

**Appendix 1-5**  
**Applications for Certification, 1992-2004**

Fiscal Year	Total Applications Determined & Redetermined	Total Determined & Redetermined Fair Market Value	Applications Determined at Original Value	Original Value Determination	Applications Determined at Change of Value	Change of Value Determination	Percentage of Applications Determined at Change of Value
1992/1993	1,048	\$ 51,299,079	947	\$ 43,202,436	101	\$ 8,096,643	9.6
1993/1994	1,255	\$ 111,888,614	970	\$ 43,416,311	285	\$ 68,472,303	22.7
1994/1995	1,527	\$ 92,672,902	1,166	\$ 59,941,994	361	\$ 32,730,908	23.6
1995/1996	1,035	\$ 98,998,439	800	\$ 28,728,141	235	\$ 70,270,298	22.7
1996/1997	975	\$ 70,596,917	821	\$ 48,664,221	154	\$ 21,722,696	15.8
1997/1998	1,047	\$ 160,696,241	908	\$ 127,710,896	139	\$ 32,985,345	13.3
1998/1999	1,072	\$ 105,788,757	912	\$ 52,270,202	160	\$ 53,518,555	14.9
1999/2000	1,064	\$ 89,166,444	923	\$ 71,422,289	141	\$ 17,744,155	13.3
2000/2001	961	\$ 135,903,807	841	\$ 56,328,883	120	\$ 79,574,924	12.5
2001/2002	1,114	\$ 150,987,751	944	\$ 135,110,990	170	\$ 15,876,761	15.3
2002/2003	949	\$ 134,004,643	831	\$ 128,940,833	118	\$ 5,063,810	12.4
2003/2004	969	\$ 322,959,437	855	\$ 306,539,000	114	\$ 16,420,437	11.8

## Appendix 1-6

### Certification for Donations vs. Sales, 1992-2004

Fiscal Year	Total Applications		Total Determined & Redetermined Fair Market Value		Applications Determined & Redetermined for Donations		Percentage of Donations		Determined & Redetermined Fair Market Value for Donations		Applications Determined & Redetermined for Sales		Percentage of Sales		Determined & Redetermined Fair Market Value for Sales	
	Determined	Redetermined	Determined	Redetermined	for Donations	Donations	Value	for Sales	Determined	Redetermined	for Sales	Value	for Sales	Value	for Sales	
1992/1993	1,046		\$ 51,299,079		1,006	96	\$ 49,548,277		42		4.0		\$ 1,750,802			
1993/1994	1,255		\$ 111,883,614		1,206	96.1	\$ 108,932,559		49		3.9		\$ 2,956,055			
1994/1995	1,527		\$ 92,672,902		1,489	97.5	\$ 91,064,965		38		2.5		\$ 1,607,937			
1995/1996	1,035		\$ 98,998,439		997	96.3	\$ 97,704,443		38		3.7		\$ 1,293,996			
1996/1997	975		\$ 70,585,917		959	98.4	\$ 69,971,147		16		1.6		\$ 615,770			
1997/1998	1,047		\$ 160,696,241		1,007	96.2	\$ 158,436,706		40		3.8		\$ 2,259,535			
1998/1999	1,072		\$ 105,788,757		1,047	97.7	\$ 104,657,162		25		2.3		\$ 1,131,595			
1999/2000	1,084		\$ 89,116,444		1,028	96.6	\$ 87,548,636		36		3.4		\$ 1,617,808			
2000/2001	961		\$ 135,903,807		932	97	\$ 132,975,874		29		3.0		\$ 2,927,933			
2001/2002	1,114		\$ 150,987,751		1,080	96.9	\$ 144,483,491		34		3.1		\$ 6,504,260			
2002/2003	949		\$ 134,004,643		926	97.6	\$ 131,185,421		23		2.4		\$ 2,819,222			
2003/2004	969		\$ 322,959,437		942	97.2	\$ 317,795,485		27		2.8		\$ 5,163,952			

## Appendix 1-7

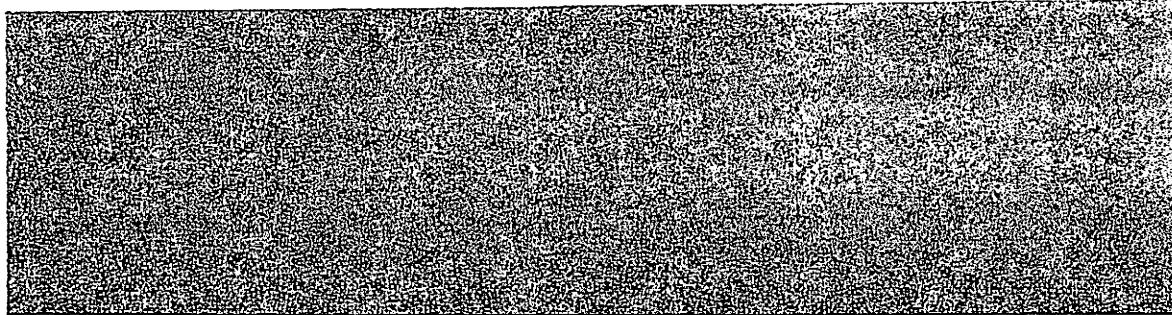
### Determination of Fine Art Material (Group V), 1992-2004

