



ELIZABETH BUENROSTRO GINSBERG  
TREASURER AND TAX COLLECTOR


## COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR

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ttc.lacounty.gov and propertytax.lacounty.gov

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February 13, 2026

TO: Public Agencies

FROM: Sergio Marquez  Digitally signed by Sergio Marquez  
Date: 2026.02.13 12:54:46 -08'00'

Operations Chief, Treasurer and Tax Collector

SUBJECT: **2026A ONLINE AUCTION**

The Treasurer and Tax Collector (TTC) has posted the list of properties for the 2026A Online Auction at <https://ttcwpe-ga.wppro.lacounty.gov/wp-content/uploads/2026/01/2026A-Follow-Up-Auction-Book.pdf>. These properties are tax defaulted and subject to the tax collector's power to sell. They will be offered for sale at [www.govease.com/los-angeles](http://www.govease.com/los-angeles) from Saturday, April 18, 2026, through Tuesday, April 21, 2026.

Some of the properties on the list may be located within your jurisdiction and suitable for public purposes, e.g., streets, parks, conservation sites, low-income housing, and open space. Pursuant to Division I, Part 6, Chapter 8 of the Revenue and Taxation Code (R&TC), if your entity determines that any of the properties scheduled for this auction should be set aside for a public purpose, your entity may be able to acquire title to such property(ies) through a Chapter 8 Agreement Sale (Agreement Sale).

Public agencies, with the intent to purchase one or more properties through an Agreement Sale, must submit both an objection to the online auction of such property(ies) on the entity's respective letterhead (Objection) and a completed Application to Purchase Tax-Defaulted Property from the County, Form SCO 8-16 (Application), attached. The Application must identify the property(ies) and describe in detail the public purpose for acquisition of ***EACH*** property.

In addition to the Objection and Application, a public agency must provide documentation as indicated in the attached Chapter 8 Agreement Sale Pre-qualification Requirement sheet. Please review the requirements carefully, as the TTC will not process incomplete applications. **Even if an entity submits its Objection and Application timely, the TTC will not withdraw the property(ies) from the auction until it has received all required documentation.**



**Interested public agencies must submit the Objection, Application, and required documentation on or before 5:00 p.m. Pacific Time, Friday, March 13, 2026, by mail to the address listed on this letter. The TTC will reject the purchase request if it is incomplete, or if the United States Postal Service has not postmarked the request by the due date.**

TTC requires a preliminary non-refundable research fee of \$274 from public agencies per property, which the entity must submit in the form of a check or money order with the required materials. Pursuant to R&TC Section 3800, TTC must also recover the notification costs associated with an Agreement Sale, which is \$586 per property. The TTC will add this cost to the purchase price of the property for any Agreement Sale that becomes final. The list of fees is attached.

Upon receipt of the Objection, Application, required documentation, and the preliminary research fee, TTC will review the purchase request. If approved, TTC will designate the public agency as "pre-qualified" and forward an Agreement Sale packet to the entity, along with instructions on how to complete the forms and a checklist of requirements. If denied, TTC will return the purchase request with an explanation of the denial and any documentation needed for resubmission, if applicable.

Once pre-qualified, the Agreement Sale process is set into motion. Accordingly, if an entity fails to complete the process, either by not providing required documentation or by not paying the purchase price upon finalization of the Agreement Sale, TTC may ban that entity from future purchases through the Agreement Sale process. Additionally, the entity may be required to pay for any costs incurred by TTC.

Pursuant to R&TC Section 3794.3 (Amended by Stats. 2025, Ch. 149, Sec. 1. (AB 418) Effective January 1, 2026.), before approving a sale, the board of supervisors shall conduct a hearing, with notice, and the final purchase price on the effective date of sale will be one of the following:

- The greater of the minimum purchase price, calculated by including the mandated amounts pursuant to R&TC Section 3793.1(a), or the single point appraised value, which will be provided by the entity, along with an appraisal report.
- The single point appraised value, if the property has been offered for sale at public auction (under the provisions of R&TC Section 3691 et seq.), at least once and no acceptable bids therefor have been received.

This process may take approximately six to twelve months. Public agencies may remit payment for processing fees on the entity's respective official form of payment. County departments may remit the processing fees on a County Warrant or a Journal Voucher Cash Transfer (JVCT).



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The list of properties available for purchase is subject to change due to factors, such as redemption of properties, i.e., defaulted property taxes, penalties and fees paid in full, or a legal process that requires withdrawal of the property from the sale, e.g., bankruptcy. Accordingly, TTC will inform your entity of any changes affecting its purchase request.

Should you have any questions, please contact our Chapter 8 Unit at (213) 974-2045 or [Ch8@ttc.lacounty.gov](mailto:Ch8@ttc.lacounty.gov).

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Attachments



# Application to Purchase Tax-Defaulted Property from the County

This application is to be completed by eligible purchasing entities to commence purchase of tax-defaulted property by agreement sale from the County under applicable provisions of the California Revenue and Taxation Code. Please complete the following sections and supply supporting documentation accordingly. Completion of this application does not guarantee purchase approval.

