File No. 250071 **Committee Item No.** 3
Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

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Committee: Budget and Finance Committee **Date** February 12, 2025
Board of Supervisors Meeting **Date** _____

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OTHER **(Use back side if additional space is needed)**

☒	☐	Property Subject to Public Tax Sale 2025
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Completed by: Brent Jalipa **Date** February 6, 2025
Completed by: Brent Jalipa **Date** _____

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

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

WHEREAS, The Treasurer and Tax Collector has complied with all the statutory prerequisites for selling tax-defaulted property at auction, and each of the parcels of real property listed on the attached lists of Tax-Defaulted Property Subject to Public Tax Sale 2025 and Tax-Defaulted Property Subject to Sealed Bid Tax Sale 2025 have been duly entered on the Treasurer and Tax Collector's roll of tax-defaulted real property for longer than 5 years; and

WHEREAS, The Treasurer and Tax Collector shall research the physical characteristics and ownership history for each parcel on the attached lists using property information available from the Assessor and the Planning Department; and

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

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

WHEREAS, To bring additional resources to taxpayers at risk of losing their properties to tax auction, the Tax Collector has referred two parcels to Adult Protective Services, one parcel to the Assessor, two parcels to the Department of Public Works, eight parcels to

Homeownership SF, nine parcels to the Mayor's Office of Housing and Community Development, and nine parcels to the Sheriff's Office; and

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

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

RESOLVED, That the Office of the Treasurer and Tax Collector is hereby directed to advertise and sell each of the parcels listed on the attached List of Tax-Defaulted Property Subject to Public Tax Sale 2025 and on the attached List of Tax-Defaulted Property Subject to Sealed Bid Tax Sale 2025 in the manner provided by the California Revenue and Taxation Code in Division I, Part 6, including but not limited to the minimum bid procedures authorized by Section 3698.6(c); and the Treasurer and Tax Collector is further directed to add the cost of advertisement and sale of the property described on the attached List of Tax-Defaulted Property Subject to Public Tax Sale 2025 to the minimum price to be collected from the parcels offered for tax sale; and, be it

FURTHER RESOLVED, That the Office of the Treasurer and Tax Collector is authorized to sell all properties listed on the attached List of Tax-Defaulted Property Subject to Public Tax Sale 2025 below the minimum bid amount, if such properties cannot first be sold at the minimum bid amount proposed at the sale; and, be it

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

Office of the Treasurer and Tax Collector
Tax-Defaulted Property Subject to Public Tax Sale 2025

