

November 19, 2024



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



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





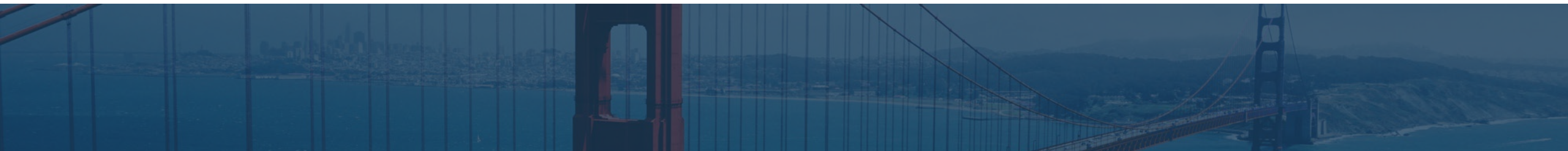
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Parcel Eligibility for Auction



Auction of tax defaulted parcels

- 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.

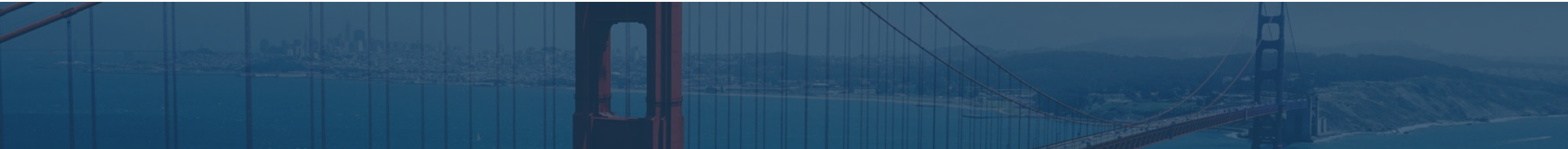




Auction Types

- Public Sale - April 2025
- Sealed Bid - May 2025

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



What is a Sealed Bid Auction?

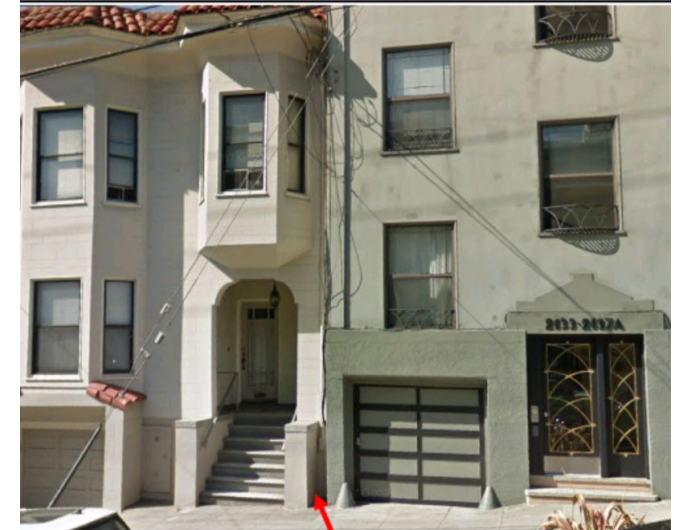
- Only adjacent property owners are allowed to participate.
- A type of auction for tax-defaulted properties that are rendered unusable by their size, location, or other condition.
- May be offered with a reduced minimum bid amount in certain conditions.
- Winning bid amount results in full ownership.





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

A Step-by-Step Guide

The Bidding Process: A Step-by-Step Guide



Submit Interest Form by
December 31, 2024

Send completed form by mail or
submit electronically.

Bid Packets issued in
March 2025

Issued to all contiguous/abutting
owners.

