



Association  
of Canadian  
Archivists

# theBulletin

April 2010



"Silhouette at sunset of Albert Crooks, boy and dog, Peggy's Cove, NS."

Source: W.R. MacAskill NSARM accession no. 1987-453/3214, File name: 200321519-1



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“Sir Arthur displays some unique fashion sense.”  
Source: Anna St.Onge

## Letter From the Editor

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Welcome to the Spring 2010 edition of the Association of Canadian Archivists' Bulletin.

Spring has sprung. The grass has risen ... and so have private records archivists' work loads. It's tax time! Yes, it's that time of year again when archivists madly process archival donations as tax deadlines loom. David Walden's article, "The Tax Credit System: Blessing or Burden," in *Archivaria* 18 is the seminal examination of the donation of archival materials for tax credits. However, much has changed in the last twenty years since the Waldon article was first published. In this issue, Heather Home reports on recent developments in the Canada Revenue Agency (CRA) and the Canadian Cultural Property Export Review Board (CCPERB). In *Monetary Archival Appraisal and Tax Receipting in Canada: An Update*, Heather also discusses various practical and theoretical issues surrounding the donation of archival material for tax credits.

I hope that you had a break from processing to celebrate a very important archival event. 22 March 2010 marked the 150<sup>th</sup> Anniversary of iconic Dominion Archivist and Keeper of the Records, Sir Arthur Doughty. And so, this Bulletin contains several Doughty articles, including the Indubitably Doughty Quiz. The contest winner will receive a fabulous set of limited edition Sir Arthur buttons.

Happy reading and, above all, happy Spring! May your heart with pleasure fill and you dance with daffodils ... or at least with happy archival donors.

Best Regards,  
Loryl MacDonald  
Editor



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## President's Message

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Dear Members:

It is with pleasure that I present the following update to Association members through the medium of the *Bulletin*.

The Board for 2010 continues to be:

- Paul Banfield, President (Queen's University Archives)
- Rod Carter, Vice-President (RHSJ St. Joseph Region Archives)
- Michele Dale, Secretary-Treasurer (City of Toronto Archives)
- Heather Pitcher, Director-at-Large (Provincial Archives of Manitoba)

### Finances

I am very pleased to report that the financial situation of the Association remains stable and healthy. Once again, and on behalf of the Association as a whole, I do wish to thank Duncan Grant, Executive Director for his on-going assiduity in ensuring sound fiscal management, and best practice is sustained in relation to the ACA's finances, with able oversight from Secretary/Treasurer, Michele Dale. For the present, even though there are signs of life in the economic climate of the country, the Board will continue to adopt a small 'c' conservative approach to budget matters, including looking closely at whether to maintain the current freeze on individual memberships for a second year. It will also mean that any new initiatives proposed will be scrutinized very closely in light of potential budget implications.

### 2010 Board Priorities

Following both the expanded Fall 2009 Expanded P&P Meeting, and a vigorous discussion based on the Board Self-Evaluation exercise, three priorities emerged for the immediate future. These include: a) an advocacy protocol; b) a look at strategic planning for moving the Association forward in the years ahead; and c) progressing with Phase Two of the revamped the ACA web site. In regard to a), the advocacy protocol is currently being drafted and it is hoped to be far enough along to be tabled for the Spring meeting. As for b) a document has been drafted and will be tabled for discussion at the Spring P&P meeting outlining a number of potential topics for consideration within the context of strategic planning. Hopefully between the Spring and Expanded Fall P&P, decisions, based on these discussions, and further consultations over the intervening period, will result in a concrete plan being adopted in October, thus helping to inform the new Board's direction in moving the Association forward in 2011. And, in regard to c) the evolution of the ACA web site continues to be ramped up, thanks in large measure to the work of V.P. Rod Carter and Duncan Grant who have been instrumental in meeting with our design

group, service providers, and technical support people to ensure a rigorous schedule of deliverables is maintained and key benchmarks are achieved. In early April, a select group of Board and Committee members will engage themselves with the design group in training and pilot testing of the new Web 2.0 functions, which will culminate with a formal launch of Phase Two during Conference '10 in Halifax.

### Advocacy

The Board continues to monitor situations, troubling and potentially so, as they arise, and has worked closely with several provincial Associations in particular, over the past number of months to coordinate efforts, as they need to be instituted. While the larger picture is not as dire as south of the border, given the current climate (and let us hope it never is!), nevertheless, there is still reason for concern. Consequently, and as has been alluded to above, this fact has shown the necessity for an advocacy protocol to be available for members on our web site, should they require assistance. We are also in communication, on a regular basis with our SAA colleagues, as to how best approach matters of mutual concern on the international stage; and we continue to be on stand by to assist the CCA's Copyright Committee, should we be needed.

### Other Matters

The filling of volunteer positions, at both the Board and Committee levels in particular, continues to be a real concern for the Association. While the present economic downturn is undoubtedly one reason, another is the lack of a coordinated approach among a number of bodies to identify and nurture volunteers over an extended period of time. Consequently, both the ACA and AAQ have met on two occasions with the CCA to talk about a national strategy, in consultation with our provincial counterparts, in order to address this worrisome development. Both Associations are currently awaiting a document from the CCA speaking to this matter, which we will then be commenting upon.

The ACA Board, along with numerous other institutions and individuals, was pleased to submit a detailed response to the survey, looking at the current and future relationship of Library and Archives Canada with the Canadian archival community, which was distributed by Dr. Terry Cook, earlier this year. We were equally pleased to learn during our annual meeting with Dr. Daniel Caron and his senior management team last month, that we will be invited to a day-long session, later this year, to discuss in more detail, the findings and recommendations of the final report.

As June approaches, more and more of the ACA Office's time and energy, and not a little of the Board's as well, will

be devoted towards delivering Conference 2010 in Halifax to registered members. Between the downright tireless efforts of Duncan Grant and Judy Laird, decisions of the Board, the excellent and innovative session line up put together by the Programme Committee, plus the exciting and much anticipated social events calendar devised by the Host Committee, when all of this is coupled with the lure of the East Coast and Halifax, Conference '10 promises to be yet one more grand and overwhelmingly successful event!

Finally, I would be remiss indeed, if I did not remind readers, once more, of the well deserved international honour recently bestowed upon *Archivaria* by the Australian Research Council. Understanding that the Council's evaluation process is rigorous and thorough, just adds to the prestige that goes along with achieving an A+ ranking, a ranking shared by only one other archival journal in the world! Kudos to all, who over time, have been involved in bringing such distinction to the journal.

And kudos as well, to the *Bulletin*, for its new look, commenced last year, and for its dedication to bringing articles of interest and timely issues to the members four times a year. Now, if we could garner even more content, we might be able to make it more often than that!

I will close by acknowledging and thanking both my fellow Board members, and the ACA Office (Duncan Grant and Judy Laird) for all their support and hard work over the past number of months. Because of their dedication and commitment, my position has been a much easier one to fill, and the Association remains strong and vibrant.

Respectfully submitted  
Paul Banfield  
President



"Let's gather around the Doughty tree and sing Sir Arthur carols."  
Source: Anna St. Onge

## "Standing on the Shoulders of Giants" – The ACA 2010 Conference Program

By Michael Gourlie, 2010 Programme Committee Chair

When you combine presentations on electronic records, debates about professional identity and its future evolution, and discussions of preservation, collaboration and advocacy, and then mix them with insightful plenaries by Dr. Daniel Caron and Terry Cook, you can have only one result – the ACA 2010 conference in Halifax!

Since its meeting in Regina last year, the ACA 2010 Programme Committee has been working hard to finalize the structure of the sessions, confirm speakers, recruit chairs, and create the "Conference at a Glance" as well as the online version of the full conference program. Remarkably, there were relatively few changes from the original vision of the conference set out in Regina. But even those minor changes created a flurry of work on the part of committee members who act as shepherds of those sessions. My thanks to Crista Bradley, Paul Hebbard, Loryl MacDonald, Rebecka Sheffield, Mark Vajcner and Duncan Grant for their continuing hard work to pull the conference together.

When members read the "Conference at a Glance" and the full program, I hope that they see topics of interest to them from across the archival spectrum. The Programme Committee carefully crafted streams of presentations about digital archives, the newest research topics, legislation, international developments in archives, collaborations among archives and archivists, the value of archives to society, and the influence (both positive and negative) of past decisions within the archival community on today's archivists. Please visit the annual meeting section of the ACA website for the most up-to-date information on the conference program. Registration for the conference is now open.

In addition to the conference program, there are also the stimulating pre-conference workshops, the unique social events organized by the local Host Committee, and the undeniable attraction of exploring our host city. I hope that "Standing on the Shoulders of Giants: The Next Generation of Canadian Archivists" is a thought-provoking conference worthy of its predecessors.

Hope to see you there!

