

## **Waterloo Historical Society Guidelines for Memorial Donations and Bequests**

The Waterloo Historical Society will gratefully accept monetary memorial donations, honouring WHS members and family members, or monetary bequests which are unrestricted in use. These donations enhance the future research activities, publications and the archival collection of the Society. A tax receipt will be issued in accordance with Canada Revenue Agency policies.

Monetary bequests made in a will can provide a lasting legacy of your support for the Waterloo Historical Society. If a bequest in a will includes physical items such as rare books, maps, documents or photographs or other items, please see **Guidelines for Donations to the Archival Collection** below.

Donations, or bequests, for a designated purpose, or as gifts-in-kind (services, equipment or products), must be referred to the Waterloo Historical Society Board in advance, to determine whether the Society deems the donation/bequest appropriate. The Board will determine, after consultation and upon the recommendation of the Society Archivist, whether the gift can be accepted and what costs are associated with the acquisition including, maintenance, insurance, storage, or other liabilities associated with the gift.

If a professional appraisal is needed for a tax receipt for gifts-in-kind, the donor will bear the cost of the appraisal.

If accepted, the gifts become the exclusive property of the Waterloo Historical Society and may be displayed, loaned, or placed elsewhere in such a manner as the Waterloo Historical Society may deem appropriate.

### **Guidelines for Donations to the Archival Collection**

The Waterloo Historical Society welcomes donations to the Society's archival collection. The Society collects materials which document the unique and rich heritage of Waterloo Region (formerly the County of Waterloo) and its settlements, organizations, businesses, communities, schools, people and families. The Society collects rare books, maps, documents, photographs and ephemera related to the Region/County of Waterloo.

Artefacts and three-dimensional objects such as furniture, clothing, household items, artwork, tools, etc. are not accepted due to the unique storage and conservation challenges that these items present.

Donors must contact the Archivist to discuss potential donations. If accepted, the donated items become exclusive property of the Waterloo Historical Society and may be displayed, loaned or placed elsewhere in such a manner as the Waterloo Historical Society may deem

appropriate. Donors will be required to sign a deed of gift form, transferring ownership of the item(s) to the Society.

If a professional appraisal is needed for a tax receipt for a donation, the donor will bear the cost of the appraisal.

Should a donation not meet the Society's donation criteria, the Archivist may make a referral to another local archival repository or heritage organization, as appropriate.

Approved by WHS Board on 26 November 2013