



Association  
of Canadian  
Archivists

ACA Occasional Papers

Brock Silversides

## **Preparing for Monetary Appraisals:**

A Guide for Canadian Archival Institutions

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Publications Committee 2004



Association  
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Archivists

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## Introduction

Monetary appraisal has become a fact of life at most archives, libraries, museums and other cultural institutions. Some archivists see it as a godsend, others consider it an irritation or chore that takes up valuable time that could be better spent on reference, preservation or the many other activities of an archivist.

Due to the current proliferation of rules, regulations, guidelines and reporting requirements, the arranging of monetary appraisals of cultural property is becoming a systematic formal process. However, misunderstandings are still legion. Many institutions do not know what their role is in the process, or if they can even acquire materials in return for a tax credit. In turn they cannot accurately explain the concept or process to their donors. This can also result in a nightmare for the appraisers.

Many institutions fail to treat the series of steps as a legal process and try to cut corners to save time, effort and money. Many donors also feel they can drive the process in such a way that they will get the value they think their donation deserves.

It is not common knowledge to initiate or coordinate an appraisal session, to know what documentation needs to be gathered, and who to send it to. It can also be difficult to make contact with an appraiser, to know what qualifications to look for, and judge how long it will take or how much an appraisal session is going to cost an institution. It is often no easy matter to match up institutions, donations and suitable appraisers.

It is thus important that all participants in the process have a good knowledge of what a monetary appraisal is, why it is done the way it is, and what is expected of everybody if it is to proceed smoothly in a standard and legally acceptable fashion.

Finally the types of material being acquired for archival holdings are growing increasingly diverse. The traditional manuscript-heavy fonds are giving way to more non-traditional audio-visual, multi-media, electronic and digital documents. As well, archives are collecting in subject areas that were ignored in the past. For example the amount of material documenting popular culture is fast approaching the amount documenting business, politics or governments. These new types of records, formats and subject matters are valued much differently in the marketplace than traditional archival materials.

This booklet is intended to introduce the reader to the appraisal process. It is divided into three sections. The first part will take the form of a series of FAQs and answers. This will be followed by a considerable bibliography of sources that will lead the reader to more detailed information about cultural property statutes, the workings of the Canadian Cultural Property Export Review Board (CCPERB), the tax credit process, some of the pricing tools used by appraisers, and especially guides that will enable one to identify and give a more accurate description of their fonds/collections. Finally there is an appendix which can be photocopied and used as a checklist to be filled in/ticked off in advance of the appraiser's visit.

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## 1. The concept of the monetary appraisal

With current budget restrictions and cutbacks, the purchase of Canadian archival fonds/collections is getting rarer all the time, and in many smaller cultural institutions it is simply impossible. To encourage the ongoing deposit of both Canadian (and non-Canadian) cultural property in the country's repositories, several federal statutes provide for the possibility of a tax incentive for Canadian citizens in return for two classes of donations:

- a. certified cultural property to a designated institution or public authority that has been designated (as meeting specific legal, collections management and environmental requirements) by the Minister of Canadian Heritage, and is therefore eligible to make applications to the CCFERB for certification, or
- b. a regular charitable gift in kind (personal property or a gift other than cash) to a charitable organization or federal/provincial/territorial governmental institution.

One statute in particular, the Cultural Property Export and Import Act (C-51) enacted in 1977, has become the most widely used act governing the donation and sale of archival material.

For a Canadian donor to receive a tax incentive however, his/her donated property has to have a reasonable and fair monetary value attached to it. This value is directly related to the value of the tax credit (usually a percentage), a credit which is applied to the donor's taxable income. As the figures vary widely and have changed over the years, it is best to advise donors to consult with an accountant or tax lawyer (one who understands the intricacies of cultural property) for the most up-to-date percentages. Repositories should refrain from counselling donors on possible monetary values for their particular donation.

While the archival repositories initiate and coordinate the process of issuing tax credits, the appraisers provide the financial figures involved. Appraisers are experts whose responsibility is to come up with an estimated monetary value of property, either for insurance purposes, to ensure a fair sale price for a prospective purchase, or for the determination of fair market value for income tax purposes.

The idea of "fair market value" can sometimes be a nebulous concept, especially as it applies to archival material that frequently does not have a real market. However, appraisers are required to follow the definition of fair market value as set out by the Canada Customs and Revenue Agency (CCRA) and the Canadian Cultural Property Export Review Board (CCPERB):

The highest price, expressed in terms of money, that property would bring in an open and unrestricted market between a willing buyer and a willing seller who are both knowledgeable, informed, and prudent, and who are acting independently of each other.

Both the repositories and the appraisers are obligated to ensure that the values are fair and reasonable. They must also be able to provide further clarification or substantiation if the value is challenged in a court of law. Currently, the CCFERB does not deal with the certification of intellectual property (copyright, exhibition rights, stock photo or footage values, potential revenue generation) - ONLY physical property. That is not to say that the donation of intellectual rights does not have a value. It most certainly does and it should also be appraised, although this is a much more difficult and problematic appraisal. In that case, the host institution will have to issue its own tax credit if it has that capability.