Fiscal Year	Total Applications Determined & Redetermined	Total Determined & Redetermined Fair Market Value	Group V Applications Determined & Redetermined	Determined & Redetermined Fair Market Value for Group V	Percentage of Total Fair Market Value
1992/1993	1,048	\$ 51,299,079	730	\$ 34,918,995	68.1
1993/1994	1,255	\$ 111,888,614	962	\$ 38,859,741	34.7
1994/1995	1,527	\$ 92,672,902	1,129	\$ 46,256,920	49.9
1995/1996	1,035	\$ 98,998,439	755	\$ 65,960,612	66.6
1996/1997	975	\$ 70,586,917	662	\$ 23,881,903	33.8
1997/1998	1,047	\$ 160,696,241	787	\$ 126,905,895	79.0
1998/1999	1,072	\$ 105,788,757	773	\$ 46,513,360	44.0
1999/2000	1,064	\$ 89,166,444	733	\$ 49,685,483	55.7
2000/2001	961	\$ 135,903,807	689	\$ 64,090,445	47.2
2001/2002	1,114	\$ 150,987,751	815	\$ 98,669,351	65.3
2002/2003	949	\$ 134,004,643	670	\$ 103,627,571	77.3
2003/2004	969	\$ 322,959,437	696	\$ 161,987,634	50.2

## Appendix 1-8

### Determination of Archival Material (Group VII), 1992-2004

Fiscal Year	Total Applications Determined & Redetermined	Total Determined & Redetermined Fair Market Value	Group VII Applications Determined & Redetermined	Determined & Redetermined Fair Market Value for Group VII	Percentage of Total Fair Market Value
1992/1993	1,048	\$ 51,299,079	255	\$ 10,091,994	19.7
1993/1994	1,255	\$ 111,888,614	239	\$ 67,400,816	60.2
1994/1995	1,527	\$ 92,672,902	309	\$ 27,219,743	29.4
1995/1996	1,035	\$ 98,998,439	215	\$ 26,808,491	27.1
1996/1997	975	\$ 70,586,917	250	\$ 29,458,942	41.7
1997/1998	1,047	\$ 160,696,241	191	\$ 13,140,043	8.2
1998/1999	1,072	\$ 105,788,757	238	\$ 30,802,331	29.1
1999/2000	1,064	\$ 89,166,444	269	\$ 32,916,236	36.9
2000/2001	961	\$ 135,903,807	214	\$ 12,759,981	9.4
2001/2002	1,114	\$ 150,987,751	235	\$ 33,339,335	22.1
2002/2003	949	\$ 134,004,643	224	\$ 24,731,872	18.5
2003/2004	969	\$ 322,959,437	213	\$ 136,750,924	42.3



## Appendix 1-9

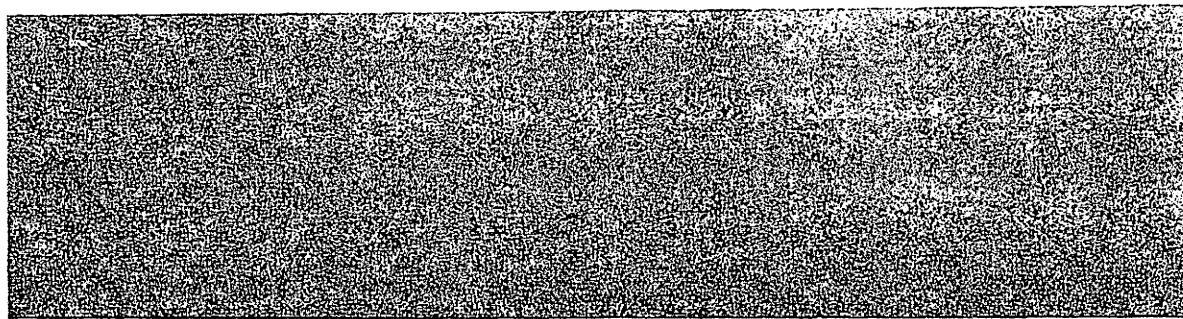
### Artists Donating Works They Created, 1992-2004

Fiscal Year	Total Applications Determined & Redetermined	Total Determined & Redetermined Fair Market Value	Applications Determined & Redetermined Donor = Creator	Determined & Redetermined Fair Market Value Donor = Creator	Percentage of Total Fair Market Value
1992/1993	1,048	\$ 51,299,079	51	\$ 1,670,425	3.3
1993/1994	1,255	\$ 111,888,614	120	\$ 2,909,390	2.6
1994/1995	1,527	\$ 92,672,902	184	\$ 3,636,164	3.9
1995/1996	1,035	\$ 98,998,439	161	\$ 4,396,984	4.4
1996/1997	975	\$ 70,586,917	166	\$ 4,319,014	6.1
1997/1998	1,047	\$ 160,696,241	196	\$ 4,381,230	2.7
1998/1999	1,072	\$ 105,788,757	171	\$ 5,078,916	4.8
1999/2000	1,064	\$ 89,166,444	156	\$ 4,945,311	5.5
2000/2001	961	\$ 135,903,807	161	\$ 7,288,205	5.4
2001/2002	1,114	\$ 150,987,751	173	\$ 6,078,486	4.0
2002/2003	949	\$ 134,004,643	126	\$ 4,103,712	3.0
2003/2004	969	\$ 322,959,437	145	\$ 6,122,016	1.9

