COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 437
Los Angeles, California 90012
Telephone: (213) 974-2101 Fax: (213) 626-1812
ttc.lacounty.gov and propertytax.lacounty.gov

ELIZABETH BUENROSTRO GINSBERG
TREASURER AND TAX COLLECTOR

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November 17, 2026

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

**RECOMMENDATION TO ADOPT RESOLUTION APPROVING ONLINE SEALED BID AUCTION OF TAX-DEFAULTED PROPERTIES SUBJECT TO THE TAX COLLECTOR'S POWER TO SELL (2027 LIMITED SEALED-BID AUCTION) (ALL SUPERVISORIAL DISTRICTS) (3-VOTES)**

## SUBJECT

Pursuant to California Revenue and Taxation Code (R&TC) Sections 3694 and 3698, the Treasurer and Tax Collector (TTC) requests approval to conduct an online sealed bid auction of tax defaulted properties beginning Wednesday, January 6, and ending Thursday, January 7, 2027.

## IT IS RECOMMENDED THAT THE BOARD:

Adopt the attached resolution approving the online sealed bid auction of tax-defaulted properties subject to the Tax Collector's Power to Sell (2027 Limited Sealed-Bid Auction), approving the TTC's authority to sell each property at a reduced minimum price of $250.

## PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

TTC conducts auctions of tax-defaulted properties on a regular basis. Over time, TTC accumulates a small inventory of properties that are considered "unusable" due to size, location, or other conditions. Examples include small plots of land not suitable for development; long narrow strips of land abutting a row of multiple homes that can be used as walking trails, or to expand walkways, streets, and washes; or landlocked property surrounded by one or more properties with no ingress or egress.

R&TC Section 3692(c) allows the Tax Collector to offer parcels that are rendered unusable by the size, location, or other conditions of the parcels, and are subject to sale for nonpayment of taxes, by sealed bid auction procedures pursuant to R&TC Section 3692(d), at a minimum price to owners of contiguous parcels or to a holder of record of either a predominant easement or right-of-way easement. If the parcel is sold to a contiguous property owner, the Tax Collector shall require that the successful bidder request that the Assessor and the planning director combine the unusable parcel with the bidder's own parcel as a condition of sale.

Pursuant to R&TC Section 3698.5(b), the minimum price requirements of Subdivision (a) of the same Section do not apply to property or property interests that qualify for an online sealed bid auction.

Contract vendor, GovEase, will conduct the online sealed bid auction beginning Wednesday, January 6, and ending Thursday, January 7, 2027. Attached is a list of four properties to be offered at the 2027 Limited Sealed-Bid Auction that meet the requirements of R&TC Sections 3692(c) and 3698.5(b), have been tax defaulted for unpaid property taxes for three or more years, and are subject to the Tax Collector's Power to Sell pursuant to R&TC Section 3691.

For online sealed bid auctions, TTC incurs the cost for publications, notices, and title reports regardless of whether the properties sell. To maximize the likelihood of these properties selling, TTC has established a low minimum price of $250 and has selected properties for which constituents have contacted TTC previously and expressed interest in purchasing.

Pursuant to R&TC Section 3371, TTC mailed notices of delinquent taxes to the assessees of record and will continue to make reasonable efforts to contact the owners to inform them of the tax liabilities and the provisions for redeeming the properties.

## Implementation of Strategic Plan Goals

The recommended action supports the County's Strategic Plan North Star 3 – Realize Tomorrow's Government Today, Focus Area F – Flexible and Efficient Infrastructure, Strategy 2 – Modernize Infrastructure.

## FISCAL IMPACT/FINANCING

The online sealed bid auction of tax-defaulted properties allows TTC to recoup all or a portion of unpaid property taxes, penalties, and costs on delinquent parcels that are subject to the Tax Collector's Power to Sell, as provided under R&TC Section 3691, and return properties to tax-paying status. TTC budgeted the necessary funds for both the mailing of the Bidder's Packet to all eligible bidders and mailing of the Notice of Auction, which TTC staff must send by certified mail to all known parties of interest pursuant to R&TC Section 3701.

## FACTS AND PROVISIONS/LEGAL REQUIREMENTS

TTC published the attached list of tax-defaulted properties subject to the Tax Collector's Power to Sell in local newspapers per California statutes governing notice and publication requirements. The publication is posted in the newspaper with the highest general circulation based on the geographic area where properties are located. TTC staff will publish the Notice of Auction prior to the date of the online sealed bid auction pursuant to R&TC Section 3702 and will advertise the publication as mentioned above. TTC will also provide notice on the TTC website pursuant to R&TC Section 36.5.

