

LIDSTONE & COMPANY  
BARRISTERS AND SOLICITORS

MEMORANDUM

**TO:** Clients  
**FROM:** Don Lidstone, K.C.  
**DATE:** November 21, 2022  
**RE:** Tax Sale Bulletin - giving notice to registered owners  
**FILE:** 99999-044

---

Many of our clients conducted annual tax sales on September 26, 2022. Section 657 of the *Local Government Act* requires that written notice of the tax sale and redemption period be given to the registered owner within 3 months following the tax sale. Non-compliance with section 657 may result in a successful claim for damages by the registered owner.

Sometimes it can be difficult to locate the registered owner. We suggest that you contact a lawyer **as soon as possible** if you are having difficulty locating the registered owner of a property sold at your tax sale or if you are having difficulty providing notice to that registered owner (i.e. registered mail is returned unclaimed). If you are unable to provide notice to the registered owner, we can apply to court to seek an order allowing notice to be given through other means. However, the process for preparing the materials and applying to court usually takes several weeks, and the court is closed after December 16, 2022. Depending on when you contact us, there may not be sufficient time to obtain a court order to ensure that you comply with section 657.

VANCOUVER OFFICE:  
#1300 - SUN TOWER - 128 PENDER STREET WEST  
VANCOUVER, BC V6B 1R8

CALGARY OFFICE:  
BOW VALLEY SQUARE 2, #3300 - 205 5TH AVENUE, SW  
CALGARY, AB T2P 2V7