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Countdown to Compliance: Mandatory Presale Notices for 2025 Annual Tax Sale

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At 10:00 am on September 29, 2025, municipal tax collectors across British Columbia will conduct the statutorily mandated annual tax sale for 2025 (the “**Annual Tax Sale**”). Properties with delinquent property tax accounts, which are those with three years of unpaid property taxes, will be sold at the Annual Tax Sale.

Our previous article “[Notice This! Navigating Tax Sale Notice Requirements](#)” provides several helpful tools and considerations related to providing notice of tax sales as required under section 657 of the *Local Government Act* (“**Post-sale Notice**”). Notably, the requirements related to Post-sale Notice remain the same and the previous article should be consulted in relation to providing Post-Sale Notice.

New Presale Notice for the Annual Tax Sale Required

On May 29, 2025, the Miscellaneous Statutes Amendment Act, SBC 2025, c.7 received royal assent and the new section 647.1 of the *Local Government Act* (the “LGA”) was brought into force. Section 647.1 of the LGA requires that, in addition to the public notice requirements and the Post-sale Notice requirements already required under Par 16, Division 7 of the LGA, notice be given to property owners *prior* to the Annual Tax Sale.

This year, the Presale Notice, as described below, will be required to be given in accordance with section 647.1 of the LGA on or before August 29, 2025. To ensure that the Presale Notice is deemed under section 647.1(6) of the LGA to be received on or before this date, municipalities should ensure that the Presale Notices are sent out by ordinary mail, registered mail or courier by August 22, 2025.

Section 647.1 of the LGA set out the following requirements in relation to the Presale Notice:

1) Notice Period (s.647.1(1) of the LGA)

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At least 30 days before the date of the annual tax sale, the collector must, in relation to a property subject to tax sale, give written notice to a person registered in the land title office as an owner of the fee simple of the property (the “**Presale Notice**”).

2) Contents of Notice (s. 647.1(2) of the LGA)

The Presale Notice must include the following details:

1. the time and place of the annual tax sale;
2. the legal description and street address, if any, of the property subject to tax sale;
3. the amount of delinquent taxes and a statement that, if the amount of delinquent taxes is not paid before the annual tax sale, the collector will offer the property for sale by public auction at the time and place stated in the notice;
4. a statement that, if the property is sold at the annual tax sale, a right of redemption will remain in the owner of the fee simple, or a person registered in the land title office as an owner of a charge on the property, until the end of the redemption period;
5. a statement that the amount payable to redeem the property after the annual tax sale will be greater than the amount of delinquent taxes.

3) Address of Owner (s. 647.1(3) of the LGA)

The Presale Notice must be given to the owner of the fee simple at the address of the owner of the fee simple at the address of that owner set out in either:

1. the most recent revised assessment roll, as defined in section 1 (1) of the *Assessment Act*, or
2. the records of the land title office.

4) Methods of Service (s.647.1(4) and (6) of the LGA)

The Presale Notice must be given to the owner of the fee simple by one of the following methods:

1. by personal service;
2. by sending the notice by ordinary mail, registered mail or courier;
3. by sending the notice by another method prescribed by regulation.

Notably, and in contrast to Post-sale Notice, the Presale Notice is conclusively deemed to be received as follows:

1. if given by sending the notice by ordinary or registered mail or courier, on the seventh day after it is mailed or received by the courier, as applicable; or
2. if given by sending the notice by another method prescribed by regulation, on the seventh day after it is sent.

Accordingly, it is important to ensure that the Presale Notices are sent out at least 7 days prior to the end of the 30-day notice period. This year, this means that ordinary mail or registered mail should be mailed on or before August 22, 2025 or, if sent by courier, received by the courier on or before August 22, 2025.

Notably, the deeming provisions do not apply to Post-sale Notice.

5) Record of Service (s.647.1(5) of the LGA)

If Presale Notice is given by a method other than sending by registered mail, the collector must create a record of:

1. the method by which the notice was given;



- 2. the date and time the notice was given and, if applicable, the place of mailing; and
- 3. an acknowledgement, if any, of receipt of the notice by the owner of the fee simple.

6) Retention of Notice (s.647.1(7) of the LGA)

The collector must retain a copy of each Presale Notice.

Differences between Presale Notice and Post-Sale Notice

The Presale Notice differs from the Post-Sale Notice in two important ways. First, the Presale Notice is only required to be delivered to the registered owner of the fee simple property, not to registered charge holders. Second, the Presale Notice is less onerous and may be delivered through ordinary mail, making the process less expensive than for Post-Sale Notice delivery.

Deemed Receipt

As section 641.7 of the LGA only conclusively deems Presale Notices to be received if the Presale Notice is provided by mail or courier, municipalities may wish to consider whether personal service be avoided for the purpose of Presale Notice. There is potential that property owners evade personal service or other that other issues arise in completing personal service.

Failure to Deliver

Alongside the amendments above, section 657(3) of the LGA has been amended, which now states that:

(3) No liability or responsibility other than as set out in subsection (1) and section 647.1 [owners must be given notice before tax sale] rests with the collector or municipality to give notice of the sale for taxes.

Section 666(2)(c) of the LGA has also been amended and now states:

666 (1) *A person who at the time of a tax sale was the owner or the registered owner of a registered charge on the real property may bring an action in the Supreme Court to have the sale set aside and declared invalid.*

(2) *An action under subsection (1) may be brought on only one or more of the following grounds:*

...

(c) *the collector did not give to that person the notice required by section 647.1 [owners must be given notice before tax sale] or 657 [notice of tax sale and redemption period];*

The addition of section 647.1 of the LGA to section 657(3) of the LGA suggests that municipalities may be liable to the registered owner of a property who was not adequately provided with a Presale Notice, although the extent and details of this liability have not yet been determined. Also, under sections 666 and 669 of the LGA, property owners can bring actions to set aside tax sales during the redemption period if inadequate Presale Notice is given, or, if the redemption period has passed, bring an action for indemnity by the municipality for any loss or damage sustained by the person on account of the sale of the property with inadequate notice.

As well, notwithstanding that section 647.1 of the LGA creates a requirement for the delivery of a Presale Notice to a registered property owner, the failure to deliver such Presale Notice does not appear to absolve the municipality with their statutory obligation to complete the tax sale. It is likely that, based on the amendments detailed herein, a municipality would be required to proceed with the tax sale in the absence of a Presale Notice, and following the tax sale,



council may potentially proceed with the cancellation of the tax sale for that specific property due to a manifest error in proceedings before the tax sale under s. 668 of the LGA.

Final Thoughts

The introduction of Presale Notices under the LGA through s. 647.1 of the LGA will change the annual Tax Sale process in British Columbia. Municipalities must now send a written presale notice under section 647.1 of the LGA to registered fee-simple owners at least 30 days before the Annual Tax Sale on September 29, 2025, which will ideally be mailed by August 22 to ensure deemed receipt, detailing sale logistics, redemption rights, and delinquent tax amounts. For more information or assistance, please reach out to a member of the Solicitors Group at SMS Law.



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