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|  | **Adopted: 4-17-2018** |
| **Memorial/Gifts Policy** | **Reviewed/Revised: 9/22/2021** |

**The Arlington Public Library encourages individuals and organizations to support library services through gifts, donations, and memorials.**

**Gift Funds:**

* Funds received from gifts, memorials, cash and securities are directed to the Arlington Public Library as requested by the donor.
* Donations will be used for the public benefit of the library service as approved by the library board of trustees.
* Funds designated for materials will be purchased in accordance with the materials selection policy. Suggestions for subject areas or other areas of interest are welcome.
* The Arlington Public Library will make an effort to inform potential donors of the options for donations and the possible tax credits for endowment donations under the Endow Iowa Tax Credit Program.

**Books and Other Media:**

* The library accepts the donations of books and contemporary media formats.
* Items will be added to the collection in accordance with the Collection Development Policy.
* Once donated, items become the property of the Arlington Public Library and may be added to the collection; donated to other libraries or non-profit agencies; sold for the benefit of the library, or discarded.
* Donated items will not be returned to the donor and the library will not accept any item that is not an outright gift.
* The library reserves the right to decide when a gift added to the collection must be withdrawn.
* The library will provide a receipt of the donated items but will not set a fair market or appraised value to any item. If items are donated to obtain a tax benefit, it is the donor’s responsibility to establish such value.

**Acceptance of Gifts:**

* Acceptance of any gift, including cash, securities, real and personal property, will be determined by the library board based on their suitability to the purposes and needs of the library, laws and regulations that govern the ownership of the gift, and the library’s ability to meet the requirements, if any, associated with the donation.
* The library board reserves the right to refuse or reject any gift.
* The library will not accept gifts which would require or cause the library to act in violation of established policies forbidding discrimination, particularly on the grounds of age, sex, sexual orientation, religion, physical or mental disabilities, race, ethnicity, or national origin.