## 2. Who does appraisals and what are the costs?

Monetary appraisals are done by individuals who possess specialized knowledge of documents, their collectibility, research value and monetary value. They come from a wide variety of backgrounds - academia, auction house personnel, book and antique dealers, private collectors, the photography, art, film and music industries, and the archival, museum or library communities. They can be archivists, curators, librarians, educators, booksellers, historians, or producers. Anyone can call themselves an appraiser of anything, but this is not a helpful observation. To narrow the field considerably, it is recommended that the institution ask potential appraisers for their experience and affiliations.

Archival appraisers should be employed by a reputable heritage institution, do contract work for reputable institutions, and/or be members of the Association of Canadian Archivists (and/or any of the provincial or territorial associations). Historian appraisers should be employed by a reputable university or college, and/or be a member of the Canadian Historical Association (or any of the provincial or territorial associations). Book/manuscript dealer appraisers should be affiliated with a reputable firm, and/or be a member of the Antiquarian Booksellers Association of Canada or the International League of Antiquarian Booksellers. Art curator/dealer appraisers should be affiliated with a reputable public or private gallery, and/or be a member of the Art Dealers Association of Canada or the Canadian Museums Association.

Other appropriate memberships include the International Society of Appraisers, Canadian Library Association (or any of the provincial/territorial associations), Association of Canadian Map Libraries and Archives, Photographic Historical Society of Canada, Canadian Communication Association (formerly Association for the Study of Canadian Radio & Television), Canadian Society of Cinematographers, Canadian Academy of Recording Arts & Sciences, Audio-Visual Preservation Trust, Canadian Oral History Society, Directors Guild of Canada, American Society of Appraisers, Association of Moving Image Archivists, Professional Photographers of Canada (or any of the provincial/territorial associations), Canadian Association of Music Libraries, International Federation of Postcard Dealers, Association of International Photography Art Dealers, various collectors associations or the various provincial or territorial genealogical associations.

Of course, simple membership does not guarantee appraisal competency, but it does indicate a specialized knowledge and interest. It is also preferable if the appraiser has at least a couple of years experience in a working environment in their chosen field so that he/she has both practical and theoretical knowledge to bring to an appraisal. To show this, appraisers should readily provide a resume upon initial contact. Appraisers cannot have a professional or commercial interest in the material under consideration, and have to work at arm's length - they cannot be ongoing employees of either the repository or donor, or there may be a perceived conflict of interest.

There are two possibilities open to archival institutions who need to have material appraised - an appraisal committee or independent appraisers. The first can be provided by an organization known as the National Archival Appraisal Board (NAAB). Founded in 1971 as a section of the Canadian Historical Association, it became a fully independent body in 1983. It is an association of experts from many fields who are divided into regional chapters.

When NAAB is called in to do an appraisal, the regional director will endeavour to assemble a committee of three suitable appraisers - ideally one historian and/or archivist, one dealer, and one other qualified member. One of them - usually the most senior - will be appointed the chair. Together the committee authors a single appraisal report agreed to and signed by all the members. The board can only be hired by institutions, not donors.

The alternative is to use independent appraisers of which there are many, some of whom also serve on NAAB. Independent appraisers are just as acceptable to CCRA if they have an expertise required to carry out a fair appraisal. They are generally called in when they have an expertise that is not reflected in the makeup of the available NAAB personnel in a given region. They may also be called in if a donation is pending or conditional - NAAB will only appraise collections that have already been irrevocably gifted. And independents can be hired by both institutions and donors. Each independent appraiser has to produce his/her own report.

If the cultural property in question is estimated at less than \$1,000 value, an evaluation of it for a regular charitable tax receipt can be done in-house by a qualified staff member from the institution. If it is expected to be valued at between \$1,000 and \$10,000, one outside appraiser is required, or, if it is exceedingly difficult to obtain the services of a qualified independent appraiser or can only be done at an unreasonably high cost, that appraisal can also be done in-house by a qualified staff member.

If it is expected to be over \$10,000 then two appraisers or a NAAB committee will be required. If it is expected to be of a very high value - over \$500,000, then three independent appraisers or the NAAB committee are required. If a donation is valued at less than \$10,000, the institution should consider not applying to COPERB for certification, and issuing its own tax credit. According to the Board's 1997 Guidelines:

Institutions should note that although the Review Board has not established a minimum value for applications for certification, a Cultural Property Income Tax Certificate (Form T871) for a gift valued at less than \$1,000 may not result in a tax savings for the donor beyond that which the institution is able to offer through a regular charitable tax receipt.

And further:

For donations with a total value of less than \$5,000 CAN, the institution should encourage the donor to consult his/her financial advisor to determine whether the tax benefits associated with having the donation certified as cultural property sufficiently exceed the tax benefits otherwise received through a charitable tax receipt. In some cases, the tax benefit realized for certified cultural property may be less than the costs related to the preparation of an application for certification.

Not all appraisers are suitable for all types of funds/collections. Some are ideal for textual collections, but not for photographic collections. Some are ideal for map collections, others just for film/video collections. For any donations that contain artwork, the appraisers or at least one member of an appraisal committee must include an art dealer. It is the duty of an institution to secure the services of an appraiser who has a proven knowledge in a discipline related to the fund/collection to be appraised, or to request that the N.A.A.B. regional director gather the most appropriate members for their appraisal team (although the institution cannot dictate the specific makeup of a committee). Failing to do so will be a disservice to your donor.

