



# COUNTY OF SAN DIEGO

## AGENDA ITEM

### BOARD OF SUPERVISORS

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Fifth District

**DATE:** December 9, 2025

**13**

**TO:** Board of Supervisors

### SUBJECT

**ONLINE PUBLIC AUCTION TAX SALE OF TAX-DEFAULTED PROPERTY  
(DISTRICTS: ALL)**

### OVERVIEW

When a property owner fails to pay property taxes by the end of the fiscal year, the property becomes tax defaulted. If the property remains tax defaulted for five years, the property then becomes subject to the Treasurer-Tax Collector's Power to Sell. Statutory requirements are met pursuant to Revenue and Taxation Code § 3691, et seq. prior to the property being offered at sale. The purpose of offering tax-defaulted property at a tax sale is to collect the unpaid taxes (redemption) and to return the property to a revenue-generating status. This is a request to approve the proposed sale of 793 parcels of tax-defaulted real property at Online Public Auction Tax Sale No. 7102, beginning on March 13, 2026, with final groups closing on March 18, 2026.

### RECOMMENDATION(S)

#### TREASURER-TAX COLLECTOR

1. Adopt the Resolution entitled:  
A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO APPROVING AN ONLINE PUBLIC AUCTION TAX SALE OF TAX-DEFAULTED PROPERTY (Attachment A, on file with the Clerk of the Board).
2. Should a parcel not sell at the initial minimum bid as defined in Revenue and Taxation Code § 3698.5, approve the Treasurer-Tax Collector's discretion under the Revenue and Taxation Code § 3698.5(c), to offer the same property at the sale or next scheduled sale, at a minimum price that the Treasurer-Tax Collector deems appropriate in light of the most current assessed valuation of that property or those interests. Any parcel remaining unsold may be re-offered within a 90-day period in accordance with Revenue and Taxation Code § 3692(e) and any new parties of interest shall be notified in accordance with Revenue and Taxation Code § 3701.

### EQUITY IMPACT STATEMENT

The Treasurer-Tax Collector recognizes the systemic impacts that inequitable policies may create for residents of the County of San Diego. Impacts have historically included outcomes related to racial justice and issues of belonging that are reflected in the programs, services and resources

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allocated to communities. The Treasurer-Tax Collector will conduct an online auction that is widely accessible to all bidders who follow the process to register and submit deposits required to participate in the auction. A bidder may only be banned from participating in the online auction if they have previously forfeited property by way of non-completion of the sale of property for which they have previously won the bid. It is anticipated that these actions will have a positive impact on all people to include Black, Indigenous, People of Color (BIPOC), women, people with disabilities, immigrants, youth, and the LGBTQ community.

**SUSTAINABILITY IMPACT STATEMENT**

The proposed actions to conduct an online public auction, collect unpaid property taxes and return the properties to a revenue generating status are appropriate as they support the County of San Diego's Strategic Initiative of Sustainability to align the County's available resources with services to maintain fiscal stability and ensure long-term solvency. The proposed actions to conduct an online auction that is widely accessible to all bidders who follow the process to register align with the County of San Diego's Sustainability Goal of providing just and equitable access.

**FISCAL IMPACT**

If approved, funds received from sales of tax-defaulted property will be used to redeem defaulted and current year taxes and to reimburse the County for all Board approved cost recovery and statutorily required fees and costs of sale imposed under San Diego County Administrative Code § 364.4.

Any excess proceeds remaining will be retained in the defaulted tax sale trust fund for a period of one year following the date of the recordation of the tax deed to the purchaser of the property. During that period, any party of interest in the property at the time of the sale may apply for the proceeds by submitting a claim. Any excess proceeds remaining after processing valid claims will be transferred to the General Fund. There will be no change in net General Fund cost and no additional staff years.

**BUSINESS IMPACT STATEMENT**

N/A

**ADVISORY BOARD STATEMENT**

N/A

**BACKGROUND**

Existing state law provides power for the Treasurer-Tax Collector to sell properties that are tax-defaulted for five or more years, or, in the case of a nuisance abatement, three or more years pursuant to Revenue and Taxation Code §3691. For property damaged or destroyed by calamity and/or by a state, county, or federally declared disaster such as the California Wildfires of 2020, state law provides that the property is not offered at sale until five years from the date of the state, county or federally declared disaster. The Treasurer-Tax Collector makes a review of the parcels subject to and scheduled for sale to identify and remove properties affected by such declared disasters that are within the five-year time period from the date of disaster from the list of parcels to be offered at sale.

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Prior to auction, the Treasurer-Tax Collector's office thoroughly researches tax-defaulted property to identify parties of interest. Rigorous efforts are made to contact the owners and other parties of interest to provide them notice of the sale, the effect of the sale on their interest in the property, and their right of redemption. All contact with parties of interest is purposed on facilitating the redemption (payment in full) of defaulted taxes.

