## mepl

## **Donations Policy**

The Marion County Public Library welcomes support of the library through donations from individuals, businesses, and other organizations.

Gifts of new and used books, audio recordings, and videos may be added to the collection in accordance with the collection development policy. Items may be given to other libraries or non-profit agencies, sold, traded, discarded. Donated items become the property of the library and will not be returned to the donor. The library will not accept any item with restrictions on use or disposition.

Upon request, the library may provide a receipt for donated items, but is unable to declare appraised value. If items are being donated to obtain a tax benefit, it is the donor's responsibility to establish fair market value or obtain professional assistance in establishing value prior to donation.

Monetary gifts, bequests, and memorial or honorary contributions are also welcome. Funds donated for purchase of library materials will be expended in accordance with the collection development policy of the library. Suggestions for subject areas or other areas of interest are welcome and will be followed to the extent possible. Acknowledgement of gifts will be made in accordance with established library procedure.

Acceptance of donations of equipment, real estate, stock, artifacts, works of art, collections, etc., will be determined by the library board based on their suitability to the mission and needs of the library, law and regulations that govern the ownership of the gift, and the library's ability to insure and maintain the donation.