Appraisers - whether they belong to NAAB or are independent - charge a fee for their services. NAAB sets out its fee schedule, invoices the institution and pays its own members. Independent appraisers may have varying fees depending upon their specialized knowledge, their experience, how long the appraisal will take, and in which region of the country they are active. Their fee should not be contingent upon the estimated fair market value - this is considered unethical according to the "Uniform Standards for Professional Appraisal Practice."

There are few appraisers in Canada who do nothing but appraise full time. As most are employed otherwise or are running their own businesses, it may turn out that they are only available on weekends. The institution has to be flexible and able to accommodate the varying schedules of appraisers.

The institution also has to be realistic and realize that the appraisal process is going to cost money - the appraiser's fee, travel (if necessary), accommodation (if necessary), and meals (if necessary) will have to be funded. However, the costs of the appraisal are usually much smaller than the value of the fund/collection so they can be justified as a wise investment. There are many alternatives for the payment of appraisers: the institution can pay for everything if it really desires the fund/collection and has a budget; the institution can split the costs with the donor; or

sometimes to expedite the process, the donor will pay all expenses and fees. This reflects an ongoing shift in the donor/repository relationship: it has become more common to ask the donor (especially where business records are involved) to donate the equivalent of part or all of their tax savings to ensure proper accessioning, arrangement, description and storage for the collection.

An institution that has a detailed knowledge of the appraisal process will save itself money. It is desirable to get appraisers in and out of your institution as quickly as possible to save everybody time and money, and the key to this is to be aware of what appraisers require.

### 3. What criteria do appraisers use?

Appraisers arrive at their values using a large number of criteria - some external or comparative, some internal or intrinsic. Some criteria are assigned a greater weight for some collections, and little weight for others depending on the nature of the donation. Following are the most common:

- a. External
  - market listings of similar items (online - ABE, alibris, E-Bay, other specialty merchants or galleries, art dealers, used record stores, memorabilia dealers)
  - comparisons with N.A.A.B. precedents (which are only available to N.A.A.B. members)
  - recent auction/sales catalogues
  - replacement value of materials
  - recent private sector service/price lists (processing/printing in film labs and photographic studios, duplication/dubbing costs, scanning/editing costs)
  - stock photo/footage/audio price guides
  - price guide books for every imaginable collectible
  - insurance values that may have previously been attached to the donation (keeping in mind that values for insurance will differ from values for tax purposes)
  - the concept of "flooding the market" (applied to large numbers of collectible documents by one creator)
  - regional discrepancies in collectibility and values
- b. Internal
  - amount of material
  - date range (and noticeable/significant gaps)
  - production values - professional or amateur?
  - organization of material - is it in an understandable order or is it helter skelter?
  - comprehensiveness of material - does it cover the entire existence of organization or just a few years?
  - is the material an accrual - an addition to an earlier donation?

does the material complement other collections in the institution?  
originality (inclusion of material by people other than the creator)  
legibility/playability  
does it relate to a currently "hot topic" - one that is being researched, written about, or related to current events?  
physical condition - is it going to cost the institution a considerable amount to perform conservation or reformat?  
exhibition value  
intangibles such as reputation of person or organization (peer or public recognition - this can be determined by awards earned, publicity garnered)  
impact of person/organization that the collection is about  
does collection document a profound change in society, technology or a discipline?  
local, regional, national, international importance  
critical/financial success of final product (book, film, musical recording)  
density of information - is there a lot of filler material that does not add to the historical record?  
the amount of photocopied information as opposed to original written, typewritten or printed information  
whether a sound recording has been commercially released or broadcast  
whether a film has had theatrical distribution, video rental distribution or has been broadcast and where  
whether photographs/artwork have been published or exhibited and where  
rare/unique/commonplace status  
whether it represents a first technically, scientifically, aesthetically  
presence of famous autographs, stamps or rare postal cancellations  
presence of seals on documents  
accessibility/access restrictions (length and exclusivity)

For some archival material there is a real, documented market based on previous sales or insurance values. For much material though, there is no real market, and for this appraisers use "reasoned justification" - a statement that there probably is no real market, followed by a full rationale and description of the factors which have been brought into play in the appraisal process.

A final value is rarely a matter of a mathematical formula. There are no indisputably "correct" values as such - only "reasonable" values. Most appraisers rely on comparison, intuition, and the placing of both the creator and the fond/collection in a theoretical hierarchy of "importance", "research value" and "saleability". Their ultimate values incorporate the combining of all the information available, the weighing of the different criteria, and personal judgement. Thus it is not surprising to see appreciable differences in the ultimate values assigned by appraisers.

#### 4. How Does One Prepare for an Appraisal Session?

The recipient institution is responsible for carrying out a set of steps to ensure that an appraisal session runs smoothly. It is recommended that one employee be given the task of coordinating the sessions for the institution, although others can provide valuable assistance. To avoid last minute tension and stress, give yourself plenty of lead time to organize an appraisal: it is not uncommon to start arrangements 6 months to a year ahead of the actual appraisal.

