

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

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

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6 WHEREAS, The Treasurer and 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 attached lists of Tax-Defaulted Property Subject to Public Tax Sale 2025  
9 and Tax-Defaulted Property Subject to Sealed Bid Tax Sale 2025 have been duly entered on  
10 the Treasurer and Tax Collector's roll of tax-defaulted real property for longer than 5 years;  
11 and

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

15 WHEREAS, The Treasurer and 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 Treasurer and Tax Collector shall post a physical notice on any  
21 occupied parcel, and on any physically accessible vacant parcel for whom the certified mail to  
22 the owner is 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 two parcels to Adult Protective Services, one  
25 parcel to the Assessor, two parcels to the Department of Public Works, eight parcels to

1 Homeownership SF, nine parcels to the Mayor's Office of Housing and Community  
2 Development, and nine parcels to the Sheriff's 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 Office of the Treasurer and Tax Collector is hereby directed to  
9 advertise and sell each of the parcels listed on the attached List of Tax-Defaulted Property  
10 Subject to Public Tax Sale 2025 and on the attached List of Tax-Defaulted Property Subject to  
11 Sealed Bid Tax Sale 2025 in the manner provided by the California Revenue and Taxation  
12 Code in Division I, Part 6, including but not limited to the minimum bid procedures authorized  
13 by Section 3698.6(c); and the Treasurer and Tax Collector is further directed to add the cost  
14 of advertisement and sale of the property described on the attached List of Tax-Defaulted  
15 Property Subject to Public Tax Sale 2025 to the minimum price to be collected from the  
16 parcels offered for tax sale; and, be it

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

21 FURTHER RESOLVED, That the Office of the Treasurer and Tax Collector is  
22 authorized to notify any new parties of interest in accordance with Section 3701 and reoffer  
23 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