**IMPACT ON CURRENT SERVICES (OR PROJECTS)**

Not Applicable.

Respectfully submitted,



ELIZABETH BUENROSTRO GINSBERG
Treasurer and Tax Collector

EBG:LP:DB:NA:rd

Enclosures

c: Assessor
Chief Executive Officer
Executive Officer, Board of Supervisors
Auditor-Controller
County Counsel

**RESOLUTION APPROVING SALE OF TAX-DEFAULTED PROPERTIES SUBJECT TO THE TAX COLLECTOR'S POWER TO SELL AT THE 2027 LIMITED SEALED-BID AUCTION**

WHEREAS, pursuant to California Revenue and Taxation Code Section 3698, ELIZABETH BUENROSTRO GINSBERG, Treasurer and Tax Collector, transmitted to the Board of Supervisors a notice of the intention to offer for sale and sell tax-defaulted properties subject to the Tax Collector's Power to Sell at the 2027 Limited Sealed-Bid Auction; and

WHEREAS, California Revenue and Taxation Code Section 3694 requires the Board of Supervisors to approve the proposed sale of tax-defaulted properties subject to the Tax Collector's Power to Sell at the 2027 Limited Sealed-Bid Auction; and

WHEREAS, California Revenue and Taxation Code Section 3692(c) authorizes establishment of the minimum bid by the Treasurer and Tax Collector of tax-defaulted properties subject to the Tax Collector's Power to Sell at online sealed bid auction; and

WHEREAS, the Treasurer and Tax Collector provides notice of the intention to offer tax-defaulted properties subject to the Tax Collector's Power to Sell at the 2027 Limited Sealed-Bid Auction.

NOW THEREFORE BE IT RESOLVED: That pursuant to the provisions of Chapter 7, Part 6, Division 1 of the California Revenue and Taxation Code, the Board of Supervisors does hereby approve the sale of these tax-defaulted properties subject to the Tax Collector's Power to Sell designated and described on the 2027 Limited Sealed-Bid Auction List, and the establishment by the Treasurer and Tax Collector of minimum bids for properties pursuant to the California Revenue and Taxation Code Section 3692(c).

The foregoing resolution was on the 17th of November 2026, adopted by the Board of Supervisors of the County of Los Angeles and ex-officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

County of Los Angeles

By_____
Chair of the Board of Supervisors

Attest: EDWARD YEN
Executive Officer of the
Board of Supervisors

By_____
Deputy

APPROVED AS TO FORM:

DAWYN R. HARRISON
County Counsel

By_____
Senior Deputy County Counsel

# 2027 LIMITED SEALED-BID RESOLUTION LIST
# ONLINE AUCTION SALE

| ITEM | AIN | MIN BID | IMP | NSB# | LEGAL DESCRIPTION | LOCATION | PROPERTY ADDRESS |
|---|---|---|---|---|---|---|---|
| 1 | 5206-019-001 | $250 | | 606 | MEADOW GLEN TRACT NW 20 FT OF LOTS 11 AND LOT 12 BLK 3 | CITY-LOS ANGELES | VACANT LOT |
| 2 | 5642-005-066 | $250 | | 505 | POR OF LOT A TR 9297 AND N 19.71 FT MEAS ON W LINE OF LOT 10 BLK 1 MB 5-167 | CITY-GLENDALE | VACANT LOT |
| 3 | 5829-038-031 | $250 | | 503 | ALTADENA MAP NO 2 NE 7 FT OF SW 102 FT OF NW 120 FT OF LOT 11 | COUNTY OF LOS ANGELES | VACANT LOT |
| 4 | 5831-015-069 | $250 | | 614 | RECORD OF SURVEY AS PER BK 57 PG 32 OF R S 0.02 MORE OR LESS AC COM AT MOST E COR OF LOT 2 TRACT NO 29311 TH N 13¢32' E 8.63 FT TH N 76¢20' W 104.97 FT TH S 30¢14'54" W TO NE LINE OF SD LOT 2 TH SE THEREON TO BEG PART OF LOTS 11 AND LOT 12 | COUNTY OF LOS ANGELES | VACANT LOT |