



## **Procedures and Guidelines for Donations to the University of Victoria Art Collections**

### **1. Introduction**

The University of Victoria's strength as a repository and active proponent of cultural and educational values has been reinforced over the years by many generous donations of works of art, decorative arts, and books. The Maltwood Art Museum and Gallery, as administered by the University of Victoria, is a federally registered charity, and is also certified as a Category A institutional depository for cultural objects under the provisions of Bill C33, the Cultural Import/Export Act of Canada.

The Maltwood Art Museum and Gallery was established in 1964 with the bequest of John and Katharine Maltwood, which comprised nearly 1,000 items of fine, decorative, and applied arts. Since then, the collection has grown to over 15,000 items and comprises three main collections: the University Collection, the Maltwood Collection, and a Study Collection. Major donations have further defined the collection including Michael Collard Williams' bequest of contemporary art of the Pacific Northwest and historic First Nations artifacts; the Bruce and Dorothy Brown collection of European fine and decorative arts; and the Dr. S.W. Jackman collection of Chinese ceramics and English prints and drawings.

### **2. Collecting Policy**

The University of Victoria Art Collections and Galleries is responsible for housing and exhibiting the University art collection. Art acquisitions closely follow the stated mission and collecting policy of the Museum:

The University of Victoria Art Collections and Galleries seeks to increase its research and reference holdings through gifts, bequests, and memorial purchase funds. Its main collection areas are as follows:

- i. Contemporary Canadian Art with an emphasis on the northwest coast: paintings, drawings, prints, graphics, sculpture and textiles.
- ii. European and North American decorative arts: furniture, ceramics, silverware and textiles with special emphasis on the eighteenth and nineteenth centuries.
- iii. Art and artifacts from Pacific Rim cultures.

### 3. Donation Procedures

All donation offers to University of Victoria Art Collections must be reviewed and approved by the Maltwood's Curatorial Advisory Committee, which meets at least three times per year. To have an object or collection considered for donation to the University of Victoria Art Collections, or if you have any questions about donation guidelines, please call Caroline Riedel, Curator of Collections, at (250) 721-6313.

A photograph of the object will be necessary for the committee to view or the donor may be asked to bring the object to the Museum for the next meeting. An appraisal of fair market value may also be required. In some circumstances, the Curator will arrange a visit to view the artwork in person. Supporting documentation such as the artist's resume, articles, reviews, brochures, catalogues, are also appreciated by the Committee members.

Please send all supporting materials to:

Mailing address: University of Victoria Art Collections and Galleries  
University of Victoria

PO Box 3025 STN CSC

Victoria, BC V8W 3P2

Email: curator@uvic.ca

Street address: University Centre Building Room B115

Hours: Monday to Friday 10:00 am to 4:00 pm

*Donation receipts for income tax purposes will be issued by the Development Office.*

### 4. Gifts in Kind and Income Tax

There are a number of ways to donate to The University of Victoria Art Collections and Galleries

**1) Gift in Kind:** Any voluntary donation of property to the University of Victoria.

**2) Gifts of Certified Cultural Property:** A voluntary donation, which is determined to be of outstanding significance and national importance by the Canadian Cultural Property Export Review Board (CCPERB). Please see additional information about this process below.

**3) Monetary Gift:** Cash donations may be put toward maintaining the collection, conservation or restoration of a donation or toward future acquisitions as specified by the donor.

## **5. Bequests and Planned Giving**

The University of Victoria's Development Office advises on all aspects of planned gift giving to the University of Victoria. For more information, please contact: Manager of Planned Giving, Development Office, University of Victoria, PO Box 3060 STN CSC Victoria BC V8W 3R4.

Phone: 250-721-8967

Fax: 250-721-8961

## **6. Advantages to Donors**

Donors are not required to claim all of the donations made in one year on the current-year return. He/she can carry forward any donations not claimed in a given year, and claim them on a subsequent return for any of the next five years. If cultural property, certified by the CCPERB, is donated to a designated institution or a public authority, the CCPERB will issue a Form T871, *Cultural Property Income Tax Certificate*, indicating the fair market value of the gifted property.

Further information can be found on Canada Revenue Agency's Gifts and Income Tax page at <http://www.cra-arc.gc.ca/> or by phoning the C.R.A. at 1800-959-2221.

## **7. Gifts of Certified Cultural Property**

While most donations to the Maltwood are simple gifts in kind, in special circumstances a gift may undergo cultural property certification. Please note that this is a lengthy and expensive process and that the decision to make this application is made in consultation with person(s) knowledgeable in this process and with the approval of the Director.

