**WHAT IS AN APPRAISAL?**
An appraisal is an official valuation of the monetary worth of property that may be required for tax or insurance purposes. The professional appraiser’s value conclusions are based on prescribed methods of evaluation, research, and report writing.

**WHEN DO I NEED AN APPRAISAL?**
In cases involving potential gifts to the museum, IRS regulations require that a third, disinterested party perform appraisals of tax-deductible gifts to not-for-profit institutions. For more information, please contact the IRS or your tax preparer.

**CAN THE T/M STAFF PLACE A VALUE ON MY PROPERTY?**
No, since the museum is a party to the transaction, staff members are prohibited from conducting appraisals or providing estimated values. T/m staff members may examine objects of personal property from within the area of expertise and give opinions on such matters as age, provenance, and function. Under no circumstances will a staff member make an appraisal of property value for insurance, commercial or other purposes.

**WHAT SHOULD I REQUEST FROM AN APPRAISER?**
Learn about the appraiser’s credentials and ask if they carry liability insurance. You can also request a written contract for the work being preformed, a signed statement of disinterest, and documentation of the appraisal results.

**WHAT SHOULD I EXPECT TO PAY?**
Most appraisers charge rates based on hourly fees. Please contact the individual appraisers for quotes. For federal tax purposes, it is illegal for the appraisal fee to be based on a percentage of the overall value of the item(s) being appraised. American Society of Appraisers guidelines state, “Don’t use an appraiser who offers to buy the item or charges a percentage of the item’s value. This is unethical. An appraiser can’t give an unbiased opinion of value if he or she has a monetary interest in the worth of the item.” A feasibility study may be requested of the appraiser to determine whether an appraisal is warranted. The cost of an appraisal may be tax deductible in the case of charitable contributions. Contact the IRS or your tax preparer for details.

**HOW CAN I FIND OUT MORE ABOUT APPRAISALS?**
The profession of appraising personal property is self-regulated. Professional organizations such as the American Society of Appraisers (ASA), the Appraisers Association of America (AAA), and the International Society of Appraisers (ISA) are recognized authorities for appraisal standards, legal issues, and regulation of the appraisal profession. For more information, you can view the ASA website at www.appraisers.org or call (703) 478-2228; the AAA website at www.appraisersassoc.org or call (212) 889-5404; and/or the ISA website at www.isa-appraisers.org or call (206) 241-0359.
The following list of individuals who identify themselves as appraisers of personal property with a focus on toys and/or miniatures. It is provided by T/m as a service to its public. This list is not all-inclusive and in no way constitutes a recommendation for or preference of the museum for any individual or organization listed here. Interested individuals are encouraged to contact listed appraisers or seek additional listings in the telephone directory.

Mark D. Alford
Marcousal Clause & Company
Pottsville, PA 17901
(570) 728-2947
Mclusasco@comcast.net

Tara Ana Finley
4706 SW 67th Ave, Suite M5
Miami, FL 33155
(305) 446-1820
www.anubisappraisal.com

Judy Herman Appelbaum
1362 Fortieth Street
Sarasota, FL 34234
(914) 360-1507
(646) 924-8436

Rachel G. Hoffman
1475 South Broadway
Denver, CO 80210
(303) 722-8700
www.rachelhoffmanappraisal.com

Brady L. Dreasher
Art of Estates
6614 Clayton, Suite 277
St. Louis, MO 63117
(314) 325-4353
www.ArtofEstates.com

Sheryn H. Minton
4027 N Orange Blossom Tri
Orlando, FL 32804
(407) 293-3164
brandjosh@aol.com

Leila Dunbar
Leila Dunbar Appraisals and Consulting
Washington DC 20007
(917) 860-1383
leila@leiladunbar.com

Rick Pence
Pence Estate Sales & Auctions
1409 Woodbury
Liberty, MO 64068
(816) 781-4218
www.penceauction.com
penceauction@msn.com