

NATIONAL ARCHIVAL APPRAISAL BOARD

ARCHIVAL APPRAISALS

Proceedings of the Orientation Seminar, held at Lac Beauport in June of 1976. *

Edited by:

Elwood H. Jones

OTTAWA 1977

* All rights reserved: no reproduction or quotation is permitted without consent of the Executive of the N.A.A.B.

TABLE OF CONTENTS

Introduction

Programme of Sessions

Transcripts of Sessions: pp. 1-3

- Appraisal for Tax Credit - Policies, Procedure and
Legalities pp. 4-24

- Principles of Appraisal pp. 25-42

- Techniques of Appraisal pp. 43-68

- Evaluation of the Seminar pp. 69-95

Constitution of the N.A.A.B. Appendix A pp. 96-99

List of Participants Appendix B pp. 100-101

INTRODUCTION

In June of 1976 a group of archivists, academics and dealers in manuscripts, rare books and other historical documents gathered at the stately Manoir St. Castin at Lac Beauport to debate the issue of monetary appraisal of donated archival materials. The group, the National Archival Appraisal Board, invited to this meeting a number of specialists with established reputations in the field of appraisal: Bernard Amtmann of Montreal Book Auctions, Roy Davids of Sotheby's, John Maggs of Maggs Bothers, and Kenneth Rendell of Kenneth Rendell, Inc. In addition, Sterling Stewart and Bernard Comiskey of Revenue Canada, Ian Clark of Cultural Property Export Review Board, and Paul Dioguardi of Bergh, Dioguardi & Kennedy, a law firm acted as speakers and commentators in the areas of their expertise.

The Orientation Seminar, as the meeting was called, consisted of seven sessions focussing on the principles, methodology and techniques of appraisals. All sessions were recorded on tape, and verbatim transcripts was made from the tapes. Because of its size - over one thousand pages - the transcript was too bulky and unwieldy to be used for practical purposes. At the request of the Executive, Prof. Elwood Jones undertook to condense the transcript into abridged edition, which this volume represents.

Archival Appraisals highlights the essential presentations and discussions of four sessions: Appraisal for Tax Credit - Policies, Procedures and Legalities; Principles of Appraisal; Techniques of Appraisal; and Evaluation of the Seminar. The portions that were selected and edited for this volume contain the basic information which was judged to be suitable as a guide to new members of the N.A.A.B. who are engaged in monetary appraisal of archival materials.

The National Archival Appraisal Board was conceived in 1971 in response to urgings of Revenue Canada to provide donors of archival materials with commensurate tax credits. The immediate question that arose was, how were the donatories to determine the fair market value of donated materials?

When this question was posed to Revenue Canada the answer was clear, if somewhat complex: The staff of donatories, because of conflict of interest, should not be involved in appraisals of donated materials. Subsequently a concession was made that documents or collections of papers, not exceeding \$500.00 in value could be indeed evaluated by the donatories' staff. Reputable dealers, offering appraisal service "at arms length" are acceptable to Revenue Canada, although it is preferable that two separate evaluations are obtained, before tax credit is granted. However, the most favoured method of conducting appraisal, in the opinion of Revenue Canada (as explained in a letter of K.D. Smith to Dr. W.I. Smith of 19 May 1970) is to assemble a team of experts: dealers, specialists in the historical contents of archival documents, and archivists and ask them to do the evaluation-in-committee.

Responding to this directive, the Canadian Historical Association at its Annual Meeting in Winnipeg in 1971 constituted the Document Appraisal Committee, predecessor of the present National Archival Appraisal Board. The D.A.C., and subsequently the N.A.A.B., acting on the principle of multi-expert appraisal, asked the CHA Council to appoint to the N.A.A.B. representatives of the various disciplines possessing the required expertise. It was particularly important to establish and develop all components of expertise in all regions of Canada.

To comply with the "at arms length" principle, the N.A.A.B. asked the CHA Council to safeguard its independence from outside influences. The Council complied by giving the N.A.A.B. a self-governing status, which is written into its constitution (See Appendix A, pp. 96-99).

The Orientation Seminar, which took place at Lac Beauport, was planned with the view to developing uniform standards of appraisal and to enhancing the expertise in the field of monetary evaluation of those who participated in the discussions. It is hoped that new members who joined the N.A.A.B. since the Seminar was held, and those who may join the Board in the future will find some benefit in studying the abridged transcript of the Proceedings, which this volume represents.

R.S. Gordon
Chairman
National Archival Appraisal Board

PROGRAMME

(*)=detailed proceedings

1. Saturday, 5 June 1976, 9:30 a.m. to noon. (*)
 Appraisal for Tax Credit - Policies, Procedures and Legalities
 F. J. Thorpe, National Museum of Man chairman
 Bernard J. Comiskey, Revenue Canada
 J. Sterling Stewart, Revenue Canada
 Paul Dioguardi, barrister, Ottawa
2. Saturday, 5 June 1976, 2 - 4:30 p.m. (*)
 Principles of Appraisal
 Elwood Jones, Trent University, Peterborough chairman
 Bernard Amtmann, Montreal Book Auctions, Montreal
 Roy L. Davids, Sotheby's, London
 John Maggs, Maggs Bros. Ltd., London
 Kenneth Rendell, Kenneth Rendell, Inc., Newton, Mass.
3. Saturday, 5 June 1976, 8 - 8:30 p.m.
 Cultural Property Export Act
 Michael Swift, Provincial Archives of New Brunswick chairman
 Ian Clark, Department of the Secretary of State, Ottawa
4. Sunday, 6 June 1976, 9:30 - noon (*)
 Techniques of Appraisal
 Ian Wilson, Queen's University, Kingston chairman
 Bernard Amtmann
 Roy L. Davids
 John Maggs
 Kenneth Rendell
5. Sunday, 6 June 1976, 2-4:30 p.m.
 Workshop on Appraisals
6. Sunday, 6 June 1976, 8 - 9:30 p.m.
 Organization and Functions of N.A.A.B.
 Robert S. Gordon, Public Archives of Canada chairman
 Elwood Jones
 F. J. Thorpe
 Ian Wilson
 J. P. Heisler, National Historic Sites
7. Monday, 7 June 1976, 9 a.m. - noon (*)
 Evaluation of the Seminar
 François Beaudin, Université de Montréal chairman
 Hugh Anson-Cartwright, bookdealer, Toronto
 John Archer, University of Regina
 Fernand Ouellet, Université d'Ottawa
 Alan Turner, Provincial Archivist of British Columbia
 Bernard Amtmann

NATIONAL ARCHIVAL APPRAISAL BOARD

SESSION I

APPRAISAL FOR TAX CREDIT
POLICIES, PROCEDURES AND LEGALITIES

F. J. Thorpe Let's consider the case of Charlie Riel. A few years ago Charles Edouard Riel, Charlie to his friends, successful car dealer of St. Boniface, Manitoba, approximate taxable income \$300,000 per annum, acquired the long-lost papers of his great-great-granduncle. Late in 1975 Charlie donated the Riel papers to the Public Archives of Canada and asked for a receipt for income tax purposes. The Dominion Archivist engaged the N.A.A.B. to appraise the papers. The committee of the Board, after some deliberation, appraised the papers at \$150,000., although one dissenting member could agree to a value of only \$125,000. In accordance with the majority opinion, the Dominion Archivist issued a receipt for \$150,000. Charlie was unhappy. On Valuation Day the papers had been appraised at \$250,000. Charlie's friends had urged him to sell them through some antiquarian book dealer in Montreal or New York where they would fetch a fabulous price, less the dealer's commission. And just the day after Charlie had made his donation to the P.A.C., the Métis group in North Dakota had offered him \$275,000. Charlie felt sorry for himself. He had done the patriotic thing by giving the papers to the federal government. Surely he deserved better treatment from those bureaucrats back East. Then he remembered about Professor S. F. S. McGeorge--Stanley Fortesque Salisbury McGeorge, M.A., Ph.D., LL.D., F.R.S.C., the world's foremost authority on Rieliana and author of

innumerable works on the subject had studied the papers and pronounced them extremely important. To Charlie Riel his door was always open and he was ready to drop everything, for a nominal fee, to provide Charlie with an independent appraisal. Very quickly he valued the papers at \$250,000. Thereupon Charlie, much encouraged, telephoned the Dominion Archivist in Ottawa and asked him whether he would accept McGeorge's appraisal instead of the Board's. He shredded the receipt for \$150,000. and issue a new one for \$250,000. Charlie pointed out that McGeorge was better qualified than the Board to appraise the Riel papers. 'No,' replied the Archivist, 'a receipt issued is a decision finalized.' Charlie knew what he had to do. When April rolled around, Charlie filed his tax return as he had always done. Charlie had never had his return altered by Revenue Canada. This time, however, he claimed tax relief to the tune of \$250,000. and attached (a) a copy of the appraisal by McGeorge, (b) a statement of the value on Valuation Day, and (c) a copy of the North Dakota Métis offer of \$275,000. These arguments failed to sway the stone-faced officials of Revenue Canada, who would accept only an official receipt for income tax purposes. Having learned from the Dominion Archivist of the official receipt for \$150,000., they reduced Charlie's claim for relief from \$250,000. to \$150,000.

Paul Dioguardi

It came to mind that one of the things that would interest you would be the negligence question. Presumably because many of you will serve on committees doing valuations, you'd want to know if some smart lawyer somewhere might want to take a crack at you for negligence. On the basis of this fact situation, I think the short answer is no. It's impossible, under any law that I know, for that to happen; the gentleman is not relying upon the valuation. Quite simply, he had a valuation on V-Day of \$250,000.00 so he knows that the item was worth in that area. In order for there be a negligence, this sort of negligence, there has to

be what's called the duty of care, the duty to take care of someone and a reliance upon that duty. Now, there may well be a duty of care here, but it can be argued that the committee didn't owe a duty of care to Charlie. It may have owed that duty to the person that retained it to do the valuation, which would be the donatory and not the donor.

If the fact situation were changed a bit, we could create a situation in which the committee possibly could be sued. For example, take out the fact of the V-Day valuation and put Charlie in there pure as the driven snow, as one who happens to come up with these papers. He says to the National Archives, 'Here you are gentlemen. Please have these valued by the N.A.A.B. and I'm depending on your valuation.' And then they are valued in a situation where the composition of the committee is made up of one gentleman who subsequently turns out to have fraudulent qualifications, and another party who is perhaps influenced by him and overridden by a dominant personality. Add the possibility that the N.A.A.B. did not take the care to check the man's qualifications as it should have. Now we have the potential for an action for negligence, possibly against both the N.A.A.B and the members of the committee.

Now, why, you say, why? Where is the duty of care? I'm not going to bore you by going into cases, but there are two leading cases. The cause célèbre of my last year in law school was the Hedley-Burn case, in the English House of Lords. A firm of advertising agents doing business with a company for which it really didn't know the financial status. When the client asked for a big advertising campaign, somewhere in the area of a hundred thousand pounds, the agency quite naturally sought to know the financial stability of this client. Their bankers spoke on a confidential basis to this client's bank. The client's bankers replied, in a letter which was entitled 'without responsibility', 'We feel these to be very good people and financially sound.' The client subsequently went bankrupt and the advertising agency sued the bank that had given the recommendation.

The only reason the agency lost was because the bank had put the heading 'without responsibility'. The court said that "if someone is possessed of a special skill and undertakes quite irrespective of contract to apply that skill for the assistance of another person who relies upon such skill, a duty of care will arise."

If we can say that Charlie is relying on this skill, then there is a duty of care. In a sphere in which a person is so placed, others could reasonably rely upon his judgement or his skill, or upon his ability to make careful enquiry. If that person takes it upon himself to give information or advice, or allows his information or advice to be passed on to another person who as he knows or should know will place reliance on it, then a duty of care will arise. So if the N.A.A.B. and if the members of the committee said, 'yes, we have the special skill to evaluate the Rieliana,' and if one could say that the N.A.A.B. was negligent in not checking the credentials of this gentleman, then certainly I believe an action could lie against all the parties to an action of negligence. The damages would depend on when Charlie found out. Let's say that he filed his income tax return on the basis of the valuation and after the time period for appeal had run out he found out that the valuation was defective. This would be a different situation than if he had found out within his option time to appeal, because then he could just simply file a Notice of Objection and probably his damages would be only his court costs. Presumably the court would employ competent valuers and arrive at a proper valuation. Assuming he was out of time to file a Notice of Objection and he lost \$100,000. of a potential tax deduction, then presumably in that circumstance he could take an action for negligence against the Board

and against the members of the appraisal committee. And I think he would probably succeed.

F. Duval R.

Question

First, I want to say that Professor Stanley etc. is not an authority where appraisals are concerned. He is the greatest authority on Louis Riel. He can give a wonderful opinion about the historical importance. This has nothing to do with financial values. Secondly, the question which I am not clear about: when Charlie Riel gives the material to the Dominion Archives, at this moment has he accepted this appraisal by your Board? If he has accepted it, the value of the Board, if it is \$50,000. or \$1,000,000. is of no importance at all. If Charlie Riel had said, 'I give you this but I want you to appraise it, to have it appraised at least at \$250,000.' it would be different. Apparently he didn't say it. He said, 'I accept your evaluation,' and whatever the evaluation is, \$150,000., is to stick. That afterwards someone comes and says, 'I'll give you more, ' is of no importance. So in my opinion, he has no legal possibility to ask for more.

H. Arsenault - 1/10/1971 - ?

Question

If the N.A.A.B. is not an incorporated body it could not I presume be sued as a group, and in any event, would not any such action lie only against the members of the N.A.A.B who had participated in that particular appraisal? I'd just like to comment, it seems to me that a used car dealer in St. Boniface with this sort of income would probably have had his accountant anticipate some of the problems. With respect, I think this case is a bit simplistic.

J. S. Stewart Well maybe, just as a representative of the stone-faced officials, I could say a word about the procedure that would happen in this case. Charlie filed his income tax return, he's made a claim, and the Department has disallowed that claim. Now, the next move is up to him and he must decide what he wants to do. He could ask for some informal consultation with the Department to discuss the case and to plead the expertise of McGeorge vis-a-vis the National Archival Appraisal Board, and that certainly could be done. We don't know McGeorge very well even though he is claimed here to be the leading expert in this field, and we would wonder whether he is really an expert in valuation. Whether McGeorge's appraisal is as valuable as that of the National Archival Appraisal Board would be one of the things that we would have to consider. The other thing that Charlie can do, of course, is file a formal Notice of Objection, in which case the whole thing would be reviewed again by another arm of the Department, the Appeal Branch. And it's quite possible that the Department might go back to the N.A.A.B. and say, 'We have this. Now what is reasonable? Are you still firm in your opinion that \$150,000. is correct?' Notwithstanding some of the implications, we do try to be entirely reasonable in those things. Assuming that it's not resolved it would either be varied or confirmed, and then Charlie would be able to go to the Tax Appeal Board or the federal court, according to his choice, and the final decision would, I presume, rest with the court.

R. S. Gordon

You can possibly imagine someone who has a valuable manuscript or a collection of papers to give may want to have some sort of assurance that this will be evaluated by a competent body. Very often these people may approach the head of an Archives or library or museum to whom they give this property to receive some kind of assurance that a certain minimum value will be reached. Suppose Charlie had talked to

the head of the Archives to whom he gave the collection and the Archivist had told him that 'it so happens we do have one member of our staff on the Board and he is a pretty persuasive type of person, and I think he can probably get the Board to agree to this figure of \$250,000 Charlie gave the papers with this un-written assurance, under these circumstances, does Charlie have a case against the Board, or possibly against the head of the institution to whom he gave the papers?

P. Dioguardi He would probably go at it on the basis that this was a conditional donation and that he wanted a return of the document, that in fact the verbal assurances altered the written document that he signed giving an unconditional donation. He wouldn't even bother with negligence in that case.

F. Ouellet Est-ce qu'on pourrait pas soutenir qu'ici vous avez trois évaluations qui ont été faites des papiers selon écrivains complètement différents. Vous avez l'historien, par exemple, McGeorge, qui a travaillé sur les papiers, qui a publié des livres sur la question. On peut soutenir aussi qu'il est très amoureux de son sujet mais qu'il a approché les papiers dans une certaine perspective. Par conséquent, étant très enthousiaste, il peut arriver qu'il a donné le chiffre de \$250,000. à partir tout simplement de critères qu'il lui sont personnels ou qui sont subjectifs dans un certain sens.

Vous prenez votre cas des Métis du nord-ouest américain, eux les papiers Riel sont extrêmement importants pour des raisons émotives pour leur communauté. Par conséquent, un prix de \$250,000. est absolument parfait. La position du Board, du comité est regarder de façon beaucoup plus compréhensive que McGeorge, et de dire quelle est la valeur des papiers en fonction d'une recherche assez vaste des problèmes de recherche tels qui se posent dans le milieu, à long-terme. Avec ces papiers-là, peut-être que tout ce qu'on peut faire c'est un certain type, disons le travail scientifique assez limité. Par conséquent, nous, en tenant compte de différents critères qui ne sont pas les mêmes que celui de McGeorge, l'historien qui est impliqué personnellement par sa carrière dans l'utilisation de ces papiers, les Métis qui sont impliqués aussi pour des raisons personnelles du point de vue du groupe ... Bien, je pense que le comité pourrait soutenir que véritablement dans une perspective à long-terme ... une perspective plus large, le chiffre de \$125,000. est absolument parfait.

J. S. Stewart I think that what you're really saying is that maybe we're worrying this subject a little too much because the valuation of the committee is probably right anyway, and that these other people have subjective reasons for saying that it's worth much more. And I think you're quite right. What about the V-Day value, though? No one said how that was arrived at. How would that be suspect?

F. Ouellet You know, I was surprised when I saw in the facts the evaluation of \$250,000.

B. J. Comiskey There's no reason for us to look at that

value, but I think that if this is what Charlie's claiming-- that it was worth \$250,000. on V-Day--if we're going to question the value, we'd question that value also. We'd like to know where he got his value.

I. Clark What was the significance of the fair cash offer from outside the country, in this case the Dakota Métis, in terms of judging the fair market value within Canada?

B. J. Comiskey Being a tax collector, I wonder if he really did have a solid offer.

P. Dioguardi Well, I think I know what you have in the back of your mind. You're wondering if the situation is one in which the Cultural Property Export Act is enforced or not and we specifically didn't put it in because we knew that that would raise all hell. I think it's simply an indication of value. The fair market value is what a willing buyer will pay a willing seller in the open market. This is just an indication of a willing buyer in the open market; they just happen to be from the United States and they happen to be Métis.

H. Anson Cartwright It's only fair market value which the Department of National Revenue is going to accept. For a group of historians or booksellers or archivists to sit around and come up with a figure without a willing buyer and a willing seller does not arrive at a fair market value.

P. Dioguardi No-no, just a minute now. I mean, they're assuming a hypothetical situation with a willing buyer and a willing seller and they're saying, 'Look, in our best judgement this is what the valuation will be.' Otherwise, you'd have to have an actual fact situation every time you have a valuation. That would be impossible.

