



GIFT ACCEPTANCE POLICY

POLICY NUMBER: 20.12

SCOPE: Trustees and staff of the Whatcom County Library System

Whatcom County Library System (WCLS) welcomes and encourages gifts made to support library programs and services or to enhance the library collection. Gifts may be made to Whatcom County Library System, Whatcom County Library Foundation (WCLF), or to individual Friends of the Library groups. Gifts made to WCLF and those Friends of the Library groups that have 501(c)(3) tax status may be eligible for tax deductions. Gifts made to WCLS, a governmental entity, may also be eligible for tax deductions under IRS code section 170(c)(1).

Gifts of Property or Materials

WCLS accepts gifts of Property or Materials at the discretion of the Executive Director and/or the WCLS Board of Trustees under the following conditions:

- **Gifts of library materials** will be evaluated using guidelines set forth in the Collection Policy. Such gifts are accepted with the understanding that if WCLS is unable to use the materials in the collection, they will be donated to the Friends of the Library for inclusion in book sales, the proceeds of which benefit WCLS. Unused donations cannot be returned to the donor. WCLS reserves the right to add any donated library materials to the collection, or distribute, sell, or discard them. No conditions regarding location, use, or eventual withdrawal from the collection or building can be imposed.
- **Gifts such as furnishings, artwork, or equipment** shall be accepted or rejected by the WCLS Board of Trustees on the advice of the Executive Director. Among the criteria on which the decision shall be based are need, space, impact on staff time, and expense and frequency of maintenance. Such gifts will be accepted only on condition that they may be used, sold, given away, or discarded at the discretion of the Executive Director.
- **Gifts designated for public display** on WCLS property shall be considered with attention to the ongoing cost of display, maintenance, and security, as well as suitability, including location. No guarantee is made that any gift will be permanently displayed or kept by WCLS.
- **Gifts of real estate** must meet with the approval of the WCLS Board of Trustees.

The Executive Director will review gifts of personal property and may recognize the donor with a gift plate on or near the item donated depending on the size and nature of the gift.

Monetary Gifts

- Monetary gifts to WCLS may be accepted by the Whatcom County Library Foundation (WCLF) or Library Friends Groups of the Whatcom County Library System. The primary function of these organizations is to provide financial support to the Library.
- WCLF receives and administers monetary donations and conducts fundraising campaigns to support WCLS projects system-wide.

- WCLF is a 501(c)(3) nonprofit corporation. Donations to WCLF are tax-deductible as allowed by law. Whatcom County Library Foundation welcomes gifts that further the mission, goals, objectives and priorities of WCLS.
- WCLS and WCLF will not accept money towards buying specific items for the collection.
- Each Friends of the Library group undertakes a variety of activities, including book sales, to raise funds and support its designated WCLS branch library. Many Friends' groups also have 501(c)(3) tax status.
- WCLS encourages donors to give bequests, financial investments, beneficial interest in trust, and other sustaining gifts directly to WCLF. WCLF's Tax ID number is #86-1140451.
- For gifts intended for WCLF, donors may specify whether they would like funds to be applied to ongoing WCLF projects or added to the WCLF Endowment Fund.
- WCLS cannot assess or suggest a value for non-monetary gifts for income tax or other purposes, or advise donors about the tax treatment or consequences of their donations.
- Monetary gifts for capital projects may be recognized with plaques, signage, or by other means, depending on the size and nature of the gift.
- Library meeting rooms, reading areas, special use areas, and other interior and exterior spaces may be named for a significant contribution.
- Not all significant contributions will be recognized by naming.
- WCLS reserves the right to refuse any gift.

Gifts are subject to the provisions of other WCLS policies, including adopted Conflict of Interest and Ethics policies and the Naming and Recognition Policy. **Gifts that are intended as sponsorships are subject to the Sponsorship Policy.**

RELATED POLICIES: Board of Trustees Code of Ethics 2.02; Board of Trustees Conflict of Interest Policy 2.03; Collection Policy 3.01; Friends of the Library Policy 11.01; WCLS Staff Code of Ethics 12.29.02; Sponsorship Policy 20.14; Naming and Recognition Policy 20.16.

STATUTORY REFERENCE: RCW 27.12.210(6) Library trustees – Organization – Bylaws – Powers and duties; RCW 27.12.300 Gifts – Title to property.

ADOPTED by the Whatcom County Library System Board of Trustees on June 17, 1988.

REVISED: February 16, 2021; January 19, 2021; February 18, 2020; December 20, 2016; March 18, 2014; September 27, 2006; April 16, 1996.