Submit Bid Form

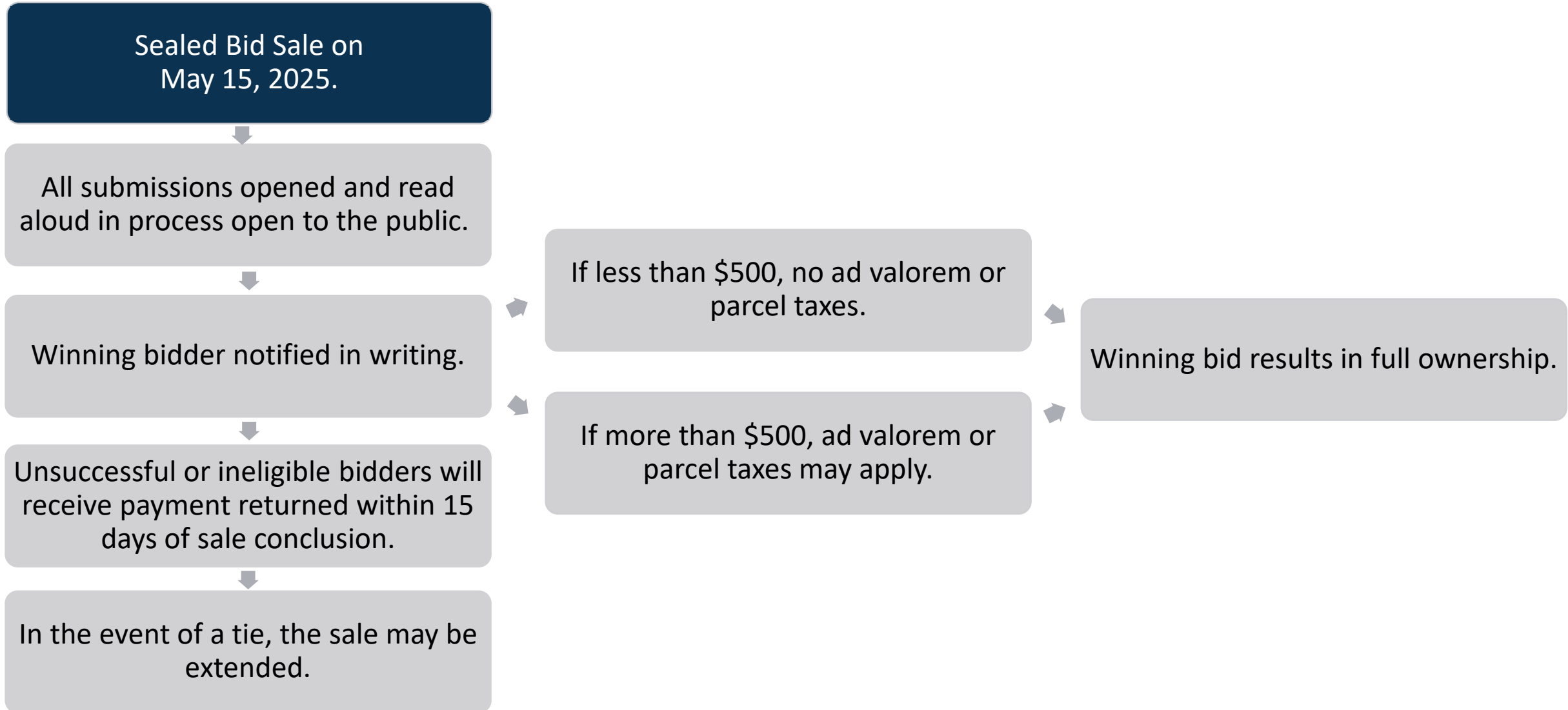
Bid form submission date included in
packet.

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



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

Next Steps



1 Fill out Sealed Bid Interest form by December 31, 2024, by mail or online at 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 2025. 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.

