## **Dunlap Public Library District Donation/Gift Policy**

Adopted 25 September 2000 Reviewed 25 April 2011 Reviewed and Revised 28 June 2021

- <u>General</u>. The Dunlap Public Library District (the "Library") is grateful for gifts, and its collection has been enriched by donations of physical materials, as well as monetary contributions. Through donors, the library has been able to acquire materials which could not have been purchased otherwise. The Library Director 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. The material will be judged by the same standards of selection as those applied to the purchase of new materials. The Dunlap Public Library District accepts gift books with the understanding that books which are useful to the library collection will be retained and other books disposed of in whatever manner the Library Director or their designee deems best. For additional information, see "Book/Materials Donation Guidelines."
- <u>Gift Book Program.</u> The Library welcomes monetary contributions specifically for book purchases in memorial to or in honor of named individuals. In order that the Library can properly honor the donor's generosity, a special form to record the information must be completed.
- <u>Donation of Art or Other Physical Objects</u>. Although such gifts are usually welcomed and valued, final decision on their acceptance rests with the Library Director and/or the Board of Library Trustees.
- Monetary Donations. The Library welcomes cash contributions, gifts of real property, stocks, and bonds.

  Although it is unlikely, there may be an occasion in which the restrictions set by the 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 Trustees.
- Recognition of Gifts. For memorial books to the library, the library may place within the book the name of the honoree, if desired. Any monetary donation given at \$250.00 or higher will be acknowledged with an engraved faceplate for the Donations/Memorial plaque located in the Library. See "Donations/Memorial Plaque Form."
- <u>Use of Gifts</u>. 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.
- <u>Income Tax Statements</u>. The Library cannot appraise the value of any donation. It will, however, issue the donor a letter acknowledging the donation. Gifts to the Library as a governmental unit qualify as

tax deductible.

Restriction. No donation can be accepted unless it is given to the Library without restrictions, unless the Board of Library 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/or the Board of Library Trustees, they are in the best interests of the library.