

## Gifts and Memorials

The Cedar Rapids Public Library encourages individuals and organizations to support the Library through gifts and memorials. The library will maintain an active development program through the Cedar Rapids Public Library Foundation, which will seek to identify potential benefactors. Assistance to individuals or organizations considering a gift or establishment of a bequest is available through the Foundation office.

**Gift funds:** Funds received from gifts, memorials, or bequests are directed to the Foundation. This ensures that donors are properly acknowledged and their wishes documented and adhered to; that funds are invested for the best possible return; that private contributions are distinguished from public funds; and that staff is utilized efficiently.

**Real or Personal Property:** Gifts and bequests of real or personal property are accepted only after the Board of Trustees for the Cedar Rapids Public Library, in consultation with the Cedar Rapids Public Library Foundation, have voted to accept the donation. All donations of this nature are accepted with the understanding that they may be used at the discretion of the library or disposed of for value when deemed necessary or desirable. The library Board of Trustees may elect to assign a gift or bequest of real or personal property to the Cedar Rapids Public Library Foundation in accordance with the Foundation Gift Acceptance Policy.

Gifts or bequests of real estate, real property, or personal property are subject to appraisal, title search, and boundary surveys at the expense of the donor before the donation can be considered. Works of art received as a bequest may be accepted by the Library Board of Trustees, without a review by the Cedar Rapids Visual Arts Commission, under the terms and conditions outlined in the following paragraph.

Prospective donations of art, either as a gift and/or a loan, intended for display must be reviewed by the Cedar Rapids Visual Arts Commission before the donation will be considered by the library Board of Trustees. Acceptance by the library Board of Trustees of such gifts of art will be made in consultation with the commission and will be based on the guidelines and criteria outlined in the Procedures and Guidelines for Gifts or Loans developed by the Commission. The donor is responsible for preparing any materials necessary for the review process. Once accepted, donations of this nature may be displayed in library facilities at the discretion of the library Board of Trustees.

**Additional Guidelines:** Gift waiver forms are available in the library administrative office for those desiring formal recognition of the gift or a receipt for tax purposes. In such instances, this form must be completed before final acceptance of real or personal property by the library Board of Trustees. The library is prohibited by state statute from appraising or assigning a value to gifts of real or personal property. Establishing the value of a gift is the responsibility of the donor which may include the donor paying for the cost related to obtaining an independent appraisal.

The library cannot assume responsibility for replacing damaged and/or stolen donations of art or equipment or worn or lost copies of materials donated as gifts nor for purchasing new or revised editions of titles that were donated as gifts.

It is generally the policy of the library not to accept special collections of books to be kept together as a separate physical entity. Donated materials are integrated into the general collection or given to Friends of the Library for sale at the Library's discretion.

Bookplates, identification plaques, or other appropriate recognition identifying the donor or person being honored may be displayed on items acquired through funds received by bequests or gifts, subject to the approval of the library director.

Other methods of recognition regarding gifts or donations will be evaluated on a case-by-case basis by the library director in consultation with the Library Foundation.

Adopted: 04/27/89

Revised: 10/29/92, 05/01/97, 12/02/99, 11/01/07, 05/02/19, 05/05/2022, 2/1/2024

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