1. Ensure that you have a valid donation/gift/transfer/deposit document - signed by both the donor and a representative of the repository if you are going to use the NAAB board. (If a gift is conditional or pending, a donation agreement does not have to be finalized, but in that case only independent appraisers can be used)

The document should contain a clause whereby the donor warrants that the donation is their legal-owned property free of any encumbrance (this can also be a separate document if desired). The institution should also prepare a declaration of authenticity which is a strict requirement for a CCPERB application. As specified in its 2002 Update:

Whether on gifts or sales of cultural property, the Board requires complete disclosure regarding the ownership of the cultural property. A statement from the owner(s) must accompany Applications for Certification indicating that he/she/they have clear title to the object.

2. Carry out an archival appraisal (as opposed to a monetary appraisal). An archival appraisal is a thorough and carefully thought out series of decisions based upon a list of institutional and professional criteria, which examines the totality of a fond/collection and decides what is worthy of long term retention and what can be disposed of. It does not relate the collection or items in the collection to a price in the marketplace.

Good archival practices, as well as guidelines established by the CCPERB require a thorough and thoughtful appraisal of the fond/collection. This is to ensure that no superfluous material is taken into the donation and given monetary value.

The components of a suitable archival appraisal may include any or all of the following depending on the nature of the donation:

- mandate of institution
- scope and content of fond/collection
- physical condition of fond/collection
- significance of donation
- selection criteria for both retention and disposal decisions (i.e. duplicate, lack of relevance, illegible, incomplete series, superfluity)
- if a sampling process is used, give a description of how it is carried out
- identification of major series contained within fond/collection

- general description of materials disposed of/returned to donor
- an educated guess of potential users/research value
- note on level of staff expertise at host repository (does the institution have staff who possess expert knowledge of the material being donated?)
- note on quality of storage facilities (temperature, humidity control)
- institution's migration policies for material that is on obsolete or unstable bases
- ability of institution to access the documents (does it have the necessary hardware and software?)
- ability of institution to monitor condition of unstable material

This should be done either in compliance with a written institutional collections policy or, if one does not exist, you may as noted above want to keep a written record of the selection criteria. Monetary appraisers of property to be certified by CCPERB are required to refer to the finding aid and archival appraisal report provided by the institution in the preparations of their reports.

Most appraisers will not participate in a session where the necessary weeding has not actually been done, but a promise has been made to do so. One cannot give a value to a collection that will be for example "reduced by a third" - they will only appraise what is put in front of them.

Appraisers may even refuse to start or continue a session if they are not provided with sufficient information, or it is obvious the material has not been adequately prepared.

3. Decide if you want a regular charitable tax receipt to be issued by your institution or a cultural property tax receipt issued by the CCPERB. If you wish to go through the process of having the donation certified as cultural property, then you have to obtain the proper instructions and paperwork from the Review Board.

4. Decide if you want to use NAAB or independent appraisers. Ask about the costs involved for both. NAAB can be contacted at:

Administrator  
P.O. Box 2240  
Ottawa, ON  
K1P 5W4  
(613) 996-7604

There is at this time no formal organization of cultural property appraisers in Canada. One should contact other heritage institutions that have used independent appraisers and obtain names and addresses from them.

5. Consult with the appraisers who should be able to give an estimate of the time needed (hours, days) to carry out the inspection and author a report. It should be kept in mind that most independent appraisers base their time estimates on the not-unreasonable assumption that a finding aid has been completed. Should that not be the case, they should be informed or their estimate may also not be accurate. Book a date



convenient to the appraisers, but that will also give you enough time to complete your paperwork prior to the prearranged submission deadlines if you go the CCPERB route. Some appraisers are not averse to pay out of pocket for their accommodation, travel and other expenses, and charging it back to the institution when finished. Many appraisers however justifiably ask that these expenses be handled up front by the institutions. Whichever arrangement is agreed upon, it must be honoured.

6. Have the entire collection available to the appraisers - meaning have it onsite, or if it is too large, have part of the session set up at the offsite storage area. Appraisers have to see the entirety of the fonds/collection so they can legally attest that it exists. They may not look at every item in detail (indeed most look at a random or planned sampling), but they have to attest that it does exist in its entirety.

7. Gather together the information that the appraisers require in a timely manner. This implies a thorough, accurate, and above all a meaningful description of the fonds/collection, the series, and depending on the contents - the item. Many aspects of standard archival description are convenient for archivists, but are of little relevance or help to non-archivists who may be called in to do the monetary appraisal. Thus in the interests of clarity, the institution may have to deviate and go above and beyond R.A.D. (Rules for Archival Description)

## 5. What Information Do Appraisers Require?

Appraisers need the following basic information to properly carry out their deliberations:

a. name of fond/collection

Which person, association or corporation is donating the fond/collection? Is it a fond, a collection, or both? Is the donor the creator of the fond/collection? Is it a single donor or are there two or more joint donors?

b. date of donation

The appraised fair market value has to reflect the value at the date of donation. This may differ from the date when the institution took physical custody of the fonds/collection (i.e. if it had been loaned to the institution several years before)

c. extent of material

It is in your interest to go to the trouble to come up with accurate aggregate totals of the fond/collection as a whole, and for specific series or types of materials in the fond/collection - no. of photo negatives/prints/transparencies, hrs. of video, footage counts of cinefilm, linear metres of textual records, etc. - estimates or educated guesses are usually not sufficient. If you do not, the appraisers will take the time to do so, and the time they take will be charged back to the institution. It is crucial

that all the appraisers examine the exact same amount of material and that their reports reflect it. Any inconsistency in extent will result in red-flagging and questioning by either CCPERB and/or CCRA.

d. date range

This should include the earliest as well as the most recent date of documents within the fonds/collection. If there are gaps or anomalies and it appears to be important, include the predominant dates as well.

e. Is it an accrual?

