



ADMINISTRATIVE POLICY

SECTION: Library		POLICY: LIB-10	
TITLE: Library Donations		ORDER #: 23-019	
DEPT: Library			
ADOPTED: 12/14/2022	REVIEWED: TBD	REVISED: TBD	

1. PURPOSE/OBJECTIVE:

- 1.1 This policy outlines Tillamook County Library's gift and donation guidance for the public. Tillamook County Library welcomes and encourages gifts and donations to support its current operations and future development. The library may accept money, property, bequests, print and non-print materials in excellent condition, or any other items which are consistent with the library's mission statement. The Tillamook County Library Foundation is the preferred recipient of large financial donations.
- 1.2 In addition to gifts and donations made directly to Tillamook County Library, gifts are accepted by the Tillamook County Library Foundation and individual Tillamook County Library Friends Groups. Each organization determines their individual donation policy and guidelines. The primary function of these support organizations is to provide financial support to Tillamook County Library for programs and to maintain branch facilities. The donor may choose which entity will receive their gift based on the mission of each organization, the donor's own wishes and what the donor determines to be in their best financial interest. Each of these entities is free to recommend one of the others as the best recipient if they feel they are not best equipped to use or manage the gift.

2. APPLICABILITY:

- 2.1 This policy applies to all gifts and donations to the library or for library benefit.

3. POLICY:

- 3.1 Tillamook County Library accepts a donation that furthers the library's services, goals, objectives, and priorities.
- 3.2 Tillamook County Library will consider non-monetary gifts such as artwork, antiques, collectibles, or other personal property considering the gift's relevance to Tillamook County Library's needs and objectives, the space required to house or store the gift, and the cost to maintain or preserve the gift. All accepted gifts become the property of the Tillamook County Library to be used or disposed of in accordance with the library's changing needs, unless otherwise agreed in a signed donor agreement.

SUBJECT: Library Donations LIB-10

3.3 Donations to the Tillamook County Library are tax deductible to the fullest extent provided by law. As the recipient of a gift, the Tillamook County Library will not assign a monetary value to that gift. Appraisals on non-monetary donations will be done at the donor's expense.