

CITY OF OAKLAND

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AGENDA REPORT

TO: Sabrina B. Landreth
City Administrator

FROM: Adam Benson
Director of Finance

SUBJECT: Delinquent Business Taxes

DATE: November 15, 2019

City Administrator Approval

Date:

11/20/19

RECOMMENDATION

Staff Recommends That The City Council Conduct A Public Hearing And Upon Conclusion Adopt A Resolution Accepting And Confirming Reports Of The City Administrator On The Costs Incurred By The City Of Oakland For Delinquent Business Taxes And Confirming The Recordation Of Liens With Administrative And Assessment Charges As Necessary Pursuant To Chapter 5.04 Of The Oakland Municipal Code, And Directing The Notice Of Lien And Assessment Charges Be Turned Over To The County Tax Collector For Collection (Option 1); or

Adopt a Resolution Continuing Hearing Of The Reports Of The City Administrator On Delinquent Business Taxes And The Recordation Of Liens With Administrative And Assessment Charges As Necessary Pursuant To Chapter 5.04 Of The Oakland Municipal Code (Option 2); or

Adopt a 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 Business Taxes And Authorizing The Recordation Of Liens With Administrative And Assessment Charges As Necessary Pursuant To Chapter 5.04 Of The Oakland Municipal Code, And Directing The Notice Of Lien And Assessment Charges Be Turned Over To The County Tax Collector For Collection (Option 3).

EXECUTIVE SUMMARY

Staff recommends the adoption of the proposed resolution (**Option 1**), which will authorize the placement of liens on real property for unpaid Business Taxes ("BT") and authorize the subsequent assessment, pursuant to Chapter 5.04 of the Oakland Municipal Code (O.M.C.), should the fees and charges remain unpaid prior to the transfer/recording of said special assessment levies to the Alameda County Tax Collector and Auditor Controller for inclusion on the next property tax roll. The liens will be recorded against 261 delinquent parcels in an amount of \$1,179,645.99 as well as \$39,150.00 for administrative fees, for a total property tax roll of \$1,218,795.99. Failure to place liens to recover the delinquent taxes will result in a loss of \$1,218,795.99 in revenues to the General Purpose Fund.

Item: _____

City Council
December 10, 2019

BACKGROUND / LEGISLATIVE HISTORY

Pursuant to Chapter 5.04 of the Oakland Municipal Code, staff cross-referenced Alameda County Assessor data with the business tax system data to identify potential non-compliant/delinquent business operators owning various types of properties. During the review and assessment process, 458 property owners were notified to address delinquent business taxes determined to be owed to the City. An administrative hearing for delinquent business taxes was held on October 22, 2019 to hear protests and to resolve any inconsistencies or inequities raised by the property owners regarding the non-payment of business taxes. Property owners were given the opportunity to appeal their cases in this administrative process.

ANALYSIS AND POLICY ALTERNATIVES

An administrative hearing for delinquent business taxes was held on October 22, 2019, to hear protests and resolve inconsistencies or inequities raised by property owners regarding the non-payment of business taxes. A resolution has been prepared confirming the placement of liens on 261 properties and authorizing the subsequent assessment for all fees and charges.

A total of 13 taxpayers appeared at the Second Quarter Lien (2QL) Administrative Hearing on October 22, 2019.

Ultimately, of the originally identified 458 properties, 197 were deleted from the list through the administrative hearing process, payments, and/or account closures.

The remaining 261 non-responders were notified of the City's intent to record a lien against their property; these remaining parcels are subject to lien. A breakdown by property type of the parcels are as follow (**Table 1**):

Table 1: Property type

Property Use	Number of Accounts	Total Value of Liens
Commercial	30	\$ 316,968.42
Improved Commercial 8x Series	2	\$ 3,221.42
Industrial	8	\$ 29,582.66
Multi Residential, 2-4 Units & Mobile Homes	50	\$ 156,264.14
Multi Residential, 5 or More Units	119	\$ 487,732.13
Single Family Residential	52	\$ 225,027.22
Total	261	\$ 1,218,795.99

Approximately 21 of the 261 properties have been identified as possible owner-occupied, due to the fact that the property parcel and mailing address were the same. Of the properties identified as Single Family Residential, 14 have been identified as owner-occupied, with the property parcel and mailing address being the same. **Table 2** reflects the total lien value associated with owner-occupied properties.

Table 2: Possible Owner occupied properties

Property Use	Number of Accounts	Total Value of Liens
Possible owner occupied, multifamily residential	7	\$ 11,502.41
Possible owner occupied, single family residential	14	\$ 33,814.05
Total	21	\$ 45,316.46

Following the administrative hearings, the Finance Director filed with the City Administrator a written notice of those property owners 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 on delinquent business taxes, and additional administrative charges and assessments. The delinquent charges and assessments shall constitute a special assessment against said property, and shall be collected at the time established by the County Assessor for inclusion in the next property tax assessment.

FISCAL IMPACT

Property owners owe the City delinquent business taxes and administrative fees for the accounts not resolved at the administrative hearings as shown in **Attachment 1**. Failure to place liens on these properties will result in the loss of \$1,179,645.99 in General Purpose Fund revenues and \$39,150.00 in administrative fees, for a total of \$1,218,795.99 over this period.

PUBLIC OUTREACH / INTEREST

Property owners were notified and an administrative hearing for delinquent business taxes were held on October 22, 2019; to hear protests and resolve any inconsistencies or inequities raised by property owners regarding the non-payment of business taxes. Property owners subject to a property lien were sent lien notices on October 4, 2019 and notified of the public hearing.

The public hearing is considered the time at which the City Council formally opens the public hearing and ends when the City Council formally closes the public hearing. At the public hearing the Council will hear the City Administrator's reports on delinquent business taxes and proposed recordation of liens, along with any objections or protests which may be raised by any of the property owners liable to be assessed for costs incurred for delinquent business taxes, and any other interested persons, such as those that have a right in or claim against the subject property.

COORDINATION

In coordination with the Office of the City Attorney and the Budget Bureau, the agenda report, resolutions, and supporting items attached to this report, as well as the accompanying resolution, have been reviewed and/or approved for form, legality and fiscal implications.

SUSTAINABLE OPPORTUNITIES

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

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

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

ACTION REQUESTED OF THE CITY COUNCIL

Staff Recommends That The City Council Conduct A Public Hearing And Upon Conclusion Adopt A Resolution Accepting And Confirming Reports Of The City Administrator On The Costs Incurred By The City Of Oakland For Delinquent Business Taxes And Confirming The Recordation Of Liens With Administrative And Assessment Charges As Necessary Pursuant To Chapter 5.04 Of The Oakland Municipal Code, And Directing The Notice Of Lien And Assessment Charges Be Turned Over To The County Tax Collector For Collection. (Option 1)

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

Respectfully submitted,



ADAM BENSON
Director of Finance

Reviewed by:
Margaret O'Brien, Revenue & Tax Administrator
Revenue Management Bureau

Prepared by:
Phillip Lim, Revenue Operations Supervisor
Revenue Management Bureau

Attachment 1:
A: 2nd Quarter 2020 Business Tax Liens

2ND QUARTER 2020 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: October 22, 2019 ~ COUNCIL HEARING: December 10, 2019