If it is an accrual, then it will be necessary to provide a full description of the original donation(s) and copies of any appraisals of the earlier material. While this will undoubtedly be helpful for context, it does not necessarily constitute a precedent or binding comparative measurement for the value of the newer donation.

f. restrictions

The appraisers have to know if there are any restrictions (and these will have to be included in the legally binding donation/transfer agreement). There are five basic restrictions, based on:

Time (closed or restricted for a set period of time)

Access (certain conditions to be met to consult fond/collection)  
Complete closure (this is a restriction that will definitely reduce the monetary value)

Reproduction  
Usage (and whether fees are planned for its usage - whether it could possibly be revenue generating)

g. physical and/or intellectual property

It is important to know whether the donation is just of the physical property or whether the intellectual property is included. If the appraisal is being done for a CCPERB certification, the intellectual property will not be considered for the tax credit. However in many cases the repository may issue its own tax credit for the value of the intellectual property part of the donation.

h. a brief biography or organizational history pertaining to the fonds/collection.

This is common practice amongst professional archivists anyway, but if it is not supplied to the appraisers, they will seek out this information themselves and they will charge for their research time. Include sources of information such as copies of newspaper articles, encyclopedia entries, *Who's Who* biographies, profiles, lists of awards, bibliographies, filmographies, discographies, lists of exhibitions, resumes, etc.

i. a completed professional inventory or listing.

It can be in either hardcopy or electronic form.

j. highlights in the collection

A good idea is to write up a list of those series or items that the institution considers of particular interest or value. This is especially so of those items that may have a public interest/value that is not well known by appraisers from outside your immediate region. These can also be verbally conveyed to the appraisers. The institution should be prepared for the idea that parts of the fond/collection which have lesser research value may very well have a huge monetary value, and subsequently skew the final collection value in ways not expected.

k. paragraph about significance

If you are going the CCPERB route, you will have to submit a statement of national significance anyway. If you are going the independent route, it may help to guide the appraisers in their deliberations. Regional or ethnocultural significance is recognized as an argument for national significance as well. The criteria to consider in composing this statement can be found in the CCPERB's Guidelines for 'Outstanding Significance and National Importance' at [http://www.canadianheritage.gc.ca/progs/pcm-mcp/guidel\\_e.cfm](http://www.canadianheritage.gc.ca/progs/pcm-mcp/guidel_e.cfm).

l. brief condition report

It is useful to know what the expected conservation needs for the donation are. If it is going to be very expensive to treat the collection in order to make it accessible (i.e. cleaning, fumigation, deacidification, repairs, rebinding, reformatting, extensive splicing, baking of magnetic media), that fact will negatively affect the monetary value.

m. photocopies of appraisals of similar material that have been done for your institution. This assists the appraisers in comparing values.

n. photocopies of receipts, invoices or cancelled cheques relating to sales of similar items (the more recent - the more helpful). This is particularly useful for collections of photographs, cartoons, artwork and publications.

o. a note on whether the donation complements or is complemented by other fonds/collections that may make your institution a centre for research on a particular topic.

Ensure that all this information is sent to the appraisers prior to the session (preferably ten days before). It will save you time and money if they are allowed time to peruse it at leisure and prepare any questions they may have.

Write a healthy amount of discussion before the assigning of values is usually welcomed by appraisers, attempts to persuade, argue, use guilt, friendship or intimidation on the appraisers after the assigning of values is not welcomed. All necessary information has hopefully been imparted to them before this stage. Even if the appraiser could be browbeaten into giving a higher (or lower) than justified value, the CCPERB and/or CCRA

would undoubtedly spot the unrealistic figure, and the long term reputation of the appraiser may be compromised. As well this kind of interference can result in hard feelings which, rightly or wrongly, may lower the value of the donation as well as cause other appraisers to decline invitations to do further appraisals at your institution. This is a disservice to both present and future donors.

## 6. Special Cases

There are numerous examples of donations which require special description because they include material about which the generalist archivist does not usually possess in-depth knowledge. This can result in a less than helpful description of the material. For an accurate appraisal however, the appraisers have to have detailed and meaningful information. Values for this material may depend on physical characteristics not associated with other archival material. Some of the possible types of donations include different language collections, maps, photographs, cinefilm, video recordings, audio recordings, digital documents, artwork and publications.

It is incumbent upon your institution to either acquire knowledge for this area, or to find someone who possesses it. After all your institution has accepted responsibility for this material, and to be unable to describe it or count it usually indicates that the institution does not know how to do a proper archival appraisal or take care of the fonds/collection.

