



<b>Policy Title:</b>	<b>Donations</b>
<b>Policy Type:</b>	<b>Administration</b>
<b>Policy #:</b>	<b>AD 001-05</b>
<b>Policy Authority:</b>	<b>Board</b>
<b>Effective Date:</b>	<b>May 2021</b>

## **PURPOSE**

The Clarington Public Library (hereinafter referred to as “the Library”) welcomes and encourages gifts from individuals, groups, and organizations for the purpose of enhancing the services that the library provides for the residents of the Municipality of Clarington.

## **BOOKS, MAGAZINES, AV MATERIALS DONATIONS**

Books and other formats are accepted for Library Collections under the principles and standards of selection outlined in the Collections and Materials Selection Policy. The library reserves the right to accept/refuse/dispose of, at its discretion, any unsolicited donation.

A gift, once accepted, is the exclusive property of the Library; as such it is subject to the rules, regulations, and processes of the library. Once an item is added to the collection, the library does not guarantee that it will be kept permanently.

The Library does not issue tax receipts for donations of books, magazines, AV materials.

Individuals or groups wishing to donate new or used material for the library collection shall be referred to the Collection Development Librarian, if necessary.

A letter of thanks may be sent by the CEO to the donor on behalf of the Library Board once a donation is accepted.

Unsolicited used materials dropped off at the library may be added to the library collection, made available for resale to the public; redistributed to other agencies; recycled or discarded.

## **NON-BOOK DONATIONS**

Non-book donations include gifts of money, manuscripts and other printed materials, art and photographic works, equipment, toys and other in-kind gifts or services.

## **Donation Acceptance**

The Library shall analyze proposed gifts or donations and shall accept those which will cost-effectively fit the mission and objectives of the Library. Upon acceptance, a letter of thanks is sent by the CEO to the donor on behalf of the Library Board.

The Library reserves the right to use the donation in the best interest of the Library and shall make decisions regarding the investment, disposition and/or eventual disposal of all donations.

Donations become the exclusive property of the Library and must be of a clear and unencumbered nature. The Library may accept conditions on the disposition of donations where it deems the proposed conditions to be reasonable and feasible.

## **DONOR RECORDS**

Records, files, and other material gathered or produced by the Library in relation to actual or prospective donors will be held strictly confidential. Publicity about a donation may be considered, with the concurrence of the Library and the donor(s).

Donor information will not be sold or traded under any circumstances.

## **DONOR RECOGNITION**

The Library shall give formal acknowledgement or recognition to the donor, which is commensurate with the value of the donation.

## **OFFICIAL RECEIPTS**

Canada Revenue Agency (CRA) defines a gift as "a voluntary transfer of property without valuable consideration". Under the *Income Tax Act*, the Library can issue official donation receipts for income tax purposes for donations that legally qualify as gifts.

The Library does not issue tax receipts for donations of books, magazines, AV materials.

In accordance with CRA policy, tax receipts are issued where the value of the donation exceeds twenty-five (\$25.00) dollars. For in-kind donations, official receipts will be issued where the fair-market value of the donation exceeds twenty-five (\$25) dollars. The Library follows the regulations set out by the CRA governing the valuation of gifts-in-kind.