F. S. Stewart Just a word on the fair market value of the Department. It's absolutely the same fair market value as it is to anyone else, and we're bound by the same rules and the same definition. Fair market value is not defined in the Income Tax Act so it takes on the ordinary meaning that has been interpreted for a long time by the courts, and it very much brings in this willing buyer and willing seller. The point here, I think, is to try to determine what is the reasonable fair market value. The offer from the Métis group, which happened after the fact of the donation as Paul has pointed out, may be some indication of market value; but every offer doesn't definitely establish market. In the first place we have to satisfy ourselves that the body that is making the offer is capable of carrying through. I presume from this that they wrote a letter saying that they'd give him \$275,000. Now, I don't think that is a very binding thing and it is something that would have to be verified. It is evidence--there's no question about it. It is some indication of what somebody would pay. But there's no certainty in that. And each of those things has to be considered. And again, from the Department's point of view I think that we're going to be relying quite heavily on the National Archival Appraisal Board and, of course, how far we rely on it will depend on our experience as time goes on.

R. S. Gordon It seems to me there are two questions that keep recurring. The National Archival Board is a non-profit organization which does appraisals on donated material, material that has already been donated. Now, the reason for that, perhaps I might very quickly say, is to avoid the situation that occurred in the United States in which donors sought appraisals from more than one repository. By the time they reached the final

repository, the valuation might be doubled. We do concede that the decision of the Board could be subject to review by another body, such as McGeorge for example, and it's up to the Revenue people to pick up whichever they feel is the most appropriate. But as far as the Board is concerned, the donation has to be made, or at least a bona fide type of statement that will be made before this Board will come into the picture. Now the second point is that the Board does not appraise collections just for the sake of appraisal. That is left to the private sectors, you know.

Kenneth Rendell

I would assume, if Canadian law is pretty much the same as American law, that in the case of the offer of \$275,000., that if it could be proven it was not a genuine offer and it was made only to boost up the appraisal, it would be tax fraud.

P. Dioguardi

Let's assume that there was an appeal, and the court was looking at a valuation of the goods; it would look to a number of factors and one of the factors would be a genuine offer which would have been carried through had it not been donated a very short time afterwards. Now, the question is how much weight does it give to this offer. I don't know that answer. I think they'd look at the \$150,000. valuation of the committee and look at the outside figure of \$275,000. and probably plunk it down somewhere in between, perhaps \$200,000. They would look at that \$275,000. if it were a serious offer. And if there were collusion, I would imagine that Special Investigation would be interested and would lay a charge.

K. Rendell

The other question I had related to the question of fair market value. In American tax courts you would have to prove that there is a market and that the people involved in the market have the money to buy. But it's not necessary to prove that it could change hands because it's already been donated and it's purely a theoretical matter at that point. That satisfies the requirements of fair market value. Have many decisions gone to tax court and been decided by the tax court?

P. Dioguardi We used to have a lot of fights in valuation of good will, in areas like that.

J. S. Stewart Well, on the question of the definition of market value, I think the Canadian courts have taken the position that where the market doesn't exist it must be presumed to some reasonable extent, without the fluctuations in the market that may occur in boom conditions or a depression.

Alan Turner But if that is our position and if the material has already been donated, then, our only liability as head of an institution, would be if we encouraged the donor by saying, 'Well, we'll get you something or other.' If I'd warned him that whatever he received would be from an appraisal committee over which I had no control, then I fail to see how I would be liable.

P. Dioguardi I think what's bothering a lot of people is that once the item is donated there is no further property right in it, and that's quite true. Contractually, there's no action that could be taken. But as a question of tort law, of negligence law, it doesn't really matter how the ownership flows. And there's a case--it's called Haig and Bamford--where some chartered accountants prepared financial statements, in assessing the value of a company they were going to purchase, and the court said, 'Well, look, people with special skill, who make decisions are responsible to those that rely upon what they've done,' though there are no property rights. In the case I postulated, you'd be able to prove negligence because the man was a fraud. In another situation, if you have reputable people sitting down to do a valuation and they do their level-headed best and they set a value on it, then how do you prove in a court of law that they were negligent? But, the fact that they no longer have an ownership interest in it would not stop an action of negligence if you could get over the other hurdles.

A. Turner I want to give Charlie a slightly different scenario and assume that he is not a wealthy businessman with his own tax consultant, and he comes to me as a provincial archivist to make a donation. What is my ethical or perhaps even legal responsibility vis-a-vis him and Revenue Canada, etc.? Do I tell this innocent that in his own personal tax position he must advise Revenue Canada of the fact that he has made a donation, or conversely and at the same time do I tell him also that he could have a tax credit from us?

B. J. Comiskey All you can do is tell him what the law is, that you're head of the Provincial Archives of British Columbia and that you have the capabilities of accepting his gift and of giving him a receipt for income tax purpose, and that your Board will appraise the gift at its fair market value. I think that's about all you can do. I don't think it's up to you to go into the income tax matter with him. That's a question he can deal with the Department of National Revenue. You give him a receipt and he'll make out his return.

Jean-Pierre Wallot Si j'ai bien compris ce matin, les membres de comités, ceux qui font l'évaluation, sont personnellement responsables légalement. Vous ne voyez pas comment on peut prouver la négligence, on peut quand-même le faire accuser de la négligence, et étant donné la rapidité de nos cours de justice, on peut être sûr que ça peut durer quelques années. Alors, je me vois, par conséquent, membre d'un comité d'évaluation, ayant une confiance illimitée dans nos capacités à arriver à un jugement juste, et puis nous avons raison a priori, mais il y a un imbécile qui me poursuit avec un avocat et qui dit que je n'ai pas raison. Et moi, je suis obligé de payer de ma poche cinq milles ou dix milles dollars pour payer les frais de loi qui me seront peut-être rembourser éventuellement. Mais à ce moment-là, moi je dis, ce qu'on nous demande c'est d'être personnellement responsable financièrement pour des choses qui finalement

rendrent service à des individus ou des institutions. Alors, que les institutions en question assument au moins une couvre-responsabilité légale, ou encore qu'ils nous donnent ... après tout, les médecins s'assurent, les avocats s'assurent. Je ne vois pas pourquoi ils nous assureraient pas contre des accusations de ce genre. En tout cas, moi, ça me pose un gros point d'interrogation si je suis puet être personnellement responsable devant les cours de justice pour des services qu'on rend á Revenu Canada ou á des individus qui veulent obtenir des déductions de taxe. Lá, je ne suis pas d'accord.

P. Dioguardi Number one, I think, from my understanding of the constitution and the situation, that you are not acting as an arm of Revenue Canada, that Revenue Canada can go out and get a separate valuation itself the same way that the donor can. Secondly, as a matter of practicality, I don't think anyone is ever going to get into a situation where they will be sued personally, but it is possible in the situation we were talking about where one of the members of the appraisal committee would be a fraud and the other members did not do his or her professional duty but just sort of went along for the ride, being impressed by all these titles and all the documents of the fraud, and where the Board didn't bother to ckeck it out. I don't think that will ever happen. In normal situations you're not going to be sued. In the United States there are more law suits because lawyers can fight on a contingency fee basis; in other words a lawyer can go to someone and say, 'Look, let me fight this case for you. If I don't win it won't cost you anything, but if I win I want 50 percent of what I win.' In Canada that's champerty and maintenance, and it's illegal. You'll find that the actions will only be taken in a situation where it's pretty realistic that there has been negligence, and I think we've determined that's rarely.

I. Clark About the question of ethics, where the

curatorial function has an innocent who comes to the institution and says, 'Look, I don't know what I have. What's it worth?' Isn't it a rather important distinction to say, 'Well, we find it interesting. We authenticate it. We think it has historical importance, but if you wish to donate it we will refer it to this organization which will handle the question of its market value,' or to say, 'We're not in the position of giving a valuation. You should go to the public sector and find out and make your own decision as to what you want to do with this property.' The professional, traditionally, certainly in the art gallery field, has tried to avoid becoming involved in giving people advice when they come and say, 'What's this worth?' They'll say, 'This is a painting by Canaletto.' And if the person has a problem of finding out what that Canaletto is worth, it's not the curator who should say what it is worth.

B. J. Comiskey I think the suggestion should be that if the man doesn't want to give it until he knows what it's worth, then he should go out and seek advice from somebody on the outside and find out what it's worth and then make his donation to the National Archives, and then let them value it. But I don't think he should ask them for a valuation in advance.

Edward Phelps Speaking from a practical standpoint on a day-to-day working basis, we find ourselves put on the spot and asked to evaluate and frequently make offers at the same time. This puts us in the position of which legally no lawyer could with good ethics accept--that is, we act for the buyer and for the seller, and we make this position quite plain. Many people bring us things worth \$100., \$200., \$300., but sometimes more. A lot of people don't want to cart the thing off to Toronto. They don't want to be bothered. They don't want to write letters. They don't want to be referred. They want an answer, and quite possibly they want to sell it. Well, with some

trepidation, I have to admit, I am asked and I attempt to take the bull by the horns and say, 'Okay, this is what I think it is, this is what I think the significance of it is to the University of Western Ontario's Archives. We want it, and this is what, in the light of my knowledge and about twelve years' experience, I am prepared to offer on behalf of the institution.' My policy has been to try to put all the cards on the table, to be straightforward and completely honest and direct, which I've found is the best policy, and make an offer which I feel in the light of our finances, my knowlege, and sometimes the knowledge of the person's financial position is honorable and realistic. Sometimes, if we're brought something that we cannot use, I will say, 'Well, I think it's worth \$50. to us, but I think some dealer or some other institution might pay \$150.' This has happened and I feel that out of fairness to ourselves and fairness to the prospective vendor that I, as a professional person, must offer them this advice.

Stan D. Hanson If someone brings in something worth three or four hundred dollars or less, it is not economically feasible for an institution to bring in this appraisal Board. Do we tell this person, who may get a tax deduction of \$35., that he has a right to request this?

P. Dioguardi I think there's nothing wrong with telling the person that he has a right to a tax deduction, and to look into it. I think the problem is: do you sit down and plan everything out for him? I don't imagine you'd want to go that far, but at least you can tell him, 'Look, you have the right to a tax deduction. Go down to the district tax office; they'll give you the full information down there.'

J. M. Comiskey I think that all you have to do is give him the receipt, if you're going to take it as a donation, and

give him a receipt for its fair value. That's your own responsibility. As I said before, if he has a problem, he can discuss it with National Revenue. They'll tell him what his exemption is.

J. S. Stewart With smaller items the Department has no objection to the institution giving the receipt and being the expert on value also. But where it gets to very valuable items, it's another matter, and I think that there's need there for professional advice. When you get into the thousands of dollars, I don't think you should let yourself get into the conflict of interest in that situation, and there you should rely on some more formal type of advice on what is the value.

François Beaudin En rapport avec toute cette question de l'information donner au donateur éventuel, et quant à la responsabilité que vous pourrez éventuellement porter telle personne en particulier, est-ce que'il ne sera pas à conseiller aux institutions d'archives d'avoir officiellement un guide concernant les dons et les acquisitions en général sur la possibilité, par exemple, d'obtenir ou non un reçu pour fin d'impôt? Également, dans le texte de la loi de Québec (je ne sais pas si c'est la même chose pour la loi canadienne), on constate, par exemple, qu'un don, soit au Canada soit à une province, permet d'obtenir une déduction plus grande que lorsque le don est fait à un autre type d'institution. Alors étant archiviste d'une université, par exemple, est-ce qu'on peut imaginer que si moi je ne préviens pas la personne qui vient faire un don qu'elle va pouvoir déduire seulement vingt pourcent de ce don parce que ce n'est pas les Archives d'une province ou les Archives du Canada, alors est-ce que ce sera une façon de se dégager de poursuite éventuelle que d'inscrire dans un document qu'on pourrait remettre aux personnes qui auraient le goût de faire un don éventuellement l'ensemble des renseignements auquel elles est en droit de s'entendre et qu'elles ne probablement jamais eu l'occasion d'apprendre par ailleurs?

J. S. Stewart Interpretation Bulletin number 297 deals with donations in kind, and the Department will be glad to supply copies of that to anyone who wants it. On the basis of whether the full amount is deductible for tax purposes or whether it's 20 percent, it depends on the nature of the organization receiving the gift--the Crown in Right of Canada or one of the provinces. If the donation is to the Crown in that right, then 100 percent of the value of the donation is deductible. If it's a charitable organization or some similar type body, the value of the gift is deductible up to 20 percent of the individual's taxable income.

François Beaudin D'accord. Mais le sens de mon intervention est suivant, c'est que n'étant pas Archiviste d'une province ou du Canada, si j'avertis la personne que si elle fait le don aux Archives d'une province ou aux Archives du Canada, elle va me dire 'bonjour, et je vais aller donner ailleurs'. Et si je ne donne pas cette information-là, est-ce que je pourrais être poursuivit?

P. Dioguardi Well, that's a legal question. I'd have to guess at that. I know what the question is: if you don't give the information that you can get 100 percent deduction on the basis that you're hoping that you'll have the donation for your own institution, are you withholding information and can you be sued for doing that? I don't know whether there's a duty upon you to give the man the complete information. I think that you can say, 'Well, have you looked into the situation? Do you have some people advising you? Maybe if you'd speak to someone before you make the donation ...' On the other hand, you may say it's just simply a question of common honesty, that you should tell the man everything. I don't think anybody would sue you for it. Successfully, I don't think they could. Morally you may feel 'yes, I should tell this person that they can get a better tax deduction,' and that's a personal decision on your part. Legally, the law is very funny. For example,

just looking at the criminal law, if you see someone drowning in a lake and you know how to swim, you don't have to swim out and save him. The law can't do anything to you because you stand on the shoreline and say, 'oh, isn't that too bad that person is drowning,' because this is the way the law is. Now, morally it's wrong, probably, for you to do that. You probably would have been better to take off your coat and your shoes and jump in and try to save him. But that's the only comment I can give you on that. It's a hard question.

Alan Turner People send in a book, a document, it's two photographs, this sort of thing, and some of them can be quite valuable, some of them aren't. A credit for \$200. for these sixty-five, seventy-year-old people may be quite significant. It may be as significant to them as to Charlie in this huge sum. And really, what I am asking, do I write back to this person and advise them. And I don't think in any of our institutions we're really doing anything consistent on it. I may stand corrected.

B. J. Comiskey Well, I've known of cases where there have been some valuable writings given to the Public Archives and they never asked for a receipt. I can't see anything wrong with giving a person a receipt if they're entitled to it for a donation--whether they ask for it or not! These people are making a gift to your institution and you have the authority to give them a receipt, so why not give it to them? And I think that you should, for your own good, look up the Interpretation Bulletin 297 and follow it. We don't encourage receipts for old clothing and stuff like that, old furniture, but if they've given something that's worthwhile to your institution and you want to put it on display, then why not give them a receipt?

J. S. Stewart Just a word of caution here, though. You must be reasonable in valuation. If a lot of receipts appear

for this sort of thing and it turns out that the values used are not reasonable at all, then it's going to create problems for everybody.

John Evans, Ottawa Having a small business of my own and listening to professional people here on this little matter, I don't think you have any choice as professional people ... if you have a valuation or a gift, you inform people that they have this possibility of having a tax shelter.

J. Comiskey You want to make absolutely sure that what you say is correct, and don't mislead a taxpayer. And from my own experience, all I would suggest is that if the taxpayer or the donor has a problem with taxation, or if he wants an answer, then you should suggest that he consults his nearest income tax office rather than you give it.

Ron D'Altroy Regarding this issuance of receipts for income tax purposes, at what level does this stop? We receive a great many donations from people. Are we authorized to issue receipts that would be recognized by Revenue?

J. S. Stewart Well, it depends on the nature of the agency. If it's the Crown in right of Canada or the provinces, then you issue the receipt. Actually, there's nothing to stop you from issuing any receipt, but if it's a charitable organization, for instance, you have to do it in prescribed form.

Louise H. Minh Qu'est ce que c'est la philosophie qui est en dessous des dons faits à l'état? Qui est-ce qui a inventé ça? Si ces les ministères du revenu fédéral et des gouvernements provinciaux qui ont décidé d'offrir des déductions d'impôt aux gens qui faisaient des dons, j'imagine que c'est parce qu'ils voulaient favoriser les dons de documents ou de choses à l'état. En général, le publique n'est pas du tout informer de ça. Des paquets de gens qui viennent nous voir aux Archives, ils ne

savent pas qu'ils peuvent obtenir des déductions, ils savent encore moins évidemment de quelle façon procéder. Alors, il me semble que si c'est une politique de l'état fédéral ou des gouvernements provinciaux d'accueillir les dons, de les recevoir, si c'est dans leurs intérêts, il me semble qu'il faudrait que ces gouvernements-là devraient se charger d'une information très claire et universelle à tout le monde.

P. Dioguardi Really, what you're saying is quite true-- that if it's the policy of the state to encourage donations, then they should precisely set out the rules and regulations in the income tax field with respect to the donation. Perhaps we're being a little super-cautious here, but why put yourself in a position where, in giving advice, you may make an error and give the wrong advice. You know, the Income Tax Act just keeps on changing and changing. Why put yourself in a situation where you or your institution is giving advice?

J. S. Stewart Well, I think that's the answer to the problem. It's very difficult for a museum, a library or an organization of that type to be completely up-to-date on the tax law. I think your obligation is to direct the donor to the tax department and the tax department is obligated to give them the benefit of any provisions that are in the law.

NATIONAL ARCHIVAL APPRAISAL BOARD

SESSION II

PRINCIPLES OF APPRAISAL

R. L. Davids I have to start by admitting that I'm too much a pragmatist and too little the philosopher to distinguish between my principles and my practice. The procedures that you and the National Revenue have evolved seem to me to contain the essentials of the principles and practice of appraisal work. Except for presenting you with the obvious room of providing and considering comparable prices, those procedures tell you little or nothing about how to judge whether a price is comparable, whether the price on comparable material is a fair one, how to price manuscripts or collections when you find that there is no comparable price, and nothing about the imponderables and variables that obtain in the pricing process. It's a truism that all learning consists in exposing oneself to the subject matter, and in the acquisition of knowledge and experience, and in reflecting upon them. Certainly you should do this. Certainly you should build up records, you should follow trends, you should observe the market, you should watch it, you should criticize. But what I am suggesting is that you've got to start somewhere with the idea of pricing. One of the problems seems to arise from the phrase that is critical to your operation, that phrase being 'fair market value'. The words 'fair' and 'value' are extremely motive-loaded and difficult, and the word 'market' implies instincts and commercial sense which many of you cannot expect to have since your chosen professions are not of the type that develop such 'talents'. Incidentally, a danger of your inexperience, it seems to me, of your awareness of possible criticism by the Revenue Department, of your desire to be consistent and of your working in or by committees, is that you will not be fair and that you will tend to undervalue collections or manuscripts. One of the lessons which I find I have been taught by the market is that you can't be completely accurate, however much you may try;

you can't anticipate all the factors which affect price. Particularly, this is true if you don't have the instincts or the commercial sense.

It seems to me that auction prices will give you more knowledge and feel of the market than any other sort of price that you may come across, either knowing private sales or from dealer's catalogues, in an auction you've got open competition. I know many of the factors that affect auctions, though I must add that they do not necessarily at all, nor do they necessarily operate all at once. One of the fears which the public has about auctions is involved in the idea of it being a mystery, in the idea of it being something of a closed shop. And everybody's heard of rings, combinations, cartels, the idea of running up and other sharp practices. But I'd like to tell you that in my experience in Sotheby's, London, there's a list system of checks and balances and of interest in auctioneering that can make all these factors very much less effective than people imagine. Auction prices should be an initial basis for your judgement of price until your appreciation of the market becomes sophisticated. They are, I claim, the only reflection of the market in fairly free operation that you can to any extent readily observe.

