

Gifts-in-Kind – Policy and Guidelines

Effective Date:	October 15, 2007	Originating Office:	Library Administration
Supersedes /Amends Policy dated:	May 19, 1999	Policy Number:	T-1

The Concordia University Libraries welcome gifts of books and other library materials that contribute to the growth and development of the collections. The following policy and guidelines apply only to gifts-in-kind.

Donations of funds to support the purchase of collections, equipment or furnishings for the Libraries are always welcome, and are coordinated through the Office of the University Librarian and Concordia University Advancement Services.

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. 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.

The Library accepts gifts on the basis that, once received, they become the sole and exclusive property of the Library. Normally no restrictions can be placed on the disposition and use of the material offered. As the owner, the Library has the right to determine how the gifts are used, where they are located, whether they are retained by the Library, the method of disposal, if not retained, and all matters related to their use or disposition.

Generally the library does not accept gifts of textbooks, 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.

Procedures for Donation of Gifts-in-Kind

The Library should be contacted in advance about offers of gifts-in-kind. The Associate University Librarian, Collection Services or the appropriate subject selectors may be queried about the potential usefulness of gifts. These librarians are listed on the Librarians and Staff Page ([link](#)).

Having a complete list of items, including author, title, date of publication, is useful, as normally the Library reviews and selects gift items from a list, before material is moved to the Library.

If a list is not possible, it is important to review large collections at their locations, for preliminary examination and basic sorting. The Associate University Librarian, Collection Services, makes the final decision about whether to accept a gift-in-kind.

Appraisals and Tax Benefits

When a tax receipt is requested, an appraisal of the gift or collection is required before the gift can be accepted by the Library.

The Library can do the appraisal for gifts estimated to be worth less than \$1,000. According to Canadian tax regulations, gifts over \$1,000 must be evaluated by an external appraiser. Appraisal costs are normally the responsibility of the donor.

Only items retained by the library will be evaluated for income tax purposes. The Associate University Librarian, Collection Services, 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. Normally 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.

Bookplates and Acknowledgements

Bookplates may be placed in gift books, if requested and appropriate to Library guidelines. Gifts from known donors are acknowledged by card or letter.

Current Serial Donations

Current serial donations may be accepted when:

- There are no legal barriers to accepting a personal subscription for library use
- The donor is committed to donating the issues promptly for a minimum of three years
- Yearly subscription costs are over \$200.

If such a donation is accepted, a tax receipt will be issued each year, after receipt of the full year's subscription.

Delivery of Gifts-in-Kind

Donors are encouraged to deliver gifts that have been accepted for the collection to the Library loading dock in the case of large gifts, or to the Circulation Desk or Collection Services Office in the case of small gifts. When it is difficult for the donor to deliver the gift, the Library may arrange to pick up a gift that has been reviewed and accepted.

Distribution: Library Web site
Library Policies and Procedures Manual