



## Gifts-in-Kind

The Sacramento State University Library welcomes gifts of materials that will significantly enhance its collections in subject areas of established strength or in areas targeted for growth. Particular interest is paid to scholarly, current, or rare items in good physical condition. The following guidelines are offered to assist donors. Based upon these general guidelines, the University Library retains the right to accept or decline all potential gifts.

### I. General Guidelines

Due to the high costs of managing the gift process, the Library's goals in accepting gifts are to acquire only materials which are highly relevant to the university's needs. All potential gifts will be evaluated by subject expert librarians in accordance with the collection development policies of the University Library. Potential gift items will meet one or more of the following criteria:

- Support the University's current and evolving curriculum and academic disciplines;
- Sustain the research needs of faculty and students;
- Augment collections of depth;
- Enhance the unique and noteworthy holdings of Sacramento State University Library's special collections.

### II. Process for Accepting Gifts

#### A. Significant Gifts

1. The University Librarian ensures adherence to Sacramento State University Library's policy on accepting gifts-in-kind. Only the Dean of the Library or the Dean's designee can authorize acceptance of significant collections on behalf of the University Library.
2. Donors will provide a title list and description of any gift before it can be considered. In the absence of such documentation, the Library may require on-site evaluation of the collection by subject area specialist or other library staff before a determination to accept can be made. These expert individuals will evaluate potential gifts for appropriateness to the collections.

#### B. General Donations

1. Potential donors of materials should contact [Collection Management Services](#) for the University Library.
2. Gifts delivered without prior arrangement or contact with the Library's [Collection Management Services](#) will not be accepted or acknowledged.
3. Donations dropped off at the Library Service Desk without prior arrangement will go directly to the [Friends of the Library](#) Book Bin.

#### C. Types of Donations that are Generally Not Accepted for the Library Collections

- Materials that are not in good physical condition, e.g., contain mold/mildew, tears, stains, etc. that results in limited or restricted use. These are potentially harmful to existing collections.
- Museum type artifacts. Such items cannot be accommodated by the Library.
- Materials that require significant restoration or conservation or unique storage, unless accompanied by appropriate funding.
- Gifts on which a donor places restrictions that will negatively affect access to and use of the materials.
- Textbooks not used in campus curriculum, superseded textbook editions and popular trade paperbacks.
- Most print periodicals.
- Outdated, superseded titles.
- Outdated media formats such as LPs, cassettes, VHS, etc.
- Materials which duplicate current holdings.
- Photo copies/facsimiles of original materials.

### III. Disposition of Gift Materials

- A. With the exception of some archival materials, all gifts added to the collection will be cataloged and listed in the Library's online public catalog. Archival materials are principally accessible through electronic finding aids as published by the University Library.
- B. Since all gift materials that are added to the general collections are shelved in the appropriate subject classification, the Library cannot maintain separate named collections, unless by prior agreement by authority of the Dean of the Library, though appropriate donor recognition language may be placed within the online catalog record in certain instances.
- C. Gifts that are not added to the collection may be disposed of in one of the following ways:
  1. If of value, they may be sold to a specialty book dealer, a general used book dealer, or donated to charitable organizations focusing on book donations with the proceeds used to support future acquisitions for the University Library's research collections.
  2. All other un-accessioned gifts may be sold through the [Friends of the Library](#) book sales or recycled. Proceeds from book sales are used to support acquisitions for the University Library research collections or future library activities.

### IV. Donor Information

Under current tax law for gifts over \$500 but less than \$5,000, donors must file a completed [IRS Form 8283](#). Gifts exceeding \$5,000 require a formal appraisal, which must be secured by the donor, to accompany filing IRS Form 8283. The value of the gift should be determined by the donor prior to transfer to the Library. If possible, a copy of the appraisal should also be submitted to the Library.

For gifts under \$500, in order for the Library to accept the gift, donors must complete a form stating the value of the donated materials is under \$500.

Should the Library decide to sell a donated item valued over \$500 within three years of receipt, the University must file [IRS Form 8282](#) which discloses the actual proceeds from the sale of the gift and restates the gift value indicated by the donor on form 8283. The IRS uses this to determine if the gift value claimed by the donor was reasonable

IRS law prohibits librarians and staff from appraising materials or the Library paying for or arranging for appraisals. Pertinent information is available in [IRS Publication No. 561 "Determining the Value of Donated Property"](#). Because tax laws change frequently, it is advisable that donors seek professional tax or estate counsel prior to making a gift.

#### **V. Donate to Friends of the Library**

Should you have popular trade books, scholarly titles, or other collections of interest to a wide audience, please consider donating to the [Friends of the Library](#). This group holds monthly book sales with all funds dedicated to the support of the Sacramento State University Library.