## Archival Collaboration: the next new

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By Aimée Brown, NSCAD University

The theme of the ACA 2010 conference, “Standing on the shoulders of giants” is in many ways a reflection of not only archival research, but also contemporary artistic practice. The common academic approach of mining archives to foster contemporary discussion is finding a keen group of devotees in contemporary art practitioners. Artists who work or have researched with archives are aware of the rich information trove available, and each individual archive representing truly unique documents and items that may not exist anywhere else.

The notion of “uniqueness” or originality is a familiar conversation in art history, however, most scholars would agree that contemporary theory has moved beyond the idea of an artist as a singular genius, operating without outside influence or inspiration. And while the artist may no longer carry the burden of having to *be* unique, the value of an idea or approach that is presented in a fashion that seems new, previously unaddressed, or perhaps simply forgotten, is still paramount. A great deal of fruitful research is performed by artists taking their personal lens, and looking at archives, in search of the next “new”. Scott McLeod, editor of *Prefix* magazine, a Canadian contemporary photography publication states, “the archive – and the uses to which the archive can be put – facilitate the envisioning and elaboration of [these] sometimes competing, sometimes complimentary histories. In this way, history is not left to languish in the past, but becomes available to be recuperated and animated not only in, but *as* the present.”<sup>i</sup> The advent of on-line archives, geo-tracking technologies and google-maps (all recording and transforming data instantaneously into obsolete information) has spurred many artists to investigate how traditional archives relate to new technologies. Inventories, taxonomies, and systems of organization are being borrowed from archival language and employed by artistic communities to understand and digest the information-privileged, virtual world. This examination of how archives operate in both form and function is fostering an exciting dialogue where archives are presently relevant, not only as a repository for what has just past, but as a site for collaboration between artists and information.

Historically, artists have collaborated with one another to expand their range of ideas and production. The idea being that collaboration can produce work that neither artist would have individually executed. When looking at ar-

chives through the lens of collaboration, the exchange happens not from artist to artist, but from material to artist. Monika Kin Gagnon, in an article titled *Posthumous Collaboration*, explores the notion that artists working with archival material, particularly archival fonds developed from other artists’ careers, engage in a unique dialogue between both the living and the expired artist. “The ordering of traces, fragments and idea-evocations – what I call posthumous collaboration – necessarily produces something different from the artists’ intentions, but it extends their creative ideas into the present and future by giving new shape and life to them. As such, it manifests a relation of care and engagement that animates, rather than merely classifies, the materials, transforming the archive into a living, passionate communicative process.”<sup>ii</sup> Gagnon presents the notion of collaboration with the archives as a living/dead duo (the artist and the item), where the artist as magician or conjuror brings archival holdings back to life through collaboration with the material. In this equation, a promising collaboration between the artist and the archivist must also be recognized. The archivist, as steward of the research experience for any archives, must be recognized as an integral component to providing equal access, engaging new user groups, and ensuring the relevance of their holdings to a broad public audience. The archivist, in collaboration with the artist, is able to make the posthumous collaboration a unique, living one.

In relation to the themes of archives, art practice, and standing on the shoulders of those who have come before us, Jean-Luc Godard, filmmaker and director, has proclaimed, “it is not where your ideas come from, but where you take them to that matters.”<sup>iii</sup> I encourage archivists to engage in an act of collaboration with a new user group – that of practicing artists who hold an invested interest in research, discussion and presentation of ideas, both new and resurrected.

Please visit the Anna Leonowens Gallery at 1891 Granville Street, during the 2010 ACA conference in Halifax, Nova Scotia for an exhibition of selected items from the gallery archives, prints from the internationally renown NSCAD Lithography Workshop, and *Past Place, an exploration of art, archives and mapping*.

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i McLeod, Scott, *Prefix Photo 20: Archival legacies*, Introduction, Volume 10, No. 2

ii Kin Gagnon, Monika, *Prefix 20: Archival legacies*, *Posthumous collaboration*, Volume 10, No. 2

iii Godard, Jean-Luc, (sic)

## Australian Research Council gives *Archivaria* A+ ranking

The Australian Research Council has given *Archivaria* an A+ ranking. The Australian Research Council Research Excellence evaluation process recently published a list of journals on their website, graded for publication of quality research. Only peer-reviewed journals were eligible for inclusion.

Journals are ranked in 4 grades: A+; A; B; and C. A long process of evaluation included consultation involving faculty members at universities in Australia and internationally. Then further quality checks were made by the Australian Research Council. There are only 6 journals ranked at A+ in the whole library and information science discipline, of which 2 are archival journals. One is *Archivaria*!

Archives and records journals included in the list are:

Title	Rank
<i>Archival science</i>	A+
<i>Archivaria</i>	A+
<i>American archivist</i>	A
<i>Archives &amp; manuscripts:</i>	A
<i>Journal of the Society of Archivists (UK)</i>	A
<i>Records management journal</i>	A
<i>Libraries and the cultural record</i>	A
<i>Archives: Journal of the British Records Association</i>	B
<i>Archival issues – Journal of the Midwest Archives Conference</i>	B
<i>Arkiv, samhälle och forskning (Archives, society and research)</i>	C
<i>IQ: InfoRMAA quarterly</i>	C
<i>Journal of archival organization</i>	C
<i>Library and archival security</i>	C

The complete list of journals in all disciplines is available for download as an Excel spreadsheet at:

[http://www.arc.gov.au/era/era\\_journal\\_list.htm](http://www.arc.gov.au/era/era_journal_list.htm)

## Jean Dryden appointed *Archivaria* Senior Associate Editor

Paul Banfield, ACA President

The ACA Board of Directors is pleased to announce the appointment of Ms. Jean Dryden as the new Senior Associate Editor of *Archivaria*.

Before joining the faculty of the College of Information Studies at the University of Maryland in 2008, Jean worked at the National Archives of Canada, the Provincial Archives of Alberta, and as the Chief Archivist of the United Church of Canada/Victoria University Archives. Many people have encountered Jean through her popular workshops on copyright which she continues to hold in numerous locations across Canada each year. This combination of practical experience with her current

academic activities gives her a well-rounded perspective of particular value to *Archivaria* and its readership.

In addition to her archival credentials, Jean also has editing experience. She is currently one of the guest editors of *Archivaria* 69 (Spring 2010), a special issue on Archives and the Law, and was guest editor of a double issue of the quarterly *Journal of Archival Organization*, volume 5, numbers 1 and 2 (2007) on the topic of archival authority records. She has contributed frequently to *Archivaria* over the years, including an article on copyright in *Archivaria* 1 (1975/76).

Jean holds an MLS from the University of Western Ontario (1983), and a PhD from the Faculty of Information Studies, University of Toronto (2008). She currently resides in Maryland, but maintains a condominium in Toronto as well.

“I look forward,” says Jean, “to working with *Archivaria*'s Editorial Board, the ACA, and the archival community to maintain the internationally recognized standard of excellence achieved by my predecessors.”

Jean will serve as Senior Associate Editor until the end of the year, and will then succeed to General Editor for the term January 1, 2011 to December 31, 2012.

## ACA@SLAIS has busy term

Shamin Malmas & Cindy McLellan, SLAIS Student Chapter

The Student Chapter of ACA at the School of Library Archives and Information Studies (SLAIS) at UBC hosted its first event of 2010 in the second week of classes. It was a Meet & Greet with professional archivists featuring presentations from two archival professional associations. Sarah Romkey MAS/MLIS, Rare Books and Special Collections Archivist at UBC, gave a presentation about the Archival Association of British Columbia (AABC). AABC offers students a one year free membership – so many filled out forms to submit. Glenn Dingwall MAS, Digital Archivist at the City of Vancouver, was there to promote membership in ACA. The ACA pencils he had to distribute were very popular!

Thank you to the ACA for the grand prize of the evening! Congratulations to Ellie Kim who won a one year membership to the ACA! She is eagerly anticipating the next issue of *Archivaria*!

Much fun was had after the presentations at an Irish Pub off campus! This was a great way to begin the year and bodes well for successful events in the coming months.

Also in January the members of ACA@SLAIS hosted archival students from Western Washington University. Randall Jimeron presented at the SLAIS colloquium, *Archivists and the Call of Justice*. The day featured a crawl to all of the archives on the UBC campus.

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At the end of January everyone had fun at the Networking/ Bowling Event. Next year, Curling with Terry!

Much time, thought and energy was poured into our big event of the year, the UNESCO inspired international symposium *Preserving the Memory of the World* held on March 12. More information about the event can be found at: <http://tinyurl.com/symposium2010>

#### ACA 2011 Programme Committee constituted

The Programme Committee for the 2011 ACA Annual Conference has been constituted. Committee members are: Heather Home, Queen's University (Chair); Joanna Andow, University of New Brunswick; Richard Dancy, Simon Fraser University; Raymond Frogner, University of Alberta; Rebecka Sheffield, University of Toronto (2010 carry over); and Juanita Rossiter, Archives of Ontario.

Association of Canadian Archivists 36th Annual Conference will be held in Toronto, Ontario at the Delta Chelsea hotel, running from 2 to 4 June, 2011.

