Gifts to the Library – Sample Policy

The _______________ Public Library is grateful for gifts, and its collection has been enriched by donations of materials as well as monetary contributions. Through donors, the library has been able to acquire materials that could not have been purchased otherwise. The library staff can supply, upon request, a list of needed materials for consideration by the donor.

Donation of Books and Audio Visual Materials
In accepting a gift of materials, the library reserves the privilege of deciding whether items donated should be added to the collection. Out of the many books and other materials that citizens so generously give, a considerable number can be used. Some, however, cannot, because any material, though of value in itself, may be: (1) a duplicate of an item of which the library already has a sufficient number; (2) outdated-(i.e., interesting but not of sufficient present reference or circulating value to the library); and/or (3) in poor condition, which would not justify the expense of processing it (i.e., cataloging and preparing it for circulation). The material will be judged by the same standards of selection as those applied to the purchase of new materials. The _______________ Public Library accepts gift books with the understanding that books that are useful to the library collection will be retained; books not considered useful will be disposed of in whatever manner the librarian deems best. The Library necessarily reserves the right to interfile gifts with other collections on the same subject, so that all collections are organized and classified according to library standards for the best public service.

Gift Book Program
The Library welcomes monetary contributions specifically for book purchases in memorial to or in honor of named individuals. So that the Library can properly honor the gift, a special form to record the information is available and should be completed.

Donation of Art Objects and Related Materials
Although such gifts are usually welcomed and valued, final decision on their acceptance rests with the Library Director and the Library Board of Trustees.

Other Types of Donations
The Library welcomes cash contributions, gifts of real property, stocks, and bonds. It is our policy to expend cash gifts on materials, equipment, or a project that is acceptable to the donor. Although it is uncommon, there may be occasions in which the restrictions set by a donor make it impossible for the library to accept the contribution. All donations are subject to the approval of the Library Director with the backing of the Library Board of Library of Trustees.

Recognition of Gifts
For memorial books to the library, the library may place within the book the name of the donor, if desired. Accepted gifts will be honored in our gift remembrance book.

Use of Gifts
All gifts are accepted with the understanding that it may someday be necessary that they be sold or disposed of in the best interest of the library. The Library cannot commit itself to perpetually housing a donation.

Income Tax Statements
The Library cannot appraise the value of a donation of materials or art. It will, however, issue the donor a letter acknowledging the donation. It is the donor's decision whether he or she will determine the value of the donation or utilize an independent appraiser. While the gifts to the Library as a governmental unit qualify as tax-deductible, the donor will have to consider the particular circumstances of his or her situation for the specific effect.
**Restriction**
No donation can be accepted unless it is given to the Library without restrictions, unless the Library Board of Trustees has specifically adopted an agreement to do so. All gifts may be used, sold, or disposed of in the best interest of the library. All donations are accepted only if, in the opinion of the Library Director and the Library Board of Trustees, they are in the best interests of the library.

**Form**
A Gift Agreement Form must be signed by the donor and approved by the Library Director for unrestricted gifts and the Library Board of Trustees for restricted gifts.