



## Legislation Text

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**File #:** 16-142, **Version:** 1

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Staff Report for Resolutions Regarding Matter of Imposing Liens for Non-payment of Delinquent 2016 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 2016 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 2016-17 Alameda County secured property tax bills.

### **BACKGROUND**

The San Leandro Municipal Code provides that delinquent 2016 business license taxes, solid waste service charges, and CUPA fees may 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 18, 2016, 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 2015 and a final notice in March 2016. In June 2016, 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 18, 2016 public hearing.

Alameda County Industries (ACI) conducts solid waste activities on behalf of the City of San Leandro. In accordance with the San Leandro Municipal Code, ACI has 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 with delinquent accounts in accordance with the provisions of the City of San Leandro's Municipal Code.

**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:

<b><u>Type</u></b>	<b><u>Amount</u></b>	<b><u># of Accounts</u></b>
Business License Tax	\$46,447.40	116
Solid Waste Service Charges	26,650.12	74
CUPA Fees	<u>1,826.52</u>	<u>4</u>
<b>Total Liens for 2016-17</b>	<b><u>\$ 74,924.04</u></b>	<b><u>194</u></b>

**Budget Authority**

The City of San Leandro Charter

**Attachments**

Listing of delinquent accounts as of July 18, 2016

**CONCLUSION**

Staff recommends City Council approval of the Resolution Overruling Protests and the Resolution Imposing Liens for non-payment of delinquent 2016 business license taxes, solid waste service charges, and CUPA fees in order to collect the amounts due on the applicable fiscal year 2016-17 Alameda County secured property tax bills.

**PREPARED BY:** David Baum, Finance Director