I've spoken about imponderables and variables in pricing, and I shall illustrate this by trying to explicate for you what I do or some of the processes that I go through in estimating manuscripts for sale at auction. Obviously, different types of manuscripts and different types of collections present different problems. Clearly, I do use comparable prices. I don't do this on the basis of getting out old previous records and by closely looking at them. I do it to some extent on my retained knowledge. I don't do what I know one person does, of working out what a Burns poem is worth by the line, and multiplying. In estimating for what I think will be the range of price at an auction, I obviously have to consider things like market trends; I have to consider general market conditions, the dollar-pound ratio--that's quite difficult these days.

I have to have an idea of who the potentially interested buyers are, and if I can add to them. I have instincts and I have to use them, about how far one can alter the market by the way one puts a catalogue together, by putting together specialized sales such as military and naval material, and also how effective the advertising and media exposure is going to be. There's also imponderables like one's own confidence in one's own reputation and in the reputation of the firm that one works for. There are indefinite notions about the buyer's financial position of likely random buyers, and the importance or rarity of an item. Then, generally, there is this business of just standing back from the whole issue and saying, 'how much do you think this should be worth?' And very often that can get you to an estimate which is more realistic than any of the other things which I've said.

Now, in determining reserves, I consider the owner's interests. I believe ... and this is me operating on a notion of fair market value ... that there is a price below which the owner should be recommended not to sell a thing. I choose to call that a market value which is not unfair. There are occasions when you know that there will be combinations against you, mostly institutions, which agree not to bid against one another. We have to protect the owner's interests when we know that the market is not going to be free.

You cannot be completely accurate in predicting market trends and conditions. But I do know that approaching price strictly from the academic point of view of comparable prices will not do. In a sense which is not true in my market, what you're doing is very much an academic exercise and to some extent I'm rather bemused that you're so concerned about it. The ideas that you can have appraisals at fair market value and that you can be consistent in them have to some extent been favoured by conditions which have prevailed in the relatively stable manuscript market for some years.

There are clear signs that this is changing. Prices are generally rising. For some types of material they are rising dramatically. And new collectors and buyers of all sorts are coming into the field at all levels. We turn away less material now than ever before, and we are conscious of, though I admit we don't fully understand, an awakening interest in ephemera and by-gones, and particularly in social history. Now while this may sound as if I've undermined the whole basis of my suggestion or my recommendation that you use auction prices as means of reference, it does have an important corollary, particularly if you make yourself aware of those trends in the market in that you can use them for assessing fair market value. If estimates were never exceeded there would be little call for auctions. But for your purposes it will help to remove those background suspicions and fears of any sharp practice, cartels and combinations by individuals and institutions which do make people doubtful of prices realized at auction. An unpredictable market is one in which such factors have less or little effect, and the auctioneer's defence weapon of reserves comes into play less and less. You cannot expect to get more than within the range of a likely market value. I should prefer, if I were in your position, not to have to assess the fair market value but rather something less elegant--something like 'approximate estimate of possible current sale price', backed up with all the relevant information and the judgements that you can bring to bear following the procedures that you and the National Revenue have worked out between you.

J. Maggs

Now appraisal, which we call valuation, I suppose is at the very heart of the bookseller. Some of us can be said to be born with it, and some learn it at our father's knee. I'm merely turning the handle that father and grandfather and great-grandfather started spinning; all himself, and his wife along with him. Yet I'm certain now, that if you want to get the real advice (this is against myself) on what is going to happen, you ask somebody who is really young, who has been in the trade preferably for three or four years and not more. And because of the period of inflation which we live now, he will know

all about it, he will know the whole story. Whereas when one has, one can say perhaps, the misfortune to be in a family firm, to be born to it, you are no use whatever, really, while your father is still living. And when you come to be fifty, you are possibly just allowed to say a few words occasionally. Soon after I got into it, I suppose I said to my father, "Well, I really am a bookseller now, or I'm going to be. Now, what is the secret? You can tell me now from the inside. How can you tell that that document, that piece of paper, is genuine and is not a fake?" All he said was, "Look at it." And that's what I suppose I've been doing ever since. You look at it, you feel it between the finger and thumb. There is no technique. It's what's somehow called 'experience'.

Long ago I was in New England, and the Vinland map had just that week been brought out on public show for the first time. Because of this family firm background, they were happy to get it out of its showcase and let me actually touch it. And thank goodness for once in my life I kept my mouth shut. But when I got home to my father, I said, "You know, I don't like that thing. There's something wrong." And my father rushed off with a little more speed than I'd thought likely, and came rushing back with none less than the librarian of the Royal Geographic Society, coming to pay homage to me, which I thought was rather flattering. He had never been across, hadn't handled this map, but he'd been studying it ever since the first photograph came out. He said he was convinced that there was something wrong with this thing. You probably all know the story--that he was the man who had noticed the crease, decided where the crease had come from and identified positively the Rand-McNally School Atlas of about 1925 which showed the outline of Greenland as shown in the Vinland map. Sometime later, a critical examination revealed that the ink had titanium, which was not invented or isolated until about 1925. So the two points came out the same. Well now, I knew nothing of science, precious little of anything of geography, anything about anything. But just between the forefinger and thumb, there was something wrong about this document.

By being in London, Sotheby's and the rest of them are only minutes away from us, and we endeavour to go to every sale as a matter of course. Every principal dealer in London supports every sale. And we learn. We view, we look at everything, we bid on the things that we want; and then of course, about all, we see a great many clients too, and we have a chance of talking the thing over with them, advising them as to what we feel. And then we read. I read a great many travel journals and narratives. And so when I have to go to appraise a journal which, of course, obviously I've never seen before, of somebody traveling in the North-west of Canada, the important thing is to read as much of it as I can--which might take half an hour, it might take an hour, it might be a couple of hours--to find out what the importance of that journal is.

K. Rendell Principally, I'm a manuscript dealer, and principally I just buy manuscripts and my partner sells manuscripts in our firm. To the appraising that I do is 95 percent concerned with actual sales situation where we're putting our own money out to buy manuscripts or we're offering material up for sale. I do a fair amount of outside appraisal work, usually collections that interest me personally or are controversial. So I do get into appraisals of fairly large archives. The establishment of the fair market value of manuscripts is indeed a complex and intricate procedure requiring substantial experience, knowledge, judgement and reference facilities. It is not, however, the inexact guesswork that some people believe it to be. The least complicated manuscripts to appraise are those written by persons whose papers are regularly offered for sale. Most of the noted historical persons, with the exception of contemporary personalities, are included in this group. With this type of material we first consult our index of all manuscript material which we have catalogued for sale. This index, which includes a full description of the item, the date it was catalogued and listed, the purchaser, contains over 30,000 entries. Additionally, our sales records of manuscripts which were sold without

appearing in our catalogues and which is vastly larger, is also consulted. In situations where we find that our own sales records are insufficient, we consult our extensive files and indices of other dealers' catalogues and records of private sales. While it is true that the listing of a manuscript in a dealer's catalogue does not establish a market value but only establishes the dealer's asking price, frequent visits to dealers and examinations of their inventories will quickly reveal what has and has not been sold. Additionally dealers, with rare exceptions, evaluate their material at prices which they believe it will sell, and they are therefore establishing to the best of their ability a fair market value of the material. Auction markets are the last references which we consult with this type of material. I have found them to be the least reliable because they only indicate what a particular item was worth under the circumstances of that particular auction at that time and place with the description that appeared in the catalogue. Auction records do not indicate proof of suspicion on the part of many bidders that the item was not genuine, the condition of the item, whether or not it was properly catalogued, if the item was actually sold or was brought in by the consigner under an assumed name, or other unusual circumstances. These circumstances include situations where two wealthy neophytes will bid an item up to ridiculous heights when this item could have been obtained easily in the retail market for a much lower price. They also don't indicate the reverse situation where prospective bidders assume that a particular institution or collector will outbid them and therefore they fail to submit bids, resulting in an artificially low price. It must be noted here that I'm speaking of auction houses in general and more in particular auction houses in the United States.

Attempting to establish the fair market value of a manuscript by making a direct comparison with known sales of other manuscripts requires an intimate understanding of the slight variations that can significantly affect value. For example, a slight stain on

a routine George Washington letter will seriously detract from its financial value, while the financial value of an important Washington letter will be unaffected by such staining. The presence of a signature or its form will substantially affect the value of a manuscript which is a fair copy, but will not affect the value of a working manuscript. A number of factors such as these must be considered in establishing the validity of comparisons with established sales. The most challenging and difficult area of manuscript appraisals is, of course, the appraising of papers written by persons whose manuscripts have never been offered for sale. The initial approach in this situation is to attempt to compare the material being appraised with material by comparable persons which has been sold and therefore has an established market. This is a far more complex undertaking than it superficially appears to be. A detailed analysis of the importance of both persons in their field is necessary, and both must then be considered from archival and collecting viewpoints. Innumerable comparisons are invalidated when these criteria are considered. The manuscripts of two persons in the same field with the same relative importance to that field can vary greatly in value for a number of reasons. For example, the school which one of the persons attended may be actively acquiring the papers of its alumni, or the state where one of the persons lived may have an active historical society or state library pursuing the papers of its natives. Several major religious groups collect the papers of its members who are notable in a number of different fields. Many institutions and collectors are interested in a person's papers for reasons that are not at all obvious. Frequently the papers of an individual are collected because of their association with another person or another field. The manuscripts themselves can be of interest to persons who do not collect material by the author of the manuscript but rather are solely interested in the manuscripts because of their content. The latter situation

is very common and causes wide variations in the values of apparently comparable manuscripts. Changes in library budgets, the emergence or departure of substantial collectors all will have an immediate effect upon the current fair market value, an effect which cannot be ascertained from sales records a year or two years old. In the majority of appraisal situations, the appraiser is faced with manuscripts written by a person whose papers have never been sold and who cannot be reasonably compared to a comparable person whose papers have an established fair market value. In these circumstances, I approach the valuation of the papers in the same manner that I approach the appraising of manuscripts which I am going to offer for sale. A careful analysis must be made of the historical importance; the importance of the person relative to their field; the importance of the field itself in the period; the relevancy and importance of the papers being appraised to the person, period and field; the current interest among archivists and collectors in these areas; and the general appeal of the collection from both an archival and collective standpoint. It is occasionally necessary to consult with other specialists in properly establishing the importance of some of these factors. The potential market must next be considered, and it must always be kept in mind that the legal definition of 'fair market value' requires a market in that the appraiser could possibly find himself in the position of having to give reasonable evidence that such a market indeed does exist. Having examined each of these previously discussed factors in detail, I arrive at an evaluation based principally upon my experience of evaluating other collections which cannot be directly related to collections which I or others have sold on the open market. I realize, of course, that using experience as the final guideline in evaluations of this kind may appear to be an avoidance of the issue, and possibly an imprecise approach to the problem. This is not the case, because the evaluations of collections of this type under actual market conditions are of critical importance to a manuscript dealer's success, and he cannot long survive if he is inaccurate.

B. Amtmann We are considering this afternoon the principle of appraisal. My colleagues have talked to you about this, but I'm not talking this afternoon of techniques, and many of the points touched on by my colleagues have to do with techniques which I have reserved for tomorrow. Professor Jones suggested some pertinent questions. Question: Is any system of appraisal justified? Answer: No. There can be only one system of appraisal--to find an honest evaluation for the object to be appraised and to be prepared to defend the appraisal before a court of law, the Department of Revenue, and a group of informed and expert professionals. Question: If items are indeed unique, is it possible to expect reasonable appraisal values? Answer: Yes. A unique Rembrandt painting is only a Rembrandt painting. A unique Napoleon letter is only a Napoleon letter. The unique account of an exploration is only an account of an exploration. Furthermore, the moment you look at an item which is unique, it isn't unique anymore. Uniqueness is a very common occurrence. Question: Is it dangerous to assume that a price can be placed on everything? Answer: Yes. In cases where moral, philosophical or sentimental values could be involved, it could be considered unfair and immoral to express these values in monetary terms, even if the monetary value, or best to say in many cases because the monetary value is minimal. Question: What are the qualifications for appraising? Answer: Experience, expertise, knowledge of the market, scholarship, intuition, curiosity. Let me explain. EXPERIENCE: A dealer in rare books and manuscripts, an auctioneer of rare books and manuscripts will feel qualified to undertake appraisals because this is what he is doing day by day, night by night sometimes. Sotheby's has been doing it for the last two hundred years; Maggs has been doing it for the last hundred years or so; I have been doing it for the last thirty years. EXPERTISE: This certainly evolves from experience and is dependent on it. In France before the courts and at auctions, you have to be an accredited expert, un expert agrée. My French dictionary defines amongst other definitions, an expert as an appraiser. KNOWLEDGE OF THE MARKET:

A good knowledge of the national and international markets in manuscript and autograph material is necessary. SCHOLARSHIP: If you are not a scholar yourself, you have to seek out his service and his help in order to appraise manuscript material. INTUITION AND CURIOSITY: You need a certain amount of creative intuition. You need what is called 'intellectual curiosity', and you need to be a very impatient person. Your task is to bring the shadows of the past, the ghosts of yesterday to life, and most of all, you have to realize that you yourself will be a shadow of the past tomorrow. I am plagiarizing here the English historian Trevalyan.

Fred Thorpe

In catalogues of booksellers and auctioneers, the word 'important' is used a great deal. This word has always bothered me, because it begs the question. Perhaps Mr. Amtmann has answered part of my concern, because he said that if you aren't a scholar then you should obtain information from such people. And I'd like to hear the panel tell me what they mean by 'important'. Another word that you haven't used and which bothers me is 'early'.

K. Rendell

We don't use the word 'early'. People can establish for themselves whether something is early or not. The only context it would ever be used in is 'early in someone's career', and we would state approximately when in someone's career we thought, and it's up to them to determine if they think that's early. 'Important' in the context that I kept using it in my talk is based to a great degree on reports and discussions with other people who know a great deal about the subject. On any major collection that we're working with, we talk to the people who are the experts in the area to get their assessment of a collection's importance. We never use the word 'important' in our own catalogues for the same reason--that it's up to other people to interpret whether the material is important or not. I think important has to do with whether the material relates very fundamentally to the subject or it's only the result of other actions in the area, and whether it's just routine material being turned out. It may be interesting, but then

I don't define it as being important.

J. Maggs In catalogues over which I have some influence, we try to avoid the use of the words 'rare', 'early' and 'important'. But after all, 'important' I think should be used occasionally because one will read, let's say, a manuscript journal, and you can come to the conclusion yourself that it really is important. And I think I would justify it. Likewise 'early', if it is early in somebody's career and this was a really early journal of, let us say, Cook's survey of the St. Lawrence, then I would use 'early'.

R. L. Davids It seems that I am the only person who uses the word 'important'. I use the word because in those contexts where I think, from my own knowledge of the field, that this is significant or this is something which is very much above the ordinary run of things in that field. Now it may be that we abuse terms occasionally, but what we're trying to do is to give people quick references for their own benefit. Obviously it's for them to make up their mind. If we use words too often, we lose our reputation, and we're very careful of our reputation.

F. Ouellet questioned whether appraisers were alive to the scholarly significance of their material.

R. L. Davids I don't think our interests are different in the least. You're talking about things which you're working on and in a sense you're creating an importance; you're creating their importance by showing people why these particular papers are important. In that sense, as we decided last night, we, the appraisers (if that's what we are), are behind the scholar. But appraisers who deal in manuscripts, I mean either in auctions or as private dealers, are extraordinarily sensitive to new areas of collecting because there's a financial interest in it. I am trained as a historian and I use that knowledge of my own research.

I don't believe you can have real transfer of training, but you can have transfer of sympathy. And I use my background knowledge of that to try to think myself into why a scholar would be interested in a type of manuscript or a collection of manuscripts. Obviously this is imprecise, but if you ever read Sotheby catalogues you sometimes will notice that there's a pithy remark on a three-star note which is an indication to people as to why we think this collection of manuscripts which is otherwise little regarded will be of use or interest to scholars.

K. Rendell I think that all of these considerations have to come into it to properly evaluate any type of collection. The collection that I'm using for the workshop is a case in point where I have two papers done by scholars in the field on the importance of the papers. I have had an archivist go through the collection for completeness in tracking down a lot of the procedures and this type of thing. So that an appraisal is putting together all of these factors. For example, the value of collections in the United States of very minor officials has gone down drastically in the last seven or eight years as graduate schools don't need collections just to turn out Ph.D. papers.

B. Amtmann Je suis tout à fait d'accord avec les professeurs que les archives ou les acheteurs devront mettre beaucoup d'importance à la valeur pour la recherche des documents ou des collections de documents.

E. H. Jones Most historians think collections of documents are important, whereas I suspect for a bookseller, if they can get more money by splitting the collection they are inclined to do that. What kind of consideration do you give to keeping a collection together and relating it to your financial gains.

R. L. Davids I think you'd be surprised how often the scholarly interests in papers is directly reflected commercially. Four years ago, I kept a collection of papers together which included letters of George Ethridge, the poet. And it seemed to me that to keep them together would make it appeal in a way that by separating it, it would not appeal. I estimated this collection at something like 1500 to 2000 pounds, and it made £5000. That encourages me to keep papers together if I can. If I received a collection of papers of that type which contained a letter by John Donne, I would feel obliged in the owner's interests to remove that letter and sell it separately. But if possible, I would indicate in the catalogue that that extraction had been made.

K. Rendell I think our situation is quite similar. Collections of papers are worth much more than the individual letters put together. And as dealers we never split up collections of correspondence. We would break up a collection that lacked research value. From a dealer's standpoint, we get far less money if we split up a collection. And if you look at it from an economic standpoint, it's much cheaper to sell one unit than to sell 100 units, because the cost of each sale is very substantial.

J. Maggs I have very strong feelings about this too: that on no account should collections be broken up if one can possibly avoid it. The story will be made sometimes that an institution or an individual cannot possibly raise the amount of cash involved. But if one can possibly avoid it, collections should be kept together.

B. Amtmann Everything depends, of course. In my opinion there is nothing wrong if you break up a collection, depending on what type of collection it is. You might have a collection of papers which could fall very well into three categories: one in the Canadian context relating to French Canada; another part relating to the United States; and a third part relating

to British Columbia. I really don't see why I should keep this collection together and ask someone to buy a complete collection.

Fernand Ouellet Je suis entièrement en désaccord avec cette idée de briser les collections. Dans toutes les institutions d'archives au monde un des principes fondamentaux c'est le respect des collections et parce que les collections étaient construites à partir de préoccupations, et ces préoccupations ont fondamentales souvent pour faire l'analyse de la collection elle-même, du contenu de la collection, et ils sont fondamentales aussi pour nous apprendre des choses sur celui qui a fait la collection. En conséquent, il y a toute une masse de signification que vous ne trouverez pas dans chaque document individuel comme tel, mais qu'il émerge de la façon dont un groupe de papier a été organisé. C'est pourquoi je repette ici que je suis entièrement en désaccord avec l'idée de séparer les collections, de les briser.

R. L. Davids I do recognize that you may be ignorant of the integrity of a collection of papers when you're working through them and splitting them up. I recognize that fact. One tries to do this, if one has to, with understanding and sympathy. One also has to do it with a view to what the price realized will be. You must understand that we do have a responsibility to the owner, that we do try to do this with sympathy and understanding of what the use of the papers would be. These things are not always easy to reconcile.

