

November 19, 2024

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**Treasurer & Tax Collector**  
CITY AND COUNTY OF SAN FRANCISCO

# Sealed Bid Auction Webinar

Presented by David Augustine, Tax Collector

Disclaimer: The City and County makes no guarantee, expressed or implied, relative to the title, location, acreage or condition of the properties for sale. The City and County assumes no liability for any other possible liens, encumbrances or easements, recorded or not recorded. Bidders are required to conduct any research of due diligence they wish to conduct prior to submitting a bid.



# Agenda

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1. Parcel Eligibility for Auction
2. Understanding Sealed Bid Auction
3. The Bidding Process: A Step-by-Step Guide
4. Low Value Ordinance and Ongoing Taxation
5. Next steps
6. Q&A





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# Parcel Eligibility for Auction

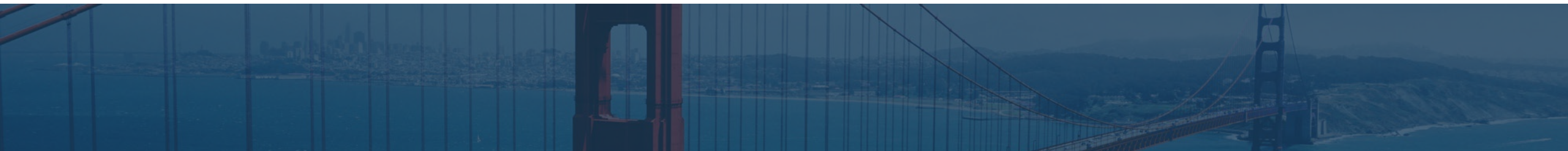
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# Auction of tax defaulted parcels

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- Property becomes eligible for auction when an owner fails to pay taxes for five years.
  - Tax Collector is statutorily obligated to auction properties that have remained delinquent for nine years.





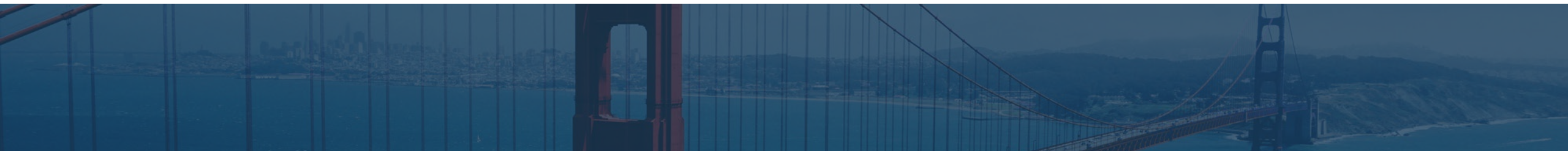
# Auction Types

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- Public Sale – April 2026
- Sealed Bid – May 2026

Sale through auction allows for collection of past due taxes and returns property to active roll status.





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# Understanding Sealed Bid Auction

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# What is a Sealed Bid Auction?

- Only adjacent property owners are allowed to participate.
- A type of auction for tax-defaulted properties that are rendered unusable by their size, location, or other condition.
- May be offered with a reduced minimum bid amount in certain conditions.
- Winning bid amount results in full ownership.





# What is a Sliver Parcel?

- It is a small, landlocked or oddly shaped property that is of little use on its own but has a unique Assessor Parcel Number (APN).
- An APN is created because Assessor has lawful obligation to assess all known area.
  - Can become problematic if unintentionally excluded during property transfer or sale.







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# The Bidding Process

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A Step-by-Step Guide

# The Bidding Process: A Step-by-Step Guide



Submit Interest Form  
by December 31, 2025

Send completed form by mail or  
submit electronically.

Bid Packets issued  
in March 2026

Issued to all contiguous/abutting  
owners.

Submit Bid Form

Bid form submission date included in  
packet.

