

S P O K A N E C O U N T Y L I B R A R Y D I S T R I C T

Policy Title	Gifts		
Approval Date	June 19, 1986	Revision Date	September 17, 2024
Related Policies	Collection Development Fixed Assets Naming and Recognition		
Statutory References	RCW 27.12.210 RCW 27.12.300		
Purpose	To define what constitutes a gift and provide a uniform method for receiving gifts to the Spokane County Library District (District).		

In the event of the amendment of any law, regulation, or ordinance incorporated into this policy or upon which this policy relies, the policy shall be deemed amended in conformance with those changes.

In cases where this policy conflicts with any local ordinance, state or federal law, the terms of that law, and its underlying rules or regulations shall prevail. In all other cases, Spokane County Library District policies and practices prevail.

The Board reserves the right to change and/or modify this policy at any time, as circumstances dictate and in accordance with applicable law.

Policy:

Gifts include, but are not limited to, print and non-print items for potential addition to the collection of library materials; money; real property; securities; furniture; equipment; art; museum pieces; antiques or other personal property.

The District gratefully accepts gifts which are given without restriction, except as otherwise specified in this policy. The District shall be the sole judge of the suitability of any gift.

The Executive Director or designee has the authority to accept any gift with a value of less than \$5,000. Only the Board of Trustees has the authority to accept any gift with a value of \$5,000 or more.

Upon acceptance of the gift, the District shall become the owner of the gift and shall have complete discretion to utilize the gift to its maximum advantage for the District. Such use may include, but is not limited to, inclusion in the library collection; display at District facilities; loaning, leasing, or sale of the property. Any proceeds realized from a gifted item shall be deposited in the District's General Fund.

A donor may indicate a preference in the use of the gift at a particular library facility or for a specific program or service. The District may accept gifts with restriction on a case-by-case basis following an assessment by District staff as to whether the proposed gift furthers the mission of the District. Library materials will be managed in accordance with the District's Collection Development policy. Memorial gifts will be accepted in accordance with the District's Naming and Recognition policy.

Gifts may be deductible for federal income tax purposes under Section 170 of the Internal Revenue Code. The District will acknowledge all gifts in writing, when possible; however, the District accepts no responsibility for establishing or verifying the value of any donation for charitable tax purposes.

The District will make a good faith effort to implement this policy in a fair and consistent manner.

The Executive Director will establish administrative procedures necessary to implement this policy.