

DATE: June 24, 2003
Revised: March 27, 2007
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[Supersedes any prior policies on Gifts or Donations]

GIFTS and DONATIONS POLICY

The 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. These gifts help enrich and improve the Library's resources.

ACCEPTANCE OF GIFTS

1. Any donations or gifts to the library must be consistent with the library's policies, goals and objectives, and/or master plan.
2. 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.
3. Donated books are evaluated according to the same criteria that are applied to purchased material. Donated materials which have not undergone the library's selection process will be disposed of at the discretion of the library. Books not added to the library's collection may be sold at the Friends of the Library's ongoing book sale. Used materials, donated specifically for the Friends of the Cumberland Public Library book sale, must meet the criteria established in Policy Statement #4 below. The library reserves the right to refuse to accept any materials, which would merely create a disposal problem. [See Policy Statement #5 below.]
4. The library is most interested in the following types of materials for inclusion in its collections or for offering to the Friends of the Cumberland Public Library for possible resale:
 - Hardbound current novels for recreational reading
 - Non-fiction books with current information
 - Biographies and autobiographies
 - Children's books
 - Paperback books
 - Books of local interest
5. Books and periodicals that we cannot use or even accept as they present a disposal problem:
 - Outdated informational books (e.g. technological, tax, investment, medical, educational, legal, etc.)
 - Outdated textbooks or encyclopedias
 - Reader's Digest abridged or condensed books
 - Books that are grimy, musty, moldy or mildewed
 - 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 National Geographic
 - Puzzles with missing pieces
 - Pirated videotapes / videos taped off the TV
 - Media material: books on tape, videos, DVD's, audiotapes, CD-ROM, puzzles, etc.

6. 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.
7. The decision as to the acceptance of furnishings and equipment shall be made by the Library Board of Trustees on the advice of the Library Director. Among the criteria on which the decision shall be based are need, space, impact on staff time, and expense and frequency of maintenance.
8. The decision as to the acceptance and location of gifts of landscaping items shall be made by the Library Board of Trustees on the advice of the Library Director. The major criterion on which the decision shall be based is the appropriateness and consistency of the proffered gifts to the library's Landscape Master Plan.
9. The decision as to the acceptance and location of gifts of exterior or interior ornamentation, sculpture and signage shall be made by the Library Board of Trustees on the advice of the Library Director.
10. Gifts of cash, securities, real property and bequests that support the mission of the Library will be handled by the Library Director, who, with the Board of Directors of the Cumberland Library Fund, will work out terms of acceptance that are compatible with Library policies, the donor's intent, and applicable laws.

DISPOSITION OF GIFTS

1. 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.
2. The library will place a bookplate into books purchased with donated monies when appropriate; however, the library will not agree to form separate collections of either donated materials or materials purchased with donated money.
3. The Library retains unconditional ownership of an accepted gift. All donations are accepted only if the Library Director or the Board of Trustees determines that they can be utilized by, or benefit the Library. Once conveyed to the Library, no gift will be returned to the donor.
4. The library reserves the right to decide the conditions of display, housing, and access to the materials.
5. 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.
6. 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.
7. All monetary donations will be conveyed and transferred to the Cumberland Library Fund Board of Directors, 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.

ACKNOWLEDGEMENT OF GIFTS

5. All gifts, other than donations of used materials, shall be acknowledged by a personal note to the donor from the Library Director or an appropriate representative of the library. In instances where the gift is in honor or memory of a third party or individual, a letter will be sent to the honoree or to his or her family to let them know about the tribute. A letter of acknowledgement goes to the donor as well.
6. The library will not appraise items for tax purposes. The library is unable to provide book value statements to patrons. Establishing accurate prices can be a complex procedure, requiring a time-consuming search in auction records and price guides, which are not readily available in libraries. Patrons who wish to have items appraised must themselves acquire and pay a professional appraiser. However, prospective donors are advised that the cost of the appraisal itself is also deductible if the gift is being given to a qualifying charitable institution such as ours. Area appraisers can be located by checking the telephone directory under headings such as "appraisers", "books - rare and used", and "antique - dealers".

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>. The library will provide a receipt to the donor of professionally appraised gifts, both thanking the donor and acknowledging the value of the donation. The library will provide (on request) a receipt to donors of un-appraised gifts which, while acknowledging the donation, will not establish, assign, or concede any value.

7. Monetary contributions are added to the Library's Gift Fund administered by The Cumberland Library Fund, Inc. for purchase of materials, programs or equipment not included in the normal operating budget approved through the Town of Cumberland from public monies.
 - Monetary gifts of \$200 to \$499 will be acknowledged on a bronze "leaf" on the donor recognition tree in the front lobby, provided that the donor also pays the cost of the engraving on the bronze "leaf."
 - Monetary gifts of \$500 to \$2,499 will be acknowledged with an engraving on a silver "leaf" on the donor recognition tree. In such a case, the Cumberland Library Fund will pay for the engraving costs from the donation itself.
 - Monetary gifts of \$2,500 to \$14,999 will be acknowledged with an engraving on a gold "leaf" on the donor recognition tree. In such a case, the Cumberland Library Fund will pay for the engraving costs from the donation itself.
 - Monetary gifts of \$15,000 to \$99,999 will be acknowledged separately on a small "stone" at the base of the donor recognition tree. In such a case, the Cumberland Library Fund will incur all engraving costs.
 - Monetary gifts of \$100,000 or more will be acknowledged separately on a large "stone" at the base of the donor recognition tree. In such a case, the Cumberland Library Fund will incur all engraving costs.
 - Donors will be given the opportunity to suggest the wording in the engraving, but the Cumberland Library Fund Board of Directors will have final approval. In no case will the engraving contain more than four (4) lines of text or more than twenty-four (24) characters and spaces per line.

- In no event will donations be recognized in more than one location or fashion, e.g. if a contribution is made for the purchase of books, and book plates are installed in each of the titles purchased, then the donation shall not qualify for recognition on the donor recognition tree as well.
 - The need for engraving of leaves or stones for the donor recognition tree shall be reviewed at intervals of not more than six months to ensure all engraving is completed on a timely basis.
8. The donor must bear the full and current cost of any donated item. No recognition plaques or plates of any kind will be affixed or connected with any item for which the full retail price has not been borne by the donor seeking said recognition.
 9. 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.
 10. The donor must pay the full and current cost of any plaque, although the library will, at no charge to the donor, affix a bookplate or label to any donated book, audio book, videocassette, CD, etc. Gift bookplates or labels will be affixed inside those materials chosen or accepted by the librarian in accordance with the donor's request.
 11. For items other than materials in the resource collection, it shall be the final decision of the Library Board of Trustees 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.