DISTRICT	APN	SITUS	ASSESSEE	ASR CLASS CODE	MINIMUM BID AMOUNT
1	1476-034	407 44TH AVE	UNKNOWN OWNERS	VR - Vacant Lot Residential	10,693.69
1	1529-012	471 15TH AVE	MCAVINEY CAROL	VR - Vacant Lot Residential	10,422.97
1	1559-042	2501-2599 ANZA ST	BUCKLEY LOIS N	VR - Vacant Lot Residential	10,416.63
1	1588-013A	4430 BALBOA ST	MENDO CORPORATION	VR - Vacant Lot Residential	11,412.79
1	1597-032A	752 48TH AVE	J W WRIGHT & SONS INV CO	VR - Vacant Lot Residential	10,422.97
1	1614-005	729 30TH AVE	MCHALE ANN	VR - Vacant Lot Residential	13,190.31
1	1626-015	674 19TH AVE	J W WRIGHT & SONS INV CO	VR - Vacant Lot Residential	10,422.97
1	1687-038A	4325 CABRILLO ST	PARKE JENNIE	VR - Vacant Lot Residential	10,405.81
2	1131-001	8 ALMADEN CT	ANDERSON VERNER B TRUSTEE ARLENE SCETTRINI	VR - Vacant Lot Residential	12,185.57
3	0118-025A	780 GREEN ST	BAGATELOS MICHAEL	VR - Vacant Lot Residential	10,426.01
3	0179-031A	123 TRENTON ST	GENTOLO JOHN B	VCI - Vacant Lot Comm and Ind	12,788.07
3	0253T-006H	1000 PINE ST 6H	ROSEVILLE RADIOLOGY MEDICAL GR	TS - Timeshare_Individual	2,573.83
3	0253T-006S	1000 PINE ST 6S	BRYANT CHARLES A & DEBORAH	TS - Timeshare_Individual	1,877.01
3	0253T-018G	1000 PINE ST 18G	NELSON BERNICE R	TS - Timeshare_Individual	1,805.95
3	0253T-019G	1000 PINE ST 19G	NELSON BERNICE R	TS - Timeshare_Individual	1,805.95
3	0253T-020G	1000 PINE ST 20G	NELSON BERNICE R	TS - Timeshare_Individual	1,805.95
3	0253T-032H	1000 PINE ST 32H	GEORGE M & VIVIENNE E COOKSON GEORGE & VIVIENNE COOKSON	TS - Timeshare_Individual	2,573.83
3	0253T-046N	1000 PINE ST 46N	ROSEVILLE RADIOLOGY MEDICAL GR	TS - Timeshare_Individual	1,877.01
3	0253T-070H	1000 PINE ST 70H	METH ERNIE G & SYDNEEE R	TS - Timeshare_Individual	2,188.57
3	0253T-171N	1000 PINE ST 171N	LOOSE TERRY A	TS - Timeshare_Individual	1,864.37
3	0253T-204C	1000 PINE 204C ST 32040	PHILLIPS DELBERT	TS - Timeshare_Individual	2,225.31
3	0253T-321N	1000 PINE ST 321N	LANGHOFER RONALD A	TS - Timeshare_Individual	1,779.11
3	0253T-330N	1000 PINE ST 330N	KUHL CLINT V	TS - Timeshare_Individual	1,789.15
3	0253T-357N	1000 PINE ST 357N	JAMIESON REGINA	TS - Timeshare_Individual	1,351.39
3	0253T-375N	1000 PINE ST 375N	FISCHER TRUST FISCHER SANDRA J,TRUSTEE	TS - Timeshare_Individual	1,950.03