K. Rendell When I commented previously on this I was speaking from the standpoint of a dealer. Getting back to an appraisal standpoint, the answer is different, however. I think that an appraiser has to evaluate a collection either way. If, generally speaking, the collection is worth more money as a unit, if it could be split up and sold for more money, then that is the way it has to be appraised. That is the fair market value. The American tax law does not require that you make a

provision for the cost of selling manuscripts.

J. Maggs One very minor point about this is that we very nearly got into trouble once with British export licencing, where one has a price barrier under which you can export without a licence. And there is a very severe temptation sometimes to chop up a collection into component parts to get the figure down underneath the licence and sell them all separately. We were not guilty of it and so we were not in trouble, but we very nearly were. This is quite a serious problem in England, since importance in that connection is made on value.

John Mappin I agree with Mr. Rendell, I think, about the utility of book auctions in general as a basis for determining price. In this connection I think of a cartoon in the New Yorker in the early days of television which has a man giving a weather report, and there's a dartboard a short distance away, and it's divided into sections--warm and sunny, hurricanes and typhoons, and terribly cold--and he's got a dart in his hand and he's reading 'and now for the weather' ... Because at an auction the difference between a high price and a low price is one more person who wants it. Hypothetically, a hundred dollar item will go for fifty dollars if no one turns up, for fifty dollars if one person turns up, and for two hundred if two people turn up. And if one of those two misses the bus, then it's back to a fifty dollar piece.

R. L. Davids Obviously there are factors operating in auctions like the ones that are being outlined. They are the imponderables. But I believe that there is an operation of the market in an auction which generally indicates the market value. Now clearly there may be occasions when there are external factors that are involved which you cannot predetermine or that you are surprised by. But my experience is that in general it seems to be a fair market value in this sense: that if you don't accept that as a fair market value, where you have competition between people who are interested in an open market, if that's not fair market value, then what is? Obviously there are

occasions when you can say that prices are unrealistic. But in general, I think that auction prices tend to reflect what a market value is.

Fred Thorpe

Mr. Davids implied that when institutions tended to combine it was not very desirable. And, of course, it wouldn't be from the point of view of either the owner or the auctioneer, perhaps. But from the point of view of the objectives of the community of archivists, scholars, etc., etc., it's quite undesirable for public institutions to bid against one another in my view. Now in Canada we have problems when two federal agencies bid against one another. And we don't think it desirable for institutions, even if they are of different governments, to bid against one another because the main purpose of the exercise, I think, is to have these materials where they can be used by scholars, etc.

R. L. Davids

I think we recognize a fence on either side of which we stand.

J. Maggs

We do not link up with other dealers, but I think it is justifiable between institutions that they should not waste their very limited funds on unnecessary expenditure.

R. L. Davids

You must understand that it's our duty to protect the interests of the owner, and that we will do.

Michael Swift

Mr. Davids commented that the process of appraisal for tax purposes was largely an academic exercise, and I think I understood what he meant by that. Could the panel comment on the difference between the process of appraisal for tax purposes and what I would consider a similar kind of process that goes on to set a reserve bid at an auction?

R. L. Davids I did outline the sort of processes which I tried fairly to operate on fixing reserves in Auctions. I don't think that reserves should make prices, except on a bad day. My idea of a reserve is that it should be the price below which an owner is recommended not to sell the thing. My remark about your exercise being relatively academic was, you must recognize, to some degree flippant. There is never any question of your being tested. Of course, the Revenue people may say you're too high. They're not likely to say you're too low. That's what I mean about it being relatively academic. With a reserve, you're looking for a price below which you think a thing shouldn't sell. When you're trying to assess for tax purposes what a collection is worth, I would have thought you should have been going for the maximum rather than the minimum.

K. Rendell It is somewhat academic. However, if you do them in a general sense, in the United States every appraisal can be challenged. There is no such thing as an official appraiser. There is no such thing as an appraiser who doesn't get checked, and whose appraisal work is not examined very carefully. And on important collections, when there's a big difference, it goes to court. And it's not very academic at that point.

NATIONAL ARCHIVAL APPRAISAL BOARD

SESSION IV

TECHNIQUES OF APPRAISAL

Kenneth Rendell Yesterday under 'principles' I covered most of the factors that I consider in arriving at the price in a more theoretical way. Before commencing an appraisal a proper work area must be established. This area should have a table where boxes can be opened and contents examined, a book truck to move boxes to and from the stacks, appropriate business machines for the recording of data, and in many cases proper clothing for the appraiser. Frequently, this clothing includes rubber gloves, surgical mask, surgical dress and a dust mask. I have been asked to examine collections under many adverse circumstances with little regard for where I could actually work or examine the material. All of these impediments naturally lengthen the time required to complete the appraisal and significantly increase the cost. The most recent one that was done this way was a series of twenty-five four-drawer legal filing cabinets which were all stored facing the wall. There was no one in the library except me to move them. That was a very expensive appraisal for them. From my experience the majority of collections will have a coherent filing system established by the creator of the collection. This system, however, is not necessarily in recognizable form when the appraiser examines the collection. Frequently, the papers have been removed in a relatively haphazard style for the creator's own files, boxes and drawers have been mixed, and it is necessary to reconstruct the creator's original systems. This is simply a matter of examining all of the file folders, determining the filing system and rearranging it properly. If the collection has no inherent filing system, which I encounter approximately forty percent of the time, it is necessary to establish logical systems and to sort and file the material. A standard arrangement can be broken down into six categories. Number 1 -- Correspondence files. Incoming correspondence and carbon copies of outgoing letters arranged over a

period of years in an alphabetical file or arranged alphabetically within each year. Second Section -- Subject files. These files contain all correspondence, research reports, articles and other materials concerning the specific subjects. In a politician's papers, for example, these might include bills coming before Parliament or Congress, specific government problems, campaign activities, etc. In a corporation's papers these may be files related to specific products, development marketing, etc.

Category Three -- Research Files. These generally contain the printed articles, newspaper clippings and other material published by outside persons arranged according to subject matter. Fourth Category -- Financial records, usually segregated by year and divided into two categories -- cash disbursements and cash receipts. Category Five -- Awards and miscellaneous memorabilia, souvenirs, trophies, in a sense material without any research value but possible display value. Category Six -- Scrapbooks concerning the creator of the collection, the creator's works, products, etc. Category six can frequently be almost the most important material in the collection for the appraiser, because through the scrapbooks you can get capsulized versions of what was going on in each year based upon the publicity that the person received, and you can also get a real synopsis of individual projects that the person was involved in. Once the collection has been properly arranged, either according to the creator's system or the appraiser's, items encountered which have individual merit such as letters of prominent people should be segregated in terms of the inventory so that they can be appraised individually. It is also necessary at this point to determine any gaps in the collection and this can be readily done by checking for the completeness of the files for each of the years involved. The most time-consuming aspect of the examination of the collection is the determination of the basic attitude which the creator of the collection had towards his own papers. The appraiser must establish if the creator saved all of the papers of importance discounting routine repetitious materials, whether

everything was saved regardless of importance, whether or not sensitive and confidential papers and files had been removed, and whether or not important policies were discussed through channels which required paperwork or were established in meetings which did not generate manuscript records. The appraiser should develop a thorough knowledge of and feeling for the attitude which the creator had towards his own files, and can estimate accurately what will be filed in other parts of the collection not yet examined. With the collection properly arranged and the knowledge of the methods of its creation, the appraiser is prepared to analyse the two most fundamental factors in establishing the quality of the papers. These are the creation of policy and the illustration of procedures. In order for a collection to be of prime research value, it must illustrate the origin and creation of the fundamental policies and not simply document the daily routine workings of either an individual or an institution. With institutional papers it is very necessary that procedures be completely documented in the papers so that researchers may trace these from beginning to end. The second step in establishing the value is an appraisal of the importance of the collection relative to its field. For example, the papers of a small cattlemen's association which may have handled four or five percent of the cattle in a given area are not particularly important. However, the papers of the principal cattlemen's association in an area which handles seventy-five percent of the cattle raised would certainly be significant to the geographical area and also to the study of cattle-raising in general. Similar examples of authors, scientists, etc. will be immediately apparent. The next step is a consideration of the possible uses of the collection. From a scholarly standpoint this is usually interpreted in the number of Ph.D. thesis which can be obtained from the collection. You must consider whether the material in the collection could be used only for a study of the life of the creator of the collection, whether it is significant enough to be useful in a study of some field of endeavour, and whether or not there are specific subjects and locales to which the collection would relate. Each of these areas can be

an independent area of study and the greater the number of significant subjects discussed, the greater the value to institutions. Another aspect of research value which is of prime concern to the appraiser is the possible commercial application of the information contained in the papers. For example, using the theoretical example of the cattle association, the records of such an association of the past seventy-five years would indeed shed great light on the occurrence and control of various cattle diseases, provide basic statistics concerning cattle raising which may be useful in forecasting future requirements, and changing relationships between expenses and market prices. Another example might be a fish cannery whose papers might illustrate the changing pattern of fish catches, the changing relationship between the number of fishermen, boats, the catches brought in and so on. The final consideration is an analysis of the potential market for the collection. This requires a knowledge of libraries who either collect in this field or which may be potentially interested in the collection in order to open a new area of collecting. Having established the potential clients for the collection, an examination of their budgets and, when appropriate, an analysis of their fund-raising possibilities is called for. If a market had been established for a particular type of collection in the libraries which formerly had keenly bid on these collections, and they have now had their budgets drastically reduced, the value of the collection is most likely also reduced. If the collection can be related to other similar collections which have been sold, then the appraisal becomes one of comparing the importance of the papers and interpreting this evaluation in commercial terms. If no comparison can be made with similar collections which have appeared on the market, then a combination of factors are considered in arriving at the value. The appraiser considers how important the collection is to the potential client's overall collecting program, the uses to which the potential client can make of the collection, other similar collections which are likely to be offered for sale to them, and finally an educated guess must be made as to what percentage of their budget they would most likely be willing to devote to

the acquisition of this collection. Some institutions are particularly fortunate in being able to readily raise money from alumni and other sources, and if such an institution is considered as a potential client, then this factor can be of major importance. The formulas that I have set out here from my experience have been by far the most accurate in arriving at a fair idea of fair market value.

Bernard Amtmann Aujourd'hui c'est le 6 juin, D-Day. Je me rappelle la dernière guerre. Moi j'étais sergent dans l'armée française. Mon nom de guerre s'était Bernard Amoureux et pendant une dizaine de jours ... C'est mieux comme ça? Pendant une dizaine de jours ma compagnie était stationnée à Bouage dans le Charente, où. Point au-je pensé qu'un jour beaucoup des années plus tard aurais-je l'honneur d'adresser une assemblée dans un pays où Samuel de Champlain est venu avant moi. Hier nous avons parlé de Charlie Riel, et laissez-moi vous parler d'un autre manuscrit qui est un manuscrit très important, et permettez-moi de vous citer quelques lignes du roman Le Ciel de Québec de Jacques Ferron. Nos amis de la langue de Molnere parmi vous vont savoir que Jacques Ferron est considéré comme un des plus grands écrivains canadiens que nous avons qu pays. Dans se roman Monsieur Ferron dit comme suit: "L'auteur propose et les récit dispose selon le principe du créé créateur tel qu'évoncé par le grand saint Malachie. Au risque de mettre l'Irlande dans e'hérésie bien avant l'angleterre et l'Ecosse, à savoir que Dieu aurait mieux fait de rester célibataire... Par bonheur, pour le plus grand bien de l'isle des Saints, les manuscrits du présomptueux Malachie n'est pas parvenus á Rome ni à Byzance, il a pris le bon chemin qui de l'est va vers l'ouest aboutissant à Montréal où il se trouve entre les mains de M. Amtmann, qui a eu la bonté de me le communiquee, et que je remercie. Je lui avait dit un jour, 'Ah, si vous saviez, M. Amtmann, comme il est difficile de creuser un enfer au Canada.'" To just give you my interpretation in English, it means to établir an intellectual climate in Canada. "Mais... (I'm now talking) ... mon cher

monsieur, voyez de genres à grosses machineries; il y en a qui sont fameux dans l'excauation." Ferron: "Voulez-vous rire de moi? J'exagéruiis." Tout au plus sourit-il. Ferron qui continue: "Vous savez que tous ces entrepreneurs travaillent pour le gouvernement. S'ils se mettent en mon enfer, que penseront leurs commanditaires? Comme les donner, comme ils les mériteraient bien. "Bon," dit Amtmann, "Puisque vous voulez creuser sans apparat subtilement, essayez donc Saint-Mallachi." Je vous répète, Les Ciels de Québec du docteur Ferron est un roman. Et vous allez aussi voir qu'il y a des cas où ce n'est pas question de valeur marchande juste, et qu'il y a des choses qui ont aucun prix, même qui ont un grande valeur. Mes confrères de Londres vous faire connaître leurs expériences d'évaluateur des manuscrits en Grande-Bretagne, sur le continent européen et sur le marché international. Mon confrère des Etats-Unis vous éclairera sur ce qui c'est passé dans son domaine. Econtez à ce qu'ils vous diront. J'écris ça avant qu'ils ont commencés à parler. Mais je peus vous affirmer une chose à l'avance, où après. La situation canadienne est totalement différente. L'absence de toute conquérance sérieuse en ce qui concerne spécialement les manuscrits historiques mènent souvent à une situation où le mot 'clientel' se traduit par un seul et unique acheteur, si toutefois acheteur il y aurait. Mes amis de langue française qui, contrairement à mes amis anglais, presque tous sont bien versés dans la langue anglaise, vont m'excuser si je continue maintenant en anglais. As a bookseller I have been selling autographs and manuscripts since almost thirty years, and one of my most vivid experiences was the sale of the Duke of Richmond peprs in May and June 1951, twenty-five years ago.

The techniques of appraisal I resorted to in this sale and, generally speaking, in other catalogue sales was to find the fair market value of every item and to price the items accordingly. The same technique, which means to find the fair market value, has been used in direct sales of the private papers and manuscripts of Canadian authors like Layton, Cohen, Gustafson, Glascoe, McLennan, Atwood and many others. Since 1967 when Montreal Book Auctions began to operate, we have sold

about 12,000 lots of autograph letters, documents and manuscripts of historical interest. Here again, my estimates were based on what I considered fair market value. Generally prices received were satisfactory; some were excellent, some were rather low. But on the whole prices reflected the market situation. I realize that I was pioneering a rather new field in Canada, selling autograph material at auction. Obvious difficulties arose when we made available important and expensive material. In the absence of any competitive market, we were faced with a single interested purchaser, if purchaser there was at all. Nevertheless, the Canadian appraiser has to arrive at an evaluation, even in the absence of a market. His techniques of appraisal have to ignore the absence of a market. He has to work on the assumption that there is a market, and using this as a working hypothesis, arrive at an evaluation. He still might not be able to find a buyer. And this happened many times to me. But I sincerely believe that the absence of a buyer did not negate the validity of my appraisal. In the context of techniques, one of the most important (if one can call it a technique; I feel the word 'method' is much better), is the historical evaluation of a manuscript or a collection of papers. It is impossible to come to a valid appraisal if one does not have the historical facts at hand. Here the scholarly approach is very pertinent. A professor once told his students, "Voilà, messieurs, ce sont les faits. Ils sont peut-être faux, mais les faits sont les faits." Another technique I'm rather fond of is to give a good presentation and as full a description as possible to appraisals of manuscripts, even in the case of a direct evaluation or by listings in catalogues. I might have been many times exaggerating the presentation and description. However, as the Dutch bookseller Freidrich Müeller in the preface to his great catalogue of 1872 said, and I quote: "I could scarcely act otherwise than I did, as I had an irresistable calling to trade in this way."

John Maggs

Well now, this is something I am up against periodically, and I would agree with what's been said already

--that from one's experience one has seen many other things and you then put on what I call a sort of 'star rating', as with hotels, that whether it's grade one, two, three, four, five; this sort of thing. And from that one can get some sort of idea whether you've ever seen the thing before or not. And of course with manuscripts, usually one has not seen anything exactly like it before. Well then, in my view the essential thing is to be able to read it or skim it--with a view to putting this star rating on it. And I find then that, without giving any secrets away, one then uses the sales technique of settling back, if possible, in a deep armchair and you can close your eyes and you can think back over similar things that you've had in the past and you can line them up. And then one can project that further. One can then project your thoughts into the auction room, into a big sale at Sotheby's in the glare of the lights with, of course, Mr. Kraus and Mr. Fleming, Warren Howell, Ken Nebenzahl and the rest of them all come over specially. And you can then imagine these people and you can think what they would be prepared to pay for it. And this may sound very odd, but it's sort of mystical that somehow by this technique one can establish what somebody is going to give for it.

R. L. Davids Yesterday I told you what went into my thinking when putting on estimates. I guess I'm pretty much the philosopher and too little the pragmatist to repeat myself. When you're sent out or you go out to a collection, how do you actually go about the process of trying to find out whether the thing is marketable; what sort of prices you're going to put on it? The first thing I do if I hear about a collection is to do any background reading that I can on the collection as such. And it is true that many major collections of papers in England have been listed by local archives or by the Historical Manuscripts Commission. Some of those are reasonably accurate; some, you can't determine. One of the major discoveries at Sotheby's in the last few years was of the only autographed poem by John Donne. This was described in the Historical Manuscripts Commission list as a contemporary copy, so nobody had ever looked

at this as if it was anything but a contemporary copy. So having done my background reading and any monographs on the subject that I can find, I will go through our card indexes or, if I've got the prices in my mind I'll think of or try and find any information on comparable prices before I go down to the house. The usual problem when I get to one of these family houses is to find the key of the muniment room. My second major problem is to get rid of the estate officer or the archivist. Most of the collections which I go to see, I'm either going to see to put on an insurance figure, to assess for probate or to make selections for sale. If I'm making a selection for sale, I have to think that there may be a competitor in the field and I also have to think, "Well, I've got a day to do this." And I'm not joking. I've had to value archives the size of this room in a day, where there are shelves all the way across the room, and enough space just about to get between them. And there are sometimes thousands of boxes. Well, if you're given a day in which to do that, you've got to virtually tell the owner that he's only going to get a rough figure. You've then got to decide what sort of modus operandi would be in any way feasible. And obviously, you test. If you've got a list which has divided the collection up in any way so that you've got manuscripts like the ones which you are most familiar with, say like letters of Elizabeth I or Charles I or letters of major historical figures, you go through the list to check those items first. Very often you'll find that the list will describe something as autograph which is not autograph; you will find that the list will describe as a signature something which is only a signature by stamp. English kings were sometimes idle, particularly in the sixteenth century. They developed this idea of having stamps. Elizabeth used it less than Henry VIII, and Henry VII didn't use it at all, so far as I know. I've only ever seen one Mary one, and that was in a collection where it was described as autograph. And subsequent to that, English kings or English monarchs became less idle, and up until the First World War they virtually signed everything by the sign manual. And so the First World War where so many officers were killed, the King was signing so many

commissions that they had to go back to the stamp. So there's this sort of problem. A document signed by Mary I is on the market--depending on what it contains, but basically it's £700 upwards approximately. If it's a stamp, it could be--because it is a stamp and more rare--that you could say that this is worth as much as a signed document. But my experience is that that is not so, because there I have a comparable price in mind. For instance, an Edward VI document signed sold at Christie's just recently for £3000. That's the only one that was on the market for ten years. That document we sold in 1910 for £198. But we sold, three years ago, a document signed by, or at least stamped on behalf of or by Edward VI, and that made £300. So one's got some sort of basis on which to test what one's thinking. Having tested the things which are nearest one's own experience--the autograph aspect of a collection--I then try and find if there are natural divisions within the collection. Usually you find that the manorial papers and the estate papers are separated out, and they're stored in a section. The historical--and by this I mean papers which are of clear historical interest and importance, or somebody has thought that they are of a general interest--they're less easy to assess quickly, because there could be anything in them. They could be things outside your experience; I mean that you're testing on the spot so obviously you've got to be a little more careful of those and go through them if you've got the time. Military and naval papers tend to be separated off, particularly letter books and things to do with regimental papers. Literature, for some reason, is in my experience always separated off. I mean, I understand why but find it rather odd that archivists should have separated it off in that way. I suppose they think of them as rather more personal papers, and they do tend to come with family letters. Well, letters are not only of family interest. Sometimes they do have major historical information and you've got to go through those as far as you can. And then a random element that is becoming increasingly important is postal history. Now, I don't know much about postal history but I do have people to whom I can refer on it. And obviously one does know to some extent what the postal history aspect is worth, or some of the postmarks. But I would take notes of what

I think are interesting postmarks and will ask people afterwards. So if I've got a list, what I do in my day or my half-day or how much time I'm allowed is to spend my time testing that list, and then I can go back and do my work when I get back to the office. Then I do what I explained to you yesterday. I try to assess the historical importance of the collection and to put some sort of value on that from comparable prices from my own experience and my instincts and my gut reaction. I have to think of the marketability of the papers, in the sense of are they sale room, are they not sale room, are they papers that we could sell privately which we sometimes do if we feel that there is a market for a collection but that it isn't one that would be found through the sale room. I have to think in terms of the state of the market, market trends, and I also obviously think in terms of comparable prices.

