

VAUGHAN MEMORIAL LIBRARY GIFT PROCEDURES

Preamble

The Library's policy on gifts is included in the Collection Development Policy (section 6.4) at https://library.acadiau.ca/files/sites/library/docs/policy-collection_development-revised_Jan2023.pdf. These procedures supplement but do not replace that document. **Note that this document does not apply to deposits of Baptist church records or to archival donations; please see <https://library.acadiau.ca/archives-special-collections/donate.html>.**

Gift Agreement

All potential donors will be asked to read the Library's gift policy and accept its terms by completing and signing the Vaughan Memorial Library Gift Form. Donations that are not accompanied by this form may not be accepted.

Acceptance of Gifts

All gift inquiries are directed to the Gifts Librarian. Persons wishing to donate items to the library are expected to provide the Library with a *detailed* list of the materials. This list should include the title, author, publisher, publication date, and edition (where applicable) of each item. This list will be assessed by the liaison librarians who will select materials from the list for acceptance. Arrangements may be made upon request for large donations of significance to be assessed in their original locations by the Gifts and Liaison Librarians.

Circumstances where gifts *will not* be accepted include:

- When the gifts do not meet the Library's collection criteria or are marginal to the collections.
- When the donor places restrictions or special conditions on the use and location of gift materials within the library that are inconsistent with the Collection Development Policy. Library staff retains the right to determine the most appropriate plan of retention, processing, and storage of donated items in accordance with the Collection Development Policy.
- When the fair market value determined by library staff is not acceptable to the donor, or when the Library does not possess adequate storage facilities for the preservation of a particular donation.
- When the Library is expected to take on costs associated with packing and/or shipping donated materials unless other arrangements have been negotiated between the Gifts Librarian and Donor.

Criteria for Acceptance

Items which are *not accepted* by the Library include:

- Textbooks and other instructional materials, such as laboratory manuals and workbooks
- Mass market paperbacks
- Outdated materials
- Photocopies or article reprints/offprints
- Items that are damaged or in poor physical condition
- Duplicates of material already held in the Library's collection, unless Librarians expect that heavy use warrants more than one copy

- Common periodical titles or individual issues of periodicals, unless they complete gaps in the Library's current holdings. Furthermore, the Library does not accept responsibility for continuing subscriptions to donated periodicals

Issuing Income Tax Receipts

Income tax receipts are issued at the request of the donor and *only* for materials accepted into the Library's collection. The Library will make every effort to issue the tax receipts for the calendar year in which the donation was made (although it is strongly recommended that these donations be made before September 1st) and to follow Canada Revenue Agency's guidelines for fair market value when assigning a value to gift items. Information, such as the name and contact information of the donor, the number of items accepted as gifts, and the total value of the donation in Canadian funds, will be forwarded to the Office of Advancement at Acadia University which will issue the tax receipt to the donor.

Monetary value will be assigned to gift items under \$1000.00 by Librarians. Fair Market value will be determined by consulting print and online collection development tools, such as *Books in Print* and commercial and rare book sites, and taking into consideration the age and condition of each item. Some basic guidelines are:

Books in an unused condition will be evaluated at 100% of current list price if published within the last year and 75% of current list price if published within the last three years. Books more than three years old will be considered on a case by case basis, particularly out-of-print items.

Periodicals will not be issued an income tax receipt unless the donation comprises a significant run of a title.

Rare or Special Materials or items and collections that exceed \$1000 in value will require the expertise of an external appraiser. The donor of such materials must consult with the Dean of Libraries and Archives about establishing a qualified appraiser and may be required to assume the cost of the appraisal. In addition, if the provenance of a valuable donation is uncertain, the Library may ask for proof of ownership before accepting it into the collection.

Bookplates

The Library will honour requests for bookplates when possible. Bookplates are normally attached to items within large and/or significant collections and items purchased with endowment funds. The Dean of Libraries and Archives will determine whether gifts receive bookplates.

Processing Time

The Library cannot guarantee the amount of time it will take for gifts to be accepted and processed.

Disposal of Materials

The Library reserves the right to dispose of unwanted gift donations at its discretion. The items may be donated to another library or charitable organization, sold to used book dealers or at a book sale hosted by the Library, or discarded. The Library will not return unsolicited gifts.

Upon request, gifts will be returned to the donor at his or her expense.

Acknowledgement of Gifts

The library will acknowledge all gifts that are accompanied by a completed Gift Form and accepted for inclusion in the Library collections with a letter of thanks.

Statistics

The Library will keep statistics on donors, subjects of materials donated, dates when gifts were received and when tax receipts were issued, total number of donations received and accepted, and the amount of the income tax receipts issued (when applicable).