Account Number	Owner Name	Property Address	Parcel Number	Tax Years	Definquent	Lien	Use Code
00198738	MOUTON AARON	7529 OUTLOOK AVE	040A-3412-004-00	2018	\$ 1,481.17	\$ 1,631.17	1000-Vacant rsdntl land, zoned 4 units or less
00213747	721 WILLOW LLC	721 WILLOW ST	006 -0019-020-00	2012-2019	\$ 5,920.02	\$ 6,070.02	1100-Single fam rsdntl homes used as such
00213273	ALAZZANI AKRAM	1035 32ND ST	005 -0466-001-00	2016-2019	\$ 2,544.52	\$ 2,694.52	1100-Single fam rsdntl homes used as such
00213623	ANDERSONBERGMAN REBECCA	1311 PERALTA ST	006 -0009-012-00	2014-2019	\$ 2,374.82	\$ 2,524.82	1100-Single fam rsdntl homes used as such
00178819	BOYD JOHN S & WEIGT PATRICIA	1001 PANORAMIC WAY	048H-7698-024-02	2019	\$ 38,108.14	\$ 38,258.14	1100-Single fam rsdntl homes used as such
00213651	BROWN JOHN E JR TR	1107 CAMPBELL ST	006 -0013-013-00	2015-2019	\$ 2,407.96	\$ 2,557.96	1100-Single fam rsdntl homes used as such
00211456	BRUMMOND STEVEN & ROBERT J	418 JEFFERSON ST	001 -0129-020-00	2017-2019	\$ 1,829.00	\$ 1,979.00	1100-Single fam rsdntl homes used as such
00213849	CERVANIA REBECCA	1109 WOOD ST	006 -0031-011-00	2018 2019	\$ 1,166.14	\$ 1,316.14	1100-Single fam rsdntl homes used as such
00142702	CLINTON KILLIAN	928 40TH ST	012 -1021-009-00	2019	\$ 76.01	\$ 226.01	1100-Single fam rsdntl homes used as such
00213438	COLEMAN KEVIN	3251 LINDEN ST	005 -0471-008-00	2018 2019	\$ 1,170.54	\$ 1,320.54	1100-Single fam rsdntl homes used as such
00213480	COOPER RALPH S	3320 ADELINE ST	005 -0472-037-00	2012-2019	\$ 9,995.00	\$ 10,145.00	1100-Single fam rsdntl homes used as such
00211438	CUNNINGHAM PAMELA R TR	4403 PLEASANT VALLEY CT N	013 -1124-009-02	2018 2019	\$ 208.13	\$ 358.13	1100-Single fam rsdntl homes used as such
00213657	DAVIS CLINTON	1625 8TH ST	006 -0003-007-00	2012-2019	\$ 5,920.02	\$ 6,070.02	1100-Single fam rsdntl homes used as such
00214091	DKD HV1 INC	3234 LOUISE ST	007 -0594-026-00	2018 2019	\$ 1,166.14	\$ 1,316.14	1100-Single fam rsdntl homes used as such
00213429	DUNCAN FELICIA N TR	3104 LINDEN ST	005 -0466-044-00	2017-2019	\$ 1,821.30	\$ 1,971.30	1100-Single fam rsdntl homes used as such
00213963	EQUITY TRACK LLC	2840 HELEN ST	007 -0590-011-01	2017-2019	\$ 1,819.10	\$ 1,969.10	1100-Single fam rsdntl homes used as such
00212229	GHAJ SAM Z	371 EUCLID AVE	010 -0784-007-00	2016-2019	\$ 1,970.67	\$ 2,120.67	1100-Single fam rsdntl homes used as such
00213469	GREGORY KWAME K & RYONA D	3226 ADELINE ST	005 -0472-030-00	2014-2019	\$ 6,255.99	\$ 6,405.99	1100-Single fam rsdntl homes used as such
00196068	HARRIS LUTHER C III	9811 LAWLOR ST	048 -5604-010-00	2019	\$ 299.33	\$ 449.33	1100-Single fam rsdntl homes used as such
00214311	JOHNSON FREDRICK	1820 WEST ST	003 -0047-035-00	2007-2019	\$ 11,327.43	\$ 11,477.43	1100-Single fam rsdntl homes used as such
00213293	LAMBA GAURAV & SINGH RASHMI TRS	1036 30TH ST	005 -0466-025-00	2015-2019	\$ 3,301.59	\$ 3,451.59	1100-Single fam rsdntl homes used as such
00214103	LAU JASON	3258 LOUISE ST	007 -0594-042-00	2018 2019	\$ 1,163.94	\$ 1,313.94	1100-Single fam rsdntl homes used as such
00196933	LILLARD HOUSTON JR	9836 SPRINGFIELD ST	046 -5477-011-00	2018	\$ 87.49	\$ 237.49	1100-Single fam rsdntl homes used as such
00186961	LOPEZ VEERENYSE	1537 92ND AVE	046 -5432-004-00	2019	\$ 363.23	\$ 513.23	1100-Single fam rsdntl homes used as such
00007767	MAHAL GURPAL S & KULVINDER S ETAL	8047 COACH DR	043A-4665-013-02	2018 2019	\$ 240.91	\$ 390.91	1100-Single fam rsdntl homes used as such
00143617	MANGOTICH KATHLEEN TR & PURAT JACEK	6007 SHATTUCK AVE	015 -1360-004-00	2016 2018	\$ 1,842.58	\$ 1,992.58	1100-Single fam rsdntl homes used as such
00214774	NORTHOVER MICHAEL & MARGOT	680 25TH ST	008 -0678-011-00	2012-2019	\$ 5,570.02	\$ 5,720.02	1100-Single fam rsdntl homes used as such
00213430	OUNKUAY MEKONEN	3108 LINDEN ST	005 -0466-036-00	2013-2019	\$ 8,015.70	\$ 8,165.70	1100-Single fam rsdntl homes used as such
00213865	PAN XIN M & HUANG SI Z	921 PINE ST	006 -0049-019-00	2014-2019	\$ 4,124.24	\$ 4,274.24	1100-Single fam rsdntl homes used as such
00213712	POWELL ROLAND G	1681 13TH ST	006 -0011-026-00	2012-2019	\$ 5,915.62	\$ 6,065.62	1100-Single fam rsdntl homes used as such
00214118	RAMOS ESPERANZA	1312 FITZGERALD ST	007 -0612-013-00	2012-2019	\$ 7,293.89	\$ 7,443.89	1100-Single fam rsdntl homes used as such
00213753	RANA & FAMILY LLC	1020 WILLOW ST	006 -0013-051-00	2018 2019	\$ 1,167.24	\$ 1,317.24	1100-Single fam rsdntl homes used as such
00213733	RANDOLPH ISAIAH & GLADYS & HOGG SHERRON TRS	1638 14TH ST	007 -0553-014-00	2013-2019	\$ 4,986.04	\$ 5,136.04	1100-Single fam rsdntl homes used as such
00213289	REMER CHRISTOPHER R & LAURA L	1510 32ND ST	007 -0596-058-00	2012-2019	\$ 5,920.02	\$ 6,070.02	1100-Single fam rsdntl homes used as such
00213287	ROBINSON SACHIKA A	1471 32ND ST	007 -0590-003-00	2017-2019	\$ 1,821.30	\$ 1,971.30	1100-Single fam rsdntl homes used as such
00196523	RUBEN G & MARIA A ROCHA	2136 57TH AVE	038 -3240-026-00	2018	\$ 333.37	\$ 483.37	1100-Single fam rsdntl homes used as such
00213692	SMITH JOHN H	1764 9TH ST	006 -0033-019-00	2012-2019	\$ 5,870.02	\$ 6,020.02	1100-Single fam rsdntl homes used as such
00195633	TYEHIMA THEODORE PETYON	7820 OUTLOOK AVE	040A-3424-033-00	2018	\$ 358.69	\$ 508.69	1100-Single fam rsdntl homes used as such
00213412	ULTRERAS PABLO P & LANDEROS EFREN T ETAL	1526 34TH ST	007 -0608-010-00	2012-2019	\$ 5,920.02	\$ 6,070.02	1100-Single fam rsdntl homes used as such
00213751	YUEN JASON	889 WILLOW ST	006 -0021-010-00	2018 2019	\$ 1,162.84	\$ 1,312.84	1100-Single fam rsdntl homes used as such
00213761	MCCALL STACEY J & GENEVIEVE J	1713 CHASE ST	006 -0021-037-00	2012-2019	\$ 6,212.33	\$ 6,362.33	1200-SFR-Home with non-economic 2nd unit
00213462	SANGKAEW SOONTAREE & ROBINSON GREATSAREE TR	3216 ADELINE ST	005 -0472-024-00	2015-2019	\$ 3,177.94	\$ 3,327.94	1200-SFR-Home with non-economic 2nd unit
00213653	SANDEFORD G D	1234 CAMPBELL ST	006 -0009-024-00	2018 2019	\$ 1,539.53	\$ 1,689.53	1300-SFR-home with slight commercial/ind
00214132	BANG SHARON M TR	23 COVENT LN	007 -0621-021-00	2017-2019	\$ 1,759.01	\$ 1,909.01	1500-Townhouse - Planned Development
00213914	ONGPICHATMATHA JANTIMA & LARPNAMPHA ATIKOM	506 ZEPHYR DR	006 -0056-109-00	2018 2019	\$ 1,510.03	\$ 1,660.03	1505-Townhouse Style - Condominium
00213962	WALNUT OLD GROVE CAPITAL LLC	608 PALISADE DR	006 -0056-147-00	2012-2019	\$ 7,812.69	\$ 7,962.69	1505-Townhouse Style - Condominium
00213958	WALNUT OLD GROVE CAPITAL LLC	404 PALISADE DR	006 -0056-153-00	2012-2019	\$ 7,812.69	\$ 7,962.69	1505-Townhouse Style - Condominium
00213956	WALNUT OLD GROVE CAPITAL LLC	204 PALISADE DR	006 -0056-161-00	2012-2019	\$ 7,812.69	\$ 7,962.69	1505-Townhouse Style - Condominium
00213957	WALNUT OLD GROVE CAPITAL LLC	205 PALISADE DR	006 -0056-162-00	2012-2019	\$ 7,812.69	\$ 7,962.69	1505-Townhouse Style - Condominium
00213744	ELIOT CAROLINE	1692 15TH ST	007 -0555-023-00	2017-2019	\$ 2,007.97	\$ 2,157.97	1800-SFR-Planned Dvlpmnt Tract w/ Common Area
00213745	SAMPAIO RITA C TR	1685 16TH ST	007 -0555-014-00	2015-2019	\$ 3,645.57	\$ 3,795.57	1800-SFR-Planned Dvlpmnt Tract w/ Common Area
00213760	SAMPAIO RITA C TR	1536 WILLOW ST	007 -0555-015-00	2016-2019	\$ 2,803.90	\$ 2,953.90	1800-SFR-Planned Dvlpmnt Tract w/ Common Area

