

## **Gifts to the Library**

### **General**

The Mattoon Public Library is grateful for gifts, and its collection has been enriched by donations of materials as well as contributions. Through donors, the library has been able to acquire materials which could not have been purchased otherwise. The library director or a department head can supply, upon request, ideas of needed/wanted materials for consideration by the donor.

### **Donation of Books and Audio Visual Materials**

In accepting a gift of materials, the library reserves the privilege of deciding whether items donated should be added to the collection. Out of the many books and other materials which citizens so generously give, a considerable proportion can be used. Some cannot, because any library material, though of value in itself, may be:

1. a duplicate of an item of which the library already has a sufficient number;
2. outdated--interesting but not of sufficient present reference or circulating value to the library; and/or
3. in poor condition--which would not justify the expense of processing it, i.e. cataloging and preparing it for circulation.

The material will be judged by the same standards of selection as those applied to the purchase of new materials. The Mattoon Public Library accepts gift books with the understanding that books which are useful to the library collection will be retained and other books disposed of in whatever manner the librarian deems best. The Library necessarily reserves the right to interfile gifts with other collections on the same subject, so that all collections are organized and classified according to library standards for the best public service.

### **Gift Book Program**

The Library welcomes monetary contributions specifically for book purchases in memorial to or in honor of named individuals. In order that the Library can properly honor the generosity, a special form to record the information is used and should be completed.

### **Donation of Art Objects and Other Types of Materials**

Although such gifts are usually welcomed and valued, final decision on their acceptance rests with the Library Director and the Board of Library Trustees.

### **Donations—Others, e.g. Monetary**

The Library welcomes cash contributions, gifts of real property, stocks, and bonds. It is our custom to expend cash gifts on materials, equipment, or a project which is

acceptable to the donor. Although it is unlikely, there may be an occasion in which the restrictions set by the donor make it impossible for the library to accept the contribution. All donations are subject to the approval of the Library Director with the backing of the Library Board of Library Trustees.

### **Recognition of Gifts**

For memorial books to the library, the library may place within the book the name of the donor, if desired. If the memorial is made by multiple parties, each party will receive a letter from the library detailing how the funds were used.

### **Use of Gifts**

All gifts are accepted with the understanding that it may someday be necessary that they be sold or disposed of in the best interest of the library. The Library cannot commit itself to perpetually housing a donation.

### **Income Tax Statements**

The library cannot appraise the value of a donation of materials or art. It will, however, issue the donor a receipt acknowledging the donation. It is the donor's decision whether he or she will determine the value of the donation or utilize an independent appraiser. While the gifts to the Library as a governmental unit qualify as tax deductible, the donor will have to consider the particular circumstances of his or her situation for the specific effect.

### **Restriction**

No donation can be accepted unless it is given to the library without restrictions unless the Board of Library Trustees has specifically adopted an agreement to do so. All gifts may be used, sold, or disposed of in the best interest of the library. All donations are accepted only if, in the opinion of the Library Director and the Board of Library Trustees, they are in the best interests of the library.

### **Forms**

A Memorial and Honor Form will be available at the main desk of the library as well as online. This form A Gift Agreement Form (for any donation other than materials: books, DVDs, etc) must be signed by the donor and approved by the Library Director for unrestricted gifts and the Board of Library Trustees for restricted gifts.