K. Rendell

On a zero-to-five scale, where zero should be destroyed, one is worth retaining but not photocopying; there's no value there. And my assessment on that is based on experience in dealing with archivists in terms of what they consider to be of value. Categories two and three which are worth photocopying were assessed at six cents a page. This was based in large part on experience of working out interlibrary deals on photocopying papers. Where I travel quite a bit among libraries, I'm offered papers to give away to other libraries, so I have a pretty good idea of what really has no value in terms of what I can't even give away. I have a pretty good idea of what libraries are willing to pay to have photocopied or to have microfilmed. So categories two and three were multiplied out at six cents per page. Categories four and five--that is really the variable area. These include things ^{for} which you can just compare auction prices, and they're standardized items of not really questioned value. Some are worth photocopying at six cents per page. The rest of the material had to be priced out just on the basis of how I would arrive at selling it.

R. S. Gordon

I guess you know we're really looking for some kind of a miracle here. When we invited the distinguished panel we thought they'd come with slide rules and tell us that to establish a price you do this and that; that there was going to be a very complicated, very systematic way of doing it. As time went on, it finally dawned upon me: no, there isn't anything like that. They are very much like what we are, in fact. In our five years' experience, the original Document Appraisal Committee more or less worked some systems such as yours. I've been asked by some of my colleagues here, "Shouldn't we say something now? That we are, just as you are, using a bit of instinct and the other thing. Whouldn't we say something about what we do?" Maybe in a few words I might.

When in 1971 it became obvious that we in Canada had to develop some system of appraising donations, the little group that was gathered around the Public Archives decided the best way was to get all the catalogues that were ever published and look at it and digest it and systematize it and computerize it, quantify it and so on, and some kind of pattern will come out and thereafter we'll just look at this list and we'll know exactly what it's worth. The one problem was that as we went through these catalogues one by one, we realized that there were problems. What actually was listed as, say, \$60,000., which was the price for the Wolfe-Douglas-Townsend collection which the Eaton people offered, two years later sold at half the price. No one knew it. But in our book, in our indexes, it appeared as \$60,000. Now thereafter anything similar to it we already allocated the sale, saying "This is worth \$60,000.," until we realized that these prices have to be taken with a grain of salt. We naturally looked first and foremost in our own background, our foremost capital Montreal, at the catalogue prices of Bernie Amtmann, and again we looked for some kind of help. And indeed we did get it; we get a great deal of information out of it. Those people who worked in this circle developed catalogues and prices, usually show a minimum price and maximum price, and then an average price. And then, as you went on looking for a similar document, you'd try to place it somewhere between minimum and maximum. Now that didn't help us very much, as this system would help no one. So we tried different way^s Now the one

that emerged as the most rational is the one that actually turned out to be the most irrational, because it was the consensus that ^{was} reached in committee. And you can imagine that my colleagues are pretty stubborn people. They make up their mind that something is worth such and such amount. It takes a great deal of fighting before we arrive at a price. It's a jury system all over again except that you don't have the choice 'yes or no'; you have to establish some kind of a level. And we would sometime for days and days not talk to each other. But we did and do arrive at a value judgement, the value judgement which is irrational because while each of us can rationalize our own position, the consensus of it, or the compromise if you like to call it, is irrational itself. Unless you call this some form of rationality.

K. Rendell I would never challenge on a tax basis unless something were really wrong. If I said \$10,000. and somebody else said \$20,000., that's not enough difference. Because I don't think you can be that accurate. For example, consider a journal kept by, I believe, the navigator on the Enola Gay when they dropped the atom bomb. It was estimated at \$10,000. by one person in the book department who took it in. The head of the book department thought it was worth maybe \$2000. The highest that any manuscript dealer thought it would bring was \$1000. It brought \$38,000! So that no matter how good people are, the factor can be easily two or three times, and still everyone is right. Their guess is as good as someone else's, if the work-up and if the process is accurate.

Hugh Dempsey I'm rather reassured by this lack of surprises because I think it would indicate that most of us have the basic capabilities to do the kind of work that does lie ahead of us. But the other point that does come out quite clearly in these discussions is that all of the appraisers fall back on experience, and this is something that I think is going to certainly give us some problems at the beginning. Now, we've been rather fortunate in this sense at Glenbow, in that

we are required to prepare monthly insurance lists, and we have to insure everything that we have acquired, including donations; which means, then, that on a monthly basis we have had to place a value on all of our incoming material. In a similar situation to this, of course, it's not tested; it's simply accepted by our administration, which means, of course, that we have no way of being sure whether we are estimating high or low. And I'm just wondering if there is a great danger that archivists, when we get into this, may tend to estimate unreasonably low in coming to their estimates of the evaluation of collections; that there is no impetus to seek an extremely high price but, because of our conservatism and because of the knowledge that an unreasonably high price might bring some raised eyebrows from Revenue Canada, that we may actually find ourselves doing a disservice to some of the donors by estimating low?

I. Wilson I've wondered myself and just to continue on from that, Hugh, whether in fact we've got in a sense two manuscript markets operating in Canada--one in which archivists are participating and which this Board is in effect evaluating, and the other in which librarians are participating? Librarians are willing to talk of \$100,000. for manuscript collections; it's been a long time since I've heard any archivist willing to go to that type of amount. I wonder if I could ask Bernard Amtmann to comment on his experience on this?

B. Amtmann I believe what Mr. Dempsey says is very right. I mean, it is logical that an archivist is on a much lower level where values are concerned; the reason being, in my opinion, that any archivist is surrounded by beautiful material, and if there comes another letter or another manuscript of which he might already have a few hundred to a few thousand, it doesn't mean to him the same as it means to me, or as it means to a bookseller. To us, it is exciting. To us, it is an adventure. To you, it is just another item, another entry in your catalogue. This is one of the reasons. I will show you another lot of material.

which are the love letters of Sir Wilfrid Laurier. Now, I will also explain to you--I might do it now--how I came to evaluate three hundred and fifty pages of the most beautiful love letters I've ever seen written by a Canadian. I have no precedent. How can I find out what other love letters of Sir John A. Macdonald or another are worth at auction--if they were written? How do I come to \$15,000.00?

Why don't I say \$500., or why don't I say \$200,000.? So what's my reason to say \$15,000.? Well, I think it over and ask myself, "What would the love letters of Disraeli bring in England? I ask myself what would similar material bring in the United States--love letters of a President? I don't think that Kennedy would be so interesting in this subject. Kennedy would appeal not to archivists but to a very low-level of the public or just for publicity, for the pleasure, for looking into bedrooms. But if you take a historical figure of a president which you could compare, whether its Abraham Lincoln or George Washington or others less important, because I have to work in the context of Canada or the United States. I have to ask myself, "Sir Wilfrid Laurier, amongst our prime ministers, with whom can I compare him?" I wouldn't compare him with Hoover, I wouldn't compare him with Wilson because he's much more important in our context. You see, one of my problems is also to bring you various reasons to be proud of being Canadians. And this is one of the reasons that, if you have an item like this coming up on the market, we should not just say 'so many dollars', but we should also get a feeling of pride, of pleasure out of it. So we can ask Rendell afterwards what he would estimate 350 pages of Abraham Lincoln. But whatever it is, I believe it would be above \$100,000. in my opinion, if this would come on the market. So taking into consideration that we are very mediocre and uncultured people ... Also, I have to tell you before that in my opinion Canada is the most beautiful and most wonderful country in the whold world. I consider it better than the United Kingdom

or the United States, etc. So if I say a thing like this, it is not like the Italian who comes to France, to Paris, and tells them, "Chez nous, la lune est comme un grand fromage our quelque chose comme ça." I'm not telling you this because I want to make a comparison that I know more than you, because I feel frustrated about the Canadian situation. Anyway, I feel if I can come with love letters of an American president to a level above \$100,000. out of a certain sense of dignity, of pleasure, whatever you want, \$15,000. is not too much.

R. L. Davids Bernard has a problem that he really ought to come to me with. I'm an expert in love letters. I'm not talking as author or recipient, but rather because I seem to have sold rather a lot of love letters just recently. Last year we offered to sell the love letters of Field Marshal Sir John French, written at the Front to Mrs. Bennett, the wife of a British diplomat. My gut reaction was that these were worth between four and five thousand pounds. Luck, whatever--they made £4,800. We also sold the letters of Dylan Thomas to his wife Catlin. The letters by French were 99 in number. There were 32 Thomas' letters. I estimated them between eight and ten thousand pounds. They brought in public auction £2,200. and were not sold, but they were sold subsequently for £8,800. We sold two weeks ago the love letters of Paul Valeri to his sculptress. We estimated those before sale at something like £1,500. to £2,000. and they made £3,800. That's my experience of love letters anyway.

François Beaudin Contrairement, peut- être, certains commentaires ou certaines estimations relativement à cette session et relativement à la question de l'évaluation, je pense au contraire que c'est très heureux qu'il ne ressorte pas finalement des recettes de cuisine de cette session. Je pense que ça nous ramène encore une fois à une question qui est débattue depuis fort longtemps parmi les archivistes: qu'est qu'il fait qu'un archiviste peut être dit archiviste professionnel et qu'un autre pourrait ne pas être considéré comme tel? Si n'importe qui pouvait prendre un livre de recettes et travailler dans les archives en suivant ce manuel, n'importe

qui pourrait se proclamer archiviste. Alors qu'au contraire, ce domaine de l'évaluation des archives comme bien d'autres nous amène encore une fois constater que l'archiviste comme professionnel doit se servir de son jugement. Et je pense que ce que vous nous avez jusqu'à data rapporté c'est justement peut-être ce que ressort de expérience qu'à chaque fois vous vous tablez à nouveau devant un problème inédit. A chaque fois devant chaque nouvelle collection, devant chaque nouveau fond d'archives, vous êtes devant un problème neuf, et vous avez à vous poser des questions tout à fait nouvelles. Et je pense que quand bien même on ne retiendrait que ceci de vos témoignages suite à l'expérience de plus ou moins longue que vous avez dans ce domaine, je pense que ce serait d'abord très précieux pour nous, d'être confronté à nouveau avec le ... que constitue toujours le travail de l'archiviste, non seulement dans le domaine de l'évaluation mais dans tout le reste de son travail. L'archivistique, d'après moi, n'est pas un monde de recettes. C'est un monde où justement on doit sans cesse faire appel au jugement et c'est probablement ce qui en fait un métier si intéressant.

B. Amtmann Vous n'avez pas fait mauvais sens. La seule chose peut-être que vous avez appris ici c'est que la question d'évaluation est un peu difficile et que, parmi vous, il y a beaucoup de gens qui ne sont pas qualifiés à faire des évaluations. Et parmi les libraires, c'est la même chose. Pour faire une évaluation, si vous êtes archiviste, si vous êtes professeur d'histoire, ou si vous êtes libraire, ça ne dépend pas à votre profession; ça dépend à votre personnalité, ça dépend à votre intérêt, ça dépend qu'est que vous faites en étude. Et après quelques années, ce n'est pas question, comme John Maggs dit, ce n'est pas question d'âge à faire un bon évaluateur; il faut l'expérience. Mais l'expérience ça va peut-être dire que seulement les vieux gens comme moi ou d'autre, il faut avoir beaucoup des années pour faire une évaluation. C'est une question personnelle; vous l'avez ou vous ne l'avez pas.

J. Maggs I've been making pages of notes which I shan't be able to use, but here's just a little one. My great hero,

as everybody knows, is Captain Cook. He had a certain amount to do with the St. Lawrence. And in fact, it was the training that he got on those rocky coasts of Newfoundland which made it possible for him to do his great work later on. I've steeped myself in Cook, and at Christie's one day came a group of Cook manuscripts, in his own hand. Absolutely incredible, because all of Captain Cook is in captivity, I thought. I sat and I read these with great care, I went rushing back home to my Beaglehole, and I studied him with great care, and I reckoned at the end of it I knew where I was. But when it came to the sale the bidding went on strongly, and I thought, "Well, they're mine for certain." But no. One very aggressive bookseller in London knowing Maggs to be fairly mean and conservative went one jump over me and got them. In the course of the next week or two he tried them on three booksellers, I think.

← Nobody else had done their homework and nobody wanted them. And the result was, thank goodness I heard this on the grapevine and I rang him up about a fortnight later, and he said, "Oh yes, let me see, what did I pay for them? Well, shall we say five percent markup or ten percent markup?" And I got them. I took these home and I studied them avidly, and they were marvellous. Me, with my great master in front of me. And Cook was incredible. At this point he was in the Antarctic. He was within twenty-four hours of his furthest south. The ice was around him on all sides. And he sat in his cabin day by day, writing up his journal. And he didn't make one version. I believe he made, in fact, three versions. And to my thrill I found that this version differed from Beaglehole. Where Cook had written originally "brown albatrosses", in the version I had got he'd corrected it; he had "chocolate brown albatrosses". This was a very significant point because it showed the detail of the man, with the ice and everything besetting him on all sides. So thrilled to bits, I went rushing off to the British Museum, and I was made to queue in a corridor for about an hour outside the Department of Manuscripts. And when I finally got into his presence, he gave me some cold look. "Yes, we have Cook. We have Captain Cook, additional manuscripts number so-and-so ..." "But this differs! This is not the same text. Where has it come from?" He didn't know,

he didn't care. The man had no interest whatever in this wonderful discovery. So, I wasn't put off. I went off home and for once in my life I did a catalogue description. And I really wrote this thing up, and I really enjoyed it. And there is a man in San Diego, whom many of you know here, from the west coast who is passionately fond of spending all his holidays steaming around the Pacific photographing everywhere Captain Cook has been. And this man read my description and he was hooked at once. He had to have these. He rang up. It was to be airmail. He set up a radio link from his home to his hospital so that his secretary was to call on the radio instantly the parcel arrived. It was fantastic. And this was the enthusiasm that I'd got for this thing was contributed through to this man. But that man in the museum--no enthusiasm whatever.

K. Rendell Now, I agree on the basis that a lot of appraisals come in quite low. I think the biggest problem we have in the United States, where the whole appraisal system is somewhat of a disaster, we have an awful lot of appraisals getting publicity because they're too high. But I think there are probably fifty times as many or a hundred times as many that are much more too low, where people are being very, very safe, where a library hires the local bookseller just to put a value on something. And I bump into these when by accident they get picked out by I.R.S. to be gone over. The most amusing one involved the papers of an American author which were appraised by the barrel -- barrel number one, 'x' amount, barrel number two, 'x' amount ... that was the appraisal. There was no inventory. There was no evidence the fellow even looked in them. He said they were worth \$10,000. which was a nice, round, convenient sum for five barrels of material. And Internal Revenue said they were worth \$2000. and I said they were worth \$40,000. He got the ten. But there are numerous cases of this kind of thing, of appraisals going through, because you can hire the local bookseller who doesn't know anything about the manuscript market, and the safest thing for him to do is to put a very low value on it. He's not sticking his neck out at all.

The other factor in terms of archivists doing their own appraisals ... if they want to buy the material and they're

in the market, some people in the field I think can come out quite accurately if they're buying these things every day or every month. If they're not, they have not the sense that a dealer must have as to just how high they can be pushed. They might be very happy to pay a thousand; they might be unhappy but they might pay two thousand. And two thousand, then, is the value. They would still pay it; they won't be delighted to get it. But I think there's an objectivity that must be very hard to get at when you're trying to appraise things that you would buy, unless you buy them on a regular basis and these things appear at auctions. If you were doing George Washington letters you can peg those very accurately. Enough are sold, enough appear in dealer's catalogues that you're not going to be far off. But in pricing things, you have to take into account the emotional factors. And it's very difficult for anyone to take into account their own emotional factors, as to what the appeal would be to them.

Ed Phelps

Ken Rendell mentioned the rather nondescript journal on the ship carrying the first atomic bomb, which sold for \$38,000. Now, it seems to me that while this is sort of wild card, these things do happen. It could be fairly assumed that that must have been bought by a private collector who must have had a thing about the atomic bomb. For some reason this man had to have it, and obviously he had a competitor who almost had to have it too; because without presumably these two people bidding, it might well have gone for a thousand dollars as a research document. Instead, it went for \$38,000., presumably as a very great historical relic seen as such by a collector with the money to spend, or who suddenly had the insane urge to buy it, whatever the price. This could lead to one complication, if the man decided in

five years, or he died and his family would like to donate it. Now, is \$38,000 (since that's what it sold for) the value of that document, since you've got a receipt to back it up with that's fairly current, or would it be properly appraised at \$2,000. which would be a consensus of opinion of evaluators, say, five years after the event? And secondly, events like this tend to get rather highly publicized. What would happen if six other sailors on the same ship each had kept diaries, and in some cases quite possibly more interesting and, maybe for Bernard's benefit, more passionate, then are these darned things each worth \$30,000. apiece?

As an archival person, constantly in the marketplace, generally for tiny sums by comparison, I'm faced with this sort of thing. A private collector can virtually always outbid any museum, library or institution, if he wants something bad enough.

K. Rendell I think just directly on this particular case two provisions of the law would enter in more than just a theoretical way. You're allowed, according to American tax law, to deduct it at cost. And unless something had happened to depreciate the item, or possibly to significantly affect the market, I don't think there'd be any question that that item could be deducted as \$38,000. plus interest five years from now or ten years from now.