***** AS OF 11/01/19 *****

2ND QUARTER 2020 BUSINESS TAX LIENS
ADMINISTRATIVE HEARING: October 22, 2019 ~ COUNCIL HEARING: December 10, 2019

00209975	ACCEL OPPORTUNITY FUND VII LP	4328 MARTIN LUTHER KING JR WAY	013 -1095-035-01	2018	\$ 140.10	\$ 290.10	2200-Double or duplex type - two units
00210580	ATRASH MARC	1440 16TH ST	005 -0395-008-00	2018 2019	\$ 694.66	\$ 844.66	2200-Double or duplex type - two units
00207059	BINGHAM KARINA KAMALIIOKOOLOAU	637 E 19TH ST	021 -0232-004-00	2019	\$ 71.61	\$ 221.61	2200-Double or duplex type - two units
00050506	BRUMFIELD RUTH A	1530 MARKET ST	003 -0079-053-00	2018	\$ 648.48	\$ 798.48	2200-Double or duplex type - two units
00192159	COSENTINO JILL ANN	1144 PERALTA ST	004 -0089-001-00	2018	\$ 60.27	\$ 210.27	2200-Double or duplex type - two units
00214116	CROWD FUND INVESTMENT GROUP	3444 HANNAH ST	007 -0608-021-00	2018 2019	\$ 7,039.97	\$ 7,189.97	2200-Double or duplex type - two units
00213706	DAIGRE CHARLENE	1616 13TH ST	006 -0009-014-00	2017-2019	\$ 2,266.05	\$ 2,416.05	2200-Double or duplex type - two units
00212605	DAWSON NORRIS E	1622 89TH AVE	043 -4587-022-00	2013-2019	\$ 3,454.69	\$ 3,604.69	2200-Double or duplex type - two units
00213714	HAEDT FLORENCE & JAMES ETAL	1634 12TH ST	006 -0009-045-00	2016-2019	\$ 3,163.28	\$ 3,313.28	2200-Double or duplex type - two units
00211565	HOWZE TERRY L	4031 PENNIMAN AVE	032 -2055-004-00	2018 2019	\$ 625.98	\$ 775.98	2200-Double or duplex type - two units
00006850	MCCARTY EARLENE	2100 94TH AVE	046 -5469-015-01	2019	\$ 257.22	\$ 407.22	2200-Double or duplex type - two units
00213837	MCLEOD JACQUELYN	WOOD ST	006 -0001-001-05	2012-2019	\$ 7,428.17	\$ 7,578.17	2200-Double or duplex type - two units
00214781	NGO ALAN	2529 MARTIN LUTHER KING JR WAY	008 -0678-002-00	2014-2019	\$ 4,898.68	\$ 5,048.68	2200-Double or duplex type - two units
00213756	PEDERSEN KIRK L	1111 WILLOW ST	006 -0025-018-00	2012-2019	\$ 7,427.95	\$ 7,577.95	2200-Double or duplex type - two units
00213243	RANI SHIVJOTI & KHANNA RUPAM	3113 LINDEN ST	005 -0465-010-00	2011-2019	\$ 3,714.73	\$ 3,864.73	2200-Double or duplex type - two units
00214359	REMY WEINSTEIN	1723 23RD AVE # 1-2	020 -0206-004-00	2018 2019	\$ 1,174.43	\$ 1,324.43	2200-Double or duplex type - two units
00208577	SARA SHOR AIRBNB	6470 ESSEX ST	016 -1448-003-06	2019	\$ 138.75	\$ 288.75	2200-Double or duplex type - two units
00213405	WILLIAMS BENJAMIN W HEIRS OF EST	1161 34TH ST	005 -0473-006-00	2012-2019	\$ 7,365.85	\$ 7,515.85	2200-Double or duplex type - two units
00213696	WORLD IMPACT INC	1717 10TH ST	006 -0023-010-01	2013-2019	\$ 6,260.54	\$ 6,410.54	2200-Double or duplex type - two units
00213649	HINDS GORDON M	3425 CHESTNUT ST	005 -0478-007-00	2015-2019	\$ 5,315.75	\$ 5,465.75	2300-Triplex-double or duplex w/ single fam hse
00199460	IMANABADI ALESSANDRA	2012 69TH AVE	039 -3306-003-01	2018	\$ 358.27	\$ 508.27	2300-Triplex-double or duplex w/ single fam hse
00136598	REESE DEBRA A & ALVIN W	1457 85TH AVE	043 -4552-003-00	2015-2017	\$ 3,162.68	\$ 3,312.68	2300-Triplex-double or duplex w/ single fam hse
00211552	TAN JEFFREY & LIANG JUAN A ETAL	726 OAK ST	001 -0169-021-00	2013-2019	\$ 8,074.10	\$ 8,224.10	2300-Triplex-double or duplex w/ single fam hse
00167208	WALKER WILLIE C	5540 FOOTHILL BLVD	038 -3179-009-00	2019	\$ 68.75	\$ 218.75	2300-Triplex-double or duplex w/ single fam hse
00195145	KIMALY NGUYEN	1124 10TH AVE	019 -0036-017-00	2018 2019	\$ 1,703.14	\$ 1,853.14	2400-4 living units; e.g. 4-plex or 3-plex w/SFR
00208101	MACHADO ALEXANDRE	1369 102ND AVE	045 -5171-006-02	2015 2016-2018	\$ 5,754.87	\$ 5,904.87	2400-4 living units; e.g. 4-plex or 3-plex w/SFR
00044596	MCRAE MARGIE TR	3130 CHAMPION ST	028 -0901-030-00	2019	\$ 57.95	\$ 207.95	2400-4 living units; e.g. 4-plex or 3-plex w/SFR
00195470	MOUTON AARON	2344 IVY DR	022 -0315-014-00	2018 2019	\$ 1,594.96	\$ 1,744.96	2400-4 living units; e.g. 4-plex or 3-plex w/SFR
00214303	BARKER VIRGINIA ETAL	2117 CURTIS ST	003 -0029-023-00	2015-2019	\$ 3,960.80	\$ 4,110.80	2500-2 units, less quality than 2200/unknown legal
00213458	BOLGHAND CHRISTINE	3208 ADELINE ST	005 -0472-027-00	2016-2019	\$ 3,043.02	\$ 3,193.02	2500-2 units, less quality than 2200/unknown legal
00213664	BUTTRAM GWENDOLYN TR	1778 8TH ST	006 -0035-052-00	2014-2019	\$ 4,951.85	\$ 5,101.85	2500-2 units, less quality than 2200/unknown legal
00213725	ENTERPRISE EQUITY INVESTMENTS LLC	1685 12TH ST	006 -0013-006-00	2018 2019	\$ 1,380.72	\$ 1,530.72	2500-2 units, less quality than 2200/unknown legal
00213968	HALL ANTHONY J & PHYLLIS K	2877 HELEN ST	007 -0589-007-00	2014-2019	\$ 4,944.15	\$ 5,094.15	2500-2 units, less quality than 2200/unknown legal
00214309	KIM JIMMY P TR	1905 WEST ST	003 -0033-024-00	2016-2019	\$ 3,033.12	\$ 3,183.12	2500-2 units, less quality than 2200/unknown legal
00213763	LEQUIN LUCY L	1633 8TH ST	006 -0003-004-00	2017-2019	\$ 2,173.43	\$ 2,323.43	2500-2 units, less quality than 2200/unknown legal
00211660	MCLAUGHLIN RALPH B & SMITH SUZANNE J	606 ALICE ST	001 -0181-019-00	2014-2019	\$ 4,952.95	\$ 5,102.95	2500-2 units, less quality than 2200/unknown legal
00213626	MILLER JAMES & VASCONCELLOS ANA	1507 PERALTA ST	007 -0554-006-00	2012-2019	\$ 7,127.38	\$ 7,277.38	2500-2 units, less quality than 2200/unknown legal
00215262	MOLINA BELLA	1100 76TH AVE	041 -4139-049-00	2017-2019	\$ 1,782.13	\$ 1,932.13	2500-2 units, less quality than 2200/unknown legal
00213860	RANI SHIVJOTI	830 PINE ST	006 -0035-063-00	2018 2019	\$ 1,385.12	\$ 1,535.12	2500-2 units, less quality than 2200/unknown legal
00213629	RODRIGUEZ BRENDEN S	1719 PERALTA ST	007 -0561-003-00	2018 2019	\$ 1,382.92	\$ 1,532.92	2500-2 units, less quality than 2200/unknown legal
00213654	SANDEFORD G D	1230 CAMPBELL ST	006 -0009-025-00	2018 2019	\$ 1,380.72	\$ 1,530.72	2500-2 units, less quality than 2200/unknown legal
00213734	STALLION SPRINGS TRUST	1662 14TH ST	007 -0552-007-00	2015-2019	\$ 3,967.40	\$ 4,117.40	2500-2 units, less quality than 2200/unknown legal
00049384	SU RICHARD	2237 24TH AVE B	026 -0756-007-00	2018	\$ 259.19	\$ 409.19	2500-2 units, less quality than 2200/unknown legal
00213420	BOLGHAND ANDREW A & NAHID TRS	3115 FILBERT ST	005 -0466-013-00	2017-2019	\$ 2,748.81	\$ 2,898.81	2600-3 units, less quality than 2300/unknown legal
00213178	CO CHRISTOPHER W & LEE STEPHANIE N	274 JAYNE AVE	010 -0774-035-00	2019	\$ 934.54	\$ 1,084.54	2600-3 units, less quality than 2300/unknown legal
00214767	MO YI F & JIAN H	704 24TH ST	008 -0677-010-00	2010-2019	\$ 11,757.77	\$ 11,907.77	2600-3 units, less quality than 2300/unknown legal
00213477	SEKHON RAJWANT S & RAJWINDER K	3301 ADELINE ST	005 -0473-013-00	2018 2019	\$ 980.55	\$ 1,130.55	2600-3 units, less quality than 2300/unknown legal
00214776	TEMMX LLC	515 SYCAMORE ST	008 -0676-048-00	2018 2019	\$ 1,742.47	\$ 1,892.47	2600-3 units, less quality than 2300/unknown legal
00202167	DEREK TJOE, GARRETT TJOE	1469 1ST AVE	020 -0129-003-00	2018	\$ 1,231.36	\$ 1,381.36	2700-4 units, less quality than 2400/unknown legal
00136188	SMITH LARRY G TR	1501 57TH AVE	038 -3233-011-00	2019	\$ 721.86	\$ 871.86	2900-More than 1 M/H or M/H w/other res units
00214535	PLEA PARTNERS LLC	578 7TH ST	001 -0209-015-00	2017-2019	\$ 4,914.63	\$ 5,064.63	3100-One story store
00211902	THE MALDONADO TRUST	487 8TH ST	001 -0201-041-00	2019	\$ 1,793.32	\$ 1,943.32	3100-One story store

