Massena Public Library

Donation Policy

The Massena Public Library welcomes donations and gifts from individuals, businesses, corporations, foundations, and other community organizations. Gifts and any restrictions must be consistent with the Library's mission, vision, core values and policies. Accordingly, the Library reserves the right to decline a gift. Donations are not intended to replace regularly budgeted Library expenditures; however, private resources can extend and enrich Library services.

This policy will provide guidelines for the Library to: accept gifts that are made using a range of the most common giving instruments; credit/account for gifts; recognize donors who contribute; and inform decisions on matters related to gifts made. This policy is not intended to provide detailed descriptions of various giving instruments or offer advice to prospective donors regarding the most effective means of achieving their philanthropic goals.

The Library urges all prospective donors to seek the assistance of independent legal counsel or other professional financial advisors of their choice for all matters relating to their gifts and the resulting tax and estate planning consequences. Prospective donors shall be responsible for their legal, accounting, appraisal, and other fees for all gifts and donations made to the Library.

Thank you for supporting the Massena Public Library through material and monetary donations for the enhancement of Library services to the public.

Acceptable Types of Donations and Gifts

A. Monetary Donations
    a. Unrestricted gifts of money are accepted by the Library to be used at its discretion. Unrestricted funds allow the Library to address its most pressing needs. The Director will consult with the Board of Trustees on the use of gifts greater than $5,000.
    b. Donations for purchases such as memorials, donations made in honor of a friend or family member, gifts for a specific program or event, gifts for a special project or capital campaign, etc., will be made directly to the Massena Public Library.
    c. The Library is recognized by the Internal Revenue Service as a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code. The Library is qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. The Final Determination Letter from the IRS can be provided upon request.
    d. Donations to provide continued funding for Library programs and services in the years to come will be made to the Massena Public Library Fund at the Northern New York Community Foundation (NNYCF). Donations to the Fund may be made

in memory or honor of individuals. Giving to NNYCF is completely separate from the Library's ongoing tax support. All gifts made to NNYCF are tax-deductible to the fullest extent allowed by law.

e. Donations and support of the Friends of MPL, Inc., fundraising activities enable the Friends to contribute to the Library by purchasing items and supporting programs outside of the Library's normal operating budget. The Friends of MPL, Inc., are incorporated separately from the Massena Public Library and can be contacted for further information.

B. Material Donations
    a. The Massena Public Library accepts books, other material items and monetary donations for Library materials to enhance the Library's collection. Donations of this type are made in accordance with the Collection Development and Maintenance Policy.
    b. All materials donated become the property of the Massena Public Library. The Library reserves the right to retain donated items, or remove for possible sale, transfer to other libraries, recycle or disposal, depending upon item condition, demand, continued relevance to the Library collection and current Library and community needs and interests.
C. In-Kind Donations and Gifts
    a. The Library may solicit financial support and in-kind donations from individuals, businesses and non-profit organizations. All such donations must conform with the Library's mission, values and Collection Development and Maintenance Policy, if appropriate.
    b. Items may include supplies for special Library programs or activities, books or other collection or archival items, furnishings, equipment, or physical items or experiences such as dining, travel or event tickets, for auction, raffle or other fundraising purposes.
D. Real Estate and Other Property or Interests
    a. Acceptance of donations of real estate, stocks, bonds, etc., will be determined by the Board of Trustees based on their suitability to the purposes and needs of the Library, laws and regulations that govern the ownership of the gift and the Library's ability to cover insurance and maintenance costs associated with the donation. The potential donor may be referred to NNYCF as a more suitable recipient of such items in support of the Massena Public Library.
    b. Personal property, artifacts, works of art, collections, portraits, antiques, museum objects and items of historical interest will be accepted only after careful consideration by the Board of Trustees and then only on the condition that they may be sold, given away or discarded or used in any other way at the discretion of the Director and the Board of Trustees.

Unacceptable Types of Donations and Gifts

The Library will accept restricted gifts and gifts for specific programs and purposes, provided such gifts are not inconsistent with its stated mission, goals, and priorities. The Library will not

accept gifts that are too restrictive in purpose. Gifts that are too restrictive are those that violate Library policies, are too difficult to administer, or are for purposes outside the Library's mission. All final decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be made by the Director in consultation with the Board of Trustees. Donations or gifts of a restricted nature will have those restrictions written and agreed to by the donor and the Board of Trustees. The Library cannot assume the responsibility for estimating the value of any donated items for income tax or other purposes.

Acknowledgements

The Library will issue the donor a letter acknowledging the gift with the number and type of material items or monetary amount, if requested. For new books specifically for the collection, a book plate will be placed in the book acknowledging the donor, if requested. Monetary gifts or donations of estimated value of $500 or larger will be acknowledged by letter from the Director. For these donations, public acknowledgement of the donor may be arranged by mutual agreement of the donor and the Director.

This policy was adopted by the Board of Trustees on October 8, 2024.