

**COUNTY OF LOS ANGELES
DEPARTMENT OF TREASURER AND TAX COLLECTOR**

**OFFICIAL TERMS AND CONDITIONS OF
THE 2026A ONLINE AUCTION**
CONDUCTED AT [HTTPS://WWW.GOVEASE.COM/LOS-ANGELES](https://www.govease.com/los-angeles)
DATE OF AUCTION – SATURDAY, APRIL 18, 2026,
THROUGH TUESDAY, APRIL 21, 2026

**A. TO PARTICIPATE IN THE AUCTION, YOU MUST REGISTER WITH
[HTTPS://WWW.GOVEASE.COM/LOS-ANGELES](https://www.govease.com/los-angeles)**

- Registration dates are **Friday, March 13, 2026, through Tuesday, April 14, 2026.**
- To register and/or participate go to: [HTTPS://WWW.GOVEASE.COM/LOS-ANGELES](https://www.govease.com/los-angeles)
- To register and/or participate by mail or fax: Call GovEase at (769) 208-5050.
- **DO NOT REGISTER WITH THE COUNTY.**
- There is no physical address to register in person.

**B. TO PLACE A BID, YOU MUST SUBMIT A DEPOSIT IN ADVANCE TO
[HTTPS://WWW.GOVEASE.COM/LOS-ANGELES](https://www.govease.com/los-angeles)**

- A bid deposit of \$5000, or 10 percent of the spend limit that you set, whichever is greater, is required to bid.
- Bid deposits must be in the form of a bank wire transfer, bank-issued money order, cashier's check, or electronic check (eCheck). Other types of money orders and personal or business checks are not acceptable.
- **GovEase** must receive deposit payments no later than **Tuesday, April 14, 2026, at 1:00 p.m. Pacific Time.** Please contact **GovEase** directly for instructions and questions pertaining to bid deposits.
- **DO NOT SUBMIT BID DEPOSITS TO THE COUNTY.**
- A bidder's deposit will be applied to winning bids until the deposit is exhausted.
- Unused deposits will be returned to respective bidders within 40 days of the end of the online auction.

C. VESTING – COMPLETED AT REGISTRATON

Vesting will be completed as part of bidder registration. The form of title and vesting that you choose are important decisions and you should consult with an attorney, tax advisor or estate planner prior to making your selection. **ONCE SUBMITTED, GOVEASE WILL NOT ACCEPT ANY FURTHER CHANGES.**

- Under the California Civil Code sections 678 et seq., some common forms of holding title include, but are not limited to:

1. Sole Ownership

- a. As a single man or a single woman
- b. As a married man or a married woman
- c. As a registered domestic partner
- d. As a single person
- e. As a married person

2. Co-ownership

- a. Community property, which is the presumed form for married couples
- b. Community property with right of survivorship
- c. Joint Tenancy with right of survivorship, where parties have equal interests, but the parties may not be married
- d. Tenancy in Common, where the parties each own a specified interest in the property

- **Examples of vesting include but are not limited to:**

- A SINGLE MAN
- A MARRIED MAN
- AN UNMARRIED MAN
- A WIDOWER (MAN)
- A MARRIED MAN AS HIS SOLE AND SEPARATE PROPERTY
- TENANTS IN COMMON
- A CORPORATION
- A TRUST
- A PARTNERSHIP
- OTHER
- A SINGLE WOMAN
- A MARRIED WOMAN
- AN UNMARRIED WOMAN
- A WIDOW (WOMAN)
- A MARRIED WOMAN AS HER SOLE AND SEPARATE PROPERTY
- HUSBAND AND WIFE AS JOINT TENANTS
- A PUBLIC AGENCY
- LIMITED LIABILITY CO. (LLC)

D. PLACE, DATE, AND TIME OF ONLINE AUCTION

GovEase will conduct the 2026A Online Auction of tax-defaulted real property at:

Online: <https://www.govease.com/los-angeles>

Date: Saturday, April 18, 2026, through Tuesday, April 21, 2026

Starts: 3:00 p.m. Pacific Time

Ends: 12:00 p.m. Pacific Time

The auction will start on **Saturday, April 18, 2026, at 3:00 p.m. Pacific Time**, and run continuously through **Tuesday, April 21, 2026, until 12:00 p.m. Pacific Time**. Individual properties may be open for bidding beyond the end time so long as there is active bidding.

