

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

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3 **Resolution authorizing Tax Collector to sell certain parcels of tax-defaulted real**

4 **property at Public Auction and Sealed Bid Auction.**

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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

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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.

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