

## DONATIONS

SEOLS and all of its library users benefit greatly from the continuing generosity of citizens and organizations. Donations that further SEOLS's mission and enhance its collection and services are generally welcome and encouraged.

**USEFUL & APPROPRIATE TO LIBRARY MISSION** - Acceptance of any donation should only occur if the donation will be genuinely useful and appropriate to SEOLS's mission as a public library. Any conditions or obligations other than appropriate acknowledgment will be reason to decline an offered donation. (Note: grants, are considered to be contracts, not donations.)

**DONATIONS TO BE USED AS THE DONOR WISHES** - When a donation is given to a SEOLS library (rather than to another legal entity such as a city, foundation, or incorporated friends group), the donation becomes the property of SEOLS and is to be handled in compliance with SEOLS's policies and procedures. Each donation shall be used in accordance with the donor's wishes. Donated materials which are cataloged and processed by SEOLS are property of SEOLS.

**PUBLICITY, GIFT PLATES & OTHER ACKNOWLEDGMENTS** - Written acknowledgment of all non-incidentals donations is proper. For donations under \$100, a short thank you in a standard format is suitable. When requested, new library materials given and placed in the collection may be identified by bookplates. A donation of equipment or furniture may be identified with an attached small, engraved plate on the item. Suitable acknowledgment of donations of property or buildings will be determined by the SEOLS Board. Donations may be publicized in the local media, if acceptable to the media and all parties concerned. No other conditions for acknowledgment or display of donated materials will be considered.

The Internal Revenue Service requires that the value of library materials given to a library must be determined by the donor, not the library. A written acknowledgment of the number, type, and condition of donated library materials will be given to donors on request.

**LARGE DONATIONS** - The SEOLS Board of Trustees must formally approve and accept any donation whose value exceeds \$5,000, whether in cash or in kind.

**CONDITIONS** - Donations with conditions or special obligations are not encouraged, and any such donation must be formally approved and accepted by the Board of Trustees. Should the Board accept such a donation, an expiration time for the conditions or obligations shall be specified in the Board's action and in any written agreement.

**LOCATION & DURATION OF DONATED MATERIALS** - Many donated materials are given with the expectation that, except for temporary sharing through interlibrary or interbranch loan, they will be housed, for their useful life, in the branch library where they were given. SEOLS will

## SEOLS Operating Policies

honor such expectations, until the item needs to be moved or is no longer useful, when a reasonable effort shall be made to contact the donor and offer the item back or ask the donor's approval of its proposed disposition. Gift plates must be removed before items are discarded.

**LIBRARY MATERIALS** - Any and all donations of library materials, new or used, may be accepted, but only with the clear understanding that the library has the unqualified right to add or not add the materials to its collection, using its normal standards for selection and retention of materials, and that donated materials not added to the collection will be discarded in the same way as library materials.

In compliance with IRS regulations, SEOLS employees are strictly forbidden from making any estimate of the value of donated materials not even a restatement of the donor's declaration. However, a valuation space will be provided on the acknowledgment form for the donor's use.

Cash donations designated for the purchase of specific library materials may be accepted, and are particularly suitable for use as memorials. The materials purchased shall be acceptable to both the branch librarian and the donor. Unless otherwise requested by the donor, memorial materials should be durable, attractive, and not likely to be quickly dated.

Offered materials that are in a deteriorated condition (e.g., badly worn, musty, damp, or vermin-infested, etc.) are to be politely refused.

A limited amount of donated materials of types which would not ordinarily be purchased may be placed in the collection, such as privately printed literature, expensive material of limited interest, or religious denominational information, provided appropriate space is available, no conflict with the library's normal operations, mission, or policies is apparent, and the collection is not significantly imbalanced by the added material.

**MONETARY DONATIONS** - Cash donations, bequests, trusts, or other financial donations may be accepted. Donated funds given to the library are to be properly acknowledged by receipt to the donor and are to be forwarded, according to standard procedures, to the Service Center, where they will be credited to the appropriate accounts until used as authorized by the library manager.

**FURNITURE, EQUIPMENT & PROPERTY** - The present and future usefulness and operating costs of offered donations of furniture, equipment, or property must be carefully considered. Used equipment not immediately and economically repairable or without convenient ongoing service and support should be declined.

App. 10/14/80; rev. 3/14/95, 5/18/2021