Again if this information is not supplied, the appraisers will look through the collection listing, do the translations (or have them done), identify characteristics, determine durations, and add up all the formats. This will take considerable time, and your institution will eventually pay for that time and may miss a deadline due to the delays.

a. different language documents:

These can be difficult to appraise if none of the appraisers comprehends the language being used to create the item(s). If complete translations are not possible, then at least in-depth summaries should be created.

b. published material (i.e. books/pamphlets/programmes/magazines, newsletters/reports):

Archival institutions do not usually set out to acquire collections of books or pamphlets. Yet frequently donations include published materials which have an established market. As well, with the increase in documents that are "born" digital, the distinction between published and unpublished is fading. Appraisers need to have a full bibliographic citation (author, title, date and place of publication, publisher). It is also helpful to note the presence of dust jackets, any inscriptions/notations, historical printing status (1st editions, how many editions, size of print run) and provenance or chain of ownership if relevant. If digital publications are under consideration, one needs to know if and when it was "virtually" published, if it was on the world wide web or limited nets, if it is a fixed entity, and

its context. If you do not provide this kind of information, the appraisers will look it up themselves, and your institution will ultimately pay for that time.

c. documentary art

Illustrations and works of art can be found in many archival collections - prints and book/magazine illustrations (lithographs, wood block, aquatints, etc.), advertisements, calendars, watercolours, pencil/pen sketches, cartoons/caricatures, even marginal doodling can be of value. Artwork can also be "born" digital. Aside from the artist, it is important to know the medium, the dimensions (height followed by width), an idea of the print run, if when and where it was exhibited or published, and the context in which the piece was created. If it is digital one needs to know if, when and where it was "virtually" exhibited, if it is a fixed entity, and its context. It may be advisable to consult a local art dealer or a curator from a local art gallery to assist in describing the artwork in a fond/collection. Also of great importance to the value of a piece of art is the presence of a signature and its provenance or chain of ownership. If this is known or can be tracked, the archivist should attempt to do so.

d. maps

Maps are important archival documents as well as highly collectible objects. It is crucial to know if the map is an original, a copy, a reprint or a computer-assisted (G.I.S.) printout, and what the medium is and if it is hand-executed (pencil, ink, paint), printed (lithograph, engraving, photomechanical process) or copied (diaz, photostat, blueprint). As well the number of sheets (if it is a series), the type of map/drawing (topographic, hydrographic, boundary survey, etc.), the dimensions (height followed by width) and the names of the surveyor, artist and publisher are crucial. If it is a G.I.S. map, does the computer data from which it was printed exist and does it form part of the donation? And unique to maps - the scale should be given.

e. architectural drawings

As above it is important to know if the drawing is an original, a copy (diaz, photostat, blueprint), or computer-assisted (C.A.D) printout, what is the medium and if it is hand-executed (pencil, ink, felt pen, paint). As well the number of sheets (if it is a series), the type of drawing (presentation drawing, site plan, design development, rough sketches, elevation, detail, perspective drawing, etc.), the dimensions (height followed by width), the names of the artist/draftsman are crucial. If it is a C.A.D. drawing, does the computer data from which it was printed exist and does it form part of the donation? (COPERB has issued a separate set of policies and guidelines for architectural archives.)

f. electronic documents

Many documents are now being created and saved electronically. It is not enough to describe these as simply a CD or a floppy disc. The nature of the files contained within should be listed (correspondence, financial tables, film scripts, photographs, etc.), the types of files should be

described (word processing, database, spreadsheet, audio file, etc.), and the name of the program with which they are created (Microsoft Word, Filemaker Pro, Quark Xpress, QuickTime, TIFF, Wave, etc.). It is also important to know if any of the electronic textual or visual information has been printed out and if that forms a part of the collection.

g. audio-visual documents

A-V documents are now almost as common as textual documents. This kind of material has a large number of characteristics that are unique, and to be accurately appraised requires extra knowledge both on the part of the archivist preparing for the session and the appraisers in the session.

List ALL types and formats. This is necessary for they undoubtedly will vary immensely in quality and longevity, and thus in monetary value. For example is a videocassette VHS or Betacam? One is consumer quality, the other is broadcast quality. Is a film on Super 8 or 35 mm.? One is used for amateurs, the other for theatrical screening. Is a photographic negative 4x5 in. or 110 format. One is used by professional photographers, the other by amateurs. Is an audio document on an audiocassette or on a 2 inch multitrack open reel? Again the first is a consumer item, while the other is a professional format.

Some a-v documents are the result of a complicated assembly of elements - the presence or absence of these elements can decide if the making of the document can be reconstructed, how the editorial decisions were made, and provide much information on the context of their creation.

If it is a cinefilm production, you must list all production elements included in the fonds such as:

- camera original negative
- workprint
- cutting copy
- A/B rolls
- master mix magnetic soundtrack
- optical soundtrack
- internegative or interpositive
- release print

Appraisers will want to know if the element package is complete and, for instance, if another release print could be struck if required. Of equal importance is the duration of the elements in either footage (cinefilm) or minutes/hours (video, audio) - both individual items and aggregate totals.

Although they fall under the category of textual records, it is crucial to know whether the production files are present, and if they are, what they contain:

- scripts (shooting, narrative)
- storyboards
- contracts
- studio logs/daybooks
- lists of casts, crews
- post-production documents such as marketing, legal, accounting and distribution papers

If these are present in the collection, the research value and monetary value of the entire collection will increase. Other information of interest includes if, when and where the production has been broadcast, screened theatrically or in film festivals, and if digitally distributed, whether, where and when it was available on-line.