## Monetary Archival Appraisal and Tax Receipting in Canada: An Update

By Heather Home, Queen's University

### Introduction

In a 1971 article in *The Canadian Archivist*, Wilfred Smith noted that "the proposition that private papers have intrinsic value is a revelation to our taxmen, and they are skeptical about it."<sup>1</sup> One such taxman referred to the material as "accumulated junk" and questioned the very possibility of assigning monetary value to it.<sup>2</sup> This discouraging opinion of archival material coupled with the current reality of an increasing volume of archival donations from individuals who seek a financial advantage<sup>3</sup>, made apparent to the author the value of examining the present-day rules, regulations and legislation that govern the tax receipting of archival material. This article will seek to explain and examine some of the issues surrounding the monetary appraisal and receipting processes in the donation of material which impact upon the archival community. This task will be undertaken through investigating appraisal practices carried out at archival repositories as well as examining the receipting options for these gifts of archival material. In doing so the policies, legislation and guidelines of other stakeholders in this process, such as the Canadian Cultural Property Export Review Board (CCPERB), the National Archives Appraisal Board (NAAB)

<sup>1</sup> John Archer and Wilfred Smith, "Donors, Taxmen and Archives: Conference Coverage: Canadian Historical Association," *Canadian Archivist* Vol. 2, No. 2 (1971): 25.

<sup>2</sup> Ibid.

<sup>3</sup> For further information, see Appendix to this article online at: <http://qspace.library.queensu.ca/handle/1974/5565>. In particular see, Survey Tabulation, Question #3.

and the Canadian Revenue Agency (CRA) will be examined. Monetary appraisal will be discussed only as it directly affects the receipting of material, for without appropriate appraisal, receipting cannot take place, and is therefore integral to the discussion.

In undertaking research on this topic, varying levels of knowledge within the professional community, and a general lack of communication between all the vested parties, made itself clear. Although there have been sotto voce mutterings of dissatisfaction, misunderstanding and, occasionally, outright confusion, within the archival profession pertaining to this issue, there is a paucity of literature available. David Walden's article "The Tax Credit System: Blessing or Burden" in *Archivaria* 18 remains the seminal commentary written about the use of the tax credit system in Canada for the donation of archival material but much has changed in the intervening years since that article was written. Therefore, in order to research the issue, the author undertook an informal and exploratory survey of archival institutions<sup>4</sup> and initiated direct correspondence and discussion with the vested parties.<sup>5</sup>

### Historical background

The receipting of archival material for tax benefit began in earnest in Canada in the early 1970's.<sup>6</sup> This development came about as a global reaction to the entrance of many American universities into the purchase of private literary papers. British and Canadian cultural institutions were seeing the papers of their contemporary writers ending up at "Texas, Yale, Chicago and other places which have newly developed graduate schools in North American literature."<sup>7</sup> Despite the rather negative view that the Department of National Revenue (now the Canada Revenue Agency) held of private papers, as referenced above, it was willing to consider that a specialized antiquarian book dealer was capable of determining a monetary value for archival material. Many antiquarian dealers had acquired specialized knowledge regarding the marketplace for archival documents having bought and sold

individual items such as letters, diaries, and manuscripts. After deliberation and discussion with the professional community, CRA stated that the appraisal process in which they had the most confidence was one that employed a team of appraisers, operating under the auspices of the Canadian Historical Association (CHA). This team was to be comprised of "archivists, historians and representatives of other cognate professions."<sup>8</sup> Through this understanding the National Archival Appraisal Board (formerly the Document Appraisal Committee of the CHA) was born.<sup>9</sup> Even with this team approach, CRA remained hesitant about the long-term outcome and strongly suggested that this benefit not be widely advertised to potential donors. It was not until 1977, with the passage of the *Canadian Cultural Property Import and Export Act (R.S.C., 1985, c. C-51)*, that the gifting of material to archives and other cultural institutions became firmly established.

The *Act* was also responsible for the creation of the Canadian Cultural Property Export Review Board. The Board is "an independent tribunal of the Department of Canadian Heritage [that] certifies cultural property for income tax purposes,"<sup>10</sup> and is comprised of ten members from a variety of backgrounds. Board membership has typically been heavily weighted towards individuals with a fine art background. Currently, archival material comprises twenty-five percent of all CCPERB applications, while the monetary value of those donations represents between thirty and forty percent of the overall dollar value that the Board certifies per year.<sup>11</sup> Until recently, the Board has had one member with archival background. Given the volume of archival donations annually assessed, the President of the Association of Canadian Archivists (ACA) made request to the Ministry of Canadian Heritage that Board membership, and therefore expertise, more adequately reflect the nature of the material before it. The ACA proposed that the number of members with archival experience be increased to a minimum of two.<sup>12</sup> The Ministry appears to have acknowledged the concern of the ACA having

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<sup>4</sup> See Appendix for *Survey instrument and tabulations* at: <http://qspace.library.queensu.ca/handle/1974/5565>

<sup>5</sup> Correspondence and/or requests for information with CCPERB, NAAB and CRA were initiated. Although CCPERB expressed an intention to reply, direct response to a list of composed questions was not forthcoming. This may perhaps be explained by the fact that CCPERB was undergoing its own external review at the time. In place of direct correspondence, the published policies and procedures of the CCPERB were consulted on-line and in various published forms.

<sup>6</sup> For a more thorough discussion of the early history of tax receipting for archival donation in Canada see: David Walden, "The Tax Credit System: Blessing or Burden?," *Archivaria* 18 (Summer 1984): 84-90.

<sup>7</sup> John Archer and Wilfred Smith, "Donors, Taxmen and Archives: Conference Coverage: Canadian Historical Association," *Canadian Archivist* Vol. 2, No. 2 (1971): 29.

<sup>8</sup> David Walden, "The Tax Credit System: Blessing or Burden?," *Archivaria* 18 (Summer 1984): 85.

<sup>9</sup> For an early history of NAAB see: Robert Stanley Gordon, "Appraisals for tax credit by the National Archival Appraisal Board," *Archivaria* 1: 74-79.

<sup>10</sup> Canadian Cultural Property Review Board, "Canadian Cultural Property Review Board," Canadian Heritage, <http://www.pch.gc.ca/pgm/bcm-mcp/cebc-cperb/index-eng.cfm> (accessed September 4, 2009).

<sup>11</sup> Based on CCPERB Annual Reports 2003-2007. 2006 – 2008 reports available online at: <http://www.pch.gc.ca/pgm/bcm-mcp/rapport-report-eng.cfm>

<sup>12</sup> ACA correspondence, November 29, 2007, between Scott Goodine and The Honourable Josée Verner

appointed a second member with archival experience to the Board within the last year.<sup>13</sup> Whether or not CCPERB continues to have adequate archival representation, which is reflective of the nature of the applications, will need to be monitored.

From 1977 until 1990, the Board's main function was to certify material as Canadian cultural property for income tax purposes<sup>14</sup>. In 1990, a revision to the *Income Tax Act (1985, c. 1)* extended the function of the Board. No longer was the Board solely responsible for determining whether material is certifiable as cultural property, but also for determining its monetary value.

### Appraisal

It is during the in-take process that the type of appraisal to be undertaken is often decided upon. While archivists are generally reluctant to enter into discussions with donors about the monetary worth of a donation, in reality, they must possess a certain amount of knowledge in order to direct the material into the appropriate appraisal stream. The type of appraisal the material will undergo dictates the timeline for processing, and how arrangement and description activities will be managed. The first question that needs to be answered in this process is whether the material can be appraised in-house or whether external appraisal is needed.

### In-house Appraisal

In-house appraisals are those appraisals that are carried out by archivists in the institutions to which the material is being donated. This form of appraisal has been allowed by CRA for material of modest value. During the initial discussions surrounding the appraisal of archival material "the monetary value of an "in-house" *versus* "arm's-length" appraisal was not specified, although over time the dividing line came to be established at one thousand dollars."<sup>15</sup> In reading through current CRA guidelines, the ability to assign value up to, or around, \$1000 is not restricted to a professional at the accepting institution (in-house), but to any non-professional appraiser, which, surprisingly, may include the donor. According to the guidelines, all documentation acquired or created in the determination of value must be kept should CRA request to examine it.<sup>16</sup> This

stipulation would apply to anyone carrying out these types of appraisals, be they an archivist or donor. While some institutions may be encouraging of donors who wish to provide a third-party, arm's-length appraisal, allowing for an appraisal which has been formulated by the donor would not likely fit into the current policies of accepting institutions. It is, however, allowable within the guidelines laid out by CRA.

