

Policy for the Acceptance of Gifts

Angus L. Macdonald Library

St. Francis Xavier University

Introduction

The collection at the Angus L. Macdonald Library has been enhanced over the years by generous gifts, donations, and bequests from alumni, faculty, and friends of St. Francis Xavier University. The Library accepts gifts that contribute to the growth and development of our collection. Monetary gifts are particularly welcome as they enable the Library's collection to remain current, to strengthen subject areas, and to fill gaps in the collection. It has become difficult for the library to accept non-monetary gifts due to space and staff constraints. While gifts in kind are very much appreciated, the hidden costs of processing a "free" book often exceed the cost of purchasing a book. For these reasons, the decision to accept a donation of books cannot be taken lightly.

Criteria for Accepting Donations

The selection of donated items is governed by the same criteria used for purchasing library materials, as established in the Collections Policy. Only materials that enhance the existing collection or fall within the scope of current or emerging university programs are accepted.

Prospective donors must provide a list of the materials being offered, including the following information for each item: title, author, publisher, edition, and date of publication. The list will be screened by a library subject specialist, and only selected material will be accepted by the Library.

The Library normally does not accept:

- a. Donations that duplicate material already held by the Library
- b. Material that is damaged or in poor condition
- c. Textbooks and related instructional aids
- d. Newspapers, magazines, or journals

Donations become the exclusive property of the Library and may be retained, sold, recycled, or otherwise discarded. Donations will not be returned to the donor. Donations with conditions or restrictions attached to them will not be accepted. The donor assumes any costs associated with packing and shipping material to the Library.

The donor is required to sign the Gift Agreement Form (Appendix A). The Library will retain one copy of the completed form and will provide one copy to the donor.

Tax Receipts

Tax receipts are not normally provided for donations. Exceptions may be made when donations are considered to be rare or of unique value to the Library's collections. The decision to provide a tax receipt rests with the University Librarian. In cases where a tax receipt is deemed appropriate, the following guidelines are followed:

- a. Only those materials to be retained by the Library will be evaluated for income tax purposes.
- b. The minimum value for which a tax receipt will be issued is \$100.
- c. Appraisals are carried out in accordance with Canada Revenue Agency guidelines.
 - The Library will appraise donations of up to \$1000. Materials will be appraised based on fair market value. All in-house appraisals are final.
 - Appraisal of donations that exceed \$1000 are the responsibility of the donor, and must be performed by a recognized, qualified appraiser. Supporting documents must accompany such donations. An external appraisal is undertaken at the expense of the donor and the Library reserves the right to reject an appraisal that it judges to be unjustifiable.
- d. According to Canada Revenue Agency guidelines, materials acquired using government funds (for example, university research grants or the professional development allowance) are not personal property and are therefore not eligible for a tax receipt. Also not eligible are complimentary, instructor, or review copies received from authors and publishers.

Contact Information

For further information, please contact:

- Susan Cameron, Collections Librarian: scameron@stfx.ca; 902-867-5328, or
- Library Administration: liboffice@stfx.ca; 902-867-2267

Angus L. Macdonald Library
Gift Agreement Form

Donor's Name: _____

Address: _____

Description of Gift: _____

I understand that my gift is accepted by the Angus L. Macdonald Library under the following terms:

1. The material becomes the exclusive property of the Library, to be retained or disposed of as determined by the Library.
2. The Library does not guarantee the amount of time it will take to evaluate, catalogue, and process material that will be added to the collection.
3. By signing this form, you, the donor, agree that:
 - a. You are the rightful owner of the material which you are donating.
 - b. You know of no known restrictions preventing this material from being donated.
 - c. You understand and accept the conditions set forth in the Angus L. Macdonald's *Policy for the Acceptance of Gifts* and this *Gift Agreement*.

Donor's signature: _____

Date: _____

Witness: _____

Date: _____