## Appendix 1-10

### Determinations vs. Redeterminations, 1992-2004

<i>Fiscal Year</i>	<i>Total Applications Determined &amp; Redetermined</i>	<i>Total Determined &amp; Redetermined Fair Market Value</i>	<i>Applications Determined</i>	<i>Determined Fair Market Value</i>	<i>Applications Redetermined</i>	<i>Redetermined Fair Market Value</i>	<i>Redetermined &gt; Determined</i>	<i>Difference in Value</i>	<i>Redetermined &lt; Determined</i>	<i>Difference in Value</i>	<i>Redetermined = Determined</i>
1992/1993	1,048	\$ 51,299,079	1,048	\$ 51,299,079	0	\$ -	0	\$ 0	0	\$ -	0
1993/1994	1,255	\$ 111,888,614	1,253	\$ 111,851,179	2	\$ 37,435	2	\$ 9,000	0	\$ -	0
1994/1995	1,527	\$ 92,672,902	1,521	\$ 92,188,752	6	\$ 484,150	3	\$ 42,625	1	\$ 38,000	2
1995/1996	1,035	\$ 98,998,439	1,031	\$ 98,634,193	4	\$ 364,246	2	\$ 9,000	0	\$ -	2
1996/1997	975	\$ 70,586,917	968	\$ 70,162,707	7	\$ 424,210	6	\$ 255,850	0	\$ -	1
1997/1998	1,047	\$ 160,696,241	1,026	\$ 159,099,437	21	\$ 1,596,804	16	\$ 128,200	2	\$ 40,417	3
1998/1999	1,072	\$ 105,788,757	1,043	\$ 103,390,362	29	\$ 2,398,395	16	\$ 283,036	0	\$ -	13
1999/2000	1,064	\$ 89,166,444	1,035	\$ 87,585,933	29	\$ 1,580,511	16	\$ 360,793	0	\$ -	13
2000/2001	961	\$ 135,903,807	932	\$ 82,006,480	29	\$ 53,897,327	17	\$ 620,478	0	\$ -	12
2001/2002	1,114	\$ 150,987,751	1,084	\$ 149,055,188	30	\$ 1,932,563	19	\$ 463,244	4	\$ 17,080	7
2002/2003	949	\$ 134,004,643	925	\$ 133,263,908	24	\$ 740,735	13	\$ 62,346	1	\$ 1,800	10
2003/2004	969	\$ 322,959,437	957	\$ 315,176,571	12	\$ 7,782,866	7	\$ 565,941	0	\$ -	5



## Appendix 1-11

### Withdrawn Applications for Certification, 1992-2004

Fiscal Year	Total Applications Determined & Redetermined	Withdrawn by Donor	Withdrawn by Institution	Withdrawn - Determination Made	Withdrawn - No Determination Made
1992/1993	1,048	3	32	22	13
1993/1994	1,255	39	23	52	10
1994/1995	1,527	46	7	45	8
1995/1996	1,035	20	12	16	16
1996/1997	975	5	9	8	6
1997/1998	1,047	5	1	6	0
1998/1999	1,072	4	2	5	1
1999/2000	1,064	1	1	2	0
2000/2001	961	1	0	1	0
2001/2002	1,114	5	1	6	0
2002/2003	949	4	2	6	0
2003/2004	969	1	4	5	0

## APPENDIX 1-4

### Guidelines for "Outstanding Significance and National Importance"

No changes were made to these guidelines during the 2004-2005 period, therefore please refer to Appendix 1-4 in Part I of the Cumulative Report 1992-1993 to 2003-2004.

## APPENDIX 1-5

### Applications for Certification, 2004-2005

Total Applications Determined & Redetermined	Total Determined & Redetermined Fair Market Value	Applications Determined at Original Value	Original Value Determination	Applications Determined at Change of Value	Change of Value Determination	Percentage of Applications Determined at Change of Value
793	\$119,696,708	649	\$92,549,660	144	\$27,147,048	18.2

## APPENDIX 1-6

### Certification for Donations vs. Sales, 2004-2005

Total Applications Determined & Redetermined	Total Determined & Redetermined Fair Market Value	Applications Determined and Redetermined for Donations	Percentage of Donations	Determined and Redetermined Fair Market Value for Donations	Applications Determined and Redetermined for Sales	Percentage of Sales	Determined and Redetermined Fair Market Value for Sales
793	\$119,696,708	767	96.7	\$113,542,040	24	3.0	\$6,116,608

Note: Of the 793 applications determined and redetermined, two were for donations/sales (split-receipts) with a total value of \$38,060.

## APPENDIX 1-7

### Determination of Fine Art Material (Group V), 2004-2005

Total Applications Determined & Redetermined	Total Determined & Redetermined Fair Market Value	Group V Applications Determined and Redetermined	Determined & Redetermined Fair Market Value for Group V	Percentage of Total Fair Market Value
793	\$119,696,708	573	\$54,513,687	45.5

## APPENDIX 1-8

Applications for Certification (Group VII), 2004-2005

Total Applications Determined & Redetermined	Total Determined & Redetermined Fair Market Value	Group VII Applications Determined and Redetermined	Determined & Redetermined Fair Market Value for Group VII	Percentage of Total Fair Market Value
793	\$119,696,708	171	\$36,972,475	30.9

## APPENDIX 1-9

Artists Donating Works They Created, 2004-2005

Total Applications Determined & Redetermined	Total Determined & Redetermined Fair Market Value	Applications Determined & Redetermined Donor = Creator	Determined & Redetermined Fair Market Value Donor = Creator	Percentage of Total Fair Market Value
793	\$119,696,708	132	\$6,407,256	5.4

## APPENDIX 1-10

Determinations vs. Redeterminations, 2004-2005

Total Applications Determined & Redetermined	Total Determined & Redetermined Fair Market Value	Applications Determined	Determined Fair Market Value	Applications Redetermined	Redetermined Fair Market Value	Redetermined > Determined	Difference In Value	Redetermined < Determined	Difference In Value	Redetermined = Determined
793	\$119,696,708	773	\$114,851,868	20	\$4,844,840	8	\$426,244	6	\$14,620	6

## APPENDIX 1-11

### Withdrawn Applications for Certification, 2004-2005

Total Applications Determined & Redetermined	Withdrawn by Donor	Withdrawn by Institution	Withdrawn – Determination Made	Withdrawn – No Determination Made
793	2	1	3	-

## APPENDIX 1-12

### Export Permit Review Results, 2004-2005

In 2004-2005, 29 export permit applications were reviewed by the Canadian Cultural Property Export Review Board. Of these, 28 were denied.