Appraisers will want to know all the people involved in making the production, thus it is worthwhile to list all the credits. Many archivists hesitate to do this considering the names of the individual contributors unimportant and time-consuming to compile. But if you do not, the appraisers, who do consider that information to be vital, will take the time to look for the credits and your institution will pay for that time.

These requests are not frivolous or meant to waste the archivist's time. Rather if the audio-visual production has some connection with a well-known or reputable person or organization, the inclusion of that information may very well raise the monetary value.

Gathering all this information does not have to be difficult. At the end of this publication (Appendix B) is a suggested form which can be photocopied, and where all these details can be ticked off/filled in to give to the appraisers.

### **7. What Are Appraisers' Physical Needs?**

To properly examine and assess the donation, appraisers need to have a comfortable inspection area and certain tools. It is desirable to provide appraisers with the following:

1. A well-lit room to work in, with tables large enough to accommodate at least 5 to 10 bankers boxes, and chairs. This should be a private room to accommodate discussions amongst the team, or to allow private telephone calls. Helpful table top items include extra pencils, a pad of paper, white cotton gloves for the handling of fragile documents, a magnifying glass, a pocket calculator, and if photographs are involved, a light table. A nearby washroom is also appreciated.

2. Access to a long distance telephone. Appraisers regularly consult with colleagues across the country that have relevant experience, specialized knowledge, or can give information about similar collections. These consultations generally result in a more accurate appraisal.

3. Access to a computer with the appropriate software needed to access the finding aid (if it is electronic) and any electronic documents in the fonds/collection, as well as connect to the Internet. Appraisers regularly do value searches and information research on the Net, and again this helps in the drafting of a more accurate appraisal.

4. Access to a staff member - preferably to the archivist who did the archival appraisal or who did the arrangement and description of the fond/collection in question. The monetary appraisers will undoubtedly have questions that the archivist is best qualified to answer.

5. Access to the necessary playback equipment for audiovisual documents. If you cannot afford to purchase it, then rent or borrow it, and/or have good quality reference copies made on a format you can play. Most appraisers will expect to view/listen to a sampling of the AV material to determine condition and production values. To expect an appraiser to come up with a value for material that they (and your researchers) have not been able to access is extremely unrealistic.

### **8. End of Session**

Ensure that all appraisers' paperwork is signed and dated (or a date for doing so is agreed on) and each page initialed depending upon the requirements. Have at least three (3) copies signed - one for the donor, one for the recipient institution, and one for the CCPERB if you go that route, and one for the NAAB Administrator if you use that body instead of independent appraisers. Photocopies of each appraisal for each NAAB appraiser are a common courtesy. If you have not already done so, request a copy of the appraiser's resumes for either the CCPERB application or your own file.

### **9. When Can You Expect Completion of the Monetary Appraisals?**

If your institution has chosen to go with a NAAB Board, all three members will have to sign off. This is usually done on the day of the appraisal since travel logistics preclude them getting together again soon.

If you go with independent appraisers, a longer and more detailed report is usually necessary and may take up to two weeks. If a specific deadline has to be met, either internally or for the CCPERB, discuss this with the appraiser(s) and schedule the session well ahead. Do not delay the processing of the fonds/collection until the last minute and then get impatient with the appraiser if he cannot meet your deadline.

The CCPERB generally meets 3-4 times a year and sets deadlines that are approximately 4-6 weeks prior to its meetings for receipt of all documentation. These specific deadlines can be accessed by telephoning CCPERB at (819) 997-7761 or viewed on-line at "Important Dates" at [http://www.pch.gc.ca/progs/cebc\\_ccperb/index\\_e.cfm](http://www.pch.gc.ca/progs/cebc_ccperb/index_e.cfm)

NAAB appraisal reports are usually contained within a 1 page pre-designed form. Independent appraisal reports require more information. Although not entered on a form, it has to follow a standard set of rules as to wording, format, specific rationale information, and even the initialing of pages. These rules can be found in the CCPERB publications *Format For Appraisals Being Submitted to the Canadian Cultural Property Export Review Board and Format for Appraisals of Archival Audiovisual and Related Material*.

## 10. Summary

The monetary appraisal is a process that allows for individuals or organizations to donate cultural property to an archival institution and in return, receive a tax credit based on a percentage of the current fair market value of that donation. The host institution initiates and coordinates the process, the appraisers supply the financial figures, and the CCPERB (if one chooses to go the certification route) decides if the donation is of national significance and is the ultimate arbiter of the amount of the fair market value. The process requires considerable preparation on the part of the host institution and due to the fact that there are legal regulations and implications there can be no shortcuts.

The rationale behind a detailed and accurate inventory, extra information putting the fond/collection in its context, and the provision of required playback equipment is to give appraisers easy access to the fond/collection and all the information necessary for them to arrive at a professional, fair and justifiable market value for the donated fond/collection. In addition when a donation is arranged and described in a professional manner, the institution will be seen by appraisers and the CCPERB as serious about their role - noticeable disorganization and incomplete information will show that an institution is sloppy and unprofessional and may result in the revisiting of their legal designation. Finally a well prepared session will result in the appraisers spending the shortest amount of time necessary in your institution which results in significant savings.

