

COUNTY OF SAN DIEGO TREASURER-TAX COLLECTOR

TAX SALE - ONLINE INTERNET AUCTION

TERMS AND CONDITIONS

The County of San Diego Treasurer-Tax Collector (“Tax Collector”) is offering for sale property located in the geographic boundaries of San Diego County. The sale will be conducted by the Tax Collector pursuant to the provisions of California Revenue and Taxation Code section 3691 through an internet auction.

AS A BIDDER YOU AGREE TO THE TERMS AND CONDITIONS OF THE INTERNET AUCTION CONTAINED HEREIN. THE HIGHEST BIDDER IS LEGALLY OBLIGATED TO COMPLETE THE PURCHASE. FAILURE TO COMPLETE A PURCHASE CONSTITUTES A BREACH OF CONTRACT AND MAY RESULT IN LEGAL ACTION AGAINST YOU.

I. DATES OF SALE:

The online internet auction is scheduled for **March 13 – March 18, 2026**.

The auctions will begin at 8:00 a.m., Pacific Time, on Friday, March 13, 2026, and auctions will begin closing on Monday, March 16, 2026, at 8:00 a.m., Pacific Time, and continue through Wednesday, March 18, 2026, at various intervals. **Please check auction listings for the correct close date and time for each property that you are interested in.**

II. PURPOSE OF SALE:

All properties included in the auction are subject to the Tax Collector’s power to sell due to non-payment of at least one property tax installment that has been delinquent for five or more years. The purpose of the tax sale is to sell property in order to collect unpaid property tax. After the sale of the property at the auction, the Tax Collector will convey title to the purchaser, subject to the title limitations described in Section V. E. below.

III. CONDUCT OF SALE:

The internet auction is being conducted online by a third-party vendor, Grant Street Group, at sdttc.mytaxsale.com. This vendor is solely responsible for conducting the property tax auction on behalf of the County of San Diego (“County”) and the Tax Collector. The County, its constituent departments, and the Tax Collector shall not be responsible or otherwise liable for any error, omission, equipment, software, or network failure, mistake, or other fault or defect occurring during the conduct of this property tax auction.

IV. NOTICE TO PARTIES CONCERNING REDEMPTION:

The current owners’ right of redemption (payment in full) for properties offered through this internet auction shall terminate at 5:00 p.m., Pacific Time, on Thursday, March 12, 2026, the last business day prior to the first date of the auction.

In order to avoid having the property sold at this tax sale, payment of all outstanding property taxes due shall be made by State or federally chartered bank-issued cashier’s checks only and must be received by the Tax Collector no later than 5:00 p.m., Pacific Time, on Thursday, March 12, 2026. Payments shall be made payable to “County of San Diego Treasurer-Tax Collector”. It is highly recommended that payments be made in person at the Office of the Treasurer-Tax Collector located at 1600 Pacific Highway, Room 162, San Diego, CA 92101. Please contact the Tax Sale Unit at 619-531-5708 to make an appointment. Payments may also be mailed to:

County of San Diego Treasurer-Tax Collector
Attention: Tax Sales Unit
1600 Pacific Highway, Room 162
San Diego, CA 92101

UNDER NO CIRCUMSTANCES WILL A REDEMPTION PAYMENT BE ACCEPTED IF RECEIVED IN THE TAX COLLECTOR'S OFFICE AFTER 5:00 P.M., PACIFIC TIME, ON THURSDAY, MARCH 12, 2026.

Please be advised that payment of the outstanding property taxes due on the defaulted properties merely pays the amount of defaulted property tax then due and owing on the property. Please note that payment of property taxes by someone other than the property owner does not cause a change in legal title to the property and does not provide the payer of the property taxes any property rights.

V. NOTICE TO BIDDERS:

A. Bidder's Duty of Due Diligence

This is a "Buyer Beware" sale. All properties offered for sale and sold at this internet auction are offered and sold on an **"as is"** basis only. Therefore, each bidder shall alone bear the duty of due diligence to investigate the properties offered through this internet auction and investigate all title matters; judgment, nuisance abatement, tax, or other liens; encumbrances; easements; covenants; restrictions; servitudes; boundaries; the existence, condition, and legal status of all improvements and appurtenances; compliance with all applicable zoning ordinances; building and other codes; permit requirements; notices of violation; other recorded notices; bankruptcy proceedings; and all other conditions affecting the property. The County of San Diego and the Tax Collector assume no liability for any liens, encumbrances or easements, recorded or not recorded.