## APPENDIX 1-3

### Applications for Certification, 2006-2007

Total Applications Determined & Redetermined	Total Determined & Redetermined Fair Market Value	Applications Determined at Original Value	Original Value Determination	Applications Determined at Change of Value	Change of Value Determination	Percentage of Applications Determined at Change of Value
840	\$114,487,613	645	\$96,395.550	195	\$18,092,063	23.2

\*Note: Of the 195 Change of Value Determinations, 37 were determined at a value higher than the Original Value.

## APPENDIX 1-4

### Certification for Donations vs. Sales, 2006-2007

Total Applications Determined & Redetermined	Total Determined & Redetermined Fair Market Value	Applications Determined & Redetermined for Donations	Percentage of Applications Determined & Redetermined for Donations	Determined & Redetermined Fair Market Value for Donations	Applications Determined & Redetermined for Sales	Percentage of Applications for Sales	Determined & Redetermined Fair Market Value for Sales	Applications Determined & Redetermined for Donation/Sales (Split-Recipients)	Percentage of Applications for Donation/Sales (Split-Recipients)	Determined & Redetermined Fair Market Value for Donation/Sales (Split-Recipients)
840	\$114,487,613	811	96.5	\$112,315,440	26	3.1	\$1,996,698	3	0.35	\$175,475

## APPENDIX 1-5

### Determination of Fine Art Material (Group V), 2006-2007

Total Applications Determined & Redetermined (All Groups)	Total Determined & Redetermined Fair Market Value (All Groups)	Applications Determined & Redetermined for Group V	Determined & Redetermined Fair Market Value for Group V	Percentage of Total Fair Market Value for Group V
840	\$114,487,613	574	\$84,751,476	74

## APPENDIX 1-6

### Determination of Archival Material (Group VII), 2006-2007

Total Applications Determined & Redetermined (All Groups)	Total Determined & Redetermined Fair Market Value (All Groups)	Group VII Applications Determined & Redetermined	Determined & Redetermined Fair Market Value for Group VII	Percentage of Total Fair Market Value for Group VII
840	\$114,487,613	208	\$25,266,758	22

## APPENDIX 1-7

### Artists Donating Works They Created, 2006-2007

Total Applications Determined & Redetermined	Total Determined & Redetermined Fair Market Value	Applications Determined & Redetermined Donor = Creator	Determined & Redetermined Fair Market Value Donor = Creator	Percentage of Total Fair Market Value Donor = Creator
840	\$114,487,613	93	\$5,357,508	4.7

## APPENDIX 1-8

### Determinations vs. Redeterminations, 2006-2007

Total Applications Determined & Redetermined	Total Determined & Redetermined Fair Market Value	Determined Applications Determined Fair Market Value	Redetermined Applications Redetermined Fair Market Value	Redetermined Fair Market Value	Redetermined > Determined	Difference in Value Redetermined < Determined	Difference in Value Redetermined = Determined
840	\$114,487,613	833	\$114,315,513	7	\$172,100	7	\$60,100

## APPENDIX 1-9

### Withdrawn Applications for Certification, 2006-2007

Applications Determined & Redetermined	Withdrawn by Donor	Withdrawn by Institution	Withdrawn – Determination Made	Withdrawn – No Determination Made
840	4	1	5	0

## APPENDIX 1-2

### Certifications of Cultural Property, 2007-2008

Note: The statistics below relate to determinations (including redeterminations) of Fair Market Value (FMV) where the Board first determined that the objects meet the criteria of "outstanding significance and national importance" (OSNI). In 2007-2008, the Board determined that 25 objects do not meet the criteria of OSNI and therefore did not determine the FMV.

#### i) Applications for Certification

Total Applications Determined	Total Determined Fair Market Value	Applications Determined at Proposed Value	Proposed Value Determination	Percentage of Applications Determined at Proposed Value	Applications Determined at Change of Value	Change of Value Determination	Percentage of Applications Determined at Change of Value
849	\$ 170,410,488	726	\$ 142,120,035	85.5	123	\$ 28,290,453	14.5

Note: Of the 123 Change of Value Determinations, 23 were determined at values higher than the Proposed Value, while the remainder were determined at values lower than the Proposed Value.

#### ii) Certification of Donations vs. Sales

Total Applications Determined (Donations & Sales)	Total Determined Fair Market Value (Donations & Sales)	Applications Determined for Donations	Percentage of Applications Determined for Donations	Determined Fair Market Value for Donations	Applications Determined for Sales	Percentage of Applications Determined for Sales	Determined Fair Market Value for Sales	Applications Determined for Donations/Sales (Split-Receipts)	Percentage of Applications Determined for Donations/Sales (Split-Receipts)	Determined Fair Market Value for Donations/Sales (Split-Receipts)
849	\$ 170,410,488	810	95.4	\$ 164,330,523	31	3.7	\$ 4,834,137	8	0.9	\$ 1,173,404

#### iii) Certification of Fine Art Material (Group V)

Total Applications Determined (All Groups)	Total Determined Fair Market Value (All Groups)	Applications Determined for Group V	Determined Fair Market Value for Group V	Percentage of Total Fair Market Value for Group V	Applications Determined at Proposed Value	Proposed Value Determination	Percentage of Applications Determined at Proposed Value	Applications Determined at Change of Value	Change of Value Determination	Percentage of Applications Determined at Change of Value
849	\$ 170,410,488	584	\$ 85,575,849	68.8	488	\$ 66,703,248	83.6	96	\$ 18,872,601	16.4

iv) Certification of Archival Material (Group VII)

