



**National Archival Appraisal Board**  
**Conseil national d'évaluation des archives**

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January 11, 2021

Sharilyn Ingram, Chair  
Canadian Cultural Property Export Review Board  
Administrative Tribunals Support Service of Canada  
344 Slater Street, 15<sup>th</sup> Floor, Suite 400  
Ottawa, Ontario K1A 0E2

Dear Ms. Ingram:

On behalf of the National Archival Appraisal Board, I'd like to thank you and your colleagues for the "Communication to Archival Stakeholders" relating to the revised "Guide for Monetary Appraisals" that was sent in December 2020.

We have read it with considerable interest and appreciate the care you took in explaining your position. This document helps us to better understand the basis of your position and explains the approach that led to your review of the Guide for Monetary Appraisals. We have taken note of your resolve "to hearing from stakeholders in order to continuously improve and clarify its processes where it is possible to do so under existing law."

Unfortunately, we continue to differ on a number of significant issues that, in our opinion require further discussion and clarification. We both agree on the use of "fair market value" as the foundation of the appraisal process applicable to all categories, but regret that you seem to equate its implementation with the concept of "market value". It also seems odd to us that you insist on considering only those holdings, for which commercial transactions offer an "achieved price," as valid for certification as cultural properties.

We note that "CCPERB is aware that finding Canadian market information and comparable sales can be a challenge for certain types of cultural property." Indeed this is the case for the majority of archival funds. As indicated in our submission, NAAB is now creating a database of "achieved values" that will consist of known sales of archival materials. Appraisers will be encouraged to refer to this database and extrapolate wherever applicable. However this database will not provide the sales comparisons for most archival funds that CCPERB requires – simply because they do not exist. As a result, the sales comparison approach that you intend to impose will make it practically impossible for institutions to encourage holders of significant archival funds to donate their records. In fact, it will most likely seriously compromise the integrity of most archival funds by suggesting that donors sell off those parts of their fonds that have some

“immediate” commercial value. This eventuality not only negates the practice and spirit of fundamental archival principles and practice in support of Canadian history research it also jeopardizes the preservation of important segments of our documentary heritage.

It is particularly difficult to understand how the principles of fairness prescribed by the Supreme Court in the case of *Canada v. Vavilov* are served by your interpretation of its consequences on administrative law in treating so unfairly the Canadian taxpayer donating such precious gifts in kind as the historical records of one’s archival fonds.

As mentioned in your communication, CCPERB is committed to an ongoing dialogue with the archival community and we certainly want to maintain an open and ongoing conversation with you. We are a small organization with limited means; therefore, it may take us some time to further react properly to the many difficulties raised by your recent decision of overturning more than forty years of interpreting the “definition of fair market value” in the manner the original lawmakers intended. We will be consulting with our stakeholders in the coming months to discuss the impact of your decision to reject those appraisals for which market precedents cannot be found.

We would be very happy to meet with members of the Board to explore our differences and find adequate solutions to the problems they raise.

Respectfully,

Karen Teeple  
Chair, National Archival Appraisal Board