

GOSHEN COLLEGE

Harold and Wilma Good Library
1700 South Main Street
Goshen, IN 46526

NON-CASH GIFTS POLICY

GENERAL PRINCIPLES AND GUIDELINES

Harold and Wilma Good Library accepts books, journals and other resource materials from *current and retired Goshen College faculty only*, and such materials must support *the teaching, learning and research objectives* of Goshen College.

Individuals or organizations which are not affiliated with Goshen College and wish to donate books are encouraged to contact their local public library (many hold book sales for fundraising purposes) and/or commercial book dealers for assistance in reselling unwanted items.

Donors offering books of Anabaptist-Mennonite (including Amish, etc.) interest may contact the Mennonite Historical Library (MHL), at 535-7418. The MHL generally handles materials of genealogical or local historical interest as well.

Good Library welcomes monetary gifts to support its services, collections and facilities. For further information, contact the college's Development Office at 535-7558.

TERMS OF ACCEPTANCE

Librarians determine whether or not to accept donated material, with the proviso that items not needed by Good Library may be returned to the donor or disposed of at a later date. Gifts added to the Library's general collection must meet the same criteria as materials selected for purchase, which include the following:

- Supporting the current and evolving undergraduate curriculum
- Supporting the basic research needs of faculty and students
- Maintaining selected older collections of depth (e.g. Peace Collection)

Even "free" materials take time to evaluate, sort, catalog and label. Consequently, we may decline gifts for any of the following reasons:

- Outdated content
- Inappropriate academic level or subject focus
- Duplication of existing library resources
- Poor physical condition
- Costly storage requirements
- Unworkable donor restrictions

Rare and collectible items may be accepted with the understanding that they may be held in a secure, inaccessible area until a handling decision is made.

All gift materials are cataloged and shelved in the appropriate subject classification. The library cannot maintain separate named collections. Bookplates indicating the

(continues on p. 2)

donor's name may be affixed to the inside front cover of gift materials.

Upon acceptance, all gift materials become the property of Good Library.

**DONATION
INSTRUCTIONS**

Please contact your liaison librarian or the Technical Services Librarian to discuss possible donations to the library's collection.

**APPRAISAL AND
ACKNOWLEDGEMENT**

Material gifts to Good Library are considered non-cash charitable donations. The donor is responsible for estimating values or arranging a professional appraisal before the gift is made. (The IRS requires a professional appraisal for any tax deduction over \$5,000.) Because the Internal Revenue Service regards the College as an interested party, Good Library cannot provide appraisals. Donors may want to consult *IRS Publication 561: Determining the Value of Donated Property* for additional guidance.

We will send a letter of acknowledgement to each donor. Since deductions apply only to items actually added to the library's collection, we will include a list of which items have been retained in Good Library. Good Library reserves the right to dispose of unwanted material in the most appropriate way.

*Approved 6/8/2001 by the Library Faculty.
Last revised 10/27/2010 by the Library Director.*