

## Donation and Gift Policy – O'Grady Library

The O'Grady Library is pleased to accept donations or gifts of materials which are in good physical condition and are in line with the library's collection policy. The library reserves the right to decline some or all intended gifted or donated materials. All donations or gifts must be evaluated by the Library Director, appropriate subject librarian, or a designated library representative before they are brought to the library. The donation or gift is the sole property of the O'Grady library upon acceptance.

In accordance with the Internal Revenue Service regulations and guidelines, the O'Grady Library does not provide an estimated value of gifts or donations. Any donor that wishes to claim tax deductions for donated materials will be directed to the University's Office of Institutional Advancement for further guidance. The O'Grady Library recommends that if a donor desires appraisal or tax advice that it should be done by an independent professional and will be done at the donor's expense.

Upon receipt of the donation or gift as well as successful completion of a formal deed of gift, the O'Grady Library will issue a letter of acknowledgment to the donor. The letter will not include a list of the items or an estimate of the value of the donation or gift.

Approved 29 March 2023. Faculty Library Committee