



**GUIDELINES FOR THE ACCEPTANCE AND ADMINISTRATION OF GIFTS OF ART
TO THE REGENTS OF THE UNIVERSITY OF CALIFORNIA, SAN DIEGO CAMPUS OR
THE UC SAN DIEGO FOUNDATION**

STATEMENT OF PURPOSE OF THE GUIDELINES

The purpose of these guidelines is to provide a framework for acceptance, curation, and deaccession of gifts of art to the University of California, San Diego or to the UC San Diego Foundation.

An existing or proposed work of art may be offered as a gift to The Regents of the University of California, San Diego campus for use and display by a campus department, or to the UC San Diego Foundation for sale. For the purpose of these guidelines, “art” is broadly defined as paintings, sculptures, and other items that are considered artistic expression.

PURPOSE OF THE U.C. SAN DIEGO FOUNDATION ART REVIEW COMMITTEE

The Art Review Committee (“Committee”) of the UC San Diego Foundation was created and designated by the San Diego campus some years ago to review gifts of art for acceptance, and to administer these Guidelines. The campus does not have a permanent art collection or permanent gallery, and therefore each gift must be given either for sale (and given to the Foundation), or for use and display (and therefore a department must be responsible).

The charge to the Committee is twofold:

1. With respect to gifts to The Regents: to review proposed gifts of art of \$10,000 or more in value that are to be retained by the campus and managed by a department. The Committee’s purpose in this vein is to ensure the department has documented their agreement for maintaining the art, and that the quality, artist and aesthetic appeal of the art is in line with the intended purpose, display, instructional use, and/or research. In general, the Committee strives to ensure the campus accepts art that meets the campus’s other high standards of design and taste.

2. With respect to gifts to the Foundation: to review proposed gifts of art to be sold. These gifts, by their nature, must generally be valued in excess of \$25,000 (individually, or if given as a collection, or as a group) and be created by well-known and marketable artists. The Art Review Committee will review and approve the gift for acceptance as referred by Foundation staff and the UCSD Office of Planned Giving, and assist with oversight of the sale.

MEMBERSHIP OF THE COMMITTEE

At least three Trustees from the UC San Diego Foundation will be members of the Committee, as well as the Directors of the UCSD Stuart Collection and the University Art Gallery, as non-Trustee members.

APPLICABILITY

IRS guidelines require that in order to qualify for a tax deduction, a tangible gift-in-kind (which includes art) given to a charity and valued at \$5,000 or more by the donor, must have a written appraisal. Gift Administration staff at UCSD are charged and delegated responsibility for review and acceptance of gifts to both the UC San Diego Foundation and The Regents, including gifts-in-kind.

For practical purposes, the Gift Administration staff will determine if gifts of art valued under \$10,000 will be accepted by either entity and will not be reviewed by the Committee. The Committee will not review lower value items of art that are donated for auction purposes at UCSD charitable events, or to be kept for very minor decorative purposes for offices and building interiors. Those items are to be sent to and processed by UCSD Gift Processing in accordance with existing UC and UCSD Gift Policy.

These guidelines do not apply to:

- gifts made to or commissioned by the UCSD Stuart Collection or any other outdoor art, which is governed by the Stuart Collection. The Stuart Collection operates under a separate agreement with The Regents.

- the UCSD Library Special Collections division, which collects art and similar artifacts directly related to its library holdings.

REVIEW AND ACCEPTANCE PROCESS FOR GIFTS OF ART

- A. Gifts meeting the Applicability criteria noted above will be reviewed for acceptance by the Committee, after they have been reviewed and analyzed by the Office of Planned Giving in Development, in consultation with the Office of Gift Administration, both of which are a part of UCSD's External Relations.
- B. In order to be accepted for retention/use by a campus department, all gifts of art must have a specific UCSD department identified as willing to be fully responsible for the care, safety, and cost of the art for as long as UCSD owns it. The Department must state agreement with these obligations in writing.
- C. If the gift is being given to the UC San Diego Foundation for the purpose of being sold, the Office of Planned Giving will perform the due diligence review to ensure the art is genuine, valuable, and marketable, including all valuation issues.
- D. All gifts of art to be held and displayed by UCSD will be accepted only if the Committee receives assurances that insurance and curation costs will be covered by the funds from the donor, a specific departmental budget, or another UCSD funding source; and that the benefiting department can care and provide safekeeping for the art.
- E. The donor is responsible for obtaining an appraisal of the proposed gift through a professional fine art appraisal service prior to acceptance. If the donor is also the artist (and therefore tax deductibility is limited generally to the cost of the artist's materials) the benefiting department will need to obtain an appraisal or reasonably reliable approximation of value for purposes of gift recording and reporting as private support on the University's donor database, and for department insurance purposes.
- F. Gifts will be documented by a gift agreement, including a written statement in the agreement that because UCSD does not have a permanent art collection, the gift may be deaccessioned

in the future. The UCSD Office of Gift Administration will ensure that the gift is processed in accordance with appropriate gift acceptance, recording, and acknowledgement procedures.

G. In highly unusual circumstances, a proposed gift of art may be subject to donor imposed conditions, such as display in perpetuity, or may create excessive expense to maintain. Such gifts may only be considered for acceptance if the Chancellor agrees that the work is of significant value to UCSD and UCSD can meet such conditions.

H. The individual campus department beneficiary will implement appropriate departmental procedures for inventory control, insurance, display, curation, or storage of the work.

Proposed gifts of art which, upon review, do not meet the criteria for acceptance as outlined above, will be declined and the donor will be appropriately notified by the development officer or department representative. The Committee reserves the right to decline gifts for any reason, including aesthetic evaluation.

DEACCESSION

A. Any work of art given to The Regents for the benefit of the San Diego campus may be deaccessioned (sold or otherwise disposed) provided it does not have restrictions preventing sale.

B. Prior to sale or disposition, the University will advise the donor, if still living, of the planned deaccession. Circumstances may warrant extending similar courtesy to the heirs of a donor. When a work of art by a living artist is deaccessioned, consideration may also be given to notifying the artist.

C. The sale or disposal of art work will be carried out in accordance with applicable University policies. Departments will consult with the Office of Gift Administration for assistance.

- D. The funds realized, if any, from the sale of art shall be used to benefit the department for which the art was originally given, in accordance with any restrictions as provided by the donor.

- E. Upon completion of the sale or disposition, the individual campus department beneficiary will initiate the appropriate University accounting and recording procedures, and will inform the Equipment Management Division.

- F. The sale of art given by the UC San Diego Foundation will be overseen by the Art Review Committee.