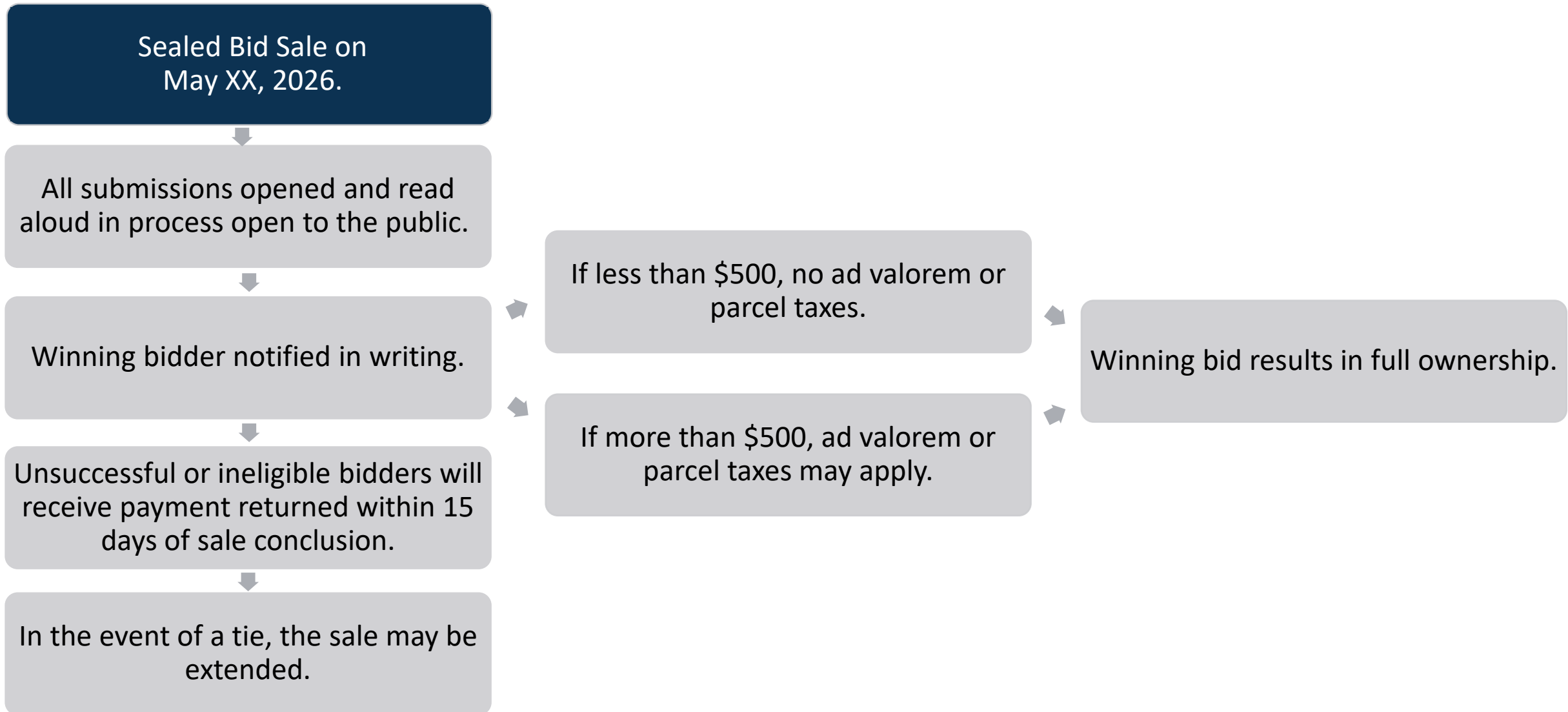
Include cashier's check or money  
order in sealed envelope.

Submissions remain sealed until date  
and time of sale.





# The Bidding Process: Continued





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# Low-Value Ordinance and Ongoing Taxation

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# Low Value Ordinance



- Real property valued at \$500 or less will be exempt from ad valorem tax.





# Intent to Merge

Per California Revenue and Taxation Code Section 3692, "the tax collector shall require that the successful bidder request the assessor and the planning director to combine the unusable parcel with the bidder's own parcel as a condition of sale."







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# Next Steps

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# Next Steps



1

**Fill out Sealed Bid Interest form by December 31, 2025, by mail or online at [sftreasurer.org/SealedBid](https://sftreasurer.org/SealedBid)**

Specifics of which properties will be offered through Public Auction and Sealed Bid Auction will be submitted for consideration to Board of Supervisors late January 2026. This resolution will be available to view on our website at that time.

2

**If you are adjacent to one of the properties which will be offered in Sealed Bid, you will receive a bid packet in the mail late March.**

3

**Reach out to [taxsale@sfgov.org](mailto:taxsale@sfgov.org) with any specific questions you may have.**

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José Cisneros  
TREASURER

Sealed Bid Interest Form  
Interest to Participate in a Sealed Bid Auction

Possible Sealed Bid APN: 1234-567  
Your APN: 1234-568

☐ I am interested in bidding on APN 1234-567.

Signature: \_\_\_\_\_  
Name: \_\_\_\_\_  
Phone #: \_\_\_\_\_  
Email: \_\_\_\_\_

Please return this form in the enclosed self-addressed envelope.