Each bidder shall alone bear the burden to thoroughly research these properties prior to the internet auction as to any and all matters relevant to his or her decision(s) to bid and purchase any of the properties offered in this tax auction. Each bidder bears the burden of determining the actual location of the property and any additional costs associated with ownership of the property.

Whatever right, title and/or interest the last assessee holds, as described in the legal description, is the same and only right, title and/or interest that is conveyed at the time the Tax Deed is recorded.

Some properties being offered at this sale may be a divided or undivided fractional interest in the property; for example, condominiums. The property legal description should be reviewed to determine the property and interest that is to be conveyed by the Tax Deed.

Timeshare Tax Sale Items being offered at auction by the Tax Collector are a deeded interest or 'right to use' a particular unit or unit type within the timeshare association for a specified interval of time on an annual, bi-annual or seasonal basis, as described in the legal description of the timeshare interval. It is the tax-defaulted timeshare interval that is being offered for sale at auction, not the entire building or Timeshare Association.

The property descriptions shown in the internet auction are the County Assessor's brief property descriptions. In some cases, they have been further abbreviated due to space requirements. Full and/or complete property legal descriptions are available ONLY by researching recorded deeds, and other documents, affecting the property.

Each bidder should not attempt to purchase property through the internet auction unless a thorough investigation has been conducted as to its exact location, desirability, and usefulness. The County of San Diego and the Tax Collector make no guarantee or warranty, either expressed or implied, regarding the usability, the ground location, or other amenities for the properties. The Tax Collector cannot guarantee the condition of the property nor assume any responsibility for conformance to codes, permits, or zoning ordinances. DO NOT trespass on the property, engage in any activity, or make any expenditure on a property until the Tax Deed has been recorded, and you have received a copy. **The burden is on the purchaser to thoroughly research, before the sale, any and all matters relevant to his or her decision to purchase the property through the internet property tax auction. The County's sole interest is the recovery of unpaid taxes, penalties, interest, and costs associated with conducting the internet auction as directed or permitted by law.**

The internet auction of these properties shall not be considered equivalent in any way to a sale of real property conducted by licensed real estate agents, brokers, or salespersons. All information concerning

these properties and their location is a courtesy for general reference only, and the County and the Tax Collector makes no warranty whatsoever as to the accuracy or veracity of any County map, County Assessor's Parcel map, other map(s), photograph, property description, legal description, property profile, property maps/images, or other information so provided. Because of frequent changes to property ownership, condition, recorded liens, and other property information the information provided may be out of date and, while every attempt is made to keep the content current, it should not be relied upon for your particular situation until you can independently verify its accuracy.

The properties offered for sale are being updated daily and may be withdrawn from the internet auction at any time by the Tax Collector for reasons that may include, but are not limited to, an assessee who is the debtor in bankruptcy, un-probated estate, and/or an error in advertising or noticing.

USE CAUTION AND INVESTIGATE BEFORE YOU BID!

THIS IS A BUYER BEWARE SALE.

B. Bidder Registration and Deposit Requirements

To purchase a property through the internet auction, you must:

1. Be 18 years of age or older.
2. Be a valid registered bidder and submitted the required deposit.
3. Have sufficient payment in the proper form to complete your purchase(s).

A \$1,000.00 advance bid deposit and a non-refundable \$35.00 bid deposit processing fee, is required of each bidder prior to bidding on any property that is part of this internet auction. The deposit payment shall be made via an electronic debit (ACH debit) to Grant Street Group at sdttc.mytaxsale.com starting on Monday, February 16, 2026, at 9:00 a.m. Pacific Time. In order to participate in this tax auction, all bid deposit payments shall be received by Grant Street Group no later than 5:00 p.m., Pacific Time, on Thursday, March 6, 2026.

Registration is not permitted through the mail and will not be permitted after this date.

Refund of the bid deposit shall be made to unsuccessful bidders within ten (10) business days after the close of the internet tax auction. Grant Street Group shall transfer the deposit of the successful bidders (i.e., the highest bidder of each property auction) to the County of San Diego where the deposit shall be credited toward their purchases, subject to meeting the Settlement Requirements described in the next section.

