

Week Four: The Monetary Appraisal System

INFO 6850: Special Topics in Information Management: Archives II (Fall 2015)

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Creighton Barrett, Digital Archivist, Dalhousie University Archives

WEEK FOUR OBJECTIVES

- 1) Explain the Canadian monetary appraisal system
- 2) Differentiate archival appraisal and monetary appraisal
- 3) Debate the legal and fiscal implications of monetary appraisals
- 4) Analyze monetary appraisal reports and tax receipts

GUEST SPEAKER

Patti Bannister will be joining us to discuss the monetary appraisal system.

ASSIGNED READINGS

- 1) Government of Canada. Cultural Property Export and Import Act (R.S., 1985, c. C-51). <http://laws.justice.gc.ca/eng/C-51/index.html>.
- 2) Kula, Sam. "Monetary Appraisal of Film Archives." Chapter 6 in *Appraising Moving Images: Assessing the Archival and Monetary Value of Film and Video Records*. Maryland and Oxford: Scarecrow Press, 2003, p. 93-126. (available in course website).
- 3) Library and Archives Canada. "Audit Report: Monetary Appraisal of Acquisitions." Library and Archives Canada, Internal Audit Function, Audit and Evaluation Directorate, September 2012.
- 4) National Archival Appraisal Board. http://naab.ca/index_e.asp.
- 5) Silversides, Brock. "Appraising Moving Images: Assessing the Archival and Monetary Value of Film and Video Records (Review)." *Archivaria* 55 (Spring 2003): 149-152.
<http://journals.sfu.ca.ezproxy.library.dal.ca/archivar/index.php/archivaria/article/view/12413/13513>.
- 6) Walden, David. "The Tax Credit System: Blessing or Burden?" *Archivaria* 18 (Summer 1984): 84-90.
<http://journals.sfu.ca.ezproxy.library.dal.ca/archivar/index.php/archivaria/article/view/11080/12016>.

AGENDA

- 1) Announcements
- 2) Discussion with Patti Bannister



INFO 6850 (Fall 2015): Week Three: The Donation Process

- 3) Break
- 4) Monetary appraisal exercise at Dalhousie University Archives

PREPARE FOR DISCUSSION

Use the assigned readings to prepare for seminar style discussion with Patti Bannister.

MONETARY APPRAISAL EXERCISE

The monetary appraisal exercise will be based on select audiovisual material from the imX Communications fonds at the Dalhousie University Archives.

Students will assume the role of a monetary appraiser for a brief role-playing activity.

- 1) Review a selection of DVDs, VHS, and other videotapes that were appraised by each appraiser.
- 2) Review a selection of corporate records that were appraised by each appraiser.
- 3) Assign a fair market value to the reviewed items.
- 4) Review excerpts from monetary appraisal reports by certified qualified appraisers.
- 5) Compare your fair market value to the fair market values assigned by the certified qualified appraisers.

Question: Do you agree with the fair market values assigned by each appraiser?

Question: Do you agree with the justifications used by each appraiser?

Question: Do you agree with the Cultural Property Export Review Board's decision to certify the imX Communications fonds as cultural property?

Students will have the option of using a worksheet for comparing factors used in the monetary and archival appraisal of archival materials:

<http://hdl.handle.net/10222/63744>.