

is constant, Sutherland muses on how the books in these collections can be put to the best use as priorities change and new titles become available.

While there may well be more challenges than answers as print culture evolves, Sutherland's essay reminds me of the old question "Now that we can do anything, what will we do?" One can't future-proof a library's content, but

understanding the context of the various pursuits of book artists, booksellers and collectors will go a long ways in helping everyone who participates in the culture of books respond to the opportunities and challenges that lie ahead.

~ Peter Mitham, editor

LETTERS

Value Proposition

What is the value of a gift of books, and how rigorous should the valuation process be? Paul Whitney's column in Amphora 163, "Gifts that keep on taking," addressed the topic—and drew feedback from the Antiquarian Booksellers' Association of Canada.

The column was inspired by three articles David Baines, the Vancouver Sun's long-standing business reporter, wrote prior to his retirement earlier this year that examined the valuation—and value to taxpayers—of a donation of Chinese-language books to the Richmond Public Library in Richmond, B.C.

The following response from ABAC president Marvin Post, proprietor of Attic Books in London, Ontario, took issue with the column, and particularly the original article by David Baines.

AN EXCELLENT CHOICE

I have read the article "Gifts that keep on taking" by Paul Whitney, based on an earlier piece in the *Vancouver Sun* by David Baines. The original article was full of misrepresentations and... the reputation of the appraiser was also damaged in the original article. The donation and the appraisal have both been exonerated by Canada Revenue Agency after an audit.

I find it amazing that a retired librarian such as Mr. Whitney does not see value in books. At a time when most library and archives purchasing budgets have been slashed, donations form a cost-effective way of obtaining an up-to-date and diverse collection. This donation was large and would have taken some time to create.

As an accredited appraiser myself (Canadian Personal Property Appraisers Group) and president of the Antiquarian Booksellers' Association of Canada (ABAC), I am surprised to find Mr. Whitney's article promotes one appraisal organization, the International Society of Appraisers (ISA). This group consists of full-time appraisers in many fields with a heavy emphasis on appraising art and antiques. ISA lists 16 appraisers of books, none of whom were in Canada at the time of the appraisal, although one is now listed in St. Catharines, Ontario. None have any working knowledge of books in Chinese.

Bjarne Tokerud lives and works in British Columbia and is a professional bookseller of long and good standing in ABAC. He is also one of the few appraisers in North America with any knowledge of Chinese. As such, Mr. Tokerud is an excellent choice for performing this type of appraisal and the City of Richmond wisely spent a moderate sum acquiring an appraisal from Mr. Tokerud. As professional appraisers are paid for time and expenses, it would have been very costly to import an American appraiser, who would have taken longer and racked up more expenses for travel and lodging. Furthermore, the imported appraiser would have probably consulted with Mr. Tokerud in order to make a credible report. This is an extra layer of expense for the taxpayer...

Appraisals, appraisal standards, and appraisal law are all currently in flux due to the Uniform Standards of Professional Appraisal Practice

(USPAP). This means a great deal of change for donors, appraisers, and government agencies such as Revenue Canada. Canadian Heritage, working as the Canadian Cultural Property Export Review Board (CCPERB), is working on new, often contradictory, standards.

In conclusion, I wish to thank the Richmond Public Library for acquiring a valuable resource for a large community of Chinese Canadians.

Marvin Post, president
Antiquarian Booksellers' Association of Canada

Whatever concerns the Antiquarian Booksellers' Association of Canada had with the original reporting by David Baines, those concerns were expressed neither to the Vancouver Sun nor to Mr. Baines, who said he heard from no one, not even the Richmond library. "You might ask why, if misrepresentations were made, they did not contact me or my editors," he said.

Mr. Baines noted that the Canada Revenue Agency's acceptance of the valuation submitted to the Richmond library left several questions unanswered. He provided Amphora with a letter also published in the Vancouver Sun outlining these outstanding concerns.

UNANSWERED QUESTIONS

Richmond Library's chief librarian, Greg Buss, says CRA raised "no concerns" about the library's issuance of a \$1.2-million tax receipt for the donation of 47,000 Chinese books in 2011. "Obviously I'm pleased that the CRA felt we did our due diligence and met all the requirements they set out," he is quoted as saying.

The CRA audit report, however, does not answer several key questions. We still don't know the basis upon which the appraiser, Bjarne Tokerud of Victoria, arrived at his valuation. These details should have been included in his original appraisal, but were not. If Tokerud has since produced some justification for his valuation, the library should make it available to the public.

Then there is the unresolved issue of Tokerud's credentials. He advertised himself as an "accredited appraiser," which the library touted as evidence of his credibility, but there was never any evidence that he was accredited by anybody. It is interesting to note that, after I questioned Tokerud on this matter, he quietly dropped the appellation from his website.

The library also referred to Tokerud as a "third party with no vested interest in the valuation." However, I later learned that, at the same time Tokerud was preparing his appraisal, he was negotiating a contract with the library to box and move the books from the donor's house to the library. For these services, Tokerud earned twice as much as he did for the appraisal.

The library may have ultimately met all CRA's requirements, but in my view, the process was more dubious than diligent.

David Baines, *Vancouver Sun* business columnist (retired)

.....
✦ *Amphora welcomes feedback from readers. Correspondence may be sent to the editor, Peter Mitham, at pmitham@telus.net. Correspondence may be edited prior to publication.*