<i>Total Applications Determined (All Groups)</i>	<i>Total Determined Fair Market Value (All Groups)</i>	<i>Applications Determined Group VII</i>	<i>Determined Fair Market Value for Group VII</i>	<i>Percentage of Total Fair Market Value for Group VII</i>	<i>Applications Determined at Proposed Value</i>	<i>Proposed Value Determination</i>	<i>Percentage of Applications Determined at Proposed Value</i>	<i>Change of Value Determination</i>	<i>Percentage of Applications Determined at Change of Value</i>	
849	\$170,410,488	200	\$72,748,910	23.6	179	\$65,913,892	89.5	21	\$6,835,018	10.5

v) Certification of Donations by Artists of Works They Created

<i>Total Applications Determined</i>	<i>Total Determined Fair Market Value</i>	<i>Applications Determined Donor = Creator</i>	<i>Determined Fair Market Value Donor = Creator</i>	<i>Percentage of Total Fair Market Value Donor = Creator</i>	<i>Applications Determined at Proposed Value</i>	<i>Proposed Value Determination</i>	<i>Percentage of Applications Determined at Proposed Value</i>	<i>Change of Value Determination</i>	<i>Percentage of Applications Determined at Change of Value</i>	
849	\$170,410,488	118	\$8,770,856	5.1	107	\$6,618,541	90.7	11	\$2,152,315	9.3

vi) Determinations vs. Redeterminations

<i>Total Applications Determined</i>	<i>Total Determined Fair Market Value</i>	<i>Determined Applications</i>	<i>Determined Fair Market Value</i>	<i>Redetermined Applications</i>	<i>Original Determined Fair Market Value</i>	<i>Redetermined Fair Market Value</i>	<i>Redetermined &gt; Determined</i>	<i>Difference in Value</i>	<i>Redetermined &lt; Determined</i>	<i>Difference in Value</i>	<i>Redetermined = Determined</i>
849	\$170,410,488	819	\$166,078,972	30	\$3,179,382	\$4,331,516	28	\$1,156,333	1	\$4,200	1

vii) Withdrawn Applications for Certification

<i>Applications Determined</i>	<i>Withdrawn by Donor</i>	<i>Withdrawn by Institution</i>	<i>Withdrawn - Determination Made</i>	<i>Withdrawn - No Determination Made</i>
849	5	3	8	1

## APPENDIX 1-2

### Certifications of Cultural Property, 2008-2009

Note: The statistics below relate to determinations (including redeterminations) of Fair Market Value (FMV) where the Board determined that the objects meet the criteria of "outstanding significance and national importance" (OSNI). In 2008-2009, the Board concluded that 33 objects, each in Group V, do not meet the criteria of OSNI and therefore did not determine the FMV.

#### i) Applications for Certification

Total Applications Determined	Total Determined Fair Market Value	Applications Determined at Proposed Value	Proposed Value Determination	Percentage of Applications Determined at Proposed Value	Applications Determined at Change of Value	Change of Value Determination	Percentage of Applications Determined at Change of Value
851	\$104,524,922	717	\$69,772,082	84.3	134	\$34,752,840	15.7

Note: Of the 134 Change of Value Determinations, 23 were determined at values higher than the Proposed Value, while the remainder were determined at values lower than the Proposed Value.

#### ii) Certification of Donations vs. Sales

Total Applications Determined (Donations & Sales)	Total Determined Fair Market Value (Donations & Sales)	Applications Determined for Donations	Percentage of Applications: Donations	Determined Fair Market Value for Donations	Applications Determined for Sales	Percentage of Applications for Sales	Determined Fair Market Value for Sales	Applications Determined for Donation/Sales (Split-Receipts)	Percentage of Applications: Donation/Sales (Split-Receipt)	Determined Fair Market Value for Donation/Sales (Split-Receipts)
851	\$104,524,922	812	95.4	\$100,750,979	32	3.8	\$2,564,415	7	0.8	\$1,209,528

#### iii) Certification of Fine Art Material (Group V)

Total Applications Determined (All Groups)	Total Determined Fair Market Value (All Groups)	Applications Determined for Group V	Percentage of Applications: Group V	Determined Fair Market Value for Group V	Percentage of Total Fair Market Value for Group V	Applications Determined at Proposed Value	Proposed Value Determination	Percentage of Group V Applications Determined at Proposed Value	Applications Determined at Change of Value	Change of Value Determination	Percentage of Group V Applications Determined at Change of Value
851	\$104,524,922	591	69.4	\$69,445,155	66.4	488	\$44,016,515	82.6	103	\$25,428,640	17.4

#### iv) Certification of Archival Material (Group VII)

Total Applications Determined (All Groups)	Total Determined Fair Market Value (All Groups)	Applications Determined Group VII	Percentage of Applications: Group VII	Determined Fair Market Value for Group VII	Percentage of Total Fair Market Value for Group VII	Applications Determined at Proposed Value	Proposed Value Determination	Percentage of Group VII Applications Determined at Proposed Value	Applications Determined at Change of Value	Change of Value Determination	Percentage of Group VII Applications Determined at Change of Value
851	\$104,524,922	203	23.8	\$38,487,416	36.8	175	\$18,662,246	86.2	28	\$19,825,170	13.8

v) Certification of Donations or Sales by Artists of Works They Created

Total Applications Determined	Total Determined Fair Market Value	Applications Determined Donor = Creator	Determined Fair Market Value Donor = Creator	Percentage of Total Fair Market Value	Applications Determined at Proposed Value	Proposed Value Determination	Percentage of Applications Determined at Proposed Value	Applications Determined at Change of Value	Change of Value Determination	Percentage of Applications Determined at Change of Value
851	\$104,524,922	174	\$9,205,519	8.8	153	\$6,235,606	87.9	21	\$2,969,913	12.1

