

Chapter 11: Donations and Gifts

10/12/2023

I. Donations and Gifts

- A. The Leavenworth Public Library accepts donations and gifts for the benefit of its operations, programs or services.
- B. All accepted donations become the property of the Leavenworth Public Library and will be used or disposed of as the Library determines is appropriate.
- C. Donations of items requiring maintenance or other costs may not be accepted.
- D. The Leavenworth Public Library uses the Donor Bill of Rights to guide their relationship with donors. The Donor Bill of Rights is available at afpbglobal.org, the website for the Association of
- E. The American Library Association Code of Ethics indicate Library staff cannot personally benefit from their job. Library staff cannot accept personal gifts.

II. Material Donations

- A. The Library will not accept any material that is damaged, moldy, foul smelling or otherwise in poor condition.
- B. The Library will accept material donations Monday through Friday 10 am to 3 pm. For large material donations contact the Library in advance. The Library reserves the right to restrict the number of boxes or bags accepted based on staffing, limited storage and sorting space. Boxes or bags exceeding 30 lbs. will not be accepted. A box approximately 12" high, 18" wide and 12" across will meet this requirement.
- C. Patrons are responsible for bringing their donation to the Library and coordinating delivery location with Library staff.
- D. Material donations in these categories will be accepted:
 - Books, except textbooks, encyclopedias and technical manuals
 - Magazines published within last 12 months
 - DVD and Blu-Ray
 - Music CDs
 - Audiobooks in CD format
 - Video Games for current player/devices

III. Financial Gifts

- A. The Library will solicit and accept gifts of monetary value. The Library encourages prospective donors to seek the assistance of personal legal and financial advisors relating to their gift, including resulting tax and estate planning consequences.
- B. The Leavenworth Public Library will seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. Such review is recommended for:
 - Gifts of securities subject to restrictions or buy-sell agreements.
 - Documents naming the Leavenworth Public Library as trustee or requiring the Leavenworth Public Library to act in any fiduciary capacity.
 - Gifts requiring the Leavenworth Public Library to assume financial or other obligations.
 - Gifts or transactions with potential conflicts of interest.
 - Gifts of property which may be subject to regulatory restrictions.

IV. Acknowledgement of Donations and Gifts

- A. The Leavenworth Public Library is a governmental unit under section 170(c)(1) of the Internal Revenue Code. Charitable contributions to governmental units are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.
- B. The Library can provide documentation acknowledging acceptance of material donations, including the number of items. Fair market valuation of material donations is the responsibility of the donor.
- C. The Library will provide documentation acknowledging acceptance of financial and monetary gifts. The value of any goods or services provided in exchange for the donation will be deducted from the amount acknowledged.

See Internal Revenue Service publications: 526, *Charitable Contributions* and 561, *Determining the Value of Donated Property*.