

WAUKEE PUBLIC LIBRARY	BOARD
POLICY SECTION 2.4	APPROVED 1/87
GIFTS AND MEMORIAL GIFTS	UPDATE 6/94 REVISED 9/02 6/05 Reviewed and approved 12/06; Reviewed and updated 06/11

Gifts and Memorials

In order to supplement facilities, holdings, services and programs provided for in the Library budget, gifts in various forms (i.e. books or materials, personal property, art objects, money, real property or stock) are welcomed under the following conditions:

- Gifts must be permanent and unrestricted, or any attached restrictions must be acceptable to the Board of Trustees;
- Gifts must be usable in the context of the Library's general, long-term plan for growth;
- Gifts must meet any criteria specified in sections of Library policy related to the form of the gift;
- Gifts received and later determined unusable may be disposed of in whatever way the Board should determine to be most beneficial to the Library;
- Gifts and memorials may be received via the Waukee Public Library Foundation;
- Gifts and memorials may also be received via the Friends of the Waukee Public Library organization.

Gifts will be recognized and publicized as the Board and Foundation deem appropriate, and with the consent of the donor.

Special encouragement is given to donations as memorial or honorary gifts. The Library will assume responsibility for ordering library materials given as memorials or honorary gifts.

Gifts to the Library may be tax-deductible (the giver is advised to consult his or her tax preparer), and the Library will furnish, on request, a statement for tax purposes. However, no dollar value will be placed on used items donated to the Library.