



LS 901 Donations

Section: 900-Budget & Capital Projects

Effective: January 2025

Purpose

This policy is established to provide guidance for ensuring that donated assets are properly safeguarded, properly recorded in the County's records when they are acquired, and managed and disposed of in accordance with County guidelines.

Policy

The Library welcomes monetary donations, donations of books and other library materials, works of art, equipment, and real property. Donations are accepted at all Library facilities. Library staff are responsible for understanding and implementing this policy and procedure. Gifts and donations are accepted at the discretion of the Library Director or authorized designee in accordance with the needs of the Library and within the guidelines and policies of Hillsborough County Administrative Directive PI-01, Procedures for Implementation of Board Policy for Control of Tangible Personal Property and Sensitive Property.

The Library reserves the right to decline any donation. Once a donation is accepted it becomes the property of the Library. The Library reserves the right to dispose of any donation at any time. Such disposition of assets will be done in accordance with Administrative Directive PI-01 and Administrative Directive MS-05 Disposal of Items of Historical Value. Free commodities or gift cards received with a County purchase will be used in accordance with Administrative Directive MS-12 Receipt of Promotional Gifts / Gift Cards. Prospective donations of real estate will be referred to the Library Board for review and consideration in cooperation with the Real Estate and Facilities Services. The Library will provide a written acknowledgement of the receipt of donations but will not provide any appraisals or other estimates of the value of any non-monetary gift or donation.

Donations of books and other materials will be accepted and may be added to the Library Collection if they meet the criteria of the Library's Collection Development Policy. All added items are cataloged, inventoried, and assigned a system barcode for circulation and inventory control purposes. Books or other material donated to the Library that are not

added to the Library Collection are conveyed to the Friends of the Library for sale or given to other agencies of Hillsborough County Government for use by County citizens. Non-book Items with a value of under \$1,000 are inventoried through Library Support Services Division and marked with an asset tag for inventory control purposes.

Donations of works of art and other items valued over \$1,000 accepted by the Library will be inventoried according to Administrative Directive PI-01. Supporting documentation may include an appraisal from a certified art appraiser, a sales records of comparable items by the artist, or other documentation of the value of the donation. Monetary donations that are accepted by the Library are deposited into the Hillsborough County Library Fund. The Library may seek budgetary appropriation of monetary donations designated for specific purposes within the current fiscal year by the Board of County Commissioners.

Procedure

All donated items having an estimated or appraised valuation, as determined by the donor, of \$1,000 or more to be accepted by Library Services become Fixed Assets of the County and must be accepted by the Board of County Commissioners through the Agenda Item process. The acquisition form in Administrative Directive PI-01 shall be completed with documentation of the value of the donation. The documentation may include an appraisal from a qualified appraiser, sales records of comparable items, or other documentation of the value of the donation. Information on each donated item is to be sent to Library Administrative Services in a timely fashion so that the Board of County Commissioners (BOCC) Agenda item can be prepared. Once the item has been approved by the BOCC, the Clerk's Office will assign an inventory number and tag, and the item becomes part of the library's holdings. The process of numbering and tagging items will be initiated by Library Facilities.

Cash donations are accepted at any library. Cash Equivalent Donations (i.e., certificates of deposit, stocks and bonds, etc.) must be referred to the Library Director's office for approval. Cash donations of any amount are acknowledged with a [Library Donation Receipt form](#) at the point of donation and forwarded to the Library Accountant for deposit. Information on cash donations of \$200 or more should be sent immediately to Library Administration to prepare and send an acknowledgement letter to the donor. Include the following information: any restrictions on the cash/cash equivalent donation, a copy of appropriate documentation containing donor name, address, etc. and indicate whether the donation is in memory or in honor of someone and provide a name. All non-book donations of tangible items should be acknowledged in writing within 30 days by Library

Administration.

Specifics of customer donation book purchase requests should be forwarded to the Manager of Library Collections. Collections staff create book plates using a template acknowledging the individual(s) being honored and adheres them inside the front cover of each book. A thank-you letter acknowledging receipt is forwarded to the donor with a description or list of titles purchased. Thank you letters for donations valued over \$1,000 should come from the Director's office.

No estimate of value can be provided to the donor by the Library. Donations of non-book tangible items are monitored and annually inventoried in conjunction with the Office of the Clerk of the Circuit Court in accordance with Administrative Directive PI-01. All donations of materials (print and non-print) should be acknowledged at the point of donation via the Library Donation Receipt Form. Scanned copies of completed Donation Receipt forms shall be retained in each library location on the shared network drive. Some donations may be formally recognized by the Board of County Commissioners in accordance with the guidelines and policies of Board Policy 01.03.02.00.