



University  
of Windsor

**\*Policy Title:** Policy on Gifts – Leddy Library

**Policy Number:**

**\*Date Established: [original date of approval]** October 1, 1999

**\*Office with Administrative Responsibility:** Leddy Library

**\*Approver:** Leddy Library

**\*Revision Date(s): [fill this in each time an amendment is approved]**

#### *Introduction /Background / Purpose*

To outline the Leddy Library's policy on gifts.

#### *Application / Scope of Policy*

The Leddy Library is regularly offered gifts in cash and in kind to support its collections. Both types of gift provide highly valuable means for strengthening library holdings. It is essential, however, to have clear guidelines and procedures governing their assessment, acceptance and receipt which protect the interests of the donor and those of the Library as the receiving unit on behalf of the University.

For information about donations or giving gifts to the Leddy Library, please contact [David Yott](#).

#### **Part A: Gifts in Kind**

The appropriate collections librarian may accept donations using the following criteria. All large collections of material (more than 100 volumes) offered for donation are to be brought to the attention of the Associate University Librarian.

##### **(I) Criteria**

1. Is it supportive of the University's academic mission? Sometimes donors are anxious to contribute material which is either partially or wholly out-of-scope from the point of view of the receiving institution's collections policies. The following types of materials are not normally accepted; out-dated textbooks, trade paperbacks, popular fiction and most practical 'how-to' guides. Such gifts are graciously declined.
2. Is it in acceptable physical condition for addition to library holdings? Older material which may be on highly acidic paper, contain mould infestations, high levels of dust, etc., poses a very real threat to the physical integrity of existing library collections.

3. Are duplicates required to augment or replace existing holdings? Duplicates should receive particularly close scrutiny. In general, it is the policy of the Leddy Library to avoid duplication of titles except where obvious heavy use is anticipated. Gifts frequently provide duplicates which can be used to bolster existing holdings which are heavily consulted and/or falling into disrepair.

**Additional criteria for donations of large collections follow:**

4. Does the Library have the capacity to house the gift collection?
5. Does Technical Services have the capacity to absorb the additional workload (bibliographic searching, processing, cataloguing, etc.) which acceptance of the gift entails?
6. Will repair and binding costs be significant?
7. Will the receiving librarian need assistance in reviewing and evaluating the donation?

**Additional criteria for the donation of non-print materials follow:**

8. Does the Library have adequate equipment for the material type?
9. Does the Library have proper storage or shelving?
10. Does the Library have the expertise to support this format?

**(II) General Procedures for Gifts in Kind**

In the acceptance of all collections, whether large or small, it is essential to make clear to donors that needed material only will be retained for addition to holdings. The following types of material are normally not accepted: outdated textbooks, trade paperbacks, popular fiction, books in poor condition and most practical; "how-to" guides. Special conditions on how the gift collection is to be housed, maintained and serviced are often unacceptable to the Library. Superfluous material may be forwarded to the Canadian Book Exchange Centre (CBEC), an arm of the National Library, which makes such material available to other Canadian libraries, or to other appropriate sources.

The appropriate collections librarian should be consulted before items are accepted. Large donations (more than 100 volumes) should be reviewed before being sent to the Library. Librarians should preview the collection, preferably in faculty offices, or, donors of large collections may be encouraged to provide typewritten checklists of items which can be checked against Library holdings, saving both donor and library staff a great deal of viewing and listing time. All large collections or material (more than 100 volumes) offered for donation are to be brought to the attention of the Associate University Librarian.

Whenever possible, gifts are to be acknowledged in writing, with an appropriate expression of appreciation by the receiving librarian, and a record of the acknowledgement kept for future reference. A copy of the acknowledging letter is to be forwarded to the Associate University Librarian.

If the gift is ongoing in nature, a copy of the documentation containing details of the agreement reached with the donor should be forwarded to the Associate University Librarian and to the Head, Acquisitions/Bibliographic Services Department.

