITY COUNCIL

JUN 1 4 2016

FURTHER RESOLVED, that if said assessment therein levied is not paid before the 10th day of August 2016, 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 2016-2017 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA,	, 20
PASSED BY THE FOLLOWING VOTE:	
AYES - BROOKS, CAMPBELL WASHINGTON, GALLO, GUILLEN, GIBSON MCELHANEY	KALB, KAPLAN, REID, and PRESIDENT
NOES -	
ABSENT -	
ABSTENTION -	
A7	TEST:
	LaTonda Simmons City Clerk and Clerk of the Council

Approved as to Form and Legality

OAKLAND CITY COUNCIL

RESOLUTION No._____C.M.S.

City Attorney

Introduced by Councilmember	
RESOLUTION CONTINUING HEARING OF T CITY ADMINISTRATOR ON DELINQUEN TRANSFER TAXES AND THE RECORDAT ADMINISTRATIVE AND ASSESSMENT CHA PURSUANT TO CHAPTER 4.20 OF THE OAKLA	T REAL PROPERTY ION OF LIENS WITH RGES AS NECESSARY
RESOLVED, that the hearing of the reports of the City Adproperty transfer taxes and recordation of the liens with add duly noticed and held on June 21, 2016 at 6:30 p.m. , is here the day of in the City Hall, One Frank H Oakland, California.	ed administrative charges that was by continued for further hearing on
N COUNCIL, OAKLAND, CALIFORNIA,	, 20
PASSED BY THE FOLLOWING VOTE:	
AYES - BROOKS, CAMPBELL WASHINGTON, GALLO, GUILLEN, KALB GIBSON MCELHANEY	, KAPLAN, REID, and PRESIDENT
NOES -	
ABSENT -	
ABSTENTION -	
ADSTENTION - ATTEST:	
	LaTonda Simmons City Clerk and Clerk of the Council of the City of Oakland, California

Approved as to Form and Legality

OAKLAND CITY COUNCIL

/_)	Constitution of the Consti
المعتملين ا	City Attorney

RESOLUTION	No.	C.M.S.
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Introduced by Councilmember

RESOLUTION OVERRULING PROTESTS AND OBJECTIONS AND ACCEPTING AND CONFIRMING REPORTS OF THE CITY ADMINISTRATOR ON THE COSTS INCURRED BY THE CITY OF OAKLAND FOR DELINQUENT REAL PROPERTY TRANSFER TAXES AND AUTHORIZING THE RECORDATION OF LIENS WITH ADMINISTRATIVE AND ASSESSMENT CHARGES AS NECESSARY PURSUANT TO CHAPTER 4.20 OF THE OAKLAND MUNICIPAL CODE, AND DIRECTING THE NOTICE OF LIEN AND ASSESSMENT CHARGES BE TURNED OVER TO THE COUNTY TAX COLLECTOR FOR COLLECTION

WHEREAS, pursuant to Chapter 4.20, of the Oakland Municipal Code, the City Administrator filed with the City Clerk the reports concerning the costs incurred for delinquent real property transfer taxes and recordation of liens with added administrative charges and assessment charges on the hereinafter described real property; and

WHEREAS, the date June 21, 2016 and the time 6:30 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 June 21, 2016 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

FURTHER RESOLVED, that if said assessment herein levied is not paid before the 10th day of August 2016, 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 2016-2017 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA,	, 20
PASSED BY THE FOLLOWING VOTE:	
AYES - BROOKS, CAMPBELL WASHINGTON, GALLO, GIBSON MCELHANEY	GUILLEN, KALB, KAPLAN, REID, and PRESIDENT
NOES -	
ABSENT -	
ABSTENTION -	ATTEST:
	LaTonda Simmons City Clerk and Clerk of the Council of the City of Oakland, California

4.5
MEETING OF THE
OAKLAND CITY COUNCIL

JUN 1 4 2016