LOCL Policy 1010 Page 1 of 1 GIFT/BOOK DONATION

Because quality gift materials can add to the healthy growth and development of a library collection as well as extend, enrich, and improve the services of a library, the Lake Odessa Community Library encourages gifts and donations.

- 1. Memorial gifts of books or money carry on the life interest of an individual or of a group. The donor may receive tax benefits not otherwise available.
- 2. All donated materials must meet established criteria of selection for inclusion in the library's collection. All materials become the property of the Lake Odessa Community Library of Lake Odessa, which reserves the right to dispose of all materials at its own discretion.
- 3. Donations to the Lake Odessa Community Library are a valid Federal Income Tax deduction. However, the following points are to be noted:
 - a. The library receiving the donation will furnish the donor with a dated receipt signed by the librarian.
 - b. The library does not assume the responsibility of determining the number or value of items donated.
 - c. In the event of a tax audit, the burden of proof of the claimed value of the donation rests with the donor.

NAME OF			
DONOR			
ADDRESS			
GENERAL			
DESCRIPTION			
SIGNATURE OF			
DONOR			
LIBRARIAN'S			
SIGNATURE			DATE
	THANK YOU FO	DR YOUR DONATION!	
Adopted 9-27-0	Reviewed 04-25-07	Reviewed 04-24-13	
Reviewed 04-28-04	Reviewed 04-23-08	Reviewed 04-23-14	
Reviewed 04-27-05	Reviewed 04-22-09	Reviewed 04-26-17	
Reviewed 04-26-06	Reviewed 04-25-12	Reviewed 04-25-18	