Now, this would be my opinion on it. But I think that would be the law, so that that would be what the appraisal would be, unless the manuscript deteriorated, or unless somebody wanted to make the point that the market had changed very drastically. And I don't think anyone would make that point unless ten more came out, and were floating around the market. Now there's a second provision in American tax law that I can't quote exactly, but it has to do with the quantity available. If you assess something at a thousand dollars, you can't assess a thousand of them at a thousand dollars if the market could not absorb a thousand at that time. And that section of the tax law is very rarely ever brought up. I've never heard it brought up in a case, but it is a provision, that it has to be relative to the quantity that is available on the market, and that that quantity has to be absorbed. In terms of what the private market

would pay, I think if it's a legitimate sale, unless there are other sales right around it at a lower price, then that is what it's worth if it's a pretty unique item.

B. Amtmann In this specific case of a journal of the man who is dropping the atom bomb, I feel one should also take into consideration not today's fair market value, but this is one item which I put into a collection of milestones in the history of humanity, and I have also to take into consideration what people in the year 2000 or 3000, archivists then, will feel about it. So I believe that in this sense, this is an item which any value which someone is prepared to pay today has to be accepted as the value of today, but one has also to take into consideration that this item will have value in the year 2000.

F. Beaudin J'aimerais poser une question relativement à la composition du public dans les ventes aux enchères. D'après la connaissance que vous avez de la situation aux Etats-Unis, en Angleterre et à Montréal, est-ce qu'une proportion plus grande de collectionneurs et d'institutions varie d'un pays à l'autre, d'après votre connaissance des publics, et est-ce que ceci à une influence sur l'évaluation à laquelle vous arrivez, étant donné que certain collectionneurs peuvent disposer par exemple de plus de fonds pour acheter des documents que les budgets d'institutions peuvent le permettre.

B. Amtmann Evidemment, je peux seulement vous répondre en prendre en considération la situation canadienne. Alors sur le marché canadien je voudrais dire qu'il y a une proportion de cinquante à cinquante, ça veut dire moitié-moitié, et dans beaucoup des cas je n'ai pas de clientele pour des matériels. Alors ça veut dire ça devient la même chose comme si vous vendez quelque chose dans un catalogue, comme un libraire. Parce qu'en principe si l'encan établit un certain valeur pour des matériels, n'oubliez pas que depuis deux cents ans les cataloges des libraires en principe ont fait la même chose, ça veut dire chaque libraire avec chaque titre qu'il met dans un catalogue il fait une évaluation. Et quelque fois vous acceptez plus facilement parce que

vous dites, "Voilà, c'est un bon libraire, nous avons besoin, nous savons exactement combien nous devons payer." Je crois ici nous mettons trop d'emphase sur ce qu'on vend à l'encan. La vente à l'encan, à mon avis, c'est seulement toute petite partie, il y a des choses qui sont d'un grand intérêt, et à mon avis les prix qu'on a à l'encan n'expriment très rarement la vraie valeur, la juste valeur marchande d'un titre. Si vous regardez dans les catalogues d'une centaine de libraires et vous faites vous-même une liste des prix qu'on demande pour un Vancouver, un Champlain, pour des titres qui vous intéressent, vous avez une beaucoup meilleure éducation, une beaucoup meilleure évaluation des affaires que dans un encan parce que dans un encan il peut avoir des surprises. Quelqu'un ne peut pas venir parce qu'il a cassé sa jambe, ou tout ce que vous voulez, et ça fait toute la différence.

K. Rendell

I can answer from the standpoint of ordinary retail sales. In the United States it's seventy-five percent to private people, twenty-five percent to institutions or persons who are buying for a specific collection at an institution. But this changes drastically depending upon the type of material available. And in terms of overall dollar value of sales, it would be altered. If we got a very good collection for \$200,000. it would throw these percentages way off, because that might go to an institution. But excluding very unusual circumstances, right now it's seventy-five percent. Three years ago it was fifty-fifty. Previous to that it was sixty-forty in favour of institutions. But the budgets have gone way down. And I think throughout the world we tend to sell more to institutions on a number-of-sales basis, but the greatest amounts of money come from private individuals.

R. L. Davids

I think this is a question that an auctioneer would have great difficulty in answering with any hope of being near the truth. Because very few institutions in England or even from abroad actually bid themselves. I mean one knows when the Public Archives of Canada are bidding. Usually institutional bids come through dealers. They do sometimes come as commission

bids to auctioneers, and then one knows who's buying. But I think probably the only thing that I can say that's in any sense realistic is that I think the number of private collectors is increasing in England. I don't think I can really answer your question more directly than that.

J. Maggs Just only a word on this ... that as a result of a quick trip round the world last autumn, every single librarian held up his hands with horror, offered me a lunch but showed me his budget for the year which was nil. All the money was going on staff budgets, wages, salaries. And the market is still rising, so I think the deduction must be that there must be a lot of private buying going on. But I have no statistics.

Alan Turner I wanted to come to two specific questions, but just an aside on the nature of archivists and private collectors ... I don't think we need to dwell on it very long. We recognize that they're different animals and the collector is accountable only to his own pocketbook and his wife or something of this sort. I think we tend to be conservatives and maybe that's a bureaucratic reaction. Although bureaucrats only at Ottawa, not in the provinces, are accused of wasting the taxpayers' money. But I think we are conscious that we are expending public funds. But the accountability enters into it, and I don't know that in purchasing something if my Minister were asked in the House whether she could suggest that it was the archivist's gut reaction which had led to the purchase of an item, so one one will have have some sort of factor to present as a reasonable point for her to use. And I don't know whether the day may not come when evaluations for tax credit could not be questioned in the House of Commons, that the information might not become public and could be a matter of political controversy. However, having said that, I think we are perhaps a little more cautious because of that level of accountability; and I shouldn't get into an archival problem but since we're now in the situation of having a budget

switch relate to program objectives, an independent Auditor-General who'll want to know if your budget is being expended in connection with your project, hopefully they're not going to assess whether we got value for our manuscripts or for our purchase of manuscripts.

But we have photographs, and perhaps this is a fairly easy one. What about tape-recorded material which is now turning up in collections? Obviously, you assess the information or historical value of it as you would that of a manuscript, I suppose. But what about the element of the voice itself, and the fact that on the tape the expression may mean something that the written typescript doesn't? Have you encountered this and how do you cope with it in appraising material?

K. Rendell Yes, I just encountered this. I appraise tape recordings exactly the way you describe it--for the information or research value. The only ones that I have ever done that I felt had an added value, ones I did about three or four months ago ... I did the tape recordings of all of Fred Allen's radio programs, and I thought they had a commercial application ... I also had the copyright involved in it, which was a whole other bag ... I thought that they had the commercial application from the standpoint of being of use to broadcasting schools in terms of studying delivery and just what you say, the general inflection of his voice, and the way the material came across. I also had the transcripts of every radio program, which just were not the same thing. I think that any radio broadcasting school could have done a lot with those tape recordings, teaching people delivery and how to put the points across. So I did add on for that. Again, in a sense it's guesswork as to what I added on. The research value was an easier thing. They are the only tape recordings. There are no other copies in existence of his radio programs. So that I had that advantage, that it was a prime research collection. But I know of no sales of any such things ever taking place.

R. L. Davids I'm going to take up your point of accountability. You know, we're all accountable in one way or another. Ken is accountable if his business begins to drop. I'm accountable in the sense that I'm accountable to the market. I'm accountable to the owner of the manuscripts consigned. I'm accountable to my firm. I have to take my own reputation into account. All right, these are all terribly imprecise; but if my reserves were so high that only a quarter of a sale was bought in, I would be asked questions and I would have to account for why I put those reserves on. It may be that I could justify it.

NATIONAL ARCHIVAL APPRAISAL BOARD

SESSION VII

EVALUATION OF THE SEMINAR

H. Anson-Cartwright Merci, Monsier Beaudin. First of all, I would like to express publicly my thanks to Bob Gordon and his committee for their hard work in organizing this week-end. His ability to provide us with perfect mid-summer weather in the first week in June should not go unrecognized higher up. Our invited guests--Mr. John Maggs, Mr. Roy Davids, Mr. Kenneth Rendell and Mr. Bernard Amtmann--in the panel proceedings have been most courteous in sharing their knowledge with us so openly. I believe that all of us will have benefitted greatly, and realized how lightly they bear that accumulated knowledge of two or three hundred years of practical experience. We're all very much in their debt, and I'd like to express our thanks to them, of course.

9

I had not realized when I came here the variation in knowledge which seems to exist throughout the country in the way in which custodial institutions can issue tax receipts. I think this seminar will have been of great benefit to the nation as a whole in bringing about a uniformity of treatment for our citizens who do donate material to our archives and libraries and museums and art galleries. We, who are all concerned with the preservation of records of the past, need somehow to address ourselves much more specifically to this problem of information. May I therefore make the following suggestions for the continuing usefulness and vitality of this Board.

The information dissemination is the crux of the matter, isn't it? It needs to go ... information needs to go in two directions. From this body, a continuing flow to all likely interested custodians of the results of our discussions. Those who are not privy to the experience we have had today should also be informed, of course. And I think one thing that would be particularly useful would be a mailing which would include that interpretation bulletin 297, which seems to be sort of one of the key links with the Department of National Revenue in making others aware of the Department's thinking. Second, of course, is the information to donors of material to institutions. I sensed some reluctance on the part of some participants in this congress to tell a donor, "Would you like a receipt for tax purposes?" It seems to me that there can be no doubt on this score, as a matter of common courtesy and the proper thing to say. You can only imagine how donors who do talk amongst themselves would regard your institution if they found that one of their friends had been given a receipt, and you who had donated some valuable family papers had not. You'd find less and less material being offered to your institution. I should perhaps comment on what I referred to as a very crude sampling of the tax receipts issued in 1975. I think it would be helpful if N.A.A.B. could develop a small body of factual information as to what requests are presented to us, how they are treated, how they are evaluated, so that each of us who is not directly involved in that three-man committee of the document appraisal committee is made aware, so that we can build on the foundation of that experience. The previously existing document appraisal committee of the C.H.A. might helpfully summarize their practical experience so that we can draw on that. Because at the moment that is the main corpus of experience for us as Canadians. We've been generously served by our guests from the United States and Great Britain with their experience. But that does not relate to our own Canadian experience. The tax treatment

and the experience of Mr. Kenneth Rendoll seems to me unlikely to occur in the same fashion in Canada. We behave differently as a nation, and our business experience and our treatment of donors has been different in the past.

Alan Turner I wanted to add my own appreciation of the work that has gone into this session, and I think of the great benefit of the exposure we have had to those who have come particularly from abroad and from within our own country who are operating in the marketplace. And this is an exposure which I myself had not had. I also thought it was, of course, very useful to have the opportunity to have a session with the people from National Revenue, and also the same should be said for the session on the Cultural Property Export Control Act, etc. It seemed to me when we came to the principles and techniques of appraisal that we were coming to the nitty-gritty of the problem of many of us across the country. And here we picked up ideas. We learned about principles. To a large extent, I think, these sessions simply reinforced some of our own thinking; but perhaps they served a useful purpose in allaying some of our qualms. It seemed to me an essential theme running through those sessions and remarks was the need for a historical approach, whether it was the appraiser, the dealer, the evaluator; from wherever he came, he or she had to start out with something which archivists do. You need an inventory, and then you need to evaluate the contents. Then of course, obviously, we had the other dimension which we have to come to grips with--the relationship of those factors or those values to what goes on in the marketplace--if in fact there is a marketplace, which was the point which seemed to come through very clearly. And I think we got some clarification and help in that regard. And then the other point that seemed to be emerging was the great value of experience--not only a background or a need obviously to

do your historical research, but this other need as well for application of that basic knowledge in dealing with this particular problem. The experience is necessary. I think we just barely got into that here. It's when we get back into our regions that we have to get that experience. There is a good deal of experience among us, however; and hopefully with the assistance of those from the central region, those who have had and have been developing this body of expertise, if I may put it that way, and those precedents which are emerging ... As those become transmitted across-country, we will be in a much better situation. There remain some questions, some points which I take it again experience and precedent will only settle for us. I think it's been very much worthwhile, and has been a very useful preparation for the work which we will be faced with. We don't know how much, but certainly there will be work for us to do in the regions.

John Archer

Now, may I deal with separate topics first, and then make a general statement to sum up. My impression of the session on appraisal for tax credits was that it was necessary if not essential, if we in the N.A.A.B. are to understand the interpretation which officials in Revenue Canada give to the process of appraisals for tax credits. Government officials, particularly in Canada, are so often asked to be responsible for processes which they are not trained to do. And I point out to you in the library world the business of censorship, and perhaps here too. And the fact that they came here and spoke so openly and frankly as to what they conceive the process of government to be, I think is a healthy sign for all of us. And we thank them, and also we thank Ian Clark for his contribution in that connection. The three sessions on appraisals--the principles, the techniques and the practicum--were well worthwhile indeed. The very heart of a seminar. And I

personally learned a great deal. I learned, for one thing, that antiquarian book dealers and those associated with auction houses are possessed of certain unique gifts, and that nature or some other deity has endowed them with a special thing called 'flair' or wisdom. Well and good! I believe it! It's my observation also, however, that archivists may be uniquely gifted too, although in a different way, and even though they apply their wisdom in ceremonial rituals that are slightly different. Librarians sometimes misunderstand archivists, and this is a feeling fully reciprocated. But I have known ... yes, I have, ... I have known librarians that are uniquely gifted. Now, historians claim special interests, a fund of wisdom, and a maturity of judgement not achieved by everyone else. I believe them all! I believe the bookmen and the auction men and the archivists and the librarians and the historians; because a wise old French philosopher once told me that every rooster is king on his own dunghill. I was interested also to note that antiquarian book dealers and auction houses do not always agree on what is the best guide to fair market price. And I was disappointed a little that we did not have a bookman from Old France, that civilized land from which so much of our culture stems. But I understand that one was asked, and unfortunately he could not come. Well, whilst there was a general agreement, I think, on the concept of a fair market price, Bernard Amtmann quite rightly pointed out the difficulty of setting such a price in Canada where not all the factors of comparative prices, competitive bidding and common interests arise. It appeared to me (and it still appears to me) that the setting of such a price must be subject to some personal factors also -- one's own reputation, one's regional pride, the market, the profit motive, legitimate business interests. Archivists and librarians and historians, they have their own angles in this connection, and they also have self-interest and the feeling or the need of personal advancement and future academic status. Self-

interest cannot be eliminated, but the process of objective thinking can be learned; and this is part of that larger process that culminates in professional competence. Now, of course, intuition and flair play an important part in appraisal, and this is particularly true where experience broadens and gives room for that flair to operate. I maintain that archivists and librarians and historians can develop intuition to a degree. Now, not every antiquarian book dealer has it, but many do. It's like playing bridge. You can read all the books of the experts, and you can learn all the systems of bidding, and then after a long long time, after you've made a good many mistakes, then you develop what is called 'card sense', and that's really flair. And not everyone can develop that, either. Because intuition is really a gift. But I consider that archivists and historians and librarians assessing the value of Canadian collections must consider a further element that may not be a factor at all in the minds of book dealers, and that element is the cultural loss if materials get out of the country. We, all of us, know that it costs money to be a Canadian. And so I would argue that this is particularly strong in the regions, and that to a region and in a region certain collections are worth much more from the cultural or the loss inherent if they go out. Now, I'm not being flippant when I say there is an economic cost to being a Canadian, and I would say that Westerners have known this ever since we started buying cars and clothes and lumber. Certainly this aspect of economic loss inherent if the collection gets out of the country was part of the reason why I set a valuation on the Molson papers higher than some of the book dealers did. I have a personal interest in seeing that the Canadian culture and the regional cultural facilities are broadened. We owe certainly a large measure of thanks to Messrs. Amtmann and Davids and Maggs and Rendell, because they shared so freely of their knowledge. And I was so particularly pleased to hear one of these four say that whereas he did not agree entirely with the principles of the N.A.A.B. organization, yet he was

happy to come here and share his knowledge and experience with us. And this brings me to my final point -- the composition of the N.A.A.B. Now, it may be that the membership of this group is at best a compromise and at worst a mess. It may be that one or two or three--there might be a trinity--experts can and do make these appraisals and make them more quickly and come closer to what is the fair market price (in central Canada, that is). But I do not think that any expert in any one region can know the Canadian sense of what is fair in that region. One must know Canada intimately, by regions, to make this boast. I even heard one of these people saying that Canadians are still seeking their identity or an identity. Well, obviously this man was from central Canada, because the Maritimers and Westerners, they're not looking around for their identity. They're quite sure of it. Westerners, in particular, are not worrying at all. And this is important if one is to fairly consider the worth of material in the West or the Maritimes to that region and to all of Canada. You must understand why I say this. We know the cost of the national policy to our region. We know that regionalism also is part of a broad and generous Canadianism that directly affects the value culturally. For example, if I were to tell you that the papers of a co-operative enterprise would be worth far more to Saskatchewan than they would be to Quebec, I don't think I'm exaggerating. Were I to tell you that the papers and the diaries of soldiers who fought with the Métis at the Battle of the Grand Coteau at the time that Grant was Warden of the Plains, when in open battle, in open field the Métis defeated the famed Sioux ... that is worth far more to people in the Red River than it would be to people in New Brunswick. I would even guess that the private papers of a candidate or a member of the Social Credit Party in Alberta would mean more there than they would for the Yukon. You see, you must understand ... do not be

afraid of regionalism. The regions are simply one way the Canadians have developed the balancing of forces within a country that is spread out over various regions and operate under a practical if partly unwritten constitution. You see, part of our heritage is the jury system. Now, judgement by one's peers is good, I think, even though it may be rude and democratic. There is also, you see, along with the jury system, the judge who is learned in the law, and he'll advise them on the law; whereas these people will go on what they think is the fair market assessment of crime. And so, I think it's good that N.A.A.B. have archivists and historians and librarians, and then that we have experts learned in the national and international marketplace. Because this is the price we're going to pay for the Canadian way of doing things. Because we are not seeking, and we never have sought in Canada, to meld everyone into some revolutionary concept. We promote the idea that various cultures, various languages and creeds can flourish under the umbrella which we call the mores by which we've agreed to live. Now, it's obvious again that the works of a man called E. A. Partridge is worth far more to Saskatchewan than letters of the manuscripts of Uniacke. I'm sure a manuscript of Robert Service is worth more to Bruce Peel in Edmonton than a manuscript by Merrill Denison. You see, Canada has always been a compromise built on the faith that Democracy and liberty can survive the jostlings and differences in culture and creed, and the unevenness and the regional economic disparity. And may I now close by telling you one story, which I think sums up much of my concept of how this thing works. I go to all the football games in Regina where, annually, the Saskatchewan Rough Riders, poor in funds but rich in ability and tradition, battle the larger and richer teams from Montreal and Toronto and other places. And my seat-mate there is my brother-in-law, a French-Canadian. And he sings 'O Canada' in English with great gusto. And then he comments on the follies of the referee, who always seemed to pick on the

Rough Riders, in French. And I think that here you have exactly an example of our national awareness and of our regional pride.

