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Title:	Staff Report for Resolutions Regarding the Matter of Imposing Liens for Non-payment of Delinquent 2018 Business License Tax, Solid Waste Service Charges, and Certified Unified Program Agency Fees				
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Staff Report for Resolutions Regarding the Matter of Imposing Liens for Non-payment of Delinquent 2018 Business License Tax, Solid Waste Service Charges, and Certified Unified Program Agency Fees

SUMMARY AND RECOMMENDATIONS

Staff recommends City Council approval of the attached Resolutions:

- Resolution Overruling Protests
- Resolution Imposing liens for the non-payment of delinquent 2018 business license tax, solid waste service charges, and Certified Unified Program Agency (CUPA) fees

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 2018-19 Alameda County secured property tax bills.

BACKGROUND

The San Leandro Municipal Code provides that delinquent 2018 business license tax, solid waste service charges, and CUPA fees 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 16, 2018, 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 2017 and a final notice in May 2018. Also, in May 2018, 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 16, 2018 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 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.

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.

All business license delinquent accounts greater than \$1,000 were notified of the public hearing via certified mail.

Fiscal Impact

The City will eventually collect the entire amount delinquent 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# of Accounts</u>	
Business License Tax	\$51,434.54	136
Solid Waste Service Charges	25,760.90	77
CUPA Fees	4,626.34	7
Total Liens for 2018-19	<u>\$81,821.78</u>	<u>220</u>

Budget Authority

The City of San Leandro Charter

Attachments

N/A

CONCLUSION

Staff recommends City Council approval of the Resolution Overruling Protests and the Resolution Imposing Liens for non-payment of delinquent 2018 business license tax, solid waste service charges, and CUPA fees in order to collect the amounts due on the applicable fiscal year 2018-19 Alameda County secured property tax bills.

PREPARED BY: David Baum, Finance Director