



STAFF REPORT ACTION REQUIRED

Donations of Gifts-in-Kind to Special Collections Policy

Date: December 1, 2025

To: Toronto Public Library Board

From: City Librarian

SUMMARY

The purpose of this report is to seek Toronto Public Library Board approval of an updated Donations of Gifts-in-Kind to Special Collections Policy (Attachment 1).

The policy was last updated in 2007 and needs updating to align with relevant policies including the Materials Selection Policy and with the format and layout of TPL's new Policy Development Framework. Language revisions have also been incorporated to provide greater clarity regarding the applicability of the policy and on TPL's accountability for financial appraisal and legislative compliance. Procedural content has been removed for inclusion in guideline and procedure documentation. References to TPL roles and responsibilities have been updated to reflect current organizational structure.

This policy covers the receipt, acknowledgement, appraisal and disposition of gifts-in-kind to Special Collections. In certain circumstances, at the discretion of

staff, this policy may also apply to other parts of the Toronto Public Library when the gift-in-kind has similar specialized considerations.

RECOMMENDATIONS

The City Librarian recommends that the Toronto Public Library Board:

1. approves the updated Donations of Gifts-in-Kind to Special Collections, appended as Attachment 1; and
2. amends the Materials Selection Policy, to clarify that Tax receipts are issued only for items that meet the selection guidelines and are accepted into the collection and are in accordance with the Gifts-in-Kind to Special Collections Policy.

FINANCIAL IMPACT

There is no financial impact beyond what has been approved in the current year's budget. Gifts-in-kind are significant in the ongoing development of TPL's Special Collections and enable the Library to acquire important cultural heritage and other research materials that would not be possible through the annual library materials budget.

The Director, Finance & Chief Financial Officer has reviewed this financial impact statement and agrees with it.

ALIGNMENT WITH STRATEGIC PLAN

The policy advances TPL's Strategic Plan 2025-2029 priority of Awareness and Availability. The policy reinforces TPL's commitment to Torontonians being able to conveniently access library collections and have a rich selection of collections that reflect evolving interests and needs.

EQUITY IMPACT STATEMENT

The Donations of Gifts-in-Kind to Special Collections Policy is expected to have a positive equity impact. The policy affords opportunities for the Library to add rare, unique and often valuable materials to its collections and make them accessible and available to all.

DECISION HISTORY

At its meeting on [December 10, 2007](#), the Library Board approved the Donations of Gifts-in-Kind to Special Collections Policy.

ISSUE BACKGROUND

Gifts-in-kind are gifts of property other than cash, cheques and marketable securities that are essential to the development of Toronto Public Library's Special Collections. Donors often give valuable and rare collection items which would otherwise be beyond the Library's ability to acquire and make equitably accessible to all.

The Toronto Public Library has a long tradition of collecting special collections and has accepted donations of rare and valuable collections since its founding in 1884. This policy allows the donations to Special Collections to continue and encourages donations by offering tax incentives available through Revenue Canada.

Donations of gifts-in-kind form a substantial portion of collection building in Special Collections and the same criteria which are used to assess items for purchase for those collections are used to assess potential donations of gifts-in-kind.

The policy recognizes that Special Collections differ substantially from the Library's circulating and research collections in form and function, and include many items which are rare, fragile and valuable and can increase in monetary value over time. The policy addresses those unique concerns and articulates the Library's commitment to acceptance of gifts-in-kind.

The Toronto Public Library Foundation and the American Foundation for Toronto Public Library are the recognized fundraising bodies for the Library and as such they record and receipt donations of cash, securities and gifts-in-kind. Professional curatorial staff in Special Collections lead the assessment of potential donations and recommend acceptance of the specific items. In accordance with federal income tax legislation, any donations of gifts in-kind must be receipted by the body which receives the donation. For this reason, the policy outlines the acceptance and receipting of gifts by the Foundation and enables the transfer of the gifts to the Toronto Public Library.

Incentives for donors enables the Library to offer tax incentives to donors of gifts-in-kind to the Library. This policy enables the Library to secure appraisal values at fair market value (defined as the highest price in an open and unrestricted market between willing buyer and willing seller) and thus offer fair tax incentives to the donor.

The Library holds special designation as a Category A institution by the Canadian Cultural Property Export Review Board (CCPERB) and as such can accept material that is of outstanding significance and national importance, which qualify for preferential tax treatment. In order to qualify for certification as cultural property, the item must be given directly to the Library. The policy includes a directive which allows for items to be donated directly to the Library if they are considered to be potential cultural property with any income tax receipt issued directly by the CCPERB.