Fernand Ouellet Je dois dire, d'abord, que ce séminaire a été pour moi en un sens peut-être pas complètement une révélation, mais certainement que ce séminaire m'a aidé à me sensibiliser davantage au caractère absolument fondamental des nouvelles législations canadiennes et de leurs conséquences sur les différentes professions qui sont impliquées dans la recherche. Je voudrais dire, d'abord, un mot de l'expérience absolument fondamentale qui nous a été communiquée par nos invités de l'extérieur et aussi du Canada, qui sont directement et quotidiennement impliqués dans le processus d'évaluation au niveau du marché. Et le message qu'ils ont voulu nous apporter, je pense que c'est le message de tout homme compétent dans son domaine. Ils nous ont dit qu'il fallait de l'intuition, du flair, et ils nous ont dit aussi que ... et monsieur Maggs en particulier nous a laissé l'impression qu'il aimait, qu'il adorait ses documents ... mais monsieur Maggs, dans notre position est obligé de mettre un prix sur ces documents. Il est même obligé de les vendre. Par conséquent, la nouvelle législation qui offre un crédit d'impôt oblige les historiens, les archivistes, tous ceux qui sont impliqués, intéressés dans la recherche à mettre un prix sur des choses sur laquelle ou à propos desquelles ils avaient l'impression que ce n'était pas une marchandise. Une autre idée qui est venue aussi de nos amis de l'extérieur, et je pense ici à la contribution de monsieur Rendell ... Monsieur Rendell a procédé à l'évaluation d'une grande collection américaine, des papiers d'une grande entreprise américaine, et nous a raconté au cours de la séance en petit groupe comment il avait procédé pour réaliser son évaluation, arrivé à ses estimés. Et j'ai trouvé cette expérience absolument intéressante parce que monsieur Rendell nous fournissait des points de comparaison.

Il nous fournissait des points de comparaison dans sa façon de travailler par rapport à la nôtre, et il nous fournissait des points de comparaison en terme d'estimé. Pourquoi? Parce que nous avons fait aussi un estimé pour une collection d'archives qui est absolument semblable. Et les résultats sont très près. Je pense que ceci à une importance considérable; ça veut dire que pour des choses qui sont comparables on est capable, malgré notre manque d'expérience, d'arriver à des résultats qui sont on peut dire assez satisfaisants. Ça veut dire que l'expérience s'acquiert, et que ça s'acquiert souvent très vite. Il y a une deuxième chose que se dégage aussi de cette rencontre avec monsieur Rendell parce qu'on a mentionné que les archivistes avaient une tendance à être trop conservateur à sous-évaluer les documents. Or ce qui est intéressant c'est que notre comité qui a évalué cette grande collection l'a évalué à un montant ... une collection qui est à peu près comparable ... à un montant supérieur. Ça veut dire que, peut-être qu'il y a quinze ans, on aurait peut accuser les archivistes d'être conservateur; mais on peut dire que maintenant c'est quelque chose qui est en train de se dissoudre. Je voudrais penser à un autre aspect aussi des discussions, et peut-être l'aspect qui est le plus fondamental, et qui a été mentionné aussi par monsieur Rendell, parce qu'il me semble que monsieur Rendell, lorsqu'il a analysé cette grande collection d'archives, a une préoccupation absolument fondamentale dans son esprit ... c'est la valeur de cette collection par la recherche. Ça c'est un critère je pense que nos invités ont mentionnés. Mais je pense que dans le travail que monsieur Rendell a accompli, à propos d'archives modernes, monsieur Rendell a été obligé de fonctionner d'une façon très directe en fonction de ses critères de la valeur scientifique des documents qu'il avaient. Et c'est là toute l'importance, toute la signification des législations sur les biens culturels et la législation sur les crédits d'impôt. Je pense que ces législations ont un caractère révolutionnaire, et qu'elles

vont avoir des influences sur tous ceux qui sont préoccupés par ce problème des documents, vont avoir des influences sur les archives, vont avoir de l'influence sur les gens qui opèrent directement au niveau du marché, vont avoir des influences sur les historiens. Je pense que c'est absolument fondamental. La loi implique que ceux qui vont faire des dons aux archives vont recevoir un crédit d'impôt. L'implication de la loi c'est que la loi va stimuler les dons dans les archives. Et monsieur Maggs nous a dit à un moment donné ... a poser la question qui était sans réponse, "Qu'est-ce que vous allez faire de ses archives-là qui vont arriver?" Je pense que là c'est intéressant parce que ça veut dire que le principe de la loi attire les documents vers les archives, mais le principe de la loi oblige les archivistes à établir les priorités, à définir les priorités, à définir les politiques. Et je pense, à mon avis, c'est quelque chose qui était absolument fondamentale, c'est que les archivistes ne peuvent pas dire, "Nous allons accepter tous les dons." Ils vont être obligés de dire, "Il y a certains dons qu'on refuse. Pourquoi? Parce que c'est secondaire dans nos priorités." Il y a d'autres dons qu'on va dire, "On accepte, même si on considère pas ces dons comme étant absolument fondamentaux." Et il y a d'autres dons qu'on va dire ou que vis-à-vis desquels on va dire, "Et bien, ces dons sont extrêmement importants par rapport à nos priorités." Voyez l'impact immédiatement sur les archives; et l'impact va être d'autant plus prononcé que les archivistes vont être obligés d'être davantage à l'écoute de besoin de la recherche. Et quand je parle des besoins de la recherche je ne parle pas simplement des besoins des historiens, des historiens même qui travaillent dans une perspective interdisciplinaire, mais je parle aussi en fonction des besoins des gens des autres disciplines des sciences de l'homme, c'est à dire des économistes, des sociologues, des politologues, des géographes qui utilisent les archives. Et là, je pense qu'ici on peut voir très bien le rôle de notre

comité, parce que notre comité est obligé de mettre des prix. Il est obligé de mettre des prix et, en ayant aussi à l'esprit certaines priorités -- les priorités qui existent dans le milieu des historiens, les priorités qui existent parmi les archivistes. Par conséquent, dans notre évaluation, il est certain qu'en certains moments, évidemment, selon justement les intérêts et les besoins de la recherche, nous pourrions avoir une tendance peut-être à sous-estimer par rapport au marché certaines catégories de documents, mais nous pourrions avoir une tendance aussi parce que nous voudrions stimuler les arrivages de documents qui appartiennent à certaines catégories très fortement en demande parmi les historiens et les chercheurs. Nous pourrions avoir tendance peut-être à légèrement sous-évaluer certaines séries ou certaines catégories de documents. Je pense que tout ça est absolument fondamental à des implications à tous les niveaux, même au niveau du marché; parce que justement au lieu de simplement refléter le marché, au lieu simplement d'être commandé dans nos acquisitions de documents par le marché, par certaines conceptions qui sur le marché nous allons influencer le marché, nous allons influencer la demande. Pourquoi? Parce que nous allons dire, nous, il y a certaines catégories de documents qui nous intéressent. Et je pense que c'est à ce niveau-là que le caractère des législations canadiennes est véritablement révolutionnaire, et à une importance considérable parce que il va être

extrêmement difficile, à partir de l'opération de cette loi, pour les archivistes, les chercheurs et les administrateurs de fonctionner d'une façon séparée. Il va falloir des concertations à peu près partout. Il va falloir des échanges d'expériences entre tous ceux qui sont intéressés. Merci.

Bernard Amtmann C'est un 'senior citizen' canadien qui vous adresse. I'm talking to you as a senior citizen. I realize this here more than ever before. And one of my greatest realizations in these meetings occurred when sitting next to this wonderful guy, John Maggs. He made a remark, and he said something to the effect that one should make place for the young. And after I had spoken of the necessity of experience etc. etc., after I had quoted to you two-hundred-years-Maggs, two-hundred-years-Sotheby's and thirty-years-Amtmann ... So I have changed absolutely my ideas, if you want. There is one thing I want to state first--that in my opinion, change is something which is very healthy. The man who is born a socialist because his father was a socialist and will stay a socialist until he dies--in my opinion he's a very silly man. You have to look around and you have to be able to change, to take in impressions and to act accordingly. I want to say another thing, that François will be able to correct me if I'm wrong. I came here something like a 'saulus' and I am going away a little like a 'paulus'. You know what I want to say. I still have all my reservations, which I tried to express in my first statement, where your organization is concerned. But these are reservations in a constructive sense, in a constructive way; and the point is, and this was the beautiful thing about these meetings, that in private talks we have discussed a lot of things which we haven't discussed here. And I hope that some of you who have been listening to me ... you might remember, when I was sitting there I had a note in my handkerchief. This was to recall me three things. First, not to be offensive. Secondly, to let also the other man say something--because mostly, if I talk with someone it isn't a dialogue, it's a monologue. So this is one of my weak points. I want to say one thing more ... I have a few things more to say. I want to express my admiration for Bob

Gordon. I don't see always, how shall I say, clear with him. Sometimes he makes me very angry, and sometimes I make him very angry. John Archer, who is the best friend I have in my life, whom I personally consider truly almost like a blood brother ... we are born on the same day, and we have known one another since almost twenty-five or more years. But sometimes I make him very angry, and sometimes he makes me angry. But nevertheless we are good friends. Now, I'm looking at everything that happens in a historical context. And I said it yesterday privately; I want to repeat it here officially for the record -- in my opinion, in the context of Canadiana, of efforts to make Canadiana acceptable, to bring Canadiana forward, to pioneer the field of Canadiana and to give us Canadians some sense of pride, of pleasure ... I believe that in this historical context one day, in fifty years from now, in a hundred years from now, when the history of Canada is written of this period, in my book Bob Gordon will be number one, because he has ... sometimes I call him Bob Macchiavelli Gordon, but in my book he has done more for Canadian scholarship, for Canadian archivists and for Canadian librarians than any other before him including this admirable, gentle, noble man Kaye Lamb whom I personally like very much but who, in a historical sense I would not put in the same bracket as Bob Gordon. Now, what you are concerned ... I think one of the wonderful things about this meeting was that I learned to know you better and to like you better, and I hope that you also got from me the impression that I'm not always what you call a maverick ... I'm not always just someone who has to be hated because I stand up and say that the librarians are the enemy number one. And then I change my mind and say the archivist is the enemy number one of Canadian culture. And then I change my mind again and I say the enemy number one is the establishment--the university presidents and the rich people of Canada. I came to this idea when John Archer was

president of a university and I wanted to tease him a little. And as I said before, I found the private conversations we had in these few days extremely useful. I'm still a little concerned with the situation with our French Canadian friends, and I have the feeling that ... I didn't get across my point to les gens de Québec, because they still look at me, or maybe at dealers, as an enemy. I believe that the English Canadians, the people from Ottawa and even from Western Canada, got a better feeling that it is possible to cooperate with these guys. We have been talking here of donations, but you must not forget that not everything can be expected to be a gift. And I feel you have the wrong impression that now everything is settled, and you have just to work and go around and tell people, "If you give us something which is worth \$10,000 you might get \$500 or \$100 or \$1000 tax ... this will be the effect of the deduction from your tax. There are a lot of people, especially in Canada, who have old documents etc. and who are not rich people. And I would also ask you to take into consideration that there are other Canadians who wouldn't mind to get \$2000 or \$3000 for some old papers. Regretfully, I can't completely agree with Professor Ouellet. In my opinion, documents and papers and manuscripts--the most important thing about them is not always the research value. In a country, a nation, all documents might have a sentimental value. They might have no value at all for research, but they would be very nice to keep and to pay a good price for it for future generations. But the point is, what Professor Ouellet says is extremely important and, in my opinion, almost the subject of another seminar. So I don't want to go here into details. I just want to state for the record that I don't agree with him. What I also found here, and I don't think it's nice on your part--that you absolutely forget the librarian. Even if John Archer mentions librarians, I don't see here official representation of librarians, except as being observers, and I don't think that in your constitution ... because it's the Archival Appraisal Board you have put in the librarian. It's the first time in my life that I have to take the defence of the librarian.

And I want to tell about what I am concerned ... as I said before, I found you very able and I found you very talented. And I take back what I said before, or what I said at the beginning when I was talking about qualifications. Because I feel it is a matter of training, a matter of education; but it is my opinion that you are as qualified or can become as qualified as booksellers and as historians and as librarians to appraise the value of material. And I would suggest to you, where I am concerned and others are concerned, to consider that if you ask me for an opinion about something, you can have it for free. But if you ask me that I sign you a paper, which means take the responsibility for an opinion, you have to pay a price.

Louise Minh, Archives Nationales du Québec J'aimerais d'abord faire une remarque à monsieur Amtmann, étant donné qu'il parle assez souvent des Québécois ou des Canadiens-français. Je m'arrive à la conclusion que la ville de Montréal doit être une ville magnifique pour qu'il puisse y demeurer malgré tout ce qu'on lui fait supporter. J'espère pour lui que les choses vont s'arranger. Peut-être c'est avec des conversations privées que la situation va s'améliorer. Mais je crois que nous ne sommes pas si agressif que ça, en tout cas, pour ma part et les gens que je connais. J'aimerais aussi remercier monsieur Gordon, qui a indiqué des observateurs, parce que pour ma part je ne m'occupe pas des acquisitions à plein temps, c'est certain, mais je suis souvent très mal prise quand on me demande d'évaluer des collections de photographie ou de cartes ou quelque chose comme ça. Et je crois que ce séminaire-là m'a appris énormément de chose, et ce qu'il m'a appris de plus fondamental c'est peut-être la prudence. Parce que, après tout ce que j'ai entendu, là, je risquerais difficilement de faire des évaluations précises; et je pense que c'était très bon, pour moi en tout cas, d'apprendre ça. Je remercie monsieur Gordon.

John Maggs During the night and early this morning, I've been thinking this all over, and I realize now at this stage that I'm just beginning to learn what I came here for--a little late perhaps. And I realize that I have committed what is my standard sin. There is a gentleman in Montreal whom I should see perhaps tomorrow, who has been waiting for an appraisal from me of some of the things in my own stock which he wants to buy. He's been waiting now for at least three months. And I still have not done it. And the reason is, of course, really, that I don't want to sell them. They are extremely difficult to value when you get into what I call five-star things. And I think, really, in effect I just don't want to part with them. Now, there's another comment here which has just been aired a little bit. There are various sorts of valuations in appraisals, and one of them is this problem of the local market and the world market. Last year I was the only European bookseller, the only British bookseller anyway, to go to the other side of the world to a major auction sale in Tasmania, which after all was almost a French island at one point. And one of the five-star things that was sold or was offered at that sale was a very large collection of the 1837 Rebellion books, which we all love very very much. But the problem would come -- are those of most value right here in Upper Canada perhaps, or in Australia, or in Tasmania? The Tasmanians began to get most indignant, and I began to fear for my life at one point, because the media started almost an attack on me, that I was an infidel from Europe and I was there with one object in view, which was to take away their archives, their history, their traditions, and I was going to take these things back to Europe. The fact that maybe I'd only recently sold them to them was quite irrelevant. As it was, I got out through customs without harm. I was rather pleased. But this is the extraordinary thing--that I believe those 1837 narratives sold even better in Tasmania than they would have done in Montreal Book Auctions, for the very good reason that

there can sometimes be more money. If there's been a very good wool clip in Australia, those people have a lot of money to spend and ... well, in short, they're getting very fond of this material. Now, there's another little thing which came to my mind again during the night, on valuations. I have a very good friend who used to travel the world with me. We've now grown up and he's now become the President of the Antiquarian Booksellers Association, so we now travel separately. But we bought a big collection jointly once. This was because the widow wouldn't trust either of us individually but she thought she could trust both of us. And there was very little time, as somebody has recently said. We had to work through not one room but a whole houseful of material. Some of it was printed books, some of it was pamphlets, some of it was manuscripts. And we had got to come up with an appraisal. And this was not an appraisal for tax or anything like that. This was an appraisal of what we were prepared to put down our money for--hard cash, which is quite a different matter. And so what we did was to start at opposite ends of the house with a notebook. We couldn't make an itemized list, but we would just go shelf by shelf and section by section and put down a figure, and then finally add up. Till we got to the point where we both met. And we'd finished the job. But we thought we'd better make a double check on this, and so we overtook each other. We passed, and we went just a little bit further. So that, in other words, the middle section we'd both done. And then we sat down and we read our figures over to each other. And it worked out that we had arrived at our figures in a different manner. John Lawson has different ways of looking at things from me, and I would reckon some things more than he would, but then he would see other things the other way 'round. And we came quite happily to the conclusion that, in fact, we'd come up with a very fair valuation. Now, we've had mentioned to us earlier on ... and you must all take note of this when you are doing what I now know is

called an in-house valuation or appraisal ... that you have got a widow to deal with, and you've got to take great care of this widow because she can make the decision on whether you're going to have it or not. And in this case we went, or at least I went so far with this that her house had to be sold with the collection, and I took her into my house for perhaps a couple of months till she was settled somewhere else. And then I thought that, perhaps, was the end of the story. But no. To my amazement, now, a young lady of about twenty-five or so, an anthropology M.A. from New Zealand, has arrived at our office asking for a job. And she turns out to be the niece of the collector whose library we were buying. And she's explained to me very sadly that everything has gone through the female line, and since it's only men who collect things, she wasn't even considered, and she was left none of these books or manuscripts, and she would dearly love to have some. So now that she's coming to work for me in this very field of these same books and manuscripts, she has already said ... she's only been with me a week ... "Well, there are two that my mother would very dearly love to have. Can I have them?" So she's started off with two. I'm not quite sure whether I will owe her money or she will owe me money at the end. *H* Now, this business of tax credits. I think you are all going to be into a great deal of trouble over this, because I see dangers there. Wherever one goes these days, racketeers will start operating. I say that with great respect. And there will be phoney tax appraisals, as we've been hearing snippets about. Do look after yourselves on that. On a more sombre point, I can think of Lord Sandwich at the moment. Lord Sandwich is very well known to you all here. He's scattered all over your maps. You have Cape Hinchbrook and so on. Well, the first earl accumulated a vast amount of papers which he took home from the office, as we've been hearing about other people, and they're still in his home. And the fourth earl also took home a great many papers from the office. The first earl ... I think I've got my figures

right ... was intimately concerned with North America, and his successor became concerned very much more with Joseph Banks and Captain Cook in Australia. And I've been making several manoeuvres to try to get a foot into this collection. I fear that Sotheby's are listening to this remark, too. But so far I've made no impact. Obviously, one section of the papers should come to North America. The other section of the papers should go to somebody who has the later interest, in what I call the second British Empire. But then comes the stumbling block. Lord Hinchinbrook, who now calls himself Mr. Montague because he gave up his title ... he doesn't know what to do. He has moved out of his castle. He's moved into a fairly modest house, and he's still caring for these papers. But he has not only a son, but he has a grandson now. And they are beginning to get vociferous and say that this collection is "our heritage; it's not your job to sell it for cash. What about us? We may love it." But then he says, "How can I afford to keep it any longer? These wretched librarians, students, Ph.D. candidates and others come, and they want to be housed in my home; they want to come not just for one evening, they want to come for an entire week. They want to work on my papers, they want to eat at my table, and it's all very expensive. So I'm drawing up a scale of charges. And I will become like a hotel, and I will charge them, shall we say, twenty pounds a night, perhaps? Because I've got my heating bill, I've got to insure this collection, and there's no reason why I should be out of pocket." But we have no tax deduction systems. He can have a tax deduction, as he always has, on death--that there will be no death tax as long as the collection stays in the family. But if he sells it abroad he will then have to pay capital gains tax, and it could be a very very substantial figure. So between one thing and the other, he doesn't know what to do. But he's keeping the

papers there still. Of course, that becomes another point-- that he has allowed, as you all know, the Navy Record Society to work very extensively on that library and that collection, and they have transcribed most everything. So that the original material there is very limited. That also affects the valuation. So there you are. If any of you have got a vast sum of money available, especially under these new conditions that you're setting up, I think it might well be worth knocking at Mr. Montague's front door. Another little tiny point here is that I suppose the reason I'm here partly is because of my father again. That back in about 1940, for some reason or other, he decided that Canada was going to be a great country, and he started acquiring a vast stack of Canadian pamphlets, manuscripts, maps, all sorts of things. And one might almost say 'foolish' father issued a catalogue, and the war came on us at once. And he got a phone call from a newspaper magnate, one Sir Lester Harmsworth, and Sir Lester said to my father, "Now, this catalogue's just arrived. Let's see. I'd like item 1, 2, 3, 4. Oh. Well, you'd better reserve the entire catalogue for me." And so it was that he bought almost the entire lot. And in the fullness of time he died, and his collection came up at Sotheby's again, and my father was able to repeat the performance. He went to every sale, and I suppose he bought back perhaps two-thirds of this library. But shrewd father then put this all straight back in Maggs' convenient basement, and there a great deal of it still is. And it's worth a lot more now than it was then. But this faces me with an evaluation problem. So I have come here to learn as well something about evaluation techniques, because this is one of the really severe problems facing the bookseller these days. An auctioneer has really got to come up with a starting price, and a minimum price below which the owner should not sell. But the world will carry on after that, and the figure can be sky-high. But with me, with the bookseller, we have got to fix a figure at which it will sell, we hope,

but will also show a very good profit and will allow us to replace. But if we overpick that figure, and I'm sure you all have experiences of this in your mind, you are landed with a rather expensive article which you have put your name to as a price. Nobody will take it because it's too dear, and you don't know what to do. Some of our younger brethren then get out of this by reducing the price, perhaps to half. We discussed this at breakfast this morning. And this is very bad form, because it lowers your standing in the world, because everybody knows that the thing which you had on offer at a thousand dollars one minute you're trying to hock at five hundred the next. So in our case, if we have bungled severely like that, I'm afraid that joins the big stack in the basement as well. On the other hand, you may price it too low and you get twenty-five orders for it, and it's too late. We all have problems, and I have learned a great deal here. And I'm sorry I have taught you so little. During the night I realized that my suitcase full of things which I was meant to be doing a workshop seminar on ... I have shown you these things. I've told you how much I love them. But I said practically not a word about what I want to sell them for. I think I've given you the impression that I don't really want to sell them at all. Thank you all very much for inviting me, and I have enjoyed this stay.

