

1 [Public Auction - Tax-Defaulted Real Property]

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

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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 five 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 six parcels to the City Attorney's Code  
24 Enforcement Team, six parcels to Homeownership SF, five parcels to the Assessor, five  
25 parcels to the Public Utilities Commission, three parcels to the Sheriff's Office, two parcels to

1 Adult Protective Services, one parcel to the Rent Board, and one parcel to the Mayor's Office  
2 of Housing and Community Development; now, therefore, be it

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

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

14 FURTHER RESOLVED, That the San Francisco Tax Collector is authorized to notify  
15 any new parties of interest in accordance with Section 3701 and reoffer any parcel that  
16 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:** 230120

**Date Passed:** March 07, 2023

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

March 01, 2023 Budget and Finance Committee - AMENDED


March 01, 2023 Budget and Finance Committee - RECOMMENDED


March 07, 2023 Board of Supervisors - ADOPTED

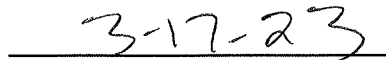
Ayes: 11 - Chan, Dorsey, Engardio, Mandelman, Melgar, Peskin, Preston, Ronen, Safai, Stefani and Walton

File No. 230120

I hereby certify that the foregoing Resolution was ADOPTED on 3/7/2023 by the Board of Supervisors of the City and County of San Francisco.

  
Angela Calvillo  
Clerk of the Board

  
London N. Breed  
Mayor

  
Date Approved