



Legislation Details (With Text)

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Title: Staff Report for City of San Leandro City Council Approval of Resolutions Regarding the Matter of Imposing Liens for Non-payment of Delinquent 2019 Business License Tax, Solid Waste Service Charges, Certified Unified Program Agency Fees, Code Compliance Administrative Penalties and Charges and Sidewalk Repairs.

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Finance Director

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Staff Report for City of San Leandro City Council Approval of Resolutions Regarding the Matter of Imposing Liens for Non-payment of Delinquent 2019 Business License Tax, Solid Waste Service Charges, Certified Unified Program Agency Fees, Code Compliance Administrative Penalties and Charges and Sidewalk Repairs.

SUMMARY AND RECOMMENDATIONS

Staff recommends City Council approval of the attached Resolutions:

- Resolution Overruling Protests
- Resolution Imposing liens for the non-payment of delinquent 2019 business license tax, solid waste service charges, Certified Unified Program Agency (CUPA) fees, code compliance administrative penalties and charges and sidewalk repairs

Approval of the Resolutions at the close of the public hearing will permit the City to place these delinquent charges on the applicable Fiscal Year 2019-20 Alameda County secured property tax bills.

BACKGROUND

The San Leandro Municipal Code provides that delinquent 2019 business license tax, solid waste service charges, Certified Unified Program Agency Fees (CUPA) fees, code compliance administrative penalties and charges, and sidewalk repairs shall become a lien on the real property at which the service was received. A detailed listing of all delinquent accounts for each category type is attached. The accounts listed have not been paid as of July 15, 2019, for the services received,

although ongoing attempts have been made to collect the balances due.

Businesses were sent an annual business license and fee renewal notice in December 2018 and a final notice in May 2019. Also, in May 2019, a Notice of Violation letter was sent to businesses and property owners that have not renewed their license or that have a balance due, as well as notification of the July 15, 2019 public hearing.

Alameda County Industries (ACI) conducts solid waste activities in the City. In accordance with the San Leandro Municipal Code, ACI provided the requisite notices regarding the conduct of a public hearing to lien delinquent accounts.

Property owners with CUPA fees, code compliance administrative penalties and charges, and sidewalk repairs were sent an initial invoice. Statements with overdue amounts are then sent monthly. The June and July statements included lien information and the public hearing date.

CONCLUSION

Staff recommends City Council approval of the Resolution Overruling Protests and the Resolution Imposing Liens for non-payment of delinquent 2019 business license tax, solid waste service charges, CUPA fees, code compliance administrative penalties and charges and sidewalk repairs in order to collect the amounts due on the applicable fiscal year 2019-20 Alameda County secured property tax bills.

Current City Council Policy

The City Council conducts a public hearing to lien delinquent accounts annually.

Summary of Public Outreach Efforts

The meeting and public hearing have been properly noticed in accordance with State law. A notice of the public hearing was sent to all property owners in accordance with the provisions of the City of San Leandro's Municipal Code.

Budget Authority

The City of San Leandro Charter

Fiscal Impact

The City will eventually collect the entire delinquent amount less any collection fees charged by the Alameda County Tax Collector. The total amount of fees and charges submitted for liens is as follows:

<u>Type</u>	<u>Amount</u>	<u># of Accounts</u>
Business license tax	\$54,076.34	148
Solid waste service charges	21,555.90	60
CUPA fees	4,720.90	8
Code compliance	52,203.66	6
<u>Sidewalk repairs</u>	<u>11,488.08</u>	<u>6</u>
Total liens for 2018-19	\$144,044.88	228

Attachment

Summary of Delinquent Accounts as of July 15, 2019

PREPARED BY: David Baum, Finance Director