COMMENTS

This update of the policy includes edited or removed procedural language for inclusion in guideline and procedure documentation, including disposal of gifted materials. The proposed edits also address a policy gap for similar gifts-in-kind to other parts of the Library outside of Special Collections, accepted under certain circumstances and at TPL's discretion.

References to specific financial thresholds, not tied to current Canada Revenue Agency requirements, have also been edited, as figures may require updates outside the policy review cycle.

Language has been edited or added to clarify TPL's accountability for financial appraisal and adherence to Canada Revenue Agency requirements as well as for Canadian Cultural Property Export Review Board (CCPERB) submissions.

References to TPL roles, responsibilities, collections and divisions have been updated to reflect present organizational structure and nomenclature.

CONTACT

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Email: pryan@tpl.ca

SIGNATURE

Moe Hosseini-Ara
City Librarian

ATTACHMENTS

| | |
|---------------|---|
| Attachment 1: | Donations of Gifts-in-Kind to Special Collections Policy |
| Attachment 2: | Donations of Gifts-in-Kind to Special Collections Policy (redline revisions) |

Policy Title: Donations of Gifts-in-Kind to Special Collections
Policy Classification: Board Policy

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Donations of Gifts-in-Kind to Special Collections

Policy Classification: Board Policy

Motion # and Approval Date: 07 - 223 – December 10, 2007

Motion # and Last Revision Date: December 1, 2025

Effective Date

December 1, 2025

Purpose

To establish guidance regarding donations of gifts-in-kind to Toronto Public Library's ("TPL" or the "Library") Special Collections.

Scope

This policy covers the receipt, acknowledgement, appraisal and disposition of gifts-in-kind to Special Collections. The procedures for this policy are documented separately. The Library's Special Collections currently include, the Arthur Conan Doyle Collection, the Baldwin Collection of Canadiana, the Chinese Canadian Archive, the Merril Collection of Science Fiction, Speculation and Fantasy, the Osborne Collection of Early Children's Books, and Special Collections in the Arts.

In certain circumstances, at the discretion of staff, this policy may also apply to other departments other than Special Collections of the Toronto Public Library when the gift-in-kind has similar specialized considerations.

Underlying Principles

The selection of materials for the Library is driven by principles defined in its Materials Selection Policy, which is informed by the Library's Values and Intellectual Freedom Statements and Vision and Mission.

The Materials Selection Policy recognizes that additional considerations apply to gifts-in-kind, which are essential to the development of Toronto Public Library's

Special Collections. Donors often give valuable and unique materials such as rare books, manuscripts, archives, art and ephemera for specific collections that would otherwise be beyond the Library's ability to acquire, and which require special care, cataloguing, access provisions, storage and handling.

The Materials Selection Policy further stipulates that the same criteria and guidelines that apply to the selection of all Library materials are used to evaluate gifts and donations. It is understood that gifts and donations are freely given without conditions attached, unless specifically negotiated beforehand, and that all gifts and donations will be used or disposed of as the Library deems appropriate. Tax receipts are issued by the Toronto Public Library Foundation or the American Foundation for Toronto Public Library only for items that meet the selection guidelines and are accepted into the Library's collections according to the terms of this policy.

Policy Statement

The Library welcomes gifts-in-kind of materials from individuals or groups to its Special Collections that support the Library's mission to provide "universal access to a broad range of human knowledge, experience, information and ideas..." The same basic criteria and guidelines that apply to the selection of all Library materials are used to assess gifts-in-kind to Special Collections. Additional considerations include, the relevance to the collection and collection development objectives, the costs - including those of appraisal, processing, cataloguing, storage and maintenance - and the condition of the item(s).

1. Acceptance of Gifts-in-Kind

- 1.1 Donations of gifts-in-kind are approved by the Director, Service Development & Innovation (or delegate).
- 1.2 Toronto Public Library Foundation and the American Foundation for Toronto Public Library may accept donations of gifts-in-kind approved by the Library.
- 1.3 Accepted gifts-in-kind from donors requiring Canadian charitable donation tax treatment will be acknowledged and income tax receipts will be offered by the Toronto Public Library Foundation for the current appraised Fair Market Value of the material.

