

FAQ: CERTIFICATION OF CULTURAL PROPERTY

Guidelines for: Curator of a Registered Collection (or other Authorized Representative as indicated on Registered Collection Resources Form).

Museums & Collections Services manages all applications for Certification of Cultural Property on behalf of the University of Alberta. This document outlines the most commonly asked questions about the certification process and tips for completing applications.

1. Q: What materials can be certified as Cultural Property?

A: The University of Alberta Museums & Collections Services is registered to hold Certified Cultural Property from the following Groups, as outlined in the *Cultural Property Export and Import Act*.

- i. Objects recovered from the soil or waters of Canada (e.g. archaeological materials, fossils, minerals, meteorites, tektites, trace fossils);
- ii. Objects of ethnographic material culture;
- iii. Objects of applied or decorative art (e.g. glassware, costumes, jewellery, furnishings, folk art, etc.);
- iv. Objects of fine art (e.g. drawing, painting, sculpture, print, etc.);
- v. Scientific or technological objects (e.g. machine, patent model, scale model, scientific instrument, etc.);
- vi. Textual records, graphic records and sound recordings (i.e. archival materials).

2. Q: What is the minimum fair market value of an object to be considered for Cultural Property Certification?

A: The *Cultural Property Export and Import Act* outlines some thresholds for value within each of the Groups (listed above). Museums & Collections Services can advise you on these thresholds. Additionally, as there is a significant commitment of time and resources put into generating an application, Museums & Collections Services states an object must have a minimum fair market value of \$5,000 CAD to be considered for the certification process.

3. Q: Who decides if an object is certified as Cultural Property?

A: The Canadian Cultural Property Export Review Board (CCPERB) makes a determination on applications that are submitted by designated Category A and Category B institutions across Canada.

4. Q: Who benefits from having an object certified as Cultural Property?

A: The primary benefit of the certification process is an income tax receipt that allows the donor to claim up to the full fair market value of the donation toward their income taxes (100%) as compared to a typical charitable donation.

The University of Alberta's reputation benefits from being an official repository of Certified Cultural Property, however there is no financial benefit to the institution.

5. Q: At what point in the donation process should I discuss certification with a potential donor?

A: If the object meets the criteria for Outstanding Significance and National Importance, you may wish to discuss this with the donor as soon as you begin the discussion of donation. While the application cannot be started until a donation agreement is complete and legal ownership has transferred to the University of Alberta, a discussion about the costs of obtaining a CCPERB-valid appraisal may be incorporated into the donation agreement. A cash donation to cover the cost of this appraisal is eligible for a standard income tax receipt.

6. Q: The donor would like to have the object certified as Cultural Property, but thinks it will be too much work. Is this true?

A: No. The amount of work required on the part of the donor is no greater than that for a regular donation and income tax receipt.

7. Q: Can a donor require us to obtain certification of Cultural Property?

A: Museums & Collections Services advises that all donations be obtained without encumbrances. This includes a demand for certification. As certification is determined by a third party, the University of Alberta cannot guarantee certification of an object. A donor may request that an object is submitted for certification, however the creation and submission of an application is at the discretion of the Registered Collection and the Executive Director, Museums & Collections Services. Alternatively, an object may qualify for certification, but a donor may decline the option.

8. Q: Is the application for certification of Cultural Property labour intensive for the Curator of the Registered Collection?

A: There is a significant time commitment required of both the Curator and the Museums & Collections Services team to compile an application package. The decision to proceed with an application is made by the Executive Director, Museums & Collections Services.

9. Q: The donor wants their tax receipt for this year, how long does it take to have an object certified as Cultural Property?

A: The process can take a minimum of six (6) months longer than that for issuing a regular charitable tax receipt. The CCPERB meets four times annually, and applications are due two months prior to the meeting. The last meeting of the calendar year for which an application can reasonably be submitted for the tax receipt to arrive in time for the tax deadline is held in early December, with a deadline of submission in mid-October. If an application is submitted at this time, a donor will generally receive their tax receipt by March. Applications made after this date will not be reviewed until the following Spring, however the tax receipt can be applied to the donor's subsequent income tax filings for up to five years.

10. Q: The donation agreement has not yet been signed; however I would like to start the process of creating an application now. Can I?

A: The object that is the subject of the application must be the legal property of the University of Alberta before an application can be started. A Donation Agreement must be signed by the donor in order to transfer ownership legally. Once a donation agreement has been signed and the object is on University of Alberta property, a [Certification of Museum Objects as Cultural Property Request Form](#) may be submitted to Museums & Collections Services to begin the process.

11. Q: How do I find an appraiser?

A: Museums & Collections Services maintains a listing of appraisers that have been previously used. According to the Application Guide “appraisals must be prepared by individuals or corporations actively buying and selling, or who are professionally qualified appraisers experienced and known for their expertise in the type of property concerned, such as dealers, or evaluators of, the type of cultural property being appraised.” Museums & Collections Services can assist in locating a qualified appraiser.

12. Q: Are there special criteria for appraisals when they are used for a CCPERB application?

A: Yes. The Application Guidelines are extremely specific on the format and content of the appraisal reports. It is very important that the appraiser meets these guidelines, or an application can be rejected by CCPERB. Museums & Collections Services can provide the appraiser with the format, which must be followed for it to be accepted as part of the application.

13. Q: The donor already had an appraisal done. Can we use that for the CCPERB application instead of obtaining new appraisals?

A: Generally, no. Unless the appraisal meets the CCPERB Application Guidelines, it will not be acceptable for this purpose. Most appraisals donors receive are for insurance purposes.

14. Q: Who completes the CCPERB application, the Curator or Museums & Collections Services?

A: The Curator of the Registered Collection is responsible for providing much of the necessary information for the application **after** a [Certification of Museum Objects as Cultural Property Request Form](#) has been approved by the Executive Director, Museums & Collections Services. Museums & Collections Services will provide you with the necessary forms, outline all steps, and ensure the application meets the Guidelines provided by CCPERB. Museums & Collections Services will submit the application on behalf of the Registered Collection.

General Tips

- Be sure to take into consideration the length of time it will take to have an appraisal completed when planning the application process. It is best to allot 4-6 weeks for an appraisal to be completed to CCPERB guidelines.
- For donations above \$20,000.00 CAD, a minimum of **two** appraisals are required. This should be taken into consideration with regard to the cost of additional appraisal reports.

- The Curator is **required** to provide the appraisers with both the Statement of Outstanding Significance and National Importance (OSNI) and Statement of Authenticity at the beginning of the appraisal process.