



One University. One World. Yours.

## **Patrick Power Library POLICY FOR ACCEPTANCE OF GIFTS**

Thank you for your interest in donating material to the Patrick Power Library. The Library accepts gifts that contribute to the growth and development of our collections. The decision to accept a gift rests with the University Librarian.

### **General Information**

The Library is selective in adding gifts to the collection, due to space limitations and to the costs involved in handling gift materials.

Donations become the exclusive property of the Library and may be retained, sold, recycled or otherwise discarded. Gifts are not returned to the donor. Gifts with restrictions or special conditions attached to them will not be accepted. The donor assumes any costs associated with packing and shipping the material to the Library.

The donor will sign the Gift Agreement Form (attached). The Library will retain one copy of the completed form and will provide one copy to the donor.

The Library has established the following guidelines for donations:

### **Criteria for Acceptance**

The prospective gift must fall within the scope of the Library's [Collection Policy](#) and support

### **Tax Receipts**

Tax receipts are not normally provided for donations. Exceptions may be made when donations are considered to be rare or of unique value to the Library's collections. The decision to provide a tax receipt rests with the University Librarian. Only those materials to be retained by the Library will be evaluated for income tax purposes. In cases where a tax receipt is deemed appropriate, the following guidelines are followed:

- a. The minimum value for which a tax receipt will be issued is one hundred dollars (\$100) for items added to the collection.
- b. Subject to paragraph (d), a librarian will assign a value to the donation. Based on the evaluation, the Library will request a tax receipt from the University Development Office.
- c. If a donor of a periodical title is issued a tax receipt and later donates subsequent issues of the title, the Library will not issue another tax receipt for the periodical.
- d. In accordance with Revenue Canada regulations, an external appraisal is required for donations valued at more than \$1,000. The donor is responsible for the cost when an external appraisal is performed. The University Librarian must approve the appraiser and the external appraisal before a tax receipt is issued.

### **Bookplates**

The Library normally does not attach bookplates to gift material. The decision to provide bookplates rests with the University Librarian.

### **Lists of Donated Material**

The Library does not provide itemized lists of donated materials.

### **Processing Time**

The Library cannot guarantee a set time for accepting, evaluating, and processing donated material.

### **Disposing of Material**

The Library will dispose of material not added to the collection in whatever way it deems appropriate.

### **Acknowledgment**

The Library will acknowledge identified donations.

### **Questions**

Please contact Library Administration at (902) 420-5534, Monday through Friday from 9:00 am to 4:30 pm.