vi) Certification of Donations or Sales by Individuals vs. Organizations

Total Applications Determined	Total Determined Fair Market Value	Applications Determined Individuals	Determined Fair Market Value	Percentage of Fair Market Value Total	Applications Determined Organizations	Determined Fair Market Value	Percentage of Total Fair Market Value
851	\$104,524,922	825	\$76,520,638	73.2	26	28,004,284	26.8

vii) Determinations vs. Redeterminations

Total Applications Determined	Total Determined Fair Market Value	Determined Applications	Determined Fair Market Value	Redetermined Applications	Original Determined Fair Market Value	Redetermined Fair Market Value	> Determined Fair Market Value	Redetermined Fair Market Value	Difference in Value	Redetermined < Determined	Difference in Value	Redetermined = Determined
851	\$104,524,922	838	\$98,184,353	13	\$3,917,366	\$6,340,569	6	\$2,423,218	1	\$15	6	

viii) Withdrawn Applications for Certification

Withdrawn by Donor	Withdrawn by Institution	Withdrawn – Determination Made	Withdrawn – No Determination Made
1	3	4	0

ix) Objects Inadmissible for Certification

Applications with inadmissible objects	Total inadmissible objects
2	2

Note: The two objects inadmissible for certification were Companion of the Order of Canada medals. Order of Canada medals, as outlined in the constitution of the Order of Canada, remain the property of the Crown. Title to the medals therefore rests with the Crown and may not be transferred to another party. For this reason, the Canadian Cultural Property Export Review Board is not able to certify COC – Companion of the Order of Canada medals.

## **ANNEX 1-2**

### **Certification of Cultural Property, 2009-2010**

The statistics below relate to determinations (including redeterminations) of Fair Market Value (FMV) where the Board determined that the objects meet the criteria of outstanding significance and national importance (OSNI). In 2009-2010, the Board concluded that 68 objects, each in Group V, did not meet the criteria of OSNI and therefore did not determine the FMV.

#### **i) Applications for Certification**

Total Applications Determined	Total Determined Fair Market Value	Applications Determined at Proposed Value (% of Total)	Proposed Value Determination	Applications Determined at Change of Value (% of Total)	Change of Value Determination
765	\$130,556,694	626 (81.8%)	\$106,310,881	139 (18.2%)	\$24,245,813

Note: Of the 139 Change of Value Determinations, 7 were determined at values higher than the Proposed Value, while the remainder were determined at values lower than the Proposed Value.

#### **ii) Donations, Sales, Split-Receipts**

Applications Determined for Donations (% of Total)	Determined Fair Market Value for Donations	Applications Determined for Sales (% of Total)	Determined Fair Market Value for Sales	Applications Determined for Split-Receipts (% of Total)	Determined Fair Market Value for Split-Receipts
741 (96.9%)	\$129,051,354	22 (2.9%)	\$1,451,040	2 (0.3%)	\$54,300

#### **iii) Fine Art Material (Group V)**

Applications Determined for Group V (% of Total)	Determined Fair Market Value for Group V (% of Total FMV)	Applications Determined at Proposed Value (% of Total Group V)	Proposed Value Determination	Applications Determined at Change of Value (% of Total Group V)	Change of Value Determination
550 (71.9%)	\$87,271,857 (66.8%)	440 (80%)	\$73,865,730	110 (20%)	\$13,406,127

#### **iv) Archival and Library Material (Group VII)**

Applications Determined Group VII (% of Total)	Determined Fair Market Value for Group VII (% of Total FMV)	Applications Determined at Proposed Value (% of Total Group VII)	Proposed Value Determination	Applications Determined at Change of Value (% of Total Group VII)	Change of Value Determination
167 (21.8%)	\$35,561,354 (27.2%)	146 (87.4%)	\$26,565,315	21 (12.6%)	\$8,996,039

**v) Donations or Sales by Artists of Works They Created (Donor = Creator)**

Applications Determined Donor = Creator (% of Total FMV)	Determined Fair Market Value Donor = Creator (% of Total FMV)	Applications Determined at Proposed Value (% of Total Donor = Creator)	Proposed Value Determination	Applications Determined at Change of Value (% of Total Donor = Creator)	Change of Value Determination
163	\$9,274,717 (7.1%)	144 (88.3%)	\$6,280,358	19 (11.7%)	\$2,994,359

**vi) Donations or Sales by Individuals and Organizations**

Applications Determined Individuals	Determined Fair Market Value Individuals (% of Total FMV)	Applications Determined Organizations	Determined Fair Market Value Organizations (% of Total FMV)
728	\$67,849,968 (52.0%)	23	\$62,706,726 (48.0 %)

**vii) Redeterminations**

Redetermined Applications	Original Determined Fair Market Value	Redetermined Fair Market Value	> Determined Fair Market Value	Difference in Value	Redetermined < Determined	Difference in Value	Redetermined = Determined
14	\$1,451,781	\$1,517,918	7	\$66,137	0	\$0	7

**viii) Withdrawn Applications for Certification**

Withdrawn by Donor	Withdrawn by Institution	Withdrawn - Determination Made	Withdrawn - No Determination Made
2	4	5	1

**ix) Objects Inadmissible for Certification**

Applications with inadmissible objects	Total inadmissible objects
1	1

Note: The object inadmissible for certification was a Companion of the Order of Canada medal. Order of Canada medals, as outlined in the constitution of the Order of Canada, remain the property of the Crown. Title to the medals therefore rests with the Crown and may not be transferred to another party. For this reason, the Canadian Cultural Property Export Review Board is not able to certify Companion of the Order of Canada medals.