The \$1000 suggestion of what constitutes "modest value" has been in place since the mid-seventies and continues to be the amount up to which the majority of archival institutions are currently comfortable appraising. The question is: why does this amount remain at this level? As the market has changed, and indeed, increased over the last 35 years, one would assume that the notion of what constitutes modest value would also rise. It is known that at least one archival institution routinely undertakes in-house appraisals up to \$5000, with no adverse effects having yet been realized.<sup>17</sup> The practice of conducting these higher-valued in-house appraisals is not reflected in any of the guidelines, pamphlets or legislation put out by CRA. In email correspondence with a CRA representative, it was posited that these higher valued in-house appraisals could perhaps be explained, or justified, had they been conducted on accruals to previously existing fonds within an institution. In this scenario the institution may be perceived to be the most knowledgeable about the monetary value and "the in house expert may be in the best position to assess the validity and integrity of the FMV [Fair Market Value], both by virtue of his or her understanding of the intrinsic value of the gift, and the possibility that he or she may be an active buyer on behalf of the qualified donee for the type of property to be donated."<sup>18</sup>

For some institutions, the allowable amount is not a factor. In the survey conducted by the author, almost half of the institutions stated that they undertake no in-house appraisal. The remaining institutions which do undertake in-house appraisal, do so to varying degrees with responses outlining scenarios in which in-house appraisals account for one to ninety-five percent of the institution's receipting, constituting a very broad range. Those institutions that conduct no in-house appraisals tend to be those that are employing external appraisers on a regular basis and therefore, in an effort to avoid any appear-

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<sup>13</sup> List of Board members is available at: <http://www.pch.gc.ca/pgm/bcm-mcp/cebc-cperb/cntct/membr-eng.cfm>

<sup>14</sup> Certification of material as Canadian Cultural Property is not restricted to material that is exclusively "Canadian" in content; non-Canadian material has also been considered if the outstanding significance and national importance of the material can be effectively conveyed or argued.

<sup>15</sup> David Walden, "The Tax Credit System: Blessing or Burden?," *Archivaria* 18 (Summer 1984): 86

<sup>16</sup> Canada Revenue Agency "Gifts and Income Tax," P113(E) rev.08: 11 Available on-line at: <http://www.cra-arc.gc.ca/E/pub/tg/p113/p113-08e.pdf> (accessed September 21, 2009)

<sup>17</sup> From a conversation with a working archivist who has regularly been conducting in-house monetary appraisals for material valued up to \$5000.00 for the past 5 years based on an overarching institutional policy.

<sup>18</sup> CRA, email message to author, August 14, 2009.

ance of bias or influence, stay out of the process altogether. Smaller institutions which receive more modest donations, or do not regularly employ external appraisers due to expense, would likely appreciate an increase in the allowable value of in-house appraisals as it could have a positive effect on their ability to accept donations. Surely it is time for CRA to reconsider the “modest value” amount based on inflation in market values and institutional needs?

### External Appraisal

External archival monetary appraisal undertaken by Canadian archival institutions is generally undertaken in one of two ways: by an independent appraiser(s) or by the National Archival Appraisal Board. Half of the institutions surveyed for this article stated that they use a combination of both NAAB and private appraisers for the monetary appraisal process. A straightforward monetary appraisal, which is conducted for the issuance of a tax receipt as a charitable gift-in-kind, appears to be the least problematic of all paths in the appraisal stream.

It is in going forward for certification as cultural property where the appraisal process becomes challenging. Interestingly, it is in application to CCPERB that the survey found the greatest use of the NAAB. NAAB is rarely used exclusively by any institution for all of its appraisal needs; it is usually in concert with making an application to CCPERB.<sup>19</sup> The reason for this may be related to cost as CCPERB clearly states that two or more appraisers are needed for amounts over \$20,000. Hiring NAAB is generally thought to cost less than two independent private appraisers, however, the location of an institution may increase appraisal costs, as travel and accommodation may be required. Although NAAB strives to employ a regional roster of experts, “services are not currently equally available in all parts of the country.”<sup>20</sup> It is still mainly confined to large urban centres.

The prevalent use of NAAB may also be a consequence of

the impression within the archival community that “NAAB has developed an enviable record with CCPERB, thus many archives prefer to engage NAAB for larger appraisals that will be forwarded to CCPERB for certification.”<sup>21</sup> This “enviable position”, however, recently came under question as issues between CCPERB and NAAB centering around the reporting standard employed by the member appraisers were raised: “Board members noted that there appeared to be some discrepancies among NAAB appraisals prepared in different parts of the country and they suggested greater consistency and detail in NAAB’s appraisal reports.”<sup>22</sup> NAAB reports were found not to be consistent in terms of depth of knowledge or rigour of methodology and did not provide as thorough an analysis as the Board felt was required.

The report format and methodology that NAAB teams were utilising had not changed in decades. Indeed, it is not merely the reporting standard that NAAB finds itself challenged with having to update: “NAAB needs training, education, policies, procedures and other tools for its appraisers. These same instruments will also be very useful to archives, administrators, donors of archival materials and archivists as well.”<sup>23</sup> Many of these issues were also brought up at the NAAB conference on the future of monetary archival appraisal in October of 2007.<sup>24</sup> In direct response to CCPERB’s criticism of the report structure NAAB made its reports more thorough and pertinent to the concerns expressed by the Board. Through this consultative process, CCPERB was also required to rethink and specify its requirements and as of March 3<sup>rd</sup>, 2009 a new format standard and instructions outlining the information and methodology they wish to see explained in the appraisal reports has been adopted.<sup>25</sup>

Interestingly, CCPERB has recently extended the “team” approach to book dealers and sellers as well, stating that an appraisal “prepared by a committee of . . . the Antiquarian Booksellers Association of Canada will be recognized and accepted as representing the opinion of more than one expert.”<sup>26</sup> Currently all private appraisers supply individual reports to the institutional client. If the team approach is adopted only one report will need to be issued, likely lowering the price of the non-

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<sup>19</sup> Almost half of the institutions surveyed for this article stated that they utilize a combination of NAAB and private appraisers in the overall appraisal process. Of those institutions, most respondents commented that it was solely in cases of CCPERB application that NAAB was engaged.

<sup>20</sup> Carman Carroll & Associates, “Appraising NAAB: A Report on the Current State and Future of the National Archival Appraisal Board,” prepared for the National Archival Appraisal Board, June 2007: 12.

<sup>21</sup> Ibid.

<sup>22</sup> Ibid., 29.

<sup>23</sup> Ibid., 3.

<sup>24</sup> Conference proceedings from *The Future of Monetary Archival Appraisal in Canada*, October 2007, Ottawa Ontario, available on-line at: <http://www.naab.ca/Files/2007proceedings-e.pdf>.

<sup>25</sup> Canadian Cultural Property Review Board, “Format for Monetary Appraisals,” Canadian Heritage, [http://www.pch.gc.ca/pgm/bcm-mcp/pol/presentation\\_format-eng.cfm](http://www.pch.gc.ca/pgm/bcm-mcp/pol/presentation_format-eng.cfm) (accessed September 4, 2009).

<sup>26</sup> Canadian Cultural Property Review Board, “Policy on Monetary Appraisals,” Canadian Heritage, [http://www.pch.gc.ca/pgm/bcm-mcp/pol/lignes-directrices\\_guidelines-eng.cfm](http://www.pch.gc.ca/pgm/bcm-mcp/pol/lignes-directrices_guidelines-eng.cfm) (accessed September 4, 2009).

NAAB appraisals. What impact this may have on the use of NAAB by archival institutions in the certification process is still to be seen.

One of the most difficult requirements that the Board requests of NAAB, indeed, of all appraisers, is the need for appraisers to supply “comparables” in terms of the fonds which is under consideration for certification. Comparable fonds need to be given as illustration for the fair market value that has been assigned. Finding comparables is a difficult task. Archival material is rare and unique and to find material of a comparable value, that the appraiser would have knowledge of, or access to that knowledge, is a difficult endeavour. As suggested by Carman Carroll in his review of NAAB in 2007, “NAAB could make an effort to create a database of publicly available information on sales of archival records in Canada, which could be accessed by all appraisers.”<sup>27</sup> This would greatly assist in the process of finding comparables. Each appraiser would not then be tied to his or her own experience base, but would have a far greater field from which to draw comparison. Exacerbating this situation is that CCPERB has not clarified whether the comparable is meant to be based solely on monetary value, research value, scope and content, volume or reputation of the creator, or a combination of these factors.

NAAB is not the only one that could help to expand the knowledge of the “market” for archival material. A public sector disclosure policy regarding achieved values for material receiving cultural property certification (over a certain value) is an avenue which should also be examined. It would be in the interest of the public that this information be disclosed and it would help to build a knowledge base about the value of archival material for the profession. Although, at first glance, this may seem to be an infringement of the privacy rights of the individual, a recent federal case involving the disclosure of the achieved values for the papers of a municipal politician, illustrates that the courts may be amenable to this possibility.

The ruling of Justice Rouleau on this case allowed the application of the Information Commissioner of Canada for access to information within the files held by CCPERB as to the value of the donation. The application was to “include, but not be limited to: any appraisal report prepared by your department or outside experts regarding the collection, all correspondence between the parties involved, internal memoran-

dums and communications (including e-mails) regarding the request, and minutes of all meetings where the request or collection were discussed”<sup>28</sup> The Court’s interpretation of what constitutes the private information of the individual differed on all counts from the arguments and regulations put forth by CCPERB.

