

1 [Public Auction - Tax-Defaulted Real Property]

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3 **Resolution authorizing Tax Collector to sell at public auction certain parcels of tax-**  
4 **defaulted real property, as defined herein.**

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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 internet auction, and each of the parcels of  
8 real property listed on the attached list of Tax-Defaulted Property Subject to Impending Tax  
9 Sale has been duly entered on the Tax Collector's roll of tax-defaulted real property for longer  
10 than 5 years; and

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

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

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

22 WHEREAS, To bring additional resources to taxpayers at risk of losing their properties  
23 to tax auction, the Tax Collector has referred eight parcels to Homeownership SF, eight  
24 parcels to the Mayor's Office of Housing and Community Development, seven parcels to the  
25 Sheriff's Office, six parcels to the Department of Building Inspection, three parcels to Adult

1 Protective Services, two parcels to the Assessor, two parcels to the Public Utilities  
2 Commission, two parcels to the Public Administrator, two parcels to the San Francisco  
3 Housing Development Corporation, and one parcel to the Rent Board; now, therefore, be it

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

11           FURTHER RESOLVED, That the San Francisco Tax Collector is authorized to sell all  
12 properties listed on the attached List of Tax-Defaulted Property Subject to Impending Tax  
13 Sale below the minimum bid amount, if such properties cannot first be sold at the minimum  
14 bid amount proposed at the sale; and, be it

15           FURTHER RESOLVED, That the San Francisco Tax Collector is authorized to notify  
16 any new parties of interest in accordance with Section 3701 and reoffer any parcel that  
17 remains unsold within 90 days.  
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**City and County of San Francisco**  
**Tails**  
**Resolution**

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

**File Number:** 240038

**Date Passed:** February 27, 2024

Resolution authorizing Tax Collector to sell at public auction certain parcels of tax-defaulted real property, as defined herein.

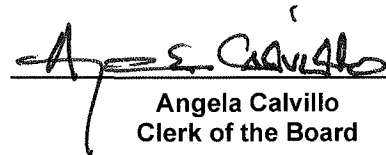
February 14, 2024 Budget and Finance Committee - RECOMMENDED

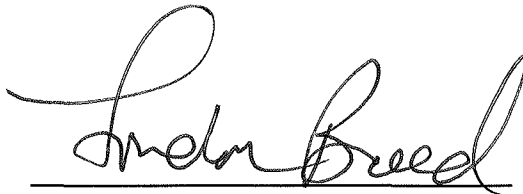
February 27, 2024 Board of Supervisors - ADOPTED

Ayes: 11 - Chan, Dorsey, Engardio, Mandelman, Melgar, Peskin, Preston, Ronen, Safai, Stefani and Walton

File No. 240038

I hereby certify that the foregoing  
Resolution was ADOPTED on 2/27/2024 by  
the Board of Supervisors of the City and  
County of San Francisco.

  
Angela Calvillo  
Clerk of the Board

  
London N. Breed  
Mayor

3/7/24  
Date Approved