FILE NO. 250071 RESOLUTION NO. 065-25

[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.

City and County of San Francisco
Tails
Resolution

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

File Number: 250071 **Date Passed:** February 25, 2025

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.

February 12, 2025 Budget and Finance Committee - AMENDED

February 12, 2025 Budget and Finance Committee - RECOMMENDED

February 25, 2025 Board of Supervisors - ADOPTED

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

File No. 250071

I hereby certify that the foregoing Resolution was ADOPTED on 2/25/2025 by the Board of Supervisors of the City and County of San Francisco.

Angela Calvillo
Clerk of the Board

Daniel Lurie
Mayor

2.28.25

Date Approved