C. Settlement Requirements

The properties offered at this tax auction shall be sold to the highest bidder. The highest bidder for each property shall pay in full within five (5) business days from the close of the auction. In addition, a documentary transfer tax of \$.55 shall be added for each \$500.00, or fractional portion thereof, of the final sales price. The final amount due will be provided upon acceptance of the winning bid.

For nonresidential commercial property, if the highest bidder does not make final payment to consummate the sale, the Tax Collector may award the property to the next highest bidder at their bid price. For all other property, if the highest bidder does not make final payment to consummate the sale, the property will be sold at a subsequent auction. Where that subsequent auction occurs more than one year after the date of the previous auction and the highest bidder does not make final payment to consummate that subsequent sale, the Tax Collector may award the property to the next highest bidder at their bid price. California Revenue and Taxation Code Section 3693.

The following forms of payment will only be accepted:

1. Wire Transfer
2. Cashier's Check - State or federally chartered bank-issued cashier's check made payable to "County of San Diego Treasurer-Tax Collector" and mailed to the below address. You may also pay in person by calling the Tax Sale Unit at 619-531-5708 for an appointment.

County of San Diego Treasurer-Tax Collector
Attention: Tax Sales Unit
1600 Pacific Highway, Room 162
San Diego, CA 92101

Please note: Payment by personal checks, business checks, traveler's check, or credit/debit cards will not be accepted as final payment. In the event the highest bidder on a property fails to comply with these Settlement Requirements, then that bidder's deposit shall be forfeited to the County of San Diego.

Winning bidders who do not submit timely payment on any internet auction item won will forfeit their deposit to the County of San Diego and may be banned from future auctions.

ALL SALES ARE FINAL, even if the successful bidder makes a mistake and bids on the wrong property. Failure to complete a purchase constitutes a breach of contract and may result in legal action against the purchaser.

D. No Auction Sale Refunds

There shall be no refund of a purchase price, or any portion thereof, and no refund of the payment of the documentary transfer tax paid for a property sold through this tax sale due to a bidder's or purchaser's error, remorse, or failure to exercise due diligence.

However, occasionally a property is sold at auction after redemption (payment in full) has been made or is sold in error. In this case, a full refund of the purchase price and documentary transfer tax will be paid to the purchaser within a reasonable time after the property tax auction, and the County of San Diego and its Tax Collector shall have no further liability arising from the transaction. The bidder or purchaser's acceptance of this refund shall be deemed an accord and satisfaction and constitute a full and complete waiver and release of all claims arising from the transaction.

If the validity of the Tax Collector's Tax Deed is challenged by judicial proceeding, the action must be commenced within one year by the former owner or his/her party of interest, after the recording date of the Tax Collector's Tax Deed. This judicial proceeding can refer to an alleged invalidity or irregularity in the procedures of sale. If litigation by a former owner is successful and a court holds a Tax Deed void, the Court shall determine the correct amount of taxes, penalties and costs that should be paid, and the Court shall order the former owner or other party of interest to pay such amounts within six months. If such amounts are not paid in accordance with such order, the Court will not hold the Tax Deed void. When a court holds a Tax Deed void, the purchaser is entitled to a refund from the County of the amount paid in purchase price for tax penalties and costs. A Claim for Refund shall be presented within one year after the judgment becomes final.

E. Conveyance of Title; Limitations Regarding Encumbrances

Title to the property does not pass to the purchaser until a Tax Deed is recorded. DO NOT trespass on the property, engage in any activity, or make any expenditure on a property until the Tax Deed has been recorded, and you have received a copy. The Tax Collector expects to record the Tax Deeds within four to six weeks of the auction. After the Tax Deed is recorded, the Tax Deed will be mailed directly to the respective purchaser by the Office of the Clerk-Recorder, and a duplicate copy may be purchased at the Office of the Clerk-Recorder.

The Tax Collector does not provide purchasers with a title insurance policy. Purchasers must research title insurance options on their own. The County makes no guarantees or representations on the ability to re-sell a property or the condition of the title. If prospective purchasers are considering selling the property at some point, we highly recommend that they contact a title insurance company prior to the auction to obtain information regarding the availability of the title insurance for properties to be purchased at the auction.