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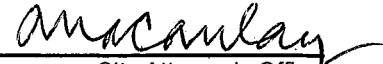
00201117	11 WEST NINTH STREET OWNER LP	901 BROADWAY	002-0047-008-00	2015 2017 2018	\$ 37,929.89	\$ 38,079.89	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00041197	HUTSON DOUGLAS K	4236 MARTIN LUTHER KING JR WAY	013-1096-034-00	2019	\$ 233.57	\$ 383.57	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00048915	MANGOTICH KATHLEEN TR & PURAT JACEK	6011 SHATTUCK AVE	015-1360-003-00	2016 2018	\$ 5,076.49	\$ 5,226.49	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00068561	MANGOTICH KATHLEEN TR & PURAT JACEK	6019 SHATTUCK AVE	015-1360-002-01	2016 2018	\$ 3,786.96	\$ 3,936.96	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00049190	PARATORE ROSS C & HEXTRUM HELEN L	3668 MARTIN LUTHER KING JR WAY	012-0946-001-00	2017 2019	\$ 3,069.92	\$ 3,219.92	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00214536	PLEA PARTNERS LLC	598 7TH ST	001-0209-016-00	2017-2019	\$ 5,538.36	\$ 5,688.36	3200-Store on 1st flr, w/ offices, apt/loft 2nd/3
00104873	SAFEWAY PARKING LOT (K.R. BEICHLEY ETAL)	6125 MERCED AVE	048F-7352-012-01	2017	\$ 11,861.27	\$ 12,011.27	3800-Supermarket
00214107	CLICK ENTERPRISES LLC	255 3RD ST 101	001-0151-009-00	2015-2019	\$ 2,769.76	\$ 2,919.76	3900-Condominium-commercial retail
00214110	CLICK ENTERPRISES LLC	255 3RD ST 109	001-0151-015-00	2015-2019	\$ 2,769.76	\$ 2,919.76	3900-Condominium-commercial retail
00214111	CLICK ENTERPRISES LLC	255 3RD ST 110	001-0151-015-00	2015-2019	\$ 2,769.76	\$ 2,919.76	3900-Condominium-commercial retail
00214113	CLICK ENTERPRISES LLC	255 3RD ST 111	001-0151-015-00	2015-2019	\$ 2,769.76	\$ 2,919.76	3900-Condominium-commercial retail
00214114	CLICK ENTERPRISES LLC	255 3RD ST 112	001-0151-015-00	2015-2019	\$ 2,769.76	\$ 2,919.76	3900-Condominium-commercial retail
00214108	CLICK ENTERPRISES LLC	255 3RD ST 102	001-0151-009-00	2015-2019	\$ 2,769.76	\$ 2,919.76	3900-Condominium-commercial retail
00214236	FARIDA DAVID & GAIL TRS	428 ALICE ST 110	001-0155-203-00	2010-2019	\$ 6,594.00	\$ 6,744.00	3900-Condominium-commercial retail
00214122	FOOD SPECIALISTS INC	255 3RD ST 103	001-0151-015-00	2014-2019	\$ 3,654.18	\$ 3,804.18	3900-Condominium-commercial retail
00214693	HPN JACK LONDON I LLC & HAWAIIAN PALM L P	202 BROADWAY	001-0244-003-00	2015-2019	\$ 5,371.96	\$ 5,521.96	3900-Condominium-commercial retail
00214694	HPN JACK LONDON I LLC & HAWAIIAN PALM L P	202 BROADWAY	001-0244-003-00	2015-2019	\$ 5,371.96	\$ 5,521.96	3900-Condominium-commercial retail
00214696	HPN JACK LONDON I LLC & HAWAIIAN PALM L P	200 BROADWAY	001-0244-005-00	2015-2019	\$ 5,371.96	\$ 5,521.96	3900-Condominium-commercial retail
00214530	MALDONADO CLIFF & BETH TRS	8TH ST	006-0051-002-02	2018 2019	\$ 985.29	\$ 1,135.29	3900-Condominium-commercial retail
00214680	QUACH TUAN M	899 CLAY ST	001-0209-022-00	2011-2019	\$ 11,354.36	\$ 11,504.36	3900-Condominium-commercial retail
00214682	QUACH TUAN M	879 CLAY ST	001-0209-024-00	2011-2019	\$ 11,354.36	\$ 11,504.36	3900-Condominium-commercial retail
00214087	TSENG TAN	726 4TH ST	001-0115-021-00	2018 2019	\$ 2,171.32	\$ 2,321.32	4000-Vacant indstl land (may include misc. imps)
00214458	BARRON GREGORY L TR	950 77TH AVE	041-4210-005-00	2017-2019	\$ 2,916.69	\$ 3,066.69	4100-Warehouse
00198561	K & F GROUP	1100 8TH AVE	019-0034-010-01	2018 2019	\$ 834.71	\$ 984.71	4100-Warehouse
00214225	STAY CAL OAKLAND LLC	401 ALICE ST	001-0153-007-00	2018 2019	\$ 4,215.72	\$ 4,365.72	4100-Warehouse
00006992	WEST GRAND ADELINE LLC	2235 CHESTNUT ST	005-0427-003-00	2017	\$ 2,474.35	\$ 2,624.35	4100-Warehouse
00214086	3D CLONE INC 401K PLAN & TRUST	716 4TH ST	001-0115-018-02	2018 2019	\$ 4,393.69	\$ 4,543.69	4200-Industrial Light/Manufacturing
00214238	PRIME SMOKED MEATS INC	220 ALICE ST	001-0157-005-00	2017-2019	\$ 6,982.49	\$ 7,132.49	4200-Industrial Light/Manufacturing
00214088	STEPPINGSTONE ASSETS GROUP LLC	725 4TH ST	001-0115-028-00	2018 2019	\$ 4,393.69	\$ 4,543.69	4200-Industrial Light/Manufacturing
00202191	DOBASHI NAGI S & DHAHABA	5307 INTERNATIONAL BLVD	034-2275-002-00	2018 2019	\$ 254.09	\$ 404.09	6600-Church
00214759	DENIZEN DEVELOPMENT LLC	466 23RD ST	008-0665-009-00	2018 2019	\$ 7,984.75	\$ 8,134.75	7000-Vacant apt. land, capable of 5 or more units
00133215	KANSAI DEVELOPMENT INC	1331 HARRISON ST	002-0065-006-03	2018 2019	\$ 1,913.86	\$ 2,063.86	7000-Vacant apt. land, capable of 5 or more units
00214100	OAKLAND JACK LONDON SDI VENTURE LLC	335 3RD ST	001-0149-004-02	2017-2019	\$ 2,107.63	\$ 2,257.63	7000-Vacant apt. land, capable of 5 or more units
00199897	CHRISTOPHER A POPE	1629 46TH AVE	035-2358-015-02	2018	\$ 327.89	\$ 477.89	7100-Five or more single family res homes
00211667	9TH STREET INVESTORS LLC	275 9TH ST 5	001-0185-029-00	2012-2019	\$ 5,633.00	\$ 5,783.00	7300-Condominium - single residential living unit
00213893	ANAVIFASS RONI & FASS ZIV	1201 PINE ST 310	006-0057-047-00	2015-2019	\$ 3,149.00	\$ 3,299.00	7300-Condominium - single residential living unit
00213161	ANDERSON MARK S & PETER C	222 BROADWAY 706	001-0248-006-00	2012-2019	\$ 5,636.30	\$ 5,786.30	7300-Condominium - single residential living unit
00211814	ANGELANI ANDRES & MARTIN LAURA Y TRS	655 12TH ST 320	002-0021-035-00	2015-2019	\$ 2,921.83	\$ 3,071.83	7300-Condominium - single residential living unit
00213866	ARA LUCILA R & MARLENE L	1195 PINE ST	006-0057-147-00	2015-2019	\$ 3,143.50	\$ 3,293.50	7300-Condominium - single residential living unit
00213892	BELL MARVA C & NUNN JULIENNE C ETAL	1201 PINE ST 306	006-0057-043-00	2012-2019	\$ 5,629.70	\$ 5,779.70	7300-Condominium - single residential living unit
00212838	BRANDIN BENJAMIN M & FAYE K TRS	585 9TH ST 427	001-0231-015-00	2017-2019	\$ 1,740.89	\$ 1,890.89	7300-Condominium - single residential living unit
00215016	BURROWS ROBYN B TR	1 LAKESIDE DR 716	008-0699-016-00	2017-2019	\$ 1,640.89	\$ 1,790.89	7300-Condominium - single residential living unit
00214144	CHANG KUANCHUN & YEH MEISEN	1555 LAKESIDE DR 804	008-0630-097-00	2017-2019	\$ 1,743.09	\$ 1,893.09	7300-Condominium - single residential living unit
00212589	CHIU JOHN J & VIVIAN W	801 FRANKLIN ST	001-0196-344-00	2018 2019	\$ 1,107.14	\$ 1,257.14	7300-Condominium - single residential living unit
00212956	CHO PHILIP K TR	988 FRANKLIN ST 443	002-0060-003-00	2016-2019	\$ 2,051.12	\$ 2,201.12	7300-Condominium - single residential living unit
00215018	CHOQUE OMAR U	1 LAKESIDE DR 804	008-0700-014-00	2018 2019	\$ 1,063.74	\$ 1,213.74	7300-Condominium - single residential living unit
00211491	CHU SZE S & CHAN DERRICK B	288 3RD ST 610	001-0153-109-00	2015-2019	\$ 3,147.90	\$ 3,297.90	7300-Condominium - single residential living unit
00212511	CHUI MARYLYN TR	801 FRANKLIN ST	001-0196-344-00	2015-2019	\$ 3,143.50	\$ 3,293.50	7300-Condominium - single residential living unit
00213281	CLEMENTS AMANDA & STEPHEN	1228 32ND ST	005-0474-055-00	2015-2019	\$ 3,142.40	\$ 3,292.40	7300-Condominium - single residential living unit
00213259	COMMUNITY REBUILD ASSET HOLDINGS LLC	311 OAK ST 809	001-5555-009-00	2012-2019	\$ 5,633.00	\$ 5,783.00	7300-Condominium - single residential living unit
00214194	COPENHAGEN LINDA L TR	200 LAKESIDE DR 202	008-0634-012-00	2017-2019	\$ 2,714.52	\$ 2,864.52	7300-Condominium - single residential living unit

