Liverpool Public Library Board Policy	Page 1 of 1	
DONATIONS POLICY	Approved: Review Date:	03.09.2022 2025

The Liverpool Public Library gratefully accepts gifts of books, other materials and equipment, which meet the same standards of selection that are applied to purchased materials and equipment.

Donated books, DVDs, or other materials not needed for the library's collection are offered for sale.

All gifts to the library will be free of restrictions and conditions. The Board shall have absolute ownership of all donated art and artifacts or other materials including but not limited to management, display, conservation or disposition. No conditions may be imposed relating to any gift after its acceptance by the Library. It is recognized that unusual circumstances may arise where exceptions to this policy may be in the best interests of the library. Any such exceptions must be approved by the Board of Trustees.

Gifts of cash and other financial instruments are also gratefully received and encouraged. At the discretion of the Board of Trustees, the library may occasionally accept some financial gifts with restrictions imposed.

To conform to the requirements of the Internal Revenue Service, the library cannot provide an appraisal of a gift for tax purposes. It is the responsibility of the donor to have donations appraised for tax purposes.

Donations are arranged through the library director. The library reserves the right to refuse materials and items and to dispose of donations as appropriate.