



COUNCIL REPORT

Report Date: October 24, 2025
Contact: Colin Knight
Contact No.: 604-873-7610
RTS No.: 18280
VanRIMS No.: 08-2000-20
Meeting Date: November 4, 2025
[Submit comments to Council](#)

TO: Vancouver City Council
FROM: Director of Finance
SUBJECT: Declaration of Manifest Error – Tax Sale of 1208 – 1575 West 10th Avenue

Recommended Resolution for Council Adoption

THAT Council hereby cancels the sale to the tax sale purchaser of the registered leasehold interest in the property known as 1208 - 1575 West 10th Avenue, Vancouver, BC and legally described as:

Parcel Identifier: 024-230-251

Legal Description:

STRATA LOT 81 DISTRICT LOT 526 GROUP 1 NEW WESTMINSTER
DISTRICT LEASEHOLD STRATA PLAN LMS3443 TOGETHER WITH AN
INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT
ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1,

due to a manifest error in the proceedings leading to the sale in the 2024 Property Tax Sale and approve the refund to the tax sale purchaser of the upset price plus 6 % interest in accordance with section 445 of the *Vancouver Charter*.

Purpose and Executive Summary

This report recommends that Council cancel the tax sale to the tax sale purchaser of a registered leasehold interest due to a manifest error in the 2024 Tax Sale, which occurred because the tax sale proceeded when the owner was not adequately notified of the impending sale, because she was deceased.

If the tax sale is cancelled, the City must refund to the tax sale purchaser the upset price paid, plus interest, in accordance with section 445 of the *Vancouver Charter*.

Council Authority/Previous Decisions

The resolution is authorized by section 445 of the *Vancouver Charter*.

City Manager's Comments

The City Manager recommends approval of the foregoing.

Context and Background

Part XX of the *Vancouver Charter* requires that real properties with unpaid property taxes that have been delinquent for two years are offered for sale by public auction each year. Successful tax sale purchasers of property are required to pay the upset price, which is the sum of the delinquent taxes, penalty interest, and registration charges payable to the Land Title Office.

Section 445 of the *Vancouver Charter* provides that if the Council is satisfied that a manifest error has occurred in the sale or the proceedings leading to the sale, Council may by resolution cancel the tax sale and provide for the upset price to be returned to the tax sale purchaser with interest at six percent. The declaration must be made during the redemption period, which runs for one year from the tax sale. This process voids the tax sale of the property.

Section 445 of the *Vancouver Charter* is set out in Appendix A.

Discussion

Strategic Analysis

The City last conducted its annual tax sale on November 6, 2024. The tax sale included the auction of leasehold interest in a property owned in fee simple by the Vancouver School Board (the "Owner"), located at 1208 – 1575 West 10th Avenue, Vancouver, BC (the "Property"). The Property is subject to a long-term lease registered on title in the name of Melba Dorothy Hoffman (the "Leasehold Owner"). The Leasehold Owner has been the registered owner of the leasehold interest in the Property (the "Leasehold Interest") since October 16, 2000. The assessed value of the Property as of 2024 was \$1,659,000.00. The Leasehold Interest was purchased by the Leasehold Owner in 2000 for \$470,000. The bid price of the tax sale purchaser was \$271,944.81. The amount paid to the City by the tax sale purchaser (the "upset price") was \$91,944.81. The difference between the bid price and the upset price is only payable if the taxes on the Property are not redeemed or the sale is not cancelled.

No one has paid any City taxes on the Property since 2019. The Property was not sold at an earlier tax sale because it was mistakenly understood to be Crown land. The Leasehold Owner is named on the tax roll. The City attempted to deliver various notices and messages to the Leasehold Owner, both leading up to and after the tax sale in November 2024. This includes the attempted delivery of five statutorily required notices under sections 406 and 407 of the *Vancouver Charter*. Those sections are also set out in Appendix A. Notices were successfully provided to the Owner, but not the Leasehold Owner. The City has had no confirmed communication with the Leasehold Owner in many years. The Owner (Vancouver School Board)

has recently informed City staff that the Leasehold Owner is deceased and has been deceased since 2016. The City has been provided with a form of death certificate.

