**Sergeant Bluff Public Library**

**Gifts and Donations Policy**

*This policy summarizes guidelines regarding resources that are shared with the library.*

Sergeant Bluff Public Library welcomes monetary donations of any amount and accepts a variety of donated items as long as they are in good condition. These items include hardback, paperback, and board books in good condition, DVDs, puzzles, games, items copyrighted within the last five years, and other items per the discretion of the Library Director and the Board of Trustees.

* Once accepted by Sergeant Bluff Public Library, a gift or donation becomes the property of Sergeant Bluff Public Library and may be used in accordance with policies established by the Board of Trustees.
* Special collections may be accepted only at the discretion of the Library Director or his/her designee. Because a gift or donation becomes the property of the library upon receipt, the library may integrate special collections into the general library collection.
* A gift or donation of cash, physical property, stocks, and/or other resources shall be accepted if conditions related to the gift are acceptable to the Board of Trustees.
* Depending on the nature of the item(s), selected personal property, art objects, portraits, antiques, and related objects may be accepted by Sergeant Bluff Public Library, but this is at the discretion of the Library Director and Board of Trustees. Property that would be more appropriate for a museum, however, will generally not be accepted.
* Sergeant Bluff Public Library will not accept for deposit materials which are not outright gifts.
* Since Sergeant Bluff Public Library is a government entity, a gift to the organization qualifies as a tax deductible donation. For income tax purposes, the library will issue the donor a gift receipt upon request; the value of donated items will be determined by the donor. Regarding larger donations or gifts, each donor should seek tax advice and/or advice from legal and/or tax professionals.

Questions about donations and gifts may be directed to the Library Director.

REVISED: 9/18/24

APPROVED: