

# Library Materials Donation Policy

We welcome your donation of books and other library materials to the West Bend Community Memorial Library. Materials are particularly welcome which fall within the scope of the library's collection development policy.

All donations become the property of the library. The library reserves the right to utilize donated materials in whatever way best benefits the collection and services of the West Bend Library. Gifts may be added to the collection, sold with the proceeds to benefit the library, passed on to other libraries, or discarded if necessary.

There is a limit of four (4) bags or boxes accepted at one time. All donated materials must be delivered to the library.

Criteria for adding materials include: timeliness, condition, and relevance to collection guidelines and policies. In general, material donations should be less than three (3) years old and in good condition (i.e. not musty, moldy, damp, etc.). Donations falling within the following categories will NOT be accepted nor added to the library's collections:

- Textbooks
- LP or cassette musical sound recordings
- Newspapers
- Pamphlets
- National Geographic magazines
- Encyclopedias
- VHS videocassettes
- Books on Cassette

Magazine donations are placed in the magazine exchange.

For tax purposes, the donor is responsible for obtaining an estimate or appraisal of the donated materials. The library is unable to assess the value of these items. Information on IRS rules and regulations regarding charitable deductions can be found in the U.S. Treasury, IRS Publication 526, "Income Tax Deduction for Contributions," or through the local Internal Revenue Office at 310 W. Wisconsin Ave. Milwaukee, WI 53203. Hours: Monday-Friday – 8:30 a.m.- 4:30 p.m. Phone: (414) 297-1662

Approved by the West Bend Community Memorial Library Board 12/18/2018