E. MINIMUM PRICE

The minimum price for properties in this sale will not be less than the total amount necessary to redeem plus the costs of the sale. The minimum price is located next to the corresponding property description in the list of properties. The list of properties is available at ttc.lacounty.gov.

Note: Pursuant to the California Revenue and Taxation Code (R&TC) Section 3698.5(d), the current owner of tax-defaulted property subject to sale under this chapter shall not purchase that property, directly or indirectly, at a price below the minimum price determined pursuant to subdivision (a). No deed shall be transferred to the purchaser if the property is purchased, directly or indirectly, by the current owner for lower than the minimum price determined pursuant to subdivision (a), which indicates the minimum price at which property may be offered for sale pursuant to this chapter shall be an amount not less than the total amount necessary to redeem, plus costs, and the outstanding balance of any property tax postponement loan.

F. PROPERTIES IN THE 2026A ONLINE AUCTION

TTC will provide GovEase a list of properties slated for auction. GovEase will post the list on its website starting Friday, March 13, 2026. The daily updates of properties remaining in the auction will start Monday, April 13, 2026.

A bidder may bid on any property that TTC activates for bidding. If a particular property is not activated for bidding, it means that it has been redeemed, withdrawn from the sale, or the period for bidding has expired.

G. CAUTION: INVESTIGATE BEFORE YOU BID

The properties offered in this auction are subject to the tax collector's power to sell due to defaulted property taxes exceeding five years or more for residential or agricultural property (three years or more in the case of non-residential commercial property or vacant land). Parties interested in bidding on property are strongly encouraged to investigate the subject property to ensure that the property meets their needs. The information provided in the list of properties is only for the identification of properties in the sale. TTC makes no warranties or representations about other matters beyond the basic tax information as it appears in the County's official property tax records, and to convey title as described in Section N.

TTC cannot guarantee the condition of any property nor assume any responsibility for conformance to codes, permits, or zoning ordinances. An investigation may reveal that the property is part of a street or alley, located in a flood control channel or landlocked (having no means of ingress and egress). Improvements shown on the property list for a particular property may no longer exist at the time of the auction. Streets shown as such on the maps offered by the Los Angeles County Assessor's Office may or may not exist, and in some cases may be future streets. **The burden is on the bidder to research thoroughly, before the tax sale, any matters relevant to their decision to bid. Bidders should inspect the property before bidding, but may NOT trespass onto private property. Tax-defaulted property is sold on an "as is" basis.**

The County makes no warranty, either expressed or implied, relative to usability, ground location, or property lines of the properties. The prospective purchaser must determine the exact location, desirability, and usefulness of the properties. **TTC will NOT refund any deposit applied to, purchase made toward, or any payment made on a purchase agreement for a property sold at the auction based upon a bidder's error or failure to investigate.**

The County assumes no liability for any other possible liens, encumbrances, or easements, recorded or not recorded. **Bidders should investigate thoroughly all properties of interest prior to bidding.**

H. LIENS THAT ARE NOT REMOVED BY TAX SALE

A tax deed will cancel all private liens (such as Deeds of Trust, Mechanic's Liens, Judgments, etc.), as well as all prior delinquent taxes. However, *public liens such as, Property Assessed Clean Energy liens, Weed Abatement liens, Demolition liens, etc., or foreclosure judgments of those public liens, WILL NOT be discharged with a tax deed.*

Bidders may obtain a list of properties subject to weed and brush clearance abatements from the Los Angeles City Fire Department at (213) 978-3424, or the Agricultural Commissioner at (626) 575-5488, or its website at acwm.lacounty.gov, and selecting "Weed Abatement Program Information."

