Dansville Public Library

200 Main Street Dansville, NY 14437
585-335-6720 | Fax: 585-335-6133
dansvillelibrary.org
Where knowledge grows

GIFTS & DONATIONS POLICY

PURPOSE

This policy governs the acceptance, documentation, and administration of gifts and donations made to Dansville Public Library. It applies to all forms of donations, including monetary gifts, donated library materials, in-kind contributions, and gifts of personal or real property. The policy protects the library, donors, and the community by establishing clear standards for when and how gifts are accepted, documented, and used.

AUTHORITY

The Board of Trustees has the authority to accept gifts and donations on behalf of the library. New York Education Law §257 permits libraries to accept gifts, grants, and bequests, including conditional gifts, by majority vote of the board. All gifts become library property upon acceptance and are subject to the board's fiduciary responsibilities.

The director administers the day-to-day receipt of donations consistent with this policy. The director may accept routine donated materials within the parameters established here; the board must vote to accept any gift that carries donor-imposed conditions, that involves real property, or that has an estimated value exceeding the threshold set in this policy.

CATEGORIES OF GIFTS

The library accepts the following types of gifts:

Monetary gifts: Cash, checks, and electronic transfers made to the library without restriction, or with donor-specified conditions approved by the board under Education Law §257. Monetary gifts are deposited into library accounts and administered per the board's fiscal policies.

Donated materials for the collection: Books, audiovisual materials, periodicals, and similar items offered for potential addition to the library's circulating or reference collections. Acceptance of donated materials for the collection is subject to the library's Collection Management Policy. The director or designee evaluates whether donated materials meet collection criteria; items that do not meet criteria may be transferred to the Friends of the Library for sale or responsibly discarded.

In-kind gifts: Goods and services donated for library operations, programs, or facilities improvements. The director evaluates whether an in-kind gift serves a library purpose before acceptance.

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Gifts of personal property with significant value: Items such as artwork, archival materials, original manuscripts, photographs, or collectibles offered for the library's collection or permanent use.

Gifts of real property: Land or buildings. Real property donations require board action, attorney review, and title examination before acceptance. See the "Special Requirements" section below.

DOCUMENTATION OF DONATED MATERIALS

All donations to the library are documented consistent with applicable law and regulation, including the NYS Archives LGS-1 retention schedule for public records. The form of documentation varies by the nature of the gift.

For routine donations of standard published materials (books, DVDs, periodicals, and similar items) that the library intends to add to circulation or transfer to the Friends of the Library for sale, a written Donation Receipt is sufficient when donor information is obtainable. The receipt records the donor's name, the date, a general description of the donated items, and a statement that the library may add items to the collection, transfer them to the Friends of the Library, or otherwise dispose of them at its discretion.

When materials are left at the library without donor identification, staff record the date of receipt, a general description of the items, and the disposition. Items left without donor information are accepted at the library's discretion and may be added to the collection, transferred to the Friends of the Library for sale, or discarded. The library has no obligation to the anonymous donor and no obligation to return or preserve undocumented items.

A formal Deed of Gift is required only when one or more of the following apply:

- The item is being formally accessioned into the permanent collection and has an estimated fair market value exceeding $500.
- The donor places any conditions or restrictions on the gift.
- The donation includes original, unpublished, or one-of-a-kind materials where copyright transfer is relevant, such as photographs, correspondence, manuscripts, or artwork.
- The donation involves personal property other than standard published library materials, such as equipment, artwork, or archival documents.

The director determines which track applies. When a Deed of Gift is required, the director secures a signed form before accepting the item. The director may not accept a conditional gift without prior board authorization.

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DONOR CONDITIONS

The library may accept conditional gifts with board approval, consistent with Education Law §257. Proposed conditions must be reviewed by the board before the gift is accepted. The board will not accept conditions that conflict with the library's mission, governing documents, or applicable law, or that would impose an ongoing financial obligation the library is not able to sustain.

Any conditions attached to an accepted gift must be recorded in the Deed of Gift form and noted in the library's financial records.

GIFT DOCUMENTATION AND RETENTION

The library maintains records of all accepted gifts. At minimum, documentation includes the donor's name, the date of donation, a description of the donated item or items, and the disposition of those items. For gifts accepted by Deed of Gift, the signed form is the record of donation. For gifts accepted by Donation Receipt, the receipt serves that purpose.

All gift documentation is retained consistent with the NYS Archives LGS-1 retention schedule. Board resolutions approving conditional or real property gifts are retained as permanent records.

The director reports a summary of significant donations to the board at least annually. Donations that meet or exceed the board's established value threshold, or that involve conditions, are reported to the board at the time of acceptance.

TAX DOCUMENTATION

The library provides written acknowledgment of all monetary donations. For donated personal property, the library signs IRS Form 8283 (Noncash Charitable Contribution) when requested by a donor who claims a deduction of more than $500. By signing, the library acknowledges receipt of the items; it does not represent agreement with the donor's claimed fair market value. Donors are responsible for obtaining an independent appraisal when required by federal tax law.

COORDINATION WITH THE FRIENDS OF THE LIBRARY

Donated materials that do not meet collection criteria, and materials weeded from the collection, may be transferred to the Friends of the Library for inclusion in book sales or other fundraising activities, consistent with any applicable Memorandum of Understanding between the library and the Friends group.

SPECIAL REQUIREMENTS FOR REAL PROPERTY

Gifts of real property require board action prior to acceptance. Before the board votes, the director must engage legal counsel to conduct a title search, review any conditions or

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encumbrances, and assess environmental concerns. The board must determine that acceptance serves a library purpose and does not impose unacceptable risk or cost.

GIFTS THE LIBRARY WILL NOT ACCEPT

The library will decline donations that:

- Do not meet collection criteria and cannot be responsibly transferred or disposed of.
- Carry conditions the library cannot legally or practically fulfill.
- Present environmental, health, or safety hazards.
- Would require the library to assume ongoing financial obligations inconsistent with its budget, mission, or long range plan.

The director may decline a donated item without board action. The director notifies the board when a gift of significant value is declined.

ADMINISTRATION

The director maintains a record of all accepted gifts, including Deed of Gift forms, Donation Receipts, and board resolutions approving conditional or real property gifts.

REVIEW

The board reviews this policy on a five-year cycle, consistent with 8 NYCRR §90.2, or sooner if changes in law or library practice require it.

APPROVAL

Approved by the Dansville Public Library Board of Trustees on 8/10/2026