

POLICY

SUBJECT:	Gifts
APPROVED BY:	Board of Library Trustees
APPROVAL DATE:	March 22, 1984
EFFECTIVE DATE:	March 22, 1984
NEW (X) REVISIONS ()	

The Allen County Public Library accepts and encourages gifts of money, books, and other property from businesses, organizations, and individuals.

1. Acceptance. The library accepts gifts with the understanding that the gift becomes the property of the library and is subject to disposition at the library's discretion.
2. Acknowledgment. The library will acknowledge in writing receipt of all gifts.
3. Tax Deductions. Gifts to the library are tax -deductible as provided by law.
4. Appraisal. As the recipient of a gift, the library cannot legally assign a monetary value to that gift for the donor's tax purposes.