**Caution: The lists provided by these agencies may not be comprehensive.
Investigate before you purchase.**

Pursuant to R&TC Section 3712, a tax deed DOES NOT cancel the following list of liens, special taxes, and easements. The deed conveys title to the purchaser free of all encumbrances of any kind existing before the sale, except for:

- (a) Any lien for installments of taxes and special assessments, which installments will become payable upon the secured roll after the time of sale.
- (b) The lien for taxes or assessments or other rights of any taxing agency which does not consent to the sale of the property at auction.
- (c) Liens for special assessments levied upon the property conveyed which were, at the time of the sale, not included in the amount necessary to redeem the tax defaulted property and, where a taxing agency which collects its own taxes has consented to the sale.
- (d) 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 records.
- (e) 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.
- (f) Unpaid assessments under the Improvement Bond Act of 1915 (Division 10 [commencing with Section 8500] of the Streets and Highways Code) which are not satisfied as a result of the sale proceeds being applied pursuant to Chapter 1.3 (commencing with Section 4671) of Part 8.
- (g) Any Federal Internal Revenue Service (IRS) liens, pursuant to provisions of federal law, are **not** discharged by the sale, even though the Tax Collector has provided proper notice to the IRS before the sale. Before contacting the IRS on properties with IRS liens, you must obtain the following information or documentation:
 - 1. IRS Code 7425C for information on IRS's Redemption Rights and Release of Right of Redemption.
 - 2. Copy of the Federal Tax Lien filed against the property you are interested in purchasing that has been recorded with the County of Los Angeles Registrar-Recorder/County Clerk's Office (Recorder) located at 12400 Imperial Highway, Norwalk, California 90650.
 - 3. The IRS Foreclosure Redemption Section can be reached at (800) 913-6050. The IRS will not be able to assist you without the above information.

- (h) 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.

I. CONTAMINATED PROPERTIES

Prospective bidders can obtain information regarding contaminated properties from the following agencies:

- Los Angeles County Department of Public Works, Environmental Program Division at 900 South Fremont Avenue, Third Floor Annex, Alhambra, California 91803, (626) 458-3517.
- City of Los Angeles, Department of Public Works Bureau of Sanitation, 1149 South Broadway, Los Angeles, California 90015, (213) 485-3791.
- California Environmental Protection Agency, Department of Toxic Substances Control, CalSites Help Desk, (877) 786-9427 or (916) 323-3400 or at envirostor.dtsc.ca.gov/public/. This agency maintains a Superfund cleanup list of sites contaminated with hazardous substances referred to as “CalSites.”
- Water Quality Control Board. This agency maintains a website containing a list of potentially contaminated properties in the County of Los Angeles. The web address for properties in the Los Angeles Region is waterboards.ca.gov/losangeles and for properties in the Antelope Valley, waterboards.ca.gov/lahontan/.

Please be aware that not all contaminated property sites are on the Superfund list or identified by either the Department of Public Works, the City of Los Angeles, or listed on any of the sites referenced above. If TTC has knowledge of contaminated property, TTC **may** provide that information on its website at ttc.lacounty.gov.

However, TTC is NOT always aware of the condition of the properties in the sale and does not conduct any investigation to determine or confirm the existence or extent of the contamination. Therefore, it is ultimately the bidder’s responsibility to investigate the condition and desirability of the property before purchasing at the auction. Again, TTC urges bidders to conduct a thorough investigation and to contact the above agencies concerning contamination of a particular property.

J. BIDDING INFORMATION

BIDDING WILL BE IN INCREMENTS OF \$100.