The Leasehold Owner's death amounts to a manifest error because the various mandatory notices in advance of the tax sale of the Leasehold Interest could not have been received by the Leasehold Owner, because she was deceased. Failure to provide required notice is a fatal flaw in a process.

The Leasehold Owner has been unresponsive to other tax matters as well. Several liens on the title show the Leasehold Interest has also been subject to BC's Speculation and Vacancy Tax. There is no mortgage on the Property or Leasehold Interest. It is not unusual for a bank or mortgage holder to pay the property taxes owing during the redemption period, but because there is no mortgage, that will not happen here. The Land Title Office title search is attached as Appendix B.

Any declaration or finding of a manifest error must be based on errors arising up to and including the sale of the Leasehold Interest. This failure to notify preceded the tax sale

The tax sale purchaser has been given notice of this proposed Council resolution.

Financial Implications

The City is required to return the upset price (\$91,944.81) plus six percent interest. Interest for one year up to November 4, 2025, totals approximately \$5,516.69 and funding will be provided from the 2025 operating budget.

Legal Implications

If Council adopts the Recommendation in this report, it will cancel the tax sale of a property because the sale involved a manifest error. This will require a refund to the purchaser in accordance with section 445 of the *Vancouver Charter*. The resolution must be adopted before the redemption date of November 6, 2025.

CONCLUSION

It is recommended that Council cancel the tax sale of the Leasehold Interest by declaring a manifest error in relation to the sale of the Leasehold Interest. Council approval is required to refund the upset price with interest of six percent to the tax sale purchaser.

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APPENDIX A APPENDIX TITLE

Sections 445, 406 and 407 of the *Vancouver Charter*

Cancellation of sale for manifest error

445. (1) If, during the period of redemption, the Council is satisfied that a manifest error has taken place in the sale or in the proceedings leading to the sale, the Council may, by resolution and after giving notice to the purchaser, cancel the sale to that purchaser.

(2) If a sale is cancelled under subsection (1),

(a) the city shall return to the purchaser the upset price together with interest at the rate of 6% per year, and

(b) the taxes, as they appeared on the real-property tax roll before the sale, shall be restored to the roll as delinquent taxes.

Warning of tax sale

406. If any taxes have been delinquent for a period of one year on real property subject to tax sale, the Collector shall cause a warning to be added to the relevant tax statement to the following effect: —

Taxes delinquent. This property will be sold for taxes in November of next year unless all taxes now delinquent for a period of one year are sooner paid.

Further warning of tax sale

407. If any taxes have been delinquent for a period of two years on real property subject to tax sale, the Collector shall cause a warning to be added to the relevant tax statement to the following effect: —

Taxes delinquent. This property will be sold for taxes in November of this year unless all taxes now delinquent for a period of two years are sooner paid.

TITLE SEARCH PRINT

File Reference: TSALE

2025-10-24, 15:35:41

Requestor: Chia-Li Yip

****CURRENT INFORMATION ONLY - NO CANCELLED INFORMATION SHOWN****

Title Issued Under	STRATA PROPERTY ACT (Section 249)
Land Title District Land Title Office	VANCOUVER VANCOUVER
Title Number From Title Number	CA8982845 BM231117
Application Received	2021-05-06
Application Entered	2021-05-14
Registered Owner in Fee Simple Registered Owner/Mailing Address:	THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 39 (VANCOUVER) 1580 WEST BROADWAY VANCOUVER, BC V6J 5K8
Taxation Authority	Vancouver, City of
Description of Land Parcel Identifier: Legal Description:	024-230-251 STRATA LOT 81 DISTRICT LOT 526 GROUP 1 NEW WESTMINSTER DISTRICT LEASEHOLD STRATA PLAN LMS3443 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1
Legal Notations	NOTICE OF INTEREST, BUILDERS LIEN ACT (S.3(2)), SEE BN86210 FILED 1999-04-09
Charges, Liens and Interests Nature: Registration Number: Registration Date and Time: Registered Owner: Remarks:	COVENANT BL230582 1997-06-30 15:23 CITY OF VANCOUVER INTER ALIA PART SHOWN AS "C" ON PLAN LMP33769

