

(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)

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✦ *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.*

