



City Attorney's Office

OAKLAND CITY COUNCIL

RESOLUTION NO. _____ C.M.S.

RESOLUTION 1) CONFIRMING THE REPORT AND NOTICE OF LIENS FOR DELINQUENT BUSINESS TAXES WITH PENALTIES, INTEREST AND ADMINISTRATIVE AND ASSESSMENT CHARGES, AND 2) OVERRULING ANY PROTESTS AND OBJECTIONS RELATED TO THE LIENS INCLUDED IN SAID REPORT AND AUTHORIZING THE RECORDATION OF LIENS, AND 3) DIRECTING THE NOTICE OF LIEN AND ASSESSMENT CHARGES BE TURNED OVER TO THE COUNTY TAX COLLECTOR FOR COLLECTION

WHEREAS, Oakland Municipal Code (“OMC”) section 5.04.410 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 business property are the same, and shall be a lien on the property for the amount owed; and

WHEREAS, pursuant to OMC Chapter 5.04, the City Administrator hereby presents to the City Council the written notice of those persons and properties subject to a lien for delinquent business taxes, including penalties, interest, and administrative and assessment charges, (hereinafter “Assessment Report”) and said report is attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, pursuant to OMC Chapter 5.04, the City Council shall conduct a public hearing to consider the Assessment Report, and the date of **January 20, 2026**, and the time of **3:30 p.m.** was fixed as the day and hour of the public hearing for the Council to hear and consider said report, 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 of public hearing was served upon the owners of the subject business/business properties not less than ten days prior to the public hearing; now, therefore be it

RESOLVED: That the protests related to the assessments included in the Assessment Report and raised at the public hearing, if any, are hereby overruled; and be it

FURTHER RESOLVED: That the Assessment Report attached hereto as **Exhibit A** concerning the recordation of liens for delinquent business taxes, including penalties, interest, and administrative charges for the real property described therein is hereby accepted and confirmed, and the assessments are hereby imposed and authorized to be levied upon the properties described in said Assessment Report in the amounts set opposite each description; and be it

FURTHER RESOLVED: That if said assessment herein levied is not paid before the 10th day of August 2026, 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 2026-2027 County Tax Roll.

IN COUNCIL, OAKLAND, CALIFORNIA,

PASSED BY THE FOLLOWING VOTE:

AYES - BROWN, FIFE, GALLO, HOUSTON, RAMACHANDRAN, UNGER, WANG, AND
PRESIDENT JENKINS

NOES –

ABSENT –

ABSTENTION –

ATTEST:

ASHA REED
City Clerk and Clerk of the Council of
the City of Oakland, California

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