B. J. Comiskey

Thank you very much, Mr. Chairman. You know, I'm so impressed with the way the seminar has been conducted, with the knowledge that the members have, that I really do believe that the people of Canada should be proud of this association. I don't think that you're going to have too much trouble from Revenue Canada with your appraisals. I think that the members of the Board that you have have shown discretion, they've shown that they're fully aware of the techniques that they must follow. I think that it would be wise for the association to have a data bank. We have one of the largest data banks for real

estate appraisals in Canada, and we find that an item could have a greater value out West than it would in the East, and vice versa. And I think that a data bank would bring out those facts. I do believe that you have overstressed the importance of these income tax receipts. I think that there's too much play on that. You're doing appraisals not only for gifting purposes but for purchase purposes. And if I want to sell you something that I think has an immense value, I'll probably tell you what I think it's worth and you can have it appraised or do an appraisal on it. And I think your appraisal should be the same; you should use the same techniques. I think that in Revenue Canada we feel that a fair value is the market value. I really don't know what more I can say. I think that with Bill C-33, this Canadian Cultural Property, that there are going to be a tremendous number of gifts made, and you probably will have to make many evaluations. We wonder, from a taxation standpoint, what the impact is going to be on the government. As I mentioned, in the United States in 1967 there were nine million dollars given in receipts and one-half of those were given to political persons. I do believe that you should always protect yourself. Never work alone. I don't think that, when it comes to large appraisals, one man should set himself up as the expert, because there could be people who will entice you to assess them to accommodate them. And if the Department found such a case, then we'd have to naturally prosecute the taxpayer and possibly the person that was involved in it. I think that Revenue Canada ... at least I do ... I feel that we've been very honored to be present, and if we've helped you ... I don't see how we have ... I'm very glad that we have. I will send to you, each one of you, a copy of Interpretation Bulletin 297, and I'll also send you a bulletin on capital gains. I do believe, and I say this sincerely -- don't try to be a tax expert. Stick to appraising, and let the tax experts solve the taxpayers' problems. Thank you very much.

Bruce Peel Well, thank you, Mr. Chairman. I wasn't going to make any comments. I had thought of making a comment about tax receipts, but I think that has been made by Revenue Canada. I was interested in the problem of tax receipts on the part of the issuance of them by institutions, because at our institution I have carried on a running feud with our controller, who is very conservative in his approach, over the issuance of tax receipts. Finally, he has agreed that he will issue them, providing we have an in-house appraisal board. We now have three people on such a board, and I think this is quite valuable. There is the danger of one person working alone. I would like to say that I have found this seminar very useful. I've learned a great deal. I'm a bit disappointed because I thought we could categorize things ... love letters such as Mr. Amtmann likes to sell could be priced at so much per letter, and other types of materials--diaries--all categorized and a sort of a set price for all of them. But I realize that there are so many other factors that this can't be done, and that the only way the members of the N.A.A.B. are going to get expertise is by practice and experience. Thank you for being part of this seminar.

Fred Armstrong, University of Western Ontario Really, all I'd like to say is we've heard about flair and heard about intuition. These are important. We're going to have a changing personnel, we're going to be widely scattered across the country, and I think what is most important will be to get a data bank started. I think the gentlemen that have come here, the dealers, have shown us their catalogues, their card systems. We've had something of five years of experience as a start, and I think maybe this should be put into a data bank form. And we should begin to set up some sort of a general data bank going to a central place such as the P.A.C. for wherever appraisals are done, so that people in different parts of the country can also get some helpful information in this way, because the collections they're going to look at are going to be quite varied. Now, Bob Gordon would be one, I think, who could speak on the logistics of having some sort of a data bank through the Public Archives, but I think this is something our executive might look into, and possibly have more definite suggestions on it.

John Evans, Ottawa I hope this doesn't sound like a commercial, but being a professional photographer, in the last few years we have found, with people dealing with archival material, paintings and so forth, there is a general feeling that 'why spend money on photography when you're reproducing or going to show collections?' And this has come to light, and especially in the last five years ... that collections that have been photographed have been downgraded drastically because of photographic reproductions which are very poor. And all I can say, really ... this comes back to you only get what you pay for. And valuations of photographic collections are the same. In a lot of things I've been involved in, the collections were really very badly downgraded by a photographer in the area where he has no idea of the value historically or from any point of view. He just puts a value on what he thinks. This is passed on and people get very annoyed at the profession, annoyed with the person who is trying to sell the collection, and he's annoyed with people in general. And the whole thing gets downgraded photographically. Auction houses are also in the same position. They hear of a painting, a historian has mentioned it. They ask somebody in the area to have it photographed. This person ... it seems to be about ninety percent will look for the cheapest photographer he can find. This picture is then sent to the States or to Europe, and very little interest is shown, and this again is downgraded. I would like to bring this to the attention of the people, that there are photographers in Canada that are second to none for the rest of the world, who can do this type of work, and I recommend that perhaps there should be a register of photographers available for your use, and that you should use them.

R. Gordon Mr. Chairman and my colleagues, in the last half hour I've been pondering just how I would look, say, on a horse -- as a statue, naturally -- holding a manuscript in one hand, and then spreading money around, something of that sort. Then it occurred to me, "No, that couldn't be the Bob Gordon I know, because he's just an ordinary guy. He's latched on to something worthwhile, he's pushing it, because it's a worthwhile cause." So I'm sure we're talking about a different person, and hopefully some day I'll get to know that wonderful chap. However, one thing that I'd like to say here--that without the support and the cooperation of my colleagues on the executive and outside of the executive ... and you've met them here ... it would have been impossible for us to get anywhere. The preparation for this seminar, of course, is sort of up and down. And every time we'd get very disheartened, we'd get another negative reply from someone, we'd feel, "Let's give up on this." Then I'd get another sort of jolt from my friends, saying "No, don't give up." So we go on. It makes me feel rather good having heard the commentary here. It makes me feel that we have something worthwhile, and we're going to go ahead with it. Particularly, there are two elements on which I'd like to comment. One is the one that John Archer made, and which I could call regionalism, a need for a regional expertise. And it is absolutely right that we in Ottawa or Montreal or Toronto naturally have a different scale of values. And we cannot possibly estimate the potential worth of a local potentate in terms of his achievements at home, and we tend to downgrade that sort of person. In order to correct this, as you know we've created these regional groups, and as you have seen in the composition of them and the various selection of directors, we are building into them this kind of expertise that belongs there. Dr. Lamb, even though he was in Ottawa, never shed his British Columbia spots, and he's back in his normal lair, and he's there again. So I think

you have this kind of assurance that you need. You may have to get to work on Ian Wilson a little bit. I admit there's going to be a problem there, but I'm convinced that you'll get him over on your side. We are planning to decentralize or to vest additional autonomy in the various regions and let them run their own affairs. We'll stand by in Ottawa to help if we can. I imagine that after a while it will be completely unnecessary, as they will develop their own expertise. We will continue to provide whatever data or information is available nationally. And this brings me to the point that Anson-Cartwright made. There is a need for data that is available to members of this Board. There could be a problem. To what extent can we name the donor and name the price paid for his papers? Now some of this information already leaked out yesterday here, and I'm a little bit worried what effect this might have. But what we planned to do, what we started doing, is to camouflage the name in a way that you will still derive benefit by being able to identify a collection in terms of the type of person who created it, which will give you also a guide on how to relate the price or the value of the collections to the type of person or corporation that created it. I think it's possible. We have started doing it. We've created sort of terms like 'light-weight', 'heavyweight' and 'medium-weight'; and we say 'a military figure with the rank of a general'. And I think, after a while, you'll probably see sort of behind this kind of facade the true person. Hopefully this will be of some use to you. As a first approach, we will try to summarize somehow the results of this conference, make this available to all those who are present here and possibly, even, if agreeable to those whose comments we'll be quoting. We'll distribute these proceedings as widely as possible. We also hope to prepare a booklet which will be again available in our various repositories. Such a booklet may be handed to any potential or real donor, who will then be acquainted as to what his rights and his obligations, and indeed his privileges, will be.

NATIONAL ARCHIVAL APPRAISAL BOARD CONSTITUTION

PREAMBLE

There shall be a National Archival Appraisal Board (1) offering appraisal service for historical materials donated to archival repositories in Canada. The appraisals shall be conducted on all forms of historical materials which shall have been donated to the donatory (2), or shall have been placed in the custody of a repository with a bona fide intention of donating the materials to the repository regardless of the outcome of the appraisal. Appraisals will be provided at the request of donatories by Document Appraisal Committees (3) which shall be constituted from among members of the Board. The donatory of the donor, if dissatisfied with the DAC appraisal may commission an independent appraisal. However, Revenue Canada reserves the right to accept or reject the appraisals submitted with tax credit certificates, and may request audits of the appraisals so submitted.

CONSTITUTION

A. Name:

The Board shall be known as the National Archival Appraisal Board (1)

B. Objects:

The purpose of the Board is to provide appraisal service to donatories (2) in Canada. The Board may also offer consultant service to Revenue Canada.

C. Membership of the Board:

Membership of the Board shall consist of an undetermined number of archivists, academics, dealers in MSS and in other archival documents, and others who have demonstrated, or have the potential for developing expertise in monetary appraisal of archival and other historical materials.

Appointments to the Board shall be made by Council of the Canadian Historical Association from a list of nominees prepared and submitted by the Executive Committee of the Board and recommended by the Archives Committee of the CHA.

-
- (1) National Archival Appraisal Board, hereafter referred to as the Board.
 - (2) The term donatory refers to an archival repository which has received a donation of historical materials.
 - (3) Document Appraisal Committee, hereafter referred to as the DAC.

Appointments to the Board shall be for a period of five years, and may be renewed for five more years.

Removal from the Boards shall be made by the Council of the CHA upon recommendation of the Executive Committee of the Board with concurrence of the Archives Committee of the CHA.

Any member may resign from the Board upon written notification to the Executive Committee of the Board.

All members of the Board shall prepare Résumés of Qualifications stating their educational background, experience and other expertise, including offices held, appointments, publications, lectures, etc., relating to the field of appraisal of documents.

D. Meetings of the Board:

The business of the Board shall be conducted by meetings, mail or telephone, as seems advisable. All members shall be notified of meetings three weeks in advance. Quorum shall be the number of those attending the meeting.

E. Executive Committee:

There shall be an Executive Committee of the Board consisting of seven Directors, three of whom shall constitute a quorum of the Committee. Six Directors elected to the Board shall be designated as Regional Directors and will have special responsibilities in the following regions:

1. National Region (4)
2. Atlantic Region
3. Quebec Region
4. Ontario Region
5. The Prairies and the Northwest Territories Region
6. British Columbia and Yukon Region

One Director shall be designated as Director-at-large and will have special responsibilities delegated to him by the Executive Committee.

-
- (4) The National Region shall have no geographical limits but will assume special responsibility for appraisals conducted for donatories in the Nation's capital and in adjoining area. The National Region shall also have responsibility to conduct appraisals in all other regions where the necessary expertise is at the present not available. It is understood that it may not be possible to develop the expertise in all regions for some two or three years.

F. Election to the Executive Committee:

All seven directors shall be members of the Board, and shall be elected by a majority of quorum of the Board. They shall hold office for a period of three years, but may be re-elected for the entire period of tenure as members of the Board.

G. Responsibilities of the Executive Committee:

When required, the Executive Committee shall:

1. Develop policies, guidelines and criteria governing appraisal of donated archival materials.
2. Formulate regulations and procedures to ensure uniformity of appraisals performed by local, regional or national DAC's.
3. Review and approve the composition of the DAC's.
4. Maintain a registry of records of all previous appraisals together with other information relating to appraisals.
5. Assess uniform rates of appraisal fees.
6. Provide financial services such as billing repositories for services rendered and paying remuneration to members engaged in appraisals.
7. Nominate candidates for membership in the Board: recommend removal of members for cause.
8. Provide professional orientation to new members.
9. Offer consultant service to Revenue Canada, and to other agencies and individuals engaged in appraisals.
10. Determine the validity of independent appraisals.

H. Regional Directors:

There shall be six Regional Directors to correspond with the regions as prescribed in Section E.

Regional Directors shall be responsible for setting-up the DAC's, and for coordinating appraisal services in their particular regions (subject to provision in Footnote (4)). They may participate in appraisals. In setting-up the DAC's the Directors will act in accordance with the Board's policies.

I. Officers of the Board and of the Executive Committee:

There shall be the following officers of the Board and of the Executive Committee:

1. Chairman:

The Chairman shall be the chief executive officer of the Board as well as of the Executive Committee. He shall preside at all Meetings of the Board and the Committee, and shall perform other duties as delegated by the Executive Committee. He or the Vice-Chairman, and the Secretary-Treasurer shall sign all minutes of meetings; policy statements and other administrative documents.

2. Vice-Chairman:

The Vice-Chairman shall in the absence of the Chairman perform the duties and exercise the powers of the Chairman, and perform other duties as delegated by the Executive Committee.

3. Secretary-Treasurer:

The Secretary-Treasurer shall attend all meetings of the Board and of the Executive Committee and shall record all votes, minutes and other proceedings of the meetings. He shall have custody of the funds and securities and shall keep full account of receipts and disbursements, and shall issue yearly audited statements. He shall prepare invoices for accounts due and shall issue cheques in payment of appraisal fees and other expenses.

Officers shall be selected from among members of the Executive Committee, and shall hold office at pleasure but not longer than their terms of office as Directors.

J. Document Appraisal Committee (DAC's)

1. The Document Appraisal Committees shall be set up for specific assignments in response to requests by donatories. Not fewer than three Board members shall serve on each DAC. They shall be appointed to the DAC by the Regional Director, subject to provisions of Section G-3. One member shall be appointed to serve as the Presiding Member of the DAC.

All appraisal decisions shall be made by the majority of those attending, with a minimum of three concurring.

2. Presiding Member of the DAC:

The Presiding Member of the DAC shall chair the appraisal meeting. He shall prepare all appraisal reports and related certificates. He shall provide the central office with duplicate copies of all minutes of meetings, appraisal reports and other documents. He shall notify the Secretary-Treasurer of any charges to be levied against donatories for appraisal services, and of any payments due to appraisers serving on the DAC's.

3. Appraisal Reports:

The appraisal report shall contain basic description of the documents, and explanation of their historical (or other) significance, and a statement of their fair and reasonable market value. The report must be signed by the DAC members concurring with assessment of the fair market value, subject to provisions of Section J-1.

K. Central Office:

There shall be a central office to serve as a registry of duplicate appraisal reports and related documents including all minutes of meetings of the Board, the Executive Committee and the DAC's.

LIST OF N.A.A.B. MEMBERS WHO PARTICIPATED
in the ORIENTATION SEMINAR

Mr. Hugh Anson-Cartwright	Professor Elwood Jones
Dr. John Archer	Mr. John Mappin
Dr. Charles Armour	Mr. Robert J. Morgan
Professor Frederick H. Armstrong	Professeur Fernand Ouellet
Monsieur François Beaudin	Mr. Bruce Peel
Mr. George Brandak	Mr. Edward Phelps
Mr. John Corey	Monsieur Henri Pilon
Mr. Ron D'Altroy	Mr. Alan Powell
Mr. David Davis	Professor Patricia E. Roy
Mr. Hugh A. Dempsey	Mrs. Shirlee A. Smith
Mme Murielle Doyle-Frenière	Miss Maryalice Stewart
Mr. John Evans	Mrs. Gloria M. Strathern
Mr. William Galloway	Mr. Michael Swift
Mr. R.S. Gordon	Professor Lewis H. Thomas
Mr. Stan D. Hanson	Dr. F.J. Thorpe
Dr. J.P. Heisler	Mr. Alan Turner
Mr. Kenneth W. Johnson	Professeur Jean-Pierre Wallot
	Mr. Ian Wilson

LIST OF SPEAKERS AND COMMENTATORS

Mr. Bernard Amtmann Montreal Book Auctions MONTREAL, Quebec	Mr. John Maggs Maggs Bros. Ltd. LONDON, England
Mr. Ian Clark Secretary of State Dept. OTTAWA, Ontario	Mr. Kenneth W. Rendell Kenneth W. Rendell Inc. NEWTON, Mass.
Mr. B.J. Comiskey Revenue Canada Taxation OTTAWA, Ontario	Mr. J.S. Stewart Revenue Canada Taxation OTTAWA, Ontario
Mr. Roy L. Davids Sotheby's LONDON, England	Ms. Sharon Van Raalte Secretary of State Dept. OTTAWA, Ontario
Mr. Paul Dioguardi Bergh, Dioguardi & Kennedy OTTAWA, Ontario	

LIST OF INVITED OBSERVERS

Mrs. Sue Baptie
Mlle Béatrice Chassé
M. Guy Dinel
Mr. David Esplin
Mr. Hugh McMillan
Madame Louise Hamel
Mr. Robert Michel
Mlle L. Van Der Bellen

Administrator of the Orientation Seminar
Gilles L. Durocher