

File No. 260016

Committee Item No. 8

Board Item No. 11

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget and Finance Committee

Date February 4, 2026

Board of Supervisors Meeting

Date February 10, 2026

Cmte Board

- | | | |
|-------------------------------------|-------------------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Motion |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Resolution |
| <input type="checkbox"/> | <input type="checkbox"/> | Ordinance |
| <input type="checkbox"/> | <input type="checkbox"/> | Legislative Digest |
| <input type="checkbox"/> | <input type="checkbox"/> | Budget and Legislative Analyst Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Youth Commission Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Introduction Form |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Department/Agency Cover Letter and/or Report |
- Tax-Defaulted Property Subj to Public Tax Sale 2026 – Version 2
 - Tax-Defaulted Property Subj to Sealed Bid Tax Sale 2026
 - TTX Cover Letter 1/2/2026
- | | | |
|--------------------------|--------------------------|------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | MOU |
| <input type="checkbox"/> | <input type="checkbox"/> | Grant Information Form |
| <input type="checkbox"/> | <input type="checkbox"/> | Grant Budget |
| <input type="checkbox"/> | <input type="checkbox"/> | Subcontract Budget |
| <input type="checkbox"/> | <input type="checkbox"/> | Contract/Agreement |
| <input type="checkbox"/> | <input type="checkbox"/> | Form 126 – Ethics Commission |
| <input type="checkbox"/> | <input type="checkbox"/> | Notice of Award/Award Letter |
| <input type="checkbox"/> | <input type="checkbox"/> | Application |
| <input type="checkbox"/> | <input type="checkbox"/> | Public Correspondence |

OTHER (Use back side if additional space is needed)

<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____

Completed by: Brent Jalipa

Date January 29, 2026

Completed by: Brent Jalipa

Date February 5, 2026

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.

****Amended in Committee - 2/4/2026**

Office of the Treasurer and Tax Collector
Tax-Defaulted Property Subject to Public Tax Sale 2026

DISTRICT	APN	SITUS	ASSESSEE	ASR CLASS CODE	MINIMUM BID AMOUNT
7	3062-019A	286 MANGELS AVE	JORDAN CYRIL H G BARRY SIMONS	D - Dwelling	10,660.50
7	3115-022	578 HEARST AVE	DAVIS NANCY J & DARRYL E	D - Dwelling	171,981.97
9	5826-010	130 BACHE ST	LEMBI FRANK E & OLGA	VR - Vacant Lot Residential	12,950.66
9	5827-021	100-198 ROSCOE ST	SKYLINE INVESTMENTS	VR - Vacant Lot Residential	12,953.98
9	5827-022	103 ROSCOE ST	SKYLINE INVESTMENTS	VR - Vacant Lot Residential	12,953.98
10	5321-035	1773 OAKDALE AVE	SAN FRANCISCO HOUSING DVLPMT COR	D - Dwelling	91,819.83
11	6280-016	674 MOSCOW ST	HUBBARD THOMASINA	D - Dwelling	26,704.14
11	7069-048	226 MINERVA ST	TYLER AARON & MARY E	VR - Vacant Lot Residential	11,511.50
11	7142-031	41 SEARS ST	HOLT KAREN	D - Dwelling	79,959.50

Office of the Treasurer Tax Collector
 Tax-Defaulted Property Subject to Sealed Bid Tax Sale 2026

DISTRICT	APN	SITUS	ASSESSEE	ASR CLASS CODE	MINIMUM BID AMOUNT
1	1597-032A	752V 48TH AVE	JW WRIGHT & SONS INV CO	VR - Vacant Lot Residential	1.00
7	3000B-005A	1 CUBA ALY	LASKY JOSEPH	VR - Vacant Lot Residential	13,336.06
8	3650-010	201-299 CHATTANOOGA ST	BLOOM STEWART H	VR - Vacant Lot Residential	1.00
8	6534-014C	480 FAIR OAKS ST	HANSON CARL & BERTIE M	VR - Vacant Lot Residential	1.00



Treasurer & Tax Collector

CITY AND COUNTY OF SAN FRANCISCO

José Cisneros
TREASURER

January 2, 2026

Angela Calvillo, Clerk of the Board
Board of Supervisors
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco, CA 94102-4689

Dear Ms. Calvillo:

Attached please find an electronic copy of the proposed resolution for approval by the Board of Supervisors, which authorizes the Tax Collector to auction certain parcels of tax-defaulted property, in accordance with Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code.

The following accompanying documents are included:

- Tax-Defaulted Property Subject to Public Tax Sale 2026
- Tax-Defaulted Property Subject to Sealed Bid Tax Sale 2026

In accordance with San Francisco Ordinance 218-22, below is a summary of the Tax Collector's referrals of these tax-defaulted properties to other City departments, state or federal agencies, nonprofit organizations, and other organizations or programs for the purpose of resolving tax delinquencies prior to sale for nonpayment of taxes.

Organization	Number of Parcels Referred
Adult Protective Services	1
Home SF (formally known as Homeownership SF)	3
Sheriff's Office	4

Thank you,

Eric Manke
Policy and Communications Manager
(415) 554-4509
Eric.manke@sfgov.org