

GIFT POLICY

A. PURPOSE

The purpose of this policy is to set forth guidelines for accepting and handling gifts made to Durham County Library, a department of Durham County Government. (*The library has no authority over gifts made to other organizations such as the Durham Library Foundation or the Friends of the Durham Library, Inc.*)

B. POLICY STATEMENT

Durham County Library accepts gifts of cash and noncash property. All gifts received by Durham County Library will be directed to purposes consistent with the strategic directions of the organization.

Durham County Library accepts gifts according to the following guidelines:

- 1) ***Monetary Gifts:*** Monetary gifts will be directed to Durham County Library for operations, library materials, equipment, other capital expenses, or to designated funds. Durham County Library is a governmental agency, so all gifts are tax-deductible to the full extent of the income tax laws.
- 2) ***Gifts of Materials:*** Gifts of materials will be evaluated by the Library's Collection Development staff, according to the criteria in the Library's Resources Selection Policy. Collection Development staff are responsible for determining if gifts can be used within the system. Items that are not accepted into the Library's collection may be returned or disposed of at the Library's discretion. The value of the item(s) given is to be determined by the donor.
- 3) ***Gifts to Special Collections:*** Gifts to existing special collections will be evaluated by the appropriate special collection librarian. The Library will consider donor preferences regarding the disposition and use of these gifts. If appropriate, the donor and the Library Director may execute a "Durham County Library Gift Agreement," which will lay out the understanding for the disposition and use of the gift.
- 4) ***Gifts of Personal Property:*** Gifts of personal property, art objects, portraits, antiques, and museum objects must be approved by the Library Art Committee. For more information about gifts of art, see the Public Art Acquisition and Exhibit Policy.
- 5) ***Gifts of Equipment:*** Gifts of equipment will be evaluated by appropriate Library staff members who will make recommendations to the Library Director

for approval. All gifts must meet Library and/or County government standards and serve the Library's strategic direction.

- 6) ***Gifts of Real Estate:*** Gifts of real estate must be approved by the Library Board of Trustees and the Durham County Board of Commissioners.

C. APPLICABILITY

This policy applies to all gifts received by the Durham County Library, a department of Durham County Government.

D. RESPONSIBILITY

It is the responsibility of the Durham County Library Division, Regional Branch, and Unit Managers to understand this policy fully so as to ensure fair and equitable application. It is the responsibility of the Deputy Director and the Development Officer, with the advice of the Board of Trustees, to interpret, monitor, and recommend updates to the policy. The Library Director is the final authority in regards to enforcing this policy.