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00212870	COTSIFAS MICHAEL C	585 9TH ST 441	001-0231-033-00	2013-2019	\$ 4,757.67	\$ 4,907.67	7300-Condominium - single residential living unit
00213252	DAENZER FRANKLIN G TR	311 OAK ST 727	001-4444-027-00	2016-2019	\$ 2,418.97	\$ 2,568.97	7300-Condominium - single residential living unit
00214156	DEMETER NORA TR	1555 LAKESIDE DR	008-0630-097-00	2018-2019	\$ 1,114.84	\$ 1,264.84	7300-Condominium - single residential living unit
00211520	FARIA DAVID & GAIL TRS	428 ALICE ST 503	001-0155-147-00	2017-2019	\$ 1,736.49	\$ 1,886.49	7300-Condominium - single residential living unit
00214197	FELGER DESIREE	200 LAKESIDE DR	008-0634-053-00	2017-2019	\$ 6,503.68	\$ 6,653.68	7300-Condominium - single residential living unit
00212210	FOK ANN TR	988 FRANKLIN ST 405	002-0060-003-00	2010-2019	\$ 6,888.98	\$ 7,038.98	7300-Condominium - single residential living unit
00211781	FONG ARTHUR C & JUNE TRS	801 FRANKLIN ST 602	001-0196-345-00	2013-2019	\$ 3,683.23	\$ 3,833.23	7300-Condominium - single residential living unit
00212886	FORAKER IAN & MARY	585 9TH ST 543	001-0232-033-00	2016-2019	\$ 2,426.67	\$ 2,576.67	7300-Condominium - single residential living unit
00213260	GARCIA MARTIN J	311 OAK ST 814	001-5555-014-00	2015-2019	\$ 3,151.20	\$ 3,301.20	7300-Condominium - single residential living unit
00138767	GRAHAM RAYMOND	6250 MERCED AVE	048F-7351-044-00	2019	\$ 135.36	\$ 285.36	7300-Condominium - single residential living unit
00213632	HARRIS FRANK III	3240 PERALTA ST 4	005-0474-012-00	2016-2019	\$ 347.47	\$ 497.47	7300-Condominium - single residential living unit
00213063	HAUSER RANDALL & JILL ETAL	1020 JACKSON ST 607	002-0083-060-00	2014-2019	\$ 3,918.67	\$ 4,068.67	7300-Condominium - single residential living unit
00213185	HAWKINS CAMILLE P	222 BROADWAY 1208	001-0253-008-00	2016-2019	\$ 2,427.77	\$ 2,577.77	7300-Condominium - single residential living unit
00212904	HO PHILIP S TR	585 9TH ST 606	001-0233-018-00	2016-2019	\$ 2,427.77	\$ 2,577.77	7300-Condominium - single residential living unit
00215010	HOUSHMANDI AGGIE	1 LAKESIDE DR 517	008-0697-017-00	2017-2019	\$ 1,647.49	\$ 1,797.49	7300-Condominium - single residential living unit
00212918	HUANG CALVIN C & DOMINICA T TRS	988 FRANKLIN ST 1209	002-0060-149-00	2014-2019	\$ 3,987.28	\$ 4,137.28	7300-Condominium - single residential living unit
00214174	HUNG TEHSIN & LAN YUCHUN P	151 LAKESIDE DR	008-0633-050-00	2012-2019	\$ 5,627.50	\$ 5,777.50	7300-Condominium - single residential living unit
00215014	JABBOUR MANA A	1 LAKESIDE DR 611	008-0698-007-00	2017-2019	\$ 580.67	\$ 730.67	7300-Condominium - single residential living unit
00211811	JAIN RAJENDAR K & VANDANA	655 12TH ST 304	002-0021-035-00	2017-2019	\$ 1,527.20	\$ 1,677.20	7300-Condominium - single residential living unit
00212606	JUNG JOEL P	801 FRANKLIN ST	001-0196-344-00	2018-2019	\$ 1,110.44	\$ 1,260.44	7300-Condominium - single residential living unit
00212818	KAN CHIFAI & LAM CYNTHIA TRS	988 FRANKLIN ST 1103	002-0060-149-00	2012-2019	\$ 1,095.22	\$ 1,245.22	7300-Condominium - single residential living unit
00213233	KAWASHITA KEVIN	311 OAK ST 304	001-2222-004-00	2012-2019	\$ 5,626.40	\$ 5,776.40	7300-Condominium - single residential living unit
00214997	KEMPSON JUDSON N	1 LAKESIDE DR 314	008-0695-010-00	2017-2019	\$ 1,640.89	\$ 1,790.89	7300-Condominium - single residential living unit
00214979	KRISCH AMY L	2407 TELEGRAPH AVE 302	008-0690-002-00	2015-2019	\$ 2,942.40	\$ 3,092.40	7300-Condominium - single residential living unit
00214188	LAM ARTHUR G	151 LAKESIDE DR	008-0633-050-00	2015-2019	\$ 3,142.40	\$ 3,292.40	7300-Condominium - single residential living unit
00213087	LAMELZA SUSANNE	222 BROADWAY 607	001-0247-007-00	2014-2019	\$ 3,925.27	\$ 4,075.27	7300-Condominium - single residential living unit
00212916	LAU DANIEL S & CLARA N TRS & HO KWOK L & KIT C	988 FRANKLIN ST 1207	002-0060-149-00	2018-2019	\$ 782.27	\$ 932.27	7300-Condominium - single residential living unit
00212508	LAU SAMUEL W & PEGGY A	801 FRANKLIN ST	001-0196-344-00	2015-2019	\$ 3,150.10	\$ 3,300.10	7300-Condominium - single residential living unit
00211474	LEDFOED MARK & LEE JENNIFER	288 3RD ST 106	001-0153-018-00	2014-2019	\$ 3,925.27	\$ 4,075.27	7300-Condominium - single residential living unit
00212922	LEE REYNOLDS H & SUSAN C	988 FRANKLIN ST 1502	002-0060-003-00	2017-2019	\$ 1,392.04	\$ 1,542.04	7300-Condominium - single residential living unit
