

## **EMMAUS PUBLIC LIBRARY GIFT ACCEPTANCE POLICY**

### **Policy Statement**

The Emmaus Public Library Board of Trustees encourages gifts to the library consistent with the Library's mission and policies. Donations are not intended to replace regularly budgeted Library expenditures, however, private resources can extend and enrich Library services.

### **Acceptance of Gifts**

The Library accepts donations of materials in good condition. Only outright gifts in usable condition are accepted. Materials are added to the Library's collection as prescribed in the Collection Development Policy. Materials not added to the collection are typically included in book sales to benefit the Library.

Unrestricted gifts of money are gratefully accepted by the Library to be used at its discretion. Unrestricted funds allow the Library to address its most pressing needs. The Library Director will consult with the Library Board of Trustees on the use of gifts greater than \$1,000.

Gifts-in-kind (i.e., furnishings, equipment, art, and other decorative objects) and all gifts of consequence (i.e., real property, stocks, annuities, and large monetary gifts) will be considered individually and accepted at the discretion of the Library Board of Trustees, in consultation with the Library Director.

The Library Board of Trustees and Library staff reserve the right to refuse any gift. Because the Library does not serve the function of a museum, gifts of items for permanent display or preservation are not normally accepted.

Once an unrestricted gift is accepted by the Library, it becomes the property of the Library, and may be disposed of accordingly.

Those wishing to honor or memorialize a person or occasion through a gift may do so through the Gift Book Donation form.

Monetary gifts with restrictions will be considered on a case by case basis in accordance with the Library's Mission Statement.

### **Donor Responsibilities**

The Library cannot assume the responsibility for estimating the value of donated materials for income tax or other purposes.

Gifts to the Library are tax-deductible as provided by law. Donors should consult their tax adviser. The Library gift form, or the acknowledgment letter, serves as the donor's record and receipt.

### **Acknowledgment and Recognition of Gifts**

All gifts will be acknowledged in writing by the Library. Checks should have the donor's current address and issued to "Emmaus Public Library."

Gifts of materials are acknowledged through a form at the time of donation, if requested.

Monetary gifts to the Library will be acknowledged by a letter from the Library Director. For Gift Book Donors, acknowledgements are sent to the individuals whom donors wish to notify of the gift.

### **Policy Administration**

The Library Director is responsible for the administration of this policy.

Adopted January 21, 2020