

OFFERS IN LIEU - PRESENTATION OF OFFERS

The following notes are provided to give detailed guidance to those who are making offers in lieu either on their own behalf or as agents for the executors of an estate or the appropriate taxpayers.

It was felt that this information would be particularly useful for those making offers of archival material but it has been decided to give the equivalent information for offers that involve other types of material, i.e. non-archival offers.

The aim is to cover all aspects of the documentation that ought to be supplied to ensure that an offer in lieu can be dealt with as speedily and efficiently as possible.

The notes below are in seven sections:

1. Description
2. Summary Introduction
3. Catalogues and Calendars
4. Valuation
5. Inspection
6. Illustrations
7. Presentation

This attempts to cover as many of the possible variations that arise given the very many types of material that can be offered in lieu. There will inevitably be some situations that are not covered and the AIL Panel Secretariat is always happy to discuss particular offers and what material needs to be submitted. Contact details are at the end of this paper.

Each of the seven sections describes what information should be supplied and, in the final section, how it should be presented.

1. Description

a) Archival Offers:

1. Name of Archive (family, individual, institution).
2. Provenance, exhibition history and literature. (Provenance is particularly important for offers of manuscripts where the item or collection has not been in the ownership of the offering estate or their forebears prior to 1933.)
3. What types of documents (e.g. accounts, rent-books, legal, political or literary papers, correspondence journals, business records, etc.).
4. Area(s) documents relate to: counties, parishes, colonies, etc.
5. Time span that documents cover with reference to whether they are evenly spread or concentrated in a particular era, century, etc.
6. No. of documents involved (even if only approx 5,000 or 10,000), number of boxes, indications of any maps and plans and their number and whether these are architectural or pictorial.
7. Cite references if any HMC Report and Record Office calendar, etc or academic article discussing the material has been produced. (Cf. Section 3, below for further information on calendars.)

b) Non-Archival Offers:

1. artist or designer, title, medium, dimensions, date.
2. provenance, exhibition history and literature. (Provenance is particularly important for offers of fine art where the item has not been in the ownership of the offering estate or their forebears prior to 1933.)

Where a large number of items is involved:

3. description of group with the number of items given, listing artist, medium etc., as in 1 immediately above. As a rule of thumb, items with an individual value of more than £2,000 should not be grouped unless the total size of the offer is such that this would result in the need for over 200 individual descriptions.

2. Summary Introduction

a) Archival Offers:

1. Provide a narrative summary of the archive of several pages (approx 3-8 pages) detailing the time-span of the archive, the significance of the family, individual or institution to which the papers relate, their role in history, whether it be of national, regional or local significance. (Clearly this will need to be modified to suit the type of papers being offered.) If the papers contain runs of material from families related by marriage, give details of how they came to join the principal family's archive. If it is an estate archive and several owning families are involved, details should be given of the successive ownership of the property.
2. Describe the highlights of the archive, perhaps individual documents or runs of papers which are of particular importance or illuminate a particular aspect of history or study. Are there any architectural papers relating to the buildings that the family owned. Are there maps, if so, how many, whom by (if known), date, etc. If this archive was being lotted up to be sold at auction, what would be the star lots?
3. Describe the generality of the papers, perhaps estate records, rent-books, personal and political correspondence, literary papers, diaries, etc., with comments on the completeness of the series and whether there are any gaps, whether they are typical of their type but are the sole record for the particular area that they cover and how they fit into the history of the family or institution to which they relate.
4. Provide a concluding statement as to why, given the information provided in 1, 2 & 3 above, the papers are being claimed as being pre-eminent.

b) Non-Archival Offers:

1. Summary of the significance of the item, either from the point of view of the importance of the artist involved or the type of material that is being offered. Is there some historical aspect, some provenance that makes this object stand out from others which superficially might be considered similar? If the offer is intended for a specific institution is there a particular reason. Is the artist or type of material already represented in the institution's collection? Perhaps the offeror had a close association with the institution.

Where large numbers or collections are involved

2. The significance of the collection, what aspect it is illuminating, whether of the artist's work or the history of the material, etc.

For non-archival offers this is unlikely to be as extensive as for archival offers unless there were to be a large number of objects involved and then the cumulative effect might build up a largish section running to 5 -10 pages.

3. Catalogues and Calendars

a) Archival Offers:

1. If an archive has been deposited at a public repository and this or any other body has produced a catalogue, calendar or reader's guide to the archive, three copies of the catalogue, calendar or reader's guide should be provided with the other material that accompanies the offer in lieu.

Where no catalogue or calendar exists for the archive, sufficient detail must be provided to give adequate information on the size and contents of the archive. The number of pieces in the archive must be given. While this need not be a figure precise to the last digit it must be apparent whether the archive consists of five hundred or five thousand items. The archive will also need to be described to volume, box and, preferably, bundle level. Any HMC Report which has been produced on an archive that is being offered in lieu should be cited and if possible a legible photocopy provided. If this is not feasible due to the size of the HMC Report, a copy of at least the introductory section should be provided. If the papers are shared between more than one repository, this should be clearly shown at the beginning of the offer presentation.

b) Non-Archival Offers:

(This section does not apply to non-archival offers.)