00139528	LEO CYNTHIA	2880 HELEN ST	007-0590-018-00	2017-2019	\$ 1,549.66	\$ 1,699.66	7300-Condominium - single residential living unit
00171592	LEUNG KENNETH & BEUNDA M	311 2ND ST 315	010-0816-005-00	2019	\$ 760.30	\$ 910.30	7300-Condominium - single residential living unit
00215004	LI DAWEI & WU RONG	1 LAKESIDE DR 321	008-0695-021-00	2012-2019	\$ 5,287.40	\$ 5,437.40	7300-Condominium - single residential living unit
00211449	LOVE DAVID & JAYNE	737 2ND ST 310	001-0117-029-00	2018-2019	\$ 939.91	\$ 1,089.91	7300-Condominium - single residential living unit
00213066	LY DAVID	423 7TH ST 810	001-0242-010-00	2014-2019	\$ 3,929.67	\$ 4,079.67	7300-Condominium - single residential living unit
00212684	MA GARY C & EVA TRS	801 FRANKLIN ST	001-0196-344-00	2012-2019	\$ 5,638.50	\$ 5,788.50	7300-Condominium - single residential living unit
00211488	MATTHEWS STEFAN	288 3RD ST 510	002-0153-075-00	2013-2019	\$ 4,757.55	\$ 4,907.55	7300-Condominium - single residential living unit
00213258	MCCORMICK BRANDON D TR	311 OAK ST 804	001-5555-004-00	2014-2019	\$ 3,931.87	\$ 4,081.87	7300-Condominium - single residential living unit
00214173	MILLENNIUM ONE LLC	151 LAKESIDE DR	008-0633-050-00	2015-2019	\$ 737.51	\$ 887.51	7300-Condominium - single residential living unit
00211791	NEVADA GARDEN APARTMENTS L P	801 FRANKLIN ST	001-0196-344-00	2016-2019	\$ 2,417.87	\$ 2,567.87	7300-Condominium - single residential living unit
00213203	NIKAEIN SANAZ B	311 2ND ST	001-0257-103-00	2018-2019	\$ 1,108.24	\$ 1,258.24	7300-Condominium - single residential living unit
00213155	NORCAL BAY HOLDING LLC	989 FRANKLIN ST 417	002-0059-030-00	2014-2019	\$ 3,924.17	\$ 4,074.17	7300-Condominium - single residential living unit
00213288	NOVAK MATT & SUSAN	1510 32ND ST	007-0596-058-00	2014-2016-2019	\$ 3,360.37	\$ 3,510.37	7300-Condominium - single residential living unit
00215011	OU JOY T & SUSAN H	1 LAKESIDE DR 521	008-0697-021-00	2016-2019	\$ 2,271.17	\$ 2,421.17	7300-Condominium - single residential living unit
00214077	P E N PROPERTY & DESIGN LLC	3201 HANNAH ST	007-0597-057-00	2018-2019	\$ 2,835.73	\$ 2,985.73	7300-Condominium - single residential living unit
00214106	P E N PROPERTY & DESIGN LLC	3201 HANNAH ST	007-0597-057-00	2017-2019	\$ 1,254.68	\$ 1,404.68	7300-Condominium - single residential living unit
00214978	PABLO JANET V & TIU FREDERICK	2407 TELEGRAPH AVE 206	008-0689-006-00	2016-2019	\$ 2,272.27	\$ 2,422.27	7300-Condominium - single residential living unit
00213234	PAGE DAVID S	311 OAK ST 335	001-2222-035-00	2015-2019	\$ 1,802.83	\$ 1,952.83	7300-Condominium - single residential living unit
00211441	PARKER AVERY	321 CASTRO ST	001-0115-043-00	2016-2019	\$ 2,422.27	\$ 2,572.27	7300-Condominium - single residential living unit
00212871	PEYRON SIM A & MARIANOVIC OLIVERA	585 9TH ST 527	001-0232-015-00	2017-2019	\$ 1,745.29	\$ 1,895.29	7300-Condominium - single residential living unit
00213908	PHAM BRYAN	1201 PINE ST 463	006-0057-143-00	2017-2019	\$ 1,739.79	\$ 1,889.79	7300-Condominium - single residential living unit
00213898	PINTER MONIKA	1201 PINE ST 317	006-0057-053-00	2016-2019	\$ 2,422.27	\$ 2,572.27	7300-Condominium - single residential living unit
00215015	RADOVSKY NANCY & JOSEPH S	1 LAKESIDE DR 712	008-0699-008-00	2013-2019	\$ 2,925.87	\$ 3,075.87	7300-Condominium - single residential living unit
00213902	ROHDE FLORIAN J & ROXANA TRS	1201 PINE ST 348	006-0057-083-00	2016-2019	\$ 2,394.81	\$ 2,544.81	7300-Condominium - single residential living unit
00170932	SAIDI MOHAMMAD	4031 LINCOLN AVE	029A-1306-029-00	2019	\$ 998.10	\$ 1,148.10	7300-Condominium - single residential living unit
00211641	SHAO DANNY Y & YIN F	330 8TH ST 3F	001-0187-041-00	2016-2019	\$ 2,422.27	\$ 2,572.27	7300-Condominium - single residential living unit
00214146	SISTER HOUSE LLC	1555 LAKESIDE DR	008-0630-097-00	2016-2019	\$ 2,415.67	\$ 2,565.67	7300-Condominium - single residential living unit
00215007	SONG RENZHEN	1 LAKESIDE DR 416	008-0696-016-00	2013-2019	\$ 4,448.87	\$ 4,598.87	7300-Condominium - single residential living unit
00214152	SUM JOSEPH Y TR	1555 LAKESIDE DR	008-0630-097-00	2013-2019	\$ 4,747.77	\$ 4,897.77	7300-Condominium - single residential living unit
00214155	SWEENEY MATTHEW J TR	1555 LAKESIDE DR	008-0630-097-00	2018-2019	\$ 1,115.94	\$ 1,265.94	7300-Condominium - single residential living unit