3	0253T-392N	1000 PINE ST 392N	JAMES E SIEVERS LVG TR	TS - Timeshare_Individual	1,877.01
3	0253T-424N	1000 PINE ST 424N	MONIZ FAMILY TRUST THE DONNA DAVIS	TS - Timeshare_Individual	1,978.05
3	0253T-431N	1000 PINE ST 431N	MARINA BAY & MIDLER SVCS LLC	TS - Timeshare_Individual	1,827.29
3	0256T-013M	710 POWELL ST	BAKER JEFFREY	TS - Timeshare_Individual	1,651.76
3	0549-003A	2127 LARKIN ST	LOSTER ALICE	VR - Vacant Lot Residential	10,408.49
4	1778-029A	1360 24TH AVE 1/2	LEACH FRANCIS W	VR - Vacant Lot Residential	14,472.17
4	1830-033M	1417 23RD AVE	NATTRESS H R & MARIA A	VR - Vacant Lot Residential	10,405.81
4	2171-033A	2172 47TH AVE	ANDERSON WALTER G	VR - Vacant Lot Residential	10,440.83
5	0322A-176	631 O'FARRELL ST 1707	KIM AARON & TSAI JIARU	Z - Condominium	78,944.54
5	0776-014A	1460 MCALLISTER ST	BAGATELOS MICHAEL	VR - Vacant Lot Residential	10,424.13
5	0849-037	501-599 PAGE ST	MURPHY EDWARD ESTATE OF MURPHY JOHNATHON	VR - Vacant Lot Residential	16,899.01
5	1212-011F	2129 HAYES ST	JANSSEN E A	VR - Vacant Lot Residential	10,405.81
5	1742-015D	1277 08TH AVE	SALA & SALA VALENCIA PROPERTIES	VR - Vacant Lot Residential	10,402.23
7	1771-052	1539 IRVING ST	GIRAUD MAGGIORINO & ELSIE	VCI - Vacant Lot Comm and Ind	9,881.75
7	2120A-014A	1940 15TH AVE	HENRY DOELGER BUILDER INC	VR - Vacant Lot Residential	10,457.99
7	2333A-032	2236 17TH AVE	BUCKLEY LOIS N	VR - Vacant Lot Residential	10,416.63
7	2981-031	173 GRANVILLE WAY	MARY MURPHY REVOC TRUST JEREMIAH G MURPHY SUCC-TRUSTEE	D - Dwelling	23,043.08
7	3115-022	578 HEARST AVE	DAVIS NANCY J & DARRYL E	D - Dwelling	156,609.85
7	3278-012I	5 MANOR DR	MEND CORPORATION	VR - Vacant Lot Residential	10,745.09
7	3283-087	1830 OCEAN AVE	STEEN C ALLEN D J BOWIE--BOWIE&BRUEGMANN	VCI - Vacant Lot Comm and Ind	10,223.55
8	2649-016A	4318 18TH ST 1/2	GLESSON W NATHANIEL & GLESSON	VR - Vacant Lot Residential	13,334.97
8	6592-005	1522 CHURCH ST	SCHAINMAN REALTY CO	VR - Vacant Lot Residential	32,293.83
9	4148-026	2623-2627 HARRISON ST	LOUISE C JOHNSON TESTAMENTARY TR BRENT L SELLICK	VR - Vacant Lot Residential	13,116.05
9	5534-036	355-363 MULLEN AVE	ALBERT GARCIA TRUST TABAREZ GILDA TRUSTEE	D - Dwelling	100,194.76