## DETERMINATIONS

# of Determinants	599
# of Determinants	582 = 97.2
# of Sales	9 = 1.5
# of Split Refg't	8 = 1.3
# of Fine Art	419 = 69.9%
# of Archival	135 = 22.5
# of Other than I+II	45 = 7.5%
# of Apps withdrawn	5
# of Objects refused as N/I	17
# of Objects Inadmissible	0
# of Apps not C/OV	
# of Apps C/OV - higher	
# of Apps C/OV - lower	

## RE DETERMINATIONS

# of Redet.	22
# of original det.	11
# of > than original det.	9
# of < than original det.	

## TAX COURT APPROALS

## Total # of Applications

Determined

Proposed FMV

Board FMV

**2011/2012**

Newfoundland	4	\$479,431	\$484,329
Nova Scotia	27	\$1,009,666	\$1,014,107
New Brunswick	26	\$1,229,079	\$1,336,579
Prince Edward Island	8	\$1,019,050	\$989,615
Quebec	211	\$20,645,230	\$20,023,576
Ontario	193	\$80,121,803	\$64,590,890
Manitoba	19	\$3,774,393	\$3,656,274
Saskatchewan	26	\$1,181,742	\$1,124,238
Alberta	23	\$2,333,338	\$2,753,254
British Columbia	55	\$4,497,156	\$4,386,487
Yukon	0	\$0	\$0
N.W.T.	0	\$0	\$0
No Province	0	\$0	\$0
	592	\$116,290,888	\$100,339,349

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## Applications Determined / Redetermined in: 2011/2012

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Donations &amp; Sales Combined

Year Submitted	# of Applications Determined & Redetermined	# of Applications Determined	# of Applications Redetermined	# of Applications Redetm'd > Determ'd	# of Applications Redetm'd < Determ'd	# of Applications Redetm'd = Determ'd
Donor Type	Board FMV	Board FMV	Redetermined FMV	Difference in Value	Difference in Value	
2008/2009	1	1	0	0	0	0
(Individuals)	\$39,015	\$39,015	\$0	\$0	\$0	
2009/2010	3	2	1	0	0	1
(Individuals)	\$602,713	\$29,500	\$573,213	\$0	\$0	
2010/2011	27	14	13	5	2	6
(Individuals)	\$3,785,547	\$1,780,318	\$1,363,859	\$2,005,229	\$677,870	\$36,500
2010/2011	5	3	2	1	0	1
(Organizations)	\$8,050,197	\$7,622,697	\$412,500	\$427,500	\$15,000	\$0
2011/2012	553	547	6	3	0	3
(Individuals)	\$53,221,635	\$52,581,291	\$414,844	\$640,344	\$225,500	\$0
2011/2012	10	10	0	0	0	0
(Organizations)	\$38,631,353	\$38,631,353	\$0	\$0	\$0	
Totals:	599	577	22	9	2	11
			\$2,764,416			
	\$104,330,460	\$100,684,174	\$3,646,286	\$918,370	\$36,500	

Individuals: 57,648,910 584  
 Organizations: 46,681,550 15  
104330460 599

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## Donations vs. Sales for Applications decided in:2011/2012

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Year Submitted	Total # of Applications Determined for Donations		Total # of Applications Determined for Sales		Total # of Applications Determined for Donation/Sale (treated as Donation)		Total # of Applications Determined
	Board FMV	Board FMV	Board FMV	Board FMV	Board FMV	Board FMV	
2008/2009	1 100.0 %		0 0.0 %		0 0.0 %		1
	\$39,015	100.0 %	\$0	0.0 %	\$0	0.0 %	\$39,015
2009/2010	3 100.0 %		0 0.0 %		0 0.0 %		3
	\$602,713	100.0 %	\$0	0.0 %	\$0	0.0 %	\$602,713
2010/2011	32 100.0 %		0 0.0 %		0 0.0 %		32
	\$11,835,744	100.0 %	\$0	0.0 %	\$0	0.0 %	\$11,835,744
2011/2012	546 97.0 %		9 1.6 %		8 1.4 %		563
	\$90,077,269	98.1 %	\$688,113	0.7 %	\$1,087,606	1.2 %	\$91,852,988
Totals:	582 97.2 %		9 1.5 %		8 1.3 %		599
	\$102,554,741	98.3 %	\$688,113	0.7 %	\$1,087,606	1.0 %	\$104,330,460

TOTAL SALES

\* 582  
 8  
590      102,554,741  
 1,087,606  
103,642,347  
 TOTAL DONATIONS

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## Applications Determined / Redetermined in: 2011/2012

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Year Submitted	# of Applications Determined & Redetermined Board FMV	# of Applications Determined Board FMV	# of Applications Redetermined Board FMV	# of Applications Redetm'd > Determ'd	# of Applications Redetm'd < Determ'd	# of Applications Redetm'd = Determ'd
			Redetermined FMV	Difference in Value	Difference in Value	
2008/2009	1	1	0 \$0	0	0	0
	\$39,015	\$39,015	\$0	\$0	\$0	
2009/2010	3	2	1 \$573,213	0	0	1
	\$602,713	\$29,500	\$573,213	\$0	\$0	
2010/2011	32	17	15 \$1,776,359	6	2	7
	\$11,835,744	\$9,403,015	\$2,432,729	\$692,870	\$36,500	
2011/2012	563	557	6 \$414,844	3	0	3
	\$91,852,988	\$91,212,644	\$640,344	\$225,500	\$0	
Totals:	599	577	22 \$2,764,416	9	2	11
	\$104,330,460	\$100,684,174	\$3,646,286	\$918,370	\$36,500	

