

Resolution No.: \_\_\_\_\_

Meeting Date: \_\_\_\_\_

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

**WHEREAS**, there is presented to the Board of Supervisors a letter from the San Diego County Treasurer-Tax Collector a list of 793 parcels of tax-defaulted real property within the incorporated and unincorporated areas of the County of San Diego, attached hereto as Authorization and Report of Sale for an Online Public Auction 7102;

**WHEREAS**, the Treasurer-Tax Collector states that it is their intention to sell at Online Public Auction Tax Sale No. 7102 beginning on March 13, 2026 with final groups closing on March 18, 2026, pursuant to the provisions of § 3691, § 3692, § 3693, § 3694, § 3695, and § 3698 of the Revenue and Taxation Code, said properties for not less than the minimum prices set forth for each parcel, and requesting approval of said proposed sale; and,

**WHEREAS**, the Treasurer-Tax Collector is authorized to re-offer any of the same property that is unsold after the initial offering, at the same or next scheduled sale, at a minimum price that the Treasurer-Tax Collector deems appropriate pursuant to the provisions of § 3798(c) of the Revenue and Taxation Code. Any property remaining unsold may be re-offered within a 90-day period in accordance with § 3692(c) of the Revenue and Taxation Code and any new parties of interest shall be notified in accordance with § 3701 of the Revenue and Taxation Code.

**NOW, THEREFORE, IT IS HEREBY RESOLVED** that the Online Public Auction Tax Sale No. 7102 beginning on March 13, 2026 with final groups closing on March 18, 2026, described herein, is hereby approved, and notification shall be provided to public agencies interested in these parcels for public use; and that upon request, notification will be provided to any non-profit organization as defined in Revenue and Taxation Code § 3772.5 interested in these parcels for open-space preservation, dwelling, rehabilitation, sale, rent or other use to serve low-income persons. An opportunity will be extended to these public and non-profit agencies to acquire these parcels before the parcels are offered for sale to private parties.

APPROVED AS TO FORM AND LEGALITY

DAVID J. SMITH

ACTING COUNTY COUNSEL

BY: Walter J. de Lorrell III, Chief Deputy