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00211485	TANG ALICE	288 3RD ST 209	001-0153-018-00	2014-2019	\$ 3,918.67	\$ 4,068.67	7300-Condominium - single residential living unit
00192493	TISHA ENTERPRISES LLC	5340 BROADWAY TER 405	048A-7033-063-00	2017	\$ 609.94	\$ 759.94	7300-Condominium - single residential living unit
00211521	TOKARS JACOB K & KATIE N	428 ALICE ST 628	001-0155-170-00	2017-2019	\$ 1,749.69	\$ 1,899.69	7300-Condominium - single residential living unit
00211470	TOMIMOTO BLAINE S & YAN F TRS	255 3RD ST 204	001-0151-009-00	2011-2019	\$ 6,564.58	\$ 6,714.58	7300-Condominium - single residential living unit
00213634	TSANG KING W	3240 PERALTA ST 15	005-0474-023-00	2017-2019	\$ 1,743.04	\$ 1,893.04	7300-Condominium - single residential living unit
00214748	TURNBULL DAVID	522 21ST ST	008-0647-050-00	2013-2019	\$ 4,447.77	\$ 4,597.77	7300-Condominium - single residential living unit
00211469	VALIEV OLEG I	309 4TH ST 117	001-0147-038-00	2013-2019	\$ 4,749.93	\$ 4,899.93	7300-Condominium - single residential living unit
00211453	VIRTUAL99 LLC	737 2ND ST 405	001-0117-034-00	2018 2019	\$ 1,115.94	\$ 1,265.94	7300-Condominium - single residential living unit
00211639	VU THUAN N & TIMOTHY T	421 7TH ST	001-0234-008-00	2012-2019	\$ 5,631.90	\$ 5,781.90	7300-Condominium - single residential living unit
00213194	WEST COAST WIRE ROPE & RIGGING INC	311 2ND ST	001-0257-103-00	2015-2019	\$ 3,145.70	\$ 3,295.70	7300-Condominium - single residential living unit
00213916	WICKSTROM NATHAN	802 ZEPHYR DR	006-0056-051-00	2017-2019	\$ 1,747.49	\$ 1,897.49	7300-Condominium - single residential living unit
00213899	WILSON DEBRA A	1201 PINE ST 326	006-0057-062-00	2015-2019	\$ 3,322.51	\$ 3,472.51	7300-Condominium - single residential living unit
00212473	YEUNG PAULINE S	988 FRANKLIN ST 709	002-0060-065-00	2016-2019	\$ 2,051.12	\$ 2,201.12	7300-Condominium - single residential living unit
00213875	YU FEI & LI YUING	1201 PINE ST 118	006-0057-005-00	2017-2019	\$ 1,747.49	\$ 1,897.49	7300-Condominium - single residential living unit
00212617	YU KIN M & WONG SANDRA S TRS	801 FRANKLIN ST	001-0196-344-00	2015-2019	\$ 3,147.90	\$ 3,297.90	7300-Condominium - single residential living unit
00211694	ZHONG YU Y TR	801 FRANKLIN ST	001-0196-344-00	2018 2019	\$ 1,109.34	\$ 1,259.34	7300-Condominium - single residential living unit
00211787	ZHONG YU Y TR	801 FRANKLIN ST 711	001-0196-151-00	2017-2019	\$ 1,746.39	\$ 1,896.39	7300-Condominium - single residential living unit
00215017	ZURADA MARTIN	1 LAKESIDE DR 803	008-0700-013-00	2016-2019	\$ 2,275.57	\$ 2,425.57	7300-Condominium - single residential living unit
00214244	MORRIN JAMES R JR & ELIZABETH B	228 2ND ST	001-0157-031-00	2018 2019	\$ 980.89	\$ 1,130.89	7301-Condominium - residential live/work unit
00213192	01 ENTRUST GROUP INC FBO PATTRICK J WELCH	222 BROADWAY 1412	001-0255-012-00	2012-2019	\$ 7,490.52	\$ 7,640.52	7302-Condo-urban res unit above retail/office
00110880	FOX COURTS LP	555 19TH ST	008-0642-017-00	2019	\$ 261.38	\$ 411.38	7500-Restricted residential income property
00184620	PERCY ABRAM JR SENI	1094 ALCATRAZ AVE	016-1451-008-01	2016-2018	\$ 72,996.40	\$ 73,146.40	7500-Restricted residential income property
00194053	176 ATHOL LLC	176 ATHOL AVE	021-0224-028-00	2018	\$ 1,792.12	\$ 1,942.12	7700-Multipl resdntl building of 5 or more units
00208866	2000 36TH AVENUE LLC	2000 36TH AVE	032-2084-022-02	2018	\$ 134.70	\$ 284.70	7700-Multipl resdntl building of 5 or more units
00203206	2228 UNION STREET INVESTORS LP	8603 HILLSIDE ST	043-4610-001-01	2019	\$ 2,785.87	\$ 2,935.87	7700-Multipl resdntl building of 5 or more units
00203212	2228 UNION STREET INVESTORS LP	8701 HILLSIDE ST	043-4610-001-02	2019	\$ 3,128.26	\$ 3,278.26	7700-Multipl resdntl building of 5 or more units
00195773	378 GRAND AVENUE ASSOCIATES LP	378 GRAND AVE	010-0776-008-00	2018	\$ 269.82	\$ 419.82	7700-Multipl resdntl building of 5 or more units
00214757	671 24TH STREET LLC	669 24TH ST	008-0663-017-00	2017-2019	\$ 8,649.45	\$ 8,799.45	7700-Multipl resdntl building of 5 or more units
00212421	BYLD 2 LLC	1825 28TH AVE	025-0733-010-00	2019	\$ 3,020.74	\$ 3,170.74	7700-Multipl resdntl building of 5 or more units
00199893	CHRISTOPHER POPE	3759 BROOKDALE AVE	032-2103-015-00	2018	\$ 374.51	\$ 524.51	7700-Multipl resdntl building of 5 or more units
00027727	DIGNITY HOUSING WEST II ASSOCIATES	430 28TH ST	009-0688-007-00	2016-2019	\$ 23,917.28	\$ 24,067.28	7700-Multipl resdntl building of 5 or more units
00213523	EAST OAKLAND PROPERTY GROUP INC	2290 HIGH ST # A	032-2046-013-00	2019	\$ 3,666.56	\$ 3,816.56	7700-Multipl resdntl building of 5 or more units
00197379	OAK 406 VAN BUREN AVE PROPERTY LLC	406 VAN BUREN AVE	010-0783-015-00	2018	\$ 2,267.94	\$ 2,417.94	7700-Multipl resdntl building of 5 or more units
00211828	OAKLAND AFFORDABLE HOUSING GROUP II LP	2605 9TH AVE # A-K	022-0341-013-00	2019	\$ 3,451.29	\$ 3,601.29	7700-Multipl resdntl building of 5 or more units
00184605	SOUTHLAKE TOWER	1475 ALICE ST	008-0626-040-00	2017-2019	\$ 50,228.97	\$ 50,378.97	7700-Multipl resdntl building of 5 or more units
00048103	WONG JAMES G & LEE LAURIE A TRUST -MARITL THREE	456 LEE ST	010-0775-015-00	2019	\$ 2,747.81	\$ 2,897.81	7700-Multipl resdntl building of 5 or more units
00208438	ZULQARNAIN KHAN	1024 E 11TH ST # 1-5	019-0036-011-00	2000-2019	\$ 2,442.68	\$ 2,592.68	7700-Multipl resdntl building of 5 or more units
00045126	DAY DOUGLAS	4006 INTERNATIONAL BLVD	033-2144-051-00	2017	\$ 1,770.05	\$ 1,920.05	8100-Commercial repair garage
00195807	2910 MCCLURE STREET LLC	2910 MCCLURE ST	009-0699-035-01	2019	\$ 1,151.37	\$ 1,301.37	8802-Skilled Nursing Facility
00100967	ALTA BATES SUMMIT MEDICAL CENTER	5730 TELEGRAPH AVE	014-1276-042-02	2018	\$ 444.12	\$ 594.12	9300-Medical - Dental building
00050205	SUMMIT MEDICAL CENTER	365 HAWTHORNE AVE	009-0746-038-00	2019	\$ 1,327.99	\$ 1,477.99	9300-Medical - Dental building
00214090	315 WASHINGTON LLC	315 WASHINGTON ST	001-0131-012-00	2011-2019	\$ 33,880.52	\$ 34,030.52	9400-One to five story office building
00198762	CIRCUIT LAUNCH INC	8000 EDGEWATER DR 200	042-4435-004-12	2018 2019	\$ 2,172.62	\$ 2,322.62	9400-One to five story office building
00188024	OAKSTOP	1721 BROADWAY 201	008-0623-012-00	2017-2019	\$ 7,390.37	\$ 7,540.37	9400-One to five story office building
00214274	TAN HUI Y	343 9TH ST 207	001-0187-085-00	2014-2019	\$ 4,480.93	\$ 4,630.93	9401-Condominium-office
00211625	REGUS MANAGEMENT GROUP LLC	1901 HARRISON ST STE 1100	008-0636-011-01	2014-2019	\$ 121,890.83	\$ 122,040.83	9500-Over five story office building
				TOTALS	\$ 1,179,645.99	\$ 1,218,795.99	

