PROCEDURES FOR DONATIONS OF ART TO THE AGNES ETHERINGTON ART CENTRE

Thank you for your interest in donating your artwork to the Agnes Etherington Art Centre ("the Agnes"), Queen's University. We hope that this document will be helpful in introducing you to the procedures surrounding donations by providing an overview and an outline of specific steps involved. The Agnes's process is shaped by its Acquisition Policy, by the regulatory environment of Queen's University and by Canadian tax and cultural properties legislation. We will be happy to answer any questions you have about this process.

OVERVIEW

The Agnes holds a collection of national and international importance, which has been built and fostered since 1957 through astute purchases and generous donations. A formal Acquisition Policy guides the Agnes's collecting activities, defining areas of active art acquisition within main collection areas that span contemporary art, Canadian historical art, Indigenous art and European historical art.

Potential gifts are assessed by the director and curators to determine their suitability for the collection, taking into consideration a number of factors, as outlined in the Acquisition Policy, including current priorities and long-term goals. All new additions to the Agnes collection must be approved by the Internal and External Acquisition Committees. The Acquisition Committees meet twice each year, normally in spring and fall, to consider additions to the collections.

A donation, when accepted, is appraised to establish its current fair market value and an income tax receipt in that amount is issued to the donor by Queen's University. For donations of cultural property of outstanding significance, the Agnes may make, on the donor's behalf, an application for certification to the federal Canadian Cultural Property Export Review Board (CCPERB). Certification of a gift of art by CCPERB provides enhanced tax benefits to the donor. For further information, see https://ccperb-cceebc.gc.ca/.

The Agnes cannot offer income tax advice. Donors are strongly encouraged to seek independent legal and tax advice prior to finalizing a charitable gift of art.

STEPS TO ARRANGE A DONATION OF ART

1. **Initial Assessment** Please provide as much information as possible about the artwork, including images, to help staff assess the suitability of the artwork for inclusion in the collection. A curator may assist you in this process. Note that offers of donation must be made by the legal owner of the artwork.

2. **Expression of Interest** After reviewing your information, a curator will contact you regarding the Agnes's interest in the donation and may have further questions and/or arrange to view the art in person. Offered works that do not meet the Agnes's collecting priorities will be declined. If initial interest is confirmed, the curator will request a written offer of donation in order to proceed to the next step.

3. **Shipping** Arrangements will be made to ship the artwork to the Agnes. Normally, shipping and related costs will be paid by the donor.

4. **Examination** Preparation of an acquisition report requires examination of the work of art regarding identity and condition, along with further research. With the donor's permission, artworks may be unframed to facilitate this process.

5. **Acquisition Committee Meetings** The Internal and External Acquisition Committees will meet to determine whether the artwork should be accepted. These meetings take place twice a year (in spring and in fall). Donors will be contacted in writing of the results of the committee deliberations.

6. **Donation Agreement** To proceed with accepted artworks, the Gift-in-Kind Donation Agreement must be signed by the donor transferring ownership of the artwork. The Donation Agreement confirms the donor's ownership of the work and passes its title to Queen's University. Artists are asked to include in their donation the transfer of exhibition license and reproduction license for promotion, administrative and education purposes.

7. **Appraisal** The Agnes will obtain all necessary appraisals of value after consultation with the donor. Certain artworks of modest value may be appraised by curatorial staff at no cost; however, most must be appraised by professional appraisers. Current fair market value is determined through research of sales histories for similar works by the artist and for comparable work by peers. Appraisal costs incurred by the Agnes on the donor's behalf will be reimbursed by the donor before Queen's University issues an income tax receipt for the donated artwork.

8. **Funding for Associated Costs** We kindly ask that donors consider providing a financial gift to the Agnes to accompany the gift of artwork for the care, research and exhibition of the artwork. In some cases, financial gifts may be used to cover appraisal costs. Queen's University issues an income tax receipt for financial gifts.

9. **Income Tax Receipt** Income tax receipts for donations of art are issued by Queen's University and are dated for the tax year in which the gift was received and accepted, that is, when the Donation Agreement is signed by the donor and countersigned by the Agnes.

10. **CCPERB** In cases where a CCPERB certificate establishes the accepted value of the donation, a Queen's University income tax receipt is issued after the CCPERB certificate has been issued, and in the amount indicated on the certificate. If deemed appropriate (see Overview above), CCPERB applications are made after a donation has been accepted by the External Acquisition Committee and after Donation Agreements are signed and appraisals obtained. CCPERB meets about four times a year and certification can take six months or longer to complete.

11. **Acknowledgement** Gifts will be acknowledged in accordance with the donor's preference in credit text that will appear on exhibition labels, with published reproductions and electronic records. Such information becomes part of the permanent record of the work. (Examples: Gift of Ellen Schultz, 1990; Gift of Ravi Shukla in memory of Alain Dumont, Class of '66, 2000; Anonymous gift, 2014).