- **ALL SALES ARE FINAL.**
- Property is sold to the highest bidder, except when the highest bidder fails to remit full purchase price by the deadline to consummate the sale, therefore forfeiting the sale. In that case, the property may be sold to the next highest bidder pursuant to State law.
- By placing a bid, the bidder is acknowledging that they have confirmed to their satisfaction the identity of the property for which they are bidding on as a specific property that they wish to acquire, and the sale will remain final whether the successful bidder claims to have bid on the wrong property or learned of undesirable property details and special conditions after the fact.
- Payment amount will include the winning bid, plus any applicable taxes and fees.

K. ADDITIONAL TAXES/FEEES ON PROPERTIES PURCHASED AT THE ONLINE AUCTION

- Documentary Transfer Taxes per property is \$0.55 per \$500.
- Survey Monument Fee per property is \$10.00
- City Transfer Taxes will apply to those properties located in the following cities:

Culver City	\$4.50	per \$1,000
Los Angeles	\$4.50	per \$1,000
Pomona	\$2.20	per \$1,000
Redondo Beach	\$2.20	per \$1,000
Santa Monica	\$3.00	per \$1,000

Note: Pursuant to R&TC Section 3712(a), the bidder will be responsible for paying the upcoming 2025-2026 Annual Secured Property Taxes.

L. PAYMENT FOR PROPERTY PURCHASED AT THE ONLINE AUCTION

After the sale, GovEase will send payment instructions via email to all winning bidders.

If the bid on any single property is more than the deposit, the successful bidder does not have to pay the balance at the close of sale. He or she may exercise the Deferred Payment Option.

Deferred Payment Option:

This payment option affords the bidder additional time after the sale to pay any balance due from a purchase price that exceeds the deposit. Deferred payments (i.e., outstanding balances) are due in GovEase's office at 2080 Main St., Suite 200, Madison, MS 39110, **no later than Friday, April 24, 2026, at 1:00 p.m. Pacific Time**, and payment must be in the form of a bank wire transfer, bank-issued money order, cashier's check, or electronic check (eCheck). Other types of money orders and personal or business checks are not acceptable.

M. FORFEITED SALES

If the buyer fails to pay the balance of the entire deferred payment on or before **Friday, April 24, 2026, at 1:00 p.m. Pacific Time**, the buyer will forfeit their deposit, and the buyer obtains no rights to the property, pursuant to R&TC Section 3693.1.

When the highest bidder fails to remit full purchase price by the deadline to consummate the sale, the sale is forfeited. In that case, the property may be sold to the next highest bidder pursuant to State law.

Note: Pursuant to R&TC Section 3456, the County may file a claim against any winning bidder who fails to complete a sale. That bidder may also be banned from bidding at future auctions for up to five years. In addition, the County may add the unpaid balance to the Unsecured Tax Roll and use the Tax Collector's statutory remedies of seizure and sale to enforce collection. Therefore, do not fail to complete your purchases in this online auction by **Friday, April 24, 2026, at 1:00 p.m. Pacific Time**.

N. TITLE

Title to the purchased property conveys to the winning bidder upon payment in full of the purchase price and recordation of the tax deed. **Approximately 60-70 calendar days after the sale**, TTC will deliver the tax deeds to the Recorder for recordation. After recording, the Recorder will mail the tax deed(s) directly to the purchaser(s).

NOTE: Neither the State of California, nor the County of Los Angeles, nor any person designated by these agencies is liable for damages sustained to the property purchased at auction from the time of the sale until the recordation of the tax deed transferring title to the property.

TTC **does not** provide the purchaser with a title insurance policy and makes no representations or warranties with respect to the condition of the title. Additionally, TTC advises prospective bidders to contact title insurance companies prior to the auction and obtain information regarding the availability of title insurance for properties purchased at TTC's Online Auction.

