

## GUIDE TO DONATIONS

This guide is intended to give potential donors information to help them make decisions about the future of their collections, and to understand the donation process at the Gardiner Museum.

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### Donations to the Gardiner Museum Collections

The Gardiner Museum accepts donations of ceramic objects for its permanent collection, education collection and asset collection. To ensure that your **donation** fits with the Museum's collecting policy, there is a formal acquisition process which can take anywhere from 2-12 months to complete.

1. If you are considering a donation of a ceramic object (s), the first step is to email or mail an image of the work (s) with dimensions for review by the curatorial department. If the object(s) is suitable for the museum's collections, the object (s) will be brought forward at the next Acquisitions and Collections Committee for approval.
2. The Acquisitions and Collections Committee is made up of local collectors, enthusiasts and scholars from the community. Meetings are scheduled several times a year as necessary. The committee considers the gifts based on existing criteria in our [Collections Development Policy](#) and [Collections Management Policy](#). If the Acquisition and Collections Committee approves a gift, the donation process will proceed. Donations valued over \$100,000 must receive approval from the Board of Trustees before the acquisition can take place.
3. Once all approvals have been made, the donor will be asked to sign a Deed of Gift that legally transfers ownership to the Museum. A Deed of Gift cannot be signed until all approvals have been received. The date on that legal transfer is considered to be the donation date. If a donation is brought to the Museum in December 2013, and is not accepted until February 2014, the legal transfer date will be for 2014.



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4. Donations may be designated appropriate for the Museum's **Permanent Collection**, **Education Collection**, and **Asset Collection**,

## Tax Receipts and Appraisals

The Gardiner Museum is a registered charity according to the guidelines of the Canada Revenue Agency, and is able to issue tax receipts for the appraised **Fair Market Value** of the donation. Donations to all collections can receive a tax receipt, however only donations to the **Permanent Collection** can be certified as Canadian **Cultural Property**.

To issue a tax receipt, we must have an **appraisal** completed by a qualified appraiser with no association to the Museum or the donor. The Museum is able to arrange to have an appraisal completed. For objects valued at \$1000 CAD or less, a qualified Museum staff member may appraise the donation. However, if an outside appraisal is required, it is Museum policy for donor's to pay for the appraisal. We are happy to accept this cost as a donation, for which the donor will receive an additional tax receipt.

Donations of **Cultural Property** (see below) valued over \$20,000 require two appraisals. The average of these appraisals is then submitted for certification.

For donations from the United States: The Gardiner Museum is a registered charity according to the guidelines of the Internal Revenue Service, and we are able to issue the necessary documentation required by the IRS for donations from the United States. Please be advised that it is the responsibility of the donor to provide the appraisal/valuation in the format required by the IRS.

**We are not able to advise donors about personal tax information. Please consult your accountant or refer to the "Gifts and Income Tax" booklet issued by the Canada Revenue Agency <http://www.cra-arc.gc.ca/E/pub/tg/p113/README.html> or call the Charities Directorate: 1-800-267-2384.**

## Donations of Cultural Property

Donations of objects of significant value or cultural significance may be certified by the **Canadian Cultural Property Export Review Board** as **Cultural Property**, and the donor may be able to enjoy tax benefits available for this designation. The Museum or the donor may recommend that the donation be certified as Cultural Property, but it is the responsibility of the donor to determine if it will benefit them financially. Please be advised that certification is not recommended for donations valued under \$5,000 CAD.

The process of applying for certification is lengthy, and is completed by the Museum, but the donor should be prepared to wait as long as 6 months to a year, or more, depending on the complexity of the donation and



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required appraisals. Tax receipts for gifts of Cultural Property will be issued for the tax year in which the donation was made (the date of legal transfer, or when the Deed of Gift is signed). Donations which are conditional upon the objects being certified as cultural property CANNOT have the legal transfer take place until AFTER certification is confirmed. Depending on when the application is submitted, this may affect for which tax year the tax receipt will be issued.

## **Bequests**

We encourage donors with whom discussions have taken place about the future of their collections, to make the necessary adjustments to their Last Will and Testament, if they intend for objects to come to the Museum after their death. Please ask your lawyer to send the relevant section of your will to the Museum, to be kept on file. Be advised that bequests will be subject to the process that applies to all donations.

If you do not notify the Gardiner of your intention to leave objects to the Museum in your will, please understand that we are not under any obligation to accept these items, and when the time comes, we will treat them as any other donation and proceed according to our donation process.

## **Recognition**

Donations to the permanent collection become the property of the Gardiner Museum, and we may store, display or interpret the objects at our discretion. At any point where objects are on display or where images are used, the Museum will credit the donor according to their wishes detailed on the Deed of Gift.

## **De-accessions**

The donation process is designed to minimize the need to remove objects from the permanent collection, but circumstances may change and it may at some point [become necessary](#). Once approved by the Acquisitions and Collections Committee, objects are then disposed of according to existing policy.

## **Gardiner Museum - Contact**

We prefer that you email or call about your potential donation. Walk-ins are NOT encouraged. Please submit your donation inquiries to:

Christina MacDonald  
Collections Manager  
Phone: 416-408-5067



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E-mail: [Christina@gardinermuseum.com](mailto:Christina@gardinermuseum.com)

## Definitions

**Appraisal** – An appraisal is an estimate of the **fair market value** of an object at the time of donation.

**Asset Collection** – The asset collection at the museum consists of objects acquired by the Museum (usually through donation) that are not accessioned into the Permanent Collection or admitted into the Education Collection. Objects in this collection category may be sold or donated to other institutions.

**Cultural Property** – objects designated to be of outstanding significance and national importance by the Canadian Cultural Property Export Review Board.

**Cultural Property Import and Export Act** - The *Cultural Property Export and Import Act* was passed on September 6<sup>th</sup>, 1977 by the Government of Canada to help protect significant examples of the cultural, historic and scientific heritage of Canada from being exported out of the country. As well, it is meant to protect the illegal importation of cultural property into Canada from other countries. The Canadian Cultural Property Export Review Board, an arm's length agency of the Department of Canadian Heritage, carries out the implementation of this Act.

To encourage the protection and preservation of Canadian heritage, The *Cultural Property Export and Import Act* is able to provide tax incentives to Canadians who donate or sell important objects (not necessarily Canadian in origin) to public institutions in Canada. Please consult your tax advisor to see if this can benefit you.

**Donation** – The Canada Revenue Agency defines a donation as being a voluntary transfer of property without valuable consideration to the donor. However, if the donation is made to a registered charity, a tax receipt may be issued for the **fair market value**.

**Education Collection** – The education collection at the museum consists of donations, purchases, and commissioned objects. The education collection is used to supplement the permanent collection, provide materials that can be handled and provide resources for curatorial research, teaching staff and students. Ownership of all objects is transferred to the Museum at the time of acquisition. When not being used, objects are stored in secure, climate controlled storage.

**Fair Market Value** – The highest dollar value you can get for your donation in an open and unrestricted market, between a willing buyer and a willing seller who are acting independently of each other.



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**Permanent Collection** – The permanent collection at the museum consists of donations, purchases or bequests, which are held in trust for the public. Ownership of all objects is transferred to the Museum at the time of acquisition. Display of the permanent collection is determined by the Museum, and any items not on display are stored in secure, climate controlled storage. The permanent collection is handled by the curatorial staff only.