Owners of record are sent notices each year starting with the first year of default. These notices consist of a defaulted tax bill in July and the regular tax bill in October, which contains the statement, "IN DEFAULT ON JUN 30 YYYY, PRIOR YRS TAXES DELINQUENT." Defaulted tax statements for parcels, which are delinquent for five years or more advise the taxpayer of the tax sale status and fees that have attached or will attach to the parcel prior to mailing. All owners' mailing addresses are researched prior to mailings for a more current address. Notices of the Tax Collector's Power to Sell for Defaulted Taxes are recorded, in accordance with § 3691.1, § 3691.2 and § 3691.4 of the Revenue and Taxation Code, and legal advertisement of the property's Tax Default and Tax Collector's Impending Power to Sell is made for each of the properties itemized on the attached exhibit. Additionally, prior to any tax sale, notice of the impending sale is mailed out to all known parties of interest, individually, and is also published in a local newspaper with county-wide circulation and on the Treasurer-Tax Collector's website. It is only after all such means have been exhausted by Treasurer-Tax Collector staff that property is scheduled for auction.

Staff is confident that the actual number of parcels offered at sale will be reduced from the 793 parcels itemized in the attached exhibit. This is a direct result of redemption (payment in full) of the defaulted tax amount and/or withdrawal from sale for reasons which can include but are not limited to: an assessee who is the debtor in bankruptcy; an un-probated estate; and/or the Treasurer-Tax Collector's determination to offer the property at another sale, subject to and in accordance with all noticing requirements of the Revenue and Tax Code.

Parcels not sold at the Online Public Auction may be re-offered within a 90-day period in accordance with Revenue and Taxation Code § 3692(e) and any new parties of interest shall be notified in accordance with Revenue and Taxation Code §3701.

Statistics for prior year Public Auction Tax Sales are as follows:

SALE NO.	SALE DATE	BOARD APRVD	PAID PRIOR TO SALE	W/DRAWN PRIOR TO SALE	PARCELS OFFERED	SOLD	% SOLD	TOTAL SALES PRICE (total recovered)	PARCELS W/NO BID	REGISTERED BIDDERS	SUCCESSFUL BIDDERS	W/MULTIPLE PURCHASES
7095B	5/9/25-5/14/25	749	6	0	362	181	50.00%	\$1,194,600.00	174	925	35	26
7095	3/14/25-3/19/25	749	488	30	495	150	30.30%	\$2,558,500.00	345	1671	56	48
7091B	5/17/24-5/22/24	493	6	51	287	90	31.36%	\$503,800.00	140	969	30	12
7091	3/22/24-3/27/24	493	90	33	468	59	12.61%	\$3,605,100.00	277	3614	69	18
7086B	5/12/23-5/17/23	513	9	0	189	149	78.84%	\$780,500.00	17	337	30	15
7086	3/10/23-3/15/23	513	121	31	476	134	28.15%	\$1,906,700.00	179	1564	68	27
7083B	5/13/22-5/18/22	508	6	8	237	181	76.37%	\$887,800.00	38	201	47	19
7083	3/11/22-3/16/22	508	129	19	490	101	20.61%	\$2,623,400.00	195	839	70	28
7079B	5/14/21-5/19/21	763	6	0	279	199	71.30%	\$889,400.00	73	337	50	26
7079	3/12/21-3/17/21	763	203	24	737	231	31.30%	\$1,296,100.00	237	1544	291	37
7076	2/28/20-3/4/20	546	136	19	505	69	13.70%	\$1,980,500.00	273	695	48	15
7071B	7/12/19-7/17/19	786	2	0	313	163	61%	\$129,200.00	101	601	25	13
7071	04/26/19-05/1/19	786	196	37	731	287	52%	\$2,630,200.00	259	601	71	24
7067B	7/20/18-7/25/18	1276	2	4	694	389	56.10%	\$1,949,000.00	300	253	44	23
7067	5/4/18-5/9/18	1276	99	7	1170	322	27.60%	\$5,555,600.00	691	869	99	35

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7063B	7/13/17-7/26/17	1631	2	4	1014	340	33.90%	\$2,164,700.00	657	213	67	32
7063	5/5/17-5/8/17	1631	227	49	1565	345	25.50%	\$5,652,700.00	977	369	116	45
7056	3/24/2015	481	243	52	186	85	45.70%	\$2,924,000.00	101	240	40	13
7047	3/19/2014	495	266	82	147	54	36.73%	\$1,404,300.00	85	196	39	11
7039	3/13/2013	295	163	42	90	62	68.88%	\$3,493,850.00	28	298	37	14
7036	2/24/2012	290	167	54	69	48	70.00%	\$1,518,600.00	21	126	31	7
7032	3/18/2011	592	185	99	309	76	24.60%	\$534,175.00	233	125	43	13
7028	2/26/2010	379	120	64	195	58	29.74%	\$319,200.00	137	198	38	14
7025	2/25/2009	211	79	24	108	37	34.30%	\$184,600.00	71	189	26	9
7022	2/28//08	189	74	32	83	59	71.08%	\$564,300.00	19	272	45	9

**LINKAGE TO THE COUNTY OF SAN DIEGO STRATEGIC PLAN**

Today's proposed action to approve an online public auction sale of tax-defaulted property supports the Sustainability and Community, initiatives in the County of San Diego's 2025-2030 Strategic Plan by collecting validly assessed tax revenue which is turned over to the General Fund and made available to fund county programs.

Respectfully submitted,



LAWRENCE COHEN  
TREASURER-TAX COLLECTOR

**ATTACHMENT(S)**

ATTACHMENT A: A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF SAN DIEGO APPROVING AN ONLINE PUBLIC AUCTION TAX SALE OF  
TAX-DEFAULTED PROPERTY

ATTACHMENT B: SAN DIEGO COUNTY TREASURER-TAX COLLECTOR  
AUTHORIZATION AND REPORT OF SALE