



AGENDA REPORT


TO: Jestin D. Johnson
City Administrator

FROM: Bradley T. Johnson
Finance Director

SUBJECT: Informational Report On Special
Revenue Collection Project

DATE: April 8, 2026

City Administrator Approval


Jestin Johnson (Apr 15, 2026 21:12:10 PDT)

Date: Apr 15, 2026

RECOMMENDATION

Staff Recommends That The City Council Receive An Informational Report From The City Administrator Or Their Designee On The Special Revenue Collection Project, Including Hiring And Activating The Work To Bring In Additional Revenue From Non-Filed Businesses.

EXECUTIVE SUMMARY

On March 15, 2025, Councilmembers Ramachandran and Kaplan requested an informational report from the City Administrator or their designee on the Special Revenue Collection Project, including efforts related to hiring and implementing work aimed at generating additional revenue from non-filed businesses.

On November 18, 2025, an oral report was presented to the Finance Committee outlining the status of the Special Revenue Collection Project. This update included progress on hiring the annuitant, efforts to collect delinquent business taxes, outreach to the community on business tax requirements, and initiatives to generate additional revenue.

During the same committee meeting on November 18, 2026, Councilmembers Ramachandran and Brown requested a written informational report providing statistical data to measure the effectiveness of the Revenue Management Bureau's efforts.

This informational report is provided in response to that request and summarizes the data, outcomes, and impact of the Revenue Management Bureau's work under the Special Revenue Collection Project for the Collection of Delinquent Business Tax and Business Tax outreach and education

BACKGROUND / LEGISLATIVE HISTORY

On March 13, 2025, Former Councilmember Kaplan and Councilmember Ramachandran formally requested a comprehensive report detailing the status of staff recruitment efforts and the initiatives undertaken to recover outstanding business tax revenue, including the identification and collection of revenue from non-filing businesses. On April 9, 2025, the items were moved to be presented at the Finance Committee Meeting on November 18, 2025.

Finance and Management Committee
April 21, 2026

On November 18, 2025, Councilmembers Ramachandran and Brown requested a written informational report providing statistical data to measure the effectiveness of the Revenue Management Bureau's efforts.

ANALYSIS AND POLICY ALTERNATIVES

Collection of Delinquent Business Tax Accounts:

Between September 2025 and November 2025, the Revenue Management Bureau issued 7,082 delinquency notices, 4,164 non-property accounts, and 2,918 property accounts.

Of the property accounts, 2,269 accounts were submitted for council approval on January 20, 2026, to place liens on affected property owners for delinquent business tax.

Table 1: January 2026 Lien Values

Property Use	Number of Accounts	Total Value of Liens
Multi Residential, 2-4 Units & Mobile Homes	883	\$1,441,551.49
Single Family Residential	971	\$1,094,725.96
Commercial	170	\$896,445.73
Multi Residential, 5 or More Units	152	\$1,607,307.43
Industrial	61	\$346,949.48
Improved Commercial 8x Series	32	\$196,544.01
Total	2269	\$5,583,524.10

The non-property delinquent accounts were rolled into the 2026 Business Tax renewal period that began on December 10, 2025. The results of these delinquencies are still pending as of the date of this report.

Outreach and Education

In January 2026, the Revenue Management Bureau engaged with Outfront Media to launch a series of digital and stationary billboards throughout the city. This campaign was designed to inform the public about the business tax renewal season, promote the availability of multiple payment plans, and educate landlords about their business tax obligations. The billboard initiative served as a broad outreach effort to raise awareness, encourage timely compliance, and help taxpayers understand their responsibilities under the Oakland business tax ordinance.

In March 2026, the Revenue Management Bureau mailed 75,000 informational postcards to property owners, including commercial, residential, and industrial properties, who were not registered in the City's business tax database. The purpose of this outreach was to inform unregistered property owners of their obligation to register and pay the Oakland business tax and to encourage voluntary compliance before formal delinquency notifications and enforcement actions.

Preliminary results from these actions show a significant increase in rental applications for business tax during the first quarter of fiscal year 2025–2026. A total of 900 new applications were received, which is double the volume submitted during the same period in fiscal year 2024–2025 and nearly triple the number received in fiscal year 2023–2024. This sharp growth reflects the impact of the enhanced outreach and compliance efforts implemented by the Revenue Management Bureau.

Table 2: Rental Applications

Month	FY 2023-24	FY 2024-25	FY 2025-26 YTD
Jan	63	101	221
Feb	96	194	331
Mar	129	136	348
Totals	288	431	900

RELATED PLANNING EFFORTS

This informational report supports the **Fiscal Year 2026-30 Oakland Roadmap to Fiscal Health**. Specifically, Strategic Priority 9: maximize collection of existing revenue sources by timely completing the Business Tax Delinquency Process in a timely manner while providing outreach and education to stakeholders regarding the application of Business Tax to their operations.

FISCAL IMPACT

This item is for informational purposes only and does not have a direct fiscal impact or cost.

PUBLIC OUTREACH / INTEREST

No outreach was deemed necessary for this informational report beyond the standard City Council agenda noticing procedures.

COORDINATION

This report was prepared in coordination with the Finance Department and the City Administrator’s Office.

RACE AND EQUITY


Staff did not complete a Racial Equity Impact Analysis for the informational report. Going forward, the following data will be tracked to measure the short- and long-term impacts of this informational report: race, gender, and council district.

ACTION REQUESTED OF THE CITY COUNCIL

Staff Recommends That The City Council Receive An Informational Report From The City Administrator Or Their Designee On The Special Revenue Collection Project, Including Hiring And Activating The Work To Bring In Additional Revenue From Non-Filed Businesses.

For questions regarding this report, please contact Nicole Welch, Revenue & Tax Administrator, at (510) 238-7025.

Respectfully submitted,


[Bradley Johnson \(Apr 9, 2026, 12:47:47 PDT\)](#)

BRADLEY JOHNSON
Director of Finance, Finance Department

Prepared by:
Nicole Welch, Revenue & Tax Administrator
Revenue Management Bureau