TITLE SEARCH PRINT

File Reference: TSALE

2025-10-24, 15:35:41

Requestor: Chia-Li Yip

Nature: STATUTORY RIGHT OF WAY
Registration Number: BL230583
Registration Date and Time: 1997-06-30 15:23
Registered Owner: CITY OF VANCOUVER
Remarks: INTER ALIA
PART SHOWN AS "C" ON PLAN LMP33769

Nature: EQUITABLE CHARGE
Registration Number: BL230584
Registration Date and Time: 1997-06-30 15:23
Registered Owner: CITY OF VANCOUVER
Remarks: INTER ALIA

Nature: COVENANT
Registration Number: BL230588
Registration Date and Time: 1997-06-30 15:24
Registered Owner: CITY OF VANCOUVER
Remarks: INTER ALIA

Nature: LEASE
Registration Number: BL303314
Registration Date and Time: 1997-09-02 13:06
Registered Owner: UNITED PROPERTIES (TRITON) LTD.
INCORPORATION NO. 530190
Transfer Number: BL303315
Remarks: INTER ALIA
MODIFIED BY BM231035
"PART 3, CONDOMINIUM ACT"
ASSIGNED TO BP246257

Nature: LEASE
Registration Number: BM231035
Registration Date and Time: 1998-08-18 11:26
Remarks: INTER ALIA
MODIFICATION OF BL303314

Nature: LEASE
Registration Number: BP246257
Registration Date and Time: 2000-10-16 14:40
Registered Owner: MELBA DOROTHY HOFMANN
Transfer Number: CA2583905
Remarks: ASSIGNMENT OF BL303314, SEE BM231035

TITLE SEARCH PRINT

2025-10-24, 15:35:41

File Reference: TSALE

Requestor: Chia-Li Yip

Nature: CROWN LIEN
Registration Number: WX2145294
Registration Date and Time: 2020-04-07 12:43
Registered Owner: HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF
BRITISH COLUMBIA
Remarks: OF BP246257, SEE BL303314, BM231035, AND CA2583905

Nature: CROWN LIEN
Registration Number: WX2151302
Registration Date and Time: 2020-07-29 10:33
Registered Owner: HER MAJESTY THE QUEEN IN RIGHT OF BRITISH COLUMBIA
Remarks: OF BP246257
SPECULATION AND VACANCY TAX ACT

Nature: CROWN LIEN
Registration Number: CB432318
Registration Date and Time: 2023-01-16 16:14
Registered Owner: THE CROWN IN RIGHT OF BRITISH COLUMBIA
Remarks: SPECULATION AND VACANCY TAX ACT
OF BP246257

Nature: CROWN LIEN
Registration Number: CB776171
Registration Date and Time: 2023-07-24 15:49
Registered Owner: THE CROWN IN RIGHT OF BRITISH COLUMBIA
Remarks: SPECULATION AND VACANCY TAX ACT
OF BP246257

Nature: TAX SALE NOTICE
Registration Number: CB1718753
Registration Date and Time: 2024-11-19 10:51
Remarks: OF BP246257

Nature: CROWN LIEN
Registration Number: CB1728457
Registration Date and Time: 2024-11-25 11:24
Registered Owner: THE CROWN IN RIGHT OF BRITISH COLUMBIA
Remarks: SPECULATION AND VACANCY TAX ACT
OF BP246257

Duplicate Indefeasible Title NONE OUTSTANDING

Transfers NONE

Pending Applications NONE