For your reference, below is a list of title insurance companies that you may contact for additional information:

Chicago Title Company
725 S. Flower St., Suite 200
Los Angeles, CA 90017
(213) 488-4300

First American Title
777 S. Figueroa St., Suite 400
Los Angeles, CA 90017
(213) 271-1700

Old Republic Title
101 N. Brand Blvd., Suite 14th Fl
Glendale, CA 91203
(818) 247-2917

Orange Coast Title Company
640 N. Tustin Ave., Suite 106
Santa Ana, CA 92705
(714) 558-2836

Tax Title Services
18302 Irvine Blvd., Suite 260
Tustin, CA 92780
(402) 435-0382

O. BREACH OF TERMS AND CONDITIONS

Title to tax-defaulted property subject to the tax collector's power to sell does not pass to the purchaser until the TTC **issues and records** the tax deed with the Recorder. As such, until the winning bidder receives their recorded tax deed from the Recorder, the following actions are a breach of the terms and conditions of the sale:

- Trespassing, engaging in any activity, or making any construction expenditure on the property.
- Attempting to collect rents, dispossessing, or in any way contacting the current tenants, if any.

If a winning bidder engages in any of the above activities prior to receiving his or her tax deed, TTC has the discretion to cancel the sale.

P. REDEMPTION

The right to redeem tax-defaulted property subject to the tax collector's power to sell in this online auction terminates on **Friday, April 17, 2026, at 5:00 p.m. Pacific Time** which is the last business day prior to the date of the online auction. There is no extended right of redemption in the State of California.

REDEMPTION OF A PROPERTY WILL PRECLUDE ANY TRANSFER OF OWNERSHIP. THE ASSESSEE OF RECORD RETAINS TITLE TO ANY PROPERTY REDEEMED BY TTC'S CLOSE OF BUSINESS ON FRIDAY, April 17, 2026.

Q. WITHDRAWAL OF A PORTION OF A PROPERTY THAT IS FOR SALE

If TTC sells a portion of a property to a taxing agency or institutes a partial redemption, TTC reserves the statutory authority to withdraw that portion from the whole property and sell the remaining part only. This information will be included with any corresponding properties and anyone purchasing the same will do so with the full knowledge and acceptance that the property being sold is exclusive of a portion and not as advertised or set forth in the initial online auction list.

R. DISASTER RELIEF

Property damaged, and not substantially repaired within the last five years, due to a local, state or federally declared disaster, may not be eligible for auction for up to ten years from the date of the disaster. If property is tax defaulted for five years or more **prior to the date** of a disaster, and TTC has given Notice of Power and Intent to Sell Tax-Defaulted Property, such property shall be subject to sale by operation of law without regard to the date of the disaster.

S. CANCELLATION OF SALES

TTC has the authority to cancel any sale without the winning bidder's prior consent or signature prior to recording the tax deed. Upon cancellation of any sale, TTC will (1) inform the respective winning bidder and, (2) refund their purchase price or deposit. TTC will initiate both actions with the full understanding and agreement of the purchaser that TTC and the County of Los Angeles have no further liability in the matter. This type of tax-sale refund only includes the amount tendered. Interest is not applicable for these types of refunds.

T. RESCISSION OF SALE

Pursuant to R&TC Sections 3725 and 3731, any party may petition the County Board of Supervisors to rescind the sale within 12 months of the execution of a tax deed; therefore, TTC recommends that the purchaser wait an additional one year after a tax deed is recorded to make improvements on the property. If rescinded, TTC will refund the purchase price, plus interest at the County pool apportionment rate.

U. ACKNOWLEDGEMENT OF TERMS AND CONDITIONS

ANY BID MADE AT THE ONLINE AUCTION IS SUBJECT TO ALL OF THE FOREGOING TERMS AND CONDITIONS. BY BIDDING, THE BIDDER ACKNOWLEDGES AND AGREES TO SUCH TERMS AND CONDITIONS AND EXPRESSLY WAIVES ANY OBJECTION, CLAIM, OR RIGHT TO RESCIND A BID OR ANY PURCHASE ARISING THEREFROM.

CAUTION - INVESTIGATE BEFORE YOU BID

ALL SALES ARE FINAL - INVESTIGATE BEFORE YOU PURCHASE

ELIZABETH BUENROSTRO GINSBERG

**COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR**