Tangible Gifts Policy

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Purpose

To establish a policy for the acceptance of tangible gifts by the Rogers Free Library (hereinafter "The Library")[1].

Overview

The Library may accept offers of tangible gifts (hereinafter "gifts") such as artwork, rare books, maps, furniture, etc. that is not considered library material.

Acceptance

The Board of Trustees makes the final decision on acceptance of gifts and can refuse any and all gifts at its sole discretion. The Trustees may delegate this authority to the Library Director.

Guidelines

Gifts will only be accepted by The Library if they are:

1. Appropriate to the mission and needs of The Library.
2. Unrestricted.
3. Irrevocable. Gifts may be accepted with the understanding that they are freely given with no conditions attached, and the gift becomes the sole property of The Library.
4. Impose no undue financial burdens or ongoing costs on The Library.

The Library will be the sole determinant of its use and/or display. Any gift may be kept, displayed, sold, donated or discarded by the Board of Trustees in accordance with applicable law.

Acknowledgement

1. An acknowledgement letter will be provided upon request. Gifts may be tax deductible. I.R.S. regulations prohibit The Library from giving estimates of value for donated materials. Donors should follow I.R.S. guidelines[2] in completing the description of goods donated and the value of the goods donated.
2. The donor or their legal representative must complete a gift form that acknowledges the donor's understanding and agreement with the terms of this policy.
3. Gifts to The Library are tax-deductible to the extent allowed by law. Please consult a tax professional to determine what portion of the donation, if any, may be claimed as a charitable deduction.

See also related policies: Material Donations

Footnotes

[1] Refers to the Rogers Free Library, its governing board of trustees and its appointed director.

[2] I.R.S. Publication 561 (12/2024), Determining the Value of Donated Property, https://www.irs.gov/publications/p561.

Approved by the Rogers Free Library Board of Trustees on June 25, 2026.