## **A. Purchaser Information**

1. Name of Organization: \_\_\_\_\_
2. Corporate Structure – check the appropriate box below and provide corresponding information:
  - Nonprofit – provide Articles of Incorporation
  - Public Agency – provide mission statement (If special district, also provide jurisdiction boundary map)

## **B. Purchasing Information**

Determine which category the property falls under and then check the appropriate box as it relates to the purchasing entity's corporate structure and the intended use of the property:

### Category A: Property is currently scheduled for a Chapter 7 tax sale

- No Purchase – State / County / taxing agency registering objection to preserve lien only
- Purchase by State / County / taxing agency / revenue district / redevelopment agency / special district to preserve its lien
- Purchase by State / County / taxing agency / revenue district / redevelopment agency / special district for public purpose
- Purchase by nonprofit for low-income housing or other use to serve low-income persons, or to preserve open space

### Category B: Property is **not** currently scheduled for a Chapter 7 tax sale

- Purchase by State / County / taxing agency / revenue district / redevelopment agency / special district for public purpose
- Purchase by nonprofit for low-income housing or other use to serve low-income persons, or to preserve open space

## **C. Property Detail**

Provide the following information. If more space is needed for any of the criteria, consolidate the information into a separate "Exhibit" document and attach accordingly:

1. County where the property(ies) is located: \_\_\_\_\_
2. List each property by Assessor's Identification Number: \_\_\_\_\_
3. State the purpose and intended use for *each* property: \_\_\_\_\_

## **D. Acknowledgement Detail**

Provide the signature of the purchasing entity's authorized officer:

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date



## Chapter 8 Agreement Pre-Qualification Requirements

### ALL APPLICANTS:

To begin the process, the following items are *required*:

- On the entity's letterhead, either: 1) a request to purchase specified properties subject to the tax-collectors power to sale ("Request") or, 2) for properties that are scheduled for an auction, an objection to the sale of specified properties and a request to purchase ("Objection").
- A completed Application to Purchase Tax-Defaulted Property from County.
- Non-refundable preliminary research fee.

### PUBLIC AND TAXING AGENCIES:

- Provide the mission statement of the agency.
- List each property by Assessor's Identification Number (AIN). State the purpose and intended use of *each* property. For example: Property needed for public use to extend a freeway, etc. The statement of the purpose and intended use must be provided for each property and must be *specific*.
- Provide a map showing the agency's jurisdictional boundary or sphere of influence and the location of the tax defaulted property. If property is located outside the agency's jurisdiction, you *must* submit a statement on the agency's letterhead indicating your agency's elected board or Council approval to acquire property.

### NON-PROFIT ORGANIZATIONS:

- Provide Articles of Incorporation.
- List each property by Assessor's Identification Number (AIN). State the purpose and intended use of *each* property, i.e., to rehabilitate the current substandard property to a single dwelling and sell to low-income persons, etc. The statement of purpose and intended use provided for each property must be *specific*.
- Provide documentation from the local building department certifying that the improved property (residential properties, commercial buildings, etc.), is **"substandard" as defined in §17920 of the California Health and Safety Code (§3772.5). Failure to provide this documentation will result in the request being denied.**

Requests without the above-required information *will not be processed until all* the required information is received. Information received after the deadline will not be accepted and incomplete requests will be denied.



## Fees for Chapter 8 Agreement Sales

### Treasurer and Tax Collector Fees for Chapter 8 Agreement Sales of Tax-Defaulted Properties to Public Agencies or Nonprofit Organizations

<b>Public Agency Chapter 8 Fees</b>	
Item	New Fee
Preliminary Research	\$274
Final Research	\$586
Total:	\$860

<b>Nonprofit Organization Chapter 8 Fees (without LACDA referral)</b>	
Item	New Fee
Preliminary Research Fee	\$329
Final Research Fee	\$586
Total:	\$915

<b>Nonprofit Organization Chapter 8 Fees (with LACDA referral)</b>	
Item	New Fee
Preliminary Research Fee	\$397
Final Research Fee	\$586
Total:	\$983

<b>Title Search, Personal Contact, Party of Interest Notification, and Publication Fees</b>	
Item	New Fee
Title Search: Parties of Interest Report	\$165
Title Search: Date Down Report	\$40
Notification: Personal Contact	\$594
Notification: Parties of Interest	\$1,046
Publication: Notice of Auction	\$86
Total:	\$1,931

### Los Angeles County Development Authority Fees for Chapter 8 Agreement Sales of Tax-Defaulted Properties to Nonprofit Organizations

<b>Application Review and Compliance Monitoring Fees</b>	
Item	New Fee
Application Review	\$2,356
Compliance Monitoring: Initial Lease-up or Sale Review and Income Verification	\$839
Compliance Monitoring: Annual Tenant Income and Occupancy Review (Rental)	\$707
Compliance Monitoring: Change of Title, as needed (For-Sale)	\$707

