

1 [Public and Sealed Bid Auction - Tax-Defaulted Real Property]

2  
3 **Resolution authorizing Tax Collector to sell certain parcels of tax-defaulted real**  
4 **property at Public Auction and Sealed Bid Auction.**

5  
6 WHEREAS, The San Francisco Tax Collector has complied with all the statutory  
7 prerequisites for selling tax-defaulted property at auction, and each of the parcels of real  
8 property listed on the lists of Tax-Defaulted Property Subject to Public Tax Sale 2026 and  
9 Tax-Defaulted Property Subject to Sealed Bid Tax Sale 2026, on file with the Clerk of the  
10 Board of Supervisors in File No. 260016, have been duly entered on the Tax Collector's roll of  
11 tax-defaulted real property for longer than 5 years; and

12 WHEREAS, The San Francisco Tax Collector shall research the physical  
13 characteristics and ownership history for each parcel on the lists using property information  
14 available from the Assessor and the Planning Department; and

15 WHEREAS, The San Francisco Tax Collector shall expend additional resources to  
16 identify and notify parties of interest for any parcel on the auction lists, including skip tracing  
17 which typically involves a search of publicly available and proprietary databases, city/county  
18 and other governmental records, and the internet, used by our collections staff to recover  
19 delinquent obligations to the City; and

20 WHEREAS, The Tax Collector shall post a physical notice on any occupied parcel, and  
21 on any physically accessible vacant parcel for whom the certified mail to the owner is  
22 returned; and

23 WHEREAS, To bring additional resources to taxpayers at risk of losing their properties  
24 to tax auction, the Tax Collector has referred one parcel to Adult Protective Services, three  
25

1 parcels to Home SF (formally known as Homeownership SF), and four parcels to the Sheriff's  
2 Office; and

3 WHEREAS, A Public Auction is open to any member of the general public with the  
4 purpose of collecting outstanding taxes and returning properties to the active tax roll; and

5 WHEREAS, A Sealed Bid Auction is utilized for the disposition of parcels of land  
6 deemed unusable due to size, location, or other limiting conditions, and restricted to owners of  
7 adjacent properties, and; now, therefore, be it

8 RESOLVED, That the San Francisco Tax Collector is hereby directed to advertise and  
9 sell each of the parcels listed on the List of Tax-Defaulted Property Subject to Public Tax  
10 Sale 2026 and on the List of Tax-Defaulted Property Subject to Sealed Bid Tax Sale 2026, on  
11 file with the Clerk of the Board of Supervisors in File No. 260016 and is incorporated herein in  
12 its entirety by this reference, in the manner provided by the California Revenue and Taxation  
13 Code in Division I, Part 6, including but not limited to the minimum bid procedures authorized  
14 by Section 3698.6(c); and the Tax Collector is further directed to add the cost of  
15 advertisement and sale of the property described on the List of Tax-Defaulted Property  
16 Subject to Public Tax Sale 2026 to the minimum price to be collected from the parcels offered  
17 for tax sale; and, be it

18 FURTHER RESOLVED, That the San Francisco Tax Collector is authorized to sell all  
19 properties listed on the List of Tax-Defaulted Property Subject to Public Tax Sale 2026 below  
20 the minimum bid amount, if such properties cannot first be sold at the minimum bid amount  
21 proposed at the sale; and, be it

22 FURTHER RESOLVED, That the San Francisco Tax Collector is authorized to notify  
23 any new parties of interest in accordance with Section 3701 and reoffer any parcel that  
24 remains unsold within 90 days.



**City and County of San Francisco**  
**Tails**  
**Resolution**

City Hall  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4689

**File Number:** 260016

**Date Passed:** February 10, 2026

Resolution authorizing the Tax Collector to sell certain parcels of tax-defaulted real property at Public Auction and Sealed Bid Auction.

February 04, 2026 Budget and Finance Committee - AMENDED

February 04, 2026 Budget and Finance Committee - RECOMMENDED

February 10, 2026 Board of Supervisors - ADOPTED

Ayes: 11 - Chan, Chen, Dorsey, Fielder, Mahmood, Mandelman, Melgar, Sauter, Sherrill, Walton and Wong

File No. 260016

I hereby certify that the foregoing Resolution was ADOPTED on 2/10/2026 by the Board of Supervisors of the City and County of San Francisco.

f Angela Calvillo  
Clerk of the Board

Daniel Lurie  
Mayor

2 / 13 / 26

Date Approved