### Receipting

After monetary appraisal has been conducted the process by which tax receipts are issued for the donation of archival material follow two basic paths: regular charitable receipts are issued for the donation of archival material as a gift-in-kind, or a receipt is issued for the disposition of certified cultural property. Tax legislation states that the tax receipt for a gift must be issued for the year in which the gift was donated. In the past, this led to a front-of-the-line policy for the processing of gifts which were receiving a benefit.<sup>29</sup> Material that didn’t require a receipt was often relegated to the ever-increasing backlog because priority for processing and describing was given to material which would undergo appraisal.

Current CRA guidelines allow that the date of gifting need not correspond with the date of physical transfer; transfer can far precede the gifting, thereby giving archival institutions much needed time in which to process material while still allowing for the receipt to be issued in the year of the official donation. In discussion with a number of working archivists, some institutions now give archivists discretion to accept voluminous gifts on a temporary basis. Once the material has been processed and is ready for appraisal, official gifting can occur. There are obvious risks in this scenario. The most evident being a donor becoming impatient with the process or threatening to withdraw the donation after significant work has been carried out on the material. In order to address all possible outcomes, a well-worded transfer agreement or temporary receipt, outlining the objectives of all parties involved and the consequences of not fulfilling these intentions is recommended.

### Canadian Cultural Property Export Review Board certification

The possibility of putting forward an application to CCPERB is important to establish in the initial stages of donation due to the effect it may have on timelines and budgets if more than one appraisal is required. Half of the archival institutions contacted for the survey responded that they send at least one application for certification forward to CCPERB each year. Most institutions have policies around forwarding applications to the

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<sup>27</sup> Carman Carroll & Associates, “Appraising NAAB: A Report on the Current State and Future of the National Archival Appraisal Board,” prepared for the National Archival Appraisal Board, June 2007: 29.

<sup>28</sup> *Canada (Information Commissioner) v. Chairman of the Canadian Cultural*, 2001 FCT 1054 (CanLII) <http://www.canlii.org/en/ca/fct/doc/2001/2001fct1054/2001fct1054.html> (accessed September 7, 2009). This case was appealed by the Chairman of CCPERB, but the appeal was dismissed for mootness. Appeal available on-line at: <http://www.canlii.org/en/ca/fca/doc/2002/2002fca37/2002fca37.html>

<sup>29</sup> David Walden, “The Tax Credit System: Blessing or Burden?,” *Archivaria* 18 (Summer 1984): 88.

Board and will not consider entering the process unless the material is appraised over a certain dollar value. As one survey respondent commented: "We have instituted a limit (we will not apply for anything less than \$10,000 unless there is a compelling reason to do so) and we do not encourage donors." Policy, such as this, demands that the archivist have a certain level of knowledge about appraisal in order to direct the donation into the appropriate stream. CCPERB policy states that they are hesitant to consider certification for anything valued under \$5000 as the benefit realized by the donor, on material appraised under this amount, is not great enough to utilise the time and resources of the Board or applicant institution.

The role of CCPERB in the process of donation of cultural property is twofold. Since 1990 it has been responsible for both valuation and certification, both the appraisal and receipting process. This addition to the Board's responsibilities does not alter the fact that institutions need to supply appraisals; it merely altered the right of the Board to "redetermine" the value of the material should they not agree with those appraisals. In order to establish and validate these redetermined values, the Board was granted the ability to bring in their own expert appraisers, or demand that additional appraisals be carried out by the donating institution in order to move the application forward. Needless to say, the demand for additional appraisals can have a profoundly negative effect on an archival institution's already meager budget. This change in the Board's responsibility was not well received by many observers. Soon after that decision, Arthur Drache wrote in an article published in the *Canadian Taxpayer* (1992), "we had been hearing of significant problems with valuations before the Board."<sup>30</sup> It was felt that "... certification and valuation by the board is the only game in town for cultural property. The board is appointed by the government and now it is apparently hiring its own 'experts' to argue with other experts. The board is judge and jury. The perceived unfairness (however the board may act in the future) is such that fewer potential donors will be willing to avail themselves of the tax benefits offered by the certification process."<sup>31</sup>

Given that CCPERB is now charged with determining the value of archival material, archivists should be concerned

about how archival donations are theoretically understood by the Board in making its determinations. Some issues have arisen in the past few years around the notion of the fonds, and what constitutes the fonds. The Board's own literature acknowledges the unity or wholeness of the fonds: "An archival fonds, albeit diverse, is an organic unit that documents the function or activity of an individual, association or corporation; it is not considered to be an assemblage."<sup>32</sup> Based on this statement, it is curious that each accrual to a fonds is required to go through the certification process. It is understandable that each accrual would need to be examined for the determination of monetary value, but the fact that material needs to be certified as cultural property each time contradicts the notion of the fonds as a whole. CCPERB policy states: "For archival fonds: Is this acquisition an accrual? If so, please indicate which accrual, whether there will be future accruals, and explain what makes this particular accrual of 'outstanding significance and national importance'."<sup>33</sup>

The "outstanding significance and national importance" of archival material may not always be linked to the actual items in each accrual. It is often the cumulative effect of the building of a fonds that has evidential, historical and research value in the long term. The ability for donors to donate multiple times, over multiple years, has done much to increase the depth and breadth of contemporary material being offered to archives: "it has made non-savers pause before discarding. It has prompted would-be donors to donate rather than to store. It has helped preserve the integrity of collections for prospective donors are less inclined to diminish the whole collection by pulling and selling individual letters."<sup>34</sup> Given this, it would be beneficial for archival institutions not to have to make an application for certification for each accrual to a fonds which has already been deemed to fulfill the Outstanding Significance and National Importance requirements of the Board.

The Board has also held the authority to proclaim part of a fonds or accrual as not measuring up to the OSNI standard, and therefore deeming it uncertifiable. The Board has been known to have institutions cull, from consideration, what has been submitted for certification.<sup>35</sup> This seems to overstretch the bounds of the Board's expertise or knowledge. In making a determination of what should be included or excluded, the Board is in fact attempting to make a determination of what consti-

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<sup>30</sup> Arthur Drache, ed., "Art Gallery Sues Cultural Property Review Board," *The Canadian Taxpayer* Vol. XIV, No.21 (1992): 161.

<sup>31</sup> Ibid: 162.

<sup>32</sup> Canadian Cultural Property Review Board, "Guidelines for "Outstanding Significance and National Importance"", Canadian Heritage, <http://www.pch.gc.ca/pgm/bcm-mcp/frm/guidel-eng.cfm> (accessed 29 July, 2009)

<sup>33</sup> Ibid.

<sup>34</sup> John Archer and Wilfred Smith, "Donors, Taxmen and Archives: Conference Coverage: Canadian Historical Association" *Canadian Archivist* Vol. 2, No. 2 (1971): 31.

<sup>35</sup> Canadian Cultural Property Review Board, "Appendix Part I - Canadian Cultural Property Export Review Board," Canadian Heritage, <http://www.pch.gc.ca/pgm/bcm-mcp/publctn/rpt/104-eng.cfm> (accessed September 4, 2009).

tutes the fonds. Determining the nature of the fonds is an activity which the archival profession takes very seriously; it is undertaken with a knowledge of the interrelatedness of the records, the provenance and original order of the material and a number of other factors. Although this has been past practice, it appears that CCPERB has recently changed its stance on this issue. Whereas CCPERB literature previously stated that: "not all objects within an ... archival fonds may be determined to be of 'outstanding significance and national importance,' and the Board may request an institution to cull what has been submitted for certification,"<sup>36</sup> the current posted guidelines state that: "If a collection/fonds is uneven in terms of its quality, it is important to demonstrate that 'the whole is greater than the sum of the parts.' An object may gain in significance because of its association with other objects in the collection/fonds and/or its association with the donor/vendor."<sup>37</sup> The notion of "quality" is not specifically defined by the Board, but with this statement CCPERB appears to be requesting applicant institutions to illustrate, or defend, their archival appraisal decisions at a fairly low level, adding further work to the application process.

In the survey of archival institutions conducted for this article, one third of the respondents reported a decrease in the number of applications they put forward to the Board in the last ten years. The most common reasons cited is the already burdensome amount of paperwork involved. As one survey respondent noted: "The process has become cumbersome with constant requests for new information and the committee has become inconsistent in their evaluations." For others, however, it is the notion that the Board can change the value of the donation or request additional, costly, appraisals, with no apparent recourse for the donor or institution other than to withdraw the application.

