

## 4.15 Gifts and Gift Acceptance

The Richland Community Library, which includes the Barnes and Little History Room, is a non-profit organization organized under the laws of the State of Michigan. It encourages the solicitation and acceptance of gifts that coincide with its Mission. The following policies and guidelines govern acceptance of gifts made to the library or for the benefit of any of its programs.

Donations to the Richland Community Library are tax deductible as charitable contributions for Federal income tax, gift, and estate tax purposes. The valuation of donated materials for tax purposes is the donor's responsibility.

The RCL will provide a written acknowledgement of the donation and a list of items donated. All donations are considered outright and unconditional gifts to be used at the discretion of the Library. A gift to the RCL may not be reclaimed by the donor or his/her heirs.

### **Gifts to the Library:**

Gifts to the Library are accepted providing they meet the following criteria:

1. Financial Gifts. Financial gifts or contributions are accepted provided they are non-restrictive in nature. However, the Library Board of Trustees reserves the right to refuse any gift which is not in the interest of the library or does not enhance or further the defined mission of the library.
2. Gifts that are specified on the "wish list" will be accepted.
3. Guidelines for accepting print and nonprint donations will be determined according to storage and staffing availability.

Other gifts that *may* be accepted:

**Tangible property.** All gifts of tangible property shall be examined by the Aesthetics and Gifts Committee in light of the following criteria:

- Does the property fulfill the mission of the Library?
- Are there any undue restrictions on the use, display or sale of the property?
- Are there any carrying costs for the property?

The Aesthetics Committee shall make a recommendation to the Board regarding the acceptance of such items not listed on the "wish list". The Board will consider the recommendation and then make a decision. A unanimous vote by the Board is required prior to the acceptance of the gift.

Any restricted gifts will be accepted only if the restrictions are approved by the RCL Board.

Gifts targeted for a specific collection area will be evaluated by the Department Head in concurrence with RCL Board approval. Gifts of significant value will be reviewed by the RCL Board. The RCL reserves the right to decide the conditions of display, housing, access, and retention.