- 1.4 Accepted gifts-in-kind from donors requiring American charitable donation tax treatment will be acknowledged by the American Foundation for Toronto Public Library.
- 1.5 The Library may request a financial donation from the donor to assist in the processing or care of the donated material. The donation will be made through the Toronto Public Library Foundation or American Foundation for Toronto Public Library for charitable donation tax treatment.
- 1.6 Donors must sign a deed of gift that includes a statement indicating clear ownership of the material by the donor. The deed of gift transfers ownership to the Library directly or to the appropriate Foundation, in accordance with its policies, (as applicable). Relevant rights, including intellectual, exhibition, and digital reproduction rights, may also be transferred, as noted on the deed of gift.
- 1.7 All materials donated become the exclusive property of the Toronto Public Library, or the Toronto Public Library Foundation or the American Foundation for Toronto Public Library, as the case may be. In either of the latter cases, the Foundation, in accordance with its policies, will transfer the gift to the Library, which will utilize the gift in its best interest subject to any conditions imposed by the donor.
- 1.8 The deed of gift must be executed before an appraisal by the Library proceeds.
- 1.9 The Director, Service Development & Innovation (or delegate) must approve any specific conditions of retention or use requested by the donor.

Canadian Cultural Property

- 1.10 The Cultural Property Export and Import Act came into effect in 1977, with amendments in 2019. It provides special tax incentives to encourage Canadians to donate or sell important objects to public institutions in Canada, and is administered by the Canadian Cultural Property Export Review Board (CCPERB). The Library is designated a category A institution by CCPERB and therefore can offer donors these tax incentives when the gift is certified by CCPERB. The Library determines whether or not to apply for

Cultural Property certification.

2. Acknowledgement and Donor Recognition

- 2.1 The Toronto Public Library Foundation, the American Foundation for Toronto Public Library and the Toronto Public Library may recognize gifts-in-kind in a variety of ways, in accordance with applicable donor recognition policies.

3. Financial Appraisal

- 3.1 Library staff members may appraise donations worth up to \$1000 (or current Canada Revenue Agency threshold), provided they have sufficient expertise, familiarity with the market, and when there is no conflict of interest.
- 3.2 If the value of the gifts is estimated to be more than \$1000 (or current Canada Revenue Agency threshold); or, the gift is being donated by a Library staff member; or, if staff lack the necessary expertise, the Library will choose and pay for an independent, experienced appraiser.
- 3.3 When an external appraisal is required, the Library will select and pay for an independent appraiser(s).
- 3.4 Appraisers must be recognized authorities on the gifts-in-kind and up-to-date on the market for the material being donated.
- 3.5 All appraisals must be independent and at arm's length from the donor.
- 3.6 A written appraisal for the current Fair Market Value is received (or provided) by the Library, and the information sent to appropriate Foundation (Toronto Public Library Foundation or American Foundation for Toronto Public Library) to issue the official receipt for the year in which the gift was made. Tax receipts may be issued to the donor in the following year.

4. Disposal of Gifts-in-Kind

- 4.1 Gifts-in-kind to Special Collections may comprise large collections, with

items that are outside the boundaries of the Special Collection's guidelines for collection development, including duplicate material. Before signing the deed of gift, donors should be aware that not all items may be added to the Library's collections.

- 4.2 Donors will be advised, at the time the gift is made, to indicate if they want items not relevant to the collection returned to them. If not returned to the donor, materials that are included in gifts but not kept by Special Collections may be disposed in other ways deemed appropriate by the Library, and in accordance with applicable legislation.

Accountability

The Director, Service Development & Innovation is accountable for ensuring implementation of and compliance with the Donations of Gifts-In-Kind to Special Collections Policy.

Related Legislation

- *Income Tax Act*, RSC 1985, c 1 (5th Supp.) , as amended
- *Cultural Property Export and Import Act*, RSC 1985, c C-, as amended

Related Library Policies

[Materials Selection Policy](#)

Definition of Terms

Canadian Cultural Property Export Review Board is an independent tribunal of the Department of Canadian Heritage that was established in 1977 by section 18 of the Cultural Property Export and Import Act. Among its various responsibilities, the Board certifies cultural property for income tax purposes.

Cultural property refers to an object, collection or item which has been identified as having cultural significance because of its close ties with Canadian history or national life, its aesthetic qualities, its value in the study of the arts and sciences, or its degree of national importance. Cultural Property does not have to be Canadian in origin.

Fair Market Value is the highest price, expressed in terms of money, that the property would bring in an open and unrestricted market between a willing buyer and a willing seller who are both knowledgeable, informed and prudent, and who are acting independently of each other.

Gifts-in-kind are gifts of property other than cash, cheques and marketable securities. This includes gifts of supplies, equipment, books, manuscripts and artwork.

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Director, Service Development & Innovation

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