



Gifts and Donations Policy

Individuals and organizations may support the Polk County Public Libraries by contributing directly to the libraries or by contributing to the Friends of the Library. This policy applies to gifts given directly to the Libraries.

The Polk County Public Libraries accepts and encourages contributions of book or non-book materials for collections, appropriate gifts which will enhance the physical environment, and bequests, trusts, or donations of monetary or other assets for library purposes.

Acceptance of Gifts

While all gifts are appreciated, some might not be appropriate for the libraries. The Libraries will not accept a gift if the donor's wishes cannot be carried out successfully by the Libraries for any reason or do not fall within the Libraries' mission, goals or objectives. All gifts become wholly the property of the Libraries and may be sold, transferred or destroyed according to the Polk County Purchasing Policy.

Acceptance of donations is subject to the following conditions:

- The Libraries will not promise the permanent inclusion of any donation.
- The Libraries will only accept gifts given without any restrictions or reservations.
- The gifts become wholly the property of the Libraries and may be sold, transferred or destroyed by the Libraries.
- The Libraries are under no obligation to store or conserve any object.
- The Libraries have the right to refuse donations at any time.
- The donor must waive all liability against the Libraries for any possible cause of action or claim concerning the gift.

Gifts of Library Materials

Gifts of books or other library materials are considered for inclusion in the collection under the same criteria used for purchased materials, as specified by the Collection Development Policy. Materials not added to the library collections may be given to the Friends of the Library for sale, donated elsewhere, or otherwise disposed of at the discretion of the Libraries. Please see the Collection Development Policy for additional information regarding the donation of library materials.

Gifts Other Than Library Materials

Gifts of a more specific nature, such as furniture, art, equipment, special collections and real property, shall be referred to the director for acceptance. When funds are donated for specific purposes, the amount and nature of the expenditure must be approved in advance.

Acknowledgement

The libraries will acknowledge financial and material donations with appropriate public recognition as determined by the Library Board of Trustees and the Library Director. The privacy of donors who wish to remain anonymous will be respected. A receipt for all gifts, regardless of size, will be provided to the donor upon request.

Appraisal

The library will not appraise gifts or attach a value to a donation for tax-deduction purposes.

Tax Deductions

Polk County Public Libraries is a governmental agency; therefore gifts to the Library may be tax deductible to the extent allowed by law.

Friends of the Library

Support for Polk County Public Libraries may be given through contributions to the Friends of the Polk County Public Library, a 501(c)3 public charity organization whose sole purpose is to support the Polk County Public Libraries. Because the Friends of the Polk County Public Library is a separate nongovernmental entity, different policies may apply.

Approved by the Polk County Public Libraries Board of Trustees

Created: 1/28/16

Revised: 7/28/22