

# Citywide Liens Tax Compliance

## Frequently Asked Questions (FAQs)

### ***What is Citywide Liens Tax Compliance?***

The California State Senate Bill 1122, enacted on October 2001, requires all local governments, which collect assessment installments to secure bonds issued pursuant to the Mello-Roos Community Facilities Act and the Improvement Bond Act of 1915, to designate an office responsible for providing Disclosure Notices of Special Assessments on real property.

The primary responsibilities of this Section is to collect delinquent Mandatory Garbage invoices, issue Demand Letters and Release of Lien documents for Mandatory Garbage, Business Tax, and Code Enforcement, and bring into compliance delinquent businesses which have not registered according to the provisions of the Business Tax Ordinance.

### ***Where is your office located?***

Our office is located at 150 Frank H. Ogawa Plaza, Suite #5342, Oakland, California. Our office is open from 8:00 a.m. to 4:00 p.m., Monday through Friday. Our representatives are also available to assist via telephone by calling (510)238-7474.

### ***How can I or my title company request a demand or obtain release of lien document(s) for Mandatory Garbage or Business Tax for my property?***

Requests for demand or release of lien documents should be forwarded directly to the following address:

Citywide Liens Tax Compliance Section  
150 Frank H. Ogawa Plaza, Suite #5342  
Oakland, CA 94612

Each request must include a \$50 fee per parcel for processing. Requests must also include copies of recorded lien documents, or the following lien information via a title report to obtain release of lien documents:

Recorder's Instrument Number  
Lien Recording Date  
Lien Amount  
Invoice Number (If Applicable)  
Owner's Name (as it appears on the lien)

There is also a \$10 Notary Fee assessed for each release of lien document notarized. This fee will be included in the demand letter, or charged in person upon request.

NOTE: A release of lien document will be provided if the delinquency is paid in full.

Acceptable proof of payment is as follows (if the City has not posted payment):

- County receipt with payment dates for each installment of property tax
- Copy of cancelled check (front & back) and copy of property tax statement

**THE FOLLOWING ARE FREQUENTLY ASKED QUESTIONS (FAQs) PERTAINING TO:**

**MANDATORY GARBAGE**

***What is Mandatory Garbage Collection?***

The City of Oakland and Waste Management of Alameda County (WMAC) have a franchise agreement for solid waste, yard waste collection and disposal services. In accordance with the terms of this agreement, all delinquent residential garbage accounts are transferred to the Citywide Liens Tax Compliance Section for collection and lien recordation against the property address. The City of Oakland reimburses WMAC the unpaid delinquent charges and pursues the delinquent property owner to recover the unpaid charges plus administrative fees.

***What is the City's fee for collecting a delinquent garbage invoice?***

An administrative fee of fifty dollars (\$50) or ten percent (10%) of the original service charge is assessed for each delinquent garbage account invoiced.

***When does my Waste Management invoice become delinquent?***

Your WMAC bill becomes delinquent on the 101<sup>st</sup> day from the beginning of the service period for Quarterly accounts (i.e. Jan - Mar service period = invoice is due by April 10) OR the 71<sup>st</sup> day from the beginning of the service period for Monthly accounts (i.e. January service period = invoice is due by March 10).

***What happens if I fail to pay my invoice?***

A lien will be recorded against your property for the delinquent amount. If the lien remains unpaid by August 1<sup>st</sup>, the lien amount will be transferred to the Alameda County secured property tax rolls for inclusion in your next property tax statement.

***I have already paid my invoice to WMAC. Why did I receive a delinquent invoice for the same period from the City of Oakland?***

Any payments received by WMAC after the deadline may be credited to the FOLLOWING service period. However, the delinquent amount plus an administrative fee is still due and payable to the City of Oakland. For questions regarding this issue, please call Waste Management of Alameda County at (510) 613-8710.

***Who do I contact if I have a billing dispute or if I want to change my garbage service?***

Please call Waste Management of Alameda County at (510) 613-8710. Their office is located at 172 - 98th Avenue, Oakland, CA 94603.

## **BUSINESS TAX**

I received a notice that my business is not registered with the City of Oakland. What do I do?

You can do one of the following:

- Fill out the declaration form and send it in using the envelope provided. An invoice will be mailed to you.
- Come in person and resolve any delinquencies. The Business Tax office is located at 250 Frank H. Ogawa Plaza, Suite #1320, Oakland, CA 94612. Their office hours are from 8:00 a.m. to 4:00 p.m., Monday through Friday.
- If you have a CURRENT business tax certificate, indicate the account number on the notice with your signature and mail in the information using the envelope provided.

### ***What if I fail to renew my business tax account?***

If you own property in Oakland, a lien will be placed against your property equivalent to the business tax you owe for your business. If this lien remains unpaid by August 1<sup>st</sup>, the lien amount will be transferred to the Alameda County secured property tax rolls for inclusion in your next property tax statement.

### ***I own a property in Oakland and am collecting rent. Do I need a business tax account?***

Yes, your property needs to be registered with the City of Oakland as a rental property. The tax is based on the annual rental income received and the rate is \$13.95 for every \$1,000 of gross rental income.

### ***What if I fail to pay my rental account current?***

A lien will be placed against your property equivalent to the business tax you owe based on your rental income. If this lien remains unpaid by August 1<sup>st</sup>, the lien amount will be transferred to the Alameda County secured property tax rolls for inclusion in your next property tax statement.

## **CODE ENFORCEMENT**

### ***How can I or my title company request a demand and release of lien documents?***

Requests for demand or release of lien documents should be forwarded directly to the following address:

Citywide Liens Tax Compliance Section  
150 Frank H. Ogawa Plaza, Suite #5342  
Oakland, CA 94612  
ATTN: Code Enforcement

You may also fax your request in to the following number: (510) 986-2728. You can obtain more information by calling the Code Enforcement office at (510) 238-7474.

### ***How do I file for an appeal for a Code Compliance violation?***

Contact the City of Oakland's Community and Economic Development Agency, Building Services Division, Accounting Billing Dispute to complete a form. The office is located at 250 Frank H. Ogawa Plaza, 2<sup>nd</sup> floor. Their office hours are from 8:00 a.m. to 4:00 p.m., Monday through Friday. You may also call their office at (510) 238-7354.

### ***How can I contact a building inspector?***

Building inspectors are available for questions during office hours Monday through Friday. You may also call them at (510) 238-6701 or -6702.