

# SUN PRAIRIE PUBLIC LIBRARY

## *GIFT POLICY*

---

### **I. Purpose**

(A) The purpose of this policy is to accept gifts in a manner that most benefits and enhances the library's mission and is consistent with the library's service goals and objectives.

(B) The Board is empowered by Wisconsin Statute 43.58 to administer gifts that are accepted. The Library Board empowers the Library Director to manage contributions.

### **II. Types of Gifts**

(A) Materials that might be used in the library's collection are accepted with the understanding that the library has the authority to make whatever disposition of the materials deemed advisable, discarding them if conditions warrant, or donating them to the Friends of the Sun Prairie Public Library for resale or to other libraries.

1. Staff responsible for the evaluation and selection of gift materials will base their acceptance decisions on the guidelines set forth in the collection development policy.
2. Gift plates will be mounted on materials at the discretion of the library.
3. Special collections of gift materials that are deemed usable may be integrated into the regular collections rather than be kept together as a separate entity.

(B) Gifts of money, real property, art objects, portraits, antiques, and other museum objects are accepted or declined on the basis of suitability to the library's mission, décor, and availability of space for display, as well as the understanding that the library has the authority to make whatever disposition is deemed advisable, which may include sale or transfer to another agency.

### **III. Terms of Acceptance**

(A) The library cannot accept gifts under restricted conditions. Requirements of special housing or special handling of any item proposed as a gift may render it unacceptable. Accepted gifts may be disposed of at the library's discretion.

(B) Requests to have materials temporarily housed in the library, i.e., materials that are not outright gifts, will be considered on a case-by-case basis. Generally, such requests will not be honored unless their benefit to the community outweighs the administrative procedures required to service them and they cannot be made available to the community through any other source.

(C) Contributions of gifts or donations that may involve major costs for installation and/or maintenance, or initial or continuing financial commitments of funds, shall be presented to the Board for approval prior to acceptance.

### **IV. Appraisal**

(A) Appraisal for Tax Purposes

The library is not in a position to assist individuals in estimating the value of a gift for tax purposes. Value appraisal for tax purposes is the responsibility of the donor.

(B) Non-tax Related Appraisals

To ensure proper consideration of art objects and gifts that appear to have significant value, the library may wish to consult an expert on appropriateness and value in advance of acceptance.

(C) While contributions to the library are generally deemed tax deductible, the individual donor may wish to confirm with their tax advisor. The library is not liable for the tax ramifications of a donation.

**V. Endowments**

The library encourages and accepts endowments. The Sun Prairie Public Library Foundation manages endowment funds.

Adopted April 11, 2002

Reviewed and approved April 10, 2008

Amended April 8, 2010