

# GIFTS and DONATIONS POLICY

Rising City Community Library acknowledges the great importance of gifts and donations to the Library's future growth and development. In recognition of such, the Library welcomes gifts of cash, securities, library materials, furnishings or real property to help enrich and improve the Library's resources.

## ACCEPTANCE OF GIFTS

Any donations or gifts made to the library must be consistent with the library's policies, goals, mission statement and/or Community Needs Response Plan.

Books or other library materials purchased by the donor for presentation to the library will be gratefully accepted provided they meet the library's selection policies and procedures and, in the opinion of the professional staff, they enhance the value of the library's collections.

Donated books are evaluated according to the same criteria that are applied to purchased material. Donated materials which do not meet the library's selection process will be disposed of at the discretion of the library director, and may be sold, forwarded to another donation facility, recycled or disposed of in the trash.

The library reserves the right to refuse acceptance any materials, which would merely create a disposal problem. This includes but is not limited to:

Outdated informational books (i.e. technological, tax, investment, medical, educational, legal, etc.)

Fiction more than 10 years old (unless it is in good condition and is considered a "classic")

Outdated textbooks and encyclopedias

Reader's Digest abridged or condensed books

Books that are grimy, musty, moldy, mildewed or in any other way stained

Books with torn pages or missing covers, or that are written in

Books with editorial comments either written or typed in them

Most periodicals, especially single copies (please call before coming in to see if we will accept a periodical selection)

Puzzles and games with missing pieces

Pirated DVDs

Video and audio cassettes

The library is especially interested in the following materials for inclusion in its collections:

Any genre where the book is directed toward adolescent readers

Current novels for recreational reading

Non-fiction books with current information

Biographies and autobiographies

Children's books less than 5 years old,  
Language Development, i.e. workbooks teaching English to Spanish or Spanish to English  
Games and Puzzles

All donations of furnishings, equipment, and materials, etc. become the sole property of the library. No gifts of this nature are accepted unless freely given to the Library without restriction to be used as the library sees fit. The decision as to the acceptance of furnishings and equipment may be made by the Library Board of Directors on the advice of the Library Director or the Library Director themselves. Among the criteria on which the decision shall be based are need, space, impact on staff time, expense and frequency of maintenance.

Gifts of cash, securities, real property and bequests that support the mission of the Library will be handled by the Board of Directors, and will work with the Library Director to present terms of acceptance that are compatible with Library policies, the donor's intent, and applicable laws.

#### DISPOSITION OF GIFTS

Gift items will be integrated into the regular library collections in normal sequence, available to all library patrons, and otherwise handled as any other material belonging to the library.

The Library retains unconditional ownership of an accepted gift. All donations are accepted only if the Library Director or the Board of Directors determines that they can be utilized by, or benefit the Library. Once conveyed to the Library, no gift will be returned to the donor.

The library reserves the right to decide the conditions of display, housing, and access to the materials.

All gifts may be utilized, sold or disposed of in the best interest of the Library. When gift items are withdrawn from the collection, the Library will not notify the donor of the withdrawal. The Library will not automatically replace worn-out, damaged, or lost gift items.

The library is not obligated to keep donated materials for any length of time. The Library Board reserves the right to make the final decision on the disposition of any gift if a conflict with the Director arises and would be put on the agenda for the next meeting of the Board of Directors.

All monetary donations will be given to the Rising City Community Library Board of Directors Treasurer, who will deposit them in the organization's accounts and use them or invest them from that fund in accordance with the donor's wishes. If no designation is given, Memorial monies will be deposited in the Memorial Fund. All other monetary

donations will go into the general fund to be used as needed at the discretion of the Board of Directors.

#### ACKNOWLEDGEMENT OF GIFTS

All gifts and donations will be acknowledged at the Directors discretion and could range from a thank you note mailed or posted on social media for smaller donations to a plaque in instances of larger donations. We aim to extend our appreciation for any gifts given to the library. The library will be in charge of selecting, designing and installing any memorial gift plaques, labels or bookplates. The wording will be composed in consultation with the donor to the best of the Library's ability.

The library will not appraise items for tax purposes. If an appraisal is required for tax reasons, it is the responsibility of the donor to bring a current appraisal to the library and a receipt will be given.

For further information about IRS regulations, publication 561, "Valuation of Donated Property," and publication 546, " Income Tax Deduction for Contributions, are available free of charge from local tax bureaus and on the web at <http://www.irs.gov/pub/irs-pdf/p561.pdf>

For items other than materials in the resource collection, it shall be the final decision of the Library Board of Directors as to whether a plaque will be affixed to or near an item, or whether the donation will be recognized in some other location or fashion.

Adapted/Reviewed 8/21/21