
Gifts and Donations Policy



PURPOSE

Gifts or donations given to Yakima Valley Libraries [Library] may be accepted under the provisions of RCW 27.12.210 and other applicable state laws. The Library will accept only gifts given without restrictions or conditions, except as otherwise specified in this policy. Materials which are not outright gifts will not be accepted. All donated materials will be handled through the regular materials processing procedures in the Service Center. All cash donations will be handled through the regular cash receipting and deposit procedures.

For purposes of this policy, gifts include but are not limited to print and non-print items for potential addition to the materials collection, money, real property, securities, furniture, equipment, art or museum objects, antiques, and other items. This policy does not apply to items or funds specifically solicited by the Library.

POLICY

Gifts may be accepted with restrictions or conditions under the following circumstances:

1. Library materials will normally be accepted with the understanding that the Library's Collection Development Policy, as administered by the Library Selectors, will be used to determine whether donated items are added to the collection. Items not added will be considered surplus property and handled accordingly *under the directives of RCW 39.33.070 and may include resale to the Library Foundation or Friends of the Library.*
2. Items valued less than \$1,000 may be accepted at the Community Library location and forwarded to the Service Center for processing.
3. Items valued at less than \$1,000 and designated for use in a *specific* Community Library may be accepted by the Community Library Supervisor and forwarded to the Service Center for processing and assignment to the designated Community Library.
4. Library materials valued at less than \$1,000 and donated for a *specific* or *designated* purpose may be accepted by the Managing Librarians, the Selectors, or Director and forwarded to the Service Center for processing.
5. Items valued at \$1,000 or greater or items or cash that require matching funds from the Library must be approved by the Director to ensure the purpose is consistent with the Library's mission and within library budget.

Gifts may be deductible for federal income tax purposes under Section 170 of the Internal Revenue Code; however the Library may not provide advice for personal taxes. Receipts will be provided for all cash and non-cash donations. The Library accepts no responsibility for establishing or verifying the value of donated property for charitable tax deduction purposes.

The District's Director is responsible for establishing administrative procedures necessary to carry out this policy.

Adopted: March 25, 2013