

Millbrook Library

Policy Manual

Gift Policy

The Millbrook Library's collection and services have been strengthened and improved over the years by donations from members of the community. The Library reserves the right to accept or reject gifts and to decide their disposition.

Financial Gifts – all financial gifts are tax-deductible (please verify with an accountant). Donors will receive written acknowledgment from the Library Director. The receipt of monetary donations will be recorded in the library's accounting software and donor database.

- Unrestricted monetary gifts will be used at the recommendation of the Library Director in consultation with the Board of Trustees.
- Restricted monetary gifts will be accepted on the condition that the specific use requested is consistent with the goals and objectives of the library. Conditions of the gift's restriction must be made in writing.

Gifts in Kind

- Gifts of Library materials will be accepted with the understanding that the Library reserves the right to add them to its collection, distribute them to other libraries, sell them, donate them or discard them. Gift materials will be added to the collection in accordance with the Materials Selection Policy of the Library.
- Gifts of personal property, art objects, antiques, furniture and other collectibles will be accepted with the understanding that they may be displayed, sold, given away, or discarded at the discretion of the Library Board. Costs associated with processing, the physical condition, and available space will also be considered in the selection process. The library does not ordinarily accept materials for permanent exhibit.
- The Library will not appraise nor estimate the value of gifted items. The responsibility for the appraisal or the estimation of the value of gift donations lies with the donor. The Board will not assess or suggest a value for non-monetary gifts for income tax or other purposes; any letter of acknowledgement will not contain a statement of value.
- The Library does not track gifts from the original donor to its ultimate disposition.
- Gift items will be formally acknowledged at the donor's request. Gifts to the Millbrook Library are tax-deductible – please verify with an accountant.
- Staff and Trustees shall not accept gifts of any kind from a member of the public or vendors, except for small personal items. All other gifts, including tips, must be refused or returned to the sender with an explanation that acceptance of gifts is strictly against Library policy.

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Gifts of capital improvements and repairs can be made by a donor and will be approved by the Board. The Library will verify that vendors paid directly by a donor have the proper insurance applicable to the type of work being performed. This includes obtaining proof of insurance and a workers compensation certificate. The Library will also confirm that the vendors used are reputable and have performed similar work in the past. The Library will determine if the work performed needs to be capitalized as a fixed asset and depreciated over its useful life.

Approved by the Millbrook Library Board of Trustees on September 18, 2012.

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