Section 26 of the *Cultural Property Import and Export Act* states that "the Review Board shall make the substance of any information received by it in respect of a matter before it known to the person who applied ...and, before the Review Board decides the matter, it shall give that person, institution or public authority an opportunity to make representations in respect of that information." The reality, however, is that this

does not often happen. The only known reported case of Section 26 being acted upon came about when the Art Gallery of Ontario (AGO) took the Cultural Property Export Review Board to court in order to access the information upon which the Board had made its redetermination of value for a collection of objects of significant value. Prior to legal action, the AGO's request for information from the Board was not answered.<sup>38</sup> For most institutions, going to court in order to defend an application is not an option. Having CCPERB be "judge and jury" has not only discouraged donors, as Drache stated, it has had the effect of discouraging many archival institutions from promoting certification to their donors.

### Canada Revenue Agency and Capital Gains Implications

The real benefit of CCPERB certification for the donation of archival material is the fact that capital gains are not accrued by the donor. The effects of capital gains on a donor is a point worth examining and yet one in which archivists generally do not take an interest. What happens beyond the issuing of the tax receipt is thought to be beyond the scope of an archivist's purview. Not knowing the financial situation of the donor, archivists typically suggest that donors consult their accountants about applying the credit, or when deciding whether they could benefit from the certification of their donations as cultural property. Archivists, however, need to have a basic knowledge of the ways in which these credits can be applied in order to best inform the donor about the outcome of their gifting. In particular, the role of capital gains, as perceived by CRA can greatly affect which receipting avenue a donor may wish to utilize in donating their material.

Capital property, as defined by CRA, "includes depreciable property, and any property which, if sold, would result in a capital gain or a capital loss."<sup>39</sup> The definition of a capital gain is "when you sell, or are considered to have sold, a capital property for more than the total of its adjusted cost base and the outlays and expenditures incurred to sell the property."<sup>40</sup> Acknowledgement of archival material as capital property appears to be an idea with which the professional community has been acquainted since the outset of discussions around receipting for donation in the 1970's. The Archer and Smith article of 1971 stated that "the sale of manuscripts is, at present, a capital gain

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<sup>36</sup> Ibid. These guidelines are still on the CCPERB website, but there now exists a more current set of guidelines as of March 2009.

<sup>37</sup> Canadian Cultural Property Review Board, "Criteria and Guidelines - 'Outstanding Significance and National Importance,'" Canadian Heritage, [http://www.pch.gc.ca/pgm/bcm-mcp/pol/lignes-directrices\\_guidelines-eng.cfm](http://www.pch.gc.ca/pgm/bcm-mcp/pol/lignes-directrices_guidelines-eng.cfm) (accessed September 4, 2009). As of March 2009.

<sup>38</sup> See further information on this case see: Arthur Drache, ed., "Art Gallery Sues Cultural Property Review Board," *The Canadian Taxpayer* Vol. XIV, No.21 (1992): 161. and *Art Gallery of Ontario v. Canada* (Cultural Property Export Review Board), [1994] 3 F.C. 691. <http://www.canlii.org/en/ca/ctf/doc/1994/1994canlii3506/1994canlii3506.html>

<sup>39</sup> *ibid.*

<sup>40</sup> Canada Revenue Agency, "T4037 Capital Gains – 2008," [http://www.cra-arc.gc.ca/E/pub/tg/t4037/t4037-e.html#P113\\_6184](http://www.cra-arc.gc.ca/E/pub/tg/t4037/t4037-e.html#P113_6184) (accessed Sept 7, 2009).

and, at present, remains untaxed.”<sup>41</sup> In discussion with a number of archivists, the notion that capital gains are not applied to donations of archival material is still prevalent in the professional community. In discussion with CRA, however, this no longer appears to be the case. According to the Agency, capital gains do indeed apply, and donations of archival material are subject to taxation on the gains which have been incurred.

Taking a step backwards from the “gains” which may or may not be applied, it could perhaps be argued that the majority of material acquired by archives, although having monetary value, is not actually “capital” in nature, in the same way that physical properties, art works or rare books are. In the case of most donations to archival institutions, individual donors are not in the habit of collecting or creating archival material with the intention of trade or commerce. Arguably, the fonds only becomes the fonds at the point that it is accepted into the archives, therefore the value assigned at that point, through the monetary appraisal process, is the value that the material inherently has, therefore “gains” do not exist. This position is not, however, how CRA perceives the donation of archival material.

At its most basic, CRA’s opinion on this matter is such: if the material that is donated has never been taxed before, it is subject to being taxed at the point of donation. This appears to put archival material at an unfair disadvantage in that the gain incurred by the donor is likely to be one hundred percent less the adjusted cost base (ACB), which in the case of archival material, tends to be the floor established by CRA of \$1000.00. No benchmark price has been established by which to calculate the gains as the material has never been purchased, or “on the market.”

Even with the assumption of capital gains in the donation of archival material, the donor will normally obtain a tax advantage. The tax liability which the donor may incur for their donation is typically less than the tax credit they receive, resulting in a small financial benefit, but not as great as one may expect. The actual formulas should best be left to the accountants but it is necessary for archivists to inform donors that there are capital gains considerations in almost all situations regarding the donation of archival material. Where it becomes unclear is when there is a combination of materials within a fonds which could potentially be taxed differently dependent

on the creation, use and acquisition of said material. “Archival material... may be inventory, capital property, depreciable property or personal use property.”<sup>42</sup> The taxation of donations of archival material may change from case to case based on the donor’s relationship to the material. How the donor may have come to own the material at hand can play a role in determining the taxation rules that apply. For example, if the material has come to the individual donor through an estate, or the donor is in the business of selling papers certain taxation outcomes may exist. If the donor is an artist or the creator of the material, another set of considerations may come into play.<sup>43</sup> The reality is that within one fonds there can be a myriad of property types as defined by CRA. Donors are not typically aware of this when they are given a single tax-receipt for a gift-in-kind. Knowing the provenance of fonds, or items within it, may have an importance not yet fully realized.

Given the complicated tax implications of donating material, one might assume that application for certification as cultural property would be more frequently utilized today than it was in the past. As certified cultural property, none of these considerations have to be taken into account since the material is free from the incurrence of capital gains taxation. It would be more advantageous to all donors to go the route of certification, but, as evidenced by the survey, archivists and archival institutions are putting forth fewer and fewer applications and refrain from heavily promoting this option to their donors. Archivists operating under the previously held notion that capital gains are not accrued by the donor may not realise that in failing to promote the certification option to their donors they are not providing the donor with the best financial option for gifting archival material. Realistically, archives cannot return to their former levels of submission as the paperwork and nature of CCPERB application has changed so greatly as to make this too unwieldy and cumbersome. In choosing not to do so, however, archivists should be well aware of the implications for their donors.

### Future Directions

Much has changed in terms of the policy and legislation which surrounds the tax-receipting process since its inception in the early 1970’s. Little, however, seems to have altered regarding the levels of knowledge and understanding between the vested parties. It is only within the last five years that there appears to have been progress towards opening up greater communication.

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<sup>41</sup> John Archer and Wilfred Smith, “Donors, Taxmen and Archives: Conference Coverage: Canadian Historical Association” *Canadian Archivist* Vol. 2, No. 2 (1971): 31.

<sup>42</sup> Canada Revenue Agency, email message to author, August 14, 2009.

<sup>43</sup> Further to this point: “If it is inventory, any resulting gain on disposition would be treated as business income. If it is capital property, but not personal use property, the normal capital gains/loss rules would apply. If personal use property (but not listed) capital gains are calculated using the \$1,000 ‘floor’ for both the Adjusted Cost Base and Proceeds of disposition (Subsection 46 (1)-the de minimus rule), and capital losses are not allowed. If it is listed personal property, capital losses are allowed, but can only be claimed against capital gains from listed personal property. The \$1,000 ‘floor’ for Adjusted Cost Base and Proceeds also applies when calculating listed personal property losses.” CRA, email message to author, August 14, 2009.

Within that time, CCPERB has undertaken to reach out to professional communities and the donating public through public forums disseminating information about their mandate and the manner in which they undertake their activities.<sup>44</sup> They have also released new guidelines and criteria for application. Disseminating information on how activities and processes are undertaken is a good first step, but it does not necessarily foster discussion or investigation of the issues. Within the archival community, NAAB has been one of the few voices which has actually engaged in dialogue with CCPERB. This dialogue, however, only came about when the appraisal work that they undertake was critiqued. This engagement is to be commended, but NAAB is not charged with reflecting the thinking of the archival community, and yet they are one of the few parties given voice at the table.

In discussing these issues with a CRA representative, the author was informed that the needs of archives and archival donors is a very small contingent within the larger realm of charitable tax donations. Consequently, CRA has not outlined or thought through the application of all the rules and regulations in the archival context.<sup>45</sup> This leads one to conclude that any necessary changes will need to be brought forward by the members of the profession. Advocacy around these issues can take the form of information sharing and promotion with vested parties and donors, but we should also look to broader and more traditional forms of advocacy such as lobbying and letter-writing. Many

groups in Canada advocate for change in legislation pertaining to tax exemptions. Why not the archival community? One of the more recent examples of this type of successful lobbying came to fruition in the 2006 Federal Budget which eliminated the tax on capital gains arising from in-kind donations of publicly-listed securities to charitable organizations. This form of in-kind donation is now one of the most effective and beneficial ways for a donor to give to charity. These changes and exemptions in tax law were lobbied for by a great number of fundraising bodies, charitable organizations and special interest groups. Archivists should look to these examples as inspiration and lobby for an increase in the “modest value” for in-house appraisal amounts, or perhaps a life-time capital gains exemption for the donation of archival material.

What can be concluded through the examination of all of the issues surrounding the tax-receipting process is that as a whole, members of the archival profession, including our national organizations, should look for every opportunity to engage all of the vested parties in order to advocate for issues which directly affect archival matters. Archivists are properly situated to push the archival agenda as they have the greatest understanding of the ramifications that legislation and regulation have on their field of work. Whether it be with CCPERB, CRA or donors, archivists must take the time to educate and inform, in the hope that the impact on our profession by rules and regulations, which are not typically assessed for their effects on the archival community, can be minimized.

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<sup>44</sup> CCPERB has held a number of information sessions across the country over the past few years for donors, institutions and professionals. CCPERB representatives have also attended conferences of cognate organizations and associations.

<sup>45</sup> CRA, telephone conversation with author, July 2009.

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## Archivist reports “From the Archives”

By Jeff O’Brien, City of Saskatoon Archives

When I first told my elderly aunt that I was studying to be an archivist, she asked me what kind of buildings I hoped to design. The late and much-missed Stan Hanson was once introduced at an official University of Saskatchewan function as the “University Activist”. (He was also once referred to as the University Anti-Christ, although there may have been some truth to that.) As many of us have discovered, the easiest answer to “what is an archivist?” is often “It’s like a kind of librarian”.

Obviously, we Archivists suffer from an image problem. This is why we have Public Awareness Committees and “Archives Weeks” and such, and are always on the look out for new ways to get the word out – not just about Archives specifically, but about history itself. If people care about history, they’ll care about archives.

The local press can be a powerful tool in this regard. The

Saskatoon *Sun* – a weekly, community-focussed publication – is always looking for interesting content. It has been very good about printing historically-themed material in the past. This has usually meant fairly straightforward historical narratives about one or another of the various heritage buildings in town. This is fine. There’s an audience for it, and one can hang a fair bit of history onto this particular narrative hook. But the articles can be a bit dry sometimes, and leave the impression that history is all about which architect built what building, and when. There was definitely room in Saskatoon for a bit more fluff. Which is where I came in.

Since November of 2009, I have had a weekly column in the *Sun*, complete with by-line and photograph. Entitled simply “From the Archives”, it runs from 500-1000 words and includes one or more photographs. Usually, the format is a series of short snippets rather than an extended narrative. This is very effective for getting people to read through to the end, on the grounds that it’s easy to blast through five lines with a header; less so to follow 20 column inches without line breaks

to the end.

The whole thing started because I happened one day to be going through a file of historical anecdotes I'd been collecting and, being in a public awareness mood, decided to see if the *Sun* could use them. They emailed back asking if I wanted a column. "We'll give you a by-line and include your photo" they said. My ego being thus appealed to, how could I refuse?

The tone, content and writing style is deliberately light. Irony and absurdity are always good. Old bylaws, for example, can frequently be counted on for a "look how funny people were back then" kind of chuckle. Humour is difficult, however, even for naturally gifted people such as myself, and it's pretty easy to drift over the line from funny to lame. This is why I always get my wife to look at things I'm uneasy about.

I have varied the format from column to column. Some have been single-themed, eg., "The Great Coal Famine of 1906" ("On the really cold days, people's words froze solid and just fell to the ground...") Last week's was about a boy from Saskatoon who died during the Second World War. Not much humour there. I also ran a whimsical Saskatoon quiz, managing to work in both Jenkinson and Schellenberg in the process. How's that for archival?

I started with a 6-story buffer, which I swore a mighty oath to maintain. This is now long gone, and every Monday is a mad scramble to come up with something appropriate. Luckily, I have reams of material that I've written over the years that I have been able to adapt. It would be nice, however, if at some point in my life I could actually get something in before deadline.

Speaking of which – I never miss a column, no matter what. It's like adopting a stray cat; once you make the commitment,

you're stuck with it. Nor is there any additional financial recompense, since I'm doing this as part of my regular duties as City Archivist and the mean-spirited among us might consider it fraudulent to do so.

I get lots of feedback from the column, nearly all of it good. I have yet to receive any proposals of marriage or of other, less permanent liaisons, which is probably just as well. Alas, errors do happen despite our best efforts to check our facts, and in the Age of Email there will always be people who cannot resist the urge to flame. (I am truly sorry that I mixed up rugby and soccer, okay? Leave it alone already!) I did learn a lesson from the one flame I received: don't respond. There is no constructive purpose to engaging in discussion with someone whose goal is merely to show how cleverly they can put a sentence together.

I love doing this column. I loved it best the other day, when a lady walked in my door clutching a copy of it and saying: "I never even knew there *was* a City Archives" she said.



"Archivists work to preserve the past in both their professional and private lives, as this candid shot of LAC staffer Jim Burant's basement clearly shows."  
Source: Jeff O'Brien

## Notable News

**Bryan Corbett retires as University of Alberta Archivist**  
University Archivist Bryan Corbett retired from the University of Alberta Archives, effective January 31, 2010. He continues to work on a part-time basis for the University of Alberta Libraries, overseeing the processing of the Sir Sam Steele fonds.

**Provincial Archives of New Brunswick website updated**  
The Provincial Archives of New Brunswick has revamped its website. Thanks to a \$120,000 federal grant, which the archives matched with its time and resources, 65,000 pages have been added to the archives website. The new content includes the records from the New Brunswick legislative assembly from 1786 to 1833. The site also has a new photo gallery of early New Brunswick scenes, individual portraits and maps.

Provincial archivist Marion Beyea said digitizing and loading thousands of pages of original documents to the website will

be a boon to history students, researchers, writers and New Brunswickers who want to trace their family roots.

"We'd love to see Atlantic Canada's early days better understood and more studied," Beyea said. "Anyone now can do comparative studies with these materials. Anyone interested in local history, the history of the community, can scan the indexes and find that."

The Provincial Archives website has about 19 million hits per year and interest spikes when new data is added. The site is located at [archives.gnb.ca](http://archives.gnb.ca).

**City of Toronto Archives launches two new exhibits**  
Michele Dale, City of Toronto Archives

The City of Toronto Archives is pleased to announce two new exhibits.

The first is a web exhibit entitled, *That I May be of Service*, which focuses on the records of the Alumnae Association of the School of Nurses of Toronto General Hospital. The Alumnae Association had the great foresight to designate one of its members to be an archivist as far back as 1929. The care and attention the Association took with preserving their historical record certainly paid off. Please see for yourself by viewing the exhibit at:

<http://www.toronto.ca/archives/alumnae/index.htm>

The second exhibit entitled, *A New Lease on Life: Rental housing in 20th century Toronto*, is currently showing in the Archives' atrium space. Using photographs and documents from the Archives' extensive collection, this exhibit explores various public and private rental housing projects that responded to Toronto's need for rental accommodation.

### **Centre for Addiction and Mental Health Archives receives support from the new Greenland Acquisitions Fund** John Court, Centre for Addiction and Mental Health Archives

Our friend Michael Moir, head Archivist at York University, recently spoke of the dilemmas that periodically challenge archives when vital documents are offered unexpectedly. He described the instigating forces for these surprises as “the Four Horsemen of the Archives” – *relocations* (typically from offices or residences); *retirements*; *financial planning* (generally involving tax abatement); and *death*. Although archival science now counsels a phased planning of acquisitions, integrated with records management, much of our art lies in deciding which offers of donated records to accept. Also crucial is judging which unexpected opportunities that arise periodically with a price tag should be proactively pursued.

The Centre for Addiction and Mental Health Archives' Friends of the Archives' (FOA) board has offered to support these rare purchase initiatives by establishing a new endowment fund, named in honour of the FOA's indefatigable co-founder and past president, Prof. Cyril Greenland. The board is launching this fund with an initial, pace-setting contribution from internal sources, transferred from the FOA's accumulated surplus.

The earnings from the fund will be poised to assist in acquiring important historical materials, consistent with our mandate, that warrant preservation but which will require funds for their purchase. Such circumstances may include sales at auctions as well as internet transactions on Amazon or e-Bay, along with dispositions by sale through a will to liquidate a deceased's cultural property assets for realizing a proportional cash distribution between heirs.

We appreciate the FOA's support for broadening the Centre for Addiction and Mental Health Archives' scope of vital archival holdings.