Office of the Treasurer and Tax Collector
Tax-Defaulted Property Subject to Public Tax Sale 2025

9	5550-046	900-948 ESMERALDA AVE	ASSEMBLIES OF GOD	VR - Vacant Lot Residential	11,322.06
9	5645-001	2-98 WOOL ST	POULSEN DAVID M	VR - Vacant Lot Residential	194,268.63
10	4763-040	1183-1199 REVERE AVE	ZIPKIN, EDITH	VCI - Vacant Lot Comm and Ind	9,961.63
10	5309-013	1478 OAKDALE AVE	ESKRIDGE CAROLE M	D - Dwelling	4,550.06
10	5311-034	4740 03RD ST	BIANCHI RINALDO	VR - Vacant Lot Residential	10,388.83
10	5335B-001A	201 BRIDGEVIEW DR	FERNANDO NELSON & SONS	VR - Vacant Lot Residential	10,405.81
10	5399-001E	2 MERCURY ST	THORINSON FRED H	VR - Vacant Lot Residential	10,745.09
10	5588A-013	301 BARNEVELD AVE	NICHOLAS PAUL RESCINO 2012 LIVING NICHOLAS PAUL RESCINO TRUSTEE	C - Commercial Stores	120,482.16
10	6197-004L	CAMPBELL AVE	LEE YING KING	VR - Vacant Lot Residential	14,277.09
10	6204-003F	4024 SAN BRUNO AVE	WILSON DAVID P	VR - Vacant Lot Residential	10,455.81
11	5942-027A	219 MADISON ST	JACOBY HENRY A & HELEN H	VR - Vacant Lot Residential	10,455.81
11	6462-021A	1-31 POPE ST	TEODORO FERNANDO B & ROSA P	VR - Vacant Lot Residential	10,548.91
11	6473-002H	46 WHITTIER ST	MCHALE ANN	VR - Vacant Lot Residential	14,027.29
11	6490-002A	226 LOWELL ST	SMITH HELEN F	VR - Vacant Lot Residential	10,969.99
11	6493-008A	327 LOWELL ST	LONG NORMAN & GLADYS M	VR - Vacant Lot Residential	10,405.27
11	6786-092	1368 ALEMANY BLVD	UNKNOWN OWNERS	VR - Vacant Lot Residential	3,939.65
11	6938-051	1123 CAPITOL AVE	WOODARD/FORBES-WOODARD 1999 FMLY TR WOODARD ULYSSES E & FORBES-WOODARD BEULA	D - Dwelling	47,213.96
11	7029-006F	180 NIAGARA AVE	NORIO RESTANI	VR - Vacant Lot Residential	10,795.09
11	7100-025A	154 RAE AVE	SCHNEE GUSTAVE	VR - Vacant Lot Residential	10,795.09
11	7115-021	26 STANLEY ST	WOODARD & FORBES-WOODARD 1999 FML	D - Dwelling	29,410.44
11	7142-031	41 SEARS ST	HOLT KAREN	D - Dwelling	72,254.51
11	7145-066A	179 SICKLES AVE	UNKNOWN OWNER	VR - Vacant Lot Residential	10,745.09
	4586-001	FITCH ST	ROSAS FLORENTINO & MILDRED	UWL - Vacant_Under Water	13,618.39
	4586-002	FITCH ST	ROSAS FLORENTINO & MILDRED	UWL - Vacant_Under Water	13,618.39
	4586-003	FITCH ST	ROSAS FLORENTINO & MILDRED	UWL - Vacant_Under Water	13,618.39
	4586-004	FITCH ST	ROSAS FLORENTINO & MILDRED	UWL - Vacant_Under Water	13,618.39
	4586-005	DAVIDSON AVE	ROSAS FLORENTINO & MILDRED	UWL - Vacant_Under Water	13,618.39
	4586-006	DAVIDSON AVE	ROSAS FLORENTINO & MILDRED	UWL - Vacant_Under Water	13,618.39
	4586-007	DAVIDSON AVE	ROSAS FLORENTINO & MILDRED	UWL - Vacant_Under Water	13,618.39
	4586-008	DAVIDSON AVE	ROSAS FLORENTINO & MILDRED	UWL - Vacant_Under Water	13,618.39
	4586-009	DAVIDSON AVE	ROSAS FLORENTINO & MILDRED	UWL - Vacant_Under Water	13,054.15
	4586-010	DAVIDSON AVE	ROSAS FLORENTINO & MILDRED	UWL - Vacant_Under Water	11,925.81
	4586-011	INDIA ST	ROSAS FLORENTINO & MILDRED	UWL - Vacant_Under Water	11,234.31
	4586-012	INDIA ST	ROSAS FLORENTINO & MILDRED	UWL - Vacant_Under Water	12,549.95
	4586-013	CUSTER AVE	ROSAS FLORENTINO & MILDRED	UWL - Vacant_Under Water	13,618.13
	4586-014	CUSTER AVE	ROSAS FLORENTINO & MILDRED	UWL - Vacant_Under Water	13,618.39
	4587-007	DAVIDSON AVE	BENNETT, GEORGE W FIRST INTERST RE TAX A 26	UWL - Vacant_Under Water	10,664.79
	4866-002	POLLOCK ST	EHNI FMLY 2011 TR EHNI ROBERT R & ELLEN TRUSTEES	UWL - Vacant_Under Water	7,395.57
	4866-003	POLLOCK ST	EHNI WILLIAM J	UWL - Vacant_Under Water	7,395.57
	4866-004	CARROLL AVE	EHNI WILLIAM J	UWL - Vacant_Under Water	7,395.57
	4866-005	CARROLL AVE	EHNI WILLIAM J	UWL - Vacant_Under Water	7,395.57
	4866-006	CARROLL AVE	EHNI WILLIAM J	UWL - Vacant_Under Water	7,395.57
	4866-007	CARROLL AVE	EHNI WILLIAM J	UWL - Vacant_Under Water	7,374.97
	4868-006	CARROLL AVE	CARMELITE MONASTERY OF CRISTO REY SR ELIZABETH RAMIREZ, OCD	UWL - Vacant_Under Water	7,051.47
	4868-017	BANCROFT AVE	MEHLHOP KATHERINE WALTER HELEN	UWL - Vacant_Under Water	7,394.69
	4868-023	BANCROFT AVE	CARMELITE MONASTERY OF CRISTO REY SR ELIZABETH RAMIREZ, OCD	UWL - Vacant_Under Water	7,051.47
	4901-009	EGBERT AVE	STRIKE PRICE PROPERTIES LLC	UWL - Vacant_Under Water	7,735.97
	4923-011	SHIP ST	SANDRA C EKHARDT TRUST	UWL - Vacant_Under Water	9,456.81
	4924-004	TEVIS ST	JORDAN LORNA	UWL - Vacant_Under Water	6,636.58
	4928-001	235 TEVIS ST	TWH INVESTMENT LLC	UWL - Vacant_Under Water	15,281.77