FILED
OFFICE OF THE CITY CLERK
OAKLAND
City Attorney's Office

2019 DEC -5 PM 4: 07

OAKLAND CITY COUNCIL**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 BUSINESS TAXES AND CONFIRMING THE RECORDATION OF LIENS WITH ADMINISTRATIVE AND ASSESSMENT CHARGES AS NECESSARY PURSUANT TO CHAPTER 5.04 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 Oakland Municipal Code ("OMC") section 5.04.240 provides that if business taxes are not paid when due, the tax, penalty and interest shall constitute an assessment against the business property, where the owner of the business and the property are the same, and shall be a lien on the property for the amount owed; and

WHEREAS, pursuant to Chapter 5.04 of the OMC, the City Administrator filed with the City Clerk the reports of those persons against whose property the City proposes to file liens for delinquent business taxes, including the charges for the costs incurred for delinquent business taxes and recordation of liens with added administrative charges and assessment charges; and

WHEREAS, said report is attached hereto and incorporated herein as *Attachment 1*, and includes a listing of all properties subject to the special assessment levy by the County Assessor; and

WHEREAS, the date of **December 10, 2019** and the time **6:30 p.m.**, was fixed as the day and hour of the public hearing for the Council to hear 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 business taxes, and any other interested persons; and

WHEREAS, pursuant to Chapter 5.04 notice was served upon the owners of the subject business/business properties not less than ten days prior to the public hearing; 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 concerning delinquent business taxes and the recordation of liens with administrative charges for the real property described therein, attached hereto as *Attachment 1*, be and are hereby accepted and confirmed, and assessments are hereby authorized to be levied upon the properties described in *Attachment 1* in the amount set opposite each description for costs incurred for delinquent business 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 2020, 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 2020-2021 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA,

PASSED BY THE FOLLOWING VOTE:

AYES - FORTUNATO BAS, GALLO, GIBSON MCELHANEY, KALB, REID, TAYLOR, THAO AND
PRESIDENT KAPLAN

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____
LATONDA SIMMONS
City Clerk and Clerk of the Council of the
City of Oakland, California