

Information about donating items to the L. Douglas Wilder Library and Learning Resource Center

1) Purpose.

The L. Douglas Wilder Library and Learning Resource Center accepts donations of materials that will enhance the existing collection and assist our mission of providing teaching and research support to Virginia Union University.

2) Gift Acknowledgement and Valuation.

The Tax Reform Act of 1984 bars museums, historical societies, libraries and other donee institutions from providing appraisals for a donor's tax-deductible object(s). *

The Wilder Library does not appraise or inventory donated items. It is the responsibility of the donor to inventory and appraise the value of a gift to the library.

Donors that intend to claim a tax deduction for charitable giving should consult with a tax advisor regarding any applicable rules or conditions prior to the donation.

Donors will receive a letter, signed by the Library Director or Acquisitions Librarian, acknowledging their gift with a total count of items donated. This letter can be used to claim a tax deduction for charitable giving.

* The law requires that an appraisal be made within 60 days prior to the giving of the gift.

The appraiser may not be the donor, the recipient institution, any person employed by, related to, or in close association with the donor, or a party to the transaction in which the donor acquired the property. The Tax Reform Act of 1984 (Section 155a) bars museums, libraries, historical societies and other donee organizations from providing appraisals for a donor's tax-deductible object. Donors are required to obtain a formal appraisal if the value of donated property is valued at \$5,000 or more.

3) Conditions of Donations.

We cannot accept materials with any restrictions on the housing, access, processing, use, or related matters on the donated items.

Donated items become the unconditional property of the library and will be used in accordance with existing needs, priorities, and policies.

Not all donated materials will be added to the library collections. We reserve the right to dispose of any materials which are deemed unsuitable for our collection.

Donors are responsible for delivery or shipment of donated items.

4) Materials.

We **do not** accept the following:

- Textbooks
- VHS tapes
- Periodicals
- Books with condition issues. This includes, but is not exclusive to, books that have mold or water damage, frayed or worn bindings, excessive highlighting and marginalia.

Exceptions can only be made with the prior approval of either the Acquisitions Librarian or Library Archivist.

All donated materials are reviewed by the librarians who determine what will be added to the collection.

5) Procedure.

The first step is to contact the Acquisitions Librarian concerning your donation. If the library can accept the donation, an appointment to receive the materials will be made.

When dropping off materials, we ask that the donor fill out a short form so we can acknowledge the gift, and for our records. **If a book plate is requested, please do so at this time.**

L. Douglas Wilder Library and Learning Resource
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