Office of the Treasurer and Tax Collector
Tax-Defaulted Property Subject to Public Tax Sale 2025

	4928-003	215 TEVIS ST	TWH INVESTMENT LLC	UWL - Vacant_Under Water	15,281.77
	4928-005	200 GILMAN AVE	TWH INVESTMENT LLC	UWL - Vacant_Under Water	14,524.02
	4928-006	210 GILMAN AVE	TWH INVESTMENT LLC	UWL - Vacant_Under Water	14,549.20
	4928-007	220 GILMAN AVE	TWH INVESTMENT LLC	UWL - Vacant_Under Water	15,281.77
	4928-008	230 GILMAN AVE	ABW AUCTIONS LLC	UWL - Vacant_Under Water	15,281.77
	4928-016	220 DOCK ST	EDWARDS RUSSELL J	UWL - Vacant_Under Water	14,414.77
	4928-017	191 FITZGERALD AVE	ABW AUCTIONS LLC	UWL - Vacant_Under Water	15,281.77
	4928-021	151 FITZGERALD AVE	TWH INVESTMENT LLC	UWL - Vacant_Under Water	15,281.77
	4928-022	141 FITZGERALD AVE	ABW AUCTIONS LLC	UWL - Vacant_Under Water	15,281.77

Office of the Treasurer Tax Collector
Tax-Defaulted Property Subject to Sealed Bid Tax Sale 2025