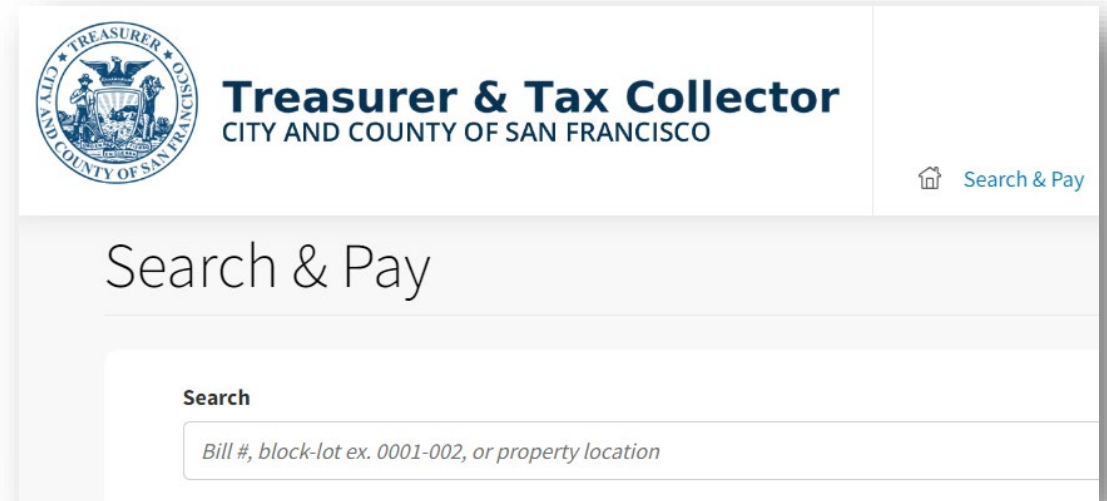
3 Reach out to taxsale@sfgov.org with any specific questions you may have.

A document titled "Sealed Bid Interest Form" from the Treasurer & Tax Collector of the City and County of San Francisco. The form is addressed to José Cisneros, Treasurer. It includes the following text: "Sealed Bid Interest Form", "Interest to Participate in a Sealed Bid Auction", "Possible Sealed Bid APN: 1234-567", "Your APN: 1234-568", and a checkbox for "I am interested in bidding on APN 1234-567." Below this are lines for "Signature:", "Name:", "Phone #:", and "Email:". At the bottom, it says "Please return this form in the enclosed self-addressed envelope." and "Taxpayer Assistance: Call 311". The footer includes "City Hall Room 140 | Dr. Carlton B Goodlette Place | San Francisco, CA 94102".

Additional Resources



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

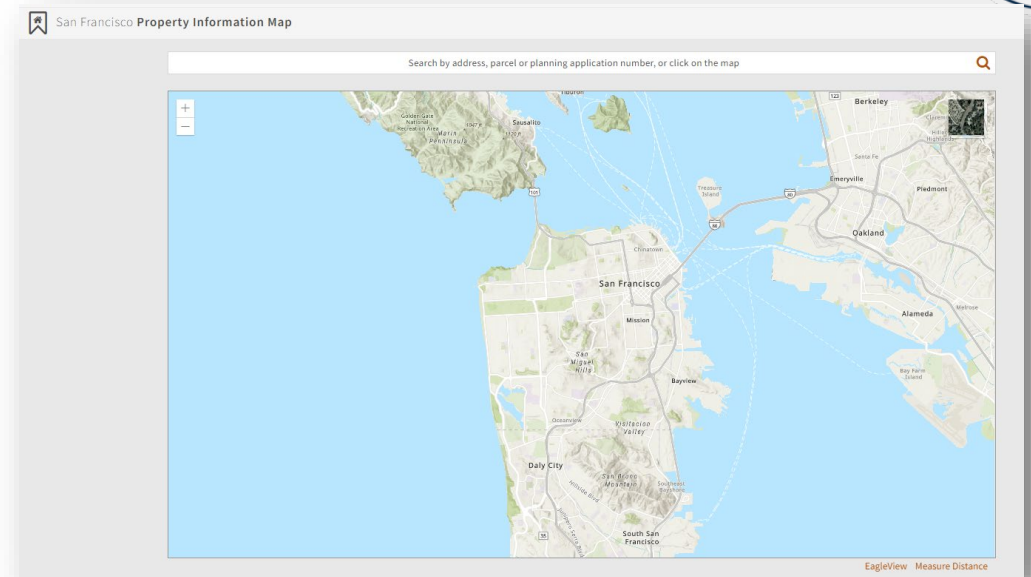


To learn more about the merger process, visit San Francisco Public Works' [Subdivision and Mapping](#) or email: subdivision.mapping@sfdpw.org.



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

Additional questions can also be emailed to: taxsale@sfgov.org



Common Questions

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.