When appropriate, a bookplate will be placed in the material donated as a gift in kind or purchased from a cash gift. The bookplate will state the source of the donation. Routinely, the Leddy Library bookplate will be sufficient to designate the gift.

### **(III) Tax Certification for Gifts in Kind**

Tax certificates are provided upon request only. Tax receipts for small donations are made at the discretion of the receiving librarian. No tax receipts are issued for complementary volumes.

All offers of gifts in kind evaluation for tax purposes are to be brought to the attention of the Associate University Librarian. The financial evaluation of gifts must be in accordance with the provisions of the Income Tax Act and its interpretation by Revenue Canada. (See Revenue Canada Pamphlet, Gifts In Kind: Income Tax Financial Series.) The financial value of a gift in kind for purposes of tax certification is deemed to be its "fair market value," defined as the purchase price of an item established in a free market between a willing seller and a willing buyer "acting independently of each other and each having a full knowledge of the facts".

### **Procedures for Financial Evaluation**

#### **Gifts with Value less than \$1,000**

Employees of the Library may provide valuations of less than \$1,000 if they are knowledgeable in the field and qualified to appraise the gift at its fair market value. The written estimate must include a description or listing of the materials.

#### **Gifts with Value of \$1,000 or More**

If a gift has a financial value ranging from \$1,000 to \$10,000, one appraisal by a qualified third party (e.g. antiquarian book dealer), acting at arm's length will be accepted as sufficient to establish the gift's monetary worth. However, if its financial value exceeds \$10,000, two external appraisals will be required with the value established as the average of the two. If external appraisals are contested, widely divergent or thought to be otherwise, unsatisfactory, additional appraisals will be sought and obtained. The payment of appraisers' fees is subject to negotiation between the prospective donor and the Library.

If the gift is accepted, the Associate University Librarian, in consultation with the appropriate receiving librarian, will make suitable arrangements to have the gift appraised for its financial value.

External appraisals, stating the fair market value of the gift, are to be submitted in writing to the University Librarian on the office or business stationary of the appraisers. If the appraisers are unknown or their qualifications subject to doubt, a statement will be prepared outlining their credentials. Once the required appraisals have been received and accepted by the University Librarian, the Associate University Librarian will have the necessary documentation prepared for the formal acceptance of the gift by the President. The documentation consists of a letter from the University Librarian to the President recommending acceptance of the gift and explaining its importance as an addition to the library collections. Also included is the recommended text of a letter from the President to the donor, accepting the gift and expressing the University's appreciation. A signed copy of the President's letter is returned to the University Librarian.

## **Part B: Cash Gifts**

Cash gifts may be offered to the Library for the purchase of materials to be added to library holdings.

### **(I) Criteria**

Frequently prospective donors wish to support particular subject fields or projects. In such instances it is essential that the proposed gift be supportive of the University's teaching and research activities.

Gifts of money to support serials subscriptions, since they continue from one year to the next, require ongoing (and ever-increasing) financial support. Large financial donations can be used to set up endowment funds which are most suitable to support current serial literature.

### **(II) General Procedures**

Donations for purposes other than library holdings should be referred to the Associate University Librarian.

The selection of material to be acquired from donated funds always remains the responsibility of library staff.

All cash gifts should be brought to the attention of the Administrative Assistant who shall in turn notify the Associate University Librarian and the Head, Acquisitions/Bibliographic Services.

For cash gifts involving the establishment of a special fund to be supported by an endowment, the terms of the endowment will be recorded in writing and forwarded to the Associate University Librarian and the Head, Acquisitions/Bibliographic Services. If the gift is ongoing in nature, a copy of the documentation containing the details of the agreement reached with the donor should be forwarded to the Associate University Librarian and the Head, Acquisitions/Bibliographic Services. Whenever possible, gifts are to be acknowledged in writing with an appropriate expression of appreciation by the receiving librarian, and a record of the acknowledgement kept for future reference. A copy of the acknowledging letter is to be forwarded to the Associate University Librarian.