DISTRICT	APN	SITUS	ASSESSEE	ASR CLASS CODE	MINIMUM BID AMOUNT
1	1530-017C	478 15TH AVE	BAGATELOS MICHAEL	VR - Vacant Lot Residential	1.00
1	1563-001B	517 20TH AVE	BUCHWALD WM P	VR - Vacant Lot Residential	1.00
1	1586-005	633 43RD AVE	KITTRELL GRANVILLE & JESSIE	VR - Vacant Lot Residential	1.00
1	1618-002	730 26TH AVE	BAGATELOS MICHAEL	VR - Vacant Lot Residential	1.00
1	1630-013B	600-698 14TH AVE	BUCKLEY LOIS N	VR - Vacant Lot Residential	1.00
2	0594-004K	1756 JACKSON ST	HOFFMAN RAY E JR	VR - Vacant Lot Residential	1.00
2	0998-014D	230 PRESIDIO AVE	CALIFORNIA S & L CO	VR - Vacant Lot Residential	1.00
4	1823-021B	2618 KIRKHAM ST	HACKETT J M	VR - Vacant Lot Residential	1.00
4	1830-024A	1926 KIRKHAM ST	ATLAS REALTY COMPANY	VR - Vacant Lot Residential	1.00
4	2112-001F	1533 ORTEGA ST	GENTOLO JOHN B	VR - Vacant Lot Residential	1.00
4	2330-001D	2213 19TH AVE	URBAN JOHN F	VR - Vacant Lot Residential	1.00
5	0321-026	740 LARKIN ST	BORDEGARAY PIERRE & CATHE	VR - Vacant Lot Residential	24,468.34
5	1197-025E	1700-1798 HAYES ST	MABALATAN DANIEL	VR - Vacant Lot Residential	12,625.94
5	1278-008A	18 GRATTAN ST	WESTPHAL HENRY W	VR - Vacant Lot Residential	1.00
6	3528-006	342 DIVISION ST	BURGERMEISTER BREWING CORP GENERAL BREWING CO	VR - Vacant Lot Residential	1.00
7	1925-010H	1682 19TH AVE	HENRY DOELGER BUILDER INC	VR - Vacant Lot Residential	1.00
7	2052A-026A	1798 16TH AVE	TITLE INSURANCE AND TRUST COMPANY DOELGER HENRY & THELMA	VR - Vacant Lot Residential	1.00
7	2979A-012A	1376 PORTOLA DR	MCHALE ANN	VR - Vacant Lot Residential	1.00
7	3115-002A	0327R FOERSTER ST	KOSEWIC JOHN J	VCI - Vacant Lot Comm and Ind	1.00
7	3115-040A	548 HEARST AVE	GENTOLO JOHN G	VCI - Vacant Lot Comm and Ind	1.00
7	3143-019A	2-98 STAPLES AVE	BUCKLEY LOIS N	VR - Vacant Lot Residential	1.00
7	3157-016A	242 JUDSON AVE	GULART DANIEL M	VR - Vacant Lot Residential	1.00
7	7150-036A	357 CHESTER AVE	WINCHELL EILEEN M	VR - Vacant Lot Residential	1.00
7	7231-019A	19TH AVE	STONECREST CORP	VR - Vacant Lot Residential	1.00
8	2644-003	1177 STANYAN ST 1/2	FANUCCI HARRY H	VR - Vacant Lot Residential	1.00
8	2658-035	3081 MARKET ST	S F WISNOM	VR - Vacant Lot Residential	1.00
8	2853-058	82 SUNVIEW DR	CASITOS DEV CO	VR - Vacant Lot Residential	1.00
8	3566-056	29 ABBEY ST	UNKNOWN OWNERS	VR - Vacant Lot Residential	1.00
8	3619-058	921 CHURCH ST	BURNS RAY T	VR - Vacant Lot Residential	1.00
8	6502-011I	4630 25TH ST	GROTH A S	VR - Vacant Lot Residential	1.00
8	6592-029	1421 SANCHEZ ST	HUN CHARLES	VR - Vacant Lot Residential	1.00
8	6632-029A	1631 SANCHEZ ST	BEAVER FRED D	VR - Vacant Lot Residential	1.00
8	6766-029A	300-398 BADEN ST	COLLINS MARIBETH W TR	VR - Vacant Lot Residential	1.00
9	5517-021E	230 PRECITA AVE	SCHMIDT WALTER & EDITH	VR - Vacant Lot Residential	1.00
9	5610-027A	6 LUNDY'S LN	MARUCCO PETE & MARGARET	VR - Vacant Lot Residential	1.00
9	5742-028A	717 MOULTRIE ST	HALL JOHN F	VR - Vacant Lot Residential	1.00
9	5982-007D	339 GIRARD ST	TONNA JOSEPH MELITA FURNITURE CO	VR - Vacant Lot Residential	1.00
10	3985-019A	157 MISSOURI ST	SMITH ROSE & EMIL J	VR - Vacant Lot Residential	1.00
10	5353B-002D	12 APOLLO ST	SUN VALLEY BLDG CO	VR - Vacant Lot Residential	1.00
10	6303-018A	188 CORA ST	AMNER LIVONIA	VR - Vacant Lot Residential	1.00
10	6324-033	119 PARQUE DR	OSTERTAG GEORGE & CLARA H NORTON	VR - Vacant Lot Residential	1.00
11	3209-020C	801-887 CAYUGA AVE	HARRY A LOBENSTEEN TRUST JUDITH TINKELENBERG TRUSTEE	VR - Vacant Lot Residential	12,833.38
11	6274-029D	210 RUSSIA AVE	UNKNOWN OWNERS	VR - Vacant Lot Residential	1.00
11	7081A-012A	930 RANDOLPH ST	DAHLSTROM GUST & BETTY	VR - Vacant Lot Residential	1.00
11	7114-027A	262 SADOWA ST	NELSON A & ANNA C	VR - Vacant Lot Residential	1.00
11	7115-004A	269 ORIZABA AVE	KELLEY JAMES T	VR - Vacant Lot Residential	1.00
11	7145-050	184 SEARS ST	ARGUELLES FREDERICO R	VR - Vacant Lot Residential	1.00

January 10, 2025

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 2025
- Tax-Defaulted Property Subject to Sealed Bid Tax Sale 2025

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	2
Assessor	1
Department of Public Works	2
Homeownership SF	8
Mayor's Office of Housing and Community Development	9
Sheriff's Office	9

Thank you,

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