



**Policy: Purchases and Donations of Art**

**Date Approved:** August 20, 2013  
(Replaces Policy Dated: 2012)

**Approved By:** Board of the Shaar Shalom Congregation

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**Policy Statement**

In a synagogue, art is used to beautify spaces and to elevate the spirits of congregants and guests who come to pray and worship. Indeed, in Judaism we are supposed to make the physical objects we use into beautiful things to fulfill a mitzvah. This is why we have beautiful silver Kiddush goblets, decorate our Torah scrolls and use fancy Havdallah boxes. However, in the same way that esthetics and taste are personal, adornment and art are also personal. What one person finds beautiful, may not appeal to another. As a result, this policy has been developed in association and collaboration with the Ritual Committee to describe the process to be followed by those who wish to donate art to the synagogue or when the synagogue purchases art. It also describes the requirements that must be met before art purchases or donations are approved by the synagogue.

**Definitions**

**Art Committee** – The Committee appointed by the Board of the Shaar Shalom Congregation to oversee beautification of the synagogue and to propose purchases and donations of beautification items, including art.

**Policy Objectives**

The objective of the policy is to describe:

1. The role of the Art Committee;
2. The basic criteria that must be met before art is approved for purchase by the synagogue or donation to the synagogue;

3. The additional criteria that must be met before art intended to be placed in the sanctuary is approved for purchase by, or donation to, the synagogue;
4. The process that must be followed by those who wish to donate art to the synagogue; and
5. The process that must be followed for the synagogue to issue an income tax receipt for donations.

## **Policy Application**

### **Role of the Art Committee**

The Art Committee is responsible for overseeing beautification of the synagogue and to propose purchases and donations of beautification items, including art.

#### Purchases:

The Committee can propose the purchase of art to the Board of the Shaar Shalom Congregation, but the Board makes the final approval decision.

#### Donations:

All donations of art must have prior approval by the Committee before they are presented to the Board of the Shaar Shalom Congregation for final approval. In making its decision, the Committee may consult with external resources on issues such as the merit/value of the art and its appropriateness for the overall esthetic plan for the synagogue.

### **Basic Criteria**

All of the following criteria should be met before art purchases or donations are approved by the synagogue:

1. The art must be consistent with the overall esthetic plan for the synagogue.
2. The donor agrees that the location of the art within the synagogue is solely determined by the Art Committee. The Art Committee has the right to move art at any time for any reason.
3. The donor agrees that their donated artwork becomes part of the synagogue's permanent collection. The manner in which it is exhibited is under the authority of the synagogue, although input from the donor is welcomed and will be considered.
4. The donor agrees that the synagogue is not liable for the cost of transporting, hanging or maintaining artwork in appropriate condition.
5. The donor agrees that the synagogue is not liable for the cost of any additional insurance for the artwork.
6. Although not mandatory, preference is given to work by Jewish artists and/or Jewish themes.
7. Except art placed in the sanctuary, donors are required to pay a fee of \$180 if they wish to have a plaque ordered and mounted in recognition, honor, or memory.

### **Additional Criteria That Must Be Met for Art Placed in the Sanctuary:**

All of the following additional criteria must be met for art purchases or donations intended to be placed in the sanctuary:

1. The art must not contain pictures of human faces and whole human bodies. Under Jewish law, the sanctuary is the one place where a graven human image is still not permitted.
2. The art must have a Jewish theme.
3. The art must enhance the spiritual mood of the sanctuary.
4. Donors agree to make a \$1,800 donation to the synagogue for the privilege of hanging art in the sanctuary. This includes the cost of ordering and mounting a plaque of recognition, honor, or memory.

### **Process for Offering a Donation of Art**

Anyone who wishes to donate art to the synagogue must contact the Chair of the Art Committee through the Shaar Shalom Synagogue Office. Potential donors will be given a copy of this policy and a meeting with the Art Committee will be set up to begin the process of determining whether the art meets the criteria set out in this policy.

### **Process for Obtaining an Income Tax Receipt for a Donation**

Income tax receipts for donations require prior approval by the Treasurer of the Shaar Shalom Congregation. An income tax receipt can only be issued if all of these steps are followed in order:

1. The donation is appraised and a certificate of appraisal provided to the synagogue along with a photograph of the donation. The donor is responsible for having the appraisal done, but the appraiser must be acceptable to the Treasurer of the Shaar Shalom Congregation.
2. The donor invoices the Shaar Shalom Congregation for the appraisal amount.
3. When the donor receives payment for their invoice from the Shaar Shalom Congregation, the donor makes a donation in an equal amount to the Shaar Shalom Congregation.
4. The Shaar Shalom Congregation will issue an income tax receipt to the donor for their donation.

### **Policy Exceptions**

None identified.

### **Policy Monitoring**

None identified.

### **Forms Included with this Policy as Attachments**

None