The purpose of this designation is connected to special incentives, which have been created to encourage Canadians to keep in Canada cultural property that is of outstanding significance and national importance. Under the *Cultural Property Export and Import Act*, people can donate this type of property to Canadian institutions and public authorities that have been designated by the Minister of Canadian Heritage.

If you have any questions about designation or the certification of cultural property, or if you would wish to obtain the CCPERB's publication called *Applications for Certification of Cultural Property for Income Tax Purposes* -

*Information and Procedures*, contact the Review Board Secretariat in one of the following ways:

Phone: (819) 997-7761

Fax: (819) 997-7757

Email: [revboard\\_sec@pch.gc.ca](mailto:revboard_sec@pch.gc.ca)

Web: <http://www.canadianheritage.gc.ca/progs/cebc-cperb/>

## **8. Important Deadlines**

To the best of the University of Victoria's ability, receipts for income tax purposes will be produced for the year in which the donations were given, and will be processed no later than **February 28th** of the following income tax year. To meet these deadlines, the following two conditions must be met in the year after the donation is given:

- i) **The donation must be transferred to and accepted by the University.** All proposed donations for consideration by the Curatorial Committee must be received by **November 30th** of that year so that a final meeting can take place and so that there is sufficient time to complete appraisals.
  
- ii) **A Gift Form must be signed by the donor and returned to the University by February 1st in the year following receipt of donation.** This allows sufficient time for the appropriate University departments to process the receipts.

### **Reference Sources:**

Canadian Cultural Property Export Review Board Guidelines for art donations  
[http://www.canadianheritage.gc.ca/progs/cebc-cperb/index\\_e.cfm](http://www.canadianheritage.gc.ca/progs/cebc-cperb/index_e.cfm)

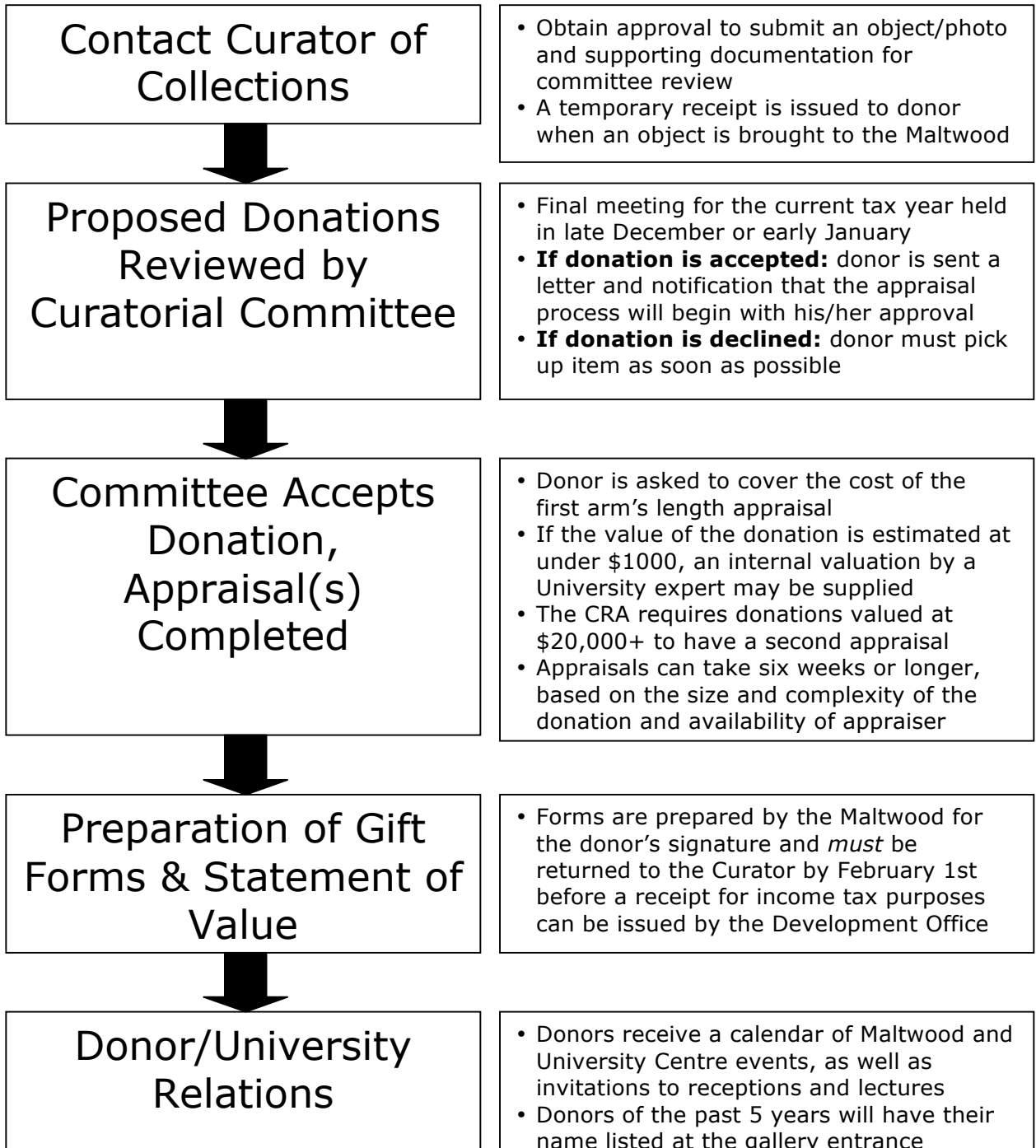
Canada Revenue Agency, Gifts and Income Tax: Information for Individuals.  
Ottawa: Minister of Supply and Services Canada, 1995.

