



# PROPERTY ASSESSMENT APPEAL BOARD

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## PRACTICE DIRECTIVE NO. 2

### Disclosure Expectations in the Management of Commercial Appeals

**Purpose** This Practice Directive is to provide guidance with respect to the disclosure expectations in the management of commercial appeals.

**Guideline** BCA will produce to an appellant or their agent a copy of the Property Valuation Summary (PVS) (or its equivalent) for the property appealed as soon as possible upon being notified an appeal has been registered, if not already produced. At the request of an appellant or their agent, BCA will produce within a reasonable time after the request is made, up to six PVS's or equivalent for properties that in the opinion of the appellant or agent are comparable to the property appealed. BCA will produce this information regardless of whether it agrees the properties are comparable to the subject.

In appeals involving leased commercial properties, and if value is an issue, the Appellant will produce to BCA, as soon as possible upon filing an appeal if not already produced, the last three years of Income and Expense Statements relative to the property, the rent roll as of October 31 of the year under appeal, a summary of any new leases concluded in the six months prior to and the six months following the valuation date, and any other documents that are relevant to an issue in the appeal. If these documents have not been produced in advance of the production by an Appellant or their agent of a Statement of Issues Evidence and Analysis (SIEA) under Rule 14, these documents must be enclosed with the Appellant's SIEA.

For the Board

Cheryl Vickers,  
Chair