### **Toronto archivists throw a Doughtiful Party**

On March 20, Julia Holland and Loryl MacDonald threw a

doughtiful party in Toronto to mark Sir Arthur Doughty's 150<sup>th</sup> birthday. 60 archivists, including a raucous group from Kingston, attended. After special greetings from Ian Wilson and Terry Cook were read, guests toasted Sir Arthur with cocktails such as the Doughty-tini (classic martini), the James Fonds (James Bonds martini), and the French 75. Celebrants were also treated to archival themed M&M's, buttons, and cupcakes. Congratulations go to non-archivist, Edward Soye, who - of course - won the Indubitably Doughty Quiz. However, in keeping with archival sympathy for the underdog [read: loser], Gilbert Comeau, Marnee Gamble, and John Ankenman took home Sir Arthur mugs for getting the lowest quiz scores. Kingston is rumored to be the host city for the Doughty 151<sup>st</sup> Anniversary Celebrations in 2011. See you next year in K-town!



### **Sir Arthur Doughty now on Facebook**

Dominion Archivist and Keeper of the Public Records, Sir Arthur Doughty has entered the 21<sup>st</sup> century - he is now on Facebook. He has over 100 Facebook Friends, including Sir Hilary Jenkinson. When asked to comment about his internet presence, Rod Carter ... er ... Sir Arthur simply stated: “It's jolly good fun!”

## **Not So Notable News**

### **City of Winnipeg Archives to Host 2012 Archival Olympics**

The City of Winnipeg Archives will host the 2012 Summer Archival Olympics, Archival Olympics President, Arturo Fonz, announced 1 April 2010. The announcement surprised many Archival Olympic watchers. It was expected that perennial favourite, the Canada Post Junk Mail Archives would be the next host. The Archival Olympics Committee also received strong bids from the Public Record Office, the National Archives and Records Administration, as well as Spuzzum Municipal Archives. An unnamed source close to the Archival Olympics bidding process suspects extensive bribes of bannock, kubasa, and Fort Gary Dark Ale.

Past Archival Olympics have also been tarnished by scandal. The last Summer Archival Olympics, hosted by Ulan Batur, Mongolia, in 2008, were marred by a drug controversy. Rob Fisher, the Canadian archivist expected to win a gold medal

for processing, tested positive for the banned dust allergy drug, Otravin, and was forced to withdraw from Olympic competition. Fisher has never returned to international archival competition.

Despite the controversy surrounding his bid, Martin Comeau, spokesperson for the City of Winnipeg Archival Olympic Bid Committee, is positive. Comeau even promises to clean up his apartment for the 2012 Games. He also announced that the 2012 Summer Archival Olympic sports will include the following new events: Processing Cross; Genealogical Wrestling; Heavy Weight Hollinger Box Lifting; Records Retrieval Cart Demolition Derby; and 26 Hour Reference Service Marathon. The 2012 Archival Olympics is expected to contribute \$10.73 to the Winnipeg economy – mostly in parking fines and bottle returns.

### Bulletin Exclusive: Update on S.F.U. Records Management Archivist “hipster” haircut

As reported in the Winter Bulletin, Paul Hebbard, Simon Fraser University Records Management Archivist and Newfoundland expatriate, got a new “hipster” haircut. At the time, an unnamed source, whose initials are R.A.D., described Hebbard’s hair as “kind of pushed forward ... sort of down ... like ... um ... one of those .. uh ... fancy Beatles’ cuts.” As of press time, the Bulletin was still unable to obtain a photo of said “hip” haircut. However, in a Bulletin exclusive, Bulletin Archival Life and Style editors have created an approximation of Hebbard’s new Fifth Beatle look.

In related news, Richard Alexander Dancy, a Simon Fraser University Archivist, has apparently shaved his head according to an anonymous west coast source. According to the unnamed source, whose initials are P.H., Dancy plans to pay for only two haircuts a year. Dancy, who shaved his hair some-time back, will let it grow for six months and then shear it off once more. The source, in barely intelligible, heavily accented Newfoundland English, says that Dancy “is rocking the hobo chic look.” As of press time, the Bulletin was able to obtain a photo of Dancy. However, the disturbing image mysteriously disappeared in the Editor’s delete box.



“Beatlemania meets Records Managementmania. There’s a new Paul in town. Watch out McCartney!” Source: Anonymous

In further related news, the ACA University and College Archives Special Interest Section (UCASIS) is considering Hebbard and Dancy’s expulsion.

## Doughty Cocktails

Are you wondering what drinks to serve at your Sir Arthur Sesquicentennial Celebrations? No worries. The handy ACA Bulletin’s Archival Life and Style Editors are pleased to offer some doughty cocktail suggestions. Cheers!



“To have with your cocktails - Sir Arthur Doughty M&M’s. Sweet!”  
Source: Bob Krawczyk

### Doughty-tini

*1 1/2 oz. Gin and 3/4 oz. Vermouth*

It’s the quintessential archival cocktail. You know it. You love it. You can shake it. You can stir it. You can arrange it. You can describe it. Regardless, it’s still the best cocktail around. And, what could be more fitting than to name the one true classic martini in honour of the one true archival giant - Sir Arthur Doughty?

### French 75

*2 oz. Gin, 1 oz. Lemon Juice, 2 tsp. Sugar, and Champagne*  
Named after the 75 field gun used by the French army, the cocktail was popular during World War 1 as the drink of returning fighter pilots. Two 75 field guns were also amongst Sir Arthur’s earliest War Trophies. The drink, like Sir Arthur’s collecting prowess, is smooth but packs a punch. It’s a must for every archivist’s arsenal.

### James Fonds

*3 oz. Gin, 1 oz. Vodka, and 1/2 oz. Lillet Blanc*

R.A.D. rule 007 stipulates that martinis should be shaken, not stirred. The classic James Fonds martini has always been associated with tuxedos, archival locales, evil villains, archaic gadgets, and women with hair buns. So, take a sip ... because archives - just like diamonds - are forever!

Sources:

Mr. Boston. Platinum Edition John Wiley & Sons: 2006.  
Ted Haigh. Vintage Spirits and Forgotten Cocktails. Beverly, Quarry Books: 2009.

## Indubitably Doughty!

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Test your knowledge of Sir Arthur Doughty. Please submit your answers by **May 14** to Bulletin Editor, Loryl Macdonald, at [loryl.macdonald@utoroto.ca](mailto:loryl.macdonald@utoroto.ca). The winner gets a set of limited edition Doughty buttons. Bonne chance!

1. Sir Arthur was born in:
  - a. Arnprior, Stirling, Scotland
  - b. Maidenhead, Berkshire, England
  - c. Arnprior, Ontario, Canada
2. Sir Arthur's astrology sign is:
  - a. Aries
  - b. Squirrel
  - c. Pisces
3. According to the Oxford English Dictionary, the word "doughty" means:
  - a. A four-wheeled carriage, the top of which, being made in two parts, may be closed or thrown open.
  - b. Able, capable, worthy, virtuous; valiant, brave, stout, formidable: now with an archaic flavour, and often humorous.
  - c. Of a disagreeably dark and dull colour or appearance due to mould, smoke, grime, dust, weathering, or to deficiency of daylight and freshness of hue.
4. Sir Arthur's middle name is:
  - a. Charles
  - b. Percival
  - c. George
5. A. Doughty played on:
  - a. the 2010 Scottish Men's Curling Team
  - b. the 2010 Canadian Men's Olympic Hockey Team
  - c. Harold Averill's team
6. Sir Arthur is Facebook friends with:
  - a. Sir Hilary Jenkinson
  - b. Terry Cook
  - c. Terry Eastwood
7. Sir Arthur was not:
  - a. Dominion Archivist Emeritus
  - b. Knight Commander of the Order of the British Empire
  - c. Companion of the Order of Original Order
8. What did Sir Arthur deem the "language of the future":
  - a. Shorthand
  - b. Esperanto
  - c. Franglais
9. During World War I, Sir Arthur collected:
  - a. Hummel figurines
  - b. Sir Robert Borden's newspapers and mail when he was out of town
  - c. Fokker D.VIIs
10. What did Sir Arthur call "the outstanding event in Canada for generations to come":
  - a. the Great War
  - b. the King-Byng Affair
  - c. the Battle of the Plains of Abraham
11. As Dominion Archivist, Sir Arthur Doughty practiced and developed the concept of:
  - a. total archives
  - b. R.A.D.
  - c. original disorder
12. Upon meeting Sir Arthur in 1923, Queen Mary said:
  - a. that she had been warned not to leave any loose things about.
  - b. "What the fonds?!"
  - c. "He's very simple but I think a shade embittered by having to constantly struggle with his archives & treasures, the only person who appreciates them."
13. Sir Arthur did not write:
  - a. *Under the lily and the rose : a short history of Canada for children*
  - b. *The life and works of Alfred, Lord Tennyson*
  - c. *Documents relating to the North-West Rebellion*
14. Sir Arthur has not received the following honour:
  - a. a statue erected in his honour
  - b. Chevalier de la Légion d'honneur
  - c. Person of National Historic Significance
15. Sir Arthur died in:
  - a. 1936
  - b. 1940
  - c. 1948