

**LIBRARY****Gifts-in-Kind – Policy and Guidelines**

---

**Effective Date:** September 22, 2017**Supersedes /Amends Policy Dated:** July 23, 2013**Originating Office:** Library Administration**Policy Number:** T-1

---

**Preamble**

The Concordia University Libraries welcome gifts of books and other library materials that contribute to the growth and development of the collections. At the same time, the high cost of processing and storage and the need to closely align collections with Concordia's teaching and research priorities mean that the Libraries cannot accept all gifts.

The following policy and guidelines apply only to gifts-in-kind. Donations of funds to support the purchase of collections or equipment for the Library are always welcome and are coordinated through the Office of the University Librarian and [Concordia Advancement and Alumni Relations](#). This policy is governed by the University's Policy [Concerning Gift Acceptance and Receipting \(VPAER 1\)](#).

**Guidelines for Acceptance of Gifts-in-Kind**

Gifts are accepted when they enhance library collections in support of the University's teaching and research needs. The Library reserves the right to decline gifts.

Generally the Library does not accept gifts of textbooks, newspapers, popular magazines, trade paperbacks, and back runs of journal titles, unless of significant value to the collection. Examination copies are not accepted for inclusion in the collection. Review copies may be accepted unless information in the item specifically forbids its use in this way.

The Library accepts gifts on the basis that, once received, they become the sole and exclusive property of the Library. All gifts must be accompanied by a [donation form](#), available on the Library website. Normally no restrictions can be placed on the disposition and use of the material offered. The Library has the right to determine how the gifts are used, where they are located, whether they are retained, and all matters related to their use or disposition, provided no such agreement to the contrary is made between the donor and Concordia University.

The criteria used to determine if a donation will be accepted include:

- Whether the items are within the scope of library collection policies;
- Whether they duplicate existing holdings;
- Processing and maintenance costs;
- Space considerations;
- Physical condition of the materials.

## **Special Collections**

Special Collections welcomes gifts of rare books, archival materials, and other items that contribute to the growth and development of its holdings, complement existing collections and fonds, and are aligned with current collecting priorities. Consult the [Special Collections - Collection Development Policy](#) or contact the Special Collections Archivist for more information about donating rare and unique materials to Concordia University Library.

## **Procedures for Donation of Gifts-in-Kind**

Prospective donors should contact the Collections Coordinator or the Associate University Librarian, Collection Services, to discuss possible gifts. The Special Collections Archivist should be contacted for gifts-in-kind to the Library's Special Collections (<https://library.concordia.ca/find/special-collections/>). These librarians are listed on the Librarians and Staff page (<https://library.concordia.ca/about/staff/>). To facilitate the decision-making process, donors will be asked to provide a complete list of items, including author, title, publisher, and date of publication. The University Librarian makes the final decision about whether to accept a gift.

## **Appraisals and Tax Benefits**

The Library will issue tax receipts for gifts that have a minimum value of \$100. Gifts worth over \$1,000 may need to be evaluated by an external appraiser. Appraisal costs are normally the responsibility of the donor.

The Collections Coordinator or Special Collections Archivist can assist with a preliminary evaluation to determine whether an external appraisal will be required.

Tax receipts are issued in accordance with the Income Tax Act; tax certificates are issued in accordance with the Cultural Property Export and Import Act. Tax receipts are issued for the calendar year in which the gift is received.

Donations of material that are duly certified as Canadian Cultural Property will be finalized with a deed of irrevocable gift, signed and dated by the donor and the institution.

## **Delivery of Gifts-in-Kind**

Arrangements concerning the delivery of all gifts-in-kind will be made once the donation is accepted. In most cases, donors will assume the costs of transporting any accepted gifts that are located outside of the Montreal area.