

GIFTS AND DONATIONS

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

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

GIFTS TO BE USED AS THE INTENDED BRANCH WISHES - SEPLSO's individual libraries are not legally separate entities. Therefore, when a gift is given to a SEPLSO library (rather than to another legal entity such as a city, foundation, or incorporated friends group), the gift becomes the property of SEPLSO and is to be handled in compliance with SEPLSO's policies and procedures. Each gift shall be used to benefit the specific branch library it was intended for and according to that library's wishes. Gift materials which are cataloged and processed by SEPLSO libraries are property of SEPLSO.

MAKING GIFTS TO THE APPROPRIATE ORGANIZATION - When a gift is offered, the branch librarian shall determine from the prospective donor the nature and intended use of the gift and see that the gift is made to the appropriate organization. Gifts of library materials are properly given to the library (SEPLSO). Gifts intended to enhance the operations of the library or its equipment are given either to the library (SEPLSO) or to a local library friends group or similar incorporated nonprofit organization. Gifts intended for building improvements should be given to the city, foundation, or other organization responsible for funding such improvements. When in doubt about the appropriate recipient, the branch librarian shall consult with the Executive Director.

PUBLICITY, GIFT PLATES & OTHER ACKNOWLEDGMENTS - Written acknowledgment of all non-incidental gifts is proper. For gifts 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 gift item of equipment or furniture may be identified with an attached small, engraved plate on the item. Suitable acknowledgment of gifts of property or buildings will be determined by the SEPLSO Board. Gifts may be publicized in the local media, if acceptable to the media and all parties concerned. No other conditions for acknowledgment or display of gift 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.

SEPLSO Operating Policies

LARGE GIFTS - All gifts to SEPLSO over \$2,500, whether in cash or in kind, may be accepted by the branch librarian subject to the formal approval and acceptance by the Board of Trustees.

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

LOCATION & DURATION - Many gifts 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. SEPLSO will 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 gifts and 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 gift materials not added to the collection will be discarded in the same way as library materials.

Any donation of library materials may be acknowledged with a standard form on which the number, type, and condition of the materials is indicated. Use of the form is required for any donation of more than 100 items or whenever an acknowledgement is requested. In compliance with IRS regulations, SEPLSO employees are strictly forbidden from making any estimate of the value of donated materialsCnot 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 gifts 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 gift 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.

SEPLSO Operating Policies

MONETARY GIFTS - Cash gifts, bequests, trusts, or other financial gifts may be accepted. Gift 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 branch librarian.

FURNITURE, EQUIPMENT & PROPERTY - The present and future usefulness and operating costs of offered gifts 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