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## Determination of Fine Art (Group V) Material decided in: 2011/2012

Page: 1

Year Submitted	Total # of Applications	# of Group V Applications	# Group V Applications	# Group V Applications	#.Group V Applications
	Determined	Prop FMV	FMV Board	Determined at	Determined at
	Proposed FMV	% of Total #	Determinations	Original Value	Change of Value
2008/2009	1	0	0	0	0
	\$39,015	\$0	\$0	\$0	\$0
		0.0 %		0.0 %	0.0 %
2009/2010	3	1	1	1	0
	\$575,225	\$12,000	\$12,000	\$12,000	\$0
		33.3 %		100.0 %	0.0 %
2010/2011	32	20	20	8	12
	\$29,675,802	\$2,535,540	\$2,218,246	\$887,050	\$1,331,196
		62.5 %		40.0 %	60.0 %
2011/2012	563	398	396	320	76
	\$90,203,452	\$72,056,558	\$73,770,546	\$31,387,087	\$42,383,459
		70.7 %		80.8 %	19.2 %
Totals	599	419	417	329	88
	\$120,493,494	\$74,604,098	\$76,000,792	\$32,286,137	\$43,714,655
		69.9 %		78.9 %	21.1 %

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## Determination of Archival (Group VII) Material decided in: 2011/2012

Page: 1

Year Submitted	Total # of Applications Determined Proposed FMV	# of Group VII Applications Prop FMV % of Total #	# Group VII Applications FMV Board Determinations	# Group VII Applications Determined at Original Value	# Group VII Applications Determined at Change of Value
2008/2009	1	1	1	1	0
	\$39,015	\$39,015	\$39,015	\$39,015	\$0
		100.0 %		100.0 %	0.0 %
2009/2010	3	1	1	0	1
	\$575,225	\$541,425	\$573,213	\$0	\$573,213
		33.3 %		0.0 %	100.0 %
2010/2011	32	10	10	5	5
	\$29,675,802	\$20,063,012	\$2,577,748	\$674,849	\$1,902,899
		31.3 %		50.0 %	50.0 %
2011/2012	563	123	121	106	15
	\$90,203,452	\$15,275,845	\$15,203,568	\$13,992,979	\$1,210,589
		21.8 %		87.6 %	12.4 %
Totals	599	135	133	112	21
	\$120,493,494	\$35,919,297	\$18,393,544	\$14,706,843	\$3,686,701
		22.5 %		84.2 %	15.8 %

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Run: JUN 22,2012 10:36AM Artists donating works they created for Applications decided in: 2011/2012

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Year Submitted	Total # of Applications	# of Group V Apps. - Donor=Creator	# of Group V Apps. - Donor=Creator FMV Board Determinations	# of Group V Apps. - Donor=Creator Determined at Original Value	# Group V Apps. - Donor=Creator Determined at Change of Value
	Proposed FMV	Proposed FMV			
2008/2009	1	0	0	0	0
	\$39,015	\$0	\$0	\$0	\$0
		0.0 %		0.0 %	0.0 %
2009/2010	3	0	0	0	0
	\$575,225	\$0	\$0	\$0	\$0
		0.0 %		0.0 %	0.0 %
2010/2011	32	2	2	0	2
	\$29,675,802	\$183,200	\$125,000	\$0	\$125,000
		6.3 %		0.0 %	100.0 %
2011/2012	563	132	132	109	23
	\$90,203,452	\$10,427,003	\$9,934,488	\$7,441,903	\$2,492,585
		23.4 %		82.6 %	17.4 %
Totals	599	134	134	109	25
	\$120,493,494	\$10,610,203	\$10,059,488	\$7,441,903	\$2,617,585
		22.4 %		81.3 %	18.7 %

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**Applications Determined / Redetermined in: 2011/2012**

Page: 1

Year Submitted	# of Applications Determined & Redetermined	# of Applications Determined	# of Applications Redetermined	# of Applications Redetm'd > Determ'd	# of Applications Redetm'd < Determ'd	# of Applications Redetm'd = Determ'd
Donor Type	Board FMV	Board FMV	Board FMV	Difference in Value	Difference in Value	
2008/2009	1	1	0	0	0	0
(Individuals)	\$39,015	\$39,015	\$0	\$0	\$0	
2009/2010	3	2	1	0	0	1
(Individuals)	\$602,713	\$29,500	\$573,213	\$0	\$0	
2010/2011	27	14	13	5	2	6
(Individuals)	\$3,785,547	\$1,780,318	\$1,363,859	\$2,005,229	\$677,870	\$36,500
2010/2011	5	3	2	1	0	1
(Organizations)	\$8,050,197	\$7,622,697	\$412,500	\$427,500	\$15,000	\$0
2011/2012	553	547	6	3	0	3
(Individuals)	\$53,221,635	\$52,581,291	\$414,844	\$640,344	\$225,500	\$0
2011/2012	10	10	0	0	0	0
(Organizations)	\$38,631,353	\$38,631,353	\$0	\$0	\$0	
Totals:	599	577	22	9	2	11
	\$104,330,460	\$100,684,174	\$2,764,416	\$3,646,286	\$918,370	\$36,500

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**Withdrawn Applications for those decided in: 2011/2012**

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Year Submitted	Total # of Applications Determined	Total # of Applications Withdrawn by Donor	Total # of Applications Withdrawn by Institution	# of Withdrawn Apps Determination Made	# of Withdrawn Apps No Determination Made
				Board FMV	Proposed FMV
2011/2012	563	3	2	1	4
				\$6,000	\$0
Totals	599	3	2	1	4
				\$6,000	\$0