4. Valuation

a) Archival Offers:

1. The more the valuation of an archive is broken down into discrete elements the more likely is the chance that the expert advisers and the AIL Panel can evaluate the offer in lieu quickly and without any disagreement on values. A single overall value for the complete archive is likely to lead to difficulties. What is required is the basis upon which the offer price has been arrived at.
2. The breakdown of the value should be consistent with the way that the summary introduction (Section 2, above) has been provided. If particular highlights have been identified these should be valued separately and where possible auction prices for comparable material should be given. If letters, etc., of historically important individuals are concerned it is normally possible to cite sales of letters by the same hand. Where the offer price differs from comparables quoted, reference should be made as to why the items on offer are valued at a higher or lower price. This may be due to the particular significance of the item on offer or because it contains more pages than the auction comparable, etc., etc. If important runs of a particular type of document have been highlighted, sales (either at auction or by private treaty to a UK institution) should be given. Where auction comparables have been cited and are relatively recent, it is extremely helpful to be provided with a legible photocopy of the auction catalogue entry.

b) Non Archival Offers:

1. Offers of single items need little clarification. Auction comparables should be cited and where possible legible photocopies of the auction catalogue entries should be provided. The reasons for the difference between the sale price of the auction comparable and the offer item should be identified. Auction sale results should be given as hammer price plus buyer's premium.
2. Where groups or collections are being offered, individual valuations should be given for the items that make up the collection. This will apply in all cases other than those in which there are genuine sets of items, i.e. the items of the set are intrinsically linked and would in all cases be sold at a commercial auction as a single item. Where the collection consists of many hundreds of items, guidance should be sought from the Secretariat to the AIL Panel.

3. Even where the collection consists of a large number of individual items, the provision of auction comparables will be expected although the same comparable might have application to many items being offered. To avoid unnecessary repetition it would be acceptable to provide, a list of, say, 10 comparables which can be applied by reference to an identification code to numerous examples in the offer listing.

5. Inspection

a) Archival Offers:

1. Where archives are already on deposit with a public repository the name and address of the repository should be cited, and an individual named contact given with direct telephone details and email address provided. The named individual should be contacted by the offeror before they are cited and advised that they will be approached directly by the expert advisers appointed by MLA who will expect to be provided with unrestricted access to the material on offer at a reasonable time consistent with the normal opening hours of the repository. If the repository is going to be closed for a period in the future, details should be given.
2. If the archive is in a private residence, serious consideration should be given as to whether it is feasible to transfer the archive to either the offices of the agent for the offer or the repository which might be named in the condition or wish attached to the offer. It is appreciated that this cannot always be achieved but, in normal circumstances, it will facilitate the speedy provision of expert advice. Where archives are spread over a number of locations, especially where these are far apart, it is likely to take longer for expert advisers to visit all the places involved and provide their considered advice.

b) Non - Archival Offers:

1. As most of the pool of expertise which the AIL Panel can call upon is based in London or finds London a convenient place to get to, it is preferable if items being offered in lieu can be located in London. Where this is not possible it may take longer for expert advisers to find sufficient time to travel to the place where the item(s) is/are located.
2. Notwithstanding what is said in paragraph 1, above, it is recognised that when groups of chattels are being offered where the pre-eminence is based on association with a particular historic setting or on account of their being associated with a building in Schedule 3 ownership, it is not appropriate for the material to be moved out of the particular setting or building to which it relates.
3. Whatever is deemed to be most appropriate, full details of the person through whom access is to be provided should be given, including postal address, telephone and where possible, email address.

6. Illustrations

In all cases, other than high resolution jpeg images, 3 copies of illustrations should be provided. Generally, colour photocopies are not of sufficient quality to be suitable.

a) Archival Offers:

1. While not all archives need to be offered with illustrations, it would be appreciated if even in those cases where there are no items of great visual appeal, at least one good quality colour illustration could be provide in triplicate. It is also helpful if an electronic version (preferably in jpeg format and of at least 300 dpi) can be provided in addition to the colour photographs. An important letter or a document which provides particularly interesting information is suitable for illustration, as are such items as maps and architectural plans.

b) Non - Archival Offers:

1. Offers of single items of fine or decorative art must be accompanied by three colour photographs of professional quality and taken with appropriate lighting. It would also help speed up the process if the same image were provided as a jpeg of at least 300 dpi by email or on disc.
2. Offers of collections of fine or decorative art must be accompanied by a selection of illustrations. The exact number will depend on the individual valuations of the material but a useful rule of thumb is that if the item was to be auctioned and the auction catalogue would have a colour illustration the same will be required for the offer in lieu application. The AIL Panel Secretariat will provide guidance on individual offers on a case by case basis. In cases where a large number of illustrations is being provided, it is acceptable to have these on CD-ROM only but in this case, three copies of the CD-ROM should be provided.

7. Presentation

In all cases, it is much to be preferred if all the required information can be presented in one batch. This is best provided in a single ring-bound volume. Although it is understood that the provision of material in a bound volume is intended to be helpful, if this is done at least one of the copies should be left unbound.

Three copies are requested because normally two copies are given to the two expert advisers and a third is retained for reference both for the use of the AIL Panel and Secretariat but also to be used when the Ministerial recommendation is made.

At least one *unbound* copy is needed to ease photocopying when more than two pieces of expert advice are sought. Especially where groups or collections are offered the AIL Panel may seek expert advice from different pairs of advisers and so more than two copies of the offer are needed.

Where offers consist of a group or collection or where the archive is detailed in a lengthy listing, it is helpful if the listing can be supplied both in hard-copy and as a Word document which can be emailed.

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