Canada Revenue Agency IT-110R3 Gifts and Official Donation Receipts  
<http://www.cra-arc.gc.ca/>

Development, University of Victoria, "Donation of Gifts in Kind"  
<http://development.uvic.ca/>

The University of Victoria Art Collections Policies and Procedures  
<http://uvac.uvic.ca>

**Appendix I. Summary of Steps in Donating an Item to the University of Victoria's Art Collection**



**Appendix II. Useful Definitions Related to**

**Appraisal:** An estimate of the fair market value prepared by a qualified appraiser or in some cases, by an expert knowledgeable

about the particular object in question. An appraiser who did not or does not have a material interest in the property being given and is not associated with the donor or with the charity can value the gift. If the gift is likely to be valued at \$1000 or less, the charity may prefer to have one of its qualified staff members evaluate the gift.

An artist can set the value of a gift from his or her inventory at any amount between the gift's cost to the artist and its fair market value provided that the fair market value of the gift is greater than its cost. The artist has to include this chosen amount in income and can use the same amount to determine the tax credit available. However, the charity has to record the gift's fair market value on the receipt.

**Arm's length transaction:** A transaction between persons who act independently of each other. Related persons are not considered to deal with each other at arm's length. Related persons include individuals connected by a blood relationship, marriage or common-law partnership, or adoption (legal or in fact). Also, a corporation and a shareholder who controls the corporation are related.

Unrelated persons usually deal with each other at arm's length. However, this might not be the case if one person is under the influence or control of the other.

**Authentication:** The item is truly as described; for instance a painting is truly by the artist claimed and produced at the date described. Valuations (appraisals) are usually based on the description given to the valuations expert. Valuations are not, of themselves, authentications.

**Cultural Property:** Objects of outstanding significance and national importance that meet the following criteria may be designated as cultural property at the discretion of the Canadian Cultural Property Export Review Board.

- i) objects recovered from the soil or waters of Canada, including mineralogical, paleontological and archaeological objects;
- ii) objects of ethnographic material culture;
- iii) military objects, including decorations, flags, uniforms and weapons related to the military history of Canada;
- iv) objects of applied and decorative art;
- v) objects of fine art, including drawings, paintings, prints and sculptures;
- vi) scientific or technological objects, including scientific instruments, apparatus and machines; and
- vii) textual records, graphic records and sound recordings.

**Donation:** A voluntary, irrevocable transfer of property made with no direct expectation of goods or services in return. However, most donors receive a receipt for income tax purposes. A donation must be offered by the donor and approved by the University of Victoria.

**Fair market value:** The price that an item or service would fetch in an open market between a willing buyer and a willing seller in an arms-length transaction, where each party has full knowledge of the facts. It is assumed that the buyer and seller are prudent, informed and acting independently of each other. The University of Victoria must ensure that appraisals are reasonable. The receipt must represent the fair market value of the donation at the time when ownership is transferred to the University. Fair market value does not include any amounts paid or payable to other parties such as sales agents or sales taxes such as GST and/or PST.

**Gift-In-Kind:** refers to any voluntary donation of goods other than a financial gift, made with no expectation of goods or services in return. (e.g. works of art, museum and collection objects, archival material).

**Provenance:** The history of the ownership of the object. This is important information particularly if the authenticity of an object is in question.