## Appendix A - Additional Reading

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## APPENDIX B

### Information Checklist for Monetary Appraisal Sessions

1. Fond/Collection Description
  - name of creator/collector
  - date of donation
  - date range (with predominant range if necessary)
  - extent of material
  - textual (linear meterage and nos. of files)
  - photographs (nos. of negatives/prints/transparencies and formats)
  - sound recordings (nos. of tapes/disks/CDs - by format and minutes/hours)
  - moving images (nos. reels/cassettes/DVDs - by format and footage or minutes/hours)
  - graphic documents/artwork (nos. of items by format/medium)
  - number of published items
2. Information on Creator
  - biographical/organizational profile
  - copies of any relevant clippings, articles
  - credit lists
  - lists of awards
3. Legal Status
  - copy of donor agreement/receipt
  - attestation from donor that they had legal ownership prior to donating
  - clear list of restrictions (access, duplication, commercial use)
  - current copyright status



4. Finding Aids
  - box listing
  - file listing
  - item/element listing
  - inventory
  - summaries/synopses
  - transcripts
  - indexes
5. Format Details (check off)
  - A. Textual (Manuscript):
    - ledgers
    - bound volumes
    - diaries
    - correspondence
    - financial records
    - reports
    - lectures/speech notes
    - meeting minutes/agendas
    - legal records
  - B. Textual (Printed)
    - books
    - pamphlets
    - serials
    - broadsheets
    - clippings/articles
    - reports
  - C. Photographic:
    - b&w/colourprints
    - negatives
    - transparencies
    - lantern slides
  - D. Cinefilm
    - format/guage (70 mm., 35mm, 28 mm., 16 mm., 9.5 mm., 8/Super 8 mm., other)
    - nitrate/acetate/polyester base?
    - b&w/colour
    - film stock
    - silent/sound (optical/magnetic)
    - original materials present (camera)
    - original negative, field recordings)
    - printing elements represented (A/B rolls, titles, soundtracks)
    - release print represented
  - E. Video
    - format (2 in., 1 in., 3/4 in., VHS, Betamax, Betacam, DVD)
    - analog/digital
    - stages of production represented
  - F. Audio
    - format (2 in. multitrack, 1/2 in., 1/4 in., audiocassette, DAT, CD)
    - analog/digital
    - stages of production represented

- G. Prints/Posters
  - Medium (lithograph, gravure, etching, wood-block, halftone)
  - paper/cloth base
  - limited edition? (numbers)
  - printer's/artist's proof
  - do original printing plates still exist?
- H. Maps/Architectural Drawings
  - medium (pencil/ink, engraving, lithograph, blueprint, diazo, photoreproduction, photostat)
  - paper/tinen/yellum/polyester base
  - design drawing/rendering
  - perspective drawing
  - floor plan/elevation/section/detail
  - field survey/notes/overlay details
- I. Documentary Art
  - medium (pencil/ink/watercolour/oils)
  - base (paper/cloth/cardboard/canvas/wood)
- J. Microforms
  - format (microfilm - 16 mm/35 mm/70 mm, microfiche, microprint)
  - negative/positive
- K. Electronic Records
  - format (8/5/3.5 in floppy, zip drive, computer tape reel, CD)
6. General subject matter(s) of fond/collection?

7. Condition of fonds/collection
  - A. General
    - cleanliness
    - water damage
    - mold/mildew
    - tears/creases/holes/mechanical damage
    - scratches/abrasion
  - B. Textual
    - acidity/yellowing/brittleness
    - adhesive tape damage
    - ink fading/burning
    - foxing
  - C. Photographs
    - Residual chemicals
    - colour shift/fading
    - nitrate degeneration (odor/yellowing/powder)
    - acetate degeneration (odor/shrinkage/lifting of emulsion)

#### D. Moving Images

- residual chemicals
- colour shift/fading
- nitro-cellulose degeneration
- acetate degeneration
- perforation damage (torn/enlarged/worn)
- splicing (breaks/replacement/adhesive tape)
- brittleness/stretching/warping
- oxide shedding/information dropout

#### E. Sound Recordings

- warpage/wear
- shrinkage/buckling
- print through/oxide shedding/information dropout
- splicing (breaks/adhesive tape)
- hiss/pop/crackle level
- nitrocellulose degeneration (cylinders)
- acetate degeneration

#### F. Graphic Documents/Artwork

- adhesives damage
- moisture damage
- acidity/yellowing/brittleness
- ink/pigment fading
- paint flaking
- delamination

#### 8. Quality of document

- legibility
- exposure/focus/framing/composition
- visual or audio clarity?
- can document be played back?
- professional/amateur production values?
- do documents show historical technique/format?
- do documents reflect history of the technology?

#### 9. Other considerations

- comprehensiveness of fond/collection?
- relevance of collection to institution's mandate?
- fond/collection would be of interest to whom? Types of research possible?
- other collections held by institution that would complement or be complemented by this collection?
- similar fonds/collections held by other institutions?
- intrinsic value (connection to famous person or event/presence of signature/deliberate fake/propaganda)
- do parts of collection have exhibition value?
- were the documents exhibited? Where?
- were the documents published? Where?
- were the documents broadcast? Where?

#### 10. Market Desirability

- regional, provincial, national, international significance?
- is there a real market?
- percentage of collection that could be sold on open market?
- possibility of reuse/reissue/stock exploitation?
- do any invoices/receipts/cancelled cheques exist for sales of similar items from the same creator?

#### 11. Other Information/Observations