Gifts-in-Kind – Policy and Guidelines

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 Libraries are always welcome and are coordinated through the Office of the University Librarian and Concordia Advancement and Alumni Relations (http://www.concordia.ca/alumni-giving/). This policy is governed by the University’s Policy Concerning Gift Acceptance and Receipting (VPAAR-1, http://www.concordia.ca/vpirsg/documents/policies/VPAAR-1.pdf).

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 Libraries reserve the right to decline gifts.

Generally the Libraries do 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 Libraries accept gifts on the basis that, once received, they become the sole and exclusive property of the Libraries. All gifts must be accompanied by a donation form, available from the Collection Services Division. Normally no restrictions can be placed on the disposition and use of the material offered. As the owner, the Libraries have 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.

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.
Procedures for Donation of Gifts-in-Kind

Prospective donors should contact the Collections Librarian or the Associate University Librarian, Collection Services, to discuss possible gifts. These librarians are listed on the Librarians and Staff page (http://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 Libraries will issue tax receipts for gifts that have a minimum value of $100. Gifts worth over $1,000 must be evaluated by an external appraiser. Appraisal costs are normally the responsibility of the donor.

The Collections Librarian 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

Donors will be asked to deliver large gifts that have been accepted to the McConnell Building loading dock on Mackay Street. Smaller accepted donations may be left at the Circulation Desk or Collection Services reception area. Donors assume the costs of transporting any accepted gifts that are located outside of the Montreal area.

Distribution: Library Web site
Library Policies and Procedures Manual
In support of the Concordia University Libraries, I hereby donate:

___List of item(s) attached: (please provide author, title, publisher, and year of publication for each item)

___The following item(s): (please write below or use the back of this form to list each item)

Charitable tax receipt and appraisal(s)

I request a tax receipt. Yes______ No______

Only items added to the collection are eligible for a tax receipt. If a tax receipt is requested, an external professional independent appraisal may be needed to establish fair market value. Appraisal costs are normally the responsibility of the donor.

Tax receipts are issued by the Concordia Advancement and Alumni Relations Office after receiving confirmation of the delivery of the gift to the Libraries and the receipt of the appropriate appraisal(s).

I confirm that I am the owner of the given material(s), or am authorized by the owner of the material(s) to give it.

I understand that, once accepted, gifts become the property of the Concordia University Libraries. Decisions about location, cataloguing, retention, and preservation are at the discretion of the Concordia University Libraries in accordance with institutional policy.

I accept the above conditions.

_________________________________            _________________________________
Donor signature      Date

_________________________________  _________________________________
Libraries representative signature    Date

Donations of library material are made in accordance with the Canada Revenue Agency (CRA) and the Ministère du Revenu du Québec (MRQ). Library material, as other Gifts-in-Kind, may be received and held by Concordia University and used for purposes consistent with the University’s objectives, or may be disposed of at any time after the donation, provided no such agreement to the contrary is made between the donor and Concordia University.