City Hall Room 140 | 101 Carlton B Goodlette Place | San Francisco, CA 94102

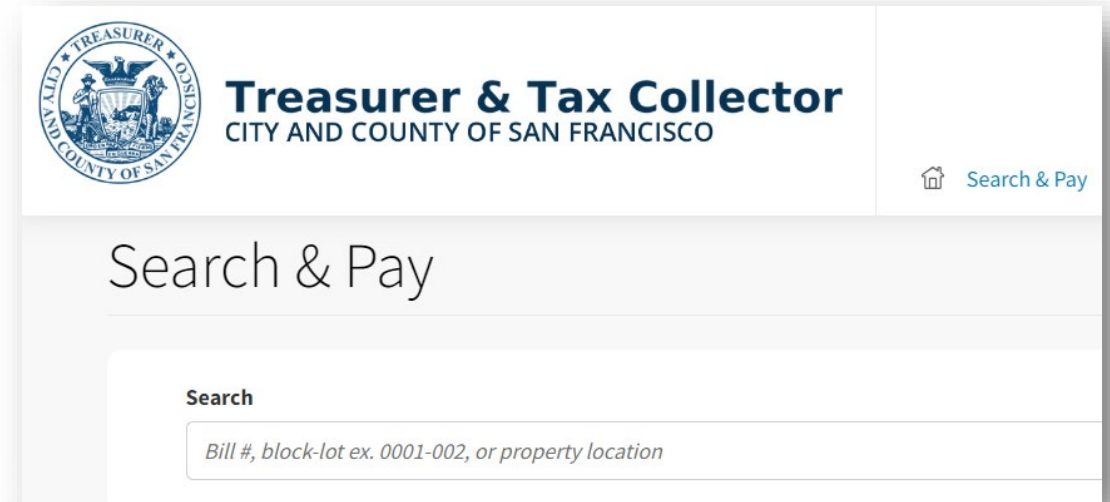
Taxpayer Assistance: Call 3



# Additional Resources



Access and view a parcel's payment history, ad valorem details, and property tax bills online on **Treasurer & Tax Collector** website.

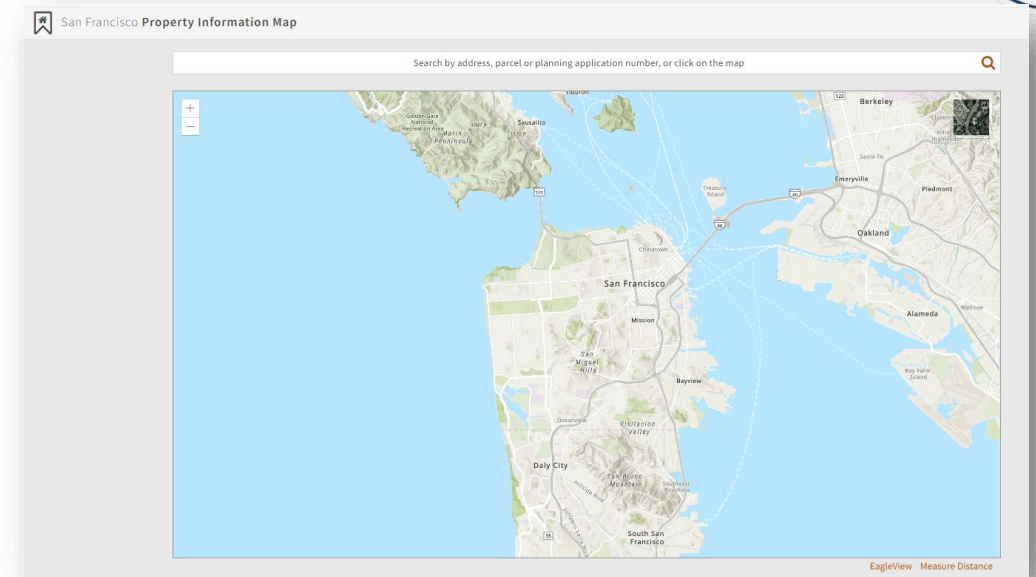


To learn more about the merger process, visit San Francisco Public Works' **Subdivision and Mapping** or email: [subdivision.mapping@sfdpw.org](mailto:subdivision.mapping@sfdpw.org).

# Additional Resources



The San Francisco Planning Department's **Property Information Map** provides a single access point for a variety of useful property data, zoning and permitting information.



The Assessor-Recorder's **Records Manager Access Tool** allows the public to locate most documents that have been recorded in San Francisco such as historical deeds or liens.





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# Q&A

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Additional questions can also be emailed to: [taxsale@sfgov.org](mailto:taxsale@sfgov.org)



# Common Questions

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**Question:** Is it okay to coordinate with my neighbors who are also adjacent to the parcel regarding bidding?

**Answer:** Yes, talk to your neighbors.

**Question:** Do I have to pay all the back taxes?

**Answer:** No, purchasing property through a sealed bid auction satisfies defaulted taxes.

**Question:** How will this purchase change my current tax bill?

**Answer:** This purchase will not impact your current assessed valuation or your current property tax bill. This purchase is for an additional parcel for which you may receive a separate tax bill.