*Sergeant Bluff Public Library Gifts and Donations Policy*

The Sergeant Bluff Public Library accepts a variety of donations. Books in good condition, with a copyright within the last five years, DVDS, monetary donations, and other items as needed.

1. Once a gift is accepted by the Library, it becomes the property of the Library, to be used or disposed of in accordance with the policies established by the Board of Trustees.
2. Except at the discretion of the Library Director or his/her designee, no special collections shall be accepted. All items added to the collection shall be integrated into the collection.
3. Gifts of money, real property and/or stocks shall be accepted if conditions attached thereto are acceptable to the Board of Trustees.
4. Personal property, art objects, portraits, antiques, and related objects may be accepted. At the discretion of the Board and the Director, property that is more properly described as museum objects will not be accepted.
5. The library will not accept for deposit materials which are not outright gifts. The library staff is unable to place a value on gift books or DVDs donated to the library. For income tax purposes, the value of books or DVDs donated shall be determined by the donor. A receipt will be given to the donor upon request.
6. While gifts to the Library as a governmental unit qualify as tax deductible, donors should seek the tax advice of counsel or their accountant.