NOTE: Neither the State of California, nor the County of San Diego, nor their elected and appointed officials, officers, employees, and agents, are liable for loss or damages of any kind sustained by the property purchased at the internet auction from the time of the sale until the recordation of the Tax Deed transferring the property to the purchaser.

California Revenue and Taxation Code § 3712 sets forth the scope and extent of title conveyed by the Tax Deed as a result of a tax sale. Please consult an attorney for further information and legal advice concerning any questions you may have regarding legal title to property purchased at a tax sale. As a courtesy only, the complete text of § 3712 is provided below:

The deed conveys title to the purchaser free of all encumbrances of any kind existing before the sale **except**:

- 1) Any lien for installments of taxes and special assessments, that installments will become payable upon the secured roll after the time of the sale.
- 2) The lien for taxes or assessments or other rights of any taxing agency that does not consent to the sale under this chapter.
- 3) Liens for special assessments levied upon the property conveyed that were, at the time of the sale under this chapter, not included in the amount necessary to redeem the tax-defaulted property, and, where a taxing agency that collects its own taxes has consented to the sale under this chapter, not included in the amount required to redeem from sale to the taxing agency.
- 4) Easements of any kind, including prescriptive, constituting servitudes upon or burdens to the property; water rights, the record title to which is held separately from the title to the property; and restrictions of record.
- 5) Unaccepted, recorded, irrevocable offers of dedication of the property to the public or a public entity for a public purpose, and recorded options of any taxing agency to purchase the property or any interest therein for a public purpose.
- 6) Unpaid assessments under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500) of the Streets and Highways Code) that are not satisfied as a result of the sale proceeds being applied pursuant to Chapter 1.3 (commencing with Section 4671) of Part 8, or that are being collected through a foreclosure action pursuant to Part 14 (commencing with Section 8830) of Division 10 of the Streets and Highways Code. A sale pursuant to this chapter shall not nullify, eliminate, or reduce the amount of a foreclosure judgment pursuant to Part 14 (commencing with Section 8830) of Division 10 of the Streets and Highways Code.
- 7) Any federal Internal Revenue Service liens that, pursuant to provisions of federal law, are not discharged by the sale, even though the tax collector has provided proper notice to the Internal Revenue Service before that date.
- 8) Unpaid special taxes under the Mello-Roos Community Facilities Act of 1982 (Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the Government Code) that are not satisfied as a result of the sale proceeds being applied pursuant to Chapter 1.3 (commencing with Section 4671) of Part 8, or that are being collected through a foreclosure action pursuant to Section 53356.1 of the Government Code. A sale pursuant to this chapter shall not nullify, eliminate, or reduce the amount of a foreclosure judgment pursuant to Section 53356.1 of the Government Code.

F. No Warranties by the County of San Diego or Tax Collector

All properties offered for sale and sold at this internet auction are offered and sold on an "as is" basis only. The County of San Diego and Tax Collector assume no liability and make no warranties whatsoever as to each of these properties regarding, but not limited to, each of the following:

- The accuracy or veracity of their legal descriptions; locations; boundaries and property lines, whether in any materials or on the Tax Deed;
- The existence of any liens of any kind, easements, rights-of-way, servitudes, covenants, restrictions, or other encumbrances of any kind, whether or not recorded, affecting these properties;
- Their suitability for or the legality of any land use contemplated by the bidder or purchaser;
- The status of compliance with all applicable local codes, permit requirements, zoning and land use regulations;

- The status of compliance with all environmental regulations imposed by local, state, or federal law;
- The status of compliance with procedural requirements concerning required notices and the sale itself.
- The status of creditors' rights or the rights of the Trustee in any proceeding before the U.S. Bankruptcy Court;
- The accuracy or veracity of any County or City General Plan Map or equivalent, County Assessor's Parcel map;
- The accuracy or veracity of any other map, or any photograph;
- The accuracy or veracity of any property profile or title report; and
- The accuracy or veracity of any information presented in a County GIS map.

G. Bidder's Acknowledgment of, and Agreement to Terms and Conditions

Each bidder participating in this tax sale online internet auction shall be deemed to have read, acknowledged, and agreed to be